IRL COUNCIL

MANAGEMENT BOARD - FINANCE SUBCOMMITTEE

This meeting is open to the public

August 8, 2023

9:00 AM – 10:00 PM

Up the Creek Farms, 3590 Valkaria Road, Grant-Valkaria, FL 32950

This meeting is open to the public.

The order of items appearing on the agenda is subject to change during the meeting and is at the discretion of the presiding officer. Anyone wishing to speak on any item is requested to complete a speaker's card.

1. **Call to Order** (Stu Glass, Chair)
2. **Agenda Revisions** (Stu Glass, Chair)
   Note any known changes and inquire if any members have suggested revisions.
3. **Minutes Approval** (Stu Glass, Chair)
   Requested Action: Approval of Minutes from the Finance Subcommittee meeting on May 9, 2023. **May 9, 2023**
4. **Public Comment**
5. **Old Business**
   None
6. **New Business**
   a. Review of Quarterly Financial Statements **Quarterly FS**
      Requested Action: None, information only.
   b. 2022 Independent Audit Report and Findings (Daniel Kolodny) **Audit**
      Requested Action: Recommend to the IRL Management Board that the IRL Council Board of Directors accept the audit report.
   c. FY 2023 Final Budget Amendment (Daniel Kolodny) **2023-04**
      Requested Action: Recommend to the IRL Management Board that the IRL Council Board of Directors approve the Amendment to the FY 2023 Final Budget by Resolution 2023-04, pursuant to Florida Statutes.

d. FY 2024 Final Budget Amendment (Daniel Kolodny) **2023-05**
Requested Action: Recommend to the IRL Management Board that the IRL Council Board of Directors approve the Amendment to the FY 2024 Final Budget by Resolution 2023-05, pursuant to Florida Statutes.

7. **Final Comments (Committee, Staff, Public)**
8. **Next Meeting**
   Tuesday, November 14, 2023, 9:00 - 10:00 a.m.
   Up the Creek Farms 3590 Valkaria Road, Grant-Valkaria, FL 32950
9. **Adjourn**

NOTE: If a person decides to appeal any decision made by the Board with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Section 286.0105, Florida Statutes (2014).

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Erin Bergman at (314) 347-5854. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800) 955-8771 (TDD) or 1(800) 955-8770 (Voice). For more information, you may contact: Erin Bergman, IRL Council, 1235 Main St, Sebastian, FL 32958, (314) 347-5854, or by email at bergman@irlcouncil.org.

IRL COUNCIL

MANAGEMENT BOARD - FINANCE SUBCOMMITTEE

Minutes from the meeting of

Tuesday, May 9, 2023

9:00 AM

Up the Creek Farms, 3590 Valkaria Road, Grant-Valkaria, FL 32950

DRAFT

Attendance: Paul Carlisle, Joseph Falzone, Stu Glass, Greg Wilson

Guests: None

1. **Call to Order** (Stu Glass, Chair) Mr. Stu Glass called the meeting to order at 9:02 a.m.
2. **Agenda Revisions** (Stu Glass, Chair)

   According to Mr. Daniel Kolodny, the audit has not been fully completed and has therefore been removed from the agenda.
3. **Minutes Approval** (Stu Glass, Chair)

   Requested Action: Approval of Minutes from the Finance Subcommittee meeting on February 7, 2023.

   MOTION WAS MADE BY GREG WILSON TO APPROVE THE MEETING MINUTES FROM FEBRUARY 7, 2023, MOTION WAS SECONDED BY JOSEPH FALZONE. MOTION PASSED.
4. **Public Comment**
   None
5. **Old Business**
   None
6. **New Business**

a. Review of Quarterly Financial Statements
Mr. Dan Kolodny reported that active projects have not changed, as none have been completed.
Requested Action: None, information only.

b. FY 2024 Final Budget (Daniel Kolodny)
Mr. Dan Kolodny noted some minor modifications, including an increase in administrative services to accommodate the extra workload undertaken by Special Services District due to an uptick in IRLNEP staffing. SDS negotiated a higher interest rate on behalf of the IRL Council.

Requested Action: Recommend to the IRL Management Board that the IRL Council Board of Directors review and adopt the Final Budget for FY 2024 by Resolution 2023-02, pursuant to Florida Statutes.

MOTION WAS MADE BY PAUL CARLISLE TO RECOMMEND TO THE IRL MANAGEMENT BOARD THAT THE IRL COUNCIL BOARD OF DIRECTORS REVIEW AND ADOPT THE FINAL BUDGET FOR FY 2024 BY RESOLUTION 2023-02, PURSUANT TO FLORIDA STATUTES. MOTION WAS SECONDED BY GREG WILSON. MOTION PASSED.

8. Final Comments (Committee, Staff, Public)

Dr. Duane De Freese commented that the existing SDS contract was in place when the IRLNEP formed; the last increase was in 2015. The interest negotiated was favorable. Federal funding will be promptly spent.

Mr. Dan Kolodny commented that the increased funds generated from the higher interest rate will cover the increase in the contract. The scope of the contract has expanded due to an increase in activities and actions by the IRLNEP. The prompt response and turnaround on payment is noted.

9. Adjourn

MOTION WAS MADE BY PAUL CARLISE TO ADJOURN THE MEETING AT 9:25 P.M., SECONDED BY JOSEPH FALZONE.

DRAFT

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IRL Council
Profit & Loss Detail
October 2022 through June 2023

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
Income								
01-6200 · DEP Innovative Grant								
	Deposit	11/18/2022	435669888	Department of Financial Services	DEP Innovative Grant		16,101.10	16,101.10
	Deposit	04/05/2023	436163159	Department of Financial Services	DEP Innovative Grant		284,047.69	300,148.79
Total 01-6200 · DEP Innovative Grant						0.00	300,148.79	300,148.79
01-4000 · Store Merchandise Sales								
	Deposit	10/10/2022		PayPal	merchandies sale Coleen Seitter		58.50	58.50
	Deposit	10/10/2022		PayPal	merchandise sales Kodi Jackson		36.00	94.50
	Deposit	10/10/2022		PayPal	merchandise Kellie Clark		51.00	145.50
	Deposit	10/10/2022		PayPal	merchandise Kay Wheeler		120.00	265.50
	Deposit	10/10/2022		PayPal	merchandies Joshua Kelley		18.00	283.50
	Deposit	10/10/2022		PayPal	merchandise Tamtastic Paddle		42.50	326.00
	Deposit	10/10/2022		PayPal	merchandise Gina Blankenship		18.00	344.00
	Deposit	01/01/2023		PayPal	merchandise - A Nguyen		24.50	368.50
	Deposit	01/01/2023		PayPal	merchandise - E Bergman		42.50	411.00
	Deposit	04/10/2023		PayPal	Store Merchandise _ E Bergman		56.50	467.50
	Deposit	04/10/2023		PayPal	Store Merchandise - L Venable		24.50	492.00
	Deposit	04/10/2023		PayPal	Store Merchandise - H Stapleton		32.00	524.00
	Deposit	04/10/2023		PayPal	Store Merchandise - School of Fish Charters		36.00	560.00
	Deposit	04/10/2023		PayPal	store merchandise - S Grandpierre		22.88	582.88
	Deposit	04/10/2023		PayPal	store merchandise - K Walter		33.48	616.36
	Deposit	04/10/2023		PayPal	store merchandise - K Mansfield		22.88	639.24
	Deposit	04/10/2023		PayPal	store merchandise - L Stapleton		18.00	657.24
	Deposit	04/10/2023		PayPal	Store Merchandise - K Britton		16.82	674.06
	Deposit	04/10/2023		PayPal	store merchandise - E Bergman		16.00	690.06
	Deposit	04/10/2023		PayPal	store merchandise - T Egendoerfer		49.00	739.06
	Deposit	04/10/2023		PayPal	store merchandise - J Fellows		14.95	754.01
	Deposit	04/10/2023		PayPal	Store Merchandise - D Lane		78.00	832.01
	Deposit	04/10/2023		PayPal	Store Merchandise - C Miller		39.00	871.01
	Deposit	04/10/2023		PayPal	store merchandise L Mckenzie		16.82	887.83
Total 01-4000 · Store Merchandise Sales						0.00	887.83	887.83
01-6100 · Federal								
01-6103 · Grant Rev - Federal (Reimb) BIL								
	Deposit	12/19/2022		EPA	BIL Grant		909,800.00	909,800.00
	Bill	12/22/2022	12-19-2022	US Environmental Protection Agency	Return of BIL grant money	609,800.00		300,000.00
	Deposit	05/26/2023		EPA	EPA Funding BIL		57,606.92	357,606.92
Total 01-6103 · Grant Rev - Federal (Reimb) BIL						609,800.00	967,406.92	357,606.92
01-6101 · Grant Rev - Federal (Reimb) EPA								
	General Journal	10/01/2022	GrantRevAcR		Reverse of GJE GrantRevAcc -- Grant revenue	398,893.07		-398,893.07
	General Journal	10/01/2022	GrantRevAcR		Grant revenue accrual for reimbursement recive	17,481.22		-416,374.29
	Deposit	12/02/2022		EPA	EPA grant		398,893.07	-17,481.22
	Deposit	01/27/2023		EPA	EPA funding		17,481.22	0.00
	Deposit	05/26/2023		EPA	EPA funding		302,400.19	302,400.19
Total 01-6101 · Grant Rev - Federal (Reimb) EPA						416,374.29	718,774.48	302,400.19
Total 01-6100 · Federal						1,026,174.29	1,686,181.40	660,007.11
01-6102 · IRL License Plate								
	General Journal	10/01/2022	LP Due ToR		Reverse of GJE LP Due To -- LP Revenue Due To SFWMD -		72,554.82	72,554.82
	Deposit	10/04/2022	435532946	Department of Financial Services	IRL License Plate		705.00	73,259.82
	Deposit	10/04/2022	435545652	Department of Financial Services	IRL License Plate		90.00	73,349.82
	Deposit	10/07/2022	435551095	Department of Financial Services	IRL License Plate		2,475.00	75,824.82
	Deposit	10/18/2022	435573385	Department of Financial Services	IRL License Plate		450.00	76,274.82
	Deposit	10/18/2022	435573393	Department of Financial Services	IRL License Plate		1,320.00	77,594.82
	Deposit	10/18/2022	435583850	Department of Financial Services	IRL License Plate		765.00	78,359.82
	Deposit	10/18/2022	435583834	Department of Financial Services	IRL License Plate		615.00	78,974.82
	Deposit	10/26/2022	435559986	Department of Financial Services	IRL License Plate		150.00	79,124.82
	Deposit	10/26/2022	435590005	Department of Financial Services	IRL License Plate		1,500.00	80,624.82
	Deposit	11/01/2022	435603741	Department of Financial Services	IRL License Plate		615.00	81,239.82
	Deposit	11/01/2022	435636605	Department of Financial Services	IRL License Plate		1,290.00	82,529.82
	Deposit	11/01/2022	435631538	Department of Financial Services	IRL License Plate		1,410.00	83,939.82
	Deposit	11/01/2022	435603709	Department of Financial Services	IRL License Plate		1,470.00	85,409.82
	Deposit	11/04/2022	435644355	Department of Financial Services	IRL License Plate		675.00	86,084.82
	Deposit	11/10/2022	435660456	Department of Financial Services	IRL License Plate		1,455.00	87,539.82
	Deposit	11/10/2022	435665180	Department of Financial Services	IRL License Plate		765.00	88,304.82
	Deposit	11/10/2022	435669385	Department of Financial Services	IRL License Plate		870.00	89,174.82
	Deposit	11/15/2022	435689366	Department of Financial Services	IRL License Plate		555.00	89,729.82
	Deposit	11/15/2022	435682994	Department of Financial Services	IRL License Plate		870.00	90,599.82
	Deposit	11/15/2022	435675594	Department of Financial Services	IRL License Plate		1,155.00	91,754.82
	Deposit	11/21/2022	435696771	Department of Financial Services	IRL License Plate		1,440.00	93,194.82
	Deposit	11/22/2022	435707594	Department of Financial Services	IRL License Plate		90.00	93,284.82
	Deposit	11/22/2022	435707553	Department of Financial Services	IRL License Plate		540.00	93,824.82
	Deposit	11/29/2022	435735216	Department of Financial Services	IRL License Plate		945.00	94,769.82

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Deposit	12/08/2022	435769194	Department of Financial Services	IRL License Plate		15.00	94,784.82
Deposit	12/08/2022	435766103	Department of Financial Services	IRL License Plate		825.00	95,609.82
Deposit	12/08/2022	435766137	Department of Financial Services	IRL License Plate		945.00	96,554.82
Deposit	12/08/2022	435769191	Department of Financial Services	IRL License Plate		3,435.00	99,989.82
Deposit	12/08/2022	435774378	Department of Financial Services	IRL License Plate		2,400.00	102,389.82
Deposit	12/12/2022	435798861	Department of Financial Services	IRL License Plate		1,005.00	103,394.82
Deposit	12/12/2022	435798851	Department of Financial Services	IRL License Plate		1,140.00	104,534.82
Deposit	12/20/2022	435811010	Department of Financial Services	IRL License Plate		1,860.00	106,394.82
Deposit	12/20/2022	435805068	Department of Financial Services	IRL License Plate		690.00	107,084.82
Deposit	12/20/2022	435823015	Department of Financial Services	IRL License Plate		75.00	107,159.82
Deposit	12/20/2022	435815824	Department of Financial Services	IRL License Plate		390.00	107,549.82
Deposit	12/27/2022	435829248	Department of Financial Services	IRL License Plate		1,095.00	108,644.82
Deposit	12/27/2022	435825954	Department of Financial Services	IRL License Plate		1,245.00	109,889.82
Deposit	12/27/2022	435823033	Department of Financial Services	IRL License Plate		3,120.00	113,009.82
Deposit	12/27/2022	435855415	Department of Financial Services	IRL License Plate		660.00	113,669.82
Deposit	12/27/2022	435855432	Department of Financial Services	IRL License Plate		855.00	114,524.82
Deposit	01/03/2023	435859914	Department of Financial Services	IRL License Plate		2,535.00	117,059.82
Deposit	01/10/2023	435889171	Department of Financial Services	IRL License Plate		1,545.00	118,604.82
Deposit	01/10/2023	435881816	Department of Financial Services	IRL License Plate		1,425.00	120,029.82
Deposit	01/10/2023	435884436	Department of Financial Services	IRL License Plate		1,665.00	121,694.82
Deposit	01/18/2023	435903610	Department of Financial Services	IRL License Plate		1,785.00	123,479.82
Deposit	01/18/2023	435900036	Department of Financial Services	IRL License Plate		1,500.00	124,979.82
Deposit	01/18/2023	435913892	Department of Financial Services	IRL License Plate		315.00	125,294.82
Deposit	01/31/2023	435928412	Department of Financial Services	IRL License Plate		3,300.00	128,594.82
Bill	01/31/2023	2022	South Florida Water Management District	revenue transfer - license plate sales 2022	72,554.82		56,040.00
Deposit	02/01/2023	435962868	Department of Financial Services	IRL License Plate		195.00	56,235.00
Deposit	02/01/2023	435962855	Department of Financial Services	IRL License Plate		900.00	57,135.00
Deposit	02/01/2023	435930847	Department of Financial Services	IRL License Plate		1,425.00	58,560.00
Deposit	02/07/2023	435977578	Department of Financial Services	IRL License Plate		75.00	58,635.00
Deposit	02/13/2023	435996362	Department of Financial Services	IRL License Plate		1,710.00	60,345.00
Deposit	02/13/2023	435990447	Department of Financial Services	IRL License Plate		3,180.00	63,525.00
Deposit	02/13/2023	435985496	Department of Financial Services	IRL License Plate		900.00	64,425.00
Deposit	02/13/2023	435916325	Department of Financial Services	IRL License Plate		1,230.00	65,655.00
Deposit	02/22/2023	436033189	Department of Financial Services	IRL License Plate		150.00	65,805.00
Deposit	02/22/2023	436033171	Department of Financial Services	IRL License Plate		195.00	66,000.00
Deposit	02/22/2023	436036308	Department of Financial Services	IRL License Plate		2,490.00	68,490.00
Deposit	02/22/2023	436010212	Department of Financial Services	IRL License Plate		630.00	69,120.00
Deposit	02/22/2023	436028371	Department of Financial Services	IRL License Plate		765.00	69,885.00
Deposit	02/22/2023	436020781	Department of Financial Services	IRL License Plate		1,770.00	71,655.00
Deposit	03/06/2023	436075841	Department of Financial Services	IRL License Plate		585.00	72,240.00
Deposit	03/06/2023	436039133	Department of Financial Services	IRL License Plate		735.00	72,975.00
Deposit	03/06/2023	436067608	Department of Financial Services	IRL License Plate		960.00	73,935.00
Deposit	03/06/2023	436078767	Department of Financial Services	IRL License Plate		1,305.00	75,240.00
Deposit	03/14/2023	439094922	Department of Financial Services	IRL License Plate		1,005.00	76,245.00
Deposit	03/14/2023	436102106	Department of Financial Services	IRL License Plate		645.00	76,890.00
Deposit	03/14/2023	436110021	Department of Financial Services	IRL License Plate		1,980.00	78,870.00
Deposit	03/21/2023	436118834	Department of Financial Services	IRL License Plate		750.00	79,620.00
Deposit	03/21/2023	436118845	Department of Financial Services	IRL License Plate		750.00	80,370.00
Deposit	03/29/2023	436168094	Department of Financial Services	IRL License Plate		60.00	80,430.00
Deposit	03/29/2023	436158055	Department of Financial Services	IRL License Plate		300.00	80,730.00
Deposit	03/29/2023	436158028	Department of Financial Services	IRL License Plate		765.00	81,495.00
Deposit	03/29/2023	436146684	Department of Financial Services	IRL License Plate		1,230.00	82,725.00
Deposit	03/29/2023	436131565	Department of Financial Services	IRL License Plate		1,905.00	84,630.00
Deposit	04/05/2023	436172282	Department of Financial Services	IRL License Plate		705.00	85,335.00
Deposit	04/05/2023	436199955	Department of Financial Services	IRL License Plate		1,995.00	87,330.00
Deposit	04/05/2023	436193344	Department of Financial Services	IRL License Plate		2,505.00	89,835.00
Deposit	04/10/2023	436221217	Department of Financial Services	IRL License Plate		150.00	89,985.00
Deposit	04/10/2023	436221207	Department of Financial Services	IRL License Plate		855.00	90,840.00
Deposit	04/10/2023	436229097	Department of Financial Services	IRL License Plate		2,055.00	92,895.00
Deposit	04/24/2023	436232660	Department of Financial Services	IRL License Plate		315.00	93,210.00
Deposit	04/24/2023	436257059	Department of Financial Services	IRL License Plate		330.00	93,540.00
Deposit	04/24/2023	436263153	Department of Financial Services	IRL License Plate		750.00	94,290.00
Deposit	04/24/2023	436263090	Department of Financial Services	IRL License Plate		795.00	95,085.00
Deposit	04/24/2023	436248288	Department of Financial Services	IRL License Plate		1,035.00	96,120.00
Deposit	04/24/2023	436241375	Department of Financial Services	IRL License Plate		2,115.00	98,235.00
Deposit	05/02/2023	436276991	Department of Financial Services	IRL License Plate		585.00	98,820.00
Deposit	05/02/2023	436300437	Department of Financial Services	IRL License Plate		1,575.00	100,395.00
Deposit	05/02/2023	436272588	Department of Financial Services	IRL License Plate		1,980.00	102,375.00
Deposit	05/16/2023	436342286	Department of Financial Services	IRL License Plate		165.00	102,540.00
Deposit	05/16/2023	436310778	Department of Financial Services	IRL License Plate		540.00	103,080.00
Deposit	05/16/2023	436347870	Department of Financial Services	IRL License Plate		735.00	103,815.00

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Deposit	05/16/2023	436352552	Department of Financial Services	IRL License Plate		3,030.00	106,845.00
	Deposit	05/26/2023	436367945	Department of Financial Services	IRL License Plate		600.00	107,445.00
	Deposit	05/26/2023	436364388	Department of Financial Services	IRL License Plate		870.00	108,315.00
	Deposit	05/26/2023	436380119	Department of Financial Services	IRL License Plate		1,725.00	110,040.00
	Deposit	05/26/2023	436359149	Department of Financial Services	IRL License Plate		1,860.00	111,900.00
	Deposit	05/31/2023	436418903	Department of Financial Services	IRL License Plate		525.00	112,425.00
	Deposit	05/31/2023	436389741	Department of Financial Services	IRL License Plate		690.00	113,115.00
	Deposit	05/31/2023	436389720	Department of Financial Services	IRL License Plate		735.00	113,850.00
	Deposit	06/09/2023	436456051	Department of Financial Services	IRL License Plate		135.00	113,985.00
	Deposit	06/09/2023	436430694	Department of Financial Services	IRL License Plate		315.00	114,300.00
	Deposit	06/09/2023	436430709	Department of Financial Services	IRL License Plate		555.00	114,855.00
	Deposit	06/09/2023	436439037	Department of Financial Services	IRL License Plate		1,485.00	116,340.00
	Deposit	06/09/2023	436424960	Department of Financial Services	IRL License Plate		1,785.00	118,125.00
	Bill	06/09/2023	09-2022	South Florida Water Management District	additional revenue transfer - license plate sales	5,522.67		112,602.33
	Deposit	06/28/2023	436497600	Department of Financial Services	IRL License Plate		2,085.00	114,687.33
Total 01-6102 · IRL License Plate						78,077.49	192,764.82	114,687.33
01-6000 · Membership Contribution								
01-6001 · Member Contr - FDEP								
	Invoice	06/22/2023	23-24-007	FL Dept of Environmental Protection	FDEP - Quarterly Funding Contributions to the IRL Council - F		62,500.00	62,500.00
	Invoice	06/22/2023	23-24-008	FL Dept of Environmental Protection	FDEP - Quarterly Funding Contributions to the IRL Council - F		62,499.00	124,999.00
	Invoice	06/22/2023	23-24-009	FL Dept of Environmental Protection	FDEP - Quarterly Funding Contributions to the IRL Council - F		62,501.00	187,500.00
	Invoice	06/22/2023	23-24-010	FL Dept of Environmental Protection	FDEP - Quarterly Funding Contributions to the IRL Council - F		62,500.00	250,000.00
Total 01-6001 · Member Contr - FDEP						0.00	250,000.00	250,000.00
01-6002 · Member Contr - SJRWMD								
	Invoice	06/22/2023	23-24-002	St. Johns River Water Management District	SJRWMD - Annual Funding Contributions to the IRL Council -		500,000.00	500,000.00
Total 01-6002 · Member Contr - SJRWMD						0.00	500,000.00	500,000.00
01-6003 · Member Contr - SFWMD								
	Invoice	06/22/2023	23-24-004	So. Florida Water Management District	SFWMD - Annual Funding Contribution to the IRL Council - F'		500,000.00	500,000.00
Total 01-6003 · Member Contr - SFWMD						0.00	500,000.00	500,000.00
01-6004 · Member Contr - Volusia Cnty								
	Invoice	06/22/2023	23-24-001	Volusia County	Volusia County - Annual Funding contributions to the IRL Cou		50,000.00	50,000.00
Total 01-6004 · Member Contr - Volusia Cnty						0.00	50,000.00	50,000.00
01-6005 · Member Contr - Brevard Cnty								
	Invoice	06/22/2023	23-24-011	Brevard County	Brevard County - Annual Funding contributions to the IRL Cou		50,000.00	50,000.00
Total 01-6005 · Member Contr - Brevard Cnty						0.00	50,000.00	50,000.00
01-6006 · Member Contr - Ind Riv Cnty Col								
	Invoice	06/22/2023	23-24-006	Indian River County	Indian River County - Annual Funding contributions to the IRL		50,000.00	50,000.00
Total 01-6006 · Member Contr - Ind Riv Cnty Col						0.00	50,000.00	50,000.00
01-6007 · Member Contr - St. Lucie Cnty								
	Invoice	06/22/2023	23-24-003	St Lucie County	St Lucie County - Annual funding contributions to the IRL Cou		50,000.00	50,000.00
Total 01-6007 · Member Contr - St. Lucie Cnty						0.00	50,000.00	50,000.00
01-6008 · Member Contr - Martin Cnty								
	Invoice	06/22/2023	23-24-005	Martin County	Martin County - Annual funding contributions to the IRL Counc		50,000.00	50,000.00
Total 01-6008 · Member Contr - Martin Cnty						0.00	50,000.00	50,000.00
Total 01-6000 · Membership Contribution						0.00	1,500,000.00	1,500,000.00
01-9400 · Other Income								
01-9410 · Interest Income (GF)								
	Deposit	10/31/2022			Interest		249.09	249.09
	Deposit	11/30/2022			Interest		4,035.45	4,284.54
	Deposit	12/31/2022			Interest		6,973.87	11,258.41
	Deposit	01/31/2023			Interest		6,684.50	17,942.91
	Deposit	02/28/2023			Interest		7,948.94	25,891.85
	Deposit	03/31/2023			Interest		10,374.42	36,266.27
	Deposit	04/30/2023			Interest		10,423.39	46,689.66
	Deposit	05/31/2023			Interest		10,358.06	57,047.72
Total 01-9410 · Interest Income (GF)						0.00	57,047.72	57,047.72
01-9402 · Donations								
	Deposit	10/10/2022		PayPal	donation Brittany Chance		50.00	50.00
	Deposit	10/10/2022		PayPal	donation Kenneth Miller		50.00	100.00
	Deposit	10/10/2022		PayPal	donation Julia Baggett		5.00	105.00
	Deposit	10/10/2022		PayPal	donation Danny Coley		50.00	155.00
	Deposit	10/10/2022		PayPal	donation William Vaseliou		30.00	185.00
	Deposit	10/10/2022		PayPal	donation Harriet Keith		125.00	310.00
	Deposit	10/10/2022		PayPal	donation Evelyn Ziccardi		25.00	335.00
	Deposit	10/10/2022		PayPal	donation Evelyn Ziccardi		25.00	360.00
	Deposit	10/10/2022		PayPal	donation Scott Hardcastle		25.00	385.00
	Deposit	10/10/2022		PayPal	doantion Chauncey Robinson		300.00	685.00
	Deposit	12/20/2022	2894	Brenda Blackburn	Donations		500.00	1,185.00
	Deposit	01/01/2023		PayPal	Donation Lori Shattuck		40.00	1,225.00
	Deposit	01/01/2023		PayPal	donation Melanie Thomas		100.00	1,325.00
	Deposit	01/01/2023		PayPal	donation - R Hocj		750.00	2,075.00

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Deposit	01/01/2023		PayPal	donation P Fazio		25.00	2,100.00
	Deposit	03/03/2023	410	Halifax River Audubon	Donation		75.00	2,175.00
	Deposit	04/10/2023		PayPal	donation - Kelly Fegyak		25.00	2,200.00
	Deposit	04/10/2023		PayPal	donation - C Salvador		50.00	2,250.00
	Deposit	04/11/2023	1892	GFWC Treasure Coast Women	doantion from GFWC Treasure Coast Women		100.00	2,350.00
	Deposit	04/17/2023	1578	CG Acoustics LLC	Donationf from Ron Jon Beach in boards Fest		500.00	2,850.00
	Deposit	04/28/2023	361	Moorings Sea Oats Garden Club	donation from Moring Sea Oats Garden Club		100.00	2,950.00
Total 01-9402 · Donations						0.00	2,950.00	2,950.00
Total 01-9400 · Other Income						0.00	59,997.72	59,997.72
Total Income						1,104,251.78	3,739,980.56	2,635,728.78
Gross Profit						1,104,251.78	3,739,980.56	2,635,728.78
Expense								
01-1800 · IRL Other Expenditures								
01-1601 · BIL								
01-2239 · JEDI Diversity of Thought (BIL)								
	Bill	01/31/2023	0000224	Diversity Of Thought Inc	January hours	9,000.00		9,000.00
	Bill	02/28/2023	0000228	Diversity Of Thought Inc	February hours	7,200.00		16,200.00
	Bill	03/31/2023	0000231	Diversity Of Thought Inc	March hours	3,120.00		19,320.00
Total 01-2239 · JEDI Diversity of Thought (BIL)						19,320.00	0.00	19,320.00
01-2222 · Brevard Zoo-Seagrass Cap. Y1								
	Bill	05/02/2023	INV-3736	Brevard Zoo	April 2023 expenses contract IRL2022-25	27,625.73		27,625.73
Total 01-2222 · Brevard Zoo-Seagrass Cap. Y1						27,625.73	0.00	27,625.73
01-2220 · FOS-Seagrass Capacity Y1								
	Bill	02/02/2023	February 2, 2023	Florida Oceanographic Society, Inc	contract IRL2022-22	97.00		97.00
	Bill	03/03/2023	IRL2022-22	Florida Oceanographic Society, Inc	contract IRL2022-22	9,815.84		9,912.84
	Bill	04/05/2023	IRL2022-22	Florida Oceanographic Society, Inc	contract IRL2022-22	451.35		10,364.19
	Bill	05/08/2023	05-08-2023	Florida Oceanographic Society, Inc	contract IRL2022-22	297.00		10,661.19
	Bill	06/02/2023	06/09/2023	Florida Oceanographic Society, Inc	contract IRL2022-22	764.04		11,425.23
	Bill	06/09/2023	06-09-2023	Florida Oceanographic Society, Inc	contract IRL2022-22	764.04		12,189.27
Total 01-2220 · FOS-Seagrass Capacity Y1						12,189.27	0.00	12,189.27
Total 01-1601 · BIL						59,135.00	0.00	59,135.00
01-1830 · DEP Innovative Grant								
01-1534 · Overhead/Indirect								
	General Journal	10/01/2022	PR PTO AccR		Payroll Accrual not needed, entire payroll entry	0.00		0.00
	General Journal	10/17/2022	PR 10/21/22		PR - 10/01/22 - 10/14/2022 check date 10/21/2	61.69		61.69
Total 01-1534 · Overhead/Indirect						61.69	0.00	61.69
01-1532 · FAU-HBOI Subcontract								
	Bill	12/31/2022	FAU2327244	Florida Atlantic University	Integrating harmful algal bloom data across plat	21,341.91		21,341.91
	Bill	02/28/2023	FAU002442-022723	Florida Atlantic University	Integrating harmful algal bloom data across plat	8,754.36		30,096.27
Total 01-1532 · FAU-HBOI Subcontract						30,096.27	0.00	30,096.27
01-1531 · StormCenter Comm. Subcontract								
	Bill	11/30/2022	2022-24	StormCenter Communications Inc	November 2022 contract # IRL 2021-06	2,252.81		2,252.81
	Bill	12/31/2022	2022-25	StormCenter Communications Inc	December 2022 contract # IRL 2021-06	29,480.18		31,732.99
Total 01-1531 · StormCenter Comm. Subcontract						31,732.99	0.00	31,732.99
01-1530 · Temporary Staff Salary								
	General Journal	10/01/2022	PR PTO AccR		Payroll Accrual not needed, entire payroll entry	0.00		0.00
	General Journal	10/17/2022	PR 10/21/22		PR - 10/01/22 - 10/14/2022 check date 10/21/2	2,250.00		2,250.00
	General Journal	10/17/2022	PR 10/21/22		PR - 10/01/22 - 10/14/2022 check date 10/21/2	2,128.15		4,378.15
Total 01-1530 · Temporary Staff Salary						4,378.15	0.00	4,378.15
Total 01-1830 · DEP Innovative Grant						66,269.10	0.00	66,269.10
01-1711 · Prize money for calendar contes								
	Bill	10/19/2022	calendar contest	Jennifer Satterly	Calendar Contest Winner	600.00		600.00
	Bill	10/19/2022	calendar contest	Bonnie Getter	Calendar Contest Winner	100.00		700.00
	Bill	10/19/2022	calendar contest	Chuck Palmer	Calendar Contest Winner	100.00		800.00
	Bill	10/19/2022	Calendar Contest	Doris Carolli	Calendar Contest Winner	100.00		900.00
	Bill	10/19/2022	Calendar Contest	Jim Angy	Calendar Contest Winner	100.00		1,000.00
	Bill	10/19/2022	calendar contest	Linda Walters	Calendar Contest Winner	100.00		1,100.00
	Bill	10/19/2022	Calendar Contest	Marcus Cote	Calendar Contest Winner	100.00		1,200.00
	Bill	10/19/2022	Calendar Contest	Edwin Brooks	Calendar Contest Winner	100.00		1,300.00
	Bill	10/19/2022	Calendar Contest	Greg Bowden	Calendar Contest Winner	100.00		1,400.00
	Bill	10/19/2022	Calendar Contest	William Hoag	Calendar Contest Winner	100.00		1,500.00
	Bill	10/19/2022	Calendar Contest	Jennifer Cenker	Calendar Contest Winner	100.00		1,600.00
Total 01-1711 · Prize money for calendar contes						1,600.00	0.00	1,600.00
01-1801 · Section 320 EPA								
01-2240 · JEDI Diversity of Thought (EPA)								
	Bill	04/30/2023	0000232	Diversity Of Thought Inc	April hours	4,200.00		4,200.00
Total 01-2240 · JEDI Diversity of Thought (EPA)						4,200.00	0.00	4,200.00
01-2218 · Com. Engagement Coor. Salary Y1								
	General Journal	11/28/2022	PR 12/02/22		PR - 11/12/22 - 11/25/2022 check date 12/02/2	2,403.85		2,403.85
	General Journal	12/09/2022	PR 12/16/22		PR - 11/26/22 - 12/09/2022 check date 12/16/2	4,807.70		7,211.55
	General Journal	12/27/2022	PR 12/30/22		PR - 12/10/22 - 12/23/2022 check date 12/30/2	7,211.55		14,423.10

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	General Journal	01/10/2023	PR 01/13/23		PR - 12/24/22 - 01/06/23 check date 01/13/23	7,211.55		21,634.65
	General Journal	01/24/2023	PR 01/27/23		PR - 01/07/2023-01/20/2023 check date 01/27	7,211.55		28,846.20
	General Journal	02/06/2023	PR 02/10/23		PR - 01/21/2023-02/03/2023 check date 02/10	7,211.55		36,057.75
	General Journal	02/21/2023	PR 02/24/23		PR - 02/04/2023-02/17/2023 check date 02/24	7,211.55		43,269.30
	General Journal	03/06/2023	PR 03/10/23		PR - 02/18/2023-03/03/2023 check date 03/10	7,211.55		50,480.85
	General Journal	03/20/2023	PR 03/24/23		PR - 03/04/2023-03/17/2023 check date 03/24	7,211.55		57,692.40
	General Journal	04/03/2023	PR 04/05/23		PR - 03/18/2023-03/31/2023 check date 04/05	7,211.55		64,903.95
	General Journal	04/17/2023	PR 04/21/23		PR - 04/01/2023 -04/14/2023 check date 04/21	7,211.55		72,115.50
	General Journal	05/01/2023	PR 05/05/23		PR - 04/15/2023 -04/28/2023 check date 05/05	7,211.55		79,327.05
	General Journal	05/15/2023	PR 05/05/23		PR - 04/29/2023 -05/12/2023 check date 05/19	7,211.55		86,538.60
	General Journal	05/26/2023	PR 06/02/23		PR - 05/13/2023 -05/26/2023 check date 06/02	7,211.55		93,750.15
	General Journal	06/12/2023	PR 06/16/23		PR - 05/27/2023 -06/09/2023 check date 06/16	7,211.55		100,961.70
	General Journal	06/27/2023	PR 06/30/23		PR - 06/10/2023 -06/23/2023 check date 06/30	7,211.55		108,173.25
Total 01-2218 · Com. Engagement Coor. Salary Y1						108,173.25	0.00	108,173.25
04-1738 · FAU-HAB Monitoring South Y4								
	Bill	12/31/2022	FAU2326959	Florida Atlantic University	IRL Microalgae & harmful algal bloom monitorin	2,707.06		2,707.06
	Bill	03/31/2023	FAU 2343050	Florida Atlantic University	IRL microalgea and harmful algal bloom monito	42,855.35		45,562.41
Total 04-1738 · FAU-HAB Monitoring South Y4						45,562.41	0.00	45,562.41
04-1737 · UF-HAB Monitoring North Y4								
	Bill	11/30/2022	B22849272	University of Florida Board of Trustees	IRL Microalgae & harmful algal bloom monitorin	4,483.12		4,483.12
	Bill	12/31/2022	I000114352	University of Florida Board of Trustees	Microalgae & harmful algal bloom monitoring 12	7,197.45		11,680.57
	Bill	01/31/2023	I000115102	University of Florida Board of Trustees	Microalgae & harmful algal bloom monitoring 01	6,934.58		18,615.15
	Bill	02/28/2023	I000115740	University of Florida Board of Trustees	IRL Microalgae and Harmful algal bloom monito	7,747.17		26,362.32
	Bill	03/31/2023	I000116828	University of Florida Board of Trustees	IRL Microalgae and Harmful algal bloom monito	10,462.49		36,824.81
	Bill	04/30/2023	I000117921	University of Florida Board of Trustees	IRL Microalgae & harmful algal bloom monitorin	10,067.89		46,892.70
	Bill	05/31/2023	I000118680	University of Florida Board of Trustees	IRL Microalgae & harmful algal bloom monitorin	10,279.66		57,172.36
Total 04-1737 · UF-HAB Monitoring North Y4						57,172.36	0.00	57,172.36
04-1740 · WOOD-Atmospheric Deposition Y4								
	Bill	10/28/2022	F04131367	WSP USA Environment & Infrastructure	Wet/dry Dep OY3 thru 10/28/2022	1,160.23		1,160.23
	Bill	11/25/2022	F04131468	WSP USA Environment & Infrastructure	Wet/dry Dep OY3 thru 11/25/2022	2,413.30		3,573.53
	Bill	12/30/2022	F04131585	WSP USA Environment & Infrastructure	Wet/dry Dep OY3 thru 12/30/2022	900.94		4,474.47
	Bill	02/03/2023	F04131639	WSP USA Environment & Infrastructure	Wet/dry Dep OY3 thru 02/03/2023	3,659.19		8,133.66
	Bill	03/03/2023	F04131728	WSP USA Environment & Infrastructure	Wet/dry Dep OY3 thru 03/03/2023	2,444.85		10,578.51
	Bill	03/31/2023	F04131841	WSP USA Environment & Infrastructure	Wet/dry Dep OY3 thru 03/31/2023	1,145.92		11,724.43
	Bill	05/05/2023	F04131988	WSP USA Environment & Infrastructure	Wet/dry Dep OY3 thru 05/05/2023	3,965.37		15,689.80
	Bill	06/02/2023	F04132050	WSP USA Environment & Infrastructure	Wet/dry Dep OY3 thru 06/02/2023	248.00		15,937.80
Total 04-1740 · WOOD-Atmospheric Deposition Y4						15,937.80	0.00	15,937.80
04-1739 · Biodiversity Inventory Y4								
	Bill	02/28/2023	0000051254	Smithsonian Institution	inv# 0000051254 10/01/2022 - 02/28/2023	5,634.18		5,634.18
	Bill	03/31/2023	0000051450	Smithsonian Institution	inv# 0000051450 03/01/2023 - 03/31/2023	5,055.49		10,689.67
Total 04-1739 · Biodiversity Inventory Y4						10,689.67	0.00	10,689.67
04-1722 · State of the Lagoon Report Y4								
	Bill	04/30/2023	2023-1613	Applied Ecology Inc.	invoice #2023-1613 State of Lagoon Yr4 Q1	19,402.00		19,402.00
Total 04-1722 · State of the Lagoon Report Y4						19,402.00	0.00	19,402.00
01-1547 · Monit. Hydrology, Water, Mangrv								
	Bill	12/31/2022	Project # F5493	Fish and Wildlife Conservation Commission	Project # F5493 7/1/22 - 12/31/22	2,993.70		2,993.70
Total 01-1547 · Monit. Hydrology, Water, Mangrv						2,993.70	0.00	2,993.70
01-1546 · Integrated Sampling Assess Tox.								
	Bill	12/31/2022	FAU002556-230213	Florida Atlantic University	Integrated sampling to assess toxins produced	16,358.68		16,358.68
Total 01-1546 · Integrated Sampling Assess Tox.						16,358.68	0.00	16,358.68
01-2012 · IRLNEP Brand Activation & Comm.								
	Bill	12/15/2022	7051	Independent Printing	2023 calendars	20,804.00		20,804.00
	Bill	01/24/2023	7170	Independent Printing	calendar reprint	5,341.00		26,145.00
	Bill	01/31/2023	3-12670	IDEAS	production billables-One Lagoon Brand Activati	20,411.00		46,556.00
	Bill	02/19/2023	7652	Kool Stuff LLC	invoice 7652	998.50		47,554.50
	Bill	02/21/2023	7664	Kool Stuff LLC	invoice 7664	250.78		47,805.28
	Bill	03/31/2023	Mar-23	Jessica A Blough-Wayles	keychains	131.20		47,936.48
	Bill	03/31/2023	Mar-23	Jessica A Blough-Wayles	stickers - holographic logo	30.89		47,967.37
	Bill	03/31/2023	Mar-23	Jessica A Blough-Wayles	stickers - hermit crabs	30.89		47,998.26
	Bill	03/31/2023	3-12696	IDEAS	production billables-One Lagoon Brand Activati	10,000.00		57,998.26
	Bill	04/24/2023	7666	Independent Printing	2022 IRL annual reports	3,424.00		61,422.26
	Bill	05/08/2023	4988656249623197	First National Bank Omaha (Daniel)	Sticker Mule	135.89		61,558.15
	Bill	05/08/2023	4988656249623197	First National Bank Omaha (Daniel)	Sticker Mule	139.10		61,697.25
	Bill	05/08/2023	4988659180379902	First National Bank Omaha (Kathy)	Kool Stuff	76.10		61,773.35
	Bill	05/08/2023	4988659180379902	First National Bank Omaha (Kathy)	Kool Stuff	122.70		61,896.05
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	Stickermule stickers	20.24		61,916.29
Total 01-2012 · IRLNEP Brand Activation & Comm.						61,916.29	0.00	61,916.29
01-1952 · T. Pinney & Assoc-Grant Writing								
	Bill	04/13/2023	IRLC1006	T. Pinney & Associates LLC	grant writing	3,450.00		3,450.00
Total 01-1952 · T. Pinney & Assoc-Grant Writing						3,450.00	0.00	3,450.00
01-1951 · Natua Strategies- Grant Writing								

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Bill	04/11/2023	1137	Natua Strategies	Grant writing for BCU	3,000.00		3,000.00
	Bill	06/08/2023	1138	Natua Strategies	Grant writing for ERAU/BCU	6,000.00		9,000.00
Total 01-1951 · Natua Strategies- Grant Writing						9,000.00	0.00	9,000.00
01-1817 · Federal/EPA Travel								
	Bill	10/07/2022	4988659180379902	First National Bank Omaha (Kathy)	Delta Air	504.20		504.20
	Bill	11/30/2022	Nov-22	Kirsten J Ayres	per diem 11/14/22 - 11/18/22	310.50		814.70
	Bill	11/30/2022	Nov-22	Kirsten J Ayres	Delta flight	204.20		1,018.90
	Bill	11/30/2022	Nov-22	Kirsten J Ayres	mileage November 2022	873.38		1,892.28
	Bill	11/30/2022	Nov- 22	Jessica A Blough-Wayles	mileage - POV	132.50		2,024.78
	Bill	11/30/2022	Nov- 22	Jessica A Blough-Wayles	Best Western	591.59		2,616.37
	Bill	11/30/2022	Nov- 22	Jessica A Blough-Wayles	per diem 11/14/22 - 11/18/22	310.50		2,926.87
	Bill	12/07/2022	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Delta Air	30.00		2,956.87
	Bill	12/07/2022	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Curb SvdcTaxi	43.20		3,000.07
	Bill	12/07/2022	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Frontier	174.96		3,175.03
	Bill	12/07/2022	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Spirit Air	112.18		3,287.21
	Bill	12/07/2022	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Spirit Air	59.00		3,346.21
	Bill	12/07/2022	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Spirit Air	99.00		3,445.21
	Bill	12/31/2022	Dec-22	Daniel Kolodny (reimbursements)	mileage to airport	26.67		3,471.88
	Bill	12/31/2022	Dec-22	Daniel Kolodny (reimbursements)	tolls	1.81		3,473.69
	Bill	12/31/2022	Dec-22	Daniel Kolodny (reimbursements)	Uber	43.24		3,516.93
	Bill	12/31/2022	Dec-22	Daniel Kolodny (reimbursements)	per diem	55.50		3,572.43
	Bill	12/31/2022	Dec-22	Daniel Kolodny (reimbursements)	per diem	74.00		3,646.43
	Bill	12/31/2022	Dec-22	Daniel Kolodny (reimbursements)	Uber	9.89		3,656.32
	Bill	12/31/2022	Dec-22	Daniel Kolodny (reimbursements)	per diem	74.00		3,730.32
	Bill	12/31/2022	Dec-22	Daniel Kolodny (reimbursements)	Uber	11.74		3,742.06
	Bill	12/31/2022	Dec-22	Daniel Kolodny (reimbursements)	per diem	74.00		3,816.06
	Bill	12/31/2022	Dec-22	Daniel Kolodny (reimbursements)	per diem	74.00		3,890.06
	Bill	12/31/2022	Dec-22	Daniel Kolodny (reimbursements)	per diem	55.50		3,945.56
	Bill	12/31/2022	Dec-22	Daniel Kolodny (reimbursements)	Uber	70.11		4,015.67
	Bill	12/31/2022	Dec-22	Daniel Kolodny (reimbursements)	parking at MCO	50.00		4,065.67
	Bill	12/31/2022	Dec-22	Daniel Kolodny (reimbursements)	tolls	1.81		4,067.48
	Bill	12/31/2022	Dec-22	Daniel Kolodny (reimbursements)	mileage from airport	26.68		4,094.16
	Bill	12/31/2022	Dec-22	Kirsten J Ayres	per diem 12/3/22 - 12/9/22	465.59		4,559.75
	Bill	12/31/2022	Dec-22	Kirsten J Ayres	Best Western	129.86		4,689.61
	Bill	12/31/2022	Dec-22	Kirsten J Ayres	per diem 12/12/22 - 12/14/22	172.50		4,862.11
	Bill	12/31/2022	Dec-22	Kirsten J Ayres	mileage FL to TX	873.38		5,735.49
	Bill	12/31/2022	Dec-22	Jessica A Blough-Wayles	Travel - Uber	56.80		5,792.29
	Bill	12/31/2022	Dec-22	Jessica A Blough-Wayles	per diem 12/4/22 - 12/9/22	407.00		6,199.29
	Bill	12/31/2022	Dec-22	Jessica A Blough-Wayles	Travel - Uber	57.58		6,256.87
	Bill	01/05/2023	4988659180379902	First National Bank Omaha (Kathy)	Hilton	483.09		6,739.96
	Bill	01/05/2023	4988656249623197	First National Bank Omaha (Daniel)	Hilton Hotels	898.10		7,638.06
	Bill	01/05/2023	4988656249623197	First National Bank Omaha (Daniel)	Frontier	153.00		7,791.06
	Bill	01/05/2023	4988656249623197	First National Bank Omaha (Daniel)	Hilton Hotels	981.59		8,772.65
	Bill	02/06/2023	4988659180379902	First National Bank Omaha (Kathy)	United	503.40		9,276.05
	Bill	02/15/2023	3954	Marine Discovery Center	2022 Coastal & Estuarine Summit	1,661.89		10,937.94
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	budget rental car	295.97		11,233.91
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	checked bag TX to FL	35.00		11,268.91
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	per diem 1/2	51.75		11,320.66
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	per diem	69.00		11,389.66
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	per diem	69.00		11,458.66
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	per diem	69.00		11,527.66
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	gas	45.57		11,573.23
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	per diem	69.00		11,642.23
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	per diem	69.00		11,711.23
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	checked bag from FL to TX	30.00		11,741.23
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	gas	40.37		11,781.60
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	per diem 1/2	51.75		11,833.35
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	budget rental car	428.11		12,261.46
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	checked bag from TX to FL	35.00		12,296.46
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	per diem 1/2	51.75		12,348.21
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	per diem	69.00		12,417.21
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	per diem	69.00		12,486.21
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	per diem	69.00		12,555.21
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	checked bag from FL to TX	35.00		12,590.21
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	per diem	69.00		12,659.21
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	per diem 1/2	51.75		12,710.96
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	gas	37.86		12,748.82
	Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	Best Western	599.37		13,348.19
	Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	travel to quarterly meeting (106)	69.43		13,417.62
	Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	per diem	51.75		13,469.37
	Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	per diem	69.00		13,538.37

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	per diem	69.00		13,607.37
	Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	per diem	71.75		13,679.12
	Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	travel from quarterly meeting (106)	69.43		13,748.55
	Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	calendar drop off (47.6)	31.38		13,779.93
	Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	travel to office (106)	69.43		13,849.36
	Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	per diem	51.75		13,901.11
	Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	travel to IRL Symposium (44)	29.08		13,930.19
	Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	per diem	69.00		13,999.19
	Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	per diem	51.75		14,050.94
	Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	travel home from IRL symposium (125)	81.88		14,132.82
	Bill	03/07/2023	4988 6591 8037 9902	First National Bank Omaha (Kathy)	EB Transformational	46.36		14,179.18
	Bill	03/07/2023	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Allianz Travel	38.91		14,218.09
	Bill	03/07/2023	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Jet Blue	538.54		14,756.63
	Bill	03/07/2023	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Jet Blue	30.00		14,786.63
	Bill	03/07/2023	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Jet Blue	30.00		14,816.63
	Bill	03/07/2023	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Allianz travel	27.66		14,844.29
	Bill	03/07/2023	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Jet Blue	358.56		15,202.85
	Bill	03/07/2023	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Jet Blue	67.00		15,269.85
	Bill	03/31/2023	Mar-23	Daniel Kolodny (reimbursements)	toll travel from home to MCO	0.83		15,270.68
	Bill	03/31/2023	Mar-23	Daniel Kolodny (reimbursements)	toll travel from home to MCO	0.98		15,271.66
	Bill	03/31/2023	Mar-23	Daniel Kolodny (reimbursements)	mileage from home to MCO	29.87		15,301.53
	Bill	03/31/2023	Mar-23	Daniel Kolodny (reimbursements)	per diem EPA meetings	59.25		15,360.78
	Bill	03/31/2023	Mar-23	Daniel Kolodny (reimbursements)	Uber trip from airport to hotel	30.95		15,391.73
	Bill	03/31/2023	Mar-23	Daniel Kolodny (reimbursements)	per diem EPA meetings	79.00		15,470.73
	Bill	03/31/2023	Mar-23	Daniel Kolodny (reimbursements)	per diem EPA meetings	79.00		15,549.73
	Bill	03/31/2023	Mar-23	Daniel Kolodny (reimbursements)	Uber from hotel to capitol	11.76		15,561.49
	Bill	03/31/2023	Mar-23	Daniel Kolodny (reimbursements)	per diem EPA meetings	79.00		15,640.49
	Bill	03/31/2023	Mar-23	Daniel Kolodny (reimbursements)	per diem EPA meetings	59.25		15,699.74
	Bill	03/31/2023	Mar-23	Daniel Kolodny (reimbursements)	uber from hotel to airport	22.96		15,722.70
	Bill	03/31/2023	Mar-23	Daniel Kolodny (reimbursements)	toll travel from home to MCO	0.98		15,723.68
	Bill	03/31/2023	Mar-23	Daniel Kolodny (reimbursements)	toll travel from home to MCO	0.83		15,724.51
	Bill	03/31/2023	Mar-23	Daniel Kolodny (reimbursements)	parking at MCO	50.00		15,774.51
	Bill	03/31/2023	Mar-23	Daniel Kolodny (reimbursements)	mileage from MCO to home	29.87		15,804.38
	Bill	04/05/2023	4988659180379902	First National Bank Omaha (Kathy)	EB Transformational	23.18		15,827.56
	Bill	04/05/2023	4988659180379902	First National Bank Omaha (Kathy)	Curb Svc Taxi	12.01		15,839.57
	Bill	04/05/2023	4988659180379902	First National Bank Omaha (Kathy)	The Hotel Washington	1,228.19		17,067.76
	Bill	04/05/2023	4988658249623197	First National Bank Omaha (Daniel)	EB Transformational	23.18		17,090.94
	Bill	04/05/2023	4988658249623197	First National Bank Omaha (Daniel)	The Hotel Washington	1,286.81		18,377.75
	Bill	04/05/2023	4988658249623197	First National Bank Omaha (Daniel)	The Hotel Washington	478.98		18,856.73
	Bill	05/15/2023	May-23	Kirsten J Ayres	flight for May board meeting	444.40		19,301.13
	Bill	05/15/2023	May-23	Kirsten J Ayres	rental car	432.82		19,733.95
	Bill	05/15/2023	May-23	Kirsten J Ayres	bag fee	35.00		19,768.95
	Bill	05/15/2023	May-23	Kirsten J Ayres	per diem	51.75		19,820.70
	Bill	05/15/2023	May-23	Kirsten J Ayres	per diem	69.00		19,889.70
	Bill	05/15/2023	May-23	Kirsten J Ayres	per diem	69.00		19,958.70
	Bill	05/15/2023	May-23	Kirsten J Ayres	per diem	69.00		20,027.70
	Bill	05/15/2023	May-23	Kirsten J Ayres	per diem	69.00		20,096.70
	Bill	05/15/2023	May-23	Kirsten J Ayres	per diem	51.75		20,148.45
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	mileage 106 in office meeting	69.43		20,217.88
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	per diem quarterly meeting	51.75		20,269.63
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	mileage 106 BOD meeting	69.43		20,339.06
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	Best Western 5/11/23 Sebastian	118.09		20,457.15
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	per diem Quarterly meeting	51.75		20,508.90
	Bill	06/07/2023	4988659180379902	First National Bank Omaha (Kathy)	Coastal & Estuarine	70.00		20,578.90
	Bill	06/07/2023	4988659180379902	First National Bank Omaha (Kathy)	Delta Airline	238.90		20,817.80
Total 01-1817 · Federal/EPA Travel						20,817.80	0.00	20,817.80
Total 01-1801 · Section 320 EPA						375,673.96	0.00	375,673.96
01-1840 · IRL License Plate Funded								
01-1896 · License Plate Volusia County								
	Bill	01/18/2023	3950	Marine Discovery Center	Enhancement of habitat health & biodiversity	9,619.26		9,619.26
	Bill	04/24/2023	3965	Marine Discovery Center	enhancement of habitat health & biodiversity	17,720.95		27,340.21
Total 01-1896 · License Plate Volusia County						27,340.21	0.00	27,340.21
01-1894 · License Plate Brevard County								
	Bill	12/31/2022	INV-3637	Brevard Zoo	Q1 2022-2023	13,168.72		13,168.72
Total 01-1894 · License Plate Brevard County						13,168.72	0.00	13,168.72
Total 01-1840 · IRL License Plate Funded						40,508.93	0.00	40,508.93
01-1870 · IRL Strategic Projects								
01-2241 · License Plate Buy Back								
	Bill	04/07/2023	04-07-2023	Division of Motorist Services - Dept of H	license plates	17,912.73		17,912.73
Total 01-2241 · License Plate Buy Back						17,912.73	0.00	17,912.73
01-2212 · IRLNEP Tech Supp of Conferences								

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Bill	10/18/2022	310	Inwater Research Group (reimbursement)	youth driven cinema-environmental film festival	2,500.00		2,500.00
	Bill	10/25/2022	SCDRP 005	SECOORA	SCDRO 2023 annual benefactor group member	5,000.00		7,500.00
	Bill	11/17/2022	124	School Board of Volusia County Florida	donation to Tomoka Regional science and engi	100.00		7,600.00
	Bill	11/29/2022	116	National Forum for Black Public Administr	table sponsor - BHM gala	1,500.00		9,100.00
	Bill	12/13/2022	5418	Marine Technology Society	platinum sponsor of the Marine Technology Soc	5,000.00		14,100.00
	Bill	01/09/2023	SA-Q223	Marine Resources Council of East Fl, Inc	Seagrass assembly sponsorship	2,000.00		16,100.00
	Bill	01/12/2023	2023	VBFN-Vero Beach Academy	Bronze sponsor of Steam Fest	500.00		16,600.00
	Bill	02/24/2023	GL01-2212	Treasure Coast Wildlife Hospital Inc	Envirothon	350.00		16,950.00
	Bill	03/08/2023	3957	Marine Discovery Center	ShORE event sponsor	2,500.00		19,450.00
	Bill	04/03/2023	IRLNEP 005	Florida Atlantic University (Symposium)	IRL Symposium Sponsorship 2023	2,500.00		21,950.00
	Bill	04/05/2023	4988659180379902	First National Bank Omaha (Kathy)	Stuart Martin Chamber	640.00		22,590.00
	Bill	04/18/2023	003	Little Growers Inc	sponsorship for Make a Green Noise: Rising tid	500.00		23,090.00
Total 01-2212 · IRLNEP Tech Supp of Conferences						23,090.00	0.00	23,090.00
01-2210 · UCF-Unintended Consequences								
	Bill	12/31/2022	CINV-UCF-00005326	University of Central Florida	unintended consequences: Are non-plastic mate	68.83		68.83
	Bill	03/31/2023	CINV-UCF-00007500	University of Central Florida	unintended consequences: Are non-plastic mate	6,476.46		6,545.29
Total 01-2210 · UCF-Unintended Consequences						6,545.29	0.00	6,545.29
01-2209 · UF-Enhancing Living Shorelines								
	Bill	12/31/2022	I000114338	University of Florida Board of Trustees	enhancing living shorelines 10/1/23 - 12/31/23	14,992.20		14,992.20
	Bill	12/31/2022	I000114338	University of Florida Board of Trustees	enhancing living shorelines 10/1/22 - 12/31/23	14,992.20		29,984.40
	Bill	03/31/2023	I000116798	University of Florida Board of Trustees	Enhancing living shorelines 01/01/23 - 03/31/23	45.74		30,030.14
Total 01-2209 · UF-Enhancing Living Shorelines						30,030.14	0.00	30,030.14
04-1716 · Rest. Clam Pop. for Water Qual								
	Bill	12/31/2022	M000364853	University of Florida Board of Trustees	restoration of clam populations 10/1/22 - 12/31/	60,950.00		60,950.00
	Bill	03/31/2023	M000371772	University of Florida Board of Trustees	restoration of clam populations in IRL for water	62,249.68		123,199.68
Total 04-1716 · Rest. Clam Pop. for Water Qual						123,199.68	0.00	123,199.68
01-1548 · Small Grants FY 2022								
	Bill	05/23/2023	05.23.23	Ocean Research & Conservation Assoc, Inc	invoice # 05/23/2023	4,336.50		4,336.50
	Bill	06/21/2023	3966	Marine Discovery Center	virtual reality headsets	4,582.20		8,918.70
Total 01-1548 · Small Grants FY 2022						8,918.70	0.00	8,918.70
02-2010 · Validation of Modif. of Mosq.								
	Bill	01/23/2023	January 23, 2023	Indian River Land Trust	2nd quarter reimbursement of purchases and st	18,051.37		18,051.37
	Bill	03/31/2023	April 26, 2023	Indian River Land Trust	2nd quarter reimbursement of purchases and st	4,937.15		22,988.52
	Bill	06/30/2023	07/07/2023	Indian River Land Trust	3rd quarter reimbursement of purchases and stu	10,006.65		32,995.17
Total 02-2010 · Validation of Modif. of Mosq.						32,995.17	0.00	32,995.17
01-1542 · Tressler Drive Water Qual.								
	Bill	01/04/2023	LCGR000008	City of Stuart	Tessler Dr water quality improvement project	80,000.00		80,000.00
	Bill	01/04/2023	LCGR000008-001	City of Stuart	Tessler Dr water quality improvement project	80,000.00		160,000.00
	General Journal	02/22/2023			City of Stuart payment correction (vendor debit	canceled and r	80,000.00	80,000.00
Total 01-1542 · Tressler Drive Water Qual.						160,000.00	80,000.00	80,000.00
01-1451 · Store Postage								
	Deposit	10/10/2022		PayPal	posstage Coleen Seitter	3.49		3.49
	Deposit	10/10/2022		PayPal	postage Kodi Jackson	4.35		7.84
	Deposit	10/10/2022		PayPal	shipping Joshua Kelley	3.38		11.22
	Deposit	10/10/2022		PayPal	postage Tamtastic Paddle	3.77		14.99
	Deposit	10/10/2022		PayPal	postage Gina Blankenship	3.77		18.76
	Deposit	01/01/2023		PayPal	postage - A Nguyen	4.56		23.32
	Deposit	04/10/2023		PayPal	store postage	4.70		28.02
	Deposit	04/10/2023		PayPal	store postage	3.98		32.00
	Deposit	04/10/2023		PayPal	store postage	4.06		36.06
	Deposit	04/10/2023		PayPal	store postage	4.70		40.76
	Deposit	04/10/2023		PayPal	store postage	4.05		44.81
	Deposit	04/10/2023		PayPal	store postage	3.99		48.80
	Deposit	04/10/2023		PayPal	store postage	5.85		54.65
	Deposit	04/10/2023		PayPal	store postage	3.64		58.29
	Deposit	04/10/2023		PayPal	store postage	7.13		65.42
	Deposit	04/10/2023		PayPal	store postage	4.70		70.12
	Deposit	04/10/2023		PayPal	store postage	3.58		73.70
Total 01-1451 · Store Postage						73.70	0.00	73.70
Total 01-1870 · IRL Strategic Projects						402,765.41	80,000.00	322,765.41
Total 01-1800 · IRL Other Expenditures						945,952.40	80,000.00	865,952.40
01-6308 · Salaries & Benefits								
01-6316 · Payroll Processing Fee								
	General Journal	05/26/2023	PR 06/02/23		PR - 05/13/2023 -05/26/2023 check date 06/02	39.20		39.20
	General Journal	06/12/2023	PR 06/16/23		PR - 05/27/2023 -06/09/2023 check date 06/16	39.20		78.40
	General Journal	06/27/2023	PR 06/30/23		PR - 06/10/2023 -06/23/2023 check date 06/30	39.20		117.60
Total 01-6316 · Payroll Processing Fee						117.60	0.00	117.60
01-6311 · Emp Benefits - FRS (employer)								
	General Journal	10/01/2022	PR PTO AccR		Payroll Accrual not needed, entire payroll entry	0.00		0.00
	General Journal	10/17/2022	PR 10/21/22		PR - 10/01/22 - 10/14/2022 check date 10/21/2	2,501.72		2,501.72
	General Journal	11/01/2022	PR 11/04/22		PR - 10/15/22 - 10/27/2022 check date 11/04/2	2,600.72		5,102.44

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	11/17/2022	PR 11/18/22		PR - 10/26/22 - 11/09/2022 check date 11/18/2	2,639.92		7,742.36
General Journal	11/28/2022	PR 12/02/22		PR - 11/12/22 - 11/25/2022 check date 12/02/2	2,926.21		10,668.57
General Journal	12/09/2022	PR 12/16/22		PR - 11/26/22 - 12/09/2022 check date 12/16/2	3,394.54		14,063.11
General Journal	12/27/2022	PR 12/30/22		PR - 12/10/22 - 12/23/2022 check date 12/30/2	3,353.57		17,416.68
General Journal	01/10/2023	PR 01/13/23		PR - 12/24/22 - 01/06/23 check date 01/13/23	3,639.87		21,056.55
General Journal	01/24/2023	PR 01/27/23		PR - 01/07/2023-01/20/2023 check date 01/27	3,639.87		24,696.42
General Journal	02/06/2023	PR 02/10/23		PR - 01/21/2023-02/03/2023 check date 02/10	3,639.87		28,336.29
General Journal	02/21/2023	PR 02/24/23		PR - 02/04/2023-02/17/2023 check date 02/24	3,639.87		31,976.16
General Journal	03/06/2023	PR 03/10/23		PR - 02/18/2023-03/03/2023 check date 03/10	3,639.87		35,616.03
General Journal	03/20/2023	PR 03/24/23		PR - 03/04/2023-03/17/2023 check date 03/24	3,639.87		39,255.90
General Journal	04/03/2023	PR 04/05/23		PR - 03/18/2023-03/31/2023 check date 04/05	3,639.87		42,895.77
General Journal	04/17/2023	PR 04/21/23		PR - 04/01/2023 -04/14/2023 check date 04/21	3,639.87		46,535.64
General Journal	05/01/2023	PR 05/05/23		PR - 04/15/2023 -04/28/2023 check date 05/05	3,639.87		50,175.51
General Journal	05/15/2023	PR 05/05/23		PR - 04/29/2023 -05/12/2023 check date 05/19	3,639.87		53,815.38
General Journal	05/26/2023	PR 06/02/23		PR - 05/13/2023 -05/26/2023 check date 06/02	3,639.87		57,455.25
General Journal	06/12/2023	PR 06/16/23		PR - 05/27/2023 -06/09/2023 check date 06/16	3,639.87		61,095.12
General Journal	06/27/2023	PR 06/30/23		PR - 06/10/2023 -06/23/2023 check date 06/30	3,639.87		64,734.99
Total 01-6311 · Emp Benefits - FRS (employer)					64,734.99	0.00	64,734.99
01-6310 · Employee Benefits - Health Ins							
Bill	10/01/2022	70109772	Davis Vision	invoice # 70109772 client ID 1000000206 Oct	9.27		9.27
Bill	10/01/2022	3068649	Cigna	inv# 3068649 Oct 2022	95.46		104.73
Bill	10/01/2022	00 641728 0024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 October 2022	69.88		174.61
Bill	10/01/2022	October 2022	Brevard County BOCC (Health Ins)	October 2022	3,223.73		3,398.34
General Journal	10/01/2022	PR PTO AccR		Payroll Accrual not needed, entire payroll entry	0.00		3,398.34
General Journal	10/17/2022	PR 10/21/22		PR - 10/01/22 - 10/14/2022 check date 10/21/22	Insurance	402.65	2,995.69
General Journal	11/01/2022	PR 11/04/22		PR - 10/15/22 - 10/27/2022 check date 11/04/22	Insurance	402.65	2,593.04
Bill	11/01/2022	3083287	Cigna	inv# 3083287 November 2022	157.07		2,750.11
Bill	11/01/2022	70110511	Davis Vision	invoice # 70110511 client ID 1000000206 Nov	17.89		2,768.00
Bill	11/01/2022	November 2022	Brevard County BOCC (Health Ins)	November 2022	4,269.22		7,037.22
Bill	11/01/2022	006417280024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 November 2022	112.33		7,149.55
General Journal	11/17/2022	PR 11/18/22		PR - 10/26/22 - 11/09/2022 check date 11/18/22	Insurance	402.65	6,746.90
Bill	11/20/2022	3097924	Cigna	inv# 3097924 December 2022	157.07		6,903.97
General Journal	11/28/2022	PR 12/02/22		PR - 11/12/22 - 11/25/2022 check date 12/02/22	Insurance	425.65	6,478.32
Bill	12/01/2022	006417280024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 December 2022	112.33		6,590.65
Bill	12/01/2022	December 2022	Brevard County BOCC (Health Ins)	December 2022	6,300.01		12,890.66
General Journal	12/09/2022	PR 12/16/22		PR - 11/26/22 - 12/09/2022 check date 12/16/22	Insurance	466.51	12,424.15
Bill	12/11/2022	70112657	Davis Vision	invoice # 70112657 client ID 1000000206 Dec	17.89		12,442.04
General Journal	12/27/2022	PR 12/30/22		PR - 12/10/22 - 12/23/2022 check date 12/30/2	0.00		12,442.04
Bill	01/01/2023	January 2023	Brevard County BOCC (Health Ins)	January 2023	8,746.02		21,188.06
Bill	01/01/2023	006417280024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 January 2023	181.36		21,369.42
Bill	01/01/2023	3112639	Cigna	inv# 3112639 January 2023	280.29		21,649.71
Bill	01/01/2023	70115042	Davis Vision	invoice # 70115042 client ID 1000000206 Janu	32.77		21,682.48
General Journal	01/10/2023	PR 01/13/23		PR - 12/24/22 - 01/06/23 check date 01/13/23	Insurance	620.07	21,062.41
General Journal	01/24/2023	PR 01/27/23		PR - 01/07/2023-01/20/2023 check date 01/27/23	Insuran	620.07	20,442.34
Bill	02/01/2023	006417280024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 February 2023	181.36		20,623.70
Bill	02/01/2023	70115797	Davis Vision	invoice # 70115797 client ID 1000000206 Feb	32.77		20,656.47
Bill	02/01/2023	3127311	Cigna	inv# 3127311 February 2023	280.29		20,936.76
Bill	02/01/2023	February 2023	Brevard County BOCC (Health Ins)	February 2023	8,746.03		29,682.79
General Journal	02/06/2023	PR 02/10/23		PR - 01/21/2023-02/03/2023 check date 02/10/23	Insuran	620.07	29,062.72
General Journal	02/21/2023	PR 02/24/23		PR - 02/04/2023-02/17/2023 check date 02/24/23	Insuranc	620.07	28,442.65
Bill	03/01/2023	March 2023	Brevard County BOCC (Health Ins)	March 2023	8,746.03		37,188.68
Bill	03/01/2023	70121149	Davis Vision	invoice # 70121149 client ID 1000000206 Mar	32.77		37,221.45
Bill	03/01/2023	00 641728 0024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 March 2023	181.36		37,402.81
Bill	03/01/2023	3142671	Cigna	inv# 3142671 March 2023	280.29		37,683.10
General Journal	03/06/2023	PR 03/10/23		PR - 02/18/2023-03/03/2023 check date 03/10/23	Insuranc	620.07	37,063.03
Bill	03/19/2023	3156871	Cigna	inv# 3156871 April 2023	280.29		37,343.32
General Journal	03/20/2023	PR 03/24/23		PR - 03/04/2023-03/17/2023 check date 03/24/23	Insuranc	620.07	36,723.25
Bill	04/01/2023	April 2023	Brevard County BOCC (Health Ins)	March 2023	8,746.03		45,469.28
Bill	04/01/2023	70123825	Davis Vision	invoice # 70123825 client ID 1000000206 Apri	32.77		45,502.05
Bill	04/01/2023	006417280024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 April 2023	181.36		45,683.41
General Journal	04/03/2023	PR 04/05/23		PR - 03/18/2023-03/31/2023 check date 04/05/23	Insuranc	620.07	45,063.34
General Journal	04/17/2023	PR 04/21/23		PR - 04/01/2023 -04/14/2023 check date 04/21/23	Insuranc	620.07	44,443.27
Bill	05/01/2023	May 2023	Brevard County BOCC (Health Ins)	May 2023	8,746.03		53,189.30
Bill	05/01/2023	006417280024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 May 2023	181.36		53,370.66
Bill	05/01/2023	70124422	Davis Vision	invoice # 70124422 client ID 1000000206 May	32.77		53,403.43
Bill	05/01/2023	3171820	Cigna	inv# 3171820 May 2023	280.29		53,683.72
General Journal	05/01/2023	PR 05/05/23		PR - 04/15/2023 -04/28/2023 check date 05/05/23	Insuran	620.07	53,063.65
General Journal	05/15/2023	PR 05/05/23		PR - 04/29/2023 -05/12/2023 check date 05/19/23	Insuran	620.07	52,443.58
General Journal	05/26/2023	PR 06/02/23		PR - 05/13/2023 -05/26/2023 check date 06/02/23	Insuran	620.07	51,823.51
Bill	06/01/2023	00 641728 0024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 June 2023	181.36		52,004.87
Bill	06/01/2023	70126645	Davis Vision	invoice # 70126645 client ID 1000000206 Jun	32.77		52,037.64

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	06/01/2023	June 2023	Brevard County BOCC (Health Ins)	June 2023	8,746.03		60,783.67
Bill	06/01/2023	3187666	Cigna	inv# 3187666 June 2023	280.29		61,063.96
General Journal	06/12/2023	PR 06/16/23		PR - 05/27/2023 -06/09/2023 check date 06/16/23	Insuran	620.07	60,443.89
General Journal	06/27/2023	PR 06/30/23		PR - 06/10/2023 -06/23/2023 check date 06/30	0.00		60,443.89
Total 01-6310 · Employee Benefits - Health Ins					69,984.84	9,540.95	60,443.89
01-6309 · Payroll Taxes							
General Journal	10/01/2022	PR PTO AccR		Payroll Accrual not needed, entire payroll entry	0.00		0.00
General Journal	10/01/2022	PR PTO AccR		Payroll Accrual not needed, entire payroll entry	0.00		0.00
General Journal	10/01/2022	PR PTO AccR		Payroll Accrual not needed, entire payroll entry	0.00		0.00
General Journal	10/01/2022	PR PTO AccR		Payroll Accrual not needed, entire payroll entry	0.00		0.00
General Journal	10/01/2022	PR PTO AccR		Payroll Accrual not needed, entire payroll entry	0.00		0.00
General Journal	10/17/2022	PR 10/21/22		PR - 10/01/22 - 10/14/2022 check date 10/21/2	1,036.65		1,036.65
General Journal	10/17/2022	PR 10/21/22		PR - 10/01/22 - 10/14/2022 check date 10/21/2	1,036.65		2,073.30
General Journal	10/17/2022	PR 10/21/22		PR - 10/01/22 - 10/14/2022 check date 10/21/22	EE SS & M	1,036.65	1,036.65
General Journal	10/17/2022	PR 10/21/22		PR - 10/01/22 - 10/14/2022 check date 10/21/2	1,852.31		2,888.96
General Journal	10/17/2022	PR 10/21/22		PR - 10/01/22 - 10/14/2022 check date 10/21/22	EE Fed With	1,852.32	1,036.64
General Journal	11/01/2022	PR 11/04/22		PR - 10/15/22 - 10/27/2022 check date 11/04/2	1,100.21		2,136.85
General Journal	11/01/2022	PR 11/04/22		PR - 10/15/22 - 10/27/2022 check date 11/04/2	1,100.21		3,237.06
General Journal	11/01/2022	PR 11/04/22		PR - 10/15/22 - 10/27/2022 check date 11/04/22	EE SS & M	1,100.21	2,136.85
General Journal	11/01/2022	PR 11/04/22		PR - 10/15/22 - 10/27/2022 check date 11/04/2	1,795.34		3,932.19
General Journal	11/01/2022	PR 11/04/22		PR - 10/15/22 - 10/27/2022 check date 11/04/22	EE Fed With	1,795.35	2,136.84
General Journal	11/17/2022	PR 11/18/22		PR - 10/26/22 - 11/09/2022 check date 11/18/2	1,163.37		3,300.21
General Journal	11/17/2022	PR 11/18/22		PR - 10/26/22 - 11/09/2022 check date 11/18/2	1,163.37		4,463.58
General Journal	11/17/2022	PR 11/18/22		PR - 10/26/22 - 11/09/2022 check date 11/18/22	EE SS & M	1,163.37	3,300.21
General Journal	11/17/2022	PR 11/18/22		PR - 10/26/22 - 11/09/2022 check date 11/18/2	1,913.70		5,213.91
General Journal	11/17/2022	PR 11/18/22		PR - 10/26/22 - 11/09/2022 check date 11/18/22	EE Fed With	1,913.71	3,300.20
General Journal	11/28/2022	PR 12/02/22		PR - 11/12/22 - 11/25/2022 check date 12/02/2	1,345.47		4,645.67
General Journal	11/28/2022	PR 12/02/22		PR - 11/12/22 - 11/25/2022 check date 12/02/2	1,345.47		5,991.14
General Journal	11/28/2022	PR 12/02/22		PR - 11/12/22 - 11/25/2022 check date 12/02/22	EE SS & M	1,345.47	4,645.67
General Journal	11/28/2022	PR 12/02/22		PR - 11/12/22 - 11/25/2022 check date 12/02/2	2,143.47		6,789.14
General Journal	11/28/2022	PR 12/02/22		PR - 11/12/22 - 11/25/2022 check date 12/02/22	EE Fed With	2,143.48	4,645.66
General Journal	12/09/2022	PR 12/16/22		PR - 11/26/22 - 12/09/2022 check date 12/16/2	1,556.05		6,201.71
General Journal	12/09/2022	PR 12/16/22		PR - 11/26/22 - 12/09/2022 check date 12/16/2	1,556.05		7,757.76
General Journal	12/09/2022	PR 12/16/22		PR - 11/26/22 - 12/09/2022 check date 12/16/22	EE SS & M	1,556.05	6,201.71
General Journal	12/09/2022	PR 12/16/22		PR - 11/26/22 - 12/09/2022 check date 12/16/2	2,459.97		8,661.68
General Journal	12/09/2022	PR 12/16/22		PR - 11/26/22 - 12/09/2022 check date 12/16/22	EE Fed Wit	2,459.98	6,201.70
General Journal	12/27/2022	PR 12/30/22		PR - 12/10/22 - 12/23/2022 check date 12/30/2	1,758.77		7,960.47
General Journal	12/27/2022	PR 12/30/22		PR - 12/10/22 - 12/23/2022 check date 12/30/2	1,758.77		9,719.24
General Journal	12/27/2022	PR 12/30/22		PR - 12/10/22 - 12/23/2022 check date 12/30/22	EE SS & M	1,758.77	7,960.47
General Journal	12/27/2022	PR 12/30/22		PR - 12/10/22 - 12/23/2022 check date 12/30/2	2,733.72		10,694.19
General Journal	12/27/2022	PR 12/30/22		PR - 12/10/22 - 12/23/2022 check date 12/30/22	EE Fed Wit	2,733.75	7,960.44
General Journal	01/10/2023	PR 01/13/23		PR - 12/24/22 - 01/06/23 check date 01/13/23	1,718.27		9,678.71
General Journal	01/10/2023	PR 01/13/23		PR - 12/24/22 - 01/06/23 check date 01/13/23	1,718.27		11,396.98
General Journal	01/10/2023	PR 01/13/23		PR - 12/24/22 - 01/06/23 check date 01/13/23	EE SS & M	1,718.27	9,678.71
General Journal	01/10/2023	PR 01/13/23		PR - 12/24/22 - 01/06/23 check date 01/13/23	2,499.20		12,177.91
General Journal	01/10/2023	PR 01/13/23		PR - 12/24/22 - 01/06/23 check date 01/13/23	EE Fed With	2,499.23	9,678.68
General Journal	01/24/2023	PR 01/27/23		PR - 01/07/2023-01/20/2023 check date 01/27	1,718.28		11,396.96
General Journal	01/24/2023	PR 01/27/23		PR - 01/07/2023-01/20/2023 check date 01/27	1,718.28		13,115.24
General Journal	01/24/2023	PR 01/27/23		PR - 01/07/2023-01/20/2023 check date 01/27/23	EE SS &	1,718.28	11,396.96
General Journal	01/24/2023	PR 01/27/23		PR - 01/07/2023-01/20/2023 check date 01/27	2,499.20		13,896.16
General Journal	01/24/2023	PR 01/27/23		PR - 01/07/2023-01/20/2023 check date 01/27/23	EE Fed \	2,499.23	11,396.93
General Journal	02/06/2023	PR 02/10/23		PR - 01/21/2023-02/03/2023 check date 02/10	1,718.28		13,115.21
General Journal	02/06/2023	PR 02/10/23		PR - 01/21/2023-02/03/2023 check date 02/10	1,718.28		14,833.49
General Journal	02/06/2023	PR 02/10/23		PR - 01/21/2023-02/03/2023 check date 02/10/23	EE SS &	1,718.28	13,115.21
General Journal	02/06/2023	PR 02/10/23		PR - 01/21/2023-02/03/2023 check date 02/10	2,499.20		15,614.41
General Journal	02/06/2023	PR 02/10/23		PR - 01/21/2023-02/03/2023 check date 02/10/23	EE Fed W	2,499.24	13,115.17
General Journal	02/21/2023	PR 02/24/23		PR - 02/04/2023-02/17/2023 check date 02/24	1,718.27		14,833.44
General Journal	02/21/2023	PR 02/24/23		PR - 02/04/2023-02/17/2023 check date 02/24	1,718.27		16,551.71
General Journal	02/21/2023	PR 02/24/23		PR - 02/04/2023-02/17/2023 check date 02/24/23	EE SS &	1,718.27	14,833.44
General Journal	02/21/2023	PR 02/24/23		PR - 02/04/2023-02/17/2023 check date 02/24	2,499.20		17,332.64
General Journal	02/21/2023	PR 02/24/23		PR - 02/04/2023-02/17/2023 check date 02/24/23	EE Fed W	2,499.23	14,833.41
General Journal	03/06/2023	PR 03/10/23		PR - 02/18/2023-03/03/2023 check date 03/10	1,718.28		16,551.69
General Journal	03/06/2023	PR 03/10/23		PR - 02/18/2023-03/03/2023 check date 03/10	1,718.28		18,269.97
General Journal	03/06/2023	PR 03/10/23		PR - 02/18/2023-03/03/2023 check date 03/10/23	EE SS &	1,718.28	16,551.69
General Journal	03/06/2023	PR 03/10/23		PR - 02/18/2023-03/03/2023 check date 03/10	2,499.20		19,050.89
General Journal	03/06/2023	PR 03/10/23		PR - 02/18/2023-03/03/2023 check date 03/10/23	EE Fed W	2,499.23	16,551.66
General Journal	03/20/2023	PR 03/24/23		PR - 03/04/2023-03/17/2023 check date 03/24	1,718.23		18,269.89
General Journal	03/20/2023	PR 03/24/23		PR - 03/04/2023-03/17/2023 check date 03/24	1,718.23		19,988.12
General Journal	03/20/2023	PR 03/24/23		PR - 03/04/2023-03/17/2023 check date 03/24/23	EE SS &	1,718.23	18,269.89
General Journal	03/20/2023	PR 03/24/23		PR - 03/04/2023-03/17/2023 check date 03/24	2,499.20		20,769.09
General Journal	03/20/2023	PR 03/24/23		PR - 03/04/2023-03/17/2023 check date 03/24/23	EE Fed W	2,499.23	18,269.86

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	04/03/2023	PR 04/05/23		PR - 03/18/2023-03/31/2023 check date 04/05	1,718.26		19,988.12
General Journal	04/03/2023	PR 04/05/23		PR - 03/18/2023-03/31/2023 check date 04/05	1,718.26		21,706.38
General Journal	04/03/2023	PR 04/05/23		PR - 03/18/2023-03/31/2023 check date 04/05/23 EE SS &		1,718.26	19,988.12
General Journal	04/03/2023	PR 04/05/23		PR - 03/18/2023-03/31/2023 check date 04/05	2,499.20		22,487.32
General Journal	04/03/2023	PR 04/05/23		PR - 03/18/2023-03/31/2023 check date 04/05/23 EE Fed W		2,499.23	19,988.09
General Journal	04/17/2023	PR 04/21/23		PR - 04/01/2023 -04/14/2023 check date 04/21	1,718.26		21,706.35
General Journal	04/17/2023	PR 04/21/23		PR - 04/01/2023 -04/14/2023 check date 04/21	1,718.26		23,424.61
General Journal	04/17/2023	PR 04/21/23		PR - 04/01/2023 -04/14/2023 check date 04/21/23 EE SS &		1,718.26	21,706.35
General Journal	04/17/2023	PR 04/21/23		PR - 04/01/2023 -04/14/2023 check date 04/21	2,684.20		24,390.55
General Journal	04/17/2023	PR 04/21/23		PR - 04/01/2023 -04/14/2023 check date 04/21/23 EE Fed W		2,684.23	21,706.32
General Journal	05/01/2023	PR 05/05/23		PR - 04/15/2023 -04/28/2023 check date 05/05	1,718.28		23,424.60
General Journal	05/01/2023	PR 05/05/23		PR - 04/15/2023 -04/28/2023 check date 05/05	1,718.28		25,142.88
General Journal	05/01/2023	PR 05/05/23		PR - 04/15/2023 -04/28/2023 check date 05/05/23 EE SS &		1,718.28	23,424.60
General Journal	05/01/2023	PR 05/05/23		PR - 04/15/2023 -04/28/2023 check date 05/05	2,684.20		26,108.80
General Journal	05/01/2023	PR 05/05/23		PR - 04/15/2023 -04/28/2023 check date 05/05/23 EE Fed \		2,684.23	23,424.57
General Journal	05/15/2023	PR 05/05/23		PR - 04/29/2023 -05/12/2023 check date 05/19	1,718.26		25,142.83
General Journal	05/15/2023	PR 05/05/23		PR - 04/29/2023 -05/12/2023 check date 05/19	1,718.26		26,861.09
General Journal	05/15/2023	PR 05/05/23		PR - 04/29/2023 -05/12/2023 check date 05/19/23 EE SS &		1,718.26	25,142.83
General Journal	05/15/2023	PR 05/05/23		PR - 04/29/2023 -05/12/2023 check date 05/19	2,684.20		27,827.03
General Journal	05/15/2023	PR 05/05/23		PR - 04/29/2023 -05/12/2023 check date 05/19/23 EE Fed \		2,684.23	25,142.80
General Journal	05/26/2023	PR 06/02/23		PR - 05/13/2023 -05/26/2023 check date 06/02	1,718.25		26,861.05
General Journal	05/26/2023	PR 06/02/23		PR - 05/13/2023 -05/26/2023 check date 06/02	1,718.25		28,579.30
General Journal	05/26/2023	PR 06/02/23		PR - 05/13/2023 -05/26/2023 check date 06/02/23 EE SS &		1,718.25	26,861.05
General Journal	05/26/2023	PR 06/02/23		PR - 05/13/2023 -05/26/2023 check date 06/02	2,684.20		29,545.25
General Journal	05/26/2023	PR 06/02/23		PR - 05/13/2023 -05/26/2023 check date 06/02/23 EE Fed \		2,684.23	26,861.02
General Journal	06/12/2023	PR 06/16/23		PR - 05/27/2023 -06/09/2023 check date 06/16	1,718.30		28,579.32
General Journal	06/12/2023	PR 06/16/23		PR - 05/27/2023 -06/09/2023 check date 06/16	1,718.30		30,297.62
General Journal	06/12/2023	PR 06/16/23		PR - 05/27/2023 -06/09/2023 check date 06/16/23 EE SS &		1,718.30	28,579.32
General Journal	06/12/2023	PR 06/16/23		PR - 05/27/2023 -06/09/2023 check date 06/16	2,684.20		31,263.52
General Journal	06/12/2023	PR 06/16/23		PR - 05/27/2023 -06/09/2023 check date 06/16/23 EE Fed \		2,684.23	28,579.29
General Journal	06/27/2023	PR 06/30/23		PR - 06/10/2023 -06/23/2023 check date 06/30	1,758.77		30,338.06
General Journal	06/27/2023	PR 06/30/23		PR - 06/10/2023 -06/23/2023 check date 06/30	1,758.77		32,096.83
General Journal	06/27/2023	PR 06/30/23		PR - 06/10/2023 -06/23/2023 check date 06/30/23 EE SS &		1,758.77	30,338.06
General Journal	06/27/2023	PR 06/30/23		PR - 06/10/2023 -06/23/2023 check date 06/30	2,779.76		33,117.82
General Journal	06/27/2023	PR 06/30/23		PR - 06/10/2023 -06/23/2023 check date 06/30/23 EE Fed W		2,779.79	30,338.03
Total 01-6309 · Payroll Taxes					107,270.69	76,932.66	30,338.03
01-6308 · Salaries & Benefits - Other							
General Journal	10/01/2022	PR PTO AccR		Reverse of GJE PR PTO Accr -- Payroll Accrua	0.00		0.00
General Journal	10/01/2022	PR PTO AccR		PTO Accrual		20,304.65	-20,304.65
General Journal	10/17/2022	PR 10/21/22		PR - 10/01/22 - 10/14/2022 check date 10/21/2	9,422.84		-10,881.81
General Journal	11/01/2022	PR 11/04/22		PR - 10/15/22 - 10/27/2022 check date 11/04/2	14,693.96		3,812.15
General Journal	11/17/2022	PR 11/18/22		PR - 10/26/22 - 11/09/2022 check date 11/18/2	15,519.24		19,331.39
General Journal	11/28/2022	PR 12/02/22		PR - 11/12/22 - 11/25/2022 check date 12/02/2	15,519.24		34,850.63
General Journal	12/09/2022	PR 12/16/22		PR - 11/26/22 - 12/09/2022 check date 12/16/2	15,908.66		50,759.29
General Journal	12/27/2022	PR 12/30/22		PR - 12/10/22 - 12/23/2022 check date 12/30/2	15,778.85		66,538.14
General Journal	01/10/2023	PR 01/13/23		PR - 12/24/22 - 01/06/23 check date 01/13/23	15,778.85		82,316.99
General Journal	01/24/2023	PR 01/27/23		PR - 01/07/2023-01/20/2023 check date 01/27	15,778.85		98,095.84
General Journal	02/06/2023	PR 02/10/23		PR - 01/21/2023-02/03/2023 check date 02/10	15,778.85		113,874.69
General Journal	02/21/2023	PR 02/24/23		PR - 02/04/2023-02/17/2023 check date 02/24	15,778.85		129,653.54
General Journal	03/06/2023	PR 03/10/23		PR - 02/18/2023-03/03/2023 check date 03/10	15,778.85		145,432.39
General Journal	03/20/2023	PR 03/24/23		PR - 03/04/2023-03/17/2023 check date 03/24	15,778.85		161,211.24
General Journal	04/03/2023	PR 04/05/23		PR - 03/18/2023-03/31/2023 check date 04/05	15,778.85		176,990.09
General Journal	04/17/2023	PR 04/21/23		PR - 04/01/2023 -04/14/2023 check date 04/21	15,778.85		192,768.94
General Journal	05/01/2023	PR 05/05/23		PR - 04/15/2023 -04/28/2023 check date 05/05	15,778.85		208,547.79
General Journal	05/15/2023	PR 05/05/23		PR - 04/29/2023 -05/12/2023 check date 05/19	15,778.85		224,326.64
General Journal	05/26/2023	PR 06/02/23		PR - 05/13/2023 -05/26/2023 check date 06/02	15,778.85		240,105.49
General Journal	06/12/2023	PR 06/16/23		PR - 05/27/2023 -06/09/2023 check date 06/16	15,778.85		255,884.34
General Journal	06/27/2023	PR 06/30/23		PR - 06/10/2023 -06/23/2023 check date 06/30	15,778.85		271,663.19
Total 01-6308 · Salaries & Benefits - Other					291,967.84	20,304.65	271,663.19
Total 01-6308 · Salaries & Benefits					534,075.96	106,778.26	427,297.70
01-1400 · Facilities Expenses							
01-1405 · Water, Sewer, & Electric charge							
Bill	10/01/2022	23-11	City of Sebastian	reimbursement for water, sewer, and electric O	120.00		120.00
Bill	11/01/2022	23-32	City of Sebastian	reimbursement for water, sewer, and electric N	120.00		240.00
Bill	12/01/2022	23-55	City of Sebastian	reimbursement for water, sewer, and electric D	120.00		360.00
Bill	01/01/2023	23-79	City of Sebastian	reimbursement for water, sewer, and electric Ja	120.00		480.00
Bill	02/01/2023	23-101	City of Sebastian	reimbursement for water, sewer, and electric Fe	120.00		600.00
Bill	03/01/2023	23-122	City of Sebastian	reimbursement for water, sewer, and electric Ma	120.00		720.00
Bill	04/01/2023	23-138	City of Sebastian	reimbursement for water, sewer, and electric Ap	120.00		840.00
Bill	05/01/2023	23-161	City of Sebastian	reimbursement for water, sewer, and electric Ma	120.00		960.00
Bill	05/15/2023	23-183	City of Sebastian	reimbursement for water, sewer, and electric Ju	120.00		1,080.00

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Bill	06/15/2023	23-205	City of Sebastian	reimbursement for water, sewer, and electric Jul	120.00		1,200.00
Total 01-1405 · Water, Sewer, & Electric charge						1,200.00	0.00	1,200.00
01-1404 · Communications								
	Bill	10/13/2022	8535 11 517 0184819	Comcast	acct# 8635115170184819 (10/17/22-11/16/202	226.11		226.11
	Bill	10/31/2022	Oct-22	Daniel Kolodny (reimbursements)	cell phone	17.55		243.66
	Bill	11/07/2022	9008966013	Konica Minolta Business Solutions USA Inc	8/8/22 - 11/7/22	38.28		281.94
	Bill	11/07/2022	4988659159721480	First National Bank Omaha (Duane)	Constant Contact	70.00		351.94
	Bill	11/07/2022	4988659159721480	First National Bank Omaha (Duane)	Metrofax	9.95		361.89
	Bill	11/07/2022	4988656249523197	First National Bank Omaha (Daniel)	Google domains	48.00		409.89
	Bill	11/07/2022	4988656249523197	First National Bank Omaha (Daniel)	Google domains	12.00		421.89
	Bill	11/07/2022	4988656249523197	First National Bank Omaha (Daniel)	Microsoft	115.00		536.89
	Bill	11/08/2022	9008967869	Konica Minolta Business Solutions USA Inc	11/8/22 - 2/7/23	43.56		580.45
	Bill	11/13/2022	8535115170184819	Comcast	acct# 8635115170184819 (11/17/22-12/16/202	226.11		806.56
	Bill	11/18/2022	23-66	City of Sebastian	audio visual for DEP meeting 11/18/22	150.00		956.56
	Bill	11/28/2022	Nov-22	Daniel Kolodny (reimbursements)	cell phone	17.51		974.07
	Bill	11/30/2022	Nov-22	Kirsten J Ayres	cell phone KJ Nov 2022	38.18		1,012.25
	Bill	11/30/2022	Nov- 22	Jessica A Blough-Wayles	cell phone November 2022	49.18		1,061.43
	Bill	12/07/2022	4988 6591 5972 1480	First National Bank Omaha (Duane)	Constant Contact	70.00		1,131.43
	Bill	12/07/2022	4988 6591 5972 1480	First National Bank Omaha (Duane)	Metrofax	9.95		1,141.38
	Bill	12/07/2022	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Google domains	24.00		1,165.38
	Bill	12/07/2022	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Microsoft	115.00		1,280.38
	Bill	12/13/2022	8635115170184819	Comcast	acct# 8635115170184819 (12/17/22-1/16/2023	266.58		1,546.96
	Bill	12/22/2022	Dec-22	Erin Bergman	Cell phone reimbursements	35.12		1,582.08
	Bill	12/31/2022	Dec-22	Daniel Kolodny (reimbursements)	cell phone	17.51		1,599.59
	Bill	12/31/2022	Dec-22	Kirsten J Ayres	cell phone KJ December 2022	38.00		1,637.59
	Bill	12/31/2022	Dec-22	Jessica A Blough-Wayles	cell phone	49.18		1,686.77
	Bill	12/31/2022	Dec-22	Caleta Scott	cell phone	41.93		1,728.70
	Bill	01/05/2023	4988659180379902	First National Bank Omaha (Kathy)	Adobe	74.99		1,803.69
	Bill	01/05/2023	4988659180379902	First National Bank Omaha (Kathy)	Canva	149.90		1,953.59
	Bill	01/05/2023	4988656249623197	First National Bank Omaha (Daniel)	Google domains	24.00		1,977.59
	Bill	01/05/2023	4988656249623197	First National Bank Omaha (Daniel)	Microsoft	146.16		2,123.75
	Bill	01/05/2023	4988659159721480	First National Bank Omaha (Duane)	Constant Contact	70.00		2,193.75
	Bill	01/05/2023	4988659159721480	First National Bank Omaha (Duane)	Metrofax	9.95		2,203.70
	Bill	01/06/2023	Jan-23	Daniel Kolodny (reimbursements)	cell phone	17.52		2,221.22
	Bill	01/13/2023	8535 11 517 0184819	Comcast	acct# 8635115170184819 (01/17/23-02/16/202	270.91		2,492.13
	Bill	01/31/2023	Jan-23	Jessica A Blough-Wayles	cell phone	49.14		2,541.27
	Bill	01/31/2023	Jan-23	Kirsten J Ayres	cell phone KJ January 2023	38.46		2,579.73
	Bill	01/31/2023	Jan-23	Caleta Scott	cell phone	47.09		2,626.82
	Bill	02/06/2023	4988659159721480	First National Bank Omaha (Duane)	Siteground hosting	63.97		2,690.79
	Bill	02/06/2023	4988659159721480	First National Bank Omaha (Duane)	Constant contact	70.00		2,760.79
	Bill	02/06/2023	4988659159721480	First National Bank Omaha (Duane)	Metrofax	9.95		2,770.74
	Bill	02/06/2023	4988656249623197	First National Bank Omaha (Daniel)	Google domains	24.00		2,794.74
	Bill	02/06/2023	4988656249623197	First National Bank Omaha (Daniel)	Microsoft	214.67		3,009.41
	Bill	02/13/2023	8535 11 517 0184819	Comcast	acct# 8635115170184819 (02/17/23-03/16/202	270.91		3,280.32
	Bill	02/15/2023	23-123	City of Sebastian	audio visual services for 2/10/23 meeting	150.00		3,430.32
	Bill	02/28/2023	Feb-23	Daniel Kolodny (reimbursements)	cell phone	17.52		3,447.84
	Bill	02/28/2023	Feb-23	Heather Stapleton	Cell phone	56.83		3,504.67
	Bill	02/28/2023	Feb-23	Caleta Scott	cell phone February	47.08		3,551.75
	Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	cell phone	49.14		3,600.89
	Bill	02/28/2023	Feb-23	Erin Bergman	Cell phone reimbursements	35.00		3,635.89
	Bill	03/07/2023	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Google domains	24.00		3,659.89
	Bill	03/07/2023	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Microsoft	184.00		3,843.89
	Bill	03/07/2023	4988 6591 5972 1480	First National Bank Omaha (Duane)	Survey Monkey	468.00		4,311.89
	Bill	03/07/2023	4988 6591 5972 1480	First National Bank Omaha (Duane)	Siteground hosting	789.75		5,101.64
	Bill	03/07/2023	4988 6591 5972 1480	First National Bank Omaha (Duane)	Constant contact	70.00		5,171.64
	Bill	03/07/2023	4988 6591 5972 1480	First National Bank Omaha (Duane)	Metrofax	9.95		5,181.59
	Bill	03/07/2023	4988 6591 5972 1480	First National Bank Omaha (Duane)	Siteground hosting	103.95		5,285.54
	Bill	03/13/2023	8535 11 517 0184819	Comcast	acct# 8635115170184819 (03/17/23-04/16/202	270.91		5,556.45
	Bill	03/31/2023	Mar-23	Daniel Kolodny (reimbursements)	March cell phone	17.52		5,573.97
	Bill	03/31/2023	Mar-23	Jessica A Blough-Wayles	cell phone	49.14		5,623.11
	Bill	03/31/2023	Mar-23	Caleta Scott	cell phone reimbursement	59.71		5,682.82
	Bill	03/31/2023	Mar-23	Heather Stapleton	Cell phone	31.80		5,714.62
	Bill	03/31/2023	Mar-23	Erin Bergman	Cell phone reimbursements	35.00		5,749.62
	Bill	04/05/2023	4988659159721480	First National Bank Omaha (Duane)	Constanct contact	70.00		5,819.62
	Bill	04/05/2023	4988659159721480	First National Bank Omaha (Duane)	Metrofax	9.95		5,829.57
	Bill	04/05/2023	4988658249623197	First National Bank Omaha (Daniel)	Google domains	36.00		5,865.57
	Bill	04/05/2023	4988658249623197	First National Bank Omaha (Daniel)	Microsoft	184.00		6,049.57
	Bill	04/05/2023	4988658249623197	First National Bank Omaha (Daniel)	Google Domains	24.00		6,073.57
	Bill	04/13/2023	8535 11 517 0184819	Comcast	acct# 8635115170184819 (04/17/23-05/16/202	280.81		6,354.38
	Bill	04/30/2023	Apr 2023	Jessica A Blough-Wayles	cell phone	50.51		6,404.89
	Bill	04/30/2023	Apr-23	Heather Stapleton	Cell phone	38.10		6,442.99

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Bill	04/30/2023	Apr-23	Erin Bergman	cell phoneApril 2023	35.00		6,477.99
	Bill	04/30/2023	Apr-23	Daniel Kolodny (reimbursements)	April cell phone	17.52		6,495.51
	Bill	05/06/2023	May-23	Daniel Kolodny (reimbursements)	May cell phone	17.48		6,512.99
	Bill	05/08/2023	4988659159721480	First National Bank Omaha (Duane)	Constant contact	70.00		6,582.99
	Bill	05/08/2023	4988659159721480	First National Bank Omaha (Duane)	Metrofax	9.95		6,592.94
	Bill	05/08/2023	4988656249623197	First National Bank Omaha (Daniel)	Google domains	24.00		6,616.94
	Bill	05/08/2023	4988656249623197	First National Bank Omaha (Daniel)	Microsoft	184.00		6,800.94
	Bill	05/08/2023	4988656249623197	First National Bank Omaha (Daniel)	Google Domains	24.00		6,824.94
	Bill	05/13/2023	8535 11 517 0184819	Comcast	acct# 8635115170184819 (05/17/23-06/16/202	270.81		7,095.75
	Bill	05/15/2023	May-23	Kirsten J Ayres	cell phone (March)	46.85		7,142.60
	Bill	05/15/2023	May-23	Kirsten J Ayres	cell phone (april)	35.46		7,178.06
	Bill	05/15/2023	23-199	City of Sebastian	audio visual for meeting 5/12/23	150.00		7,328.06
	Bill	05/23/2023	1101056272	Insight Public Sector, Inc	Adobe Creative Cloud 6/5/23-6/4/24	998.63		8,326.69
	Bill	05/31/2023	May-23	Heather Stapleton	Cell phone	38.10		8,364.79
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	cell phone	50.07		8,414.86
	Bill	05/31/2023	May-23	Erin Bergman	cell phone May 2023	35.00		8,449.86
	Bill	06/07/2023	4988659159721480	First National Bank Omaha (Duane)	Constant contact	70.00		8,519.86
	Bill	06/07/2023	4988659159721480	First National Bank Omaha (Duane)	Metrofax	9.95		8,529.81
	Bill	06/07/2023	4988659159721480	First National Bank Omaha (Duane)	Siteground Hosting	200.00		8,729.81
	Bill	06/07/2023	4988656249623197	First National Bank Omaha (Daniel)	Google domains	24.00		8,753.81
	Bill	06/07/2023	4988656249623197	First National Bank Omaha (Daniel)	Microsoft	184.00		8,937.81
	Bill	06/08/2023	441 1726	Heather Stapleton	Cell phone	38.10		8,975.91
	Bill	06/13/2023	8535115170184819	Comcast	acct# 8635115170184819 (06/17/23-07/16/202	270.81		9,246.72
	Bill	06/30/2023	Jun-23	Erin Bergman	cell phone June 2023	35.00		9,281.72
Total 01-1404 · Communications						9,281.72	0.00	9,281.72
01-1403 · Equipment Maintenance								
	Bill	12/07/2022	4988 6562 4962 3197	First National Bank Omaha (Daniel)	St Lucie Battery	465.44		465.44
	Bill	12/07/2022	4988 6562 4962 3197	First National Bank Omaha (Daniel)	WaWa	68.60		534.04
	Bill	01/05/2023	4988656249623197	First National Bank Omaha (Daniel)	Murphy	48.00		582.04
	Bill	04/05/2023	4988658249623197	First National Bank Omaha (Daniel)	Circle K	46.00		628.04
	Bill	04/05/2023	4988658249623197	First National Bank Omaha (Daniel)	Racetrac	54.01		682.05
	Bill	04/05/2023	4988658249623197	First National Bank Omaha (Daniel)	Racetrac	79.00		761.05
	Bill	06/07/2023	4988656249623197	First National Bank Omaha (Daniel)	St Lucie Battery	484.04		1,245.09
	Bill	06/07/2023	4988656249623197	First National Bank Omaha (Daniel)	Home Depot	30.87		1,275.96
	Bill	06/07/2023	4988656249623197	First National Bank Omaha (Daniel)	A Big Toe Service	225.00		1,500.96
Total 01-1403 · Equipment Maintenance						1,500.96	0.00	1,500.96
01-1402 · Capital Outlay								
	Bill	11/11/2022	10628593740	Dell Marketing L.P.	Dell Mobile Precision Workstation and Dell Latit	7,236.79		7,236.79
Total 01-1402 · Capital Outlay						7,236.79	0.00	7,236.79
01-1401 · Rents & Leases								
	Bill	10/01/2022	23-11	City of Sebastian	rent October 2022	236.07		236.07
	Bill	10/01/2022	11755	4774 Cubesmart Sebastian	rent 10/18/2022 - 11/17/2022	167.00		403.07
	Bill	11/01/2022	23-32	City of Sebastian	rent November 2022	236.07		639.14
	Bill	11/01/2022	23384	4774 Cubesmart Sebastian	rent 10/18/2022 - 11/17/2022	167.00		806.14
	Bill	11/27/2022	33163	4774 Cubesmart Sebastian	rent 12/18/2022 - 01/17/2023	167.00		973.14
	Bill	12/01/2022	23-55	City of Sebastian	rent December 2022	256.61		1,229.75
	Bill	12/28/2022	42305	4774 Cubesmart Sebastian	rent 01/18/2023 - 02/17/2023	167.00		1,396.75
	Bill	01/01/2023	23-79	City of Sebastian	rent January 2023	256.61		1,653.36
	Bill	01/28/2023	53181	4774 Cubesmart Sebastian	rent 02/18/2023 - 03/17/2023	167.00		1,820.36
	Bill	02/01/2023	23-101	City of Sebastian	rent February 2023	256.61		2,076.97
	Bill	02/25/2023	62974	4774 Cubesmart Sebastian	rent 03/18/2023 - 04/17/2023	167.00		2,243.97
	Bill	03/01/2023	23-122	City of Sebastian	rent March 2023	256.61		2,500.58
	Bill	03/28/2023	74133	4774 Cubesmart Sebastian	rent 04/18/2023 - 05/17/2023	167.00		2,667.58
	Bill	04/01/2023	23-138	City of Sebastian	rent April 2023	256.61		2,924.19
	Bill	04/27/2023	84865	4774 Cubesmart Sebastian	rent 05/18/2023 - 06/17/2023	191.00		3,115.19
	Bill	05/01/2023	23-161	City of Sebastian	rent May 2023	256.61		3,371.80
	Bill	05/15/2023	23-183	City of Sebastian	rent June 2023	256.61		3,628.41
	Bill	05/28/2023	96998	4774 Cubesmart Sebastian	rent 06/18/2023 - 07/17/2023	191.00		3,819.41
	Bill	06/15/2023	23-205	City of Sebastian	rent July 2023	256.61		4,076.02
	Bill	06/27/2023	108134	4774 Cubesmart Sebastian	rent 07/18/2023 - 08/17/2023	191.00		4,267.02
Total 01-1401 · Rents & Leases						4,267.02	0.00	4,267.02
Total 01-1400 · Facilities Expenses						23,486.49	0.00	23,486.49
01-1300 · Administrative Costs								
01-1311 · PayPal Fees								
	Deposit	10/10/2022		PayPal	paypay fees Coleen Seitter	2.67		2.67
	Deposit	10/10/2022		PayPal	pay pal fee Brittany Chance	2.24		4.91
	Deposit	10/10/2022		PayPal	pay pal fee Kenneth Miller	2.24		7.15
	Deposit	10/10/2022		PayPal	pay pal fee Julia Baggett	0.66		7.81
	Deposit	10/10/2022		PayPal	paypal fee Danny Coley	2.24		10.05
	Deposit	10/10/2022		PayPal	paypal fee William Vaseliou	1.54		11.59
	Deposit	10/10/2022		PayPal	pay pal fee Harriet Keith	4.85		16.44

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Deposit	10/10/2022		PayPal	paypal fee Kodi Jackson	1.83		18.27
	Deposit	10/10/2022		PayPal	pay pal fee Evelyn Ziccardi	1.36		19.63
	Deposit	10/10/2022		PayPal	pay pal fee Evelyn Ziccardi	1.36		20.99
	Deposit	10/10/2022		PayPal	pay pal fee Kellie Clark	2.39		23.38
	Deposit	10/10/2022		PayPal	paypal feesKay Wheeler	4.97		28.35
	Deposit	10/10/2022		PayPal	paypal Scott Hardcastle	1.36		29.71
	Deposit	10/10/2022		PayPal	paypal fees Chauncey Robinson	10.96		40.67
	Deposit	10/10/2022		PayPal	paypal fees Joshua Kelley	1.16		41.83
	Deposit	10/10/2022		PayPal	paypal fee Tamtastic Paddle	2.08		43.91
	Deposit	10/10/2022		PayPal	paypal fee	1.16		45.07
	Deposit	01/01/2023		PayPal	paypal fee - A Nguyen	1.41		46.48
	Deposit	01/01/2023		PayPal	paypal fee - E Bergman	2.08		48.56
	Deposit	01/01/2023		PayPal	paypal fee - L Shattuck	1.89		50.45
	Deposit	01/01/2023		PayPal	paypal fee M Thomas	3.98		54.43
	Deposit	01/01/2023		PayPal	paypal fee R Hoch	26.67		81.10
	Deposit	01/01/2023		PayPal	paypal fee P Fazio	1.36		82.46
	Deposit	04/10/2023		PayPal	paypal fee - E Bergman	2.60		85.06
	Deposit	04/10/2023		PayPal	paypal fee - L Venable	1.41		86.47
	Deposit	04/10/2023		PayPal	paypal fees - H Stapleton	1.68		88.15
	Deposit	04/10/2023		PayPal	paypal fees School of Fish Charters	1.83		89.98
	Deposit	04/10/2023		PayPal	paypal fee - S Grandpierre	1.35		91.33
	Deposit	04/10/2023		PayPal	paypal fees - K Walter	1.75		93.08
	Deposit	04/10/2023		PayPal	paypal fees - K Mansfield	1.35		94.43
	Deposit	04/10/2023		PayPal	paypal fee L Stapleton	1.16		95.59
	Deposit	04/10/2023		PayPal	paypal fee - Kelly Fegyak	1.36		96.95
	Deposit	04/10/2023		PayPal	paypal fees -K Britton	1.12		98.07
	Deposit	04/10/2023		PayPal	paypal fee- C Salvador	2.24		100.31
	Deposit	04/10/2023		PayPal	paypal fees - - E Bergman	1.09		101.40
	Deposit	04/10/2023		PayPal	paypal fee - T Egendoerfer	2.32		103.72
	Deposit	04/10/2023		PayPal	paypal fees - J fellows	1.05		104.77
	Deposit	04/10/2023		PayPal	paypal fee - - D Lane	3.40		108.17
	Deposit	04/10/2023		PayPal	paypal fee - C Miller	1.94		110.11
	Deposit	04/10/2023		PayPal	paypal fees	1.12		111.23
Total 01-1311 · PayPal Fees						111.23	0.00	111.23
01-1309 · Staff Training & Prof. Dev.								
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	FMNP course	220.00		220.00
Total 01-1309 · Staff Training & Prof. Dev.						220.00	0.00	220.00
01-1308 · Field Equipment & Supplies								
	Bill	03/07/2023	4988 6562 4962 3197	First National Bank Omaha (Daniel)	WalMart	76.97		76.97
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	Bass Pro Shop	171.19		248.16
	Bill	06/07/2023	4988656249623197	First National Bank Omaha (Daniel)	AutoZone	272.82		520.98
	Bill	06/07/2023	4988656249623197	First National Bank Omaha (Daniel)	Advance Auto	5.34		526.32
	Bill	06/07/2023	4988656249623197	First National Bank Omaha (Daniel)	Advance Auto	5.87		532.19
	Bill	06/07/2023	4988656249623197	First National Bank Omaha (Daniel)	AutoZone		96.29	435.90
Total 01-1308 · Field Equipment & Supplies						532.19	96.29	435.90
01-1307 · Dues, License & Subscriptions								
	Bill	11/07/2022	4988656249523197	First National Bank Omaha (Daniel)	DEO Special District Fee	175.00		175.00
	Bill	11/07/2022	94363264	Environmental Systems Research Institute	Enterprise agreement fee software/maintenance	15,000.00		15,175.00
	Bill	12/22/2022	Dec-22	Erin Bergman	Grammerly	72.00		15,247.00
	Bill	12/31/2022	Dec-22	Caleta Scott	MileIQ subscription	5.99		15,252.99
	Bill	01/17/2023	2305	Florida Ocean Alliance	2023 membership dues	1,000.00		16,252.99
	Bill	01/31/2023	Jan-23	Caleta Scott	MileIQ subscription	5.99		16,258.98
	Bill	02/13/2023	266	Association of National Estuary Program	annual dues 2023	4,500.00		20,758.98
	Bill	02/28/2023	Feb-23	Caleta Scott	MileIQ subscription	5.99		20,764.97
	Bill	03/31/2023	Mar-23	Caleta Scott	MileIQ subscription	5.99		20,770.96
	Bill	06/13/2023	MFY2407	SECOORA	SCDRO 2024 (July 1 - June 30, 2024) annual m	1,000.00		21,770.96
Total 01-1307 · Dues, License & Subscriptions						21,770.96	0.00	21,770.96
01-1305 · Travel								
	Bill	10/31/2022	Oct-22	Daniel Kolodny (reimbursements)	mileage	41.25		41.25
	Bill	11/28/2022	Nov-22	Daniel Kolodny (reimbursements)	mileage	90.63		131.88
	Bill	12/31/2022	Dec-22	Jessica A Blough-Wayles	Hotel 12/12/22	332.98		464.86
	Bill	12/31/2022	Dec-22	Jessica A Blough-Wayles	mileage 12/12/22 (106)	66.25		531.11
	Bill	12/31/2022	Dec-22	Jessica A Blough-Wayles	per diem 12/12/22 - 12/14/22	172.50		703.61
	Bill	12/31/2022	Dec-22	Jessica A Blough-Wayles	mileage 12/14/22 (106)	66.25		769.86
	Bill	12/31/2022	Dec-22	Jessica A Blough-Wayles	mileage 12/19/22 (128)	80.25		850.11
	Bill	12/31/2022	Dec-22	Jessica A Blough-Wayles	mileage 12/19/22 (212)	132.50		982.61
	Bill	12/31/2022	Dec-22	Caleta Scott	mileage (28)	17.69		1,000.30
	Bill	12/31/2022	Dec-22	Caleta Scott	mileage (54)	33.94		1,034.24
	Bill	12/31/2022	Dec-22	Caleta Scott	mileage (36)	22.50		1,056.74
	Bill	12/31/2022	Dec-22	Caleta Scott	mileage (43)	27.06		1,083.80
	Bill	12/31/2022	Dec-22	Caleta Scott	mileage (105)	65.81		1,149.61

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	01/31/2023	Jan-23	Jessica A Blough-Wayles	mileage 1/26/23 (169.6)	111.09		1,260.70
Bill	01/31/2023	Jan-23	Jessica A Blough-Wayles	mileage 1/26/23 (169.6)	111.09		1,371.79
Bill	01/31/2023	Jan-23	Jessica A Blough-Wayles	mileage 1/20/23 (126.8)	83.05		1,454.84
Bill	01/31/2023	Jan-23	Jessica A Blough-Wayles	Mileage 1/19/23 (79)	51.75		1,506.59
Bill	01/31/2023	Jan-23	Jessica A Blough-Wayles	mileage 1/18/23 (110.2)	72.18		1,578.77
Bill	01/31/2023	Jan-23	Jessica A Blough-Wayles	mileage 1/11/23 (126.8)	83.05		1,661.82
Bill	01/31/2023	Jan-23	Jessica A Blough-Wayles	mileage 1/10/23 (11.2)	11.20		1,673.02
Bill	01/31/2023	Jan-23	Jessica A Blough-Wayles	mileage 1/9/23 (52)	32.50		1,705.52
Bill	01/31/2023	Jan-23	Jessica A Blough-Wayles	mileage 1/28/23 (51.4)	33.67		1,739.19
Bill	01/31/2023	Jan-23	Jessica A Blough-Wayles	mileage 1/31/23 (126.8)	83.05		1,822.24
Bill	01/31/2023	Jan-23	Jessica A Blough-Wayles	mileage 1/31/23 (30)	19.65		1,841.89
Bill	01/31/2023	Jan-23	Kirsten J Ayres	flight for Feb board meeting	455.50		2,297.39
Bill	01/31/2023	Jan-23	Heather Stapleton	mileage 1/2/23 (45.2)	29.61		2,327.00
Bill	01/31/2023	Jan-23	Heather Stapleton	mileage 1/9/23 (88.4)	57.90		2,384.90
Bill	01/31/2023	Jan-23	Heather Stapleton	mileage 1/6/23 (125.8)	82.40		2,467.30
Bill	01/31/2023	Jan-23	Heather Stapleton	mileage 1/11/23 (106)	69.43		2,536.73
Bill	01/31/2023	Jan-23	Heather Stapleton	mileage 1/12/23 (38.2)	25.02		2,561.75
Bill	01/31/2023	Jan-23	Heather Stapleton	mileage 1/18/23 (124.6)	81.61		2,643.36
Bill	01/31/2023	Jan-23	Heather Stapleton	mileage 1/24/23 (68.8)	45.06		2,688.42
Bill	01/31/2023	Jan-23	Heather Stapleton	mileage 1/27/23 (45.7)	29.93		2,718.35
Bill	01/31/2023	Jan-23	Heather Stapleton	mileage 1/31/23 (106)	69.44		2,787.79
Bill	01/31/2023	Jan-23	Caleta Scott	mileage (14)	8.97		2,796.76
Bill	01/31/2023	Jan-23	Caleta Scott	mileage (19)	12.18		2,808.94
Bill	01/31/2023	Jan-23	Caleta Scott	mileage (57)	37.14		2,846.08
Bill	01/31/2023	Jan-23	Caleta Scott	mileage (2)	1.31		2,847.39
Bill	01/31/2023	Jan-23	Caleta Scott	mileage (77)	50.50		2,897.89
Bill	01/31/2023	Jan-23	Caleta Scott	mileage (4)	2.62		2,900.51
Bill	01/31/2023	Jan-23	Caleta Scott	mileage (45)	29.48		2,929.99
Bill	01/31/2023	Jan-23	Caleta Scott	mileage (25)	16.51		2,946.50
Bill	01/31/2023	Jan-23	Caleta Scott	mileage (40)	26.07		2,972.57
Bill	01/31/2023	Jan-23	Caleta Scott	mileage (2)	1.31		2,973.88
Bill	01/31/2023	Jan-23	Caleta Scott	mileage (42)	27.51		3,001.39
Bill	01/31/2023	Jan-23	Caleta Scott	mileage (96)	63.01		3,064.40
Bill	01/31/2023	Jan-23	Caleta Scott	mileage (51)	33.27		3,097.67
Bill	02/06/2023	4988659180379902	First National Bank Omaha (Kathy)	FL Atlantic University	30.00		3,127.67
Bill	02/06/2023	4988659180379902	First National Bank Omaha (Kathy)	FL Atlantic University	150.00		3,277.67
Bill	02/28/2023	Feb-23	Daniel Kolodny (reimbursements)	mileage (141) round trip HBOI	92.36		3,370.03
Bill	02/28/2023	Feb-23	Daniel Kolodny (reimbursements)	mileage (141) round trip HBOI	92.36		3,462.39
Bill	02/28/2023	Feb-23	Daniel Kolodny (reimbursements)	mileage (23) round trip to CC library	15.06		3,477.45
Bill	02/28/2023	Feb-23	Heather Stapleton	mileage (18) Oyster Bar ribbon cutting	11.79		3,489.24
Bill	02/28/2023	Feb-23	Heather Stapleton	mileage (157.8)	103.36		3,592.60
Bill	02/28/2023	Feb-23	Heather Stapleton	mileage (7) IRLT Lagoon Greenway Invasive re	4.59		3,597.19
Bill	02/28/2023	Feb-23	Heather Stapleton	mileage (29.2) Crab E Bills	19.13		3,616.32
Bill	02/28/2023	Feb-23	Heather Stapleton	mileage (8.4) planning meeting at IG center	5.50		3,621.82
Bill	02/28/2023	Feb-23	Heather Stapleton	mileage (51.8) Quarterly meeting	33.93		3,655.75
Bill	02/28/2023	Feb-23	Heather Stapleton	mileage (103) Brevard Zoo	5.50		3,661.25
Bill	02/28/2023	Feb-23	Heather Stapleton	mileage (11.40) GH Audubon stormwater & bird	7.47		3,668.72
Bill	02/28/2023	Feb-23	Heather Stapleton	mileage (114.80) City of Satelite Beach	75.19		3,743.91
Bill	02/28/2023	Feb-23	Heather Stapleton	mileage (121) equity in Brevard symposium	79.26		3,823.17
Bill	02/28/2023	Feb-23	Heather Stapleton	mileage (11.40) GH Audubon stormwater & bird	7.47		3,830.64
Bill	02/28/2023	Feb-23	Heather Stapleton	mileage (96.2) planning FL friendly landscaping	63.01		3,893.65
Bill	02/28/2023	Feb-23	Heather Stapleton	mileage (18.2) IRL Symposium	11.92		3,905.57
Bill	02/28/2023	Feb-23	Heather Stapleton	mileage (32.6) Envirothon at Dale Wimbrow Cou	21.35		3,926.92
Bill	02/28/2023	Feb-23	Heather Stapleton	mileage (35) Black History month sponsor	22.92		3,949.84
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (76)	49.65		3,999.49
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (59)	38.78		4,038.27
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (3)	1.83		4,040.10
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (9)	5.76		4,045.86
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (92)	60.13		4,105.99
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (65)	42.64		4,148.63
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (95)	62.42		4,211.05
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (46)	30.26		4,241.31
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (25)	16.24		4,257.55
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (64)	42.05		4,299.60
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (54)	35.11		4,334.71
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (159)	103.95		4,438.66
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (5)	3.21		4,441.87
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (28)	18.41		4,460.28
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (93)	61.18		4,521.46
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (9)	5.76		4,527.22
Bill	02/28/2023	Feb-23	Caleta Scott	mileage (16)	10.74		4,537.96

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	NSF marketing box drop off (108)	70.54		4,608.50
Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	calendar drop off (77)	50.44		4,658.94
Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	Horseshoe crab survey & valendar drop off (28.	18.73		4,677.67
Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	Stetson presentation (61.6)	40.35		4,718.02
Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	HSC survey (28.6)	18.73		4,736.75
Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	Marine Contractor workshop (110.2)	72.18		4,808.93
Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	Marine Contractor workshop (110.2)	72.18		4,881.11
Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	communications meeting (117.8)	77.16		4,958.27
Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	hotel for meetings	275.48		5,233.75
Bill	02/28/2023	Feb-23	Jessica A Blough-Wayles	HSC survey and social media content (28.6)	18.73		5,252.48
Bill	03/31/2023	Mar-23	Jessica A Blough-Wayles	mileage - 178.6 Brevard Oyster monitoring	116.98		5,369.46
Bill	03/31/2023	Mar-23	Jessica A Blough-Wayles	mileage 52 VC council meeting	34.06		5,403.52
Bill	03/31/2023	Mar-23	Jessica A Blough-Wayles	mileage 126.8 SOIRL 75th project celebration	83.05		5,486.57
Bill	03/31/2023	Mar-23	Jessica A Blough-Wayles	mileage 169.4 NERT meeting	110.96		5,597.53
Bill	03/31/2023	Mar-23	Jessica A Blough-Wayles	mileage 52 VC wildflower festival	34.06		5,631.59
Bill	03/31/2023	Mar-23	Jessica A Blough-Wayles	mileage 258 ECERT meeting	168.99		5,800.58
Bill	03/31/2023	Mar-23	Jessica A Blough-Wayles	mileage 126.8 SOIRL COC meeting	83.05		5,883.63
Bill	03/31/2023	Mar-23	Caleta Scott	mileage (45)	29.48		5,913.11
Bill	03/31/2023	Mar-23	Caleta Scott	mileage (115)	75.46		5,988.57
Bill	03/31/2023	Mar-23	Caleta Scott	mileage (28)	18.21		6,006.78
Bill	03/31/2023	Mar-23	Caleta Scott	mileage (45)	29.41		6,036.19
Bill	03/31/2023	Mar-23	Caleta Scott	mileage(37)	23.91		6,060.10
Bill	03/31/2023	Mar-23	Caleta Scott	mileage (288)	188.77		6,248.87
Bill	03/31/2023	Mar-23	Caleta Scott	mileage (44)	28.62		6,277.49
Bill	03/31/2023	Mar-23	Caleta Scott	mileage (43)	28.43		6,305.92
Bill	03/31/2023	Mar-23	Caleta Scott	mileage (14)	9.17		6,315.09
Bill	03/31/2023	Mar-23	Caleta Scott	mileage (43)	27.90		6,342.99
Bill	03/31/2023	Mar-23	Caleta Scott	CCA Martin - Banquest and auction	220.00		6,562.99
Bill	03/31/2023	Mar-23	Caleta Scott	FMNP - Coastal Restoration Registration	200.00		6,762.99
Bill	03/31/2023	Mar-23	Caleta Scott	mileage (42)	27.77		6,790.76
Bill	03/31/2023	Mar-23	Caleta Scott	mileage (16)	10.22		6,800.98
Bill	03/31/2023	Mar-23	Caleta Scott	mileage (10)	6.35		6,807.33
Bill	03/31/2023	Mar-23	Heather Stapleton	mileage 8.6 STEAM Fest	5.63		6,812.96
Bill	03/31/2023	Mar-23	Heather Stapleton	mileage 32.6 IRLNEP booth at Pelican Island 1	21.36		6,834.32
Bill	03/31/2023	Mar-23	Heather Stapleton	mileage 51.8 Space Coast League of cities at U	33.93		6,868.25
Bill	03/31/2023	Mar-23	Heather Stapleton	mileage 38 Sebastian Historical Society at N Cc	24.89		6,893.14
Bill	03/31/2023	Mar-23	Heather Stapleton	mileage 72 Sebastian Inlet Tax District	47.16		6,940.30
Bill	03/31/2023	Mar-23	Heather Stapleton	mileage 106 SOIRL COC at Brevard Cnty Govt	69.43		7,009.73
Bill	03/31/2023	Mar-23	Heather Stapleton	mileage 72 FOS Coastal Ctr - seagrass matting	47.16		7,056.89
Bill	03/31/2023	Mar-23	Heather Stapleton	mileage 38 Treasure Coast League of Cities - M	24.89		7,081.78
Bill	03/31/2023	Mar-23	Heather Stapleton	mileage 84 FL Friendly landscaping Seminar	55.02		7,136.80
Bill	03/31/2023	Mar-23	Heather Stapleton	mileage 126 FL Frield landscaping seminar	82.53		7,219.33
Bill	03/31/2023	Mar-23	Heather Stapleton	mileage 96 FL Friendly landscaping seminar	62.88		7,282.21
Bill	03/31/2023	Mar-23	Heather Stapleton	mileage 38 Friends of St Sebastian N county Lit	24.89		7,307.10
Bill	03/31/2023	Mar-23	Heather Stapleton	mileage 118 Restore our shores Rockledge	77.29		7,384.39
Bill	03/31/2023	Mar-23	Heather Stapleton	mileage 42 Spring ECERT meetint	27.51		7,411.90
Bill	03/31/2023	Mar-23	Heather Stapleton	Space Coast League of Cities March Meeting	36.00		7,447.90
Bill	04/30/2023	Apr 2023	Jessica A Blough-Wayles	mileage 52 ENRAC VC	34.06		7,481.96
Bill	04/30/2023	Apr 2023	Jessica A Blough-Wayles	mileage 52 Volusia forever	34.06		7,516.02
Bill	04/30/2023	Apr 2023	Jessica A Blough-Wayles	mileage DB community event	34.06		7,550.08
Bill	04/30/2023	Apr 2023	Jessica A Blough-Wayles	mileage 28.6 CANA	18.73		7,568.81
Bill	04/30/2023	Apr 2023	Jessica A Blough-Wayles	mileage 28.6 CANA	18.73		7,587.54
Bill	04/30/2023	Apr 2023	Jessica A Blough-Wayles	mileage 76.8 Titusville City Council meeting	50.30		7,637.84
Bill	04/30/2023	Apr 2023	Jessica A Blough-Wayles	mileage 89.2 Bunnell event drop off	58.44		7,696.28
Bill	04/30/2023	Apr-23	Heather Stapleton	mileage 86.6 meeting & tour w/ Town of Melbou	56.72		7,753.00
Bill	04/30/2023	Apr-23	Heather Stapleton	mileage 23.6 Jones Pier - Tunes on the Lagoon	15.46		7,768.46
Bill	04/30/2023	Apr-23	Heather Stapleton	mileage 156 Space Coast League of cities mee	102.18		7,870.64
Bill	04/30/2023	Apr-23	Heather Stapleton	mileage 13.8 Presentation at Sea Oats Garden	9.04		7,879.68
Bill	04/30/2023	Apr-23	Heather Stapleton	mileage 98.8 Restore our Shores oyster reef at	64.71		7,944.39
Bill	04/30/2023	Apr-23	Heather Stapleton	mileage 113.4 Samson Island Tour, Sat Beach	74.28		8,018.67
Bill	04/30/2023	Apr-23	Heather Stapleton	mileage 112.4 Restore our Shores oyster reef a	73.62		8,092.29
Bill	04/30/2023	Apr-23	Heather Stapleton	mileage 109 SOIRL COC at Brevard Cnty Govt	71.40		8,163.69
Bill	04/30/2023	Apr-23	Heather Stapleton	mileage 86.6 Founders Day, Town of Melbourne	56.72		8,220.41
Bill	04/30/2023	Apr-23	Heather Stapleton	mileage 73 FOS Seagrass Matting	47.82		8,268.23
Bill	04/30/2023	Apr-23	Heather Stapleton	Space Coast League of Cities April Meeting	36.00		8,304.23
Bill	04/30/2023	Apr-23	Erin Bergman	39 miles	25.68		8,329.91
Bill	04/30/2023	Apr-23	Daniel Kolodny (reimbursements)	60.2 miles IRL monitoring workshop	39.43		8,369.34
Bill	05/06/2023	May-23	Daniel Kolodny (reimbursements)	63.4 miles seagrass planting	41.53		8,410.87
Bill	05/06/2023	May-23	Daniel Kolodny (reimbursements)	26.4 miles TEDx rehearsal	17.29		8,428.16
Bill	05/06/2023	May-23	Daniel Kolodny (reimbursements)	26.4 miles TEDx presentation	17.29		8,445.45
Bill	05/15/2023	May-23	Kirsten J Ayres	Ted X ticket	100.00		8,545.45

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Bill	05/31/2023	May-23	Heather Stapleton	mileage 124.6 Brevard County IFAS Advisory b	81.61		8,627.06
	Bill	05/31/2023	May-23	Heather Stapleton	mileage 65.6 MRC Progress report presentation	42.97		8,670.03
	Bill	05/31/2023	May-23	Heather Stapleton	mileage 79.4 Keep Brevard Beautiful Compost I	52.01		8,722.04
	Bill	05/31/2023	May-23	Heather Stapleton	mileage 43.9 Restore Our Shores Seagrass pla	28.75		8,750.79
	Bill	05/31/2023	May-23	Heather Stapleton	mileage 76.6 Space Coast League of Cities Ma	52.14		8,802.93
	Bill	05/31/2023	May-23	Heather Stapleton	mileage 51.8 IRL Council quarterly meeting at U	33.93		8,836.86
	Bill	05/31/2023	May-23	Heather Stapleton	mileage 106 Save Our Indian River Lagoon Citi	69.43		8,906.29
	Bill	05/31/2023	May-23	Heather Stapleton	mileage 45.1 Training - FOS Citizen Science Se	29.54		8,935.83
	Bill	05/31/2023	May-23	Heather Stapleton	mileage 70.1 Meeting with Ken Parks at MRC	45.92		8,981.75
	Bill	05/31/2023	May-23	Heather Stapleton	mileage 18.2 FAU HBOI Ocean Discovery Cent	11.92		8,993.67
	Bill	05/31/2023	May-23	Heather Stapleton	mileage 144.8 Brevard Sea Grant/Little Growrs/	94.84		9,088.51
	Bill	05/31/2023	May-23	Heather Stapleton	mileage 72.8 FOS Seagrass Matting the Indian	47.68		9,136.19
	Bill	05/31/2023	May-23	Heather Stapleton	Space Coast Leauge of Cities May Meeting	36.00		9,172.19
	Bill	05/31/2023	May-23	Heather Stapleton	Watershed game training	55.00		9,227.19
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	mileage 140 Seagrass planting - Cocoa	91.70		9,318.89
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	mileage 140.6 Seagrass Planting - Merritt Islanc	92.09		9,410.98
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	mileage 212 CAC mtg	138.86		9,549.84
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	mileage 212 Mgmt/Stem meeting	138.86		9,688.70
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	mileage 75.2 Seagrass planting - Titusville	49.26		9,737.96
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	mileage 126.8 Viera CDBGAC	83.05		9,821.01
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	mileage 28.6 UCF monitoring	18.73		9,839.74
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	mileage 54 Lyonia presentation	35.37		9,875.11
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	mileage 126.8 Viera SOIRL	83.05		9,958.16
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	mileage 26.2 Tailer Trash - Oak Hill	17.16		9,975.32
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	mileage 28.6 CANA Stabilization	18.73		9,994.05
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	mileage 58 Ormond Beach presentation	37.99		10,032.04
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	mileage 28.6 CANA Stabilization	18.73		10,050.77
	Bill	05/31/2023	May-23	Jessica A Blough-Wayles	mileage 41 FMNP	26.87		10,077.64
	Bill	06/07/2023	4988656249623197	First National Bank Omaha (Daniel)	Riverview Hotel	229.00		10,306.64
	Bill	06/08/2023	441 1726	Heather Stapleton	mileage 123 Palm Bay Sustainability Advisory	80.57		10,387.21
	Bill	06/08/2023	441 1726	Heather Stapleton	mileage 53 2820 Rocky Pt Rd, Malabar (Seagr	34.72		10,421.93
	Bill	06/08/2023	441 1726	Heather Stapleton	mileage 68.4 Melbourne Riverview Park (Junel	44.80		10,466.73
	Bill	06/08/2023	441 1726	Heather Stapleton	mileage 55.2 8070 S HWY A1A, 7860 Casuarir	36.16		10,502.89
	Bill	06/08/2023	441 1726	Heather Stapleton	mileage 59..3 149 Hidden Cove Dr., Melbourne	38.84		10,541.73
	Bill	06/08/2023	441 1726	Heather Stapleton	mileage 86.5 EEL, 91 East Dr Melbourne (podc	56.66		10,598.39
	Bill	06/08/2023	441 1726	Heather Stapleton	mileage 32 Sharkey's parking lot (Amy G) then I	20.96		10,619.35
	Bill	06/08/2023	441 1726	Heather Stapleton	mileage 80.5 Launch Credit Union DOTI Worksl	52.73		10,672.08
	Bill	06/08/2023	441 1726	Heather Stapleton	mileage 61.8 Restore Our Shores Seagrass Nur	40.48		10,712.56
	Bill	06/08/2023	441 1726	Heather Stapleton	mileage	69.43		10,781.99
	Bill	06/08/2023	441 1726	Heather Stapleton	mileage	33.54		10,815.53
	Bill	06/08/2023	441 1726	Heather Stapleton	mileage	63.25		10,878.78
	Bill	06/08/2023	441 1726	Heather Stapleton	DOTI Workshop & Networking	65.00		10,943.78
Total 01-1305 · Travel						10,943.78	0.00	10,943.78
01-1304 · Printing / Copies								
	Bill	02/06/2023	4988659180379902	First National Bank Omaha (Kathy)	Total Print	480.00		480.00
Total 01-1304 · Printing / Copies						480.00	0.00	480.00
01-1303 · Insurance								
	Bill	10/01/2022	82539	Risk Management Associates, Inc	Workers comp insurance 10/1/2022- 10/1/2023	357.00		357.00
	Bill	10/01/2022	82494	Risk Management Associates, Inc	policy # PK FL 1 0054993 22-09 10/1/22 - 10/1/	8,641.00		8,998.00
	Bill	10/01/2022	64831	Preferred Governmental Insurance Trust	Agmt # WC FL1 0054993 22-08 10/1/22-10/1/2	2,000.00		10,998.00
Total 01-1303 · Insurance						10,998.00	0.00	10,998.00
01-1302 · Office Supplies								
	Bill	11/07/2022	4988659159721480	First National Bank Omaha (Duane)	Amazon	160.93		160.93
	Bill	11/30/2022	Nov-22	Kirsten J Ayres	Publix - Nov 2022	37.17		198.10
	Bill	11/30/2022	Nov-22	Kirsten J Ayres	Publix - Nov 2022	22.66		220.76
	Bill	11/30/2022	Nov-22	Kirsten J Ayres	Stoney's - Nov 2022	55.92		276.68
	Bill	12/07/2022	4988 6591 5972 1480	First National Bank Omaha (Duane)	Amazon	25.49		302.17
	Bill	12/07/2022	4988 6591 5972 1480	First National Bank Omaha (Duane)	Amazon	135.99		438.16
	Bill	12/07/2022	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Panera Bread	160.74		598.90
	Bill	12/07/2022	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Taste of Asia	76.31		675.21
	Bill	12/07/2022	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Panera Bread	117.16		792.37
	Bill	12/31/2022	Dec-22	Kirsten J Ayres	Publix	23.95		816.32
	Bill	01/05/2023	4988659159721480	First National Bank Omaha (Duane)	Amazon	10.84		827.16
	Bill	01/05/2023	4988659159721480	First National Bank Omaha (Duane)	Amazon	40.29		867.45
	Bill	01/05/2023	4988659159721480	First National Bank Omaha (Duane)	Office Depot	445.74		1,313.19
	Bill	01/05/2023	4988659159721480	First National Bank Omaha (Duane)	Amazon	237.98		1,551.17
	Bill	01/05/2023	4988659159721480	First National Bank Omaha (Duane)	Amazon	65.99		1,617.16
	Bill	01/05/2023	4988659159721480	First National Bank Omaha (Duane)	Amazon	223.99		1,841.15
	Bill	02/06/2023	4988659159721480	First National Bank Omaha (Duane)	Amazon	183.45		2,024.60
	Bill	02/06/2023	4988659159721480	First National Bank Omaha (Duane)	Amazon	203.78		2,228.38
	Bill	02/06/2023	4988659159721480	First National Bank Omaha (Duane)	Amazon		135.99	2,092.39

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Bill	02/07/2023	9009141436	Konica Minolta Business Solutions USA Inc	11/8/22 - 2/7/23	139.54		2,231.93
	Bill	02/08/2023	9009142168	Konica Minolta Business Solutions USA Inc	11/8/22 - 2/7/23	47.91		2,279.84
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	Publix for Tuesday meeting	38.03		2,317.87
	Bill	02/28/2023	Feb-23	Kirsten J Ayres	USB to UCBC adaptier	8.47		2,326.34
	Bill	02/28/2023	Feb-23	Caleta Scott	Jensen Beach chamber luncheon	30.00		2,356.34
	Bill	02/28/2023	Feb-23	Caleta Scott	business after hours - Stuart Martin chamber	15.00		2,371.34
	Bill	03/07/2023	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Panera	213.36		2,584.70
	Bill	03/07/2023	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Sams Club	621.19		3,205.89
	Bill	03/07/2023	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Name Badges Intl	146.96		3,352.85
	Bill	05/07/2023	9009310891	Konica Minolta Business Solutions USA Inc	02/08/2023 - 05/07/2023	279.94		3,632.79
	Bill	05/08/2023	4988659159721480	First National Bank Omaha (Duane)	Amazon	429.64		4,062.43
	Bill	05/08/2023	9009311796	Konica Minolta Business Solutions USA Inc	05/08/2023 - 08/07/2023	47.91		4,110.34
	Bill	05/31/2023	May-23	Erin Bergman	May meeting food	37.12		4,147.46
	Bill	06/07/2023	4988659180379902	First National Bank Omaha (Kathy)	Panera Bread	254.20		4,401.66
Total 01-1302 · Office Supplies						4,537.65	135.99	4,401.66
01-1301 · Postage and Delivery								
	Bill	10/07/2022	4988659180379902	First National Bank Omaha (Kathy)	USPS	28.45		28.45
	Bill	12/07/2022	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Pack Mart	60.23		88.68
	Bill	12/07/2022	4988 6562 4962 3197	First National Bank Omaha (Daniel)	USPS	2.88		91.56
	Bill	12/22/2022	Dec-22	Erin Bergman	USPS postage for calendar	53.23		144.79
	Bill	12/22/2022	Dec-22	Erin Bergman	USPS postage for calendar	59.28		204.07
	Bill	12/22/2022	Dec-22	Erin Bergman	USPS postage for calendar	81.12		285.19
	Bill	12/22/2022	Dec-22	Erin Bergman	USPS postage for calendar	21.12		306.31
	Bill	01/05/2023	4988659180379902	First National Bank Omaha (Kathy)	USPS	31.40		337.71
	Bill	01/31/2023	Jan-23	Jessica A Blough-Wayles	USPS	4.27		341.98
	Bill	02/06/2023	4988659180379902	First National Bank Omaha (Kathy)	USPS	5.40		347.38
	Bill	02/28/2023	Feb-23	Erin Bergman	USPS postage for calendar	10.05		357.43
Total 01-1301 · Postage and Delivery						357.43	0.00	357.43
Total 01-1300 · Administrative Costs						49,951.24	232.28	49,718.96
01-1500 · Administrative Services								
01-1506 · Legal Ads								
	Bill	01/05/2023	4988659180379902	First National Bank Omaha (Kathy)	Florida Today	45.08		45.08
	Bill	01/05/2023	4988659180379902	First National Bank Omaha (Kathy)	Treasure Coast News		58.14	-13.06
	Bill	01/05/2023	4988659180379902	First National Bank Omaha (Kathy)	Treasure Coast News	87.21		74.15
	Bill	02/06/2023	4988659180379902	First National Bank Omaha (Kathy)	Treasure Coast News	30.78		104.93
	Bill	02/06/2023	4988659180379902	First National Bank Omaha (Kathy)	Daytona Adv	38.39		143.32
Total 01-1506 · Legal Ads						201.46	58.14	143.32
01-1501 · Legal Fees								
	Bill	10/31/2022	20579	Torcivia, Donlon, Goddeau & Rubin, PA	legal services October 2022	770.00		770.00
	Bill	11/30/2022	20634	Torcivia, Donlon, Goddeau & Rubin, PA	legal services November 2022	1,697.50		2,467.50
	Bill	12/31/2022	20714	Torcivia, Donlon, Goddeau & Rubin, PA	legal services December 2022	1,122.50		3,590.00
	Bill	01/31/2023	20768	Torcivia, Donlon, Goddeau & Rubin, PA	legal services January 2023	530.00		4,120.00
	Bill	02/28/2023	20858	Torcivia, Donlon, Goddeau & Rubin, PA	legal services February 2023	1,205.40		5,325.40
	Bill	03/31/2023	20944	Torcivia, Donlon, Goddeau & Rubin, PA	legal services March 2023	105.60		5,431.00
	Bill	04/30/2023	21043	Torcivia, Donlon, Goddeau & Rubin, PA	legal services April 2023	262.50		5,693.50
	Bill	05/31/2023	21146	Torcivia, Donlon, Goddeau & Rubin, PA	legal services May 2023	1,777.50		7,471.00
	Bill	06/30/2023	21225	Torcivia, Donlon, Goddeau & Rubin, PA	legal services June 2023	1,620.00		9,091.00
Total 01-1501 · Legal Fees						9,091.00	0.00	9,091.00
01-1502 · Management Fees								
	Bill	10/31/2022	2022-1701	Special District Services Inc	Management fee October 2022	2,375.00		2,375.00
	Bill	11/30/2022	2022-1806	Special District Services Inc	Management fee November 2022	2,375.00		4,750.00
	Bill	12/31/2022	2022-2016	Special District Services Inc	Management fee December 2022	2,375.00		7,125.00
	Bill	01/31/2023	2023-0102	Special District Services Inc	Management fee January 2023	2,375.00		9,500.00
	Bill	02/28/2023	2023-0210	Special District Services Inc	Management fee February 2023	2,375.00		11,875.00
	Bill	03/31/2023	2023-0322	Special District Services Inc	Management fee March 2023	2,375.00		14,250.00
	Bill	04/30/2023	2023-0428	Special District Services Inc	Management fee April 2023	2,375.00		16,625.00
	Bill	05/31/2023	2023-0556	Special District Services Inc	Management fee May 2023	3,000.00		19,625.00
	Bill	06/30/2023	2023-0671	Special District Services Inc	Management fee June 2023	3,000.00		22,625.00
Total 01-1502 · Management Fees						22,625.00	0.00	22,625.00
01-1503 · Audit Fees								
	Bill	10/31/2022	17480617	Carr Riggs Ingram LLC	Fiscal year 2021-2022 audit progress payment #	4,000.00		4,000.00
	Bill	11/30/2022	17492372	Carr Riggs Ingram LLC	Fiscal year 2021-2022 audit progress billing	2,000.00		6,000.00
	Bill	01/31/2023	17519416	Carr Riggs Ingram LLC	Fiscal year 2021-2022 audit progress billing	1,500.00		7,500.00
	Bill	03/29/2023	17560515	Carr Riggs Ingram LLC	Fiscal year 2021-2022 audit progress billing	5,000.00		12,500.00
	Bill	06/29/2023	17637483	Carr Riggs Ingram LLC	Fiscal year 2021-2022 audit final billing	1,500.00		14,000.00
Total 01-1503 · Audit Fees						14,000.00	0.00	14,000.00
Total 01-1500 · Administrative Services						45,917.46	58.14	45,859.32
Total Expense						1,599,383.55	187,068.68	1,412,314.87
Net Income						**2,703,635.33**	**3,927,049.24**	**1,223,413.91**

FY 2023 IRLNEP Budget Categories	Amended Budget 11/18/2022	Q1 Revenue	Q2 Revenue	Q3 Revenue	Q4 Revenue	Total Revenue
REVENUES						
EPA WorkPlan	$ 750,000.00	$750,000.00				$750,000.00
SJRWMD	$ 500,000.00	$ 500,000.00				$500,000.00
SFWMD	$ 500,000.00	$ 500,000.00				$500,000.00
FDEP	$ 250,000.00	$62,500.00	$62,500.00	$62,500.00		$187,500.00
Volusia County	$ 50,000.00	$50,000.00				$50,000.00
Brevard County	$ 50,000.00	$50,000.00				$50,000.00
Indian River County	$ 50,000.00	$50,000.00				$50,000.00
St Lucie	$ 50,000.00	$50,000.00				$50,000.00
Martin County	$ 50,000.00	$50,000.00				$50,000.00
other (donations, sales, interest)		$12,787.41	$26,064.86	$21,622.28		$60,474.55
IRL Specialty License Plate (includes all 6 counties)	$ 125,000.00	$41,970.00	$42,660.00	$30,057.33		$114,687.33
EPA Infrastructure	$ 909,800.00	$909,800.00				$909,800.00
Agency Balance Forward	$ 2,691,841.00	$ 2,691,841.00				$2,691,841.00
Subtotal FY Revenues	**$ 5,976,641.00**	$5,718,898.41	$131,224.86	$114,179.61		$5,964,302.88
OTHER EXPENDITURES						
(EPA Workplan - Section 320 Funding)		Q1 Expenditures	Q2 Expenditures	Q3 Expenditures	Q4 Expenditures	Total Expenditures
Science & Innovation (FIT mycrocystin)	$ 30,039.00	$0.00	$0.00	$0.00		$0.00
Science & Innovation (FIT Hypoxia and benthic nutrient fluxes)	$ 69,961.00	$0.00	$0.00	$0.00		$0.00
State of the Lagoon Technical Report (Applied Ecology - Y4)	$ 75,000.00	$0.00	$0.00	$19,402.00		$19,402.00
Communication Support: Service contracts for web/graphics/design support, scientific and other publications, other contract support as needed, and expanded social media and support for commincation intern. Includes service contracts with IDEAS, Brandt Ronat, Firefly, and O'Hara	$ 118,000.00	$0.00	$0.00	$61,916.29		$61,916.29
Biodiversity Inventory - Year 4 (Smithsonian)	$ 25,000.00	$0.00	$5,634.18	$5,055.49		$10,689.67
Atmospheric Deposition Station Y4 (Wood)	$ 29,000.00	$4,474.47	$7,249.96	$4,213.37		$15,937.80
2 NEW Atmospheric Deposition Stations	$ 60,000.00	$0.00	$0.00	$0.00		$0.00
Grant Writing Support (3 continuing contracts)	$ -	$0.00	$0.00	$0.00		$0.00
HAB monitoring Y4 (FAU/UF)	$ 150,000.00	$14,387.63	$25,144.24	$63,202.90		$102,734.77
EPA Travel (mandatory EPA work plan requirement)	$ 10,000.00	$6,347.50	$3,652.50	$0.00		$10,000.00
CCMP project inventory and prioritization service contract(s) with Tetra Tech and Balmoral	$ 18,000.00	$0.00	$0.00	$0.00		$0.00
3 community engagement coordinators (salary only @ 55K each)	$ 165,000.00	$14,423.10	$43,269.30	$50,480.85		$108,173.25
TOTAL EPA WORKPLAN	**$ 750,000.00**	$39,632.70	$84,950.18	$204,270.90		$328,853.78
(Infrastructure Projects)	**$ 909,800.00**	$0.00	$9,912.84	$53,422.16		$63,335.00
PRIOR EPA Workplans	**$ 314,103.00**	$42,620.18				
OTHER EXPENDITURES (IRL Council Contributions and License Plate)		Q1 Expenditures	Q2 Expenditures	Q3 Expenditures	Q4 Expenditures	Total Expenditures
Water Quality Restoration (MC, FIT, Cocoa)	$ 314,865.00	$0.00	$0.00	$0.00		$0.00
Habitat Restoration (UF, Stuart, IRC)	$ 332,892.00	$60,950.00	$0.00	$62,249.68		$123,199.68
Community-Based Restoration (MDC, BZ)	$ 159,000.00	$22,787.98	$0.00	$17,720.95		$40,508.93
Market Research RFP	$ -					$0.00
Small Grants Program	$ 25,000.00	$0.00	$0.00	$0.00		$0.00
IRLNEP Technical Support of Conferences and Workshops	$ 25,000.00	$14,100.00	$5,350.00	$3,640.00		$23,090.00
cost share match for IRL Council Economic update grant opportunities	$ -					$0.00
DEP Innovation Grant		$66,269.10				$66,269.10
remainder to fund FIT Hypoxia project	$ 3,937.00	$0.00	$0.00	$0.00		$0.00
Science and Innovation eligible projects (UF, UCF, Manatee Center)	$ 216,841.00	$30,052.93	$0.00	$6,522.50		$36,575.43
old version License Plate buyback	$ 20,000.00	$0.00		$17,912.73		$17,912.73
atmospheric deposition station construction	$ 50,000.00	$0.00	$0.00	$0.00		$0.00
Subtotal (Restoration Projects)	**$ 1,147,535.00**	$194,160.01	$5,350.00	$108,045.86		**$307,555.87**
PRIOR FY Projects	**$ 528,787.00**	$121,913.87				

FY 2023 IRLNEP Budget Categories			Q1 Expenditures	Q2 Expenditures	Q3 Expenditures	Q4 Expenditures	Total Expenditures
Administrative Expenditure Detail							
Salaries and Benefits (5 FTEs with benefits @ 35%)							
Executive Director	$	160,987.50					
eputy Director/Chief Communications Officer	$	125,550.00					
Chief Operating Officer	$	114,750.00					
Administrative Coordinator	$	58,050.00					
GIS Coordinator	$	94,500.00					
3 community engagement coordinator benefits only	$	88,125.00					
Subtotal Salaries and Benefits	**$**	**641,962.50**	**$128,226.71**	**$127,233.54**	**$171,837.45**		**$427,297.70**
Administrative Services							
egal (Torcivia) ($275/hr with contract cap at $	$	65,000.00	$3,590.00	$1,841.00	$3,660.00		$9,091.00
Accounting (Special District Services)	$	28,500.00	$7,125.00	$7,125.00	$8,375.00		$22,625.00
Auditing (CRI)	$	19,025.00	$6,000.00	$6,500.00	$1,500.00		$14,000.00
Personnel Services	$	-					$0.00
IT Services & Compliance	$	5,000.00	$0.00	$0.00	$0.00		$0.00
Legal Ads	$	500.00	$0.00	$143.22	$0.00		$143.22
Subtotal Admin Services	**$**	**118,025.00**	**$16,715.00**	**$15,609.22**	**$13,535.00**		$45,859.22
Facility Expenses							
Utilities (Water, Sewer, Electric)	$	2,000.00	$360.00	$360.00	$480.00		$1,200.00
Rent and Leases	$	8,500.00	$1,396.75	$1,270.83	$1,599.44		$4,267.02
Equipment Maintenance	$	3,000.00	$534.04	$48.00	$918.92		$1,500.96
Equipment (Computers/Hardware/Software/Communications)	$	30,000.00	$8,965.49	$3,845.27	$3,707.75		$16,518.51
Subtotal Facilities Costs	**$**	**43,500.00**	**$11,256.28**	**$5,524.10**	**$6,706.11**		$23,486.49
Administrative Costs							
Travel General (reimbursement)	$	25,000.00	$1,058.98	$4,102.87	$5,781.93		$10,943.78
Postage and Mailing and paypal fees	$	1,000.00	$351.38	$88.51	$28.77		$468.66
Office Supplies and field equipment	$	10,000.00	$816.32	$3,862.78	$158.46		$4,837.56
Dues, Licenses and Subscriptions	$	25,000.00	$15,252.99	$5,511.98	$1,005.99		$21,770.96
Printing	$	15,000.00	$0.00	$480.00	$0.00		$480.00
Insurance	$	10,998.00	$10,998.00	$0.00	$0.00		$10,998.00
Staff Training & Professional Development	$	8,000.00	$0.00	$0.00	$220.00		$220.00
Subtotal Admin Costs	**$**	**94,998.00**	**$28,477.67**	**$14,046.14**	**$7,195.15**		$49,718.96
Contingency Reserve	$	100,000.00	$0.00	$0.00	$0.00		
TOTAL FY 2023 EXPENDITURES	**$**	**3,805,820.50**	**$583,002.42**	**$262,626.02**	**$565,012.63**		
BALANCE (Restricted LP)	$	2,170,820.50	$5,135,895.99	$5,004,494.83	$4,553,661.81		

Active Projects only

Project Name	Contractor	Start date	Amount of project	Amount Invoiced thru end of last quarter	Amount Remaining
Brevard County: Micco Sewer Line Extension	Brevard County	10/1/2019	$111,600.00	$0.00	$111,600.00
IRLNEP: Harmful Algal Bloom Science Coordination	IRLNEP	10/1/2019	$25,000.00	$20,560.00	$4,440.00
Angie Brewer & Assoc: Grant Writing Support for IRL	Angie Brewer & Assoc	10/1/2019	$16,667.00	$6,750.00	$9,917.00
T. Pinney & Assoc: Grant Writing Support for IRL	T. Pinney & Assoc	10/1/2019	$16,667.00	$4,050.00	$12,617.00
Sea & Shoreline: The Tucker Cove Seagrass Restoration	Sea and Shoreline	10/1/2020	$85,000.00	$0.00	$85,000.00
IRC: North Sebastian Phase 2 Septic to Sewer	Indian River County	10/1/2020	$204,017.69	$0.00	$204,017.69
Angie Brewer & Assoc: Grant Writing Support for IRL	Angie Brewer & Assoc	10/1/2020	$13,333.00	$0.00	$13,333.00
T. Pinney & Assoc: Grant Writing Support for IRL	T. Pinney & Assoc	10/1/2020	$13,333.00	$0.00	$13,333.00
Martin County: Hobe-Heights Jimmy Graham Stormwater Park	Martin County	10/1/2021	$150,000.00	$0.00	$150,000.00
IRLT: Validation of Inexpensive and Effective Modifications of Mosquito Impoundment Management Strategies to Increase Their Value as Vital Fish Nurseries Y2	Indian River Land Trust	10/1/2021	$81,052.53	$72,134.96	$8,917.57
FWC: Monitoring Improved Hydrology, Water Quality, and Mangrove Recovery in the Jensen Beach Impoundment	Florida Fish and Wildlife Conservation Commission	10/1/2021	$42,520.00	$21,656.04	$20,863.96
CCMP Project Inventory and Support for CCMP Implementation	Tetra Tech/ Balmoral	10/1/2021	$66,775.00	$17,870.00	$48,905.00
Angie Brewer & Assoc: Grant Writing Support for IRL	Angie Brewer & Assoc	10/1/2021	$13,333.00	$0.00	$13,333.00
Natua Strategies: Grant Writing Support for IRL	Natua Strategies	10/1/2021	$13,334.00	$991.00	$12,343.00
T. Pinney & Assoc: Grant Writing Support for IRL	T. Pinney & Assoc	10/1/2021	$13,333.00	$0.00	$13,333.00
IRLNEP: One Voice Directive	Multiple	10/1/2021	$205,225.00	$166,093.98	$39,131.02
small grants FY2022	multiple	5/14/2022	$25,000.00	$8,918.70	$16,081.30
Martin County: Connect to Protect Septic to Sewer Year 3	Martin County	10/1/2022	$200,000.00	$0.00	$200,000.00
FIT: Continued Application and Optimization of an Environmentally Friendly, Biological Denitrification Bioreactor Developed for Use in the Indian River Lagoon Using Repurposed Materials.	Florida Institute of Technology	10/1/2022	$74,865.00	$0.00	$74,865.00
City of Cocoa: Dixon Blvd at Indian River Drive WQ and Resiliency Project, D&E	City of Cocoa	10/1/2022	$40,000.00	$0.00	$40,000.00
UF: Restoration of Clam Populations in the Indian River Lagoon for Water Quality Improvement Year 4	University of Florida	10/1/2022	$197,892.00	$123,199.68	$74,692.32
City of Stuart: SE Illinois Avenue Living Shoreline Project	City of Stuart	10/1/2022	$85,000.00	$0.00	$85,000.00
IRC: Phase 4 Restoration for the Lost Tree Island Conservation Area	Indian River County	10/1/2022	$50,000.00	$0.00	$50,000.00
BCU: IRL Seagrass Restoration using Mosquito Control Impoundment	Bethune Cookman University	10/1/2022	$32,500.00	$0.00	$32,500.00
MDC: Enhancement of Habitat and Biodiversity with Non-Plastic Restoration Materials in Mosquito Lagoon	Marine Discovery Center	10/1/2022	$99,000.00	$27,340.21	$71,659.79
Brevard Zoo: Restore Our Shores: Community-Based Seagrass Restoration in the Indian River Lagoon	Brevard Zoo	10/1/2022	$60,000.00	$13,168.72	$46,831.28

Active Projects only

Project Name	Contractor	Start date	Amount of project	Amount Invoiced thru end of last quarter	Amount Remaining
UF: Enhancing Living Shorelines: How can we manipulate Spartina alterniflora plantings to improve impaired waters by stabilizing sediment and reducing nutrients?	University of Florida	10/1/2022	$99,618.00	$30,030.14	$69,587.86
UCF: Unintended Consequences: Are Non-Plastic Materials Now Used in Coastal Restoration Always Better for the Indian River Lagoon?	University of Central Florida	10/1/2022	$60,435.00	$6,545.29	$53,889.71
MOEC: Manatee Observation and Education Center Seagrass Restoration Project	Fort Pierce Utilities Authority	10/1/2022	$39,875.00	$0.00	$39,875.00
FIT: A Preliminary Characterization of Microcystin in Coastal-Dwelling Mammals in the Indian River Lagoon, Florida	Florida Institute of Technology	10/1/2022	$30,039.00	$0.00	$30,039.00
FIT: Suffocating Sand; Mapping Hypoxia and its Impacts on Benthic Nutrient Fluxes in the IRL	Florida Institute of Technology	10/1/2022	$73,898.00	$0.00	$73,898.00
UCF: Mosquito Lagoon Charge On Habitat Restoration	University of Central Florida	Pending	$127,713.00	$0.00	$127,713.00
St. Lucie County: Sheraton Plaza STA	St. Lucie County	10/1/2022	$100,000.00	$0.00	$100,000.00
IRLNEP: Boat Capital Purchase	IRLNEP	10/1/2022	$60,000.00	$0.00	$60,000.00
Wood: Atmospheric Deposition Monitoring Y4	WSP	10/1/2022	$29,000.00	$15,937.80	$13,062.20
Wood: Atmospheric Deposition Monitoring NEW stations	WSP	Pending	$110,000.00	$0.00	$110,000.00
UF: HAB Monitoring North Y4	University of Florida	10/1/2022	$75,000.00	$57,172.36	$17,827.64
FAU: HAB Monitoring South Y4	Florida Atlantic University	10/1/2022	$75,000.00	$45,562.41	$29,437.59
CCMP Project Inventory and Support for CCMP Implementation	Balmoral/Tetra Tech	10/1/2022	$18,000.00	$0.00	$18,000.00
Smithsonian: Biodiversity Inventory Update Y3	Smithsonian	10/1/2022	$25,000.00	$10,689.67	$14,310.33
Applied Ecology: SOTLTR Y4	Applied Ecology	1/20/2023	$116,270.00	$19,402.00	$96,868.00
IRLNEP/IDEAS: One Voice Directive	IDEAS	10/1/2022	$118,000.00	$61,916.29	$56,083.71
Small grants (6 projects)	Multiple	Active	$25,000.00	$0.00	$25,000.00
IRLNEP: Technical Support of Conferences and Workshops	Multiple	10/1/2022	$25,000.00	$23,090.00	$1,910.00
Priority Community Consulting	Diversity of Thought	12/1/2023	$49,000.00	$23,520.00	$25,480.00
FAU: Seagrass Capacity Year 1 and 2	Florida Atlantic University	Pending	$181,960.00	$0.00	$181,960.00
FOS: Seagrass Capacity Year 1 and 2	Florida Oceanographic Society	12/16/2022	$181,960.00	$12,189.27	$169,770.73
S&S: Seagrass Capacity Year 1 and 2	Sea and Shoreline	3/7/2023	$181,960.00	$0.00	$181,960.00
Brevard Zoo: Seagrass Capacity Year 1 and 2	Brevard Zoo	1/16/2023	$181,960.00	$27,625.73	$154,334.27
MDC: Seagrass Capacity Year 1 and 2	Marine Discovery Center	1/27/2023	$181,960.00	$0.00	$181,960.00

Projects	Original Year	Completion status	Amount of IRLNEP funding to project
2015-2016			
Channel Denitrification Treatment (Brevard County)	2015-2016	Complete	$32,000.00
Intertidal Oyster Reefs in IRL (Brevard Zoo)	2015-2016	Complete	$69,375.00
Wilbur By The Sea Drainage Improvement Project (Volusia)	2015-2016	Complete	$80,000.00
Sebastian Oyster Mats (Indian River County) Lic.Plate $23,598	2015-2016	Complete	$24,000.00
Shoreline Management Plan & Restoration Project (UCF, Brevard County)	2015-2016	Complete	$40,610.00
Lagoon Shoreline Restoration Project (FDEP)	2015-2016	Complete	$53,052.00
Drones to Characterize Water Quality (Indian River State College)	2015-2016	Withdrawn	$0.00
Be Floridian in the IRL; Landscape Fertilizer Awareness (MRC -IRL all counties)	2015-2016	Complete	$53,000.00
Habitat Through Outreach H2O/Marine Discovery Center (Volusia County)	2015-2016	Complete	$44,474.95
IRL Education Program Coordinator (all 5 counties)	2015-2016	Complete	$69,192.00
Today's Leaves and Grass Clippings (Brevard County)	2015-2016	Complete	$11,000.00
IRL NEP: IRL Science Symposiums	2015-2016	Complete	$6,200.00
Lagoon Life Education Program (St. Lucie County)	2015-2016	Complete	$29,469.00
Capacity Building - Grants & Proposals	2015-2016	Complete	$60,000.00
Paradise Park Stormwater Project (IRLNEP RFP 2016-2017) (St. Lucie)	2015-2016	Complete	$125,000.00
St. Lucie Basin Septic to Central Wastewater Collection (SLRIT 2016-2017) (Martin)	2015-2016	Complete	$485,000.00
Florida Oceanographic Oyster/Seagrass/Shoreline Restoration Program (Martin)	2015-2016	Complete	$60,000.00
Wesley's Island Native Planting Project (fromFY16-17) (St. Lucie Co)	2015-2016	Complete	$15,000.00
Establish BMP's for Spoil Island Shoreline Restoration (FOSI) (fromFY16-17)	2015-2016	Complete	$25,000.00
		18	$1,282,372.95

Projects	Original Year	Completion status	Amount of IRLNEP funding to project
2016-2017			
Restore Our Shores (Brevard Zoo)	2016-2017	Complete	$49,500.00
FY2016-17 Grant Writing Support for Local Governments (CCS)	2016-2017	Complete	$60,000.00
Manatee Creek Technology Assessment Project (Martin County)	2016-2017	Complete	$100,000.00
Indian River Lagoon Comprehensive Canal Study (ORCA)	2016-2017	Complete	$105,000.00
Bivalves at Work: Determining effects of oyster reef restoration on water quality in the S IRL (Smithsonian)	2016-2017	Complete	$29,400.00
Modeling ecosystem dynamics in the IRL (Harbor Branch Oceanographic Institute)	2016-2017	Complete	$34,758.00
Educating Titusville: Developing a Living Shorelines Outreach Program Targeted to Specific (Titusville)	2016-2017	Complete	$12,000.00
Livin' for the Lagoon Homeowner's Assn Education Program Expansion (ELC)	2016-2017	Complete	$30,635.00
Creating a new, more diverse generation of advocates for the Indian River Lagoon (IRL) through education programs that raise public awareness of the lagoon's decline (Pelican Island Audubon Society -)	2016-2017	Complete	$62,500.00
Project H2O Phase Two: Integrating Technology and the Project H2O Academy (Marine Discovery Center)	2016-2017	Complete	$47,432.05
Comprehensive Conservation & Management Plan Revision (Tetra Tech, Inc.)	2016-2017	Complete	$45,000.00
IRL Health/Report Card	2016-2017	Complete	$69,311.00
Marketing - IndyPrint Calendar Printing	2016-2017	Complete	
Indian River - FDEP Shoreline Restoration ($50,000)	2016-2017	Complete	$50,000.00
Volusia - Oyster Restoration - Shuck/n/Share (MDC) ($50,000)	2016-2017	Complete	$50,000.00
Paul's Island Living Shoreline Restoration Project (FDEP)	2016-2017	Complete	$7,042.00
Boston Road Stormwater Improvements (Edgewater)	2016-2017	Complete	$68,862.00
Shoreline Habitat Restoration and Mgmt Plan Ph-I (Brevard Co)	2016-2017	Complete	$99,877.00
Vero Isles Permeable Pavement Inlet Retrofit & CIPP (Vero Beach)	2016-2017	Complete	$122,000.00
Sebastian Septic to Sewer Grant Incentive Program (Sebastian)	2016-2017	Complete	$100,000.00
Savannas Regional Restoration Project – Phase I (Martin Co)	2016-2017	Complete	$100,000.00
San Lucie Drainage Improvements Phase 2 (St. Lucie Co) SLRIT	2016-2017	Complete	$200,000.00
Indian Hills Habitat Restoration (St. Lucie Co) SLRIT	2016-2017	Complete	$25,000.00
Sponsored Programs (ANEP $4,500; FOA $500; IRL Envirothon $1,200; IRL Symposium $2,500)	2016-2017	Complete	$8,700.00
University of Florida - IRL Survey (Canaveral $50K)	2016-2017	Complete	$49,300.00
Williamee Memorial Project (Brevard Zoo)	2016-2017	withdrawn	$0.00
Veterans Memorial Stormwater Retrofit	2016-2017	Withdrawn	$0.00
Small Grants	2016-2017	Withdrawn	$0.00
IDEAS Branding & Website	2016-2017	Complete	$49,390.00
		26	$1,575,707.05

Projects	Original Year	Completion status	Amount of IRLNEP funding to project
2017-2018			
RWParkinson Consulting, Inc.: Resilient Coastal Communities Planning Project	2017-2018	Complete	$24,700.00
Ocean Research and Conservation Association ORCA: The Living Lagoon	2017-2018	Complete	$37,434.00
Marine Resources Council: Building Capacity for Citizen Engagement with the Indian River LagoonWatch Network	2017-2018	Complete	$28,788.00
University of Florida: Source and Concentration of Surface Water Nutrients from Residential Waterfront Homes in Brevard County, Florida	2017-2018	Complete	$27,401.00
University of Central Florida: Developing a Shoreline Restoration Suitability Model, Phase 1: Evaluation of shoreline characteristics in the northern Indian River and Mosquito Lagoon	2017-2018	Complete	$41,454.00
Florida Institute of Technology: The Efficacy of Sediment Aeration as a Complement to Muck Dredging in the Indian River Lagoon	2017-2018	Complete	$120,000.00
Applied Ecology Inc.: Development of the State of the Indian River Lagoon Web Application (SIRLAP) and Ecological Health Gap Analyses	2017-2018	Complete	$42,590.00
Hubbs-Seaworld Research Institute: Linking Wildlife Health to Ecological Factors in the Heavily Impacted Indian River Lagoon	2017-2018	Complete	$66,000.00
Tetra Tech, Inc.: CCMP Technical Support & Data Management	2017-2018	Complete	$100,000.00
IRLNEP Comprehensive Conservation & Management Plan External Communication with Stakeholders	2017-2018	Complete	$40,000.00
IDEAS: IRLNEP Brand Activation & Implementation	2017-2018	Complete	$86,633.00
Coastal Adaptation Planning	2017-2018	Complete	$52,000.00
Brevard: Brevard Zoo: Restore Our Shores: Engaging Brevard Public Schools to Restore Our Shoreline	2017-2018	Complete	$81,280.00
Angie Brewer & Assoc: Grant Writing Support for IRL	2017-2018	Withdrawn	$0.00
Natua Strategies: Grant Writing Support for IRL	2017-2018	Withdrawn	$0.00
T. Pinney & Assoc: Grant Writing Support for IRL	2017-2018	Withdrawn	$0.00
UCF: Living Shoreline & Oyster Reef Restoration Mosquito Lagoon	2017-2018	Complete	$82,770.00
SJRWMD: Atomospheric Deposition Monitoring	2017-2018	Complete	$50,000.00
Indian River Lagoon Aquatic Preserves: Indian River Lagoon Shoreline Restoration Project	2017-2018	Complete	$52,425.00
Florida Oceanographic Society: Enhancing seagrass restoration success in the Indian River Lagoon by incorporating genetic diversity from an established nursery source	2017-2018	Complete	$43,048.00
City of Satellite Beach: Desoto Parkway Drainage Basin Stormwater Enhancement Project	2017-2018	Complete	$33,000.00
Town of Ocean Breeze: Ocean Breeze Treatment Train Retrofit	2017-2018	Complete	$180,000.00
Bethune Cookman University: Reed Canal Basin Stormwater Improvement through Treatment Wetland Construction in South Daytona, FL	2017-2018	Complete	$181,148.00
Town of Sewall's Point: Mandalay Marguerita Stormwater Improvements	2017-2018	Complete	$180,000.00
IDEAS: IRLNEP Brand Activation & Implementation	2017-2018	Complete	$13,367.00
Small Grants Program	2017-2018	Complete	$50,000.00
Technical Support of Conferences & Workshops	2017-2018	Complete	$23,000.00
		23	$1,637,038.00

Projects	Original Year	Completion status	Amount of IRLNEP funding to project
2018-2019			
FAU-Harbor Branch: Harmful Algal Blooms in the IRL (Lagoonwide)	2018-2019	Complete	$40,480.00
Angie Brewer & Assoc: Grant Writing Support for IRL	2018-2019	Complete	$16,666.00
Natua Strategies: Grant Writing Support for IRL	2018-2019	Complete	$16,667.00
T. Pinney & Assoc: Grant Writing Support for IRL	2018-2019	Complete	$16,667.00
University of Florida: Harmful Algal Blooms in the IRL (Lagoonwide)	2018-2019	Complete	$40,413.00
Florida Tech: Efficacy of sediment Aeration Phase II (Brevard)	2018-2019	Complete	inc
UCF: Microplastics, Oysters and the IRL (Lagoonwide)	2018-2019	Complete	$99,797.00
St. Lucie County: St. Lucie Water Champions Initiative (St. Lucie)	2018-2019	Complete	$28,026.00
Florida Oceanographic: FLOORED - Oyster Restoration, Education and Discovery	2018-2019	Complete	$19,751.00
Pelican Island Audubon - Audubon Advocates (Indian River)	2018-2019	Complete	$25,000.00
Brevard Zoo: Restore Our Shores	2018-2019	Complete	$86,120.00
CCMP Technical Support and Data Management - (contract renewal TetraTech)	2018-2019	Complete	$50,000.00
IRLNEP "One Community - One Voice Initiative" (contract renewal IDEAS)	2018-2019	Complete	$50,000.00
Brevard: FDEP Aquatic Preserves IRL Shoreline Restoration	2018-2019	Complete	$52,452.00
Indian River County Wetland Restoration at Jones Pier	2018-2019	Complete	$61,000.00
UCF Tomoka State Park Living Shoreline Restoration	2018-2019	Complete	$37,847.00
Willoughby Creek Stormwater Improvement Project (Martin)	2018-2019	Complete	$260,000.00
FAU/Harbor Branch: Pilot-Scale Demonstration of Seagrass Restoration (St. Lucie)	2018-2019	Complete	$80,283.00
Port St. Lucie: McCarty Ranch Dispersed Water Management Area 2 (St. Lucie)	2018-2019	Complete	$300,000.00
UCF: Developing a Shoreline Suitability model for the north IRL (Volusia/Brevard)	2018-2019	Complete	$117,546.00
Indian River: West Wabasso Septic to Sewer Phase II	2018-2019	Complete	$200,000.00
Marine Discovery Center: shuck and Share Oyster Recyling Program (Volusia)	2018-2019	Complete	$50,000.00
City of Fellsmere: Micro-basin Treatment Phase I (Indian River)	2018-2019	Withdrawn	$0.00
IRLNEP Small Grants program (Lagoon Wide)	2018-2019	Withdrawn	$0.00
IRLNEP Support for Science and Technology Conferences, Workshops and Events	2018-2019	Complete	$15,000.00
		23	$1,663,715.00

Projects	Original Year	Completion status	Amount of IRLNEP funding to project
2019-2020			
Sea and Shoreline: Restoration, Maintenance and Conservation of Seagrass in the IRL	2019-2020	Complete	$95,872.00
Smithsonian Marine Station: IRL Biodiversity and the IRL Species Inventory Update	2019-2020	Complete	$25,000.00
Brevard County: Micco Sewer Line Extension	2019-2020	Active	$111,600.00
Coastal Resources Group: Pelican Island Phase V Restoration	2019-2020	Complete	$35,000.00
Volusia County: Indian Harbor Estates Sewer Retrofit D&E	2019-2020	Complete	$100,000.00
UF: Restoration of Clam Populations in the IRL for WQ improvement	2019-2020	Complete	$103,322.00
FIT: The Efficacy of adding highly concentrated DO to enhance muck removal	2019-2020	Complete	$82,950.00
Volusia County: Gabordy Canal 10th Streeet Stormwater Treatment D&E	2019-2020	Complete	$100,000.00
City of Sebastian: Sebastian CRA Septic to Sewer	2019-2020	Complete	$100,000.00
UCF: Living Shoreline stabilization and oyster reef restoration in ML	2019-2020	Complete	$88,585.00
MRC: Water Quality Monitoring Network: informing habitat restoration	2019-2020	Complete	$10,942.00
Brevard Zoo: Restore Our Shore 19-20	2019-2020	Complete	$61,740.00
City of Satellite Beach: Samsons Island Submerged Lands Restoration	2019-2020	Complete	$65,549.00
Indian River County: Lost Tree Islands Conservation Area Ecological Enhancement D&E	2019-2020	Complete	$65,000.00
ORCA: Buffered Shoreline Demonstration Project	2019-2020	Complete	$40,000.00
FDEP: IRL Shoreline Restoration	2019-2020	Complete	$47,452.00
Riverside Conservancy: Riverside Restoration	2019-2020	Complete	$15,000.00
MRC: One Lagoon Boaters Guide	2019-2020	Complete	$75,000.00
Applied Ecology: State of the Lagoon Technical Report	2019-2020	Complete	$50,000.00
Tetra Tech, Inc: One Lagoon Habitat Restoration plan	2019-2020	Complete	$50,000.00
FAU-HBOI: One Lagoon Monitoring Plan	2019-2020	Complete	$50,000.00
Applied Ecology: One Lagoon Asset Mapping	2019-2020	Complete	$25,000.00
IRLNEP: Harmful Algal Bloom Science Coordination	2019-2020	Active	$25,000.00
IRLNEP: Special Projects Coordinator	2019-2020	Complete	$60,000.00
IRLNEP: Small Grants 19-20	2019-2020	Complete	$25,000.00
Angie Brewer & Assoc: Grant Writing Support for IRL	2019-2020	Active	$16,667.00
Natua Strategies: Grant Writing Support for IRL	2019-2020	Complete	$16,666.00
T. Pinney & Assoc: Grant Writing Support for IRL	2019-2020	Active	$16,667.00
IRLNEP: Technical Support for Science Symposia, workshops, and conferences	2019-2020	Complete	$25,000.00
Wood: Atmospheric Deposition of Nutrients Monitoring	2019-2020	Complete	$25,000.00
UF: HAB Monitoring North sites	2019-2020	Complete	$50,000.00
FAU-HBOI: HAB Monitoring South Sites	2019-2020	Complete	$50,000.00
RFQ: SIRLAP	2019-2020	Withdrawn	$0.00
IDEAS: One Community One Voice Initiative	2019-2020	Complete	$75,000.00
IRLNEP: Economic study update	2019-2020	Withdrawn	$0.00
		33	$1,783,012.00

Projects	Original Year	Completion status	Amount of IRLNEP funding to project
2020-2021			
Martin County: Connect to Protect Septic to Sewer Nutrient Removal	2020-2021	Complete	$150,000.00
Kashi: Kashi Church Foundation Septic to Sewer	2020-2021	Complete	$89,956.00
Sea & Shoreline: The Tucker Cove Seagrass Restoration	2020-2021	Active	$85,000.00
IRC: North Sebastian Phase 2 Septic to Sewer	2020-2021	Active	$204,017.69
UF: Restoration of Clam Population in the IRL for WQ improvement	2020-2021	Complete	$122,020.00
IRLT: Validation of Inexpensive and Effective Modifications of Mosquito Impoundment Management Strategies to Increase Their Value as Vital Fish Nurseries	2020-2021	Complete	$73,950.00
UCF: Examining Microbial Dynamics and Sources of Microplastics in the IRL	2020-2021	Complete	$56,941.00
Sewalls Point: Stormwater Treatment and Storage	2020-2021	Complete	$150,000.00
Wood: Atmospheric Deposition Monitoring	2020-2021	Complete	$27,000.00
UCF: Improving ML Oyster Reef and Living Shoreline Restoration by using only Biodegradeable Materials.	2020-2021	Complete	$99,233.00
FOS: Developing Plastic Free Alternatives for Community-Based Oyster Restoration in the IRL	2020-2021	Complete	$22,364.00
BC: Testing Steel Gabions and Concrete CORE Modules for use in Oyster Bars in the IRL	2020-2021	Complete	$1,750.00
Tetra Tech: One Lagoon Habitat Restoration Plan addendum	2020-2021	Complete	$25,000.00
UF: HAB Monitoring North	2020-2021	Complete	$50,000.00
FAU: HAB Monitoring South	2020-2021	Complete	$50,000.00
FAU: Monitoring Prevalance of Microcystin Toxins Using SPATT	2020-2021	Complete	$94,580.00
Smithsonian: Biodiversity Inventory Update	2020-2021	Complete	$25,000.00
Angie Brewer & Assoc: Grant Writing Support for IRL	2020-2021	Active	$13,333.00
Natua Strategies: Grant Writing Support for IRL	2020-2021	Active	$13,334.00
T. Pinney & Assoc: Grant Writing Support for IRL	2020-2021	Active	$13,333.00
FAU: One Lagoon Monitoring Plan Y2	2020-2021	Complete	$25,000.00
Applied Ecology: Asset Mapping	2020-2021	Complete	$29,980.00
Applied Ecology: SOTLTR	2020-2021	Complete	$75,295.00
IRLNEP: Special Projects Coordinator	2020-2021	Withdrawn	$0.00
IRLNEP/IDEAS: One Voice Directive	2020-2021	Complete	$205,225.00
Small grants	2020-2021	Complete	$25,000.00
IRLNEP: Technical Support of Conferences and Workshops	2020-2021	Complete	$30,000.00
IRLNEP online store	2020-2021	Complete	$20,000.00
RFQ: One Lagoon Data Management	2020-2021	Withdrawn	$0.00
		24	$ 1,777,311.69

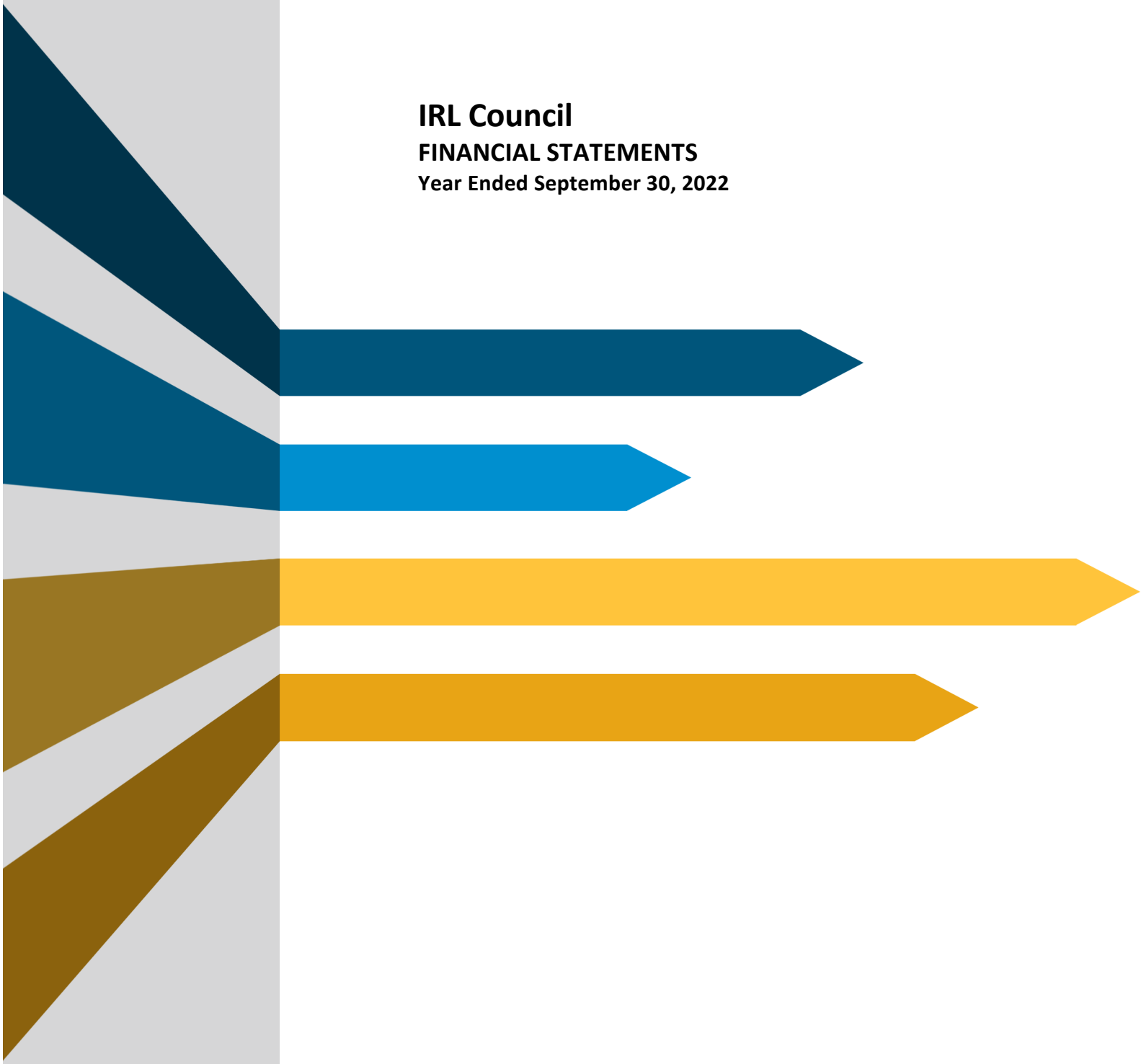
Projects	Original Year	Completion status	Amount of IRLNEP funding to project
2021-2022			
Martin County: Connect to Protect Septic to Sewer Nutrient Removal Y2	2021-2022	Complete	$150,000.00
Martin County: Hobe-Heights Jimmy Graham Stormwater Park	2021-2022	Active	$150,000.00
City of Stuart: Tressler Drive Water Quality Improvement Project	2021-2022	Complete	$80,000.00
City of Port St. Lucie: Septic to Sewer Conversion Along Elkcam Waterway	2021-2022	Complete	$100,000.00
UF: Restoration of Clam Population in the IRL for WQ improvement Y3	2021-2022	Complete	$199,994.00
IRLT: Validation of Inexpensive and Effective Modifications of Mosquito Impoundment Management Strategies to Increase Their Value as Vital Fish Nurseries Y2	2021-2022	Active	$61,500.00
FIT: Optimization of an Environmentally-Friendly Biological Denitrofication System for Water	2021-2022	Complete	$86,500.00
Wood: Atmospheric Deposition Monitoring Y3	2021-2022	Complete	$28,000.00
MDC: Expanding the Scope of Non-Plastic Restoration Materials in ML and Tomoka Basin	2021-2022	Complete	$55,000.00
FWC: Monitoring Improved Hydrology, Water Quality, and Mangrove Recovery in the Jensen Beach Impoundment	2021-2022	Active	$42,520.00
FAU: Sampling to Assess Toxins Produced by Harmful Algal Blooms in the Indian River Lagoon	2021-2022	Complete	$68,267.00
UF: HAB Monitoring North Y3	2021-2022	Complete	$75,000.00
FAU: HAB Monitoring South Y3	2021-2022	Complete	$75,000.00
CCMP Project Inventory and Support for CCMP Implementation	2021-2022	Active	$66,775.00
Smithsonian: Biodiversity Inventory Update Y3	2021-2022	Complete	$25,000.00
Angie Brewer & Assoc: Grant Writing Support for IRL	2021-2022	Withdrawn	$0.00
Natua Strategies: Grant Writing Support for IRL	2021-2022	Withdrawn	$0.00
T. Pinney & Assoc: Grant Writing Support for IRL	2021-2022	Withdrawn	$0.00
Applied Ecology: SOTLTR Y3	2021-2022	Complete	$75,000.00
IRLNEP/IDEAS: One Voice Directive	2021-2022	Active	$205,225.00
Small grants	2021-2022	Active	$25,000.00
IRLNEP: Technical Support of Conferences and Workshops	2021-2022	Active	$30,000.00
FAU: Seagrass Capacity Year 1	2021-2022	Active	$81,960.00
FOS: Seagrass Capacity Year 1	2021-2022	Active	$81,960.00
S&S: Seagrass Capacity Year 1	2021-2022	Active	$81,960.00
Brevard Zoo: Seagrass Capacity Year 1	2021-2022	Active	$81,960.00
MDC: Seagrass Capacity Year 1	2021-2022	Active	$81,960.00
		23	$1,680,741.00

Projects	Original Year	Completion status	Amount of IRLNEP funding to project
Martin County: Connect to Protect Septic to Sewer Year 3	2022-2023	Active	$200,000.00
FIT: Continued Application and Optimization of an Environmentally Friendly, Biological Denitrification Bioreactor Developed for Use in the Indian River Lagoon Using Repurposed Materials.	2022-2023	Active	$74,865.00
City of Cocoa: Dixon Blvd at Indian River Drive WQ and Resiliency Project, D&E	2022-2023	Active	$40,000.00
City of Fort Pierce: Moore's Creek Distinctive Communities Project	2022-2023	Withdrawn	$0.00
UF: Restoration of Clam Populations in the Indian River Lagoon for Water Quality Improvement Year 4	2022-2023	Active	$197,892.00
City of Stuart: SE Illinois Avenue Living Shoreline Project	2022-2023	Active	$85,000.00
IRC: Phase 4 Restoration for the Lost Tree Island Conservation Area	2022-2023	Active	$50,000.00
BCU: IRL Seagrass Restoration using Mosquito Control Impoundment	2022-2023	Active	$32,500.00
MDC: Enhancement of Habitat and Biodiversity with Non-Plastic Restoration Materials in Mosquito Lagoon	2022-2023	Active	$99,000.00
Brevard Zoo: Restore Our Shores: Community-Based Seagrass Restoration in the Indian River Lagoon	2022-2023	Active	$60,000.00
UF: Enhancing Living Shorelines: How can we manipulate Spartina alterniflora plantings to improve impaired waters by stabilizing sediment and reducing nutrients?	2022-2023	Active	$99,618.00
UCF: Unintended Consequences: Are Non-Plastic Materials Now Used in Coastal Restoration Always Better for the Indian River Lagoon?	2022-2023	Active	$60,435.00
MOEC: Manatee Observation and Education Center Seagrass Restoration Project	2022-2023	Active	$39,875.00
FIT: A Preliminary Characterization of Microcystin in Coastal-Dwelling Mammals in the Indian River Lagoon, Florida	2022-2023	Active	$30,039.00
FIT: Suffocating Sand; Mapping Hypoxia and its Impacts on Benthic Nutrient Fluxes in the IRL	2022-2023	Active	$73,898.00
UCF: Mosquito Lagoon Charge On Habitat Restoration	2022-2023	Active	$127,713.00
St. Lucie County: Sheraton Plaza STA	2022-2023	Active	$100,000.00
IRLNEP: Boat Capital Purchase	2022-2023	Active	$60,000.00
Wood: Atmospheric Deposition Monitoring Y4	2022-2023	Active	$29,000.00
Wood: Atmospheric Deposition Monitoring NEW stations	2022-2023	Pending	$110,000.00
UF: HAB Monitoring North Y4	2022-2023	Active	$75,000.00
FAU: HAB Monitoring South Y4	2022-2023	Active	$75,000.00
CCMP Project Inventory and Support for CCMP Implementation	2022-2023	Active	$18,000.00
Smithsonian: Biodiversity Inventory Update Y4	2022-2023	Active	$25,000.00
Applied Ecology: SOTLTR Y4	2022-2023	Active	$116,000.00
IRLNEP/IDEAS: One Voice Directive	2022-2023	Active	$118,000.00
Small grants	2022-2023	Active	$36,135.00
IRLNEP: Technical Support of Conferences and Workshops	2022-2023	Active	$25,000.00
FAU: Seagrass Capacity Year 2	2022-2023	Active	$100,000.00
FOS: Seagrass Capacity Year 2	2022-2023	Active	$100,000.00
S&S: Seagrass Capacity Year 2	2022-2023	Active	$100,000.00
Brevard Zoo: Seagrass Capacity Year 2	2022-2023	Active	$100,000.00
MDC: Seagrass Capacity Year 2	2022-2023	Active	$100,000.00
Community Engagement Coordinators	2022-2023	Active	$165,000.00
Diversity of thought	2022-2023	Active	$49,000.00
		28	$2,771,970.00

IRL Council

FINANCIAL STATEMENTS

Year Ended September 30, 2022



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
IRL Council
Sebastian, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of IRL Council, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise IRL Council's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the defined benefit pension plan information and the other postemployment benefits information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 May 4, 2023, on our consideration of the IRL Council'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 IRL Council'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 IRL Council's internal control over financial reporting and compliance.

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

Melbourne, Florida
May 4, 2023

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As management of the IRL Council (the "Council"), we offer readers of the Council's financial statements this narrative overview of the financial activities of the Council for the fiscal year ended September 30, 2022. We encourage readers to consider the information presented herein in conjunction with additional information furnished in the Council's financial statements following this narrative.

Financial Highlights

- The Council's net position at year end September 30, 2022 is $2,354,614. Last fiscal year, September 30, 2021, the Council's net position was $1,981,327. This is an increase in net position of $373,287 from last year. Net position includes both restricted funds to be used for specific projects and expenses, and unrestricted funds to be used for any lawful project or expense of the Council.

- During the current year, total expenses were $2,661,133 versus total revenue of $3,034,420. In the prior year, total expenses were $2,683,427 versus total revenue of $2,931,931.

- At the close of the current fiscal year, the Council's governmental fund reported a combined ending fund balance of $2,691,841, an increase of $419,631 in comparison with the prior year. The increase is due primarily to receipt of State grant funding from the Florida Department of Environmental Protection.

- The Council's total long-term liabilities (excluding pension and OPEB liabilities) decreased by $3,293 during the current fiscal year. The decrease is due to current year fluctuation in compensated absences.

Overview of the Financial Statements

The report consists of three components: 1) government-wide financial statements providing information about the activities of the Council as a whole; 2) fund financial statements providing information about the significant funds of the Council; 3) notes to the financial statements providing supplementary and explanatory information.

Government-wide financial statements – The government-wide financial statements are designed to provide readers with a broad overview of the Council's finances, in a manner like a private-sector business. All the Council's activities are reported as governmental activities in the government-wide financial statements.

The statement of net position presents information on all the Council's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the elements 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 Council is improving or deteriorating.

The statement of activities presents information showing how the Council'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.

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 Council, like other special districts, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Council are included in one category: governmental funds. All activities of the governmental funds are included in one fund: the General Fund.

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 government'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 government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Notes to the financial statements. The notes provide additional detail concerning the financial activities and financial balances of the Council. Additional information, if applicable, about the accounting practices of the Council, investments of the Council, long term debt, and pension plan are some of the items included in the *notes to the financial statements*.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a Council's financial position. In the case of the Council, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $2,354,614 at the close of the most recent fiscal year.

The following table reflects the condensed statement of net position:

IRL COUNCIL'S Net Position

September 30,	**2022**	**2021**
Current and other assets	**$ 3,597,058**	$ 3,313,995
Capital assets	**11,798**	14,119
Total assets	**3,608,856**	3,328,114
Deferred outflows of resources	**190,749**	220,064
Long-term liabilities outstanding	**497,497**	217,184
Other liabilities	**905,217**	1,041,785
Total liabilities	**1,402,714**	1,258,969
Deferred inflows of resources	**42,277**	307,882
Net position:		
Net investment in capital assets	**11,798**	14,119
Restricted	**441,596**	456,851
Unrestricted	**1,901,220**	1,510,357
Total net position	**$ 2,354,614**	$ 1,981,327

By far the largest portion of the Council's net position reflects its unrestricted net position. These funds can be used by the Council's Board may budget for use of these funds at their discretion to further the purposes of the Council.

The following table shows condensed revenue and expense data:

IRL COUNCIL'S Changes in Net Position

For the fiscal year ended September 30,	**2022**	**2021**
Program revenues:		
Operating grants and contributions	**$ 3,024,158**	2,924,752
General revenues:		
Investment earnings	**2,675**	3,063
Miscellaneous	**6,795**	4,116
Total revenues	**3,034,420**	2,931,931
Program expenses:		
Physical environment	**2,661,133**	2,683,427
Change in net position	**373,287**	248,504
Net position - beginning	**1,981,327**	1,732,823
Net position - ending	**$ 2,354,614**	$ 1,981,327

Revenues for the Council's activities in this fiscal year totaled $3,034,420. These revenues represent an increase of $102,489 from the previous year total of $2,931,931. This increase over the prior year is due to increase Federal and State revenue recognized in the current fiscal year offset by a decrease in member contributions.

In the current year there was $139,298 of State specialty license plate revenue. This revenue is restricted to activities that support water quality improvement, habitat restoration, and public awareness and education of the economically significant Indian River Lagoon. The amount of this revenue in the prior year was $139,990. This is a decrease of $692. Since this revenue is solely based on the voluntary purchase of the specialty license plate by the public, this amount is expected to fluctuate. $154,564 were expensed during the fiscal year ended September 30, 2022 for those activities. The amount of this expense in the prior year was $75,000. This is an increase of $79,564.

Expenses totaled $2,661,133, a decrease of $22,294 from the previous year total of $2,683,427. This increase in expenditures is primarily the result of the completion of strategic projects which is one of the main functions of the district.

Financial Analysis of the Council's Funds

As noted earlier, the Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Council's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Council's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a Council's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Council's General Fund – the Council's only governmental fund – reported combined ending fund balances of $2,691,841, an increase of $419,631 in comparison with the prior year. The fund balance classified as restricted indicate that it is not available for new spending because it is obligated for specific purposes related to the specialty license plate revenue received. Unrestricted, unassigned fund balance was $2,250,245 at year end.

The net change in the fund balance of the Council's General Fund was an increase of $419,631 during the current fiscal year. The increase is primarily due to the recognition of state grant revenues of $353,618 expended in fiscal year 2021, but for which the earnings process was not completed until the current fiscal year.

Budgetary Highlights

An operating budget was adopted and maintained by the governing board for the Council 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 Supervisors. The budget for the fiscal year ended September 30, 2022, was amended to increase appropriations by $863,505. This was due to anticipated projects that might start getting funded in the current year. Actual General Fund expenditures did not exceed appropriations during the current fiscal year.

The Council performed favorably regarding net revenues to expenditures compared to the budget. Total actual revenues came in $813,078 under the final budgeted total revenues. This was mainly due to anticipated federal funding that was not received until after year end.

There was a positive variance in total annual expenditures. Actual fiscal year expenditures were $1,796,214 less than final budgeted expenditures, primarily due to anticipated projects which will carry into the next fiscal year.

Capital Asset Administration

The Council's investment in capital assets as of September 30, 2022 amounts to $11,798 (net of accumulated depreciation). This investment in capital assets represents a vehicle. The total decrease in the Council's investment in capital assets for the current fiscal year was approximately 16 percent. Additional information on the Council's capital assets can be found in Note 2.

Economic Factors and the 2022-2023 Budget

Fiscal Year 2022 represented two turning points for the IRL Council. The IRL Council increased its revenue by $909,800 annually for 5 years through FY 2026 from the USEPA as a result of the Infrastructure and Investments Job Act (Bipartisan Infrastructure Law or BIL). In addition, in 2021 the IRL Council was named the administrator of the Florida Indian River Lagoon Specialty License Plate by Florida Statute 320.08058. The IRL Council began collecting those revenues in FY 2022. A new IRL specialty plate design is expected to be available in May of 2023. The IRL Council will initiate a strategic marketing campaign to expand revenue from sales of the specialty plate. Since 2015 when the IRL Council became the host agency for the Indian River Lagoon National Estuary Program (IRLNEP), Council member contributions have increased local and state matching funds of the Program by an additional $1.5 million per year. Prior to 2015, the IRLNEP was funded solely by annual EPA Section 320 grant funds. Those funds were used for local cost-share projects in support of the Indian River Lagoon Comprehensive Conservation and Management Plan (CCMP). Those revenues were approximately $600,000. Incremental increases in annual Congressional appropriations over the past several years have brought the current appropriation to $750,000 for FY 2023. Another increase to $800,000 is scheduled for FY 2024. In addition to the Section 320 increases, the BIL funding has expanded the number of CCMP projects in the IRL watershed and greatly enhanced the capacity of the program to implement IRL restoration and stewardship.

Contacting the Council's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Council's finances and to show the Council's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the IRL Council Main Office, at Indian River Lagoon National Estuary Program, 1235 Main Street, Sebastian, Florida 32958.

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BASIC FINANCIAL STATEMENTS

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September 30, 2022		Governmental Activities
ASSETS		
Cash and cash equivalents	$	2,239,088
Due from other governments		916,374
Restricted assets:		
Cash and cash equivalents		426,611
Due from other governments		14,985
Capital assets:		
Depreciable (net)		11,798
Total assets		3,608,856
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions		189,857
Deferred outflows related to OPEB		892
Total deferred outflows of resources		190,749
LIABILITIES		
Accounts payable		819,692
Accrued liabilities		12,970
Due to other governments		72,555
Non-current liabilities:		
Due within one year:		
Compensated absences		18,275
Due in more than one year:		
Compensated absences		2,030
Total OPEB liability		2,717
Net pension liability		474,475
Total liabilities		1,402,714
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions		42,277
Total deferred inflows of resources		42,277
NET POSITION		
Net investment in capital assets		11,798
Restricted for:		
Specialty license plate related expenses		441,596
Unrestricted		1,901,220
Total net position	$	2,354,614

September 30, 2022

Functions/Programs	Expenses	Program revenues: Charges for Services	Program revenues: Operating Grants and Contributions	Program revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Physical environment	$ 2,661,133	$ 792	$ 3,024,158	$ -	$ 363,817
Total governmental activities	$ 2,661,133	$ 792	$ 3,024,158	$ -	363,817

General revenues:	
Investment earnings	2,675
Miscellaneous	6,795
Total general revenues	9,470
Change in net position	373,287
Net position, beginning of year	1,981,327
Net position, end of year	$ 2,354,614

September 30, 2022	General Fund
ASSETS	
Cash and cash equivalents	$ 2,239,088
Due from other governments	916,374
Restricted cash and cash equivalents	426,611
Restricted due from other governments	14,985
Total assets	$ 3,597,058
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	$ 819,692
Accrued expenses	12,970
Due to other governments	72,555
Total liabilities	905,217
Fund balances:	
Restricted for:	
Specialty license plate related expenditures	441,596
Unassigned	2,250,245
Total fund balances	2,691,841
Total liabilities and fund balances	$ 3,597,058

September 30, 2022

Total fund balance of governmental funds		$ 2,691,841
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Governmental capital assets	$ 23,209	
Less accumulated depreciation	(11,411)	11,798
Deferred outflow of resources related to pension earnings are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.		189,857
Deferred outflow of resources related to OPEB earnings are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.		892
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.		(42,277)
Long-term liabilities, including total OPEB liability, net pension liability and compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.		
Net pension liability	(474,475)	
Compensated absences	(20,305)	
Total OPEB liability	(2,717)	(497,497)
Net position of governmental activities		$ 2,354,614

Year ended September 30, 2022	General Fund
Revenues	
Member contributions	$ 1,500,000
Federal grants	730,788
State grants	654,072
State specialty license plates	139,298
Miscellaneous	10,262
Total revenues	3,034,420
Expenditures	
Current:	
Physical environment	2,614,789
Total expenditures	2,614,789
Net change in fund balances	419,631
Fund balances, beginning of year	2,272,210
Fund balances, end of year	$ 2,691,841

Year Ended September 30, 2022

Net change in fund balances - total governmental fund	$	419,631
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. This is the amount by which depreciation exceeds capital outlay in the current period.		(2,321)
Compensated absences are reported in the statement of activities when earned. As they do not require the use of current financial resources, they are not reported as expenditures on governmental funds until they have matured. This is the amount of compensated absences reported in the statement of activities in the prior year that has matured in the current year.		3,293
Other postemployment benefit obligation reported in the statement of activities does not require the use of current financial resources; therefore, is not reported as an expenditure in governmental funds.		(417)
Cash pensions contributions reported in the funds were less than the calculated pension expense on the statement of activities and therefore decrease net position.		(46,899)
Change in net position of governmental activities	$	373,287

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The IRL Council (the "Council") is a tax-exempt association of counties and other non-federal agencies, which is organized to achieve the goals adopted in the Comprehensive Conservation and Management Plan for the Indian River Lagoon Estuary Program through detailed action plans prepared by each member agency of the association. The Council was established by interlocal agreement on February 19, 2015, pursuant to the authority of Section 163.01, *Florida Statutes*. The basic operations of the Council are financed primarily through grants from state and from the U.S. Environmental Protection Agency, and contributions from the member counties, the Florida Department of Environmental Protection and two water management districts.

Reporting Entity

The Council is a special district governed by an appointed eight-member governing Board of Directors (the "Board"). The accompanying financial statements present the Council and its component units, entities for which the Council is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the Council. The accounting policies of the Council conform to generally accepted accounting principles (GAAP) as applied to governmental units. The more significant accounting policies used by the Council are described below.

In evaluating the Council as a reporting entity, management has considered all potential component units in accordance with Section 2100: *Defining the Financial Reporting Entity* of the Governmental Accounting Standards Board (GASB) Codification. The Council has no component units.

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from the governmental fund. Separate financial statements are provided for the governmental fund.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Council. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. The Council has no business-type activities.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 properly excluded from program revenues are reported instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the Council's fund. The emphasis of fund financial statements is on the major governmental fund.

The Council reports the following major governmental fund:

The *General Fund* is the Council's primary operating fund. It accounts for all financial resources of the Council that do not require the establishment of any other type of fund.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

The 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, with the exception of grant and contract fees for which the period is nine months. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt, financed purchases and acquisitions under leases are reported as other financing sources.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

License plate revenue 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. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days after year-end with the exception of grant and contract fees for which the period is nine months). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source. All other revenue items are considered to be measurable and available only when cash is received by the Council.

Budgetary Information

The annual budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America. A tentative budget is adopted by the Board after appropriate public hearing of each year covering the proposed operations and requirements for the ensuing fiscal year. By September 30, the Board, after the appropriate public hearing, adopts the final budget. Budgetary control is maintained at the program level. The governing body may, at any time within a fiscal year or up to 60 days following the end of the fiscal year, amend a budget for that year by resolution.

Cash and cash equivalents

The Council's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Receivables and payables

Allowance for doubtful accounts - At September 30, 2022, there was no allowance for doubtful accounts since all receivables were deemed collectible by management.

Restricted Assets

Certain assets of the Council are classified as restricted assets on the statement of net position because their use is limited by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors, grantors, contributors or laws or regulations of other governments. Special restricted asset accounts have been established to account for the sources and uses of these limited use assets as follows:

Indian River Lagoon specialty license plate accounts – The proceeds from the sale of the specialty license plates can only be spent on projects that enhance the Indian River Lagoon.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets, which include property, plant, equipment, right-to-use assets, and improvements other than buildings are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets, are defined by the Council as assets with an initial, individual cost that equals or exceeds $5,000 and an estimated useful life of over one year are recorded as capital assets. Capital assets are recorded at historical cost or estimated historical cost, if purchased or constructed. Contributed assets are recorded at acquisition value as of the date received. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Land and construction in progress are not depreciated. The other capital assets are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	30 - 50
Improvements other than buildings	3 - 20
Machinery and equipment	3 - 20

Deferred Outflows/Inflows of Resources

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

The Council has two (2) items that qualify for reporting as deferred outflows of resources, the *deferred outflows related to OPEB* and the *deferred outflows related to pensions*, both reported in the government-wide statement of net position. The *deferred outflows related to other postemployment benefits (OPEB)* are an aggregate of items related to OPEB as calculated in accordance with GASB Codification Section P52: *Postemployment Benefits other than Pensions – Reporting Benefits Not Provided through Trusts That Meet Specified Criteria*. The deferred outflows related to OPEB will be recognized as either OPEB expense or a reduction in the OPEB liability in future reporting years. The deferred outflows related to pensions are an aggregate of items related to pensions as calculated in accordance with GASB Codification Section P20: *Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specified Criteria*. The deferred outflows related to pensions will be recognized as either pension expense or a reduction in the net pension liability in future reporting years.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Council has one item that qualify for reporting as deferred inflows of resources. The deferred inflows related to pensions are an aggregate of items related to pensions as calculated in accordance with GASB Codification Section P20: *Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specified Criteria.* The deferred inflows related to pensions will be recognized as a reduction to pension expense in future reporting years.

Unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Compensated Absences

The Council's policy permits employees to accumulate earned but unused paid time off benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Upon beginning employment, regular and full-time employees and introductory employees working a full-time schedule will begin to earn paid time off (PTO) according to the schedule below. The amount of PTO accrued by employees throughout each year increases with the length of their employment as shown in the following schedule:

Years of Eligible Service	PTO Hours Biweekly	PTO Hours Each Year
Upon initial eligibility	7.38	192
After five years	8.31	216
After ten years	9.85	256
After twenty years	10.15	264

The "PTO Year" under this policy and accrual schedule will be based on an employee's anniversary date. PTO is paid at the employee's base pay rate at the time of the absence. It does not include overtime or any special forms of compensation such as incentives, commissions, bonuses, or shift differentials.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences (continued)

In the event that available PTO is not used by the end of an employee's PTO Year, employees may carry as many as 175 hours of unused time forward to the next PTO Year. Accumulation of hours may exceed 175 hours in a PTO Year; however, an employee may only carry 175 hours forward from one PTO Year to the next and all remaining PTO will be forfeited. Upon termination of employment, employees will be paid for unused PTO that has been earned through the last day of work.

Pensions

The Council 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 Council's employer contributions are recognized when due, and the Council has a legal 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.

Other Postemployment Benefits (OPEB) Liability

The Council participates in a single employer, defined benefit OPEB plan. The Council does not have a trust for the plan, and there is no actuarially determined contribution. The OPEB liability is determined in accordance with GASB Codification Section P52: *Postemployment Benefits other than Pensions – Reporting Benefits Not Provided through Trusts That Meet Specified Criteria*.

Categories and Classification of Net Position and Fund Balance

Net position flow assumption – Sometimes the Council will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Council's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund balance flow assumption – Sometimes the Council will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Council's policy to consider restricted fund balance to have been depleted before using any of the components of

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Categories and Classification of Net Position and Fund Balance (Continued)

unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies – Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Council itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies the following classifications:

Nonspendable fund balance – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Council's highest level of decision-making authority. The Board of Directors (the "Board") is the highest level of decision-making authority for the Council that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Assigned fund balance – Amounts in the assigned fund balance classification are intended to be used by the Council for specific purposes but do not meet the criteria to be classified as committed. The Board expressly delegates to the Executive Director authority under this policy to assign funds for particular purposes based on intent which can be expressed by (a) the Board itself or (b) a body (a budget or finance committee, for example) or (c) official (Executive Director) to which the Board has delegated the authority to assign amounts to be used for specific purposes. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance – Unassigned fund balance is the residual classification for the General Fund.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues and Expenditures/Expenses

Program revenues – Amounts reported as *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 (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. Internally dedicated resources are reported as general revenues rather than as program revenues.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, May 4, 2023. See Note 7 for relevant disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Recently Issued and Implemented Accounting Pronouncements

The Council implemented the following standard during the current year.

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. There were no impacts from the implementation of this Statement.

The Government Accounting Standards Board has issued the following statements that will become effective in future years. These statements are as follows:

GASB Statement No. 96, *Subscriptions-Based Information Technology Arrangements*, provides guidance on the accounting and financial reporting of subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription assets, an intangible asset and a corresponding liability; (3) provides that capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for reporting periods beginning after June 15, 2023, and all reporting periods thereafter.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued and Implemented Accounting Pronouncements (Continued)

GASB Statement No. 100, *Accounting Changes and Error Corrections*, This Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error corrections should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error corrections should be presented in the required supplementary information (RSI) and supplementary information (SI). The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

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

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

Note 2: DETAILED NOTES ON ALL FUNDS

Deposits and Investments

As of September 30, 2022, $250,000 of the Council's bank balances is covered by federal depository insurance (FDIC). Monies invested in amounts greater than the insurance coverage are secured by the qualified public depositories pledging securities with the State Treasurer in such amounts required by the Florida Security for Public Depositories Act. In the event of a default or insolvency of a qualified public depositor, the State Treasurer will implement procedures for payment of losses according to the validated claims of the Council pursuant to Section 280.08, Florida Statutes.

Note 2: DETAILED NOTES ON ALL FUNDS

Deposits and Investments

The Council does not have a formal written investment policy, and therefore, adheres to Section 218.415(17), Florida Statutes, which allows the Council to invest in the following:

1. The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969 as provided in Section 163.01, Florida Statutes;
2. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing time deposits or savings accounts in qualified public depositories as defined in Section 280.02, Florida Statutes; and
4. Direct obligations of the U.S. Treasury.

Custodial credit risk – Custodial credit risk for deposits is the risk in the event of the failure of a depository financial institution a government may not be able to recover deposits. Monies placed on deposit with financial institutions in the form of demand deposits, time deposits or certificate of deposits are defined as public deposits. The financial institutions in which the Council places its deposits are certified as "qualified public depositories," as required under the Florida Security for Public Deposits Act. For an investment, this is the risk that, in the event of the failure of the counterparty, the Council will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Interest rate risk – Interest rate risk is the possibility that interest rates will rise and reduce the fair value of an investment.

Credit risk – Section I50: *Investments* of the GASB Codification requires that governments provide information about credit risk associated with their investments by disclosing the credit rating of investments in debt securities as described by nationally recognized statistical rating organizations.

Concentration risk – Section I50: *Investments* of the GASB Codification requires disclosures of investments in any one issuer that represents five percent or more of total investments, excluding investments issued or explicitly guaranteed by the U.S government, investments in mutual funds, external investments pools and other pooled investments.

As of September 30, 2022, the Council had no investments.

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets

The following is a summary of changes in capital assets during the year ended September 30, 2022.

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, being depreciated:				
Machinery and equipment	$ 23,209	$ -	$ -	$ 23,209
Total capital assets, being depreciated	23,209	-	-	23,209
Less accumulated depreciation for:				
Machinery and equipment	(9,090)	(2,321)	-	(11,411)
Total accumulated depreciation	(9,090)	(2,321)	-	(11,411)
Total capital assets, being depreciated, net	14,119	(2,321)	-	11,798
Governmental activities capital assets, net	$ 14,119	$ (2,321)	$ -	$ 11,798

Depreciation expense of $2,321 was allocated to the physical environment function in the statement of activities.

Changes In Long-Term Liabilities

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Net pension liability	$ 191,577	$ 282,898	$ -	$ 474,475	$ -
OPEB	2,009	708	-	2,717	-
Compensated absences	23,598	30,765	34,058	20,305	18,275
Total long-term liabilities	$ 217,184	$ 314,371	$ 34,058	$ 497,497	$ 18,275

Note 3: RETIREMENT PLANS

Florida Retirement System

Plan description. The Council 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).

Note 3: RETIREMENT PLANS (Continued)

Florida Retirement System (Continued)

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 and surviving beneficiaries 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.

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.

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

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

	FRS	HIS
Regular class	10.25%	1.66%
Senior management service class	29.91%	1.66%

Note 3: RETIREMENT PLANS (Continued)

Florida Retirement System (Continued)

The employer's contributions for the year ended September 30, 2022, were $48,215 to the FRS and $5,096 to the HIS.

Pension liabilities and pension expense. In its financial statements for the year ended September 30, 2022, the Council reported a liability for its proportionate share of the net pension liability of the FRS Pension Plan and its proportionate share of the net pension liability of the HIS Program. The net pension liabilities were measured as of June 30, 2022. The Council'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.

	FRS	HIS
Net pension liability	$ 386,245	$ 88,230
Proportion at:		
Current measurement date	0.0010%	0.0008%
Prior measurement date	0.0011%	0.0009%
Change in proportionate share	-0.0001%	0.0000%
Pension expense	$ 80,987	$ 15,745

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

	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 18,344	$ -	$ 2,678	$ 388
Changes in assumptions	47,568	-	5,057	13,649
Net differences between projected and actual investment earnings	25,504	-	128	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	57,485	20,900	19,339	7,340
Contributions subsequent to the measurement date	12,405	-	1,349	-
Total	$ 161,306	$ 20,900	$ 28,551	$ 21,377

Note 3: RETIREMENT PLANS (Continued)

Florida Retirement System (Continued)

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

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

Year Ending September 30:	FRS	HIS
2023	$ 30,955	$ 1,395
2024	11,681	752
2025	(10,454)	344
2026	90,955	761
2027	4,864	1,767
Thereafter	-	806
Total	$ 128,001	$ 5,825

Actuarial assumptions. The total pension liability for each of the defined benefit plans was measured as of June 30, 2022. The total pension liability for the FRS Pension Plan was determined by an actuarial valuation dated July 1, 2022. For the HIS Program, the total pension liability was determined by an actuarial valuation dated July 1, 2021.

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%
Payroll growth, including inflation	3.25%	3.25%
Investment rate of return	6.70%	N/A
Discount rate	6.70%	3.54%

Mortality assumptions for both plans were based on 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.

Note 3: RETIREMENT PLANS (Continued)

Florida Retirement System (Continued)

The following changes in key actuarial assumptions occurred in 2022:

FRS: The long-term expected rate of return was decreased from 6.80% to 6.70%.

HIS: The demographic assumptions for the Special Risk class were updated to reflect plan changes due to HB5007, HB689, and SB838.

HIS: The election assumption for vested terminated members was updated from 20% to 50% to reflect recent experience.

HIS: The municipal bond rate used to determine total pension liabilities was increased from 2.16 % to 3.54%.

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

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

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

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.

Note 3: RETIREMENT PLANS (Continued)

Florida Retirement System (Continued)

	FRS			HIS		
	1% Decrease (5.70%)	Discount Rate (6.70%)	1% Increase (7.70%)	1% Decrease (2.54%)	Discount Rate (3.54%)	1% Increase (4.54%)
Council's proportionate share of the net pension liability	$ 667,985	$ 386,245	$ 150,678	$ 100,943	$ 88,230	$ 77,711

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

Payables to the pension plans. As of September 30, 2022, the Council did not have a payable to the pension plans.

Note 4: POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description

The Council participates in the Brevard County, Florida (the "County") healthcare plan. The Brevard County Board of County Commissioners (the "Board") administers a single-employer defined benefit healthcare plan (the "Plan") that provides medical insurance to its employees and their eligible dependents. Pursuant to Section 112.0801 Florida Statutes, the Council is required to provide eligible retirees (as defined in the County's pension plans) the opportunity to participate in this Plan at the same cost that is applicable to active employees. Surviving spouses of participants are covered under the Plan for their lifetime. Employees who are active participants in the Plan at the time of retirement and are either age 62 with completion of six years of service or have 30 years of service are eligible to receive benefits.

Inactive employees currently receiving benefit payments	-
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	4
Total	4

Benefit provisions can only be amended by the Board. On at least an annual basis, and prior to the enrollment process, the Board approves the rates for the coming year for the retiree, employee and County contributions. Neither the County nor the Council has established a trust or agency fund for the Plan. Neither the County nor the Council issues stand-alone financial statements for this Plan. All financial information related to the Plan is accounted for in the Council's basic financial statements.

Note 4: POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Funding Policy

The Plan is funded on a pay-as-you-go basis. The maximum employer contribution target is 56% of the annual premium cost of the Plan. The annual premium costs are between $7,711 and $12,921 for retirees and spouses under age 65 and between $1,933 and $5,945 for retirees and spouses over age 65. Employees hired prior to January 1, 2006 are eligible to receive 100% of the earned percentage of benefits for their lifetime upon attainment of age 62 and completion of six years of service or upon completing 30 years of service, if earlier. Employees hired on or after January 1, 2006 are eligible to receive a graduated earned percentage of benefits upon retirement based on years of service.

The Council has opted to not fund the total OPEB obligation or the resulting unfunded actuarial accrued liability on an annual basis.

Actuarial Assumptions and Other Inputs

In the September 30, 2022 measurement date, the actuarial assumptions and other inputs, applied include the following:

Inflation	150.00 percent rate of medical inflation
Salary increases	2.00 percent projected annual salary increase
Discount rate	4.77 percent investment rate of return
Health care cost trend rates (65+)	5.50 percent using Society of Actuaries Long-Term Model
Health care cost trend rates (Pre-65)	7.00 percent using Society of Actuaries Long-Term Model
Retirees' share of benefit-related costs	44.00 percent of annual premium cost

The discount rate used is the S&P Municipal Bond 20-Year High Grade Index as of September 30, 2022.

Projections of benefits for financial reporting purposes are based on the substantive Plan (the Plan as understood by the employer and the Plan members) and include types of benefits provided at the time of each valuation and historical patter of sharing of benefit costs between the employer and Plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the October 1, 2022 actuarial valuation, the Entry Age Normal, Level Percent of Pay cost method was used, based on the method required by GASBC P52. The actuarial assumptions included an annual heathcare cost trend rate of 7.00% initially, reduce by decrements to an ultimate rate of 5.00% in 2024. The actuarial methods and assumptions used are designed to reduce short-term volatility in actuarial liabilities and the actuarial vleue of assets, consistent with the long-term perspective of the calculations.

Note 4: POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Actuarial Assumptions and Other Inputs (Continued)

Changes in assumptions and other inputs reflect a change in the discount rate from 2.43% as of September 30, 2021 to 4.77% as of September 30, 2022. The methods, assumptions, and participant data used are detailed in the actuarial valuation report dated October 1, 2022.

At September 30, 2022, the Council reported a net OPEB liability of $2,717. The GASB 75 information has been provided as of the September 30, 2022 measurement date.

Change in Net OPEB Liability

	Increase (Decrease) Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance as of October 1, 2021 for FYE 2021	$ 2,009	$ -	$ 2,009
Changes for the year:			
Service cost	386	-	386
Interest	46	-	46
Changes of assumptions	(445)	-	(445)
Difference between expected and actual experience	961	-	- 961
Benefit payments	(240)	-	(240)
Net changes	708	-	708
Balance as of October 1, 2022 for FYE 2022	$ 2,717	$ -	$ 2,717

Sensitivity of the OPEB Liability

The following table represents the Council's total OPEB liability calculated using the discount rate of 4.77%, as well as what the Council's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.77%) or one percentage point higher (5.77%) than the current rate:

	1% Decrease (3.77%)	Current Discount Rate (4.77%)	1% Increase (5.77%)
Total OPEB Liability	$ 2,894	$ 2,717	$ 2,556

Note 4: POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Sensitivity of the OPEB Liability (Continued)

The following table represents the Council's total OPEB liability calculated using the current health care cost trend rate, as well as what the Council's total OPEB liability would be if it were calculated using a health care cost trend rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.00%)	Current Trend Rate (7.00%)	1% Increase (9.00%)
Total OPEB Liability	$ 2,544	$ 2,717	$ 2,910

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the fiscal year ended September 30, 2022, the Council recognized OPEB expense of $417. In addition, the Council reported deferred outflows related to the OPEB plan from the following sources.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 781	$ -
Changes of assumptions	111	-
Total	$ 892	$ -

Amounts reported as deferred outflows of resources related to the OPEB plan will be recognized in the expense as follows:

Year ending September 30	
2023	$ 119
2024	119
2025	119
2026	119
2027	176
Thereafter	240
Total	$ 892

Note 5: RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. In order to limit its exposure to these risks, the Council is a participant in the Preferred Governmental Insurance Trust for general and auto liability. The insurance program purchases excess and specific coverages from third party carriers. Participants in the program are billed annually for their portion of the cost of the program adjusted for actual experience during the period of coverage. Participants are not assessed for unanticipated losses incurred by the program. There have been no significant reductions in insurance coverage during the year ended September 30, 2022. Settled claims resulting from the risks described above have not exceeded the insurance coverage for the past three fiscal years.

Note 6: COMMITMENTS AND CONTINGENCIES

During the ordinary course of its operation, the Council is party to various claims, legal actions, and complaints. While the ultimate effect of such litigation cannot be ascertained at this time, in the opinion of counsel for the Council, the liabilities which may arise from such actions would not result in losses which would exceed the liability insurance limits in effect at the time the claim arose or otherwise materially affect the financial condition of the Council or results of activities.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund(s). The amount, if any, of expenditures from current or prior years which may be disallowed by the grantor cannot be determined at this time although the Council expects such amounts not recorded, if any, to be immaterial.

Note 7: SUBSEQUENT EVENTS

Management evaluated all events or transactions that occurred after September 30, 2022 through May 4, 2023, the date the current year's financial statements were available to be issued. The following event occurred:

On December 7, 2022, the Council received an additional EPA grant award to support the implementation of the Comprehensive Conservation and Management Plan (CCMP) and Strategic Plan to improve water quality, protect the natural habitat and living resources, and support sustainable human uses within the Indian River Lagoon Estuary in the amount of $909,800 for the project period of October 1, 2022 through September 30, 2027. On February 8, 2023, the award agreement was revised for the same project and project period in the amount of $1,819,600.

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MANAGEMENT'S DISCUSSION AND ANALYSIS

Year ended September 30, 2022	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues				
Member contributions	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ -
Federal infrastructure	909,800	909,800	-	(909,800)
Federal grants	700,000	700,000	730,788	30,788
State grants	612,698	612,698	654,072	41,374
State specialty license plates	125,000	125,000	139,298	14,298
Miscellaneous revenue	-	-	10,262	10,262
Total revenues	3,847,498	3,847,498	3,034,420	(813,078)
Expenditures				
Category:				
Physical environment:				
Other expenditures	2,916,630	3,780,135	2,070,882	1,709,253
Salaries and benefits	413,868	413,868	444,884	(31,016)
Facilities expense	35,500	35,500	17,643	17,857
Administrative costs	65,500	65,500	27,869	37,631
Administrative services	116,000	116,000	53,511	62,489
Total expenditures	3,547,498	4,411,003	2,614,789	1,796,214
Net change in fund balances	300,000	(563,505)	419,631	983,136
Fund balances, beginning of the year	2,272,210	2,272,210	2,272,210	-
Fund balances, end of year	$ 2,572,210	$ 1,708,705	$ 2,691,841	$ 983,136

Note that this schedule is prepared on a budgetary basis, but is not different from Generally Accepted Accounting Principles (GAAP) in the presentation.

Note A – BUDGETARY INFORMATION

The Council adheres to the following procedures in establishing the budgetary data reflected in the budgetary schedule:

a) A tentative budget is adopted by the Board after appropriate public hearing of each year covering the proposed operations and requirements for the ensuing fiscal year.

b) By September 30th, the Board, after the appropriate public hearing, adopts the final budget.

c) The governing body may, at any time within a fiscal year or up to 60 days following the end of the fiscal year, amend a budget for that year by resolution.

d) Budgetary control is maintained at the program level.

e) The budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America.

f) The budgetary comparison schedule shown in the accompanying required supplementary information presents comparisons of the legally adopted budget, as amended, with actual results. The originally adopted budget is presented for purposes of comparison to the final, amended budget.

Florida Retirement System (FRS)

	2022	2021	2020	2019
Council's proportion of the net pension liability	**0.0010%**	0.0011%	0.0010%	0.0009%
Council's proportionate share of the net pension liability	**$ 386,245**	$ 84,619	$ 450,091	$ 293,286
Council's covered payroll	**$ 303,581**	$ 308,696	$ 298,489	$ 225,451
Council's proportionate share of the net pension liability as a percentage of its covered payroll	**127.23%**	27.41%	150.79%	130.09%
Plan fiduciary net position as a percentage of the total pension liability	**82.89%**	96.40%	78.85%	82.61%

Health Insurance Subsidy (HIS)

	2022	2021	2020	2019
Council's proportion of the net pension liability	**0.0008%**	0.0009%	0.0009%	0.0007%
Council's proportionate share of the net pension liability	**$ 88,230**	$ 106,958	$ 104,987	$ 75,410
Council's covered payroll	**$ 303,581**	$ 308,696	$ 298,489	$ 225,451
Council's proportionate share of the net pension liability as a percentage of its covered payroll	**29.06%**	34.65%	35.17%	33.45%
Plan fiduciary net position as a percentage of the total pension liability	**4.81%**	3.56%	3.00%	2.63%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the Council 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 4 of the Plan's Annual Comprehensive Financial Report.

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

2018	2017	2016
0.0009%	0.0005%	0.0002%
$ 266,318	$ 149,337	$ 56,891
$ 245,034	$ 240,048	$ 123,487
108.69%	62.21%	46.07%
84.26%	83.89%	84.88%

2018	2017	2016
0.0008%	0.0008%	0.0004%
$ 79,387	$ 80,508	$ 46,610
$ 245,034	$ 240,048	$ 123,487
32.40%	33.54%	37.74%
2.15%	1.64%	0.97%

Florida Retirement System (FRS)

		2022		2021		2020		2019
Contractually required contribution	**$**	**48,215**	$	42,878	$	34,504	$	26,407
Contributions in relation to the contractually required contributions		**48,215**		42,878		34,504		26,407
Contribution deficiency (excess)	**$**	**-**	$	-	$	-	$	-
Council's covered payroll	**$**	**306,931**	$	300,285	$	298,489	$	225,451
Contributions as a percentage of covered payroll		**15.71%**		14.28%		11.56%		11.71%

Health Insurance Subsidy (HIS)

		2022		2021		2020		2019
Contractually required contribution	**$**	**5,096**	$	4,985	$	4,955	$	3,742
Contributions in relation to the contractually required contributions		**5,096**		4,985		4,955		3,742
Contribution deficiency (excess)	**$**	**-**	$	-	$	-	$	-
Council's covered payroll	**$**	**306,931**	$	300,285	$	298,489	$	225,451
Contributions as a percentage of covered payroll		**1.66%**		1.66%		1.66%		1.66%

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

2018	2017	2016
$ 25,198	$ 13,139	$ 5,495
25,198	13,139	5,495
$ -	$ -	$ -
$ 245,034	$ 240,048	$ 123,487
10.28%	5.47%	4.45%

2018	2017	2016
$ 4,068	$ 3,985	$ 2,050
4,068	3,985	2,050
$ -	$ -	$ -
$ 245,034	$ 240,048	$ 123,487
1.66%	1.66%	1.66%

September 30,	**2022**	2021	2020	2019	2018
Total OPEB liability					
Service cost	**$ 386**	$ 427	$ 1,546	$ 1,455	$ 2,839
Interest	**46**	44	156	101	69
Changes of assumptions	**(445)**	(87)	710	188	(109)
Differences between expected and actual experience	**961**	(443)	(4,624)	153	(2,310)
Benefit Payments	**(240)**	-	-	-	-
Net change in total OPEB liability	**708**	(59)	(2,212)	1,897	489
Total OPEB liability - beginning	**2,009**	2,068	4,280	2,383	1,894
Total OPEB liability - ending	**$ 2,717**	$ 2,009	$ 2,068	$ 4,280	$ 2,383
Covered-employee payroll	**$ 306,931**	$ 300,285	$ 298,489	$ 225,451	$ 245,034
Total OPEB liability as a percentage of covered payroll	**0.89%**	0.67%	0.69%	1.90%	0.97%

Note 1: GASB 75 requires an employer to disclose a 10-year history. However, until a full 10-year trend is compiled, information will be presented only for those years for which information is available.

Note 2: The following rates were used for each period:

Discount rate	4.77%	2.43%	2.14%	3.64%	4.24%

Note 3: No assets are accumulated in a trust that meets the criteria in GASB 75 paragraph 4

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 Board of Directors
IRL Council
Sebastian, 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 the major fund of IRL Council, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise IRL Council's basic financial statements, and have issued our report thereon dated May 4, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered IRL Council'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 IRL Council's internal control. Accordingly, we do not express an opinion on the effectiveness of IRL Council'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether IRL Council'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*.

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
May 4, 2023

INDEPENDENT AUDITORS' MANAGEMENT LETTER

To the Board of Directors
IRL Council
Sebastian, Florida

Report on the Financial Statements

We have audited the financial statements of IRL Council, as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated May 4, 2023.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and the 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 May 4, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no recommendations made in the preceding annual financial report.

Official Title and Legal Authority

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

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not IRL Council 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 IRL Council 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 IRL Council. It is management's responsibility to monitor IRL Council's financial condition, and our financial condition assessment was based in part on representations made by management and 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 have the following recommendation:

2022-001 REVENUE RECOGNITION

Condition: Revenue from the Florida Department of Highway Safety and Motor Vehicles applicable to license plate revenue for the September 30, 2022 fiscal year was not recognized in the proper accounting period.

Criteria: Section 1600: *Basis of Accounting,* of the GASB Codification requires revenues be recognized in the accounting period in which they become susceptible to accrual, i.e., when they become both *measurable* and *available* to finance expenditures of the fiscal period.

Cause: There is a one month lag between the collection of license plate revenue by the Florida Department of Highway Safety and Motor Vehicles and the disbursement of that revenue to IRL Council, which led to the omission of the accrual of one month of license plate revenue.

Effect: License plate revenue was understated by $14,985.

Recommendation: We recommend that the client review and reconcile state disbursement reports available through the state's vendor payment system to properly accrue license plate revenue in the appropriate accounting period.

Management Response: *The State has switched from a few large disbursements for license plate revenue to many smaller, more frequent disbursements. However, these disbursements do not come with the information on the collection period. Collection period information is found on a separate report accessible online after the disbursement has been made. These reports can sometimes lag over a month, and as such when checked, we did not recognize all revenue pertaining to the period prior to year-end. To correct this in the future, we will continue to check these online reports for several months after year end to make sure we capture any revenues pertaining to collections prior to year-end.*

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, IRL Council reported:

a. Total number of district employees compensated in the last pay period of the Council's fiscal year	**4**
b. Total number of independent contractors to whom nonemployee compensation was paid in the last month of the Council's fiscal year	**1**
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency	**$306,931**
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency	**$65,626**
e. Each construction project with a total cost of at least $65,000 approved by the Council that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project	**None**
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 Council amends a final adopted budget under Section 189.016(6), Florida Statutes as follows:	**See page 40**

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, IRL Council had not imposed any ad valorem taxes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, IRL Council had not imposed any non-ad valorem special assessments.

Additional Matters

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

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors and applicable management, 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
May 4, 2023

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH LOCAL GOVERNMENT INVESTMENT POLICIES

To the Board of Directors
IRL Council
Sebastian, Florida

We have examined IRL Council's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2022. Management of IRL Council is responsible for IRL Council's compliance with the specified requirements. Our responsibility is to express an opinion on IRL Council'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 IRL Council complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether IRL Council 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the examination engagement.

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

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

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

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

Melbourne, Florida
May 4, 2023

Required Communications

May 4, 2023

To the Board of Directors
IRL Council
Sebastian, Florida

We are pleased to present the results of our audit of the financial statements of the governmental activities and the major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the IRL Council (the "Council") for the year ended September 30, 2022.

This report to the management and Board of Directors summarizes our audit, the report issued and various analyses and observations related to the IRL Council's accounting and reporting. The document also contains the communications required by our professional standards.

Our audit was designed, primarily, to express an opinion on the IRL Council's 2022 financial statements for the fiscal year ended September 30, 2022. We considered the IRL Council's current and emerging needs, along with an assessment of risks that could materially affect the financial statements, and aligned our audit procedures accordingly. We conducted the audit with the objectivity and independence that you, the Board of Directors, expect. We received the full support and assistance of the IRL Council's personnel.

At Carr, Riggs & Ingram, LLC (CRI), we are continually evaluating the quality of our professionals' work in order to deliver audit services of the highest quality that will meet or exceed your expectations. We encourage you to provide any feedback you believe is appropriate to ensure that we do not overlook a single detail as it relates to the quality of our services.

This information is intended solely for the use of the Board of Directors and management of the IRL Council and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate this opportunity to work with you. If you have any questions or comments, please contact me at 321.426.3014 or yclayborne@cricpa.com.

Very truly yours,

Yvonne M. Clayborne, CPA
Partner
Carr, Riggs & Ingram, LLC

As discussed with management during our planning process and communicated to the Board of Directors in our engagement letter to you dated September 8, 2021, as amended on August 23, 2022, our audit plan represented an approach responsive to the assessment of risk for the IRL Council. Specifically, we planned and performed our audit to:

- Perform audit services, as required by Section 218.39 of the Florida Statutes, in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* and Chapter 10.550, Rules of the Auditor General, in order to express an opinion on the Council's basic financial statements for the year ended September 30, 2022;

- 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*;

- Communicate directly with the Board of Directors and management regarding the results of our procedures;

- Address with the Board of Directors and management any accounting and financial reporting issues;

- Anticipate and respond to concerns of the Board of Directors and management; and

- Other audit-related projects as they arise and upon request.

We have audited the financial statements of the governmental activities and the major fund, including the related notes to the financial statements of the IRL Council (the "Council") for the year ended September 30, 2022, and have issued our report thereon dated May 4, 2023. Professional standards require that we communicate to you the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
Auditors' responsibility under Generally Accepted Auditing Standards *Government Auditing Standards* and Chapter 10.550, *Rules of the Auditor General*.	As stated in our engagement letter dated September 8, 2021, as amended on August 23, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management, with your oversight, are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP), and *Government Auditing Standards*, and Chapter 10.550, *Rules of the Auditor General* and to report on the fairness of supplementary information as described in the engagement letter when considered in relation to the financial statements as a whole. Our audit of the financial statements does not relieve you or management of your responsibilities. As part of our audit, we considered the internal control and compliance with laws and regulations of the Council. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control or compliance with laws and regulations.
Client's responsibility	Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position and changes in financial position in conformity with the applicable framework. Management is responsible for the design and implementation of programs and controls to prevent and detect fraud. Management is responsible for overseeing nonaudit services by designating an individual with suitable skill, knowledge or experience to evaluate the adequacy and result of those services, and accept responsibility for them.
Planned scope and timing of the audit	Our initial audit plan was not significantly altered during our fieldwork. During planning, we realized that our engagement letter improperly excluded the presumptive risk of management's override of controls due to fraud as an area of significant risk of material misstatement. We did consider this risk in our audit plan.

MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
Management judgments and accounting estimates *The process used by management in forming particularly sensitive accounting estimates and the basis for the auditor's conclusion regarding the reasonableness of those estimates.*	Please see the following section titled "*Accounting Policies, Judgments and Sensitive Estimates and CRI Comments on Quality*."
Potential effect on the financial statements of any significant risks and exposures *Major risks and exposures facing IRL Council and how they are disclosed.*	No such risks or exposures were noted.
Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditor's judgment about the quality of accounting principles • *The initial selection of and changes in significant accounting policies or their application; methods used to account for significant unusual transactions; and effect of significant policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.* • *The auditor should also discuss the auditors' judgment about the quality, not just the acceptability, of the Council's accounting policies as applied in its financial reporting. The discussion should include such matters as consistency of accounting policies and their application, and clarity and completeness of the financial statements, including disclosures.* • *Critical accounting policies and practices applied by the Council in its financial statements and our assessment of management's disclosures regarding such policies and practices (including any significant modifications to such disclosures proposed by us but rejected by management), the reasons why certain policies and practices are or are not considered critical, and how current and anticipated future events impact those determinations;* • *Alternative treatments within GAAP for accounting policies and practices related to material items, including recognition, measurement, presentation and disclosure alternatives, that have been discussed with client management during the current audit period, the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the auditor.*	Significant accounting policies used by the IRL Council are described in Note 1 to the financial statements. New accounting policies were adopted during the fiscal year as a result of the following recently issued accounting pronouncement: • Statement No. 87, *Leases* (GASB 87) The adoption of this GASB Statement had no impact on the financial statements. We noted no transactions entered into by the IRL Council during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were: The disclosure of net pension liability for the FRS and HIS in Note 3 to the financial statements due to GASBC P20: *Pension Activities*. The disclosures in IRL Council's financial statements are neutral, consistent, and clear.

MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
Significant difficulties encountered in the audit *Any significant difficulties, for example, unreasonable logistical constraints or lack of cooperation by management.*	We encountered no significant difficulties in dealing with management in performing and completing our audit.
Disagreements with management *Disagreements, whether or not subsequently resolved, about matters significant to the financial statements or auditors' report. This does not include those that came about based on incomplete facts or preliminary information.*	We are pleased to report that no such disagreements arose during the course of our audit.
Other findings or issues *Matters significant to oversight of the financial reporting practices by those charged with governance. For example, an entity's failure to obtain the necessary type of audit, such as one under Government Auditing Standards, in addition to GAAS.*	None noted.
Matters arising from the audit that were discussed with, or the subject of correspondence with, management *Conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.*	None noted.
Corrected and uncorrected misstatements *All significant audit adjustments arising from the audit, whether or not recorded by the Council, that could individually or in the aggregate have a significant effect on the financial statements. We should also inform those charged with governance about uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented, that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Any internal control deficiencies that could have prevented the misstatements.*	See "Summary of Audit Adjustments" Section.
Major issues discussed with management prior to retention *Any major accounting, auditing or reporting issues discussed with management in connection with our initial or recurring retention.*	Discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention

MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
Consultations with other accountants *When management has consulted with other accountants about significant accounting or auditing matters.*	To our knowledge, there were no such consultations with other accountants.
Written representations *A description of the written representations the auditor requested (or a copy of the representation letter).*	See "*Draft Management Representation Letter*" section.
Internal control deficiencies *Any significant deficiencies or material weaknesses in the design or operation of internal control that came to the auditors' attention during the audit.*	No significant deficiencies or material weaknesses were noted. See the "*Independent Auditors' Management Letter*" for internal control matter identified.
Fraud and illegal acts *Fraud involving senior management or those responsible for internal controls, or causing a material misstatement of the financial statements, where the auditor determines there is evidence that such fraud may exist. Any illegal acts coming to the auditors' attention involving senior management and any other illegal acts, unless clearly inconsequential.*	We are unaware of any fraud or illegal acts involving management or causing material misstatement of the financial statements.
Other information in documents containing audited financial statements *The external auditors' responsibility for information in a document containing audited financial statements, as well as any procedures performed and the results.*	Our responsibility related to documents (including annual reports, websites, etc.) containing the financial statements is to read the other information to consider whether: • Such information is materially inconsistent with the financial statements; and • We believe such information represents a material misstatement of fact. We have not been provided any such items to date and are unaware of any other documents that contain audited financial statements.
Significant unusual accounting transactions *Auditor communication with governance to include auditors' views on policies and practices management used, as well as the auditors' understanding of the business purpose.*	No significant unusual accounting transactions were noted during the year.
Required Supplementary Information *The auditors' responsibility for required supplementary information accompanying the financial statements, as well as any procedures performed and the results.*	We applied certain limited procedures to the required supplementary information (RSI) that supplements the financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We are required to communicate our judgments about the quality, not just the acceptability, of IRL Council's accounting principles as applied in its financial reporting. We are also required to communicate critical accounting policies and sensitive accounting estimates. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events effecting them may differ significantly from those expected. The Board of Directors and management may wish to monitor throughout the year the process used to compute and record these accounting estimates. The table below summarizes our communications regarding these matters.

AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Compensated Absences	Liabilities for compensated absences attributable to services already rendered are accrued as employees earn the rights to those benefits. The Council follows the provisions of Section C60: *Compensated Absences*, of the GASB Codification when reporting these liabilities.	Yes	The Council estimates the accrued liabilities for compensated absences using leave balances accrued at the end of the fiscal year multiplied by the pay rate in effect for each employee as of the end of the fiscal year.	The Council's policies are in accordance with all applicable accounting guidelines and GASB.
Other Post-Employment Benefits (OPEB) and related Deferred Outflows and Inflows of Resources	The Council follows the provisions of Section P50: *Postemployment Benefits Other Than Pensions – Employer Reporting*, of the GASB Codification when reporting its OPEB liability and related costs.	Yes	The Council's estimate of the other postemployment benefit liability is based on healthcare costs and employment assumptions developed by management. A third-party actuary utilized these assumptions to calculate the year-end liability.	We evaluated the assumptions used by the actuary in estimating the Council's total OPEB liability, the fiduciary net position, and the related deferred outflows/inflows and found them to be in accordance with the provisions of applicable accounting guidelines and GASB.

AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Net Pension Liability and Related Deferred Outflows and Deferred Inflows of Resources	The Council participates in the Florida Retirement System (FRS), an agent multiple-employer plan administered by the State of Florida, State Board of Administration. The FRS utilizes an independent actuary to provide an actuarial valuation report specific to each participating employer. This report provides each participating employer with estimates of the total pension liability, fiduciary net position, related deferred outflows/inflows and actuarially required contributions in accordance with the provisions. The Council follows the provision of Section P20: *Reporting for Benefits Provided through Trust That Meet Specified Criteria*, of the GASB Codification when reporting pension liabilities.	X	The Council relies on valuations from the Pension Plan's actuary for the estimated value of the Council's net pension liability. The actuarial valuation is based on financial information, utilizing assumptions developed by management.	We evaluated the assumptions used by the actuary in estimating the Council's total pension liability, the fiduciary net position, and the related deferred outflows/inflows and found them to be in accordance with the provisions of applicable guidelines and GASB.

During the course of our audit, we accumulate differences between amounts recorded by the Council and amounts that we believe are required to be recorded under GAAP reporting guidelines. Those adjustments are either recorded (corrected) by the Council or passed (uncorrected). Uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in the auditors' judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

During the fiscal year ended September 30, 2022, the Council had the following corrected adjustments:

Proposed Journal Entry # 1					
To properly accrue license plate revenue at 9/30/2022.					
01-1100	Due From Other Governments	$	14,985	$	-
01-6102	IRL License Plate		-		14,985
Total		**$**	**14,985**	**$**	**14,985**

QUALITATIVE MATERIALITY CONSIDERATIONS

In evaluating the materiality of audit differences when they do arise, we consider both quantitative and qualitative factors, for example:

- Whether the difference arises from an item capable of precise measurement or whether it arises from an estimate, and, if so, the degree of imprecision inherent in the estimate.
- Whether the difference masks a change in earnings or other trends.
- Whether the difference changes a net decrease in assets to addition, or vice versa.
- Whether the difference concerns an area of the Council's operating environment that has been identified as playing a significant role in the Council's operations or viability.
- Whether the difference affects compliance with regulatory requirements.
- Whether the difference has the effect of increasing management's compensation – for example, by satisfying requirements for the award of bonuses or other forms of incentive compensation.
- Whether the difference involves concealment of an unlawful transaction.

May 4, 2023

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

This representation letter is provided in connection with your audit of the financial statements of IRL Council (the "Council"), which comprise the respective financial position of the governmental activities and the major fund as of September 30, 2022, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of May 4, 2023, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 8, 2021, as amended on August 23, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.

2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6) There were no related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, guarantees, or amounts receivable from or payable to related parties that were required to be accounted for and disclosed in accordance with U.S. GAAP.

7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

8) You have proposed adjusting journal entries that have been posted to the entity's accounts. We are in agreement with those adjustments.

9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

10) There are no guarantees, whether written or oral, under which the Council is contingently liable.

Information Provided

11) We have provided you with:

    a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.

    b) Additional information that you have requested from us for the purpose of the audit.

    c) Unrestricted access to persons within the Council from whom you determined it necessary to obtain audit evidence.

    d) Minutes of the meetings of the Council or summaries of actions of recent meetings for which minutes have not yet been prepared.

12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) We have no knowledge of any fraud or suspected fraud that affects the Council and involves—

- Management,
- Employees who have significant roles in internal control, or
- Others where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Council's financial statements communicated by employees, former employees, regulators, or others.

16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18) We have disclosed to you the names of the Council's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20) We have a process to track the status of audit findings and recommendations.

21) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

24) The Council has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

26) There are no conduit debt obligations to be disclosed in accordance with GASB No. 91.

27) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

29) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, Daniel Kolodny, Chief Operations Officer, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

30) The Council has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

31) The Council has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

32) The Council has no component units, majority equity interests in legally separate organizations or joint ventures with an equity interest or other related organizations.

33) There are no fiduciary activities to be reported in accordance with GASBS No. 84.

34) The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.

35) All funds that meet the quantitative criteria in GASBS No. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

36) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

37) Provisions for uncollectible receivables have been properly identified and recorded.

38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

40) Deposits are properly classified as to risk and are properly disclosed.

41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

42) We have appropriately disclosed the Council's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period except that the general fund budget and actual schedule is being presented as RSI. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

45) The Council is responsible for and we are in compliance with 218.39(3)(c), Florida Statutes. We acknowledge our responsibility for the information required by Section 218.39, Florida Statutes, and its presentation is within prescribed guidelines.

Compliance with Florida Statute 218.415

44) The Council is in compliance with Florida Statute 218.415, *Local Government Investment Policies*, in all respects.

45) We are responsible for complying with Florida Statute 218.415, *Local Government Investment Policies.*

46) We are responsible for establishing and maintaining effective internal control over compliance.

47) We have performed an evaluation of the Council's compliance with Florida Statute 218.415, *Local Government Investment Policies.*

48) All relevant matters are reflected in the measurement or evaluation of the Council's compliance with the specified requirements.

49) We are responsible for selecting the specified requirements and for determining that the specified requirements are appropriate for our purposes.

50) We have disclosed to you all known noncompliance with Florida Statute 218.415, *Local Government Investment Policies*, including noncompliance occurring after September 30, 2022, if any.

51) We have provided you with all relevant information and access to information and personnel in connection with your examination of compliance with Florida Statute 218.415, *Local Government Investment Policies.*

52) Our interpretation of Florida Statute 218.415, *Local Government Investment Policies* is as follows:

    a) As the Council has elected to invest surplus funds in compliance with section 218.415(17) of the Florida Statutes, the provisions of section 218.415(14) requiring a minimum number of hours of completion of continuing professional education do not apply.

53) We have disclosed to you all known matters that may contradict the Council's compliance with the specified requirements and we have disclosed to you all communications from regulatory agencies, consultants and others regarding possible noncompliance with Florida Statute 218.415, *Local Government Investment Policies*, including communications received between October 1, 2021 and September 30, 2022 and through the date of this letter.

54) We have complied with all Board of Directors approved financial management and banking policies during the reporting period.

Signature: _____ Signature: _____

Title: _____ Title: _____

RESOLUTION NO. 2023-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRL COUNCIL AMENDING THE FINAL BUDGET FOR THE 2023 FISCAL YEAR

WHEREAS, the IRL Council was created via Interlocal Agreement to carry out the goals of the Indian River Lagoon National Estuary Program; and

WHEREAS, the IRL Council previously amended the Budget for Fiscal Year 2023 on August 5, 2022 and November 18, 2022; and

WHEREAS, the IRL Council finds it necessary and essential to amend the Budget for the 2023 Fiscal Year as set forth in this Resolution; and

WHEREAS, adoption of the 2023 Fiscal Year budget amendments set forth in this Resolution serves a valid public purpose.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE IRL COUNCIL, THAT:

Section 1. The above recitals are ratified and incorporated into this resolution.

Section 2. The funds and available resources and revenues that are set out in Exhibit "A" and incorporated herein by reference, are appropriated to provide the monies to be used to pay the necessary operating and other expenses of the IRL Council.

Section 3. Except as amended in Exhibit "A" the remainder of the Budget for the 2023 Fiscal Year remains in full force and effect.

Section 4. This Resolution shall become effective immediately upon passage.

DONE at_____, Florida, this_____day of_____,2023.

By: _____
Chris Dzadovsky, Chair

ATTEST:

_____
Joe Earman, Secretary

Approved as to legal form and sufficiency:

_____
Glen J. Torcivia
IRL Council, Legal Counsel

IRL Council
FY 2023 Amended Budget
Exhibit A

REVENUES	
Federal Section 320	$ 750,000
Federal Infrastructure Investment and Jobs Law	$ 909,800
IRL License Plate	$ 125,000
Member Contributions	$1,500,000
TOTAL REVENUES	$3,284,800
EXPENDITURES	
Other Expenditures	$4,321,160
IRL Council Strategic Program, IRLNEP FY2023 EPA 320 Work Plan, IRLNEP FY2023 EPA Infrastructure Work Plan, Former FY EPA Work Plans, Former FY EPA BIL Work Plans, Former FY Strategic Plans, Unplanned Contingency Reserve	
Salaries & Benefits	$ 641,963
Facilities Expenses	$ 43,500
Rent, Utilities, Equipment Maintenance, Communications	
Administrative Costs	$ 94,998
Postage, Office Supplies, Insurance, Printing, Travel, Licenses & Subscriptions, Dues, Professional Development	
Administrative Services	$ 116,625
Legal, Accounting, Auditing, IT Services, Legal Ads	
TOTAL EXPENDITURES	$5,218,246
Agency Balance Beginning of Year	$ 0
Fund Balance - Beginning of Year	$2,691,841
Fund Balance – End of Year	$ 758,395

FY 2023 Amended Budget	Approved 11/18/2022
REVENUES	
Federal EPA 320	$ 750,000
IRL License Plate	$ 125,000
Member Contributions	$1,500,000
Federal Infrastructure	$ 909,800
TOTAL REVENUES	$3,284,800
EXPENDITURES	
Other Expenditures IRL Council Strategic Program, IRLNEP FY2023 EPA 320 Work Plan, IRLNEP FY2023 EPA Infrastructure Work Plan, Unplanned Contingency Reserve	$2,956,335
Salaries & Benefits	$ 641,963
Facilities Expenses Rent, Utilities, Equipment Maintenance, Communications	$ 43,500
Administrative Costs Postage, Office Supplies, Insurance, Printing, Travel, Licenses & Subscriptions, Dues, Professional Development	$ 94,998
Administrative Services Legal, Accounting, Auditing, IT Services, Legal Ads	$ 118,025
TOTAL EXPENDITURES	$ 3,854,821
Agency Balance Beginning of Year	$ 0
Fund Balance Beginning of Year	$ 1,708,705
Fund Balance – End of Year	$ 1,138,684

FY 2023 Amended Budget	Pending
REVENUES	
Federal EPA 320	$ 750,000
IRL License Plate	$ 125,000
Member Contributions	$1,500,000
Federal Infrastructure	$ 909,800
TOTAL REVENUES	$3,284,800
EXPENDITURES	
Other Expenditures IRL Council Strategic Program, IRLNEP FY2023 EPA 320 Work Plan, IRLNEP FY2023 EPA Infrastructure Work Plan, Former FY EPA Work Plans, Former FY EPA BIL Work Plans, Former FY Strategic Plans, Unplanned Contingency Reserve	$4,321,160
Salaries & Benefits	$ 641,963
Facilities Expenses Rent, Utilities, Equipment Maintenance, Communications	$ 43,500
Administrative Costs Postage, Office Supplies, Insurance, Printing, Travel, Licenses & Subscriptions, Dues, Professional Development	$ 94,998
Administrative Services Legal, Accounting, Auditing, IT Services, Legal Ads	$ 116,625
TOTAL EXPENDITURES	$5,218,246
Agency Balance Beginning of Year	$ 0
Fund Balance Beginning of Year	$2,691,841
Fund Balance – End of Year	$ 758,395

Higher Lower	(Notes)
$1,364,825	(1)
$1,400	(2)
$1,363,425	(3)
$983,136	(4)
$380,289	(5)

FY 2023 Amended Budget Detail (Narrative)

(1) Increase "Other Expenditures" by $1,364,825 from $2,956,335 to $4,321,160. This increase represents the reconciling of active projects from prior FYs from the audited Fund Balance into the current budget. "OTHER EXPENDITURES" now comprises the following:

a. FY 2023 EPA Section 320 Workplan - $750,000 (no change)
b. IRL Strategic Program - $1,108,670 (decrease of $87,865)
    i. Water Quality Restoration Projects - $314,865 (no change)
    ii. Habitat Restoration Projects - $332,892 (no change)
    iii. Community Based Restoration Projects - $159,000 (no change)
    iv. Small Grants - $36,135 (Increase of $11,135)
    v. IRLNEP Technical Support of Conferences and Workshops - $25,000 (no change)
    vi. Science and Innovation eligible Projects - $220,778 (no change)
    vii. Buy Back of old version of the IRL License Plate - $20,000 (no change)
    viii. Atmospheric Deposition station construction - $0 (decrease of $50,000, switched to EPA section 320)
    ix. Diversity of Thought service contract - $0 (decrease of $49,000, switched to EPA BIL)
c. FY 2023 Infrastructure Work Plan - $909,800 (no change)
d. Prior FY Projects in Progress ($1,452,690)
    i. License Plate Projects ($11,600)
        1. Brevard County: Micco Sewer Line - $11,600
    ii. Local Cost-Share Projects ($517,187)
        1. Indian River County: North Sebastian Phase 2 Septic to Sewer - $104,018
        2. Martin County: Hobe Heights Jimmy Graham Stormwater Park - $150,000
        3. Sea & Shoreline: Tucker Cove Seagrass Restoration - $85,000
        4. City of Stuart Tressler Drive - $80,000
        5. Indian River Land Trust – Modification of Mosquito Impoundments Year 2 - $73,215
        6. Small grants FY 2022 - $24,954
    iii. EPA Section 320 Projects ($314,103)
        1. Boater's Guide - $25,000
        2. Harmful Algal Bloom Science - $4,440
        3. Grant Writing FY 2020 - $22,534
        4. Grant Writing FY 2021 - $32,191
        5. Grant Writing FY 2022 - $40,000
        6. FWC: Monitoring Improved Hydrology, Water Quality, and Mangrove Recovery in the Jensen Beach Impoundment - $23,858

7. FAU: Sampling to Assess Toxins Produced by HABs in the IRL - $21,488
8. CCMP Project Support - $48,905
9. IRLNEP: One Voice Directive - $85,687
10. EPA Travel - $10,000

iv. EPA Infrastructure Investment and Jobs Law Projects ($609,800)
1. Brevard County: Micco Sewer Line - $100,000
2. Indian River County: North Sebastian Phase 2 Septic to Sewer - $100,000
3. Seagrass Nurseries - $409,800

e. Unplanned Contingency Reserve - $100,000 (no change)

(2) Decrease "Administrative Services" by $1,400 from $118,025 to $116,625. This decrease is a combination of two (2) line-item changes. "Administrative Services" now consists of the following:

a. Legal Services - $65,000 (no change)
b. Accounting Services - $31,625 (increase of $3,125)
c. Auditing – $14,500 (decrease of $4,525)
d. IT and Compliance - $5,000 (no change)
e. Legal Ads - $500 (no change)

(3) Increase "TOTAL EXPENDITURES" by $1,363,425 from $3,854,821 to $5,218,246. This increase represents the summation of the changes to "Other Expenditures", and "Administrative Services" as described in Items 1-2 above.

(4) Increase "Fund Balance Beginning of Year" by $983,136 from $1,708,705 to $2,691,841. This increase represents the FY 2022 Audited Fund Balance value.

(5) Decrease "Fund Balance End of Year" by $380,289 from $1,138,684 to $758,395. This decrease represents if all budgeted expenditures were fully expended after reconciling Audited Fund Balance to prior FY project expenditures brought into this current FY budget.

RESOLUTION NO. 2023-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRL COUNCIL ADOPTING THE FINAL BUDGET FOR THE 2024 FISCAL YEAR

WHEREAS, the IRL Council was created via Interlocal Agreement to carry out the goals of the Indian River Lagoon National Estuary Program; and

WHEREAS, the IRL Council held a public meeting on May 12, 2023 and adopted a Final Budget for Fiscal Year 2024; and

WHEREAS, the IRL Council finds it necessary and essential to amend the Budget for the 2024 Fiscal Year as set forth in this Resolution; and

WHEREAS, adoption of the 2024 Fiscal Year budget amendments set forth in this Resolution serves a valid public purpose.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE IRL COUNCIL, THAT:

Section 1. The above recitals are ratified and incorporated into this resolution.

Section 2. The funds and available resources and revenues that are set out in Exhibit "A" and incorporated herein by reference, are appropriated to provide the monies to be used to pay the necessary operating and other expenses of the IRL Council.

Section 3. Except as amended in Exhibit "A" the remainder of the Budget for the 2024 Fiscal Year remains in full force and effect.

Section 4. This Resolution shall become effective immediately upon passage.

DONE at_____, Florida, this_____day of_____,2023.

By: _____
Chris Dzadovsky, Chair

ATTEST:

_____
Joe Earman, Secretary

Approved as to legal form and sufficiency:

_____
Glen J. Torcivia
IRL Council, Legal Counsel

IRL Council
FY 2024 Amended Budget
Exhibit A

REVENUES	
Federal Section 320	$ 850,000
Federal Infrastructure Investment and Jobs Law	$ 909,800
IRL License Plate	$ 125,000
Member Contributions	$1,500,000
TOTAL REVENUES	$3,384,800
EXPENDITURES	
Other Expenditures	$2,497,509
IRL Council Strategic Program, IRLNEP 2024 EPA 320 Work Plan, IRLNEP 2024 Infrastructure Work Plan, Unplanned Contingency Reserve	
Salaries & Benefits	$ 642,386
Facilities Expenses	$ 50,500
Rent, Utilities, Equipment Maintenance, Communications	
Administrative Costs	$ 71,000
Postage, Office Supplies, Insurance, Printing, Travel, Licenses & Subscriptions, Dues, Professional Development	
Administrative Services	$ 123,405
Legal, Accounting, Auditing, IT Services, Legal Ads	
TOTAL EXPENDITURES	$3,384,800
Agency Balance Beginning of Year	$ 0
Fund Balance - Beginning of Year	$ 758,395
Fund Balance – End of Year	$ 758,395

FY 2024 Final Budget	Approved 5/12/2023	**FY 2024 Amended Budget**	Pending	Higher / Lower	(Notes)
REVENUES		**REVENUES**			
Federal EPA 320	$ 800,000	Federal EPA 320	$ 850,000		
IRL License Plate	$ 125,000	IRL License Plate	$ 125,000		
Member Contributions	$1,500,000	Member Contributions	$1,500,000		
Federal Infrastructure	$ 909,800	Federal Infrastructure	$ 909,800		
TOTAL REVENUES	$3,334,800	TOTAL REVENUES	$3,384,800	$50,000	(1)
EXPENDITURES		**EXPENDITURES**			
Other Expenditures IRL Council Strategic Program, IRLNEP FY2024 EPA 320 Work Plan, IRLNEP FY2024 EPA Infrastructure Work Plan, Unplanned Contingency Reserve	$2,473,509	Other Expenditures IRL Council Strategic Program, IRLNEP FY2024 EPA 320 Work Plan, IRLNEP FY2024 EPA Infrastructure Work Plan, Unplanned Contingency Reserve	$2,497,509	$24,000	(2)
Salaries & Benefits	$ 642,386	Salaries & Benefits	$ 642,386		
Facilities Expenses Rent, Utilities, Equipment Maintenance, Communications	$ 29,500	Facilities Expenses Rent, Utilities, Equipment Maintenance, Communications	$ 50,500	$21,000	(3)
Administrative Costs Postage, Office Supplies, Insurance, Printing, Travel, Licenses & Subscriptions, Dues, Professional Development	$ 66,000	Administrative Costs Postage, Office Supplies, Insurance, Printing, Travel, Licenses & Subscriptions, Dues, Professional Development	$ 71,000	$5,000	(4)
Administrative Services Legal, Accounting, Auditing, IT Services, Legal Ads	$ 123,405	Administrative Services Legal, Accounting, Auditing, IT Services, Legal Ads	$ 123,405		
TOTAL EXPENDITURES	$ 3,334,800	TOTAL EXPENDITURES	$ 3,384,800	$50,000	(5)
Agency Balance Beginning of Year	$ 0	Agency Balance Beginning of Year	$ 0		
Fund Balance Beginning of Year	$ 0	Fund Balance Beginning of Year	$ 758,395	$758,395	(6)
Fund Balance – End of Year	$ 0	Fund Balance – End of Year	$ 758,395	$758,395	(7)

FY 2024 Amended Budget Detail (Narrative)

(1) Increase "TOTAL REVENUES" by $50,000 from $3,334,800 to $3,384,800. This increase represents the confirmation from EPA that the FY2024 NEP allocation for section 320 is $850,000.

(2) Increase "Other Expenditures" by $24,000 from $2,473,509 to $2,523,509. This increase reflects the award increase in the EPA section 320 funds to $850,000 as well as a decrease in Unplanned Contingency Reserve to cover items 3 and 4 below. Other Expenditures now consists of the following:

1. IRL Council Strategic Program - $700,000 (no change)
2. IRLNEP FY2024 EPA Workplan $850,000 (increase of $50,000) includes the following:
    a. Herbicide Impact Study (TOX 3 with SJRWMD) - $100,000 (no change)
    b. State of the Lagoon Technical Report Y5 - $76,125 (no change)
    c. Communication Support: Service contracts for web/graphics/design support, scientific and other publications, other contract support as needed, and expanded social media and support for communication intern. Includes service contracts with IDEAS, Brandt Ronat, Firefly, and O'Hara - $167,000 (increase of $50,000)
    d. Biodiversity Inventory Contract Y5 - $25,000 (no change)
    e. Atmospheric Deposition Monitoring Central Station Y5 - $30,000 (no change)
    f. North and South Atmospheric Deposition Monitoring Stations Operation and Maintenance - $60,000 (no change)
    g. 3 Community Engagement coordinators (Salary Only) - $196,875 (no change)
    h. Harmful Algal Bloom Monitoring Contracts - $150,000 (no change)
    i. EPA Travel (mandatory) - $10,000 (no change)
    j. CCMP project inventory and prioritization service contract(s) - $15,000 (no change)
    k. Grant Writing Support - $20,000 (no change)
3. IRLNEP FEDERAL INFRASTRUCTURE INVESTMENT AND JOBS LAW Workplan - $909,800 (no change)
4. Unplanned Contingency Reserve - $37,709 (decrease of $26,000)

(3) Increase "Facilities Expenses" by $21,000 from $29,500 to $50,500. This increase represents an increase in the rents and leases line item from $9,000 to $30,000. A new lease with the City of Sebastian is expected where the IRLNEP will now occupy the entire historical school building with the exception of the museum.

(4) Increase "Administrative Costs" by $5,000 from $66,000 to $71,000. This increase represents an increase in the Travel General Line item from $20,000 to $25,000. This brings travel costs in line with current FY projected expenses.

(5) Increase "Total Expenditures" by $50,000 from $3,334,800 to $3,384,800. This increase is reflective of item 2 above.

(6) Increase “Fund Balance Beginning of Year” by $758,395 from $0 to $758,395. This increase reflects the Fund Balance End of Year from FY2023.

(7) Increase “Fund Balance End of Year” by $758,395 from $0 to $758,395. This increase represents the Fund Balance expected end of year if all budget line items are fully expended.