IRL COUNCIL
BOARD OF DIRECTORS

This meeting is open to the public

Friday, August 11, 2023

9:30 AM

Sebastian City Hall Complex, 1225 Main Street, Sebastian, FL 32958

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 and Pledge of Allegiance** (Chris Dzadovsky, Chair)
2. **Introduction of IRL Council Board of Directors and Special Guests** (Chris Dzadovsky, Chair)
3. **Agenda Revisions** (Chris Dzadovsky, Chair)
   Note any known changes and inquire if any members have suggested revisions.
4. **Resolutions, Recognition, Letters and Awards** (Chris Dzadovsky, Chair)
5. **Public Comment**
6. **Water Quality Reports**
   a. Northern and Central Lagoon (Dr. Charles Jacoby, SJRWMD)
   b. Southern Lagoon (Dr. Melanie Parker, SFWMD)
7. **Presentation**
   A summary of the New *"Indian River Lagoon Protection Program"* (Governor DeSantis EO 23-06), Adam Blalock, Deputy Secretary for Ecosystem Restoration, FL Department of Environmental Protection
8. **IRLNEP Management Conference Committee Reports**
   a. Management Board Report (Tom Carey)
   b. STEM Advisory Committee (Dr. Chuck Jacoby)
   c. Citizens' Advisory Committee (Frank Catino)
9. **Consent Agenda** (Chris Dzadovsky, Chair)
   a. Approval of May 12, 2023, Board of Directors meeting minutes May 9, 2023. Minutes
   b. Approval of IRL License Plate billboard campaign with Clear Channel IP, LLC
   Requested Action: Approve Consent Agenda.
10. **Old Business**
    None
11. **New Business**
    a. 2022 Independent Audit Report and Findings (Introduction by Daniel Kolodny, presentation by Yvonne Clayborne of Carr, Riggs, and Ingram)
    Requested Action: Motion to accept the audit report. Audit

b. FY 2024 EPA BIL Workplan (Daniel Kolodny) BIL Workplan
Requested Action: Motion to approve the FY 2024 EPA BIL Workplan and authorize staff to submit the plan to EPA.

c. FY 2024 and FY 2025 Request for Proposals (RFPs) (Duane De Freese) RFPs
Requested Action: Motion to authorize staff to develop and release RFPs for the FY 2025 time frame, review and rank proposals and return to the Management Conference for funding approval.

d. FY 2023 Final Budget Amendment (Daniel Kolodny) 2023-04
Requested Action: Motion to approve the Amendment to the FY 2023 Final Budget by Resolution 2023-04, pursuant to Florida Statutes.

e. FY 2024 Final Budget Amendment (Daniel Kolodny) 2023-05
Requested Action: Motion to approve the Amendment to the FY 2024 Final Budget by Resolution 2023-05, pursuant to Florida Statutes.

f. Resolution in support of the South Florida Water Management District and the St. Johns River Water Management District proposing hydrologic reconnection of the Central and South Florida Flood Control Project. (Duane De Freese) Resolution
Requested Action: Motion to approve a resolution in support of the proposed hydrologic reconnection of the Central and South Florida Flood Control Project.

12. IRLNEP Staff Reports:

a. Communications Update (IRLNEP Team)
- Website, Information Technology, and Social Media (KJ Ayres-Guerra)
- Northern IRL Community Engagement (Jessy Wayles)
- Central IRL Community Engagement (Heather Stapleton)
- Southern IRL Community Engagement (Caleta Scott)

b. IRL Project Update (Daniel Kolodny)

c. Executive Director Report (Duane De Freese) - End of Year Milestones: Looking Ahead to FY 2024
Requested Action: No motion is required. Information only.

13. IRL Council Member Reports

14. IRL Council – Next Meeting Announcement (Chris Dzadovsky, Chair)
November 17, 2023, from 9:30 a.m. – 12:30 p.m. Sebastian City Hall, Council Chambers, 1225 Main Street, Sebastian FL 32958.

15. 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 .

INDIAN RIVER LAGOON
NATIONAL ESTUARY PROGRAM

Agenda Item: 1-6 Multiple Introductory

IRL Council Board of Directors Meeting
August 11, 2023

Title: Multiple Introductory

Signature

Requested Action:

1. Call to Order and Pledge of Allegiance (Chris Dzadovsky, Chair)
2. Introduction of IRL Council Board of Directors and Special Guests (Chris Dzadovsky, Chair)
3. Agenda Revisions (Chris Dzadovsky, Chair)
4. Resolutions, Recognition, Letters and Awards (Chris Dzadovsky, Chair)
5. Public Comment
6. Water Quality Reports (Dr. Chuck Jacoby, SJRWMD and Dr. Melanie Parker, SFWMD)

Summary Explanation and Background:

N/A

Fiscal Impact:

N/A

Exhibits Attached:

N/A

Contract Agreement (If Attached):

☐ Yes Contract ☒ No Contract

If Yes, was legal review conducted by Counsel? ☐ Yes ☐ No

INDIAN RIVER LAGOON
NATIONAL ESTUARY PROGRAM

Agenda Item: 7. Presentation

IRL Council Board of Directors Meeting
August 11, 2023

Title: A summary of the New "Indian River Lagoon Protection Program" (Governor DeSantis EO 23-06), Adam Blalock, Deputy Secretary for Ecosystem Restoration, FL Department of Environmental Protection.

Signature

Requested Action:

None

Summary Explanation and Background:

No summary explanation or background required.

Fiscal Impact:

N/A

Exhibits Attached:

N/A

Contract Agreement (If Attached):

☐ Yes Contract ☒ No Contract

If Yes, was legal review conducted by Counsel? ☐ Yes ☐ No

INDIAN RIVER LAGOON
NATIONAL ESTUARY PROGRAM

Agenda Item: 8. Conference Committee Reports

IRL Council Board of Directors Meeting
August 11, 2023

Title: IRLNEP Management Conference Committee Reports

Signature

Requested Action:

8a. Management Board Report (Tom Carey, Chair)
8b. STEM Advisory Committee (Chuck Jacoby, Chair)
8c. Citizens' Advisory Committee (Heather Stapleton)

Summary Explanation and Background:

N/A

Fiscal Impact:

N/A

Exhibits Attached:

N/A

Contract Agreement (If Attached):

☐ Yes Contract ☒ No Contract

If Yes, was legal review conducted by Counsel? ☐ Yes ☐ No

INDIAN RIVER LAGOON
NATIONAL ESTUARY PROGRAM

Agenda Item: 9. Consent Agenda

IRL Council Board of Directors Meeting
August 11, 2023

Title: Consent Agenda

Signature

Requested Action:

9a. Approval of May 12, 2023, Board of Directors meeting minutes
9b. Approval of IRL License Plate billboard campaign with Clear Channel IP, LLC

Summary Explanation and Background:

N/A

Fiscal Impact:

N/A

Exhibits Attached:

May 12, 2023, Board of Directors Meeting Minutes

Contract Agreement (If Attached):

☐ Yes Contract ☒ No Contract

If Yes, was legal review conducted by Counsel? ☐ Yes ☐ No

IRL COUNCIL
BOARD OF DIRECTORS

Minutes from the meeting of

May 12, 2023

9:30 AM – 12:30 PM

Sebastian City Hall; Council Chambers, 1225 Main Street, Sebastian, FL 32958

Attendance: Joseph Earman, Rob Feltner, Aaron Watkins, Stacey Hetherington, Doug Bournique, Jeff Brower, Chris Dzadovsky

Guests: Tom Carey, Kathy LaMartina, Melanie Parker, Chuck Jacoby, John Maehl, Glen Torcivia, Ruth Holms

1. **Call to Order and Pledge of Allegiance** (Chris Dzadovsky, Chair)
   Mr. Dzadovsky called the meeting to order at 9:37 a.m. and led the Pledge of Allegiance.
2. **Introductions**
   Mr. Dzadovsky led the introductions of Board members asking members to name any guests present. Mr. Brower noted Mr. Tom Carey in attendance from Volusia County.
3. **Agenda Revisions** (Chris Dzadovsky, Chair)
   Agenda item 8, The Consent Agenda, Appointments to the Management Conference include Keith Ramos, Project Leader for the Merritt Island NWR Complex, U.S. Fish and Wildlife Service to the Management Board and Kris Kaufman, Restoration Center, Office of Habitat Conservation, NOAA Fisheries to the STEM Advisory Committee. Agenda item 10, Audit, has been pulled and moved to the August meeting.
4. **Resolutions, Recognition, Letters and Awards** (Chris Dzadovsky, Chair)
   None
5. **Public Comment**
   None
6. **Water Quality Reports**
   a. Northern and Central Lagoon (Dr. Charles Jacoby, SJRWMD)

   Dr. Chuck Jacoby reported this quarter's six continuous data sondes did not report any significant figures, as there were no weather events to note. Salinity levels remained normal, but temperatures did experience some typical winter dips. Chlorophyll levels in the central lagoon were relatively low, while the Cocoa area showed a short-lived increase. Dissolved oxygen levels remained at an acceptable level throughout the entire quarter. 700 camera drops indicated some seagrass recovery.

   b. Southern Lagoon (Dr. Melanie Parker, SFWMD)

   Dr. Melanie Parker reported recent heavy rains caused the Tidal Basin to experience the highest freshwater inflows to the IRL, while Lake Okeechobee's releases took place from January 21 to

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April 14. The past few weeks have seen a slight decrease in salinity levels at all three monitoring sites, but they have remained within the optimal range since December 2022. As usual, the juvenile oyster (spat) recruitment rates were low from November 2022 to March 2023 but started increasing in April, indicating the beginning of the spawning season. Live oyster densities have been stable over the past two years, with an increase in densities from April 2022 to April 2023. Sincere gratitude to Lauren Hall of SJRWMD for sharing the seagrass maps and data. Since 2009, there has been an overall loss of 25% of seagrass in the SFWMD portion of the IRL, with a decrease of about 9% in acreage from 2019 to 2021. This month, SJRWMD will conduct a large-scale seagrass monitoring effort, dividing the southern IRL into six segments with about 30 randomly selected stations each. The measurements will include percent cover, canopy height, and water quality.

7. IRLNEP Management Conference Committee Reports

a. Management Board Report (Tom Carey)

Mr. Carey reported during the Management Board meeting held on May 9, 2023, that 37 members were present along with nine guests. Dr. Kai Rains delivered a presentation titled "Update on How Knowledge of Land Use Can Inform Water Quality Restoration in the IRL". The Management Board recommended adopting the One Lagoon Monitoring Plan, the Long-term Strategy for use of BIL Funds, and the FY 2024 Final Budget, which was approved by the Finance Sub-committee. Additionally, they approved the CAC's ranked list of Small Grant proposals and Resolution 2023-03. The meeting was productive, with Management Board members sharing dynamic opportunities currently taking place. It commenced at 10:17 a.m. and concluded at 12:34 p.m. Mr. Carey thanked the Management Board members for attending and participating.

b. STEM Advisory Committee (Dr. Chuck Jacoby)

Dr. Jacoby reported that the STEM Advisory Committee had received a similar presentation from Dr. Kai Rains regarding the connection between land use and water quality restoration in the IRL. The committee discussed the tool's potential of preserving wetlands in St. Lucie County and utilizing this tool throughout the lagoon. Additionally, there was a panel discussion on the topic of seagrass, where the importance of sharing both successes and failures was emphasized. The committee suggested forming a local task force to complement the statewide task force and recommended approval of the new business agenda items, including the One Lagoon Monitoring Plan, the long-term strategy for BIL Funds, and the FY 2024 Final Budget. The committee also approved the ranked list of Small Grant proposals from the CAC and agreed to provide additional funding to accept all proposals ranked at 70 or higher. Finally, Resolution 2023-03 was recommended.

c. Citizens' Advisory Committee (Kathy Hill)

Ms. Hill reported that the Citizens Advisory Committee met on May 4, 2023, to discuss the submitted proposals for Small Grants. The IRLNEP expresses its gratitude to the CAC members for their responsible handling of the Small Grant process, including reviewing and updating the RFP and scoring the submissions. Additionally, the CAC recommended the approval of the New Business agenda items.

8. Consent Agenda

a. Approval of IRL Council Board of Directors Meeting Minutes from February 10, 2023

b. Board of Directors Appointments to IRLNEP Management Conference:

<u>New Appointments</u>

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- Keith Ramos, Project Leader for the Merritt Island NWR Complex, U.S. Fish and Wildlife Service, to the Management Board
- Kris Kaufman, Restoration Center, Office of Habitat Conservation, NOAA Fisheries, to the STEM Advisory Committee.

Requested Action: Approve Consent Agenda.

MOTION WAS MADE BY STACEY HEATHERINGTON TO APPROVE THE CONSENT AGENDA. SECONDED BY AARON WATKINS. MOTION PASSED.

9. Old Business

None

10. New Business

a. One Lagoon Monitoring Plan Final Draft (EPA Concurrence Document) (Duane De Freese)
One Lagoon Monitoring Plan Draft

Dr. Duane De Freese expressed his gratitude to Dennis Hanisak, David Heuberger, and their team for their outstanding work in completing the contract project. The plan underwent a thorough peer review process, resulting in six valuable recommendations and the identification of gaps. The capability to update monitoring maps was also noted.

Requested Action: Motion to adopt the One Lagoon Monitoring Plan and authorize staff to submit the plan to EPA for review and certification. If revisions are requested by EPA, the IRL Council Board of Directors authorizes staff to make recommended changes and finalize the document.

MOTION WAS MADE BY JOSEPH EARMAN TO ACCEPT THE IRLNEP MANAGEMENT CONFERENCE RECOMMENDATIONS TO ADOPT THE ONE LAGOON MONITORING PLAN AND AUTHORIZE STAFF TO SUBMIT THE PLAN TO EPA FOR REVIEW AND CERTIFICATION. IF REVISIONS ARE REQUESTED BY EPA, THE IRL COUNCIL BOARD OF DIRECTORS AUTHORIZES STAFF TO MAKE RECOMMENDED CHANGES AND FINALIZE THE DOCUMENT. MOTION SECONDED BY STACEY HEATHERINGTON. MOTION PASSED.

b. Long-term strategy for use of BIL Funds (EPA Required Document) (Duane De Freese)

Dr. Duane De Freese outlined the methods employed to create the Priority Communities classification for the IRL Watershed included in the strategy. These methods involved the use of various tools and documents, including detailed maps. The directed RFP is under development and it is anticipated to be issued in early 2024.

Requested Action: Motion to adopt the long-term strategy for use of BIL funds and authorize staff to submit the strategy to EPA for review and certification. The EPA deadline is on or before June 1, 2023. If revisions are requested by EPA, the IRL Council Board of Directors authorizes staff to make recommended changes, finalize the document, and resubmit to EPA.

MOTION WAS MADE BY STACEY HEATHERINGTON TO ADOPT THE LONG-TERM STRATEGY FOR USE OF BIL FUNDS AND AUTHORIZE STAFF TO SUBMIT THE STRATEGY TO EPA FOR REVIEW AND CERTIFICATION. THE EPA DEADLINE IS ON OR BEFORE JUNE 1, 2023. IF REVISIONS ARE REQUESTED BY EPA, THE IRL COUNCIL BOARD OF DIRECTORS AUTHORIZES STAFF TO MAKE RECOMMENDED CHANGES, FINALIZE THE DOCUMENT, AN RESUBMIT TO EPA. SECONDED BY JOSEPH EARMAN. MOTION PASSED.

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c. 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: Review and adopt the Final Budget for FY 2024 by Resolution 2023-02, pursuant to Florida Statutes.

MOTION WAS MADE BY STACEY HEATHERINGTON TO REVIEW AND ADOPT THE FINAL BUDGET FOR FY 2024 BY RESOLUTION 2023-02, PURSUANT TO FLORIDA STATUTES. MOTION WAS SECONDED BY DOUG BOURNIQUE. MOTION PASSED.

d. Small Grants (Kathy Hill)

Ms. Kathy Hill shared that 19 proposals were submitted. Nine scored 70 or higher. One proposal eligible for an award was withdrawn; this allowed five proposals to be awarded within the budgeted amount. During the meeting, the funding of the three proposals that scored above 70 was discussed, as well as one proposal that scored 69.9. The CAC supported funding all four proposals and recommended them to the Board of Directors.

Requested Actions: Motion to accept IRLNEP Management Conference recommendations, approve the final ranked list of proposals, and fund the top proposals contingent and consistent with available funds and budgetary authority. Authorize staff to negotiate and enter into contract agreements with those applicants.

MOTION MADE BY JOSEPH EARMAN TO ACCEPT IRLNEP MANAGEMENT CONFERENCE RECOMMENDATIONS, APPROVE THE FINAL RANKED LIST OF PROPOSALS, AND FUND THE TOP PROPOSALS CONTINGENT AND CONSISTENT WITH AVAILABLE FUNDS AND BUDGETARY AUTHORITY. AUTHORIZE STAFF TO NEGOTIATE AND ENTER INTO CONTRACT AGREEMENTS WITH THOSE APPLICANTS. MOTION WAS SECONDED BY ROB FELTNER. MOTION PASSED.

e. Resolution to support East Central Florida Regional Planning Council in seeking funding from the Military Installation Resilience Review Program. (Duane De Freese)

Dr. Duane De Freese has noted that support resolutions are not commonly employed. Given the extensive growth and advancements at the Kennedy Space Center, it is imperative to address the vulnerability of coastal infrastructure, as it directly affects the IRL. The resolution grants the express permission of the Board for the Executive Director to pursue discussions and offer input as resilience plans move forward.

Requested Action: Motion to adopt Resolution 2023-03, supporting ECFRPC's efforts to seek funding from the MIRRP and other coastal resilience initiatives.

MOTION WAS MADE BY DOUG BOURNIQUE TO ADOPT RESOLUTION 2023-03, SUPPORTING ECFRPC'S EFFORTS TO SEEK FUNDING FROM THE MIRRP AND OTHER COASTAL RESILIENCE INITIATIVES. MOTION WAS SECONDED BY ROB FELTNER. MOTION PASSED.

11. IRLNEP Staff Reports:

a. Community Engagement Update (Kathy Hill)

Ms. Kathy Hill reported a significant increase in social media engagement thanks to the efforts of the three Community Engagement Coordinators. Brevard County has been ranked highly with cities with the most engagement, based on the metrics. Facebook followers are largely

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individuals aged 45 and above, while Instagram followers are mostly under 45 years old.

b. Information Technology and Delivery Update (KJ Ayres-Guerra)

Ms. KJ Ayres-Guerra discussed the completed Maps & Database for Equity Plan to identify priority communities in the IRL watershed. A standard for publishing all Metadata has been established. Past Project Information has been organized and posted. The ArcGIS Online Data Hub has been successfully developed, and multiple datasets have been integrated. Future tasks will include Internal & External Project Map, an editorial in ECO – Environmental, Coastal & Offshore Magazine, and reorganizing the website.

c. IRL Project Update (Daniel Kolodny)

Mr. Daniel Kolodny reported that at the end of Quarter 2 of FY 2023 had 49 CCMP Projects/Activities in progress. Additionally, there was one CCMP Project pending, but no projects were completed during the quarter. Mr. Kolodny announced his recent completion of a TEDx event focused on seagrass recovery.

d. Executive Director Report (Duane De Freese)

Dr. Duane De Freese reported the EDC Space Coast feasibility study has gained significant momentum and support. The Florida Legislative budget has been released, and it includes funding requests for various projects aimed at improving the Indian River Lagoon. Ms. Kathy Hill and Mr. Dan Kolodny recently represented the IRLNEP in Washington, D.C. at the EPA Transformational Coastal Management Event. Ms. Hill delivered a presentation and participated in a panel discussion. Both the House and Senate Appropriation letters have been submitted with bipartisan support seeking funding for NEPs. Although the IRLNEP did not receive the NOAA funding grant, the proposal was ranked in the highest tier. An analysis of the project funding breakdown was presented, and it has been determined that future proposals should align with NOAA's traditional historic priorities, which focus on designated habitats.

12. IRL Council Member Reports

Kathy LaMartina, for SFWMD, reported that the C44 Reservoir and STA are close to completion and in the testing phase. Tours of this project are available. Ribbon cutting event was recently held for Taylor Creek dredging. SFWMD staff recently visited MRC in the hope of working together. Requests are welcome for presentations of the SFWMD Resiliency Plan.

Aaron Watkins reported on a successful Florida legislative session and acknowledged the efforts of the comprehensive Environmental Protection bills passed unanimously. House Bill 1379 and Senate 1632 supports the goals of the governor’s executive order 23-06; this legislation specifically enhances protections for the Indian River Lagoon with funding aligned with BMAPs and it expedites and dedicates funding to land conservation efforts.

Rob Feltner shared Virginia Barker’s news that the city of Titusville has completed the Osprey Water Reclamation upgrade; it was mostly funded by the Brevard County Save our Indian River Lagoon. The pre-project concentrations of nitrogen were 13 milligrams per liter, and the post-project level was 3 milligrams per liter which is remarkable.

Joe Earman reported that the Jones Pier Conservation Area recently held the opening presentation. This property has a significant historical background. IRLNEP funds were used. The Jones homestead will become a museum in the future.

Jeff Brower reported that hurricane recovery is ongoing. The biorock project is progressing. Reports include water clarity in Mosquito Lagoon, and water quality data is being collected. The Southeast Regional Water reclamation facility has been upgraded to an advanced wastewater

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treatment system. Indian Harbor Estates sanitary sewer retrofit will transfer 260 single-family homes. Urged members to view RioVation's website, a less expensive alternative to wastewater advanced septic systems. Encouraged expanding the wildlife corridor due to wetlands and watersheds water recharge areas.

Doug Bournique advised county commissioners and water management districts to acquire significant portions of the remaining agricultural land in the IRL region. The aim is to secure as much land as possible to prevent it from being developed into residential areas.

Stacy Heatherington recognized Martin County's Ecosystem Director John Maehl in attendance. Lake Okeechobee System Operating Manual (LOSOM) will not take effect this spring. NOAA has initiated a formal consultation to investigate relationships between nutrient loading, red tide and impacts on sea turtles in the gulf. This is a positive thing. Gratitude was bestowed on all Martin County staff for their efforts on the LOSOM project. Septic to sewer work continues, and grants have been obtained. The bid for these projects has increased and additional grants will be sought. Funds had been received for the East Fork Creek water quality treatment. C 23/24 Stormwater Treatment Area is proceeding, looking for contracts to be issued.

Chris Dzadovsky stated that the removal of the wastewater treatment plant on South Beach is now underway. The North Beach septic to sewer program is close to completion. One HOA community must agree by a 60% margin to create an easement to place sewer; this is the last septic area. Other project considerations include Taylor Creek dredging, derelict vessel removal, erosion of the west bank and continuing with stormwater plans for development.

Glen Torcivia thanked Stacey Heatherington for the kind words said about Ruth Holmes, former Martin County attorney, Ms. Holms has a passion for the lagoon and will be working with the IRLNEP.

13. **IRL Council – Next Meeting Announcement** (Chris Dzadovsky, Chair)
The IRL Management Board meeting will be held on: Friday, August 11, 2023, at 9:30 a.m. at Sebastian City Hall, Council Chamber, 1225 Main Street, Sebastian, FL

14. **Adjourn**
The meeting adjourned at 11:20 p.m.

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).

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INDIAN RIVER LAGOON
NATIONAL ESTUARY PROGRAM

Agenda Item: 10. Old Business

IRL Council Board of Directors Meeting
August 11, 2023

Title: None

Signature

Requested Action:

N/A

Summary Explanation and Background:

N/A

Fiscal Impact:

N/A

Exhibits Attached:

N/A

Contract Agreement (If Attached):

☐ Yes Contract ☒ No Contract

If Yes, was legal review conducted by Counsel? ☐ Yes ☐ No

INDIAN RIVER LAGOON
NATIONAL ESTUARY PROGRAM

Agenda Item: 11a. New Business

IRL Council Board of Directors Meeting
August 11, 2023

Title: FY 2022 Independent Audit Report and Findings

Signature

Requested Action:

Presentation Yvonne Clayborne from Carr, Riggs & Ingram CPAs and Advisors
11a. Motion to accept the audit report.

Summary Explanation and Background:

Report and finding on the FY 2022 Audited Financial Statements

Fiscal Impact:

$2,691,841 in Fund Balance at the end of FY 2022

Exhibits Attached:

2022 Audited Financial Statement

2022 Required Communication Letter

Contract Agreement (If Attached):

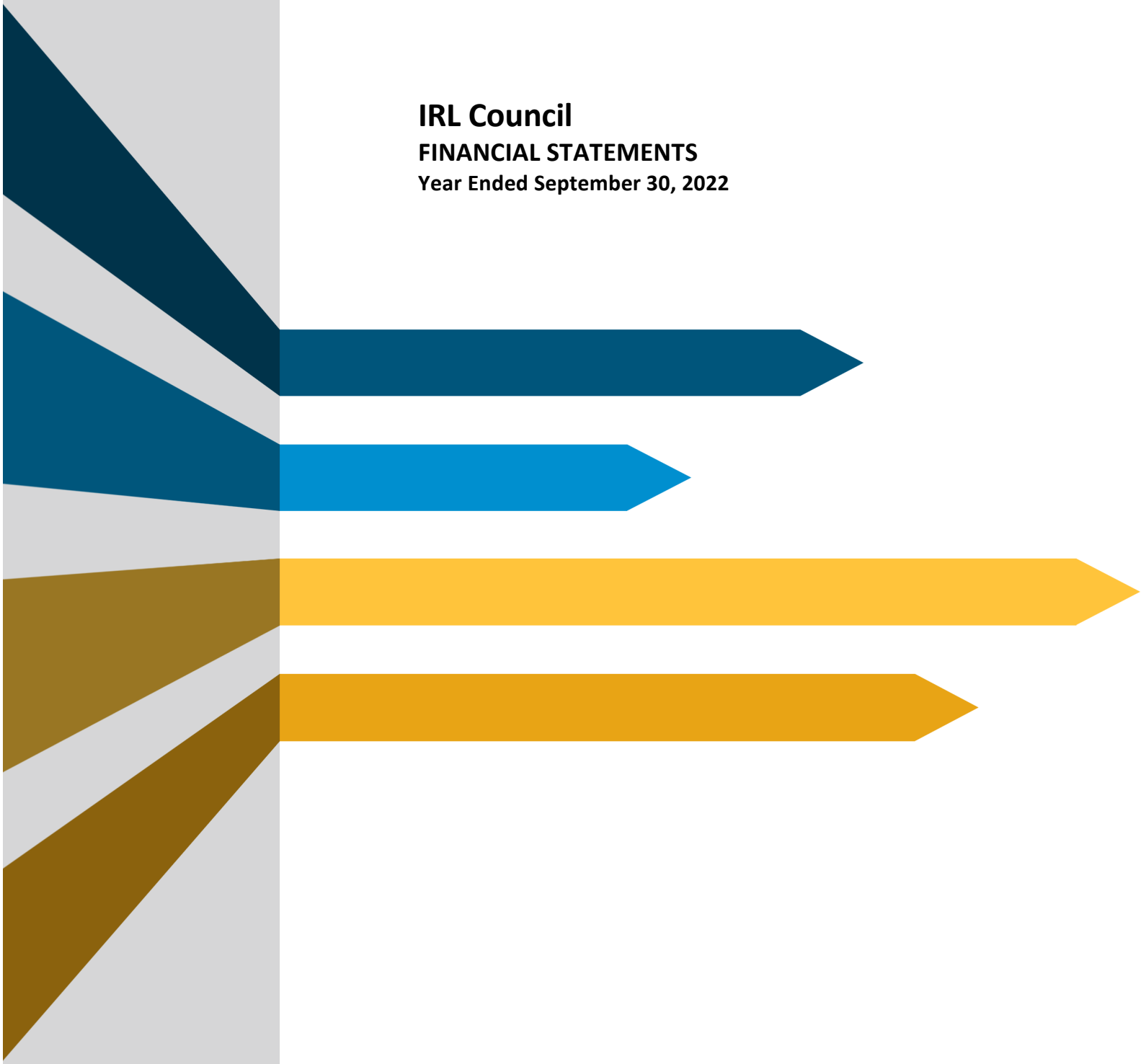
☐ Yes Contract ☒ No Contract

If Yes, was legal review conducted by Counsel? ☐ Yes ☐ No

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: _____

INDIAN RIVER LAGOON
NATIONAL ESTUARY PROGRAM

Agenda Item: 11b. New Business

IRL Council Board of Directors Meeting
August 11, 2023

Title: FY 2024 EPA BIL Workplan

Signature

Requested Action:

Motion to approve the FY 2024 EPA BIL Workplan and authorize staff to submit the plan to EPA.

Summary Explanation and Background:

The IRLNEP FY 2024 EPA BIL workplan which outline the projects or activities that will be funded with BIL funds.

Fiscal Impact:

$909,800

Exhibits Attached:

Copy of workplan

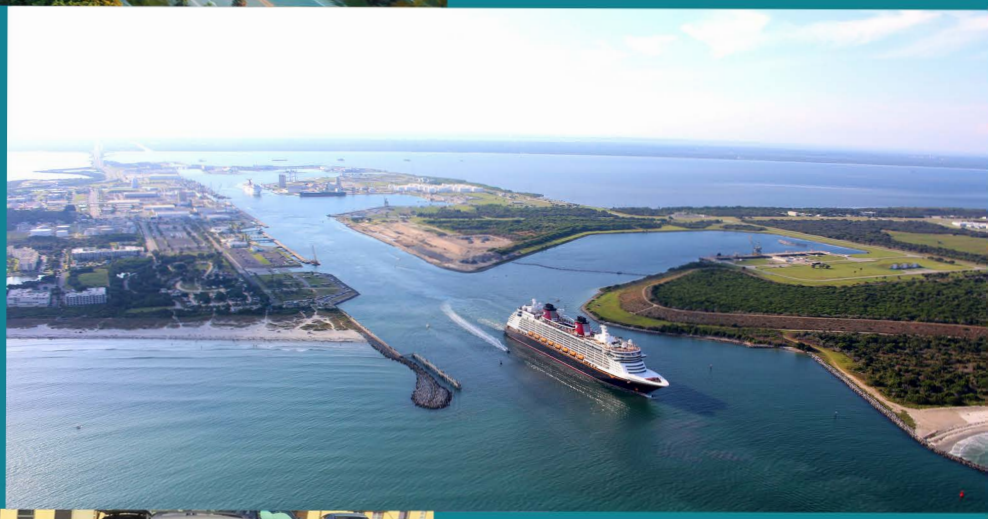
Contract Agreement (If Attached):

☐ Yes Contract ☒ No Contract

If Yes, was legal review conducted by Counsel? ☐ Yes ☐ No

Infrastructure

Investment



Jobs

2024 Work Plan Bipartisan Infrastructure Law

ONE LAGOON
ONE COMMUNITY. ONE VOICE
INDIAN RIVER LAGOON
NATIONAL ESTUARY PROGRAM

Indian River Lagoon National Estuary Program
1235 Main Street
Sebastian, FL 32958
IRLCouncil.com

The Indian River Lagoon National Estuary Program is a partnership whose members work to improve the water quality and ecological integrity of the 156-mile long estuary on Florida's east coast. The U.S. Environmental Protection Agency (EPA) designated the lagoon as an "Estuary of National Significance" in April 1990 and included the lagoon in the National Estuary Program in 1991. The IRLNEP is sponsored by the IRL Council, which was established in February 2015 as an independent special district of Florida.

FY 2024 EPA BIL Work Plan Table of Contents:

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Section A.1 General Information Reporting Requirements

A.1. Indian River Lagoon (IRL) Comprehensive Conservation and Management Plan (CCMP Goals for Fiscal Year 2024 are based on 32 Vital Signs identified in the One Lagoon CCMP - "*Looking Ahead to 2030*". See Figure 1 below. The CCMP was certified on July 23, 2019 and adopted by the IRL Council on August 9, 2019. This FY 2024 work plan has been developed in full alignment with the 2019 CCMP and the purpose of the Bipartisan Infrastructure Investment and Jobs Law (BIL).

Figure 1. IRL Vital Signs aligning with the "One Lagoon – One Community – One Voice" Mission.

IRL Health Concern Levels

Each IRL Vital Sign was ranked by the IRLNEP Management Conference members and members of the public based on one of four levels of ecosystem health concern. These levels provide general guidance for prioritizing project funding and implementation. However, the IRLNEP strives to implement program activities that advance action plan recommendations within each Vital Sign. Levels are shown below:

LEVEL 1: CRITICAL – Condition threatens immediate and long-term prognosis for lagoon health. Indicators are unfavorable. Trend is negative. Immediate and aggressive intervention is urgently needed to stop and reverse trend.

LEVEL 2: SERIOUS – Condition threatens long-term prognosis for lagoon health. Trend is unfavorable or uncertain. Favorable outcome is not expected without strategic intervention and long-term stewardship.

LEVEL 3: UNDETERMINED – Insufficient knowledge is available to inform decision-making and resource management for the Vital Sign. Research needs to be identified, funded, and applied to resource management.

LEVEL 4: STABLE OR IMPROVING TREND – Vital Sign is stable or trending towards improvement. Continued intervention is needed. Long-term stewardship efforts are expected to deliver favorable outcomes.

THE FOLLOWING VITAL SIGN ACTIONS WILL BE IMPLEMENTED WITH FY 2024 BIL FUNDING ADMINISTERED THROUGH THE EPA (*See note at end of section). FY 2024 BIL Work Plan activities requesting EPA BIL funds represent 5 IRL Vital Signs and 7 Vital Sign action recommendations.

ONE LAGOON

Habitats

IRL Vital Sign: Seagrasses (Level 1 – Critical)

Actions:

Seagrass-1: Implement a program of protection, restoration, and management activities.

Seagrass-2: Ensure that monitoring, mapping, and modeling are coordinated lagoon-wide.

Seagrass-3: Fund innovative pilot projects and partnerships. BIL funding provided a historic opportunity for the IRLNEP to provide annually recurring seed funding for infrastructure improvements over the next 5 years to build/expand a lagoon-wide network of seagrass nurseries and restoration centers to respond to the catastrophic loss of seagrasses as a result of HABs.

ONE VOICE

Communicate, Collaborate, Coordinate, Innovate

IRL Vital Sign: Monitoring and Sharing Data (Level 2 - Serious)

Action:

Monitoring-2: Monitor IRL indicators at appropriate spatial and temporal scales to understand the status and trends associated with key indicators of the system's health.

IRL Vital Sign: Citizen Engagement and Education (Level 2 - Serious)
Action:
Communicate-1: Facilitate implementation of the IRL CCMP consistent with "One Lagoon – One Community – One Voice" mission.

ONE COMMUNITY
Healthy Communities

IRL Vital Sign: Distinctive Lagoon Communities (Level 3 – Undetermined)
Action:
Distinctive Communities-3: For Environmental Justice Communities, identify the unique challenges and opportunities along the lagoon for underrepresented communities.

IRL Vital Sign: Climate Ready Estuary (Level 2 – Serious)
Action:
Climate Ready Estuary-2: Identify opportunities to integrate infrastructure RESILIENCE into community planning.

*NOTE: All IRL CCMP vital signs are eligible for the Priority Communities CCMP Implementation Activity of this Workplan but have not been more narrowly defined due to projects not yet having been identified through a completed competitive Request for Proposal process.

SECTION A.2 Work Plan Programs and Specific Sub Award information FY 2024

Activity	Project Partners	CCMP Vital Sign and Priority	IRLNEP CCMP Core Elements/Sub-Element	Program Title and Abstract	BIL Funding 2023	Partner Leverage	Total Program Cost	Project Deliverables	Project Start Date/Completion Date
1	Multiple TBD through a competitive RFP targeted to priority communities as defined in the IRLNEP Equity Strategy	All CCMP Vital signs are eligible	Program Implementation and Reporting (Outreach and Public Education); Ecosystem Status and Trends (Research, Restoration, Assessment and Monitoring, Reporting)	**Priority Communities CCMP Implementation**. Through a competitive RFP process, it is anticipated that multiple awards will be given to organizations for projects that benefit priority communities and that also implement the IRLNEP CCMP.	$ 360,800.00	TBD	TBD	To be determined. All projects deliverables will benefit priority communities as defined in the IRLNEP Equity Strategy.	10/1/2023 - 9/30/2024
2	Diversity of Thought, Inc	Citizen Engagement and Education (Serious), Priority Communities (Undetermined, BIL Priority)	Program Implementation and Reporting (Outreach and Public Education)	**Priority Community Engagement and Equity Consulting.** This is a multi year service contract specifically for expanding the IRLNEP's engagement and collaboration with priority communities to build relationships and partnerships on how the NEP can best assist these communities in addressing their needs that also align with the CCMP.	$ 49,000.00	$ -	$ -	• trainings and workshops for all staff and management conference members. • long term strategy with SMART goals. • list of all new partnerships and stakeholders engaged. • minimum of three (3) community workshops. • development of a task force to address equity issues and to review priority community proposals. • priority community outreach strategy guide.	10/1/2023 - 9/30/2024
3	Sea and Shoreline, LLC; Florida Atlantic University Harbor Branch; Florida Oceanographic Society; Brevard Zoo; Marine Discovery Center	Seagrass (Critical), Climate Ready Estuary (Serious), Priority Communities (Undetermined, BIL Priority)	Program Implementation and Reporting (Outreach and Public Education); Ecosystem Status and Trends (Research, Restoration, Assessment and Monitoring, Reporting)	**Building Lagoon-wide Capacity for Seagrass Recovery Through Infrastructure Investments.** This is year 3 of a 5-year commitment to build capacity among the IRL seagrass restoration Community of Practice through 5 years of recurring investments in infrastructure, equipment and personnel for land-based or in-lagoon seagrass nurseries that can support expanded plant cultivation for large-scale restoration projects as well as support the associated research needed to better understand seagrass ecophysiology and cultivation.	$ 500,000.00	$ -	$ 500,000.00	• Construction drawings of any proposed facility construction. • As-builts of the constructed proposed facility. • Quantification of nursery plants produced. • Monitoring results and any other scientific research results as part of nursery production and/or planting events.	10/1/2023 - 9/30/2024
				Total BIL Funds	**$ 909,800.00**				
				Total IRL Council Local Cost Share Funds					
				Total IRLNEP Partner Match		**$ -**			
				Total Project Cost			**TBD**		

A.3 Program Staff and Their Respective Position Responsibilities

Executive Director, Duane E. De Freese, Ph.D.

Duties and Responsibilities:

- Administrator for the IRLNEP with primary responsibility for effective, efficient, fiscally responsible and transparent delivery of all aspects of the IRLNEP hosted by the IRL Council.
- Serves as Senior Scientist for the IRLNEP, with oversight for CCMP implementation, coordination and revision via program office activities and management conference engagement.
- Supervises IRL Council staff managing projects, education and outreach activities, and program administration.
- Develops and updates the program's finance strategy and for developing sustainable funding sources from governmental and private sources.
- Establishes, maintains and elevates the position of the IRLNEP to increase the commitment to, and investment in, Indian River Lagoon restoration and stewardship.
- Serves as the principal intergovernmental and community spokesperson for the IRL Council and IRLNEP, including liaison with local, state and federal elected officials.

Deputy Director and Chief Communications Officer, Kathleen Hill

Principal Duties and Responsibilities:

- Supports all activities of the Executive Director, including serving as Deputy Director representing the IRL Council, as needed.
- Provides comprehensive administrative and program management support for the IRL Council/IRLNEP office.
- Supervises staff and the management, direction and message alignment for all internal and external communications, community engagement activities and brand development activities.
- Provides IRLNEP Management Conference coordination and acts as IRL Council/IRLNEP liaison to committees, task forces and volunteers.
- Assists Executive Director with intergovernmental affairs and community outreach. Meets with and participates in various community advisory boards and committees relevant to the IRLNEP and CCMP.

Chief Operating Officer, Daniel Kolodny

Principal Duties and Responsibilities:

- Oversees all aspects of the day-to-day operations of the IRL Council and IRLNEP.
- Supervises IRLNEP project management and program operations.
- Serves as IRL Council HR manager, in coordination with legal counsel.
- Oversees compliance with IRL Council policies and procedures.
- Serves as budget director, coordinating support for budget development and compliance, grant administration and liaison with financial service consultants and independent auditors.
- Official public records custodian.
- Coordinates Board support on matters outside the ED realm.
- Works directly with legal counsel for all aspects of Sunshine and ADA compliance.
- USGC Licensed captain for all field activities on the IRLNEP vessel.

Administrative Coordinator, Erin Bergman

Principal Duties and Responsibilities:

- Provides administrative services associated with the IRLNEP Management Conference, including meeting, committee and event coordination, meeting notes and minutes, and internal communications.
- Assists the Chief Operating Officer (COO) with maintaining and organizing public records; project management, organizes and manages all information submitted to the IRLNEP One-Drive.
- Manages the IRLNEP Small Grants Program; serves as first point of contact for invoices from contractors, tracks and organizes invoices for the COO.
- Organizes and maintains IRL Council and IRLNEP files; conducts research as needed from files, legal and technical documents to obtain data relevant to specific questions or problems; reviews source materials for articles, manuals, confidential findings, or speeches.
- Prepares reports and presentations for meetings, individuals and the public regarding matters pertaining to programs or operations.

GIS/IT Data Scientist, Kirsten Ayres-Guerra

Duties and Responsibilities:

- Performs a variety of GIS-based tasks for the IRLNEP including production of maps, story maps, project databases, etc.
- Works with program partners to determine needs for GIS-based applications and assets and develops resources to meet these needs.
- Manages and supervises all GIS data, including, but not limited to, development and creation of an IRLNEP GIS data hub; security administration; installation and configuration of software; maintenance and updating of software.
- Development and administration of enterprise databases; design and creation of new databases; controls data access; provides data analysis as needed; data modeling and optimization; and makes recommendations related to performance and efficiency of data storage.
- Maintains and provides technical support for development of the IRLNEP website.
- Create story maps, web applications, surveys and updates to website as needed.
- Writes reports for both technical and public-facing audiences.

Community Engagement Coordinator (North Region), Jessy Wayles

Principal Duties and Responsibilities:

- Provides services in Volusia County south through approximately Cocoa in Brevard County.
- Provides support to enhance and strengthen long-term partnerships; develops programs and materials to meet identified needs; develops new partnerships with community members and organizations.
- Represents the IRLNEP at public meetings of local governments and agencies, provides information and follow-up materials as needed; promotes availability of IRLNEP services to partners (i.e., technology transfer, grant writing, GIS services, etc.); serves on committees and work groups.
- Organizes and facilitates workshops and meetings; gives public presentations and provides community outreach.
- Expands the social media capacity of the Program and assists in the development of social media campaign strategies, content and video creation, and development of print and web materials.

Community Engagement Coordinator (Central Region), Heather Stapleton

Principal Duties and Responsibilities:

- Provides services from approximately Rockledge in Brevard County south through Indian River County.
- Provides support to enhance and strengthen long-term partnerships; develops programs and materials to meet identified needs; develops new partnerships with community members and organizations.
- Represents the IRLNEP at public meetings of local governments and agencies, provides information and follow-up materials as needed; promotes availability of IRLNEP services to partners (i.e., technology transfer, grant writing, GIS services, etc.); serves on committees and work groups.
- Organizes and facilitates workshops and meetings; gives public presentations and provides community outreach.
- Expands the social media capacity of the Program and assists in the development of social media campaign strategies, content and video creation, and development of print and web materials.

Community Engagement Coordinator (South Region), Caleta Scott

Principal Duties and Responsibilities:

- Provides services in St. Lucie and Martin Counties.
- Provides support to enhance and strengthen long-term partnerships; develops programs and materials to meet identified needs; develops new partnerships with community members and organizations.
- Represents the IRLNEP at public meetings of local governments and agencies, provides information and follow-up materials as needed; promotes availability of IRLNEP services to partners (i.e., technology transfer, grant writing, GIS services, etc.); serves on committees and work groups.
- Organizes and facilitates workshops and meetings; gives public presentations and provides community outreach.
- Expands the social media capacity of the Program and assists in the development of social media campaign strategies, content and video creation, and development of print and web materials.

Section B.1 Indian River Lagoon National Estuary Program FY 2024 BIL Work Plan

FY2024 BIL Outputs and Outcomes

Outputs:

- Implement the strategic IRLNEP Outputs (deliverables) identified in the IRL One Lagoon Comprehensive Conservation and Management Plan: "*Looking Ahead to 2030*" (adopted August 2019) and FY 2024 Work Plan Proposal.

- Specific Work Plan Outputs for FY 2024

  BIL Funding – at least 3 projects/activities identified through competitive RFP or RFQ process. 1 Project is to be procured through a competitive RFP to be released in the spring of 2024.

  1. Priority Community Engagement and Equity Consulting ($49,000). This is a multi-year service contract specifically for expanding the IRLNEP's engagement and collaboration with priority communities to build relationships and partnerships on how the NEP can best assist these communities in addressing their needs that also align with the CCMP.
  2. Building Capacity for Lagoon-Wide Seagrass Recovery Through Infrastructure Investments ($500,000). FY 2024 funding is the third of a 5-year commitment of IRLNEP BIL funds to 5 organizations identified through a competitive RFQ process.
     - Establish a network of 5 seagrass nurseries to supply plant stock to support large-scale seagrass restoration with a goal to accelerate the timeline of seagrass recovery in the IRL.
     - Support scientific research, monitoring, training and creation of a Community of Practice for seagrass restoration throughout the IRL.
     - Enhance communication, coordination, and activities among multiple stakeholders to ensure that a stable supply chain is established to achieve overall seagrass restoration and recovery goals.
     - Engage private-sector partners in the initiative.
  3. Priority Communities CCMP Implementation ($360,800). FY2024 funding will go to competitively selected projects that implement the IRLNEP CCMP within or that benefit priority communities as identified in the IRLNEP Equity Strategy.

- Provide CCMP implementation direction and oversight with CCMP alignment for all budgeting/project/contract management activities.

- Produce and distribute the IRLNEP Annual Report to communicate program progress and provide a high-level of accountability and transparency for use of public funds.

Outcomes

- Align IRLNEP outputs and outcomes closely with the BIL guidance and the 32 vital signs for IRL health identified in the CCMP: "Looking Ahead to 2030".

- Implementation of EPA priorities for BIL Funds which include clean water-healthy estuary, resilience to climate change, and benefits reaching priority communities.

- Specific Work Plan Outcomes for FY 2024
    - Engagement of volunteers from priority communities to participate in the installation and monitoring of seagrasses.
    - Engagement of individuals from priority communities to collaborate and identify projects that benefit the communities and implement the IRLNEP CCMP.
    - An increase in passive recreational opportunities, Indian River Lagoon education, and improved natural areas.
    - Reduction of nutrients entering the system.
    - Increased habitat for lagoon species.
    - Increased resiliency to climate change.
    - Accelerated recovery of seagrass acreage.

- Implement One Lagoon actions to improve and protect water quality, natural habitats, and living resources through infrastructure improvements, capacity building and/or the creation of jobs.

- Implement One Community actions that contribute to healthy, sustainable and resilient communities.

- Implement One Voice actions that improve communication, collaboration and coordination.

- Fund project activities among IRL stakeholders and partners that promote and implement the 10 “Rs” for ecosystem recovery: Research - Remove - Reduce - Restore - Rebuild - Report - Resilience – Responsibility - Resolve.

- Promote innovation and transformational thinking, investment and action.

- Provide technical and program support to partners and stakeholders.

Section B.2 Proposed New and On-Going Project Reporting Requirements

Activity 1 (New)

CCMP Work Plan Vital Sign and Actions:

- *All CCMP Vital Signs are eligible.*

Citizen Engagement and Education (Serious Concern)

Communicate-1: Facilitate implementation of the IRL CCMP consistent with "One Lagoon – One Community – One Voice" mission.

Distinctive Lagoon Communities (Undetermined Concern)

Distinctive Communities-3: For Environmental Justice Communities, identify the unique challenges and opportunities along the lagoon for underrepresented communities.

Project/Activity Name:

Priority Communities CCMP Implementation

Project Activity Purpose and Description:

Through a competitive RFP process, it is anticipated that multiple awards will be given to organizations for projects that benefit priority communities and that also implement the IRLNEP CCMP. Individual project descriptions are to be determined. The IRLNEP anticipates, projects like septic to sewer conversions, stormwater treatment areas, trash-free water clean-up projects, climate resiliency planning and implementation, and habitat restoration.

Budget:

$360,800 BIL

Outcomes:

Short-term Outcome: Direct benefits to priority communities to address a need that also aligns with the CCMP.

Medium-term Outcome: Increased collaboration and engagement with priority communities in IRL issues.

Long-term Outcome: An increased reduction of pollutants to the IRL, and increased awareness by priority communities of IRL issues, and increased positive behavior changes to lessen IRL impacts.

Changes (+/-) in Pressure Targets: The current trend is negative with increased HAB occurrences, intensities, and duration, especially in Banana River Lagoon.

BIL Priorities:

1. *Accelerate and more extensively implement CCMPs. This project is only one year but leverages additional resources.*
2. *Ensure that benefits reach disadvantaged communities. This project directly benefits a community that fits the definition of a disadvantaged community through the five-factor Demographic Index.*
3. *Leverage additional resources.*

Activity 2 (New)

CCMP Work Plan Vital Sign and Actions:

Citizen Engagement and Education (Serious Concern)

Communicate-1: Facilitate implementation of the IRL CCMP consistent with "One Lagoon – One Community – One Voice" mission.

Distinctive Lagoon Communities (Undetermined Concern)

Distinctive Communities-3: For Environmental Justice Communities, identify the unique challenges and opportunities along the lagoon for underrepresented communities.

Project/Activity Name:

Priority Community Engagement and Equity Consulting

Project Activity Purpose and Description:

Priority Community Engagement and Equity Consulting. This is a multi-year service contract specifically for expanding the IRLNEP's engagement and collaboration with priority communities to build relationships and partnerships on how the NEP can best assist these communities in addressing their needs that also align with the CCMP.

Budget:

$49,000 BIL

Outcomes:

Short-term Outcome: Increased collaboration and engagement with priority communities in IRL issues.

Medium-term Outcome: A culture of equity in all IRLNEP programs.

Long-term Outcome: An increased reduction of pollutants to the IRL, and increased awareness of IRL issues, and increased positive behavior changes to lessen IRL impacts.

Changes (+/-) in Pressure Targets: The current trend is negative with increased HAB occurrences, intensities, and duration, in the Northern IRL, Banana River Lagoon, and Mosquito Lagoon.

BIL Priorities:

1. *Accelerate and more extensively implement CCMPs. This project helps facilitate the Justice40 initiative.*
2. *Ensure that benefits reach disadvantaged communities. The consultant has extensive contacts with priority communities to facilitate relationship building with the IRLNEP and priority communities.*

Activity 3 (On-Going)

CCMP Work Plan Vital Sign and Actions:

Seagrasses (Critical Concern)

Seagrass-1: Implement a program of protection, restoration, and management activities.

Seagrass-2: Ensure that monitoring, mapping, and modeling are coordinated lagoon-wide.

Seagrass-3: Fund innovative pilot projects and partnerships.

Distinctive Lagoon Communities (Undetermined Concern)

Distinctive Communities-3: For Environmental Justice Communities, identify the unique challenges and opportunities along the lagoon for underrepresented communities.

Climate Ready Estuary (Serious Concern)

Climate Ready Estuary-2: Identify opportunities to integrate infrastructure RESILIENCE into community planning.

Project/Activity Name:

Building Lagoon-wide Capacity for Seagrass Recovery Through Infrastructure Investments.

Project Activity Purpose and Description:

This is year 3 of a 5-year commitment to build capacity among the IRL seagrass restoration Community of Practice through 5 years of recurring investments in infrastructure, equipment and personnel for land-based or in-lagoon seagrass nurseries that can support expanded plant cultivation for large-scale restoration projects as well as support the associated research needed to better understand seagrass ecophysiology and cultivation.

Budget:

$500,000 BIL

Outcomes:

Short-term Outcome: Expanded capacity for seagrass cultivation.

Medium-term Outcome: A IRLNEP stockpile of seagrass available for restoration efforts regionally. Knowledge about best practices and genetic variability for seagrass restoration.

Long-term Outcome: A shorter time frame for recovery of the historic seagrass habitat lost since 2009.

Changes (+/-) in Pressure Targets: The current trend is negative with increased HAB occurrences, intensities, and duration, in the Northern IRL, Banana River Lagoon, and Mosquito Lagoon and loss of seagrass coverage and acreage.

BIL Implementation Information:

1. *Accelerate and more extensively implement CCMPs. This activity will extend over the 5-year timeframe of the BIL funding. To properly build capacity for seagrass restoration at a transformative level, multi-years of funding is needed. Seagrass is a critical health concern vital sign in the CCMP.*
2. *Ensure that benefits reach disadvantaged communities. This project directly benefits a disadvantaged community by engaging a workforce from an underserved and underrepresented community.*
3. *Build the adaptive capacity of ecosystems and communities. Seagrass is an important part of climate resilience. Seagrass helps stabilize sediment and absorb wave energy as well as sequester nutrients and carbon in them.*

Section C. Completed Major Projects/Activities
Previous Year(s) Reporting

C.1 Summary: IRLNEP BIL Projects from Previous Years

Indian River Lagoon National Estuary Program Projects/Activities funded by EPA BIL Funds.

This is the third workplan submission for the bipartisan Infrastructure Investment and Jobs Law (BIL) funding. There are three accomplishments from the FY2022 Workplan to report at the time of submission for this workplan since they were not ready for reporting at time of submission of the FY2023 Workplan. Those projects are listed below. All projects as part of the FY2022 and FY2023 BIL Workplan are in progress. The IRLNEP will also be reporting on BIL activities in our Annual Business Plan, our Annual Reports and in NEPORT. EPA BIL Work Plans, and the IRLNEP Annual Business Plans and Annual Reports will be posted on the IRLNEP web site at www.onelagoon.org.

Project(s) Completed from the FY 2022 BIL Workplan:

1. **Activity 1: Connect to Protect Septic to Sewer Nutrient Removal Program Year 2.**
    - BIL funds allocated - $100,000 | Spent - $100,000.
    - Priority Community Benefits: No
    - Completed in partnership with Martin County.
    - Key Outputs (Deliverables):
        - 150 homes were converted from septic systems to centralized sewer through an incentive program of $1,000 from the NEP.
        - An estimated 4,050 lbs./yr. of Total Nitrogen (TN) and 27 lbs./yr. of Total Phosphorous (TP) are removed from entering the Indian River Lagoon.
    - Outcomes:
        - Short-term benefit: Septic tank removal will reduce the amount of nitrogen, phosphorus and fecal coliform that leach into the IRL.
        - Medium-term benefit: Reduction in nutrient contribution decreases the potential for harmful algae blooms and massive fish kills.
        - Long-term benefit: Project will reduce contribution to nutrient-related algal growth, improve water clarity, support seagrass photosynthesis and increase habitat and lagoon health.

2. **Activity 2: Septic to Sewer Conversion Along the Elkcam Waterway.**
    - BIL funds allocated - $100,000 | Spent - $100,000
    - Priority Community Benefits: No
    - Completed in partnership with the City of Port Saint Lucie.
    - Key Outputs (Deliverables):
        - 34 homes were converted from septic systems to centralized sewer where 50% of the costs were covered by funding from the NEP.
        - An estimated 208 lbs./yr. of TN is removed from entering the Indian River Lagoon.

- Outcomes:
    - Short-term benefits: Enhanced community understanding in Elkcam area; initial nutrient reductions.
    - Medium-term benefits: Incentivizing the conversion of 34 residential septic systems in the Elkcam Hot Spot area; significant nutrient reductions; better Indian River Lagoon protection.
    - Long-term benefits: Fewer algal blooms; habitat improvements; restoration of Indian River Lagoon biological diversity to a stable and resilient state

3. **Activity 6: Restoration of Clam Populations in the Indian River Lagoon for Water Quality Improvement Year 3.**
    - BIL funds allocated - $45,000 | Spent - $45,556.87 (covers under budget amount for Activity 5)
    - Priority Community Benefits: No
    - Completed in partnership with the University of Florida.
    - Key Outputs (Deliverables):
        - Spawn the broodstock (multiple times) and rear larvae to field transplant ('seed') size at the Whitney Laboratory's research shellfish hatchery and land-based nursery and commercial partner facilities (Premium Seafoods Inc and Seaventures) for the purpose of repatriating targeted clams to the IRL and hastening system recovery.
        - 2-3 million clams out-planted at 3 new sites as well as supplementing the existing 5 sites.
        - New collaborative relationships with agencies, groups and the public via targeted information release on social and news media outlets and organized scientific working group meetings.
    - Outcomes:
        - Short-term Outcomes: This project will initiate activities that are directly aimed at supporting shellfish restoration, which is a valuable IRL management technique that is primarily focused on Eastern oysters but has broader utility. By targeting resistant genotypes with stress resistant physiological tolerances, and repatriating these clam varieties in large numbers, restoration success will increase. This project also engages a combination of public and private partners in proactive efforts to improve water quality in the IRL.
        - Medium-term Outcomes: Positive performance of stress resistant clams will inform a significant effort to repatriate these shellfish to the IRL and ultimately support the effort to restore healthy seagrasses. The outcome of this work will be to legitimize and prove efficacy of the approach as well as, provide managers and decision makers with appropriate science to back implementation and expenditures in this effort. The timeframe for this outcome is 2-3 years.
        - Long-term Outcomes: It is anticipated this work will provide the foundation for restoring shellfish populations in the IRL. The impacts

are far-reaching and include improvements to the reliability and feasibility of utilizing filter-feeders to restore water quality, and to reestablish clam populations for potential future recreational harvesting of wild clams. The benefits are not limited to aquaculture by any means. This work may set the stage for utilizing shellfish population enhancement methods to restore water quality in impaired waters and facilitate the recovery of seagrass habitat (a scenario that has been realized in Tampa Bay already). Aiding native shellfish populations to overcome hurdles such as low reproductive success caused by diminished brood stock and reduced ability for synchronous spawning can have significant positive effects on ecosystem health due to increased water filtration and nutrient retention. Perhaps most importantly, we foresee a tremendous benefit to the local economy of the five counties that share the IRL by increased recreational activities that will stem from a healthier lagoon. The expected timeline for these outcomes is 3-5yrs.

Section C.2 Prior BIL Work Plan Projects

Activity	Project Partners	CCMP Action Plan & Priority	Project Title and Abstract	BIL Funding FY 2023	Project Deliverables	Project Start Date / Completion Date	Project Status
1	City of Fort Pierce	Stormwater (Critical); Impaired Waters (Critical); Trash Free Waters (Serious); Distinctive Lagoon Communities (Undetermined, BIL priority); Citizen Engagement and Education (Serious)	**Moore's Creek Distinctive Communities Project:** This project calls for the installation of a series of watershed trash traps to be installed at two sections of Moore's Creek where large amounts of trash from stormwater runoff, trail users, and the surrounding residential communities, lands in the watershed and ultimately flows towards and into the Indian River Lagoon. The netting attached to each trash trap would continuously capture debris immediately as the debris flows through the culverts, preventing further travel through the watershed. Once the nets fill, they would be emptied by the City's Public Works Department and the trash would be properly discarded. This project would immediately improve the aesthetics of the Creek's waters and the surrounding community and would ward off hundreds of pounds of trash from ever reaching the IRL.	$ 106,500.00	- Site locations and boundaries identified. - Design considerations and permit needs; water quality improvement needs/objectives. - Finalized design report. - An operation and maintenance report documenting activities performed and a final assessment of trash removed monthly.	10/01/2022 - 09/30/2023	This project has been withdrawn by the project partner. A workplan amendment will be necessary to reallocate these funds to other projects/activities.
2	Bethune-Cookman University	Seagrass (Critical); Monitoring and Data Sharing (Serious), Distinctive Lagoon Communities (Undetermined, BIL Priority)	**IRL Seagrass Restoration using Mosquito Control Impoundment**. This proposed project will (1) establish a population of a native seagrass species *Ruppia maritima* in a mosquito impoundment; (2) monitor the restored impoundment to assess its character as a natural seagrass nursery and a source for IRL seagrass re-colonization and succession; and (3) develop and share protocol of guide and strategy toward IRL seagrass restoration using impoundment hydrology and Ruppia phenology. Success measures will be made through estimating production of reproductive shoots, flowers, seeds from the transplants as well as expansion of the transplanted area along the seasonal hydrologic regime.	$ 32,500.00	(1) Restoration of seagrass in the mosquito control impoundment A total of 4,000 mechanical planting units will be installed on 0.5-meter (~20 in.) centers in the impoundment. The total restoration area will be around 11,000 sq. ft. Once rooted and mature, the transplants will establish a seagrass source population for IRL (2) Protocol and Technical transfer: This proposed restoration method employs unique natures of seasonal impoundment hydrology and biology of *Ruppia maritima* . A protocol of the technique using Ruppia and impoundments will be developed and published both electronically and in prints, which will be also shared through a workshop, invited lectures, conference presentations, and a journal publication.	10/01/2022 - 09/30/2023	Behind schedule. A pump failure in the impoundment and permitting delays have pushed back the planting portion of this project. New completion date scheduled for September 30, 2024.

Activity	Project Partners	CCMP Action Plan & Priority	Project Title and Abstract	BIL Funding FY 2023	Project Deliverables	Project Start Date / Completion Date	Project Status
3	The Manatee Observation and Education Center	Seagrass (Critical); Monitoring and Data Sharing (Serious); Distinctive Lagoon Communities (Undetermined, BIL Priority); Citizen Engagement and Education (Serious)	**Manatee Observation and Education Center Seagrass Restoration Project.** This project aims to restore approximately one acre of seagrass to Moores Creek, a tributary to the IRL, and enhance an additional 0.5 acres of adjacent seagrass community. The project also aims to examine the effectiveness of several cost-effective seagrass restoration methods to assist in the design and scalability of large-scale seagrass restoration projects in the IRL. These methods include supplemental planting, bioturbation control, and a sediment amending growth enhancement (SAGE) treatment.	$ 39,875.00	1. The restoration of one acre of seagrass habitat in Moores Creek, a tributary to the IRL. 2. An increase in biomass of seagrass communities found adjacent to the project site. 3. Data demonstrating the effectiveness of three cost-effective seagrass restoration/ biomass enhancement techniques that can be replicable in large-scale restoration efforts. 4. Data analyzing changes in manatee visitation frequency and behavior before, during, and after seagrass restoration in Moore's Creek.	10/01/2022 - 09/30/2023	On schedule.
4	St. Lucie County	Stormwater (Critical), Impaired Waters (Critical); Distinctive Lagoon Communities (Undetermined, BIL Priority), Climate Ready Estuary (Serious, BIL Priority)	**Sheraton Stormwater Treatment Area**. This project phase is to engineer, permit, and design a water quality improvement project along the C25 Canal in St. Lucie County. The County recently purchased 9-acres along the C25 and in conjunction with previously purchased lands will construct a 16-acre linear STA feature along the canal. The future project's footprint could become larger than 16-acres as the possibility of tying in the County-owned Sheraton Preserve also exists. This project will have multiple benefits to the IRL and its local constituents. Most importantly, the project will play a role in improving water quality entering the IRL from the C25. Currently untreated runoff from local communities such as Sheraton Plaza and Harmony Heights will be held and treated before discharging downstream. A proposed pump system would also provide an avenue to collect nutrient laden agricultural waters originating from the western part of the County during dry seasons. The project will also provide a benefit to the local underserved communities as most presently have no drainage or water quality infrastructure. Overall, this project will result in less flooding, passive recreational opportunities, Indian River Lagoon education, and improved natural areas.	$ 100,000.00	- Engineered, designed, and permitted 16–20-acre STA/water quality project. - Estimated nutrient reductions to IRL: 1,132.2 lb./yr. nitrogen and 178.697 lb./yr. phosphorus	10/01/2022 - 09/30/2023	Behind schedule. The agreement was not executed until January 2023. The new completion date in January 31, 2024.

Activity	Project Partners	CCMP Action Plan & Priority	Project Title and Abstract	BIL Funding FY 2023	Project Deliverables	Project Start Date / Completion Date	Project Status
5	IRLNEP	Seagrass (Critical), Filter Feeders (Serious), Living Shorelines (Serious), Emergency Preparation and Response (Serious), Distinctive Lagoon Communities (Undetermined)	**IRLNEP Vessel for Restoration Support Activities**. This project will support purchase of a suitable vessel for the IRLNEP to perform restoration support to project partners throughout the Indian River Lagoon. This includes shuttling volunteers to work sites, moving supplies to project sites, performing monitoring activities, and other activities as appropriate. The vessel could also be used for educational tours, and emergency response scenarios as appropriate.	$ 60,000.00	- Contract or agreement for purchase. - photos of vessel. - list of restoration events supported. (this deliverable will continue for the life of the vessel) - estimate of volunteers or citizens engaged. (this deliverable will continue for the life of the vessel)	10/01/2022 - 09/30/2023	On schedule.
6	UCF	Filter Feeders (Serious), Citizen Engagement and Education (Serious), Commercial and Recreational Fisheries (Serious), Monitoring and Data Sharing (Serious), Living Shorelines (Serious), Science, Technology, and Innovation (Undetermined), Climate Ready Estuary (Serous, BIL Priority), Distinctive Lagoon Communities (Undetermined, BIL Priority)	**Charge on: Habitat Restoration in Mosquito Lagoon, Florida**. This project will greatly improve water quality (reduce nutrients, increase clarity) and increase resiliency of IRL to sea level rise and storm surge through habitat restoration of 6 (0.25-acre footprint) oyster reefs and 600 feet of eroded shoreline in Mosquito Lagoon (ML) using only non-plastic, biodegradable materials. Both efforts will co-locate urgently needed seagrass (Halodule wrightii) restoration based on successful pilot studies plus natural recruitment recorded in April 2022 associated with 2021 restoration. UCF's highly successful, community-based, and partner-driven restoration and long-term (15 yr.) monitoring efforts will continue; oyster restoration has run continuously since 2007 and living shoreline stabilization since 2010. Marine Discovery Center (MDC) has engaged 4,300+ volunteers on the Shuck & Share Oyster Recycling Program since 2014 and has diverted over 700,000 lbs. of shell from landfills.	$ 70,925.00	Deliverable 1: 6 restored oyster reefs (0.25-acre footprint) in ML using BESE™ biodegradable mesh with recycled oyster shell attached with stainless wire or pH-balanced cement/jute patties. 0.1-acre co-located seagrass restoration. Deliverable 2: 600 linear feet of living shoreline in ML with cement/jute-based volcano shaped breakwaters or steel mesh bags filled with recycled shell specifically designed for IRL. 0.5-acre co-located seagrass restoration. Deliverable 3: Recycle 90,000 pounds of oyster shell through the Shuck & Share Program. Deliverable 4: A minimum of 20 community restoration preparation events and 10 deployment events. Deliverable 5: Quarterly and final reports to IRLNEP with project progress and pre- and post-monitoring results.	10/01/2022 - 09/30/2023	Behind schedule. Due to the execution of a contract and the time needed to prepare materials and deploy the materials, it was decided mutually to implement the project in FY2024. The new completion date is September 30, 2024.

Activity	Project Partners	CCMP Action Plan & Priority	Project Title and Abstract	BIL Funding FY 2023	Project Deliverables	Project Start Date / Completion Date	Project Status
7	Sea and Shoreline, LLC; Florida Atlantic University Harbor Branch; Florida Oceanographic Society; Brevard Zoo; Marine Discovery Center	Seagrass (Critical), Climate Ready Estuary (Serious), Distinctive Lagoon Communities (Undetermined, BIL Priority)	**Building Lagoon-wide Capacity for Seagrass Recovery Through Infrastructure Investments.** This is year 2 of a 5-year commitment to build capacity among the IRL seagrass restoration community of practice through 5 years of recurring investments in infrastructure, equipment and personnel for land-based or in-lagoon seagrass nurseries that can support expanded plant cultivation for large-scale restoration projects as well as support the associated research needed to better understand seagrass ecophysiology and cultivation.	$ 500,000.00	• Construction drawings of any proposed facility construction. • As-builts of the constructed proposed facility. • Quantification of nursery plants produced. • Monitoring results and any other scientific research results as part of nursery production and/or planting events.	10/01/2022 - 09/30/2023	Behind schedule. Most of the FY2022 funds have not been fully expended by the subawardees. New completion date expected September 30, 2024.

Activity	Project Partners	CCMP Action Plan & Priority	Project Title and Abstract	BIL Funding FY 2023	Project Deliverables	Project Start Date / Completion Date	Project Status
Activity	**Project Partners**	**CCMP Action Plan & Priority**	**Project Title and Abstract**	**BIL Funding FY 2022**	**Project Deliverables**	**Project Start Date / Completion Date**	**Project Status**
3	Brevard County	Wastewater (Critical), Impaired Waters (Critical)	**The Micco Sewer Line Extension.** After a new 1.4 mile force main of gravity line is installed, each of the 22 properties will initiate the septic to sewer conversion. This project was selected due to (a) its proximity to the Central IRL and (b) significant number of commercial properties, including marinas, within the project area that contribute large amounts of nutrients to the Central IRL through septic drain field contributions to groundwater. The short-term benefits of the Micco Project will result in the immediate elimination of 1,493 lbs.-TN/year to the Central IRL which is approximately 0.26% of the Stormwater Allocation of the TMDL for the Central Indian River Lagoon Basin Management Action Plan.	$100,000.00	• Approximately 1.4 miles of force main will be installed along U.S. 1 in Micco, FL adjacent to the Indian River Lagoon. Along with the force main, a new lift station and approximately 22 grinder pumps and lateral lines will be installed at developed properties within the project area.	10/1/2019 - 12/31/2022	Behind schedule due to delays in contracting. Construction is in progress and a new completion date is September 30, 2024.
4	Indian River County	Wastewater (Critical), Impaired Waters (Critical)	**The North Sebastian-Phase 2 Septic to Sewer Project.** The project area is adjacent to the mouth of the St. Sebastian River (WBID 5003D1), a major tributary of the IRL. The project is shovel-ready. The project location contains a total of 201 parcels consisting of both residential and non-residential properties currently served by septic systems. Approximately 90% of these properties are already developed.	$100,000.00	• The project will construct a gravity sewer system consisting of approximately 15,400 linear feet of sewer main, approximately 54 manholes and a County-owned and operated lift station. Construction of a water main will coincide with the sewer main.	10/1/2020 - 12/31/2022	Behind schedule due to construction delays. New completion date is December 31, 2023.

Activity	Project Partners	CCMP Action Plan & Priority	Project Title and Abstract	BIL Funding FY 2023	Project Deliverables	Project Start Date / Completion Date	Project Status
7	Sea and Shoreline, LLC; Florida Atlantic University Harbor Branch; Florida Oceanographic Society; Brevard Zoo; Marine Discovery Center	Seagrass (Critical), Climate Ready Estuary (Serious), Distinctive Lagoon Communities (Undetermined, BIL Priority)	**Building Lagoon-wide Capacity for Seagrass Recovery Through Infrastructure Investments.** The desired outcome of this RFQ and funding opportunity is to build capacity among the IRL seagrass restoration Community of Practice through 5 years of recurring investments in infrastructure, equipment and personnel for land-based or in-lagoon seagrass nurseries that can support expanded plant cultivation for large-scale restoration projects as well as support the associated research needed to better understand seagrass ecophysiology and cultivation.		• Construction Drawings of any proposed facility construction. • As-builts of the constructed proposed facility. • Quantification of nursery plants produced. • Monitoring results and any other scientific research results as part of nursery production and/or planting events.	10/1/2021-9/30/2022	Behind Schedule. Contracts were not completed until June 2023. New expected completion date is September 30, 2024.

Total $ 1,109,800.00

INDIAN RIVER LAGOON
NATIONAL ESTUARY PROGRAM

Agenda Item: 11c. New Business

IRL Council Board of Directors Meeting
August 11, 2023

Title: FY 2024 and FY 2025 Request for Proposals (RFPs)

Signature

Requested Action:

Motion to authorize staff to develop and release RFPs for the FY 2025 time frame, review and rank proposals and return to the Management Conference for funding approval.

Summary Explanation and Background:

An outline describing the RFPs to be released in the upcoming FY cycle. RFP types and financial obligations are described.

Fiscal Impact:

TBD, impact as outlined $1,654,100

Exhibits Attached:

Powerpoint presentation only.

Contract Agreement (If Attached):

☐ Yes Contract ☒ No Contract

If Yes, was legal review conducted by Counsel? ☐ Yes ☐ No

FY2025 Habitat Restoration

- Projected amount – up to $150,000
  - FY2024 amount - $100,000
- 2 criteria
  1. Must align with the habitats portion of the CCMP (seagrasses, filter feeders, living shorelines, wetlands, spoil islands, land conservation, and connected waters). Priority given to 1 critical vital sign (seagrasses)
  2. Must document site selection criteria and success criteria.
- Additional criteria
  1. IF filter feeder:
     1. must use non-plastic materials unless consistent with guidelines provided by permitting agencies.
  2. IF Design and Engineering:
     1. Must complete 100% plans and secure permits.

FY2025 Habitat Restoration

- Other considerations:
  - Habitat inventory and assessment projects that fill gaps in current assessments and/or complete a lagoon-wide habitat inventory and assessment to guide future restoration projects.
  - Innovative, high-risk/high-reward, pilot-scale project proposals are encouraged.
  - Large, complex, multi-agency projects that require multiple years of funding will be considered.
- Match 50%
- IRLNEP staff suggestions: Proposal must document that the project team has adequate expertise to successfully implement and complete the project.

FY2025 Community-Based Habitat Restoration

- Projected amount – up to $150,000
  - FY2024 amount - $100,000
- 4 criteria
  1. Must align with at least one Water Quality or Habitats vital sign the CCMP AND one vital sign from the One Community or One Voice sections. Priority given to 6 critical vital signs (Impaired Waters, stormwater, wastewater, seagrasses, harmful algal blooms, CCMP financing and implementation)
  2. Must have assessment of community contribution (# of volunteers, hours, and value).
  3. Must document site selection criteria and success criteria.
  4. Secured all permits at time of submission.

FY2025 Community-Based Habitat Restoration

- Match 25%
- IRLNEP staff suggestions:
  1. Include living resources portion of vital signs in criteria 1.
  2. Permit requirement at time of submission not mandatory but preferred.

FY2025 Science and Innovation

- Projected amount - $100,000
  - FY2024 amount - $100,000
- 1 criteria
  1. Must align with the science and technology innovation vital sign and one other CCMP vital sign. Priority given to 6 critical vital signs (Impaired Waters, stormwater, wastewater, seagrasses, harmful algal blooms, CCMP financing and implementation).
- Match – 25%
- IRLNEP staff suggestions:
  - Project must document application and pathway to enhance resource management decision(s).
  - Change priority vital signs from the critical vital signs to gaps in knowledge identified in the CCMP and/or the One Lagoon Monitoring Plan for any vital sign.

FY2024 and FY2025 Priority Communities

- Projected amount - $418,300 FY2024, $360,800 FY2025
- criteria
    1. Benefits of a project must inure to a priority community as defined in the IRLNEP Long Term BIL strategy approved by USEPA on June 20, 2023.
    2. Must align with IRLNEP CCMP.
    3. Other considerations/criteria to be determined by task force.
- Match – not required
- IRLNEP staff suggestion: none at this time.

FY2024 Small Grants

- Projected amount - $25,000
  - FY2024 amount - $25,000+$11,135
- 1 criteria
  1. Must align with the CCMP and be either restoration or community engagement/education based.
- Match – not required
- IRLNEP staff suggestion: no change

Scoring Process

- Proposals delivered to individual reviewers for one category only.
- Each reviewer scores each proposal separately according to scoring criteria and guidance provided by the IRLNEP.
- Scores are returned to COO for processing.
- Scores are normalized, ranked and presented to the management conference for review and approval.
- IRLNEP Staff suggestion:
  - Schedule review team meeting to discuss rankings and funding to confirm committee consensus in advance of management conference meetings.

Scoring (WQR, HR, CBR, SI)

Executive Summary

A 1-Page Project Executive Summary is provided, in proper format, and contains adequate information to explain the project.

Score 0 – 10 points using the rubric below as a guide:

Poorly presented/unresponsive: 0 points

Adequate: 1 – 4 points

Good: 5 – 7 points

Excellent: 8 – 10 points

A. Project Overview

Proposal is directly responsive to the restoration priorities listed herein and in the IRLNEP CCMP. Proposal provides a succinct, descriptive overview of the work being proposed, outlines the project deliverables and provides a time frame.

Score 0 – 20 points using the rubric below as a guide:

Poorly presented/unresponsive: 0 points

Adequate: 1 – 8 points

Good: 9 – 15 points

Excellent: 16 – 20 points

Scoring

B. Quantify Project Outputs (Deliverables)

Proposal is specific in quantifying, the deliverables and cites, as applicable, the methodology used to quantify expected outputs.

Score 0 – 10 points using the rubric below as a guide:
Poorly presented/unresponsive: 0 points
Adequate: 1 – 4 points
Good: 5 – 7 points
Excellent: 8 – 10 points

C. Project Outcomes (Benefits to the IRL)

Proposal clearly describes and quantifies, where possible, benefits to the IRL, its tributaries, watershed, or the Halifax northern planning boundary. Project outlines the expected benefits of the work to be done over the short-, mid- and long- terms and describes other resource, infrastructure, economic or quality-of-life benefits as appropriate.

Score 0 – 20 points using the rubric below as a guide:
Poorly presented/unresponsive: 0 points
Adequate: 1 – 8 points
Good: 9 – 15 points
Excellent: 16 – 20 points

Scoring

D. Technical Merit/Justification

Proposal justifies the project's urgency and readiness; it identifies the project location and explains why the site was selected and deemed appropriate for achieving success; connections to existing or ongoing programs are explained; and there is reasonable assurance that the project can be completed in one year.

Score 0 – 20 points using the rubric below as a guide:
Poorly presented/unresponsive: 0 points
Adequate: 1 – 8 points
Good: 9 – 15 points
Excellent: 16 – 20 points

E. Partner and Local Commitment

Proposal defines why partners were selected and clearly identifies the specific contribution(s) being made by all project partners. Proposal specifies whether the proposed project is included in any adopted local or regional management plans (stormwater master plan, BMAP, or local/regional IRL Restoration plan).

Score 0 – 20 points using the rubric below as a guide:
Poorly presented/unresponsive: 0 points
Adequate: 1 – 8 points
Good: 9 – 15 points
Excellent: 16 – 20 points

Scoring

F. Project Readiness

If the proposal is for a Design and Engineering project (D&E), a detailed timeline is provided for D&E development and permitting, with expected milestones and dates noted.
If a construction project, proposal documents that D&E is completed, required permits are listed and the status of any required permit is noted. Proposal adequately describes project readiness to initiate work and a detailed timeline showing start/completion, milestones, dates for quarterly reports, and other major tasks are noted. **If permits are required, but have not been secured, 10 points is the maximum score for a construction proposal.**

Score 0 – 20 points using the rubric below as a guide:
Poorly presented/unresponsive: 0 points
Adequate: 1 – 8 points
Good: 9 – 15 points
Excellent: 16 – 20 points

Scoring

G. Project Monitoring/Evaluation and Maintenance Plans

Proposal describes how project success will be evaluated or monitored and the timeline for any monitoring. Proposal notes the key points during the project where evaluation of success will take place.

Score 0 – 20 points using the rubric below as a guide:
Poorly presented/unresponsive: 0 points
Adequate: 1 – 8 points
Good: 9 – 15 points
Excellent: 16 – 20 points

H. Project Sustainability Long Term

Proposal describes the project's plan for phasing and funding if seeking multi-year IRL Council funding, OR. If the project will continue without IRL Council funding, describes how the project will be sustained long term.

Score 0 – 20 points using the rubric below as a guide:
Poorly presented/unresponsive: 0 points
Adequate: 1 – 8 points
Good: 9 – 15 points
Excellent: 16 – 20 points

Scoring

I. Citizen Engagement/Volunteers (Community-Based Restoration only)

Proposal clearly quantifies the scope and value of the volunteers that the project will engage with. The proposal has a plan to assess knowledge, awareness, and behavior change among volunteer participants.

Score 0 – 20 points using the rubric below as a guide:
Poorly presented/unresponsive: 0 points
Adequate: 1 – 8 points
Good: 9 – 15 points
Excellent: 16 – 20 points

J. Experience and Past Performance

Proposal clearly defines applicant expertise. Successful implementation of previous projects in the last 5 years is documented. References for funders of previous projects are provided. Proposal documents previous funding from IRL Council or IRLNEP and provides adequate explanation if a currently funded project is, or expects to, utilize a no-cost extension.

Score 0 – 20 points using the rubric below as a guide:
Poorly presented/unresponsive: 0 points
Adequate: 1 – 8 points
Good: 9 – 15 points
Excellent: 16 – 20 points

Scoring

X is either 25% or 50% depending on RFP

Project Funding: A. Partnership and Cost Sharing

Proposal documents via letters from applicant and each partner the direct or in-kind match contribution to the project. Proposal details matching sources and amounts. Cost-share match is a minimum of X% of total project cost. Proposal includes a summary budget table showing project cost, funds requested from IRL Council, total matching funds, and match as a percentage of the overall project cost.

Score 0 – 10 points using the rubric below as a guide:
Poorly presented/unresponsive: 0 points
Adequate: 1 – 4 points
Good: 5 – 7 points
Excellent: 8 – 10 points

Project Funding: B. Project Budget Table

Proposal contains a budget table that lists deliverables as tasks, identifies all matching funds, indirect and overhead costs and the rate(s) used to calculate them, and notes reduced indirect charges, if applicable.

Score 0 – 10 points using the rubric below as a guide:
Poorly presented/unresponsive: 0 points
Adequate: 1 – 4 points
Good: 5 – 7 points
Excellent: 8 – 10 points

Scoring

C. Proposal Priorities and Urgency

Reviewers: Does the proposal document the project's immediate need for funding AND it addresses one of the 6 Critical Health Concern Levels (impaired waters, stormwater, wastewater, seagrasses, harmful algal blooms, and CCMP implementation and financing)?

Score 0 – 10 points using the rubric below as a guide:
Poorly presented/unresponsive: 0 points
Adequate: 1 – 4 points
Note: A project that does not address a Critical Health Vital sign cannot score above 4 points.
Good: 5 – 7 points
Excellent: 8 – 10 points

D. Proposal Value Proposition

Reviewers: Should the IRL Council/IRLNEP fund this proposal?
Point Values: If Yes = 10 points; If No = 0 points.

Scoring – Bonus (completed by NEP staff)

Does the proposal show that the project is listed in an adopted Basin Management Action Plan (BMAP), or a Reasonable Assurance Plan? **If Yes, add 2 points.**
Does the project promote coastal resilience, adaptation or implement strategies to address sea-level rise? **If Yes, add 2 points.**
Will the project support IRL communities that are underserved or underrepresented (change to Priority Community) **If Yes, add 4 points.**
Does the project protect historical, archeological or cultural assets of significance? **If Yes, add 2 points.**
Has the requesting organization ever failed to meet previous contract obligations to the IRL Council based on written documentation? **If Yes, deduct 5 points.**
Does the requesting organization have on-going projects that are past the 1-year contract deadline? **If Yes, deduct 5 points.**
Project demonstrates reduced Indirect Costs. - A minimum of 25% reduction: **1 point** - 26% – 50% reduction: **2 points** - Greater than 50% reduction: **3 points**
Project demonstrates greater than the 25% match requirement. Note that reduced Indirect Costs may NOT be used as Match. – 26% – 50%: **1 point** – 51% – 75%: **2 points** – 76% - 100%: **3 points**

INDIAN RIVER LAGOON
NATIONAL ESTUARY PROGRAM

Agenda Item: 11d. New Business

IRL Council Board of Directors Meeting
August 11, 2023

Title: FY 2023 Final Budget Amendment

Signature

Requested Action:

Motion to approve the Amendment to the FY 2023 Final Budget by Resolution 2023-04, pursuant to Florida Statutes.

Summary Explanation and Background:

This amendment reconciles the FY 2022 Audited Fund Balance to projects still ongoing from prior FYs. Other changes include a decrease in auditing services to reflect actual and an increase to accounting services reflective of the contract amendment approved May 12, 2023.

Fiscal Impact:

$2,691,841

Exhibits Attached:

Resolution 2023-04

Contract Agreement (If Attached):

☐ Yes Contract ☒ No Contract

If Yes, was legal review conducted by Counsel? ☒ Yes ☐ No

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	**FY 2023 Amended Budget**	Pending	Higher / Lower	(Notes)
REVENUES		**REVENUES**			
Federal EPA 320	$ 750,000	Federal EPA 320	$ 750,000		
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	$3,284,800	TOTAL REVENUES	$3,284,800		
EXPENDITURES		**EXPENDITURES**			
Other Expenditures	$2,956,335	Other Expenditures	$4,321,160	$1,364,825	(1)
IRL Council Strategic Program, IRLNEP FY2023 EPA 320 Work Plan, IRLNEP FY2023 EPA Infrastructure Work Plan, Unplanned Contingency Reserve		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	Salaries & Benefits	$ 641,963		
Facilities Expenses	$ 43,500	Facilities Expenses	$ 43,500		
Rent, Utilities, Equipment Maintenance, Communications		Rent, Utilities, Equipment Maintenance, Communications			
Administrative Costs	$ 94,998	Administrative Costs	$ 94,998		
Postage, Office Supplies, Insurance, Printing, Travel, Licenses & Subscriptions, Dues, Professional Development		Postage, Office Supplies, Insurance, Printing, Travel, Licenses & Subscriptions, Dues, Professional Development			
Administrative Services Legal, Accounting, Auditing, IT Services, Legal Ads	$ 118,025	Administrative Services Legal, Accounting, Auditing, IT Services, Legal Ads	$ 116,625	$1,400	(2)
TOTAL EXPENDITURES	$ 3,854,821	TOTAL EXPENDITURES	$5,218,246	$1,363,425	(3)
Agency Balance Beginning of Year	$ 0	Agency Balance Beginning of Year	$ 0		
Fund Balance Beginning of Year	$ 1,708,705	Fund Balance Beginning of Year	$2,691,841	$983,136	(4)
Fund Balance – End of Year	$ 1,138,684	Fund Balance – End of Year	$ 758,395	$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.

INDIAN RIVER LAGOON
NATIONAL ESTUARY PROGRAM

Agenda Item: 11e. New Business

IRL Council Board of Directors Meeting
August 11, 2023

Title: FY 2024 Final Budget Amendment

Signature

Requested Action:

Motion to approve the Amendment to the FY 2024 Final Budget by Resolution 2023-05, pursuant to Florida Statutes.

Summary Explanation and Background:

This resolution brings the Fund balance end of year anticipated for FY 2023 into the budget as well as increase revenue for EPA section 320 funds. Other changes include increasing other expenditures to match the EPA revenue, increase rents and leases, and increase travel general.

Fiscal Impact:

$758,395

Exhibits Attached:

Resolution 2023-05

Contract Agreement (If Attached):

☐ Yes Contract ☒ No Contract

If Yes, was legal review conducted by Counsel? ☒ Yes ☐ No

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.

INDIAN RIVER LAGOON
NATIONAL ESTUARY PROGRAM

Agenda Item: 11f. New Business

IRL Council Board of Directors Meeting
August 11, 2023

Title: Resolution in support of the South Florida Water Management District and the St. Johns River Water Management District proposing hydrologic reconnection of the Central and South Florida Flood Control Project.

Signature

Requested Action:

Motion to approve a resolution in support of the proposed hydrologic reconnection of the Central and South Florida Flood Control Project.

Summary Explanation and Background:

This resolution is for the council supporting a proposed hydrologic connection between the SFWMD and the SJRWMD.

Fiscal Impact:

None

Exhibits Attached:

N/A

Contract Agreement (If Attached):

☐ Yes Contract ☒ No Contract

If Yes, was legal review conducted by Counsel? ☐ Yes ☐ No

IRL COUNCIL RESOLUTION #2023-XX

A RESOLUTION IN SUPPORT OF A PROJECT BETWEEN THE SOUTH FLORIDA WATER MANAGEMENT DISTRICT AND THE ST. JOHNS RIVER WATER MANAGEMENT DISTRICT TO RESTORE HYDRAULIC AND PHYSICAL CONNECTIONS OF THE CENTRAL AND SOUTH FLORIDA FLOOD CONTROL PROJECT THROUGH A SERIES OF INTERCONNECTED RESERVOIRS, STORMWATER TREATMENT AREAS, AND CANALS WITHIN THE FORT DRUM MARSH AREA

Completed information to follow pending approval of FDEP, SJRWMD, and SFWMD.

INDIAN RIVER LAGOON
NATIONAL ESTUARY PROGRAM

Agenda Item: 12 a-c IRLNEP Staff Reports

IRL Council Board of Directors Meeting
August 11, 2023

Title: IRLNEP Staff Reports

Signature

Requested Action:

a. Communications Update (IRLNEP Team)
- Website, Information Technology, and Social Media (KJ Ayres-Guerra)
- Northern IRL Community Engagement (Jessy Wayles)
- Central IRL Community Engagement (Heather Stapleton)
- Southern IRL Community Engagement (Caleta Scott)

b. IRL Project Update (Daniel Kolodny)
c. Executive Director Report (Duane De Freese) End of Year Milestones: Looking Ahead to FY 2024
No action is required.

Summary Explanation and Background:

Quarterly Staff Updates

Fiscal Impact:

N/A

Exhibits Attached:

N/A

Contract Agreement (If Attached):

☐ Yes Contract ☒ No Contract

If Yes, was legal review conducted by Counsel? ☐ Yes ☐ No

INDIAN RIVER LAGOON
NATIONAL ESTUARY PROGRAM

Agenda Item: 13. IRL Council Member Reports

IRL Council Board of Directors Meeting
August 11, 2023

Title: IRL Council Member Reports

Signature

Requested Action:

N/A

Summary Explanation and Background:

Quarterly IRL Council Member Reports

Fiscal Impact:

N/A

Exhibits Attached:

N/A

Contract Agreement (If Attached):

☐ Yes Contract ☒ No Contract

If Yes, was legal review conducted by Counsel? ☐ Yes ☐ No

INDIAN RIVER LAGOON
NATIONAL ESTUARY PROGRAM

Agenda Item: 14. IRL Council Next Meeting

IRL Council Board of Directors Meeting
August 11, 2023

Title: Next Meeting Announcement

Signature

Requested Action:

Friday, November 17, 2023, 9:30 A.M. – 12:30 P.M.
Sebastian City Hall, Council Chambers,
1225 Main Street, Sebastian, FL 32958

Summary Explanation and Background:

N/A

Fiscal Impact:

N/A

Exhibits Attached:

N/A

Contract Agreement (If Attached):

☐ Yes Contract ☒ No Contract

If Yes, was legal review conducted by Counsel? ☐ Yes ☐ No