IRL COUNCIL
MANAGEMENT BOARD - FINANCE SUBCOMMITTEE

This meeting is open to the public

August 20, 2024

9:00 AM – 10:00 PM

Historic Sebastian Elementary School, 1235 Main Street Sebastian, FL 32958

Remote Access:
https://us02web.zoom.us/j/88971776241?pwd=BX2iXFrEeH7iz7Q0QWiwhwfrDB0F4v.1

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

1. **Call to Order** (Stu Glass, Chair)
2. **Agenda Revisions** (Stu Glass, Chair)
   Note any known changes and inquire if any members have suggested revisions.
3. **Minutes Approval** (Stu Glass, Chair) — Minutes

   Requested Action: Approval of Minutes from the Finance Subcommittee meeting on May 7, 2024.
4. **Public Comment**
5. **Old Business**

   None
6. **New Business**

   a. Independent Audit Report for Fiscal Year 2023 (Daniel Kolodny) — Audit Financials

   Required Action: Motion to recommend that the IRL Council Board of Directors accept the IRLNEP Management Conference recommendation to accept the audit report. — Required Communication

   b. Fiscal Year 2024 Final Budget Amendment (Daniel Kolodny) — FY 2024

   Requested Action: Motion to recommend that the IRL Council Board of Directors accept the IRLNEP Management Conference recommendation to approve the Fiscal Year 2024 Final Budget Amendment for FY 2024 by Resolution 2024-04, pursuant to Florida Statutes.

c. Fiscal Year 2025 Final Budget Amendment (Daniel Kolodny)

FY 2025

Requested Action: Motion to recommend that the IRL Council Board of Directors accept the IRLNEP Management Conference recommendation to approve the Fiscal Year 2025 Final Budget Amendment for FY 2025 by Resolution 2024-05, pursuant to Florida Statutes.

7. Final Comments (Committee, Staff, Public)

8. Next Meeting

Tuesday, November 12, 2024, 9:00 -10:00 a.m.
Historic Sebastian Elementary School, 1235 Main Street Sebastian, FL 32958

9. Adjourn

Quarter 3 Doc

Active Projects

Projects

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 at 1(800) 955-8771 (TDD) or 1(800) 955-8770 (Voice). For more information, you may contact: Erin Bergman, IRL Council, 1235 Main St, Sebastian, FL 32958, (314) 347-5854, or by email at bergman@irlcouncil.org.

IRL COUNCIL
MANAGEMENT BOARD - FINANCE SUBCOMMITTEE

Minutes from the meeting of

May 7, 2024

9:00 AM

Historic Sebastian Elementary School, 1235 Main Street, Sebastian, FL 32958

Attendance: Tom Campenni, Joseph Falzone, Stu Glass

Guests: No guests in attendance.

1. **Call to Order** (Stu Glass, Chair)

   Mr. Stu Glass called the meeting to order at 9:06 a.m.

2. **Agenda Revisions** (Stu Glass, Chair)

   No agenda Revisions were made.

3. **Minutes Approval** (Stu Glass, Chair)

   Requested Action: Approval of Minutes from the Finance Subcommittee meeting held on February 6, 2024.

   MOTION WAS MADE BY TOM CAMPENNI TO APPROVE THE MEETING MINUTES FROM FEBRUARY 6, 2024. MOTION WAS SECONDED BY JOESEPH FALZONE. THE MOTION PASSED UNANIMOUSLY.

4. **Public Comment**

   None

5. **Old Business**

   None

6. **New Business**

   a. Review of Quarterly Financial Statements (Daniel Kolodny)

   Mr. Kolodny reviewed the Q2 Financial Statement and confirmed that the budget remains on track, with a strong cash flow. The South Florida Water Management District has not submitted the funds due from the interlocal agreement. Interest is being generated from the account. Discussion took place on the invoicing of capital projects and the allocation of revenue generated from the sale of license plates.

   Requested Action: No motion is required, for information only.

DRAFT

b. Fiscal Year 2025 Final Budget (Daniel Kolodny)

Mr. Kolodny outlined the changes from the tentative budget to the final budget. The Board of Directors approved increases in the funding of the RFPs. Tom Campenni questioned the shift in the funding allocations of the RFPs, which differed from what the Management Conference recommended in February. A Board Member requested an additional project due to the close scores.

Requested Action: Recommend to the IRL Management Board that the IRL Council Board of Directors review and adopt the Final Budget for FY 2025 by Resolution 2024-03, pursuant to Florida Statutes.

MOTION WAS MADE BY TOM CAMPENNI TO RECOMMEND TO THE IRL MANAGEMENT BOARD THAT THE IRL COUNCIL BOARD OF DIRECTORS REVIEW AND ADOPT THE FINAL BUDGET FOR FY 2025 BY RESOLUTION 2024-03, PURSUANT TO FLORIDA STATUTES. MOTION WAS SECONDED BY JOSEPH FALZONE. THE MOTION PASSED UNANIMOUSLY.

7. Final Comments (Committee, Staff, Public)

Stu Glass noted the changes to FDIC funding insurance and asked if this would affect the IRLNEP. SDS will be consulted.

Daniel Kolodny announced that a single audit would occur and that it should be completed by the August meeting.

Tom Campenni asked if the Management Conference should request an increase in the interlocal agreement. This will be a topic on the August agenda. Mr. Campenni suggested two goals: increasing the interlocal and building reserves.

8. Next Meeting

Tuesday, August 20, 2024, at 9:00 – 10:00 a.m.
Historic Sebastian Elementary School, 1235 Main Street, Sebastian, FL 32958

9. Adjourn

The meeting was adjourned at 9:40 a.m.

Agenda Return

DRAFT

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

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

IRL Council

FINANCIAL STATEMENTS

Year Ended September 30, 2023

Table of Contents 1

FINANCIAL SECTION
Independent Auditor's Report 3
Management's Discussion and Analysis 7
Basic Financial Statements:
Government-wide Financial Statements:
Statement of Net Position 15
Statement of Activities 16
Fund Financial Statements:
Balance Sheet – Governmental Fund 17
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position 18
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Fund 19
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Fund to the Statement of Activities 20
Notes to Financial Statements 21
Required Supplementary Information:
Schedule of Revenues, Expenditures, and Changes in General Fund Balances – Budget and Actual 44
Budgetary Notes to Required Supplementary Information 45
Schedule of Proportionate Share of Net Pension Liability 46
Schedule of Contributions 48
Schedule of Changes in Total OPEB Liability and Related Ratios 50

COMPLIANCE SECTION
Independent Auditor's 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 51
Independent Auditor's Report on Compliance for the Major Program and on Internal Control Over Compliance Required by the Uniform Guidance 53
Schedule of Findings and Questioned Costs 56
Schedule of Expenditures of Federal Awards and Notes to Schedule of Expenditures of Federal Awards 63
Independent Auditor's Management Letter 65
Independent Accountant's Report on Compliance with Local Government Investment Policies 69

THIS PAGE IS INTENTIONALLY LEFT BLANK.

CRI CARR RIGGS & INGRAM
CPAs and Advisors

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

321.255.0088
386.336.4189 (fax)
CRIcpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
IRL Council

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, 2023, 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, 2023, 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 Auditor's 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.

Auditor's 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 auditor's 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise IRL Council's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 7, 2024, 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
August 7, 2024

THIS PAGE IS INTENTIONALLY LEFT BLANK

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, 2023. 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, 2023 is $2,734,443. Last fiscal year, September 30, 2022, the Council's net position was $2,354,614. This is an increase in net position of $379,829 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 $3,201,776 versus total revenue of $3,581,605. In the prior year, total expenses were $2,661,133 versus total revenue of $3,034,420.

- At the close of the current fiscal year, the Council's governmental fund reported a combined ending fund balance of $3,261,090, an increase of $569,249 in comparison with the prior year. The increase is due primarily to receipt of Bipartisan Infrastructure Law (BIL) pre-award grant funding of $300,000 from the United States Environmental Protection Agency.

- The Council's total long-term liabilities (excluding pension and OPEB liabilities) increased by $23,588 during the current fiscal year. The increase 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 $2,734,443 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,	**2023**	**2022**
Current and other assets	**$ 4,366,107**	$ 3,597,058
Capital assets	**9,476**	11,798
Total assets	**4,375,583**	3,608,856
Deferred outflows of resources	**302,719**	190,749
Long-term liabilities outstanding	**799,819**	497,497
Other liabilities	**1,105,017**	905,217
Total liabilities	**1,904,836**	1,402,714
Deferred inflows of resources	**39,023**	42,277
Net position:		
Net investment in capital assets	**9,476**	11,798
Restricted	**364,035**	441,596
Unrestricted	**2,360,932**	1,901,220
Total net position	**$ 2,734,443**	$ 2,354,614

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,	**2023**	**2022**
Program revenues:		
Charges for services	**$ 1,083**	$ -
Operating grants and contributions	**3,474,186**	3,024,158
General revenues:		
Investment earnings	**103,281**	2,675
Miscellaneous	**3,055**	7,587
Total revenues	**3,581,605**	3,034,420
Program expenses:		
Physical environment	**3,201,776**	2,661,133
Change in net position	**379,829**	373,287
Net position - beginning	**2,354,614**	1,981,327
Net position - ending	**$ 2,734,443**	$ 2,354,614

Revenues for the Council's activities in this fiscal year totaled $3,581,605. These revenues represent an increase of $547,185 from the previous year total of $3,034,420. This increase over the prior year is due to increase Federal revenue recognized in the current fiscal year offset by a decrease in State revenue.

In the current year, there was $117,700 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 $139,298. This is a decrease of $21,598. Since this revenue is solely based on the voluntary purchase of the specialty license plate by the public, this amount is expected to fluctuate. $204,474 were expensed during the fiscal year ended September 30, 2023 for those activities. The amount of this expense in the prior year was $154,564. This is an increase of $52,910.

Expenses totaled $3,201,776, an increase of $540,643 from the previous year total of $2,661,133. This increase in expenditures is primarily the result of the completion of strategic projects which is one of the main functions of the Council.

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 $3,261,090, an increase of $569,249 in comparison with the prior year. The fund balance classified as restricted indicates 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 $2,897,055 at year end.

The net change in the fund balance of the Council's General Fund was an increase of $569,249 during the current fiscal year. The increase is primarily due to the recognition of federal Bipartisan Infrastructure Law (BIL) grant revenues of $832,200, offset by a decrease in state grant funding $353,923 in 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, 2023, was amended to increase appropriations by $1,621,219. 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 $296,805 over the final budgeted total revenues. This was mainly due to unbudgeted federal Bipartisan Infrastructure Law (BIL) grant revenues that was received in the current year related to pre-award costs incurred in the prior year.

There was a positive variance in total annual expenditures. Actual fiscal year expenditures were $2,205,890 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, 2023 amounts to $9,476 (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 20 percent. Additional information on the Council's capital assets can be found in Note 2.

Economic Factors and the 2023-2024 Budget

Fiscal Year 2023 represented another evolution for the IRL Council. The IRL Council, for the 2nd time in its history, triggered a federal single audit for having expended and received greater than $750,000 in federal funds. Some lessons were learned through this process that will only help the IRL Council continue to mature as an effective recipient and administrator of federal funds. A new IRL specialty plate design is available at all Florida Tax Collectors' offices and revenue is expected to increase as a marketing campaign is implemented. 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 $850,000 for FY 2024. In addition to the Section 320 increases, Bipartisan Infrastructure Law 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. Late in Fiscal Year 2024, NOAA announced a recommendation of award to the IRL Council for $9.4M over a 3-year period beginning in Fiscal Year 25. The lessons of the Fiscal Year 2023 single audit will inform and help ensure compliance and proper management of that award and the other federal awards from the USEPA that the IRL Council manages.

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.

THIS PAGE IS INTENTIONALLY LEFT BLANK

BASIC FINANCIAL STATEMENTS

THIS PAGE IS INTENTIONALLY LEFT BLANK

September 30, 2023		Governmental Activities
ASSETS		
Cash and cash equivalents	$	2,829,888
Due from other governments		1,172,184
Restricted assets:		
Cash and cash equivalents		354,750
Due from other governments		9,285
Capital assets:		
Depreciable (net)		9,476
Total assets		4,375,583
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions		300,693
Deferred outflows related to OPEB		2,026
Total deferred outflows of resources		302,719
LIABILITIES		
Accounts payable		991,519
Accrued liabilities		1,210
Due to other governments		64,168
Unearned revenue		48,120
Non-current liabilities:		
Due within one year:		
Compensated absences		39,503
Due in more than one year:		
Compensated absences		4,390
Total OPEB liability		4,174
Net pension liability		751,752
Total liabilities		1,904,836
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions		39,023
Total deferred inflows of resources		39,023
NET POSITION		
Net investment in capital assets		9,476
Restricted for:		
Specialty license plate related expenses		364,035
Unrestricted		2,360,932
Total net position	$	2,734,443

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

Year ended September 30, 2023

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	$ 3,201,776	$ 1,083	$ 3,474,186	$ -	$ 273,493
Total governmental activities	$ 3,201,776	$ 1,083	$ 3,474,186	$ -	273,493

General revenues:	
Investment earnings	103,281
Miscellaneous	3,055
Total general revenues	106,336
Change in net position	379,829
Net position, beginning of year	2,354,614
Net position, end of year	$ 2,734,443

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

September 30, 2023	General Fund
ASSETS	
Cash and cash equivalents	$ 2,829,888
Due from other governments	1,172,184
Restricted cash and cash equivalents	354,750
Restricted due from other governments	9,285
Total assets	$ 4,366,107
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	$ 991,519
Accrued expenses	1,210
Due to other governments	64,168
Unearned revenue	48,120
Total liabilities	1,105,017
Fund Balances:	
Restricted for:	
Specialty license plate related expenditures	364,035
Unassigned	2,897,055
Total fund balances	3,261,090
Total liabilities and fund balances	$ 4,366,107

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

IRL Council
Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position

September 30, 2023

Total fund balance of governmental funds		$ 3,261,090
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	(13,733)	9,476
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.		300,693
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.		2,026
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.		(39,023)
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	(751,752)	
Compensated absences	(43,893)	
Total OPEB liability	(4,174)	(799,819)
Net position of governmental activities		$ 2,734,443

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

IRL Council
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund

Year ended September 30, 2023		General Fund
Revenues		
Member contributions	$	1,487,500
Federal grants		1,568,837
State grants		300,149
State specialty license plates		117,700
Miscellaneous		107,419
Total revenues		3,581,605
Expenditures		
Current:		
Physical environment		3,012,356
Total expenditures		3,012,356
Net change in fund balances		569,249
Fund balances, beginning of year		2,691,841
Fund balances, end of year	$	3,261,090

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

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Fund to the Statement of Activities

Year ended September 30, 2023

Net change in fund balances - total governmental fund	$	569,249
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.		(2,322)
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.		(23,588)
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.		(323)
Cash pensions contributions reported in the funds were less than the calculated pension expense on the statement of activities and therefore decrease net position.		(163,187)
Change in net position of governmental activities	$	379,829

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

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, 2023, 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, August 7, 2024. 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.

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 Council does not have any SBITA ROU assets or liabilities in fiscal year 2023. This statement had no impact on the financial statements.

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

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, 2023, $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 (Continued)

Deposits and Investments (Continued)

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, 2023, the Council had no investments.

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Deposits and Investments (Continued)

Capital Assets

The following is a summary of changes in capital assets during the year ended September 30, 2023.

	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	(11,411)	(2,322)	-	(13,733)
Total accumulated depreciation	(11,411)	(2,322)	-	(13,733)
Total capital assets, being depreciated, net	11,798	(2,322)	-	9,476
Governmental activities capital assets, net	$ 11,798	$ (2,322)	$ -	$ 9,476

Depreciation expense of $2,322 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, 2023, was as follows for governmental activities:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Net pension liability	$ 474,475	$ 277,277	$ -	$ 751,752	$ -
OPEB	2,717	1,457	-	4,174	-
Compensated absences	20,305	39,837	16,249	43,893	39,503
Total long-term liabilities	$ 497,497	$ 318,571	$ 16,249	$ 799,819	$ 39,503

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).

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.

Note 3: RETIREMENT PLANS (Continued)

Florida Retirement System (Continued)

The employer's contribution rates as of September 30, 2023, were as follows:

	FRS	HIS
Regular class	13.57%	2.00%
Senior management service class	34.52%	2.00%

The employer's contributions for the year ended September 30, 2023, were $79,092 to the FRS and $9,665 to the HIS.

Pension liabilities and pension expense. In its financial statements for the year ended September 30, 2023, 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, 2023. 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	$ 552,477	$ 199,275
Proportion at:		
Current measurement date	0.0014%	0.0013%
Prior measurement date	0.0010%	0.0008%
Change in proportionate share	0.0003%	0.0004%
Pension expense	$ 153,803	$ 89,399

Deferred outflows/inflows of resources related to pensions. At September 30, 2023, 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	$ 51,873	$ -	$ 2,917	$ 468
Changes in assumptions	36,015	-	5,239	17,268
Net differences between projected and actual investment earnings	23,073	-	103	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	111,946	15,777	50,711	5,510
Contributions subsequent to the measurement date	16,056	-	2,760	-
Total	$ 238,963	$ 15,777	$ 61,730	$ 23,246

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, 2024.

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
2024	$ 28,229	$ 6,242
2025	(11,184)	3,785
2026	169,388	6,297
2027	16,090	12,351
2028	4,607	6,542
Thereafter	-	507
Total	$ 207,130	$ 35,724

Actuarial assumptions. The total pension liability for each of the defined benefit plans was measured as of June 30, 2023. The total pension liability for the FRS Pension Plan was determined by an actuarial valuation dated July 1, 2023. For the HIS Program, the total pension liability was determined by an actuarial valuation dated July 1, 2022.

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

	FRS	HIS
Inflation	2.40%	2.40%
Payroll growth, including inflation	3.25%	3.25%
Investment rate of return	6.70%	N/A
Discount rate	6.70%	3.65%

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 2023:

HIS: The discount rate used in calculation of the pension liability increased from 3.54% to 3.65%

HIS: Chapter 2023-193, Laws of Florida (Senate Bill 7024), increased the level of monthly benefits from $5 times years of service to $705, with an increased minimum of $45 and maximum of $225. This change applies to all years of service for both members currently receiving benefits and members not yet receiving benefits.

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. The long-term expected investment rate of return remained at 6.7%, same as previous year. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption of 3.25%. 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%	2.9%	2.9%
Fixed income	19.8%	4.5%	4.4%
Global equity	54.0%	8.7%	7.1%
Real estate	10.3%	7.6%	6.6%
Private equity	11.1%	11.9%	8.8%
Strategic investments	3.8%	6.3%	6.1%
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 3.65% 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 (2.65%)	Discount Rate (3.65%)	1% Increase (4.65%)
Council's proportionate share of the net pension liability	$ 943,743	$ 552,477	$ 225,136	$ 227,342	$ 199,275	$ 176,010

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, 2023, the Council did not have a payable to the pension plans.

Note 4: POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description

The Council follows Section P52: Postemployment Benefits Other than Pensions (OPEB) of the GASB Codification, for certain postemployment healthcare benefits provided by the Council.

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. Eligible retirees must be drawing an immediate benefit from their respective pension plan and be enrolled in medical coverage prior to retirement. Surviving spouses of participants are alllowed access to the Plan, but must pay the full premium. Benefit provisions for the Plan were established by the Board on May 12, 1987 and may only be amended by the Board. The Council does not issue stand-along financial statements for this Plan. All financial information related to the Plan is accounted for in the Council's basic financial statements.

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. The Council has 4 active participants. Of the total, none are eligible to receive benefits.

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

Plan Description (Continued)

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.

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.

Plan Membership

At October 1, 2023, OPEB membership consisted of the following:

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

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

Actuarial Assumptions and Other Inputs

In the September 30, 2023 measurement date, the actuarial assumptions and other inputs, applied include the following:

Inflation	100.00 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, 2023.

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 pattern 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, 2023 actuarial valuation, the Entry Age Normal, Level Percent of Pay cost method was used. The actuarial assumptions included an annual heathcare cost trend rate of 5.50% initially, reduce by decrements to an ultimate rate of 5.00% after one year. The actuarial methods and assumptions used are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Changes in assumptions and other inputs reflect a change in the rate of medical inflation from 150% as of September 30, 2022 to 100% as of September 30, 2023. The methods, assumptions, and participant data used are detailed in the actuarial valuation report dated October 1, 2023.

At September 30, 2023, the Council reported a net OPEB liability of $4,174. The GASB 75 information has been provided as of the September 30, 2023 measurement date.

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

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 2022	$ 2,717	$ -	$ 2,717
Changes for the year:			
Service cost	829	-	829
Interest	173	-	173
Changes of assumptions	1,325	-	1,325
Difference between expected and actual experience	-	-	-
Benefit payments	(870)	-	(870)
Net changes	1,457	-	1,457
Balance as of October 1, 2022 for FYE 2023	$ 4,174	$ -	$ 4,174

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	$ 4,560	$ 4,174	$ 3,837

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	$ 3,828	$ 4,174	$ 4,569

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the fiscal year ended September 30, 2023, 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	$ 725	$ -
Changes of assumptions	1,301	-
Total	$ 2,026	$ -

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

Year ending September 30	
2024	$ 277
2025	277
2026	277
2027	336
2028	327
Thereafter	532
Total	$ 2,026

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, 2023. 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, 2023 through August 7, 2024, the date the current year's financial statements were available to be issued. The following event occurred:

On December 1, 2023, the Council entered into a lease agreement with the City of Sebastian to lease 1,000 square feet of office space within the Historical School Building located at 1235 Main Street, Sebastian, Florida. The term of the lease agreement is three years, scheduled to expire on November 30, 2026 and renews automatically for an additional three-year term unless terminated by either party within 30 days of lease expiration. As of December 1, 2023, annual payments are $19,000. Each three-year renewal is subject to an increase, which will be calculated based on the precentage change in the CPI Index for the previous twelve (12) months prior to the additional renewal terms, not to exceed 3% for each renewal.

THIS PAGE IS INTENTIONALLY LEFT BLANK.

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MANAGEMENT'S DISCUSSION AND ANALYSIS

IRL Council
Schedule of Revenues, Expenditures, and Changes in General Fund Balances – Budget and Actual

Year ended September 30, 2023	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues				
Member contributions	$ 1,500,000	$ 1,500,000	$ 1,487,500	$ (12,500)
Federal grants	750,000	750,000	736,637	(13,363)
Federal infrastructure	909,800	909,800	832,200	(77,600)
State grants	-	-	300,149	300,149
State specialty license plates	125,000	125,000	117,700	(7,300)
Miscellaneous revenue	-	-	107,419	107,419
Total revenues	3,284,800	3,284,800	3,581,605	296,805
Expenditures				
Category:				
Physical environment:				
Other Expenditures	2,806,243	4,321,160	2,254,278	2,066,882
Salaries and benefits	567,759	641,963	610,492	31,471
Facilities expenses	38,500	43,500	26,897	16,603
Administrative costs	66,500	94,998	61,029	33,969
Adminstrative services	118,025	116,625	59,660	56,965
Total expenditures	3,597,027	5,218,246	3,012,356	2,205,890
Net change in fund balances	(312,227)	(1,933,446)	569,249	2,502,695
Fund balances, beginning of the year	2,691,841	2,691,841	2,691,841	-
Fund balances, end of year	$ 2,379,614	$ 758,395	$ 3,261,090	$ 2,502,695

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.

IRL Council
Schedule of Proportionate Share of Net Pension Liability
Last Eight Years

Florida Retirement System (FRS)

	2023	2022	2021	2020
Council's proportion of the net pension liability	**0.0014%**	0.0010%	0.0011%	0.0010%
Council's proportionate share of the net pension liability	**$ 552,477**	$ 386,245	$ 84,619	$ 450,091
Council's covered payroll	**$ 497,112**	$ 303,581	$ 308,696	$ 298,489
Council's proportionate share of the net pension liability as a percentage of its covered payroll	**111.14%**	127.23%	27.41%	150.79%
Plan fiduciary net position as a percentage of the total pension liability	**82.38%**	82.89%	96.40%	78.85%

Health Insurance Subsidy (HIS)

	2023	2022	2021	2020
Council's proportion of the net pension liability	**0.0013%**	0.0008%	0.0009%	0.0009%
Council's proportionate share of the net pension liability	**$ 199,275**	$ 88,230	$ 106,958	$ 104,987
Council's covered payroll	**$ 497,112**	$ 303,581	$ 308,696	$ 298,489
Council's proportionate share of the net pension liability as a percentage of its covered payroll	**40.09%**	29.06%	34.65%	35.17%
Plan fiduciary net position as a percentage of the total pension liability	**4.12%**	4.81%	3.56%	3.00%

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.

2019	2018	2017	2016
0.0009%	0.0009%	0.0005%	0.0002%
$ 293,286	$ 266,318	$ 149,337	$ 56,891
$ 225,451	$ 245,034	$ 240,048	$ 123,487
130.09%	108.69%	62.21%	46.07%
82.61%	84.26%	83.89%	84.88%

2019	2018	2017	2016
0.0007%	0.0008%	0.0008%	0.0004%
$ 75,410	$ 79,387	$ 80,508	$ 46,610
$ 225,451	$ 245,034	$ 240,048	$ 123,487
33.45%	32.40%	33.54%	37.74%
2.63%	2.15%	1.64%	0.97%

IRL Council
Schedule of Contributions
Last Eight Years

Florida Retirement System (FRS)

		2023		2022		2021		2020
Contractually required contribution	**$**	**79,092**	$	48,215	$	42,878	$	34,504
Contributions in relation to the contractually required contributions		**79,092**		48,215		42,878		34,504
Contribution deficiency (excess)	**$**	**-**	$	-	$	-	$	-
Council's covered payroll	**$**	**553,826**	$	306,931	$	300,285	$	298,489
Contributions as a percentage of covered payroll		**14.28%**		15.71%		14.28%		11.56%

Health Insurance Subsidy (HIS)

		2023		2022		2021		2020
Contractually required contribution	**$**	**9,665**	$	5,096	$	4,985	$	4,955
Contributions in relation to the contractually required contributions		**9,665**		5,096		4,985		4,955
Contribution deficiency (excess)	**$**	**-**	$	-	$	-	$	-
Council's covered payroll	**$**	**553,826**	$	306,931	$	300,285	$	298,489
Contributions as a percentage of covered payroll		**1.75%**		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.

2019	2018	2017	2016
$ 26,407	$ 25,198	$ 13,139	$ 5,495
26,407	25,198	13,139	5,495
$ -	$ -	$ -	$ -
$ 225,451	$ 245,034	$ 240,048	$ 123,487
11.71%	10.28%	5.47%	4.45%

2019	2018	2017	2016
$ 3,742	$ 4,068	$ 3,985	$ 2,050
3,742	4,068	3,985	2,050
$ -	$ -	$ -	$ -
$ 225,451	$ 245,034	$ 240,048	$ 123,487
1.66%	1.66%	1.66%	1.66%

IRL Council
Schedule of Changes in Total OPEB Liability and Related Ratios
Last Six Years

September 30,	**2023**	2022	2021	2020	2019	2018
Total OPEB liability						
Service cost	**$ 829**	$ 386	$ 427	$ 1,546	$ 1,455	$ 2,839
Interest	**173**	46	44	156	101	69
Changes of assumptions	**1,325**	(445)	(87)	710	188	(109)
Differences between expected and actual experience	**-**	961	(443)	(4,624)	153	(2,310)
Benefit Payments	**(870)**	(240)	-	-	-	-
Net change in total OPEB liability	**1,457**	708	(59)	(2,212)	1,897	489
Total OPEB liability - beginning	**2,717**	2,009	2,068	4,280	2,383	1,894
Total OPEB liability - ending	**$ 4,174**	$ 2,717	$ 2,009	$ 2,068	$ 4,280	$ 2,383
Covered-employee payroll	**$ 553,826**	$ 306,931	$ 300,285	$ 298,489	$ 225,451	$ 245,034
Total OPEB liability as a percentage of covered payroll	**0.75%**	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%	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

CRI CARR RIGGS & INGRAM
CPAs and Advisors

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

321.255.0088
386.336.4189 (fax)
CRIcpa.com

INDEPENDENT AUDITOR'S 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

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, 2023, and the related notes to the financial statements, which collectively comprise IRL Council's basic financial statements, and have issued our report thereon dated August 7, 2024.

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
August 7, 2024

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

321.255.0088
386.336.4189 (fax)
CRIcpa.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
IRL Council

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited IRL Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on IRL Council's major federal program for the year ended September 30, 2023. The IRL Council's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, IRL Council complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of IRL Council and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for the major federal program. Our audit does not provide a legal determination of IRL Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to IRL Council's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on IRL Council's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about IRL Council's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 IRL Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of IRL Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of IRL Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such

that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-002, 2023-003 and 2023-004 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on IRL Council's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. IRL Council's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

Melbourne, Florida
August 7, 2024

Section I-Summary of Auditor's Results

Financial Statements

1. Type of Auditor's report issued:	Unmodified
2. Internal control over major financial reporting:	
a. Material weakness identified?	No
b. Significant deficiencies identified not considered to be material weaknesses?	None noted
c. Noncompliance material to the financial statements noted?	No

Federal Awards

1. Type of Auditor's report issued on compliance for major federal programs	Unmodified
2. Internal control over major programs:	
a. Material weakness identified?	Yes
b. Significant deficiency identified not considered to be material weaknesses?	Yes
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Part 200 of OMB Compliance Supplement?	Yes
4. Identification of major federal program:	
5. Dollar threshold used to distinguish between type A and B programs:	$750,000
6. Auditee qualified as a low-risk auditee for federal purposes?	No

Assistance Listing Number	Federal Program
66.456	National Estuary Program

Section II-Financial Statement Findings

No matters were reported.

Section III-Federal Award Findings and Questioned Costs

2023-001 CASH MANAGEMENT

U.S. Department of Environmental Protection
ALN 66.456 – National Estuary Program
Federal Award ID Number: 4T-02D39922
2023 Funding

Criteria: 2 CFR 200.303 requires non-federal entities to establish and maintain effective internal controls. As required by 2 CFR 200.305(b), grant recipients may only draw funds for the minimum amounts needed for actual and immediate cash requirements to pay employees, contractors, subrecipients or to satisfy other obligations for allowable costs under the grant agreement. Disbursements within five (5) business days of the drawdown are deemed to comply with this requirement.

Condition: On December 19, 2022 the grantee drew down their entire award of $909,800, but only $300,000 was for reimbursable expenses. The remaining $609,800 was an advance which is not permitted under the award terms or Uniform Guidance. The erroneous advance was identified by the grantor and returned by the Council on December 29, 2022.

Cause: Council management misunderstood the award terms and the allowability of advances.

Effect: Draws of funds in excess of amounts needed for actual and immediate cash requirements can result in the return of funds.

Questioned Costs: None.

Perspective: During our testing, we did not note any other instances in which funds were drawn on an advance basis, in excess of costs already incurred by the Council. The Council misunderstood guidance from the grantor, which led to the draw down of funds in advance of current needs.

Recommendation: Management should obtain clarification in writing from the grantor on guidance outside of the established procedures to prevent future misunderstandings.

Management Response: *Initial discussions with EPA staff regarding fiscal management of the funds from the Bipartisan Infrastructure Law (BIL) suggested that management of the cash for the BIL award was different than the Section 320 grant award. During these discussions, cash flow was brought up as a possible concern by IRL Council staff. EPA staff initially indicated that the grant funds were not reimbursable and that all funds would be available as soon as an award was made. The Council was not made aware that the RAIN polices would be in effect for BIL funds. The Council*

interpreted EPA correspondences as authorization to withdraw funds immediately upon receiving the award. Upon making the draw, EPA provided the IRL Council with clarifying information with regards to the RAIN policy. The IRL Council responded quickly to this new information and the appropriate amount of funds were returned in a timely manner. The EPA was satisfied with the corrective response and outcome. The IRL Council will continue to manage all EPA federal grants as a reimbursable grant award to ensure the RAIN policy is followed correctly. For any other Federal agency grants that may be awarded, strict adherence to that agency's policies for treasury draws will be made.

2023-002 PROCUREMENT

U.S. Department of Environmental Protection
ALN 66.456 – National Estuary Program
Federal Award ID Number: 4T-02D39922
2023 Funding

Criteria: 2 CFR 200.303 requires non-federal entities to establish and maintain effective internal controls. As stated in FAR Section 5.203, *Publicizing and Response Time*, the Council is required to allow for at least a 30-day response time for the receipt of bids or proposals from the date of issuance of the solicitation.

Condition: The grantor identified payments made to a subrecipient for which the solicitation was held open for less than 30 days, prompting the grantor to ask the Council to replace those expenditures with other grant-eligible expenditures.

Cause: Management was not aware of this requirement.

Effect: The Council reclassified $48,120 of expenditures to be funded by other revenue sources and recorded $48,120 of deferred revenue that will be recognized in fiscal year 2024 when payments are made to the new subrecipient.

Questioned Costs: None.

Perspective: In our sample of procurements tested, we did not identify any other instances of non-compliance.

Recommendation: Management should review all procurements for compliance with award terms, Uniform Guidance, and Federal Acquisition Regulations prior to submitting issuing the purchase order or subrecipient contract.

Management Response: *The IRL Council Operating Procedures Manual lists 14 days as the minimum response time for competitive procurement of services. However, during an EPA review of IRL Council procurement practices, a single instance was found to be less than 30 days per federal procurement standards. In a letter to EPA dated May 3, 2024, the IRL Council proposed a corrective*

action that would replace the contractor that had been procured less than the 30-day response time with one that had been procured consistent with federal policy and defer revenues to FY 2024 for the new project. The Corrective action was approved by EPA by issuance of Award 4T-02D39922 modification 3 on June 16, 2024.

The IRL Council will amend its Operating Procedures Manual to ensure that all future procurements, whether federally funded or otherwise, require a minimum 30-day response time.

2023-003 SUSPENSION AND DEBARMENT

U.S. Department of Environmental Protection
ALN 66.456 – National Estuary Program
Federal Award ID Number: 4T-02D39922 and CE-00D90119
2023 Funding

Criteria: 2 CFR 200.303 requires non-federal entities to establish and maintain effective internal controls. Pursuant to 2 CFR section 180.300, the Council may not contract with or make subawards to parties that are identified as being suspended or debarred by the Federal Government. The Council must verify the parties' eligibility to receive payment from a program funded by a Federal grant prior to entering a covered transaction (as defined in 2 CFR section 180.220).

Condition: The Council did not have a process in place to verify that subrecipients and vendors for covered transactions were not suspended or debarred.

Cause: Management was not aware of this procurement requirement.

Effect: The Council could inadvertently enter a covered transaction with a suspended or debarred party, resulting in the disallowance of payments made to that party as eligible costs under the Federal program.

Questioned Costs: None.

Perspective: Many of the subawards made by the Council were to other local governments or universities, which are entities unlikely to be suspended or debarred. As part of our compliance testing, we tested a sample of subrecipients and vendors for suspension and debarment, noting no exceptions.

Recommendation: We recommend the Council implement controls to ensure the Council does not enter a subaward or other covered transaction with a party that is suspended, debarred or otherwise excluded from participating in federal awards. We suggest the Council include a clause in the subrecipient contracts stating the contractor is not suspended or debarred. This clause would need to be included in any modifications to the contracts that provide for additional funding. For other covered transactions, the Council should document their verification of the vendor's status on the System for Award Management (SAM) Exclusions website.

Management Response: *The IRL Council will establish the following policies and controls to monitor and ensure compliance with SAM.gov requirements.*

- *The IRL Council's procurement process for federally funded projects will include an affidavit where applicants attach their SAM.gov proof at the time of proposal submission.*
- *The IRL Council staff will review all proposal submissions to include SAM.gov review and provide screenshots of when the information was checked. These screenshots will be saved in the procurement file.*
- *Current vendors and/or recipients of federal funds will be checked for SAM.gov compliance on an annual basis. The annual checks will be screenshot and uploaded into the vendor files. Vendor files will be updated accordingly with the date of the Sam.gov check by Finance. The annual compliance check will be a standard part of the end-of fiscal year closeout process.*
- *Current vendors working on federally funded projects will be checked for SAM.gov compliance at the time of any change order, amendment, or contract adjustment that is requested. At the time of the change order, amendment or contract adjustment Sam.gov compliance will be checked and a Sam.gov screenshot will be uploaded into the vendor files.*

2023-004 SUBRECIPIENT MONITORING

U.S. Department of Environmental Protection
ALN 66.456 – National Estuary Program
Federal Award ID Number: 4T-02D39922 and CE-00D90119
2023 Funding

Criteria: 2 CFR 200.303 requires non-federal entities to establish and maintain effective internal controls. The use of subrecipients in achieving the goals of the federal award requires the establishment of controls over the monitoring of subrecipients pursuant to 2 CFR section 200.331 and 200.332. This includes the requirement for the subaward contract to include information such as the federal award identification (Assistance Listing Number (ALN) and name of the federal program), all requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award and any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports.

Condition: Subrecipient awards did not consistently include the required language including the ALN and the pass-through of Federal award requirements. Additionally, the Council did not have controls in place to obtain and review subrecipient single audit reports as a means to ensure the subrecipients are taking timely and appropriate action on deficiencies, if any, pertaining to the Federal award.

Cause: In some cases, the Council used the contract template for a subaward for a state financial assistance program rather than for a Federal award and, as a result, required information and language was missing from the contract. Further, the Council did not update its procedures over subrecipient monitoring to include follow-up of any deficiencies pertaining to the subrecipients' use of the Federal funding detected through audits, on-site reviews or other means.

Effect: Without the required language in the subrecipient contracts, subrecipients may not have the information necessary for them to establish appropriate controls over compliance required by the Federal award and to appropriately identify the Federal award and related expenditures on their Schedule of Expenditures of Federal Awards, if applicable. Additionally, without the monitoring of the results of audits and on-site reviews, the Council may not have sufficient information to evaluate the risks of noncompliance associated with a subrecipient.

Questioned Costs: None.

Perspective: The Council did perform monitoring activities related to the use of funds by subrecipients; however, not all controls required for subrecipient monitoring to comply with 2 CFR section 200.331 and 200.332 were fully implemented for the fiscal year under audit. Required language was not included in two of the eight subrecipient awards tested. For one of these two contracts, the contract was originally funded with local share and applied to the Federal award only after the grantor modified the award to allow the Council to apply pre-award expenditures to the grant program.

Recommendation: The Council should review existing subrecipient agreements and amend any contracts that may be missing the required Uniform Guidance language. Management should ensure that future contracts use the template appropriate for the funding source (Federal, state or non-grant funded). To ensure compliance with the requirements for subrecipient monitoring, the Council should establish processes to (1) review and reports required by the subrecipient contract; (2) document the Council's follow-up on action taken by the subrecipient on any deficiencies detected through audits, on-site reviews or other means; and (3) issue a management decision for audit findings pertaining to the Federal award provided to the subrecipient.

Management Response: *The timing of the federal award received from the EPA and the allocation of funds to certain projects approved in the workplan, resulted in several projects that had been completed and were originally funded through other revenue sources such as state license plate funds. The award time frame positioned these projects to be considered allowable pre-award expenses, however due to the timing of completion and award issuance, the agreements could not be amended to add the required federal subrecipient Uniform Guidance Language.*

The IRL Council will establish the following controls and implement actions to ensure subrecipient compliance:

- *Review all projects and activities currently allocated and funded by federal sources to ensure the Uniform Guidance Language is in place with their respective agreements. For any agreement still in force, language will be amended immediately. For any agreement completed, the subrecipient*

shall be notified of the source of funds including the federal award identifier and amount of funding pertaining to that agreement to allow for subrecipient audit compliance.

- *All future subrecipient agreements funded by federal sources will not be executed until the respective federal award is in place and the Uniform Guidance Language is included.*
- *All future and amended federally funded agreements will include language requesting audit reports and any finding with respect to the expenditure of federal funds.*
- *The IRL Council will issue a written decision for audit findings pertaining to the Federal award provided to the subrecipient.*

Section IV-Prior Findings and Questioned Costs for Federal Awards

No prior year findings were reported.

IRL Council
Schedule of Expenditures of Federal Awards and Notes to Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2023

Federal Agency, Pass-through Entity, Federal Program	Assistance Listing	Grant/ Contract No.	Federal Expenditures	Transfers to Subrecipients
U.S. Environmental Protection Agency				
Direct programs:				
National Estuary Program	66.456	CE-00D90119	$ 737,248	$ 343,244
National Estuary Program-BIL Funds	66.456	4T-02D39922	832,199	832,199
Total Expenditures of Federal Awards			**$ 1,569,447**	**$ 1,175,443**

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal activity of IRL Council under programs of the federal government for the year ended September 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of IRL Council, it is not intended to and does not present the financial position, changes in net assets, or cash flows of IRL Council.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. IRL Council elected not to use the 10-percent de minimus indirect cost rate allowed under Uniform Guidance. Additionally, IRL Council did not receive any noncash assistance, federal loans, or federally funded insurance during the year ended September 30, 2023.

NOTE 3: PRE-AWARD COSTS

Expenditures reported on the Schedule for contract number 4T-02D39922 for the year ended September 30, 2023 include $300,000 of pre-award costs incurred during fiscal year September 30, 2022 that we subsequently allowed by the grantor to be claimed as eligible costs under this award.

THIS PAGE IS INTENTIONALLY LEFT BLANK.

CRI CARR RIGGS & INGRAM
CPAs and Advisors

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

321.255.0088
386.336.4189 (fax)
CRIcpa.com

INDEPENDENT AUDITOR'S 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, 2023, and have issued our report thereon dated August 7, 2024.

Auditor's 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 Auditor's 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 Accountant's 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 August 7, 2024, 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. Finding number 2022-001, Revenue Recognition, was resolved and closed in the current fiscal year.

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 did not identify any recommendations to improve financial management.

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 Council employees compensated in the last pay period of the Council's fiscal year	**8**
b. Total number of independent contractors to whom nonemployee compensation was paid in the last month of the Council's fiscal year	**0**
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency	**$553,826**
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency	**$ 0**
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 43**

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
August 7, 2024

THIS PAGE IS INTENTIONALLY LEFT BLANK.

CRI CARR RIGGS & INGRAM
CPAs and Advisors

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

321.255.0088
386.336.4189 (fax)
CRIcpa.com

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, 2023. 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, 2023.

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
August 7, 2024

Agenda Return

IRL Council

REQUIRED COMMUNICATIONS

September 30, 2023

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

321.255.0088
386.336.4189 (fax)
CRIcpa.com

August 7, 2024

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, 2023.

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 2023 financial statements for the fiscal year ended September 30, 2023. 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, 2023;

- 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*; and Uniform Guidance 2 CFR Part 200 in order to express an opinion on compliance with requirements applicable to each major federal program;

- Report on internal control over compliance with the types of compliance requirements described in Uniform Guidance 2 CFR Part 200 and the OMB Compliance Supplement;

- 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, 2023, and have issued our report thereon dated August 7, 2024. Professional standards require that we communicate to you the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
Auditor's responsibility under Generally Accepted Auditing Standards *Government Auditing Standards,* Chapter 10.550*, Rules of the Auditor General* and the Uniform Guidance.	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. Required supplementary information, such as management's discussion and analysis, is required by general accepted accounted principals and will be subjected to certain limited procedures, but will not be audited. As part of our audit, we considered the internal control of the IRL Council and internal controls related to major federal programs and an opinion on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have direct and material effect on each federal program in accordance with Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Audits of States, Local Governments, and Non-Profit Organizations. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.
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

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
	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.
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 auditor's 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*	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 pronouncements: • Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96) The adoption of GASB Statement No. 96 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	AUDITOR'S RESPONSE
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 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 auditor's 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.

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
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.
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 auditor's attention during the audit.*	Refer to "*Independent Auditor's Report on Compliance Required by the Uniform Guidance".*
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 auditor's 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.
Parties in interest and prohibited transactions *Any parties in interest in the City, prohibited transactions as defined by professional standards, and other reportable transactions.*	No parties in interest or prohibited transactions were noted.
Other information in documents containing audited financial statements *The external auditor's 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 auditor's views on policies and practices management used, as well as the auditor's understanding of the business purpose.*	No significant unusual accounting transactions were noted during the year.

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
Required Supplementary Information *The auditor's 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.

Accounting Policies, Judgments and Sensitive Estimates and CRI Comments on Quality

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.

Accounting Policies, Judgments and Sensitive Estimates and CRI Comments on Quality

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 auditor's judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

During the fiscal year ended September 30, 2023, the Council had the following uncorrected adjustment:

Adjusting entries in a previous fiscal year resulted in an incorrect amount recorded in due from other governments, resulting in an overstatement of due from other governments and fund balance / net position as of September 30, 2022. An entry for $12,500 was made to correct the account balance in fiscal year 2023.

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.

August 7, 2024

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, 2023, 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 August 7, 2024, 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) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter as Exhibit A.

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.

11) Expenditures of state programs were below the $750,000 threshold in the fiscal year ended September 30, 2023, and we were not required to have an audit in accordance with the Florida Single Audit Act. Expenditures of federal awards were below the $750,000 threshold for the previous two fiscal years, and we were not required to have an audit in accordance with the Uniform Guidance.

Information Provided

12) 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.

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

14) 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.

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

    a) Management,

    b) Employees who have significant roles in internal control, or

    c) Others where the fraud could have a material effect on the financial statements.

16) 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.

17) 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.

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

19) 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

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

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

22) 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.

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

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

25) 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.

26) 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.

27) We have appropriately identified, recorded, and disclosed all leases in accordance with GASBS No. 87.

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

29) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with GASBS No. 96.

30) 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.

31) 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.

32) As part of your audit, you assisted with preparation of the financial statements and disclosures, the schedule of expenditures of federal awards and the data collection form. 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.

33) 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.

34) 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.

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

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

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

38) 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.

39) 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.

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

41) 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.

42) 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.

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

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

45) 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.

46) 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.

47) 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.

48) 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.

49) With respect to federal award programs:

    a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements related to preparation of the schedule of expenditures of federal awards.

    b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

    c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.

    d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-

reimbursement contracts, loans, loan guarantees, property (included donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.

h) We have received no requests from a federal agency to audit one or more specific programs as a major program.

i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the OMB Compliance Supplement (including its addendum), relating to federal awards and there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.

j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

k) We have disclosed to you the findings received and related corrective actions taken from previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).

m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.

q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.

r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

s) The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

t) We have charged costs to federal awards in accordance with applicable cost principles.

u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by Uniform Guidance.

x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of Uniform Guidance.

y) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Compliance with Florida Statute 218.415

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

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

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

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

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

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

54) We have disclosed to you all known noncompliance with Florida Statute 218.415, *Local Government Investment Policies*, including noncompliance occurring after September 30, 2023, if any.

55) 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.*

56) 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.

57) 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, 2022 and September 30, 2023 and through the date of this letter.

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

Signature: _____ Signature: _____

Title: _____ Title: _____

During the fiscal year ended September 30, 2023, the Council had the following uncorrected adjustment:

Adjusting entries in a previous fiscal year resulted in an incorrect amount recorded in due from other governments, resulting in an overstatement of due from other governments and fund balance / net position as of September 30, 2022. An entry for $12,500 was made to correct the account balance in fiscal year 2023.

Agenda Return

RESOLUTION NO. 2024-04

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 previously amended the Final Budget for Fiscal Year 2024 on August 11, 2023 and February 9, 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_____,2024.

By: _____
Jeff Brower, IRL Council Chair

ATTEST:

_____
Stacey Hetherington, IRL Council 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	$4,735,025
IRL Council 2024 Strategic Program, IRLNEP 2024 EPA 320 Work Plan, IRLNEP 2024 Infrastructure Work Plan, Prior FYs Strategic Program, Prior EPA 320 Workplans and Prior FYs EPA Infrastructure Work Plans, Unplanned Contingency Reserve	
Salaries & Benefits	$ 669,020
Facilities Expenses	$ 40,500
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	$5,638,950
Agency Balance Beginning of Year	$ 0
Fund Balance - Beginning of Year	$3,261,090
Fund Balance – End of Year	$1,006,940

FY 2024 Amended Budget	Approved 2/9/2024	**FY 2024 Amended Budget**	Pending	Higher / Lower	(Notes)
REVENUES		**REVENUES**			
Federal EPA 320	$ 850,000	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	$3,384,800	TOTAL REVENUES	$3,384,800		
EXPENDITURES		**EXPENDITURES**			
Other Expenditures	$2,480,875	Other Expenditures	$4,735,025	$2,254,150	(1)
IRL Council Strategic Program, IRLNEP FY2024 EPA 320 Work Plan, IRLNEP FY2024 EPA Infrastructure Work Plan, Unplanned Contingency Reserve		IRL Council Strategic Program, IRLNEP FY2024 EPA 320 Work Plan, IRLNEP FY2024 EPA Infrastructure Work Plan, Prior FYs Strategic Program, Prior EPA 320 Workplans and Prior FYs EPA Infrastructure Work Plans, Unplanned Contingency Reserve			
Salaries & Benefits	$ 669,020	Salaries & Benefits	$ 669,020		
Facilities Expenses	$ 40,500	Facilities Expenses	$ 40,500		
Rent, Utilities, Equipment Maintenance, Communications		Rent, Utilities, Equipment Maintenance, Communications			
Administrative Costs	$ 71,000	Administrative Costs	$ 71,000		
Postage, Office Supplies, Insurance, Printing, Travel, Licenses & Subscriptions, Dues, Professional Development		Postage, Office Supplies, Insurance, Printing, Travel, Licenses & Subscriptions, Dues, Professional Development			
Administrative Services	$ 123,405	Administrative Services	$ 123,405		
Legal, Accounting, Auditing, IT Services, Legal Ads		Legal, Accounting, Auditing, IT Services, Legal Ads			
TOTAL EXPENDITURES	$ 3,384,800	TOTAL EXPENDITURES	$ 5,638,950	$2,254,150	(2)
Agency Balance Beginning of Year	$ 0	Agency Balance Beginning of Year	$ 0		
Fund Balance Beginning of Year	$ 758,395	Fund Balance Beginning of Year	$ 3,261,090	$2,502,695	(3)
Fund Balance – End of Year	$ 758,395	Fund Balance – End of Year	$ 1,006,940	$248,545	(4)

FY 2024 Amended Budget Detail (Narrative)

(1) Increase "Other Expenditures" by $2,254,150 from $2,480,875 to $4,735,025. 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. 2024 IRL Strategic Program - $714,098 (increase of $14,098)
   i. Water Quality Restoration Projects - $401,000 (decrease of $49,000, part of project funding moved to BIL)
   ii. Habitat Restoration Projects - $100,000 (no change)
   iii. Community Based Restoration Projects - $0 (no change)
   iv. Small Grants - $39,098 (Increase of $14,098)
   v. IRLNEP Technical Support of Conferences and Workshops - $25,000 (no change)
   vi. Science and Innovation eligible Projects - $100,000 (no change)
   vii. Priorities Communities Consulting service contract - $49,000 ($49,000, moved from BIL due to EPA procurement audit)

b. 2024 EPA Section 320 Work Plan – $850,000 (no change)
   i. Tox 3 Impact study with SJRWMD - $0 (decrease of $100,000, SJRWMD not moving forward with study)
   ii. State of Lagoon Technical Report Year 5 - $0 (decrease of $76,125, 5th year of funding not required)
   iii. IRLNEP Communication Initiative - $161,375 (no change)
   iv. Biodiversity Inventory Year 5 - $25,000 (no change)
   v. Atmospheric Deposition Monitoring Central Station - $30,000 (no change)
   vi. Atmospheric Deposition Monitoring North and South Stations - $60,000 (no change
   vii. HAB Monitoring with UF and FAU Year 5 - $150,000 (no change)
   viii. EPA mandatory travel - $10,000 (no change)
   ix. CCMP Priority inventory and economic analysis - $191,125 (increase of $176,125; funding from i. and ii. above reallocated to support NOAA grant award)
   x. Three (3) community engagement coordinator's salary - $202,500 (no change)

c. 2024 EPA Infrastructure (BIL) Work Plan - $909,800 (no change)
   i. Seagrass Nursery Network - $500,000 (no change)
   ii. Priority Communities Projects - $360,800 (no change)
   iii. Priority Communities Consulting service contract - $0 (decrease of $49,000, moved to Strategic due to EPA procurement audit)
   iv. FPUA septic to sewer project - $49,000 (increase of $49,000 due to reallocation from strategic program funding)

d. Prior FY Projects in Progress - $2,240,052 (increase of $2,240,052)
    i. License Plate Projects – $51,600
        1. Brevard County Micco Sewer Line - $11,600
        2. City of Cocoa: Dixon Blvd at Indian River Drive WQ and Resiliency Project - $40,000
    ii. Strategic Projects - $773,643
        1. Sea and Shoreline Tucker Cove Seagrass Restoration - $85,000
        2. Indian River County North Sebastian Phase 2 Septic to Sewer - $104,018
        3. Martin County: Hobe Heights Jimmy Graham Stormwater Park - $150,000
        4. Indian River Land Trust Validation of Inexpensive and Effective Modifications of Mosquito Impoundment Management Strategies to Increase Their Value as Vital Fish Nurseries Y2 - $8,918
        5. Small grants FY 2022 - $8,919
        6. Martin County Connect to Protect Year 3 - $200,000
        7. City of Stuart Illinois Avenue Living Shoreline Project - $85,000
        8. 2 NEW Atmospheric Deposition Monitoring Stations Construction - $50,000
        9. Small grants FY 2023 - $25,000
        10. UCF Charge On: ML Habitat Restoration: $56,788
    iii. EPA Section 320 Projects - $430,065
        1. One Lagoon Boaters Guide - $25,000
        2. Harmful Algal Bloom Science - $4,400
        3. Grant Writing FY 2021 - $16,675
        4. FWC Monitoring Improved Hydrology, Water Quality, and Mangrove Recovery in the Jensen Beach Impoundment - $15,628
        5. CCMP Project Inventory and Economic Analysis FY 2022 - $48,905
        6. CCMP Project Inventory and Economic Analysis FY 2023 - $18,000
        7. State of the Lagoon Technical Report Year 4 - $58,355
        8. EPA surplus from under budget projects reallocated to other projects - $38,525
        9. FIT Preliminary Characterization of Microcystin in Coastal Dwelling Mammals in the IRL - $30,039
        10. Applied Ecology State of the IRL Technical Report Year 4 - $77,506
        11. Atmospheric Deposition Monitoring North and South Stations - $60,000
        12. One Lagoon Comprehensive Communication Initiative FY23 - $37,032
    iv. EPA Infrastructure (BIL) Projects - $984,744
        1. Indian River County North Sebastian Phase 2 Septic to Sewer - $100,000

2. Brevard County Micco Sewer Line - $100,000
3. BCU IRL Seagrass Restoration using Mosquito Control Impoundment - $32,500
4. IRLNEP Vessel purchase to support restoration and education activities - $60,000
5. UCF Charge On: ML Habitat Restoration - $70,925
6. St. Lucie County Sheraton Plaza STA - $100,000
7. FOS Seagrass Nursery FY 2022 - $63,720
8. FOS Seagrass Nursery FY 2023 - $100,000
9. FAU Seagrass Nursery FY 2022 - $81,409
10. FAU Seagrass Nursery FY 2023 - $100,000
11. Brevard Zoo Seagrass Nursery FY 2023 - $79,437
12. MDC Seagrass Nursery FY 2023 - $96,753

e. Unplanned Contingency Reserve - $21,075 (no change)

(2) Increase “Total Expenditures” by $2,254,150 from $3,384,800 to $5,638,950. This increase reflects the increase in “Other Expenditures, Item 1, above.

(3) Increase “Fund Balance Beginning of Year” by $2,502,695 from $758,395 to $3,261,090. This increase represents the FY 2023 Audited Fund Balance value.

(4) Increase “Fund Balance End of Year” by $248,545 from $758,395 to $1,006,940. This increase represents if all budgeted expenditures were fully expended after reconciling Audited Fund Balance to prior FY project expenditures brought into this current FY budget.

Agenda Return

RESOLUTION NO. 2024-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRL COUNCIL AMENDING THE FINAL BUDGET FOR THE 2025 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 hearing on May 10, 2024 and adopted a Final Budget for Fiscal Year 2025; and

WHEREAS, the IRL Council finds it necessary and essential to amend the Budget for the 2025 Fiscal Year as set forth in this Resolution; and

WHEREAS, adoption of the 2025 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_____,2024.

By: _____
Jeff Brower, IRL Council Chair

ATTEST:

_____
Stacey Hetherington, IRL Council Secretary

Approved as to legal form and sufficiency:

_____
Glen J. Torcivia
IRL Council, Legal Counsel

IRL Council
FY 2025 Amended Budget
Exhibit A

REVENUES	
Federal Section 320	$ 850,000
Federal Infrastructure Investment and Jobs Law	$ 909,800
NOAA Transformational Habitat Restoration	$5,266,116
IRL License Plate	$ 125,000
Member Contributions	$1,500,000
TOTAL REVENUES	$8,650,916
EXPENDITURES	
Other Expenditures	$7,809,442
IRL Council Strategic Program, IRLNEP 2025 EPA 320 Work Plan, IRLNEP 2025 Infrastructure Work Plan, IRLNEP 2025 NOAA Transformational Habitat Restoration Grant Award, Unplanned Contingency Reserve	
Salaries & Benefits	$ 594,777
Facilities Expenses	$ 38,000
Rent, Utilities, Equipment Maintenance, Communications	
Administrative Costs	$ 84,000
Postage, Office Supplies, Insurance, Printing, Travel, Licenses & Subscriptions, Dues, Professional Development	
Administrative Services	$ 123,800
Legal, Accounting, Auditing, IT Services, Legal Ads	
TOTAL EXPENDITURES	$8,597,994
Agency Balance Beginning of Year	$ 0
Fund Balance - Beginning of Year	$1,006,940
Fund Balance – End of Year	$1,059,862

FY 2025 Tentative Budget	Approved 5/10/24	**FY 2025 Final Budget**	Pending	Higher / Lower	(Notes)
REVENUES		**REVENUES**			
Federal EPA 320	$ 850,000	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	NOAA Transformational Habitat	$5,266,116		
		Federal Infrastructure	$ 909,800		
TOTAL REVENUES	$3,384,800	TOTAL REVENUES	$8,650,916	$5,266,116	(1)
EXPENDITURES		**EXPENDITURES**			
Other Expenditures	$2,543,326	Other Expenditures	$7,809,442	$5,214,091	(2)
IRL Council Strategic Program, IRLNEP FY2025 EPA 320 Work Plan, IRLNEP FY2025 EPA Infrastructure Work Plan, Unplanned Contingency Reserve		IRL Council Strategic Program, IRLNEP FY2025 EPA 320 Work Plan, IRLNEP FY2025 EPA Infrastructure Work Plan, IRLNEP 2025 NOAA Transformational Habitat Restoration Grant Award Unplanned Contingency Reserve			
Salaries & Benefits	$ 693,777	Salaries & Benefits	$ 594,777	$99,000	(3)
Facilities Expenses	$ 38,000	Facilities Expenses	$ 38,000		
Rent, Utilities, Equipment Maintenance, Communications		Rent, Utilities, Equipment Maintenance, Communications			
Administrative Costs	$ 84,000	Administrative Costs	$ 84,000		
Postage, Office Supplies, Insurance, Printing, Travel, Licenses & Subscriptions, Dues, Professional Development		Postage, Office Supplies, Insurance, Printing, Travel, Licenses & Subscriptions, Dues, Professional Development			
Administrative Services	$ 123,800	Administrative Services	$ 123,800		
Legal, Accounting, Auditing, IT Services, Legal Ads		Legal, Accounting, Auditing, IT Services, Legal Ads			
TOTAL EXPENDITURES	$ 3,482,903	TOTAL EXPENDITURES	$ 8,597,994	$ 5,115,091	(4)
Agency Balance Beginning of Year	$ 0	Agency Balance Beginning of Year	$ 0		
Fund Balance Beginning of Year	$ 758,395	Fund Balance Beginning of Year	$ 1,006,940	$248,545	(5)
Fund Balance – End of Year	$ 660,292	Fund Balance – End of Year	$ 1,059,862	$399,570	(6)

FY 2025 Amended Budget Expenditure Detail (Narrative)

(1) Increase "TOTAL REVENUES" by $5,266,116 from $3,384,800 to $8,650,916. This increase represents the first year workplan for the NOAA Transformational Habitat Restoration Grant Award if all expenditures are reimbursed.

(2) Increase "Other Expenditures" by $5,214,091 from $2,543,326 to $7,809,442. This increase represents all the expenditures of the NOAA Transformational Habitat Restoration Grant Award minus the allowed and budgeted indirect the IRL Council is allowed to invoice for of $52,025. Other Expenditures now consists of the following:

1. IRL Council NOAA Transformational Habitat Year 1 Workplan: $5,214,091
    a. Personnel Costs: $124,000
    b. Contractual Costs: $131,245
    c. Equipment Costs: $15,000
    d. Other (10 subrecipients): $4,943,846
2. IRL Council 2025 Strategic Program - $768,526 (no change)
3. IRLNEP FY2024 EPA Workplan ($850,000) (no change)
4. IRLNEP FEDERAL INFRASTRUCTURE INVESTMENT AND JOBS LAW Workplan ($909,800) (no change)
5. Unplanned Contingency Reserve - $15,000 (no change)

(3) Decrease "Salaries and Benefits" by $99,000 from $693,777 to $594,777. This decrease reflects the amount of staff salary being covered in the NOAA Transformational Habitat Restoration grant.

(4) Increase "TOTAL EXPENDITURES" by $5,115,091 from $3,482,903 to $8,597,994. This increase represents the increase of "Other Expenditures" and decrease of "Salaries and benefits" as indicated in items 2 and 3 above.

(5) Increase "Fund Balance Beginning of Year" by $248,545 from $758,395 to $1,006,940. This increase represents the Fund Balance at the end of Fiscal Year 2024 should all expenditures for Fiscal Year 2024 be completed at their fully budgeted amounts.

(6) Increase "Fund Balance End of Year" by $399,570 from $660,292 to $1,059,862. This increase represents the anticipated end of year Fund Balance should all Fiscal Year 2025 budgeted revenues be received, and all budgeted expenditures be completed at their fully budgeted amounts.

Agenda Return

FY 2024 IRLNEP Budget Categories	Amendment 3 8/23/2024	Q1 Revenue	Q2 Revenue	Q3 Revenue	Q4 Revenue	Total Revenue
REVENUES						
EPA Work Plan	$ 850,000.00	$850,000.00				$850,000.00
SJRWMD	$ 500,000.00	$ 500,000.00				$500,000.00
SFWMD	$ 500,000.00			$500,000.00		$500,000.00
FDEP	$ 250,000.00	$62,500.00	$62,500.00	$62,500.00		$187,500.00
Volusia County	$ 50,000.00	$50,000.00				$50,000.00
Brevard County	$ 50,000.00	$50,000.00				$50,000.00
Indian River County	$ 50,000.00	$50,000.00				$50,000.00
St Lucie	$ 50,000.00	$50,000.00				$50,000.00
Martin County	$ 50,000.00	$50,000.00				$50,000.00
IRL Specialty License Plate	$ 125,000.00	$41,520.00	$43,110.00	$46,830.00		$131,460.00
EPA Infrastructure	$ 909,800.00			$909,800.00		$909,800.00
other (donations/interest)		$24,607.45	$51,038.52	$22,233.25		$97,879.22
						$0.00
Fund Balance	$ 3,261,090.00			$3,261,090.00		$3,261,090.00
Subtotal FY Revenues	**$ 6,645,890.00**	**$ 1,728,627.45**	**$ 156,648.52**	**$ 4,802,453.25**	**$ -**	**$6,687,729.22**
OTHER EXPENDITURES		**Q1 Expenditures**	**Q2 Expenditures**	**Q3 Expenditures**	**Q4 Expenditures**	**Total Expenditures**
(EPA Workplan - Section 320 Funding)						$0.00
Herbicide Impact Study (TOX 3 with SJRWMD)	$ -	$0.00	$0.00	$0.00		$0.00
State of the Lagoon Technical Report (Applied Ecology - Y5)	$ -	$0.00	$0.00	$0.00		$0.00
Communication Support: Service contracts for web/graphics/design support, scientific and other publications, other contract support as needed, and expanded social media and support for communication intern. Includes service contracts with IDEAS, Brandt Ronat, Firefly, and O'Hara	$ 161,375.00	$39,636.43	$22,863.57	$83,734.35		$146,234.35
Biodiversity Inventory - Year 5 (Smithsonian)	$ 25,000.00	$0.00				$0.00
Atmospheric Deposition Station Y5 (Wood)	$ 30,000.00	$3,880.69	$7,642.96	$1,959.28		$13,482.93
2 NEW Atmospheric Deposition Stations	$ 60,000.00	$0.00	$0.00			$0.00
Grant Writing Support (3 continuing contracts)	$ 20,000.00	$0.00	$0.00			$0.00
HAB monitoring Y4 (FAU/UF)	$ 150,000.00	$0.00	$33,528.64	$14,823.29		$48,351.93
EPA Travel (mandatory EPA work plan requirement)	$ 10,000.00	$4,804.77	$5,913.74			$10,718.51
CCMP project inventory and prioritization service contract(s) with Tetra Tech and Balmoral	$ 191,125.00	$0.00	$0.00	$0.00		$0.00
3 community engagement coordinators (salary only)	$ 202,500.00	$45,973.56	$46,730.70	$71,355.18		$164,059.44
TOTAL EPA WORKPLAN	**$ 850,000.00**	**$94,295.45**	**$116,679.61**	**$171,872.10**		**$382,847.16**
Prior FY EPA Workplans	**$ 430,065.00**			**$64,937.87**		**$64,937.87**
(Infrastructure Projects)		**Q1 Expenditures**	**Q2 Expenditures**	**Q3 Expenditures**	**Q4 Expenditures**	**Total Expenditures**
Seagrass nurseries	$ 500,000.00	0	0	0		
Priority Community projects	$ 360,800.00	0	0	0		
FPUA septic to sewer	$ 49,000.00	0	0	0		
TOTAL BIL WORKPLAN	**$ 909,800.00**	**$0.00**	**$0.00**	**$0.00**		**$0.00**
Prior FY BIL Workplans	**$ 984,744.00**			**$182,184.06**		**$182,184.06**
OTHER EXPENDITURES (IRL Council Contributions and License Plate)						
Water Quality Restoration	$ 401,000.00	$31,368.00	$22,800.00	$95,183.50		$149,351.50
Habitat Restoration	$ 100,000.00	$0.00	$3,104.44	$38,969.17		$42,073.61
Community-Based Restoration	$ -					$0.00
Science and Innovation	$ 100,000.00	$0.00	$0.00	$11,089.42		$11,089.42
Small Grants Program	$ 39,098.00	$0.00	$0.00	$0.00		$0.00
IRLNEP Technical Support of Conferences and Workshops	$ 25,000.00	$5,000.00	$8,050.00	$6,925.00		$19,975.00
Economic Analysis Update (Balmoral)	$ -					$0.00
Service contract with Diversity of Thought	$ 49,000.00	$10,080.00	$8,355.00	$4,485.00		
Subtotal (Restoration Projects)	**$ 714,098.00**	**$36,368.00**	**$33,954.44**	**$152,167.09**		**$222,489.53**
Prior FY Strategic projects	**$ 825,243.00**			**$223,980.59**		**$223,980.59**

FY 2023 IRLNEP Budget Categories		Q1 Expenditures	Q2 Expenditures	Q3 Expenditures	Q4 Expenditures	Total Expenditures
Administrative Expenditure Detail						
Salaries and Benefits (5 FTEs with benefits @ 35%)						
Executive Director						
eputy Director/Chief Communications Officer						
Chief Operating Officer						
Administrative Coordinator						
GIS Coordinator						
3 community engagement coordinator benefits only						
Subtotal Salaries and Benefits	**$ 669,019.50**	**$163,351.47**	**$165,578.62**	**$198,389.20**		**$527,319.29**
Administrative Services						
egal (Torcivia) ($275/hr. with contract cap at $	$ 65,000.00	$3,415.00	$4,019.64	$3,514.00		$10,948.64
Accounting (Special District Services)	$ 36,000.00	$9,000.00	$9,000.00	$9,000.00		$27,000.00
Auditing (CRI)	$ 19,405.00	$3,500.00	$0.00	$11,905.00		$15,405.00
Personnel Services	$ -					$0.00
IT Services & Compliance	$ 2,500.00	$0.00	$0.00			$0.00
Legal Ads	$ 500.00	$176.92	$0.00	$0.00		$176.92
Subtotal Admin Services	**$ 123,405.00**	**$ 16,091.92**	**$ 13,019.64**	**$ 24,419.00**		**$53,530.56**
Facility Expenses						
Utilities (Water, Sewer, Electric)	$ 2,500.00	$240.00	$0.00	$0.00		$240.00
Rent and Leases	$ 20,000.00	$19,854.22	$0.00	$0.00		$19,854.22
Equipment Maintenance	$ 3,000.00	$0.00		$797.80		$797.80
Equipment (Computers/Hardware/Software/Communications)	$ 15,000.00	$3,383.92	$3,705.30	$3,702.00		$10,791.22
Subtotal Facilities Costs	**$ 40,500.00**	**$ 23,478.14**	**$ 3,705.30**	**$ 4,499.80**		**$31,683.24**
Administrative Costs						
Travel General (reimbursement)	$ 25,000.00	$2,391.64	$5,158.95	$7,170.56		$14,721.15
Postage and Mailing	$ 1,000.00	$48.62	$248.58	$101.79		$398.99
Office Supplies	$ 5,000.00	$662.06	$2,845.67	$1,037.52		$4,545.25
Dues, Licenses and Subscriptions	$ 10,000.00	$324.99	$7,017.12	$2,043.34		$9,385.45
Printing	$ 10,000.00	$0.00	$0.00	$120.00		$120.00
Insurance	$ 12,000.00	$12,272.00	$0.00	$0.00		$12,272.00
Staff Training & Professional Development	$ 8,000.00	$0.00	$0.00	$500.00		$500.00
Subtotal Admin Costs	**$ 71,000.00**	**$ 15,699.31**	**$ 15,270.32**	**$ 10,973.21**		**$41,942.84**
Contingency Reserve	**$ 21,075.50**					$0.00
TOTAL FY 2023 EXPENDITURES	**$ 3,398,898.00**	**$ 349,284.29**	**$ 348,207.93**	**$ 1,033,422.92**		**$1,548,731.08**
BALANCE	$ 3,246,992.00	$ 1,379,343.16	$ 336,544.89	$5,138,998.14		

IRL Council
Profit & Loss Detail
October 2023 through July 2024

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
Income								
01-4000 · Store Merchandise Sales								
	Deposit	01/05/2024		PayPal	merchandise Richard Geoffrey		24.50	24.50
	Deposit	01/05/2024		PayPal	merchandise Aimi Medina		42.50	67.00
	Deposit	01/05/2024		PayPal	merchandise Kristin Cowan		18.00	85.00
	Deposit	01/05/2024		PayPal	merchandise Joy Handley		16.00	101.00
	Deposit	01/05/2024		PayPal	merchandise Gwen Comfort		16.00	117.00
	Deposit	01/05/2024		PayPal	merchandise Andreas Kirbach		54.00	171.00
	Deposit	01/05/2024		PayPal	merchandise Kimberly Brooks		54.00	225.00
	Deposit	04/10/2024		PayPal	Store Merchandise Sales		24.50	249.50
	Deposit	04/10/2024		PayPal	Store Merchandise Sales		18.00	267.50
	Deposit	04/10/2024		PayPal	Store Merchandise Sales		54.00	321.50
	Deposit	07/08/2024		PayPal	merchandise sales J Veal		49.00	370.50
	Deposit	07/08/2024		PayPal	merchandise sales L Roberts		24.50	395.00
	Deposit	07/08/2024		PayPal	merchandise sales P Schill		26.50	421.50
	Deposit	07/08/2024		PayPal	merchandise sales P Schill refund	26.50		395.00
	Deposit	07/08/2024		PayPal	merchandise sales		78.50	473.50
	Deposit	07/08/2024		PayPal	merchandise sales		42.50	516.00
Total 01-4000 · Store Merchandise Sales						26.50	542.50	516.00
01-6100 · Federal								
01-6103 · Grant Rev - Federal (Reimb) BIL								
	General Journal	10/01/2023	GrantRevAcR		Grant revenue accrual for reimbursement receive	313,706.15		(313,706.15)
	General Journal	10/01/2023	GrantRevAcR		Grant revenue accrual for reimbursement receive	103,842.82		(417,548.97)
	Deposit	11/17/2023		EPA	Grant Rev - Federal (Reimb) BIL		313,706.15	(103,842.82)
	Deposit	02/06/2024		EPA	grant revenue		103,842.82	0.00
	Deposit	04/16/2024		EPA	BIL grant		88,257.16	88,257.16
Total 01-6103 · Grant Rev - Federal (Reimb) BIL						417,548.97	505,806.13	88,257.16
01-6101 · Grant Rev - Federal (Reimb) EPA								
	General Journal	10/01/2023	GrantRevAcR		Reverse of GJE GrantRevAcc -- Grant revenue	171,071.59		(171,071.59)
	General Journal	10/01/2023	GrantRevAcR		Grant revenue accrual for reimbursement receive	33,110.08		(204,181.67)
	Deposit	11/16/2023		EPA	EPA grant revenue		171,071.59	(33,110.08)
	Deposit	02/06/2024		EPA	grant revenue		33,110.08	0.00
	Deposit	04/16/2024		EPA	EPA grants		194,430.82	194,430.82
	Deposit	04/16/2024		EPA	EPA grant		80,092.29	274,523.11
Total 01-6101 · Grant Rev - Federal (Reimb) EPA						204,181.67	478,704.78	274,523.11
Total 01-6100 · Federal						621,730.64	984,510.91	362,780.27
01-6102 · IRL License Plate								
	General Journal	10/01/2023	LP AccrualR		License Plate Revenue Accrual	9,285.00		(9,285.00)
	Deposit	10/02/2023	436903369	Department of Financial Services	IRL License Plate		1,920.00	(7,365.00)
	Deposit	10/05/2023	436903390	Department of Financial Services	IRL License Plate		1,260.00	(6,105.00)
	Deposit	10/05/2023	436913376	Department of Financial Services	IRL License Plate		750.00	(5,355.00)
	Deposit	10/05/2023	436918788	Department of Financial Services	IRL License Plate		675.00	(4,680.00)
	Deposit	10/11/2023	436939088	Department of Financial Services	IRL License Plate		1,410.00	(3,270.00)
	Deposit	10/17/2023	436943401	Department of Financial Services	IRL License Plate		1,065.00	(2,205.00)
	Deposit	10/17/2023	436958598	Department of Financial Services	IRL License Plate		1,260.00	(945.00)
	Deposit	10/17/2023	436962827	Department of Financial Services	IRL License Plate		840.00	(105.00)
	Deposit	10/20/2023	436971365	Department of Financial Services	IRL License Plate		660.00	555.00
	Deposit	10/20/2023	436973942	Department of Financial Services	IRL License Plate		1,590.00	2,145.00
	Deposit	10/27/2023	436982504	Department of Financial Services	IRL License Plate		1,230.00	3,375.00
	Deposit	10/27/2023	436987468	Department of Financial Services	IRL License Plate		675.00	4,050.00
	Deposit	10/31/2023	436978985	Department of Financial Services	IRL License Plate		555.00	4,605.00
	Deposit	10/31/2023	437020747	Department of Financial Services	IRL License Plate		1,050.00	5,655.00
	Deposit	10/31/2023	436994283	Department of Financial Services	IRL License Plate		1,545.00	7,200.00
	Deposit	11/08/2023	437028779	Department of Financial Services	IRL License Plate		495.00	7,695.00
	Deposit	11/08/2023	437052761	Department of Financial Services	IRL License Plate		810.00	8,505.00
	Deposit	11/08/2023	437031652	Department of Financial Services	IRL License Plate		1,680.00	10,185.00
	Deposit	11/08/2023	437049016	Department of Financial Services	IRL License Plate		1,155.00	11,340.00
	Deposit	11/13/2023	437060326	Department of Financial Services	IRL License Plate		2,070.00	13,410.00
	Deposit	11/21/2023	437076910	Department of Financial Services	IRL License Plate		630.00	14,040.00
	Deposit	11/21/2023	437073194	Department of Financial Services	IRL License Plate		780.00	14,820.00
	Deposit	11/21/2023	437081906	Department of Financial Services	IRL License Plate		1,650.00	16,470.00
	Deposit	11/21/2023	437088096	Department of Financial Services	IRL License Plate		1,740.00	18,210.00
	Deposit	11/29/2023	437096920	Department of Financial Services	IRL License Plate		225.00	18,435.00
	Deposit	11/29/2023	437121282	Department of Financial Services	IRL License Plate		2,100.00	20,535.00
	Deposit	12/06/2023	437151743	Department of Financial Services	IRL License Plate		2,070.00	22,605.00
	Deposit	12/06/2023	437130850	Department of Financial Services	IRL License Plate		975.00	23,580.00
	Deposit	12/06/2023	437140211	Department of Financial Services	IRL License Plate		825.00	24,405.00
	Deposit	12/06/2023	437140220	Department of Financial Services	IRL License Plate		150.00	24,555.00

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Deposit	12/15/2023	437181018	Department of Financial Services	IRL License Plate 12/06/23		750.00	25,305.00
Deposit	12/15/2023	437158565	Department of Financial Services	IRL License Plate 12/01/23		1,635.00	26,940.00
Deposit	12/27/2023	43719068	Department of Financial Services	IRL License Plate 12/8/23		1,155.00	28,095.00
Deposit	12/27/2023	437202998	Department of Financial Services	IRL License Plate 12/12/23		1,020.00	29,115.00
Deposit	12/27/2023	437206968	Department of Financial Services	IRL License Plate 12/13/23		930.00	30,045.00
Deposit	12/27/2023	437214397	Department of Financial Services	IRL License Plate 12/15/23		2,190.00	32,235.00
Deposit	01/09/2024	437223111	Department of Financial Services	IRL License Plate 12-19-2023		990.00	33,225.00
Deposit	01/09/2024	437244124	Department of Financial Services	IRL License Plate 12-20-2023		795.00	34,020.00
Deposit	01/09/2024	437255428	Department of Financial Services	IRL License Plate 12/22/23		1,635.00	35,655.00
Deposit	01/17/2024	437271769	Department of Financial Services	IRL License Plate 12/28/23		1,815.00	37,470.00
Deposit	01/17/2024	437276182	Department of Financial Services	IRL License Plate 01/03/24		645.00	38,115.00
Deposit	01/17/2024	437761873	Department of Financial Services	IRL License Plate 01/05/24		2,340.00	40,455.00
Deposit	01/23/2024	437766463	Department of Financial Services	IRL License Plate 1/8/24		1,035.00	41,490.00
Deposit	01/23/2024	437768665	Department of Financial Services	IRL License Plate 1/9/24		1,260.00	42,750.00
Deposit	01/23/2024	437777734	Department of Financial Services	IRL License Plate 1/11/24		630.00	43,380.00
Deposit	01/23/2024	437781701	Department of Financial Services	IRL License Plate 1/12/24		2,145.00	45,525.00
Deposit	02/01/2024	437791402	Department of Financial Services	IRL License Plate 01/17/24		2,625.00	48,150.00
Deposit	02/01/2024	437797885	Department of Financial Services	IRL License Plate 1/19/24		1,740.00	49,890.00
Deposit	02/01/2024	437829776	Department of Financial Services	IRL License Plate 01/24/24		600.00	50,490.00
Deposit	02/01/2024	437829753	Department of Financial Services	IRL License Plate 01/24/24		1,230.00	51,720.00
Deposit	02/07/2024	437838418	Department of Financial Services	IRL License Plate 01/28/24		2,025.00	53,745.00
Deposit	02/07/2024	437861840	Department of Financial Services	IRL License Plate 01/30/24		1,110.00	54,855.00
Deposit	02/12/2024	437869595	Department of Financial Services	IRL License Plate 02/01/24		720.00	55,575.00
Deposit	02/12/2024	437878906	Department of Financial Services	IRL License Plate 02/05/24		1,365.00	56,940.00
Deposit	02/12/2024	437885243	Department of Financial Services	IRL License Plate 02/06/24		990.00	57,930.00
Deposit	02/20/2024	437889833	Department of Financial Services	IRL License Plate 02/07/24		45.00	57,975.00
Deposit	02/20/2024	437896870	Department of Financial Services	IRL License Plate 02/09/24		135.00	58,110.00
Deposit	02/20/2024	437908430	Department of Financial Services	IRL License Plate 02/13/24		3,270.00	61,380.00
Deposit	02/21/2024	437913665	Department of Financial Services	IRL License Plate 02/14/24		750.00	62,130.00
Deposit	02/28/2024	437920758	Department of Financial Services	IRL License Plate 12/16/24		1,470.00	63,600.00
Deposit	02/28/2024	437952752	Department of Financial Services	IRL License Plate 02/21/24		1,290.00	64,890.00
Deposit	02/28/2024	437957666	Department of Financial Services	IRL License Plate 02/22/24		750.00	65,640.00
Deposit	03/04/2024	437960708	Department of Financial Services	IRL License Plate 02/23/24		1,140.00	66,780.00
Deposit	03/04/2024	437972357	Department of Financial Services	IRL License Plate 02/27/24		915.00	67,695.00
Deposit	03/12/2024	437977166	Department of Financial Services	IRL License Plate 2/2/24		450.00	68,145.00
Deposit	03/12/2024	437998172	Department of Financial Services	IRL License Plate 3/4/24		1,710.00	69,855.00
Deposit	03/12/2024	438012886	Department of Financial Services	IRL License Plate 3/06/24		765.00	70,620.00
Deposit	03/12/2024	438018623	Department of Financial Services	IRL License Plate 03/07/24		1,260.00	71,880.00
Deposit	03/25/2024	438026911	Department of Financial Services	IRL License Plate 3/11/24		1,770.00	73,650.00
Deposit	03/25/2024	438034572	Department of Financial Services	IRL License Plate 3/12/24		1,020.00	74,670.00
Deposit	03/25/2024	438039299	Department of Financial Services	IRL License Plate 3/13/24		675.00	75,345.00
Deposit	04/03/2024	438051814	Department of Financial Services	IRL License Plate 3/18/24		1,590.00	76,935.00
Deposit	04/03/2024	438090155	Department of Financial Services	IRL License Plate 3/25/24		630.00	77,565.00
Deposit	04/03/2024	438095931	Department of Financial Services	IRL License Plate 3/26/24		1,425.00	78,990.00
Deposit	04/03/2024	438099730	Department of Financial Services	IRL License Plate 3/27/24		960.00	79,950.00
Deposit	04/03/2024	438099654	Department of Financial Services	IRL License Plate 3/27/24		1,080.00	81,030.00
Deposit	04/03/2024	438112332	Department of Financial Services	IRL License Plate 03/28/24		660.00	81,690.00
Deposit	04/12/2024	438118662	Department of Financial Services	IRL License Plate 04/01/24		1,755.00	83,445.00
Deposit	04/12/2024	438128176	Department of Financial Services	IRL License Plate 04/03/24		495.00	83,940.00
Deposit	04/12/2024	438128168	Department of Financial Services	IRL License Plate 04/03/24		900.00	84,840.00
Deposit	04/22/2024	438139958	Department of Financial Services	IRL License Plate 4/08/24		1,815.00	86,655.00
Deposit	04/22/2024	438145282	Department of Financial Services	IRL License Plate 4/09/24		660.00	87,315.00
Deposit	04/22/2024	438153953	Department of Financial Services	IRL License Plate 04/11/24		690.00	88,005.00
Deposit	04/22/2024	438157268	Department of Financial Services	IRL License Plate 04/12/24		1,575.00	89,580.00
Deposit	04/30/2024	438171876	Department of Financial Services	IRL License Plate 4/17/24		975.00	90,555.00
Deposit	04/30/2024	438171897	Department of Financial Services	IRL License Plate 4/17/24		690.00	91,245.00
Deposit	04/30/2024	438177475	Department of Financial Services	IRL License Plate 4/19/24		1,410.00	92,655.00
Deposit	04/30/2024	438204111	Department of Financial Services	IRL License Plate 4/23/24		870.00	93,525.00
Deposit	05/08/2024	438213396	Department of Financial Services	IRL License Plate 4/25/24		750.00	94,275.00
Deposit	05/08/2024	438216383	Department of Financial Services	IRL License Plate 4/26/24		1,455.00	95,730.00
Deposit	05/08/2024	438234437	Department of Financial Services	IRL License Plate 4/30/24		870.00	96,600.00
Deposit	05/14/2024	438239734	Department of Financial Services	IRL License Plate 5/1/24		180.00	96,780.00
Deposit	05/14/2024	438250273	Department of Financial Services	IRL License Plate 5/6/24		2,655.00	99,435.00
Deposit	05/14/2024	438256201	Department of Financial Services	IRL License Plate 5/7/24		840.00	100,275.00
Deposit	05/21/2024	438261040	Department of Financial Services	IRL License Plate 05/08/24		870.00	101,145.00
Deposit	05/21/2024	438280800	Department of Financial Services	IRL License Plate 05/15/24		1,005.00	102,150.00
Deposit	05/21/2024	438280824	Department of Financial Services	IRL License Plate 05/15/24		960.00	103,110.00
Deposit	05/21/2024	438280739	Department of Financial Services	IRL License Plate 05/15/24		1,680.00	104,790.00
Deposit	06/05/2024	438280968	Department of Financial Services	IRL License Plate 12/11/23		2,460.00	107,250.00

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Deposit	06/05/2024	438287078	Department of Financial Services	IRL License Plate 5/14/24		405.00	107,655.00
	Deposit	06/05/2024	438297629	Department of Financial Services	IRL License Plate 5/21/24		1,830.00	109,485.00
	Deposit	06/05/2024	438323977	Department of Financial Services	IRL License Plate 5/23/24		540.00	110,025.00
	Deposit	06/05/2024	438333146	Department of Financial Services	IRL License Plate 5/28/24		2,130.00	112,155.00
	Deposit	06/05/2024	438336915	Department of Financial Services	IRL License Plate 5/29/24		1,290.00	113,445.00
	Deposit	06/14/2024	438364919	Department of Financial Services	IRL License Plate 06/04/24		1,290.00	114,735.00
	Deposit	06/14/2024	438371717	Department of Financial Services	IRL License Plate 06/05/24		210.00	114,945.00
	Deposit	06/20/2024	438380199	Department of Financial Services	IRL License Plate 06/07/24		1,650.00	116,595.00
	Deposit	06/20/2024	438385494	Department of Financial Services	IRL License Plate 06/10/24		900.00	117,495.00
	Deposit	07/01/2024	438400905	Department of Financial Services	IRL License Plate 06/12/24		1,935.00	119,430.00
	Deposit	07/01/2024	438417694	Department of Financial Services	IRL License Plate 06/18/24		885.00	120,315.00
	Deposit	07/01/2024	438422367	Department of Financial Services	IRL License Plate 06/19/24		1,140.00	121,455.00
	Deposit	07/15/2024	438412277	Department of Financial Services	IRL License Plate 06/17/24		1,935.00	123,390.00
	Deposit	07/15/2024	438446692	Department of Financial Services	IRL License Plate 06/21/24		1,380.00	124,770.00
	Deposit	07/15/2024	438467601	Department of Financial Services	IRL License Plate 07/05/24		660.00	125,430.00
	Deposit	07/23/2024	438486052	Department of Financial Services	IRL License Plate 07/09/24		585.00	126,015.00
	Deposit	07/23/2024	438491768	Department of Financial Services	IRL License Plate 07/10/24		4,140.00	130,155.00
	Deposit	07/23/2024	438494756	Department of Financial Services	IRL License Plate 07/11/24		1,035.00	131,190.00
Total 01-6102 · IRL License Plate						9,285.00	140,475.00	131,190.00
01-9400 · Other Income								
01-9410 · Interest Income (GF)								
	Deposit	10/31/2023			Interest		12,464.02	12,464.02
	Deposit	11/30/2023			Interest		11,043.43	23,507.45
	Deposit	12/31/2023			Interest		13,562.52	37,069.97
	Deposit	01/31/2024			Interest		13,033.37	50,103.34
	Deposit	02/29/2024			Interest		11,254.42	61,357.76
	Deposit	03/31/2024			Interest		11,553.21	72,910.97
	Deposit	04/30/2024			Interest		11,051.42	83,962.39
	Deposit	05/31/2024			Interest		11,031.83	94,994.22
Total 01-9410 · Interest Income (GF)						0.00	94,994.22	94,994.22
01-9402 · Donations								
	Deposit	12/04/2023	1932	GFWC Treasure Coast Women	donation from GFWC		100.00	100.00
	Deposit	12/04/2023	943653354	Fidelity Brokerage Services	donation from fidelity		1,000.00	1,100.00
	Deposit	01/05/2024		PayPal	donation from Cynthia Parker		100.00	1,200.00
	Deposit	01/05/2024		PayPal	donation from Linda Ericson		25.00	1,225.00
	Deposit	01/05/2024		PayPal	donation from Dawn Jones		25.00	1,250.00
	Deposit	01/05/2024		PayPal	donation from Lisa Blythe		50.00	1,300.00
	Deposit	01/05/2024		PayPal	donation from George Leidel		150.00	1,450.00
	Deposit	01/05/2024		PayPal	donation from Kelly Smith		20.00	1,470.00
	Deposit	01/05/2024		PayPal	donation from Bryan Reed		25.00	1,495.00
	Deposit	01/05/2024		PayPal	donation from Ellito Bachop		25.00	1,520.00
	Deposit	01/05/2024		PayPal	donation from Suzanne Haynes		40.00	1,560.00
	Deposit	01/05/2024		PayPal	donation from Victor Harned		25.00	1,585.00
	Deposit	01/17/2024	2929	Brenda Blackburn	donation from B Blackburn in memory of Chris Blackburn		500.00	2,085.00
	Deposit	01/26/2024		John McGrath	donation		100.00	2,185.00
	Deposit	02/01/2024	1728	Garden Club of Fort Pierce	Donations		50.00	2,235.00
	Deposit	03/12/2024	206425	Dewberry	Envirothon breakfast sponsorship		500.00	2,735.00
	Deposit	04/10/2024		PayPal	donation Randy McGrath		50.00	2,785.00
	Deposit	04/10/2024		PayPal	Donaltion Jennifer McCracken		100.00	2,885.00
Total 01-9402 · Donations						0.00	2,885.00	2,885.00
Total 01-9400 · Other Income						0.00	97,879.22	97,879.22
Total Income						631,042.14	##########	592,365.49
Gross Profit						631,042.14	##########	592,365.49
Expense								
01-1902 · Miscellaneous								
	Bill	12/06/2023	4988 6562 4962 3197	First National Bank Omaha (Daniel)	fees on credit card	46.70		46.70
	Bill	12/06/2023	4988659159721480	First National Bank Omaha (Duane)	fees on credit card	50.37		97.07
	Bill	01/05/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	fees on credit card		50.37	46.70
	Bill	01/18/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	fees on credit card		54.40	(7.70)
	General Journal	03/20/2024			inv# 317817 & 317852 fees for late submittal in	103.05		95.35
	Bill	03/31/2024	2024-0474	Special District Services Inc	reimbursement of fees incurred for late submittal of Feb FRS (		103.05	(7.70)
Total 01-1902 · Miscellaneous						200.12	207.82	(7.70)
01-1800 · IRL Other Expenditures								
01-1601 · BIL								
01-2206 · BCU-IRL Seagrass Rest. Mosq.								
	Bill	12/31/2023	29190-004	Bethune Cookman University	10/01/23 - 12/31/23	3,257.60		3,257.60
	Bill	03/31/2024	29190-005	Bethune Cookman University	01/01/24 - 03/31/24	6,787.29		10,044.89
	Bill	05/31/2024	29190-006	Bethune Cookman University	4/1/24 - 5/31/24	12,882.64		22,927.53

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total 01-2206 · BCU-IRL Seagrass Rest. Mosq.						22,927.53	0.00	22,927.53
01-2239 · JEDI Diversity of Thought (BIL)								
	Bill	10/31/2023	0000251	Diversity Of Thought Inc	October hours	6,480.00		6,480.00
	Bill	11/30/2023	0000252	Diversity Of Thought Inc	November hours	1,680.00		8,160.00
	Bill	12/31/2023	0000253	Diversity Of Thought Inc	December hours	1,920.00		10,080.00
	Bill	01/30/2024	0000255	Diversity Of Thought Inc	January hours	3,840.00		13,920.00
	Bill	02/29/2024	0000257	Diversity Of Thought Inc	February hours	2,640.00		16,560.00
	Bill	03/31/2024	0000260	Diversity Of Thought Inc	March hours	1,875.00		18,435.00
	Bill	04/30/2024	0000261	Diversity Of Thought Inc	April hours	2,750.00		21,185.00
	Bill	06/04/2024	0000266	Diversity Of Thought Inc	May hours	1,735.00		22,920.00
Total 01-2239 · JEDI Diversity of Thought (BIL)						22,920.00	0.00	22,920.00
01-2228 · UCF Mosquito Lagoon Charge								
	Bill	12/31/2023	CINV-UCF-00014022	University of Central Florida	UCF Charging on: Habitat Restoration in Mosqu	4,025.28		4,025.28
	Bill	03/31/2024	CINV-UCF-00016492	University of Central Florida	FCI Charging on: Habitat Restoration in Mosquit	17,716.75		21,742.03
Total 01-2228 · UCF Mosquito Lagoon Charge						21,742.03	0.00	21,742.03
02-2223 · MDC-Seagrass Capacity Y2								
	Bill	12/31/2023	3979	Marine Discovery Center	Seagrass 10/1/23 - 12/31/23	12,675.94		12,675.94
	Bill	06/30/2024	4001	Marine Discovery Center	costs incurred 1/1/24 - 6/30/24	55,015.57		67,691.51
Total 02-2223 · MDC-Seagrass Capacity Y2						67,691.51	0.00	67,691.51
02-2222 · Brevard Zoo-Seagrass Cap. Y2								
	Bill	12/31/2023	INV-3977	Brevard Zoo	Oct - Dec 2023	32,600.83		32,600.83
	Bill	04/30/2024	04/30/24	Brevard Zoo	Jan - April 2024	35,073.55		67,674.38
Total 02-2222 · Brevard Zoo-Seagrass Cap. Y2						67,674.38	0.00	67,674.38
01-2220 · FOS-Seagrass Capacity Y1								
	Bill	11/30/2023	IRL2022-22	Florida Oceanographic Society, Inc	contract IRL2022-22	305.90		305.90
	Bill	01/04/2024	IRL2022-22	Florida Oceanographic Society, Inc	contract IRL2022-22	9,252.00		9,557.90
	Bill	03/05/2024	IRL2022-22	Florida Oceanographic Society, Inc	contract IRL2022-22	1,420.52		10,978.42
	Bill	03/29/2024	04/01/24	Florida Oceanographic Society, Inc	contract IRL2022-22	170.00		11,148.42
	Bill	05/07/2024	IRL2022-22	Florida Oceanographic Society, Inc	contract IRL2022-22	1,367.42		12,515.84
	Bill	05/31/2024	06-17-2024	Florida Oceanographic Society, Inc	contract IRL2022-22	700.00		13,215.84
	Bill	06/27/2024	IRL2022-22	Florida Oceanographic Society, Inc	contract IRL2022-22	200.00		13,415.84
Total 01-2220 · FOS-Seagrass Capacity Y1						13,415.84	0.00	13,415.84
01-2219 · FAU-Seagrass Capacity Y1								
	Bill	12/31/2023	FAU2490623	Florida Atlantic University	IRL - Building Lagoon-Wide Capacity for IRL Se	1,201.80		1,201.80
	Bill	03/31/2024	FAU2414073	Florida Atlantic University	IRL - Building Lagoon-Wide Capacity for IRL Se	946.81		2,148.61
Total 01-2219 · FAU-Seagrass Capacity Y1						2,148.61	0.00	2,148.61
Total 01-1601 · BIL						218,519.90	0.00	218,519.90
01-1711 · Prize money for calendar contes								
	Bill	11/17/2023		Jim Mandeville	IRL Council calendar contest winner-Congratula	500.00		500.00
	Bill	11/17/2023		Steven Van Meter	photo contest winner	100.00		600.00
	Bill	11/17/2023		Jack Rogers	Photo Contest Winner - Congratulations!	100.00		700.00
	Bill	11/17/2023		Linda Walters	Photo Contest Winner - Congratulations!	100.00		800.00
	Bill	11/17/2023		Chuck Palmer	Photo Contest Winner - Congratulations!	100.00		900.00
	Bill	11/17/2023		Marcus Cote	Photo Contest Winner - Congratulations!	100.00		1,000.00
	Bill	11/17/2023		Barbara Lyons	Photo Contest Winner - Congratulations!	100.00		1,100.00
	Bill	11/17/2023		Katherine Harris	Photo Contest Winner - Congratulations!	100.00		1,200.00
	Bill	11/17/2023		Bill Hoag	Photo Contest Winner - Congratulations!	100.00		1,300.00
	Bill	11/17/2023		Ed Irvin	Photo Contest Winner - Congratulations!	100.00		1,400.00
	Bill	11/17/2023		Lisa Engelbrecht	Photo Contest Winner - Congratulations!	100.00		1,500.00
Total 01-1711 · Prize money for calendar contes						1,500.00	0.00	1,500.00
01-1801 · Section 320 EPA								
05-1738 · FAU-HAB Monitoring South Y5								
	Bill	03/31/2024	FAU2414074	Florida Atlantic University	IRL - The Indian River Lagoon Microalgae and H	12,663.55		12,663.55
	Bill	06/30/2024	FAU2427307	Florida Atlantic University	IRL - The Indian River Lagoon Microalgae and H	1,921.42		14,584.97
Total 05-1738 · FAU-HAB Monitoring South Y5						14,584.97	0.00	14,584.97
05-1737 · UF-HAB Monitoring North Y5								
	Bill	01/31/2024	I000125635	University of Florida Board of Trustees	IRL Microalgae & Harmful Algal Bloom Monitorir	8,871.93		8,871.93
	Bill	02/29/2024	I000125695	University of Florida Board of Trustees	IRL Microalgae & Harmful Algal Bloom Monitorir	11,993.16		20,865.09
	Bill	03/31/2024	I000127326	University of Florida Board of Trustees	IRL Microalgae & Harmful Algal Bloom Monitorir	3,934.16		24,799.25
	Bill	04/30/2024	I000127742	University of Florida Board of Trustees	IRL Microalgae & Harmful Algal Bloom Monitorir	2,960.96		27,760.21
	Bill	05/31/2024	I000128488	University of Florida Board of Trustees	IRL Microalgae & Harmful Algal Bloom Monitorir	1,795.62		29,555.83
	Bill	06/30/2024	I000129655	University of Florida Board of Trustees	IRL Microalgae & Harmful Algal Bloom Monitorir	4,211.13		33,766.96
Total 05-1737 · UF-HAB Monitoring North Y5						33,766.96	0.00	33,766.96
05-1740 · WOOD-Atmospheric Deposition Y5								
	Bill	11/03/2023	F04132530	WSP USA Environment & Infrastructure	Wet/dry Dep OY4 thru 11/03/2023	2,001.93		2,001.93
	Bill	12/01/2023	F04132571	WSP USA Environment & Infrastructure	Wet/dry Dep OY4 thru 12/01/2023	1,085.99		3,087.92
	Bill	12/29/2023	F04132670	WSP USA Environment & Infrastructure	Wet/dry Dep OY4 thru 12/29/2023	792.77		3,880.69
	Bill	02/02/2024	H111004201	WSP USA Environment & Infrastructure	Wet/dry Dep OY4 thru 02/02/2024	3,762.27		7,642.96

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Bill	03/29/2024	40028017	WSP USA Environment & Infrastructure	Wet/dry Dep OY4 thru 03/29/24	4,652.89		12,295.85
	Bill	06/28/2024	40056080	WSP USA Environment & Infrastructure	Wet/dry Dep OY4 thru 06/28/2024	1,187.08		13,482.93
Total 05-1740 · WOOD-Atmospheric Deposition Y5						13,482.93	0.00	13,482.93
05-1739 · Biodiversity Inventory Y5								
	Bill	04/24/2024	0000054370	Smithsonian Institution	inv# 0000054370 010/01/23 - 03/31/24	443.78		443.78
	Bill	04/30/2024	0000054630	Smithsonian Institution	inv# 0000054630 04/01/24 - 04/30/24	5,374.71		5,818.49
Total 05-1739 · Biodiversity Inventory Y5						5,818.49	0.00	5,818.49
01-2218 · Com. Engagement Coor. Salary Y1								
	General Journal	10/01/2023	Payrol AccR		Payroll accrual		540.87	(540.87)
	General Journal	10/16/2023	PR 10/20/23		PR - 09/30/2023 -10/13/2023 check date 10/20	7,572.12		7,031.25
	General Journal	10/30/2023	PR 11/03/23		PR - 10/14/2023 -10/27/2023 check date 11/03	7,572.12		14,603.37
	General Journal	11/13/2023	PR 11/17/23		PR - 10/28/2023 -11/10/2023 check date 11/17	7,572.12		22,175.49
	General Journal	11/27/2023	PR 12/01/23		PR - 11/12/2023 -11/24/2023 check date 12/01	7,680.30		29,855.79
	General Journal	12/11/2023	PR 12/15/23		PR - 11/25/2023 -12/08/2023 check date 12/15	7,788.45		37,644.24
	General Journal	12/26/2023	PR 12/29/23		PR - 12/09/2023 -12/22/2023 check date 12/29	7,788.45		45,432.69
	General Journal	01/08/2024	PR 01/12/24		PR - 12/23/2023 -01/05/2024 check date 01/12	7,788.45		53,221.14
	General Journal	01/22/2024	PR 01/12/24		PR - 01/06/24 -01/19/2024 check date 01/26/2	7,788.45		61,009.59
	General Journal	02/05/2024	PR 02/09/24		PR - 01/20/24 -02/02/2024 check date 02/09/2	7,788.45		68,798.04
	General Journal	02/20/2024	PR 02/23/24		PR - 02/03/24 -02/16/2024 check date 02/23/2	7,788.45		76,586.49
	General Journal	03/05/2024	PR 0/24		PR - 02/17/24 -03/01/2024 check date 03/08/2	7,788.45		84,374.94
	General Journal	03/19/2024	PR 0/24		PR - 03/02/24 -03/15/2024 check date 03/22/2	7,788.45		92,163.39
	General Journal	04/01/2024	PR 04/05/24		PR - 03/16/24 -03/29/2024 check date 04/05/2	7,788.45		99,951.84
	General Journal	04/15/2024	PR 04/19/24		PR - 03/30/24 -04/12/2024 check date 04/19/2	7,788.45		107,740.29
	General Journal	04/29/2024	PR 05/03/24		PR - 04/13/24 -04/26/2024 check date 05/03/2	7,788.45		115,528.74
	General Journal	05/13/2024	PR 05/17/24		PR - 04/27/24 -05/10/2024 check date 05/17/2	7,788.45		123,317.19
	General Journal	05/20/2024	PR 05/31/24		PR - 05/11/24 -05/24/2024 check date 05/31/2	7,788.45		131,105.64
	General Journal	06/10/2024	PR 06/14/24		PR - 05/25/24 -06/07/2024 check date 06/14/2	7,788.45		138,894.09
	General Journal	06/24/2024	PR 06/28/24		PR - 06/08/24 -06/21/2024 check date 06/28/2	7,788.45		146,682.54
	General Journal	07/08/2024	PR 07/12/24		PR - 06/22/24 -07/05/2024 check date 07/12/2	7,788.45		154,470.99
	Bill	07/22/2024	1	Victoria Carpenter	"Laws Effecting the Indian River Lagoon" Paper	1,800.00		156,270.99
	General Journal	07/23/2024	PR 07/26/24		PR - 07/06/24 -07/19/2024 check date 07/26/2	7,788.45		164,059.44
Total 01-2218 · Com. Engagement Coor. Salary Y1						164,600.31	540.87	164,059.44
01-2217 · Atmos. Depos. 2 NEW Station Y1								
	Bill	05/03/2024	40037044	WSP USA Environment & Infrastructure	Wet/dry Dep OY4 thru 05/03/24	2,818.56		2,818.56
	Bill	06/28/2024	40056080	WSP USA Environment & Infrastructure	Wet/dry Dep OY4 thru 06/28/2024	8,943.88		11,762.44
Total 01-2217 · Atmos. Depos. 2 NEW Station Y1						11,762.44	0.00	11,762.44
04-1722 · State of the Lagoon Report Y4								
	Bill	02/16/2024	2024-1941	Applied Ecology Inc.	invoice #2024-1941 IRLSOL Yr4 - Jan 24	12,141.58		12,141.58
Total 04-1722 · State of the Lagoon Report Y4						12,141.58	0.00	12,141.58
01-2012 · IRLNEP Brand Activation & Comm.								
	Bill	11/27/2023	8722	Independent Printing	2023 IRL annual reports	4,429.00		4,429.00
	Bill	11/28/2023	23202961	Camelback Displays, Inc	final payment	3,193.48		7,622.48
	Bill	11/29/2023	AAAQ479860	International E-Z Up, Inc	4 pyramid 10' shelters	2,785.88		10,408.36
	Bill	12/06/2023	498659159721480	First National Bank Omaha (Duane)	Amazon	151.80		10,560.16
	Bill	12/06/2023	498659159721480	First National Bank Omaha (Duane)	Amazon	1,032.20		11,592.36
	Bill	12/06/2023	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Camelback Displays	3,193.47		14,785.83
	Bill	12/12/2023	020390	Sebastian Blinds and Shutters	blackout cellular shades	4,432.00		19,217.83
	Bill	12/29/2023	149111011	Sandy Alexander Inc	2024 IRL calendar	20,418.60		39,636.43
	Bill	01/05/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Amazon	646.99		40,283.42
	Bill	01/05/2024	3-12719	IDEAS	production billables-One Lagoon Brand Activatic	31,250.00		71,533.42
	Bill	02/14/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Sticker Mule	1,025.00		72,558.42
	Bill	03/07/2024	10481	Kool Stuff LLC	invoice 10481	988.78		73,547.20
	Bill	03/21/2024	40438628	Sweetwater Sound Holdings LLC	Zoom handheld, Zoom H8 4 ch XLR capsule, SI	2,189.82		75,737.02
	Bill	03/25/2024	Mar-24	Jessica A Blough-Wayles	stickers	650.50		76,387.52
	Bill	03/31/2024	3-12740	IDEAS	production billables-One Lagoon Brand Activatic	31,250.00		107,637.52
	Bill	06/26/2024	1101178924	Insight Public Sector, Inc	Logitech equipment	4,157.43		111,794.95
	Bill	06/27/2024	1101179627	Insight Public Sector, Inc	Logitech equipment	2,503.17		114,298.12
	Bill	07/08/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	SACompany	686.23		114,984.35
	Bill	07/11/2024	3-12755	IDEAS	production billables-One Lagoon Brand Activatic	31,250.00		146,234.35
Total 01-2012 · IRLNEP Brand Activation & Comm.						146,234.35	0.00	146,234.35
01-1721 · MRC-One Lagoon Boater's Guide								
	Bill	11/07/2023	94598197	Environmental Systems Research Institute	Enterprise agreement fee software/maintenance	15,000.00		15,000.00
Total 01-1721 · MRC-One Lagoon Boater's Guide						15,000.00	0.00	15,000.00
01-1951 · Natua Strategies- Grant Writing								
	Bill	01/01/2024	1144	Natua Strategies	Grant writing for Indian River Land Trust	12,750.00		12,750.00
	Bill	02/09/2024	1145	Natua Strategies	consulting - assist IRLT with FCT application	2,400.00		15,150.00
Total 01-1951 · Natua Strategies- Grant Writing						15,150.00	0.00	15,150.00
01-1817 · Federal/EPA Travel								

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	10/06/2023	4988659180379902	First National Bank Omaha (Kathy)	American Air	242.20		242.20
Bill	10/06/2023	4988659180379902	First National Bank Omaha (Kathy)	United	308.20		550.40
Bill	10/31/2023	Oct-23	Caleta Scott	Airbnb CERF Reservations C Scott / H Stapleto	1,469.66		2,020.06
Bill	10/31/2023	Oct-23	Jessica A Blough-Wayles	CERF air BNB	864.95		2,885.01
Bill	10/31/2023	Oct-23	Jessica A Blough-Wayles	CERF flight to	303.20		3,188.21
Bill	10/31/2023	Oct-23	Jessica A Blough-Wayles	CERF Hotel	97.22		3,285.43
Bill	10/31/2023	Oct-23	Jessica A Blough-Wayles	CERF flight from	448.20		3,733.63
Bill	11/25/2023	Nov-23	Caleta Scott	Uber Portland (11/11 - 11/16)	222.14		3,955.77
Bill	11/25/2023	Nov-23	Caleta Scott	GSA per diem 11/11 & 11/16	111.00		4,066.77
Bill	11/25/2023	Nov-23	Caleta Scott	GSA per diem 11/12 - 11/15	296.00		4,362.77
Bill	11/30/2023	Nov-23	Heather Stapleton	CERF partial travel day per diem x 2	111.00		4,473.77
Bill	11/30/2023	Nov-23	Heather Stapleton	CERF per diem x 4	296.00		4,769.77
Bill	11/30/2023	Nov-23	Jessica A Blough-Wayles	CERF 2 x partial day per diem	111.00		4,880.77
Bill	11/30/2023	Nov-23	Jessica A Blough-Wayles	CERF 5 x per diem	370.00		5,250.77
Bill	12/06/2023	4988 6591 8037 9902	First National Bank Omaha (Kathy)	United	35.00		5,285.77
Bill	12/31/2023	Dec-23	Duane DeFreese (reimbursement)	SECORA meeting Delta flights MLB to CHS rou	371.46		5,657.23
Bill	12/31/2023	Dec-23	Duane DeFreese (reimbursement)	Delta bag check	30.00		5,687.23
Bill	12/31/2023	Dec-23	Duane DeFreese (reimbursement)	Delta bag check	30.00		5,717.23
Bill	12/31/2023	Dec-23	Duane DeFreese (reimbursement)	Fulton Lane Inn 3 nights	571.72		6,288.95
Bill	12/31/2023	Dec-23	Duane DeFreese (reimbursement)	Uber	47.42		6,336.37
Bill	12/31/2023	Dec-23	Duane DeFreese (reimbursement)	SCDRP meeting registration for Sav, GA	508.25		6,844.62
Bill	01/05/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	United	367.21		7,211.83
Bill	01/31/2024	Jan-24	Duane DeFreese (reimbursement)	DeSoto Hotel Savannah 2 nights	453.84		7,665.67
Bill	01/31/2024	Jan-24	Duane DeFreese (reimbursement)	Delta bag check	30.00		7,695.67
Bill	01/31/2024	Jan-24	Duane DeFreese (reimbursement)	Delta Fight MLB to Savannah	148.20		7,843.87
Bill	02/06/2024	692373	First National Bank Omaha (Kathy)	United	30.00		7,873.87
Bill	02/06/2024	692373	First National Bank Omaha (Kathy)	United	30.00		7,903.87
Bill	02/06/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Renaissance Institute	1,200.00		9,103.87
Bill	02/14/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	United	319.78		9,423.65
Bill	02/14/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Delta Air	169.10		9,592.75
Bill	02/14/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	United	436.20		10,028.95
Bill	02/14/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	United	37.22		10,066.17
Bill	02/14/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	United	43.65		10,109.82
Bill	02/14/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Hotel Booking Service Fee	15.99		10,125.81
Bill	02/14/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Hotel Res Hotel Washin	1,754.50		11,880.31
Bill	02/28/2024	Feb-24	Daniel Kolodny (reimbursements)	travel to Amelia Island for Renaissance confere	125.96		12,006.27
Bill	02/28/2024	Feb-24	Daniel Kolodny (reimbursements)	per diem	44.25		12,050.52
Bill	02/28/2024	Feb-24	Daniel Kolodny (reimbursements)	per diem	59.00		12,109.52
Bill	02/28/2024	Feb-24	Daniel Kolodny (reimbursements)	per diem	59.00		12,168.52
Bill	02/28/2024	Feb-24	Daniel Kolodny (reimbursements)	per diem	59.00		12,227.52
Bill	02/28/2024	Feb-24	Daniel Kolodny (reimbursements)	per diem	59.00		12,286.52
Bill	02/28/2024	Feb-24	Daniel Kolodny (reimbursements)	travel from Amelia Island	125.96		12,412.48
Bill	02/28/2024	Feb-24	Daniel Kolodny (reimbursements)	room breakfast deduction from hotel folio		32.25	12,380.23
Bill	02/28/2024	Feb-24	Daniel Kolodny (reimbursements)	salon deduction from hotel folio		67.60	12,312.63
Bill	02/28/2024	Feb-24	Daniel Kolodny (reimbursements)	fist drop deduction from hotel folio		17.52	12,295.11
Bill	02/28/2024	Feb-24	Daniel Kolodny (reimbursements)	per diem	44.25		12,339.36
Bill	02/29/2024	Feb-24	Kirsten J Ayres	Budget rental car	349.86		12,689.22
Bill	02/29/2024	Feb-24	Kirsten J Ayres	per diem 1/2	51.57		12,740.79
Bill	02/29/2024	Feb-24	Kirsten J Ayres	per diem 6 @ $69.00	414.00		13,154.79
Bill	02/29/2024	Feb-24	Kirsten J Ayres	per diem 1/2	51.57		13,206.36
Bill	02/29/2024	Feb-24	Kirsten J Ayres	Gas - Racetrac	57.00		13,263.36
Bill	02/29/2024	Feb-24	Jessica A Blough-Wayles	IRL Symposium	44.25		13,307.61
Bill	02/29/2024	Feb-24	Jessica A Blough-Wayles	IRL Symposium	59.00		13,366.61
Bill	02/29/2024	Feb-24	Jessica A Blough-Wayles	IRL Symposium	44.25		13,410.86
Bill	02/29/2024	Feb-24	Jessica A Blough-Wayles	SOIRL	84.96		13,495.82
Bill	03/06/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	RitzCarlton	1,849.09		15,344.91
Bill	03/26/2024	Mar-24	Caleta Scott	AirBnb - travel to SC	659.37		16,004.28
Bill	04/05/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	United	40.00		16,044.28
Bill	04/05/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	EB Coastal Cultures	482.02		16,526.30
Bill	04/30/2024	Apr-24	Kirsten J Ayres	gas	42.63		16,568.93
Bill	04/30/2024	Apr-24	Kirsten J Ayres	gas	11.68		16,580.61
Bill	04/30/2024	Apr-24	Kirsten J Ayres	parking pass	8.00		16,588.61
Bill	04/30/2024	Apr-24	Kirsten J Ayres	parking pass	7.00		16,595.61
Bill	04/30/2024	Apr-24	Kirsten J Ayres	gas	32.46		16,628.07
Bill	04/30/2024	Apr-24	Kirsten J Ayres	per diem 1/2 FL	51.75		16,679.82
Bill	04/30/2024	Apr-24	Kirsten J Ayres	per diem FL	69.00		16,748.82
Bill	04/30/2024	Apr-24	Kirsten J Ayres	per diem FL	69.00		16,817.82
Bill	04/30/2024	Apr-24	Kirsten J Ayres	per diem FL	69.00		16,886.82
Bill	04/30/2024	Apr-24	Kirsten J Ayres	per diem FL	69.00		16,955.82

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Bill	04/30/2024	Apr-24	Kirsten J Ayres	per diem FL	69.00		17,024.82
	Bill	04/30/2024	Apr-24	Kirsten J Ayres	per diem FL	69.00		17,093.82
	Bill	04/30/2024	Apr-24	Kirsten J Ayres	per diem 1/2 FL	51.75		17,145.57
	Bill	04/30/2024	Apr-24	Kirsten J Ayres	Budget rental car	306.54		17,452.11
	Bill	04/30/2024	Apr-24	Kirsten J Ayres	Hotel	236.17		17,688.28
	Bill	04/30/2024	Apr-24	Kirsten J Ayres	Lyft	10.93		17,699.21
	Bill	04/30/2024	Apr-24	Kirsten J Ayres	Lyft	10.77		17,709.98
	Bill	04/30/2024	Apr-24	Kirsten J Ayres	Lyft	9.92		17,719.90
	Bill	04/30/2024	Apr-24	Kirsten J Ayres	Lyft	12.83		17,732.73
	Bill	04/30/2024	Apr-24	Kirsten J Ayres	ANEP registration	160.00		17,892.73
	Bill	04/30/2024	Apr-24	Kirsten J Ayres	DC per diem 1/2	59.25		17,951.98
	Bill	04/30/2024	Apr-24	Kirsten J Ayres	DC per diem	79.00		18,030.98
	Bill	04/30/2024	Apr-24	Kirsten J Ayres	DC per diem	79.00		18,109.98
	Bill	04/30/2024	Apr-24	Caleta Scott	Gullah-Geechee Biodiversity Coastal Cultures (	306.66		18,416.64
	Bill	04/30/2024	Apr-24	Caleta Scott	Gullah-Geechee Biodiversity Coastal Cultures (	53.53		18,470.17
	Bill	04/30/2024	Apr-24	Caleta Scott	Gullah-Geechee Biodiversity Coastal Cultures (	10.05		18,480.22
	Bill	04/30/2024	Apr-24	Caleta Scott	Gullah-Geechee Biodiversity Coastal Cultures (	26.40		18,506.62
	Bill	04/30/2024	Apr-24	Caleta Scott	Gullah-Geechee Biodiversity Coastal Cultures (	288.57		18,795.19
	Bill	04/30/2024	Apr-24	Caleta Scott	Gullah-Geechee Biodiversity Coastal Cultures (	310.50		19,105.69
	Bill	05/07/2024	498865918037990 2	First National Bank Omaha (Kathy)	United	40.00		19,145.69
	Bill	05/07/2024	498865918037990 2	First National Bank Omaha (Kathy)	United	415.19		19,560.88
	Bill	05/07/2024	498865918037990 2	First National Bank Omaha (Kathy)	American	243.60		19,804.48
	Bill	05/07/2024	498865918037990 2	First National Bank Omaha (Kathy)	United	189.35		19,993.83
	Bill	05/07/2024	498865918037990 2	First National Bank Omaha (Kathy)	United	40.00		20,033.83
	Bill	05/31/2024	May-24	Kirsten J Ayres	per diem DC	79.00		20,112.83
	Bill	05/31/2024	May-24	Kirsten J Ayres	per diem to FL	69.00		20,181.83
	Bill	05/31/2024	May-24	Kirsten J Ayres	Lyft	41.39		20,223.22
	Bill	05/31/2024	May-24	Kirsten J Ayres	Budget rental car	544.26		20,767.48
	Bill	05/31/2024	May-24	Kirsten J Ayres	8 per diem FL	552.00		21,319.48
	Bill	05/31/2024	May-24	Kirsten J Ayres	per diem FL 1/2	51.75		21,371.23
	Bill	05/31/2024	May-24	Kirsten J Ayres	gas Citgo	30.00		21,401.23
	Bill	05/31/2024	May-24	Kirsten J Ayres	gas Sun gas	40.26		21,441.49
	Bill	06/06/2024	498865918037990 2	First National Bank Omaha (Kathy)	United	40.00		21,481.49
	Bill	06/30/2024	Jun-24	Jessica A Blough-Wayles	per diem - Estuaries Alliance	51.75		21,533.24
	Bill	06/30/2024	Jun-24	Jessica A Blough-Wayles	per diem - Estuaries Alliance	51.75		21,584.99
	Bill	07/08/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	United	18.51		21,603.50
Total 01-1817 · Federal/EPA Travel						21,720.87	117.37	21,603.50
Total 01-1801 · Section 320 EPA						454,262.90	658.24	453,604.66
01-1840 · IRL License Plate Funded								
01-1894 · License Plate Brevard County								
	Bill	03/01/2024	8297	City of Cocoa	Water Quality Resiliency	28,168.03		28,168.03
Total 01-1894 · License Plate Brevard County						28,168.03	0.00	28,168.03
01-1893 · License Plate Marketing								
	Bill	10/09/2023	20115461	Clear Channel Outdoor	bulletin	4,450.00		4,450.00
	Bill	11/06/2023	20115826	Clear Channel Outdoor	bulletin	4,450.00		8,900.00
	Bill	12/04/2023	20116219	Clear Channel Outdoor	bulletin	4,450.00		13,350.00
	Bill	01/01/2024	20116566	Clear Channel Outdoor	bulletin	4,450.00		17,800.00
	Bill	01/29/2024	20116953	Clear Channel Outdoor	bulletin	4,450.00		22,250.00
	Bill	02/26/2024	20117276	Clear Channel Outdoor	bulletin	4,450.00		26,700.00
	Bill	03/25/2024	20117614	Clear Channel Outdoor	bulletin	4,450.00		31,150.00
	Bill	04/22/2024	20117993	Clear Channel Outdoor	bulletin	4,450.00		35,600.00
	Bill	05/20/2024	20118392	Clear Channel Outdoor	bulletin	4,450.00		40,050.00
	Bill	06/17/2024	20118770	Clear Channel Outdoor	bulletin	4,450.00		44,500.00
	Bill	07/15/2024	20119199	Clear Channel Outdoor	bulletin	4,450.00		48,950.00
Total 01-1893 · License Plate Marketing						48,950.00	0.00	48,950.00
Total 01-1840 · IRL License Plate Funded						77,118.03	0.00	77,118.03
01-1870 · IRL Strategic Projects								
01-1792 · Mote Mar. Lab-Using gen. tools								
	Bill	02/29/2024	31132	Mote Marine Laboratory & Aquarium	IRL seagrass genetics 10/1/23 - 02/29/24	11,089.42		11,089.42
Total 01-1792 · Mote Mar. Lab-Using gen. tools						11,089.42	0.00	11,089.42
01-1791 · IRLNEP Technical Supp. of Conf.								
	Bill	10/03/2023	004	Little Growers Inc	Make a Green Noise: A Just Transition to Clean	500.00		500.00
	Bill	10/12/2023	IRLNEP-23-1	Marine Resources Council of East Fl, Inc	MRC 2023 Low Impact Development Conferenc	1,500.00		2,000.00
	Bill	11/09/2023	NI4587A	LEAD Brevard Inc	4 under 40 sponsorship, Top 12 2024 table	3,000.00		5,000.00
	Bill	01/08/2024	IRNEP006	Florida Atlantic University (Symposium)	IRL Symposium Sponsorship 2024	5,000.00		10,000.00
	Bill	01/22/2024	3981	Marine Discovery Center	Shore event sponsor	2,500.00		12,500.00
	Bill	03/14/2024	2024	Florida Envirothon	team member participation	275.00		12,775.00
	Bill	03/14/2024	2024	Florida Envirothon	team member participation	275.00		13,050.00

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Bill	04/22/2024	3000	Inwater Research Group	Martin and St Lucie YDC prizes	5,000.00		18,050.00
	Bill	05/31/2024	5/31/24	University of Florida Indian River Count	Flourishing Florida Lecture Series Sponsorship	425.00		18,475.00
	Bill	06/10/2024	06/01/24	Coastal Connection Inc	2024 ICC Sponsorship - Dolphin Defender	500.00		18,975.00
	Bill	07/23/2024	20240723	Marine Resources Council of East Fl, Inc	MRC A Year of Hope + Action Friends of the Inc	1,000.00		19,975.00
Total 01-1791 · IRLNEP Technical Supp. of Conf.						19,975.00	0.00	19,975.00
02-2204 · City of Stuart-Illinois Ave P2								
	Bill	07/16/2024	LCGR000010	City of Stuart	ILLINOIS LIVING SHORELINE PROJECT	38,969.17		38,969.17
Total 02-2204 · City of Stuart-Illinois Ave P2						38,969.17	0.00	38,969.17
01-1790 · FOS-Optimizing Syringodium prod								
	Bill	03/31/2024	03/31/24	Florida Oceanographic Society, Inc	contract IRL2022-22	3,104.44		3,104.44
Total 01-1790 · FOS-Optimizing Syringodium prod						3,104.44	0.00	3,104.44
01-1789 · FPUA-Septic to Sewer Conversion								
	Bill	12/31/2023	1/31/24	Fort Pierce Utilities Authority	septic to sewer Oct - Dec 2023	22,800.00		22,800.00
	Bill	03/31/2024	10/1/23 - 3/31/24	Fort Pierce Utilities Authority	septic to sewer Oct 23- Mar 24	91,191.50		113,991.50
Total 01-1789 · FPUA-Septic to Sewer Conversion						113,991.50	0.00	113,991.50
01-1787 · Martin Cty-Reduc. of TN & TP								
	Bill	11/15/2023	#1 final	Martin County Board of County Comm	Beemats replacement	31,368.00		31,368.00
	Bill	11/15/2023	#1 final difference	Martin County Board of County Comm	difference in amount orig paid $35,360 - $31,36	3,992.00		35,360.00
Total 01-1787 · Martin Cty-Reduc. of TN & TP						35,360.00	0.00	35,360.00
01-1648 · Small Grants FY 2023								
	Bill	12/22/2023	0132	Stella Maris Environmental Research	Stella's Eco Stars Project	4,911.00		4,911.00
	Bill	04/05/2024	04.04.24	Ocean Research & Conservation Assoc, Inc	invoice # 04.04.24	4,560.00		9,471.00
	Bill	05/17/2024	INV-3748	Brevard Zoo	educational opportunities	5,000.00		14,471.00
	Bill	06/01/2024	CINV-UCF-00018761	University of Central Florida	Virtual Reality Program for Engaging Coastal Re	1,818.02		16,289.02
	Bill	06/06/2024	0000001	Indian River County BOCC	Jones Pier student development guide	1,166.80		17,455.82
	Bill	07/16/2024	4003	Marine Discovery Center	project plankton	3,565.24		21,021.06
Total 01-1648 · Small Grants FY 2023						21,021.06	0.00	21,021.06
01-2204 · SE Illinois Ave Living Shore Pr								
	Bill	07/16/2024	LCGR000010	City of Stuart	ILLINOIS LIVING SHORELINE PROJECT	85,000.00		85,000.00
Total 01-2204 · SE Illinois Ave Living Shore Pr						85,000.00	0.00	85,000.00
01-1548 · Small Grants FY 2022								
	Bill	07/15/2024	Tulip Habitat	City of Sebastian	Tulip habitat restoration project small grant prog	4,791.50		4,791.50
Total 01-1548 · Small Grants FY 2022						4,791.50	0.00	4,791.50
01-1451 · Store Postage								
	Deposit	01/05/2024		PayPal	postage refund		3.99	(3.99)
	Deposit	01/05/2024		PayPal	postage	3.99		0.00
	Deposit	01/05/2024		PayPal	postage	4.62		4.62
	Deposit	01/05/2024		PayPal	postage	4.06		8.68
	Deposit	01/05/2024		PayPal	postage	3.64		12.32
	Deposit	01/05/2024		PayPal	postage	3.97		16.29
	Deposit	01/05/2024		PayPal	postage	4.62		20.91
	Deposit	01/05/2024		PayPal	postage	3.99		24.90
	Deposit	04/10/2024		PayPal	postage	4.21		29.11
	Deposit	04/10/2024		PayPal	postage	5.07		34.18
	Deposit	07/08/2024		PayPal	merchandise shipping	5.52		39.70
	Deposit	07/08/2024		PayPal	merchandise shipping	4.87		44.57
	Deposit	07/08/2024		PayPal	merchandise shipping	5.95		50.52
	Deposit	07/08/2024		PayPal	merchandise shipping	5.52		56.04
Total 01-1451 · Store Postage						60.03	3.99	56.04
01-2006 · Tucker Cove Seagrass Restortion								
	Bill	02/23/2024	1952	Sea and Shoreline LLC	Sea and Shoreline restoration	15,000.00		15,000.00
	Bill	02/23/2024	1953	Sea and Shoreline LLC	Sea and Shoreline restoration	70,000.00		85,000.00
Total 01-2006 · Tucker Cove Seagrass Restortion						85,000.00	0.00	85,000.00
Total 01-1870 · IRL Strategic Projects						418,362.12	3.99	418,358.13
Total 01-1800 · IRL Other Expenditures						##########	662.23	1,169,100.72
01-6308 · Salaries & Benefits								
01-6316 · Payroll Processing Fee								
	General Journal	10/01/2023	Payrol AccR		Payroll accrual		2.80	(2.80)
	General Journal	10/16/2023	PR 10/20/23		PR - 09/30/2023 -10/13/2023 check date 10/20	39.20		36.40
	General Journal	10/30/2023	PR 11/03/23		PR - 10/14/2023 -10/27/2023 check date 11/03	39.20		75.60
	General Journal	11/13/2023	PR 11/17/23		PR - 10/28/2023 -11/10/2023 check date 11/17	39.20		114.80
	General Journal	11/27/2023	PR 12/01/23		PR - 11/12/2023 -11/24/2023 check date 12/01	39.20		154.00
	General Journal	12/11/2023	PR 12/15/23		PR - 11/25/2023 -12/08/2023 check date 12/15	143.80		297.80
	General Journal	12/26/2023	PR 12/29/23		PR - 12/09/2023 -12/22/2023 check date 12/29	39.20		337.00
	General Journal	01/08/2024	PR 01/12/24		PR - 12/23/2023 -01/05/2024 check date 01/12	39.20		376.20
	General Journal	01/22/2024	PR 01/12/24		PR - 01/06/24 -01/19/2024 check date 01/26/2	40.00		416.20
	General Journal	02/05/2024	PR 02/09/24		PR - 01/20/24 -02/02/2024 check date 02/09/2	40.00		456.20
	General Journal	02/20/2024	PR 02/23/24		PR - 02/03/24 -02/16/2024 check date 02/23/2	40.00		496.20

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	03/05/2024	PR 0/24		PR - 02/17/24 -03/01/2024 check date 03/08/2	40.00		536.20
General Journal	03/19/2024	PR 0/24		PR - 03/02/24 -03/15/2024 check date 03/22/2	40.00		576.20
General Journal	04/01/2024	PR 04/05/24		PR - 03/16/24 -03/29/2024 check date 04/05/2	40.00		616.20
General Journal	04/15/2024	PR 04/19/24		PR - 03/30/24 -04/12/2024 check date 04/19/2	40.00		656.20
General Journal	04/29/2024	PR 05/03/24		PR - 04/13/24 -04/26/2024 check date 05/03/2	40.00		696.20
General Journal	05/13/2024	PR 05/17/24		PR - 04/27/24 -05/10/2024 check date 05/17/2	40.00		736.20
General Journal	05/20/2024	PR 05/31/24		PR - 05/11/24 -05/24/2024 check date 05/31/2	40.00		776.20
General Journal	06/10/2024	PR 06/14/24		PR - 05/25/24 -06/07/2024 check date 06/14/2	40.00		816.20
General Journal	06/24/2024	PR 06/28/24		PR - 06/08/24 -06/21/2024 check date 06/28/2	40.00		856.20
General Journal	07/08/2024	PR 07/12/24		PR - 06/22/24 -07/05/2024 check date 07/12/2	40.00		896.20
General Journal	07/23/2024	PR 07/26/24		PR - 07/06/24 -07/19/2024 check date 07/26/2	40.00		936.20
Total 01-6316 · Payroll Processing Fee					939.00	2.80	936.20
01-6311 · Emp Benefits - FRS (employer)							
General Journal	10/01/2023	Payrol AccR		Payroll accrual		300.40	(300.40)
General Journal	10/16/2023	PR 10/20/23		PR - 09/30/2023 -10/13/2023 check date 10/2(	4,205.58		3,905.18
General Journal	10/30/2023	PR 11/03/23		PR - 10/14/2023 -10/27/2023 check date 11/03	4,205.58		8,110.76
General Journal	11/13/2023	PR 11/17/23		PR - 10/28/2023 -11/10/2023 check date 11/17	4,205.58		12,316.34
General Journal	11/27/2023	PR 12/01/23		PR - 11/12/2023 -11/24/2023 check date 12/01	4,306.37		16,622.71
General Journal	12/11/2023	PR 12/15/23		PR - 11/25/2023 -12/08/2023 check date 12/15	4,407.16		21,029.87
General Journal	12/26/2023	PR 12/29/23		PR - 12/09/2023 -12/22/2023 check date 12/29	4,407.16		25,437.03
General Journal	01/08/2024	PR 01/12/24		PR - 12/23/2023 -01/05/2024 check date 01/12	4,407.16		29,844.19
General Journal	01/22/2024	PR 01/12/24		PR - 01/06/24 -01/19/2024 check date 01/26/2	4,407.16		34,251.35
General Journal	02/05/2024	PR 02/09/24		PR - 01/20/24 -02/02/2024 check date 02/09/2	4,407.16		38,658.51
General Journal	02/20/2024	PR 02/23/24		PR - 02/03/24 -02/16/2024 check date 02/23/2	4,407.16		43,065.67
General Journal	03/05/2024	PR 0/24		PR - 02/17/24 -03/01/2024 check date 03/08/2	4,407.16		47,472.83
General Journal	03/19/2024	PR 0/24		PR - 03/02/24 -03/15/2024 check date 03/22/2	4,407.16		51,879.99
General Journal	04/01/2024	PR 04/05/24		PR - 03/16/24 -03/29/2024 check date 04/05/2	4,407.16		56,287.15
General Journal	04/15/2024	PR 04/19/24		PR - 03/30/24 -04/12/2024 check date 04/19/2	4,407.16		60,694.31
General Journal	04/29/2024	PR 05/03/24		PR - 04/13/24 -04/26/2024 check date 05/03/2	4,407.16		65,101.47
General Journal	05/13/2024	PR 05/17/24		PR - 04/27/24 -05/10/2024 check date 05/17/2	4,407.16		69,508.63
General Journal	05/20/2024	PR 05/31/24		PR - 05/11/24 -05/24/2024 check date 05/31/2	4,407.16		73,915.79
General Journal	06/10/2024	PR 06/14/24		PR - 05/25/24 -06/07/2024 check date 06/14/2	4,407.16		78,322.95
General Journal	06/24/2024	PR 06/28/24		PR - 06/08/24 -06/21/2024 check date 06/28/2	4,407.16		82,730.11
General Journal	07/08/2024	PR 07/12/24		PR - 06/22/24 -07/05/2024 check date 07/12/2	4,419.08		87,149.19
General Journal	07/23/2024	PR 07/26/24		PR - 07/06/24 -07/19/2024 check date 07/26/2	4,419.08		91,568.27
Total 01-6311 · Emp Benefits - FRS (employer)					91,868.67	300.40	91,568.27
01-6310 · Employee Benefits - Health Ins							
Bill	10/01/2023	3246186	Cigna	inv# 3246186 Oct 2023	280.29		280.29
Bill	10/01/2023	70139599	Davis Vision	invoice # 70139599 client ID 1000000206 Octo	32.77		313.06
Bill	10/01/2023	October2023	Brevard County BOCC (Health Ins)	October 2023	9,385.26		9,698.32
Bill	10/01/2023	00 641728 0024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 October 2023	181.36		9,879.68
General Journal	10/01/2023	Payrol AccR		Payroll accrual	44.29		9,923.97
General Journal	10/16/2023	PR 10/20/23		PR - 09/30/2023 -10/13/2023 check date 10/20/23	Insura	620.07	9,303.90
General Journal	10/30/2023	PR 11/03/23		PR - 10/14/2023 -10/27/2023 check date 11/03/23	Insura	620.07	8,683.83
Bill	11/01/2023	November2023	Brevard County BOCC (Health Ins)	November 2023	9,385.26		18,069.09
Bill	11/01/2023	70142211	Davis Vision	invoice # 70142211 client ID 1000000206 Nov	32.77		18,101.86
Bill	11/01/2023	3260724	Cigna	inv# 3260724 November 2023	280.29		18,382.15
Bill	11/01/2023	641728	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 November 2023	181.36		18,563.51
General Journal	11/13/2023	PR 11/17/23		PR - 10/28/2023 -11/10/2023 check date 11/17/23	Insur	620.07	17,943.44
General Journal	11/27/2023	PR 12/01/23		PR - 11/12/2023 -11/24/2023 check date 12/01/23	Insur	620.07	17,323.37
Bill	12/01/2023	70144812	Davis Vision	invoice # 70144812 client ID 1000000206 Dec	32.77		17,356.14
Bill	12/01/2023	00 641728 0024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 December 2023	181.36		17,537.50
Bill	12/01/2023	3275314	Cigna	inv# 3275314 December 2023	280.29		17,817.79
Bill	12/01/2023	December2023	Brevard County BOCC (Health Ins)	December 2023	9,385.26		27,203.05
General Journal	12/11/2023	PR 12/15/23		PR - 11/25/2023 -12/08/2023 check date 12/15/23	Insu	620.07	26,582.98
General Journal	12/26/2023	PR 12/29/23		PR - 12/09/2023 -12/22/2023 check date 12/29	0.00		26,582.98
Bill	01/01/2024	January 2024	Brevard County BOCC (Health Ins)	January 2024	9,588.00		36,170.98
Bill	01/01/2024	00 641728 0024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 January 2024	166.98		36,337.96
Bill	01/01/2024	3288893	Cigna	inv# 3288893 January 2024	272.84		36,610.80
Bill	01/02/2024	70147407	Davis Vision	invoice # 70147407 client ID 1000000206 Jan	33.42		36,644.22
General Journal	01/08/2024	PR 01/12/24		PR - 12/23/2023 -01/05/2024 check date 01/12/2024	Ins	709.48	35,934.74
General Journal	01/22/2024	PR 01/12/24		PR - 01/06/24 -01/19/2024 check date 01/26/2024	Insura	709.48	35,225.26
Bill	02/01/2024	3321484	Cigna	inv# 3321484 February 2024	272.84		35,498.10
Bill	02/01/2024	70150049	Davis Vision	invoice # 70150049 client ID 1000000206 Feb	33.42		35,531.52
Bill	02/01/2024	February 2024	Brevard County BOCC (Health Ins)	February 2024	9,588.00		45,119.52
Bill	02/01/2024	00 641728 0024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 February 2024	166.98		45,286.50
General Journal	02/05/2024	PR 02/09/24		PR - 01/20/24 -02/02/2024 check date 02/09/2024	Insura	709.48	44,577.02
General Journal	02/20/2024	PR 02/23/24		PR - 02/03/24 -02/16/2024 check date 02/23/2024	Insura	709.48	43,867.54

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	03/01/2024	00 641728 0024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 March 2024	166.98		44,034.52
Bill	03/01/2024	70152700	Davis Vision	invoice # 70152700 client ID 1000000206 Mar	33.42		44,067.94
Bill	03/01/2024	March 2024	Brevard County BOCC (Health Ins)	March 2024	9,588.00		53,655.94
Bill	03/01/2024	3321619	Cigna	inv# 3321619 March 2024	272.84		53,928.78
General Journal	03/05/2024	PR 0/24		PR - 02/17/24 -03/01/2024 check date 03/08/2024	Insu	709.48	53,219.30
General Journal	03/19/2024	PR 0/24		PR - 03/02/24 -03/15/2024 check date 03/22/2024	Insur	709.48	52,509.82
Bill	04/01/2024	00 641728 0024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 April 2024	166.98		52,676.80
Bill	04/01/2024	70155297	Davis Vision	invoice # 70155297 client ID 1000000206 Apri	33.42		52,710.22
Bill	04/01/2024	3335133	Cigna	inv# 3335133 April 2024	272.84		52,983.06
Bill	04/01/2024	April 2024	Brevard County BOCC (Health Ins)	April 2024	9,588.00		62,571.06
General Journal	04/01/2024	PR 04/05/24		PR - 03/16/24 -03/29/2024 check date 04/05/2024	Insur	709.48	61,861.58
General Journal	04/15/2024	PR 04/19/24		PR - 03/30/24 -04/12/2024 check date 04/19/2024	Insur	709.48	61,152.10
General Journal	04/29/2024	PR 05/03/24		PR - 04/13/24 -04/26/2024 check date 05/03/2024	Insura	709.48	60,442.62
Bill	05/01/2024	May2024	Brevard County BOCC (Health Ins)	May 2024	9,588.00		70,030.62
Bill	05/01/2024	3350358	Cigna	inv# 3350358 May 2024	272.84		70,303.46
Bill	05/01/2024	641728	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 May 2024	166.98		70,470.44
Bill	05/01/2024	70157759	Davis Vision	invoice # 70157759 client ID 1000000206 May	33.42		70,503.86
General Journal	05/13/2024	PR 05/17/24		PR - 04/27/24 -05/10/2024 check date 05/17/2024	Insura	709.48	69,794.38
General Journal	05/20/2024	PR 05/31/24		PR - 05/11/24 -05/24/2024 check date 05/31/2	0.00		69,794.38
Bill	06/01/2024	3365306	Cigna	inv# 3365306 June2024	272.84		70,067.22
Bill	06/01/2024	00 641728 0024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 June 2024	166.98		70,234.20
Bill	06/01/2024	70160219	Davis Vision	invoice #70160219 client ID 1000000206 June	33.42		70,267.62
Bill	06/01/2024	June2024	Brevard County BOCC (Health Ins)	June 2024	9,588.00		79,855.62
General Journal	06/10/2024	PR 06/14/24		PR - 05/25/24 -06/07/2024 check date 06/14/2024	Insur	709.48	79,146.14
General Journal	06/24/2024	PR 06/28/24		PR - 06/08/24 -06/21/2024 check date 06/28/2024	Insu	709.48	78,436.66
Bill	07/01/2024	3379062	Cigna	inv# 3379062 July 2024	272.84		78,709.50
Bill	07/01/2024	July2024	Brevard County BOCC (Health Ins)	July 2024	9,588.00		88,297.50
Bill	07/01/2024	70162672	Davis Vision	invoice #70162672 client ID 1000000206 July	33.42		88,330.92
Bill	07/01/2024	00 641728 0024	Standard Insurance Company (Life and LTD)	policy# 00 641728 0024 July 2024	166.98		88,497.90
General Journal	07/08/2024	PR 07/12/24		PR - 06/22/24 -07/05/2024 check date 07/12/2024	Insu	709.48	87,788.42
General Journal	07/23/2024	PR 07/26/24		PR - 07/06/24 -07/19/2024 check date 07/26/2024	Insu	709.48	87,078.94
Total 01-6310 · Employee Benefits - Health Ins					100,112.01	13,033.07	87,078.94
01-6309 · Payroll Taxes							
General Journal	10/01/2023	Payrol AccR		Payroll accrual		127.76	(127.76)
General Journal	10/01/2023	Payrol AccR		Payroll accrual		127.76	(255.52)
General Journal	10/01/2023	Payrol AccR		Payroll accrual	127.76		(127.76)
General Journal	10/01/2023	Payrol AccR		Payroll accrual		203.94	(331.70)
General Journal	10/01/2023	Payrol AccR		Payroll accrual	203.94		(127.76)
General Journal	10/16/2023	PR 10/20/23		PR - 09/30/2023 -10/13/2023 check date 10/20	1,788.65		1,660.89
General Journal	10/16/2023	PR 10/20/23		PR - 09/30/2023 -10/13/2023 check date 10/20	1,788.65		3,449.54
General Journal	10/16/2023	PR 10/20/23		PR - 09/30/2023 -10/13/2023 check date 10/20/23	EE SS &	1,788.65	1,660.89
General Journal	10/16/2023	PR 10/20/23		PR - 09/30/2023 -10/13/2023 check date 10/20	2,855.10		4,515.99
General Journal	10/16/2023	PR 10/20/23		PR - 09/30/2023 -10/13/2023 check date 10/20/23	EE Fed	2,855.14	1,660.85
General Journal	10/30/2023	PR 11/03/23		PR - 10/14/2023 -10/27/2023 check date 11/03	1,788.67		3,449.52
General Journal	10/30/2023	PR 11/03/23		PR - 10/14/2023 -10/27/2023 check date 11/03	1,788.67		5,238.19
General Journal	10/30/2023	PR 11/03/23		PR - 10/14/2023 -10/27/2023 check date 11/03/23	EE SS	1,788.67	3,449.52
General Journal	10/30/2023	PR 11/03/23		PR - 10/14/2023 -10/27/2023 check date 11/03	2,855.10		6,304.62
General Journal	10/30/2023	PR 11/03/23		PR - 10/14/2023 -10/27/2023 check date 11/03/23	EE Fed	2,855.14	3,449.48
General Journal	11/13/2023	PR 11/17/23		PR - 10/28/2023 -11/10/2023 check date 11/17	1,788.63		5,238.11
General Journal	11/13/2023	PR 11/17/23		PR - 10/28/2023 -11/10/2023 check date 11/17	1,788.63		7,026.74
General Journal	11/13/2023	PR 11/17/23		PR - 10/28/2023 -11/10/2023 check date 11/17/23	EE SS	1,788.63	5,238.11
General Journal	11/13/2023	PR 11/17/23		PR - 10/28/2023 -11/10/2023 check date 11/17	2,855.10		8,093.21
General Journal	11/13/2023	PR 11/17/23		PR - 10/28/2023 -11/10/2023 check date 11/17/23	EE Fed	2,855.14	5,238.07
General Journal	11/27/2023	PR 12/01/23		PR - 11/12/2023 -11/24/2023 check date 12/01	1,823.85		7,061.92
General Journal	11/27/2023	PR 12/01/23		PR - 11/12/2023 -11/24/2023 check date 12/01	1,823.85		8,885.77
General Journal	11/27/2023	PR 12/01/23		PR - 11/12/2023 -11/24/2023 check date 12/01/23	EE SS	1,823.85	7,061.92
General Journal	11/27/2023	PR 12/01/23		PR - 11/12/2023 -11/24/2023 check date 12/01	2,949.07		10,010.99
General Journal	11/27/2023	PR 12/01/23		PR - 11/12/2023 -11/24/2023 check date 12/01/23	EE Fed	2,949.09	7,061.90
General Journal	12/11/2023	PR 12/15/23		PR - 11/25/2023 -12/08/2023 check date 12/15	1,858.96		8,920.86
General Journal	12/11/2023	PR 12/15/23		PR - 11/25/2023 -12/08/2023 check date 12/15	1,858.96		10,779.82
General Journal	12/11/2023	PR 12/15/23		PR - 11/25/2023 -12/08/2023 check date 12/15/23	EE SS	1,858.96	8,920.86
General Journal	12/11/2023	PR 12/15/23		PR - 11/25/2023 -12/08/2023 check date 12/15	3,043.06		11,963.92
General Journal	12/11/2023	PR 12/15/23		PR - 11/25/2023 -12/08/2023 check date 12/15/23	EE Fe	3,043.07	8,920.85
General Journal	12/26/2023	PR 12/29/23		PR - 12/09/2023 -12/22/2023 check date 12/29	1,899.46		10,820.31
General Journal	12/26/2023	PR 12/29/23		PR - 12/09/2023 -12/22/2023 check date 12/29	1,899.46		12,719.77
General Journal	12/26/2023	PR 12/29/23		PR - 12/09/2023 -12/22/2023 check date 12/29/23	EE SS	1,899.46	10,820.31
General Journal	12/26/2023	PR 12/29/23		PR - 12/09/2023 -12/22/2023 check date 12/29	3,138.61		13,958.92
General Journal	12/26/2023	PR 12/29/23		PR - 12/09/2023 -12/22/2023 check date 12/29/23	EE Fed	3,138.62	10,820.30

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	01/08/2024	PR 01/12/24		PR - 12/23/2023 -01/05/2024 check date 01/12	1,851.57		12,671.87
General Journal	01/08/2024	PR 01/12/24		PR - 12/23/2023 -01/05/2024 check date 01/12	1,851.57		14,523.44
General Journal	01/08/2024	PR 01/12/24		PR - 12/23/2023 -01/05/2024 check date 01/12/2024 EE S		1,851.57	12,671.87
General Journal	01/08/2024	PR 01/12/24		PR - 12/23/2023 -01/05/2024 check date 01/12	2,916.83		15,588.70
General Journal	01/08/2024	PR 01/12/24		PR - 12/23/2023 -01/05/2024 check date 01/12/2024 EE Fe		2,916.84	12,671.86
General Journal	01/22/2024	PR 01/12/24		PR - 01/06/24 -01/19/2024 check date 01/26/2	1,851.58		14,523.44
General Journal	01/22/2024	PR 01/12/24		PR - 01/06/24 -01/19/2024 check date 01/26/2	1,851.58		16,375.02
General Journal	01/22/2024	PR 01/12/24		PR - 01/06/24 -01/19/2024 check date 01/26/2024 EE SS &		1,851.58	14,523.44
General Journal	01/22/2024	PR 01/12/24		PR - 01/06/24 -01/19/2024 check date 01/26/2	2,916.83		17,440.27
General Journal	01/22/2024	PR 01/12/24		PR - 01/06/24 -01/19/2024 check date 01/26/2024 EE Fed		2,916.84	14,523.43
General Journal	02/05/2024	PR 02/09/24		PR - 01/20/24 -02/02/2024 check date 02/09/2	1,851.58		16,375.01
General Journal	02/05/2024	PR 02/09/24		PR - 01/20/24 -02/02/2024 check date 02/09/2	1,851.58		18,226.59
General Journal	02/05/2024	PR 02/09/24		PR - 01/20/24 -02/02/2024 check date 02/09/2024 EE SS &		1,851.58	16,375.01
General Journal	02/05/2024	PR 02/09/24		PR - 01/20/24 -02/02/2024 check date 02/09/2	2,916.83		19,291.84
General Journal	02/05/2024	PR 02/09/24		PR - 01/20/24 -02/02/2024 check date 02/09/2024 EE Fed		2,916.84	16,375.00
General Journal	02/20/2024	PR 02/23/24		PR - 02/03/24 -02/16/2024 check date 02/23/2	1,851.59		18,226.59
General Journal	02/20/2024	PR 02/23/24		PR - 02/03/24 -02/16/2024 check date 02/23/2	1,851.59		20,078.18
General Journal	02/20/2024	PR 02/23/24		PR - 02/03/24 -02/16/2024 check date 02/23/2024 EE SS		1,851.59	18,226.59
General Journal	02/20/2024	PR 02/23/24		PR - 02/03/24 -02/16/2024 check date 02/23/2	2,916.83		21,143.42
General Journal	02/20/2024	PR 02/23/24		PR - 02/03/24 -02/16/2024 check date 02/23/2024 EE Fed		2,916.84	18,226.58
General Journal	03/05/2024	PR 0/24		PR - 02/17/24 -03/01/2024 check date 03/08/2	1,851.58		20,078.16
General Journal	03/05/2024	PR 0/24		PR - 02/17/24 -03/01/2024 check date 03/08/2	1,851.58		21,929.74
General Journal	03/05/2024	PR 0/24		PR - 02/17/24 -03/01/2024 check date 03/08/2024 EE SS		1,851.58	20,078.16
General Journal	03/05/2024	PR 0/24		PR - 02/17/24 -03/01/2024 check date 03/08/2	2,916.83		22,994.99
General Journal	03/05/2024	PR 0/24		PR - 02/17/24 -03/01/2024 check date 03/08/2024 EE Fed		2,916.84	20,078.15
General Journal	03/19/2024	PR 0/24		PR - 03/02/24 -03/15/2024 check date 03/22/2	1,851.55		21,929.70
General Journal	03/19/2024	PR 0/24		PR - 03/02/24 -03/15/2024 check date 03/22/2	1,851.55		23,781.25
General Journal	03/19/2024	PR 0/24		PR - 03/02/24 -03/15/2024 check date 03/22/2024 EE SS		1,851.55	21,929.70
General Journal	03/19/2024	PR 0/24		PR - 03/02/24 -03/15/2024 check date 03/22/2	2,916.83		24,846.53
General Journal	03/19/2024	PR 0/24		PR - 03/02/24 -03/15/2024 check date 03/22/2024 EE Fed		2,916.84	21,929.69
General Journal	04/01/2024	PR 04/05/24		PR - 03/16/24 -03/29/2024 check date 04/05/2	1,851.56		23,781.25
General Journal	04/01/2024	PR 04/05/24		PR - 03/16/24 -03/29/2024 check date 04/05/2	1,851.56		25,632.81
General Journal	04/01/2024	PR 04/05/24		PR - 03/16/24 -03/29/2024 check date 04/05/2024 EE SS		1,851.56	23,781.25
General Journal	04/01/2024	PR 04/05/24		PR - 03/16/24 -03/29/2024 check date 04/05/2	2,916.83		26,698.08
General Journal	04/01/2024	PR 04/05/24		PR - 03/16/24 -03/29/2024 check date 04/05/2024 EE Fed		2,916.84	23,781.24
General Journal	04/15/2024	PR 04/19/24		PR - 03/30/24 -04/12/2024 check date 04/19/2	1,851.58		25,632.82
General Journal	04/15/2024	PR 04/19/24		PR - 03/30/24 -04/12/2024 check date 04/19/2	1,851.58		27,484.40
General Journal	04/15/2024	PR 04/19/24		PR - 03/30/24 -04/12/2024 check date 04/19/2024 EE SS		1,851.58	25,632.82
General Journal	04/15/2024	PR 04/19/24		PR - 03/30/24 -04/12/2024 check date 04/19/2	2,916.83		28,549.65
General Journal	04/15/2024	PR 04/19/24		PR - 03/30/24 -04/12/2024 check date 04/19/2024 EE Fed		2,916.84	25,632.81
General Journal	04/29/2024	PR 05/03/24		PR - 04/13/24 -04/26/2024 check date 05/03/2	1,851.60		27,484.41
General Journal	04/29/2024	PR 05/03/24		PR - 04/13/24 -04/26/2024 check date 05/03/2	1,851.60		29,336.01
General Journal	04/29/2024	PR 05/03/24		PR - 04/13/24 -04/26/2024 check date 05/03/2024 EE SS		1,851.60	27,484.41
General Journal	04/29/2024	PR 05/03/24		PR - 04/13/24 -04/26/2024 check date 05/03/2	2,916.83		30,401.24
General Journal	04/29/2024	PR 05/03/24		PR - 04/13/24 -04/26/2024 check date 05/03/2024 EE Fed		2,916.84	27,484.40
General Journal	05/13/2024	PR 05/17/24		PR - 04/27/24 -05/10/2024 check date 05/17/2	1,851.58		29,335.98
General Journal	05/13/2024	PR 05/17/24		PR - 04/27/24 -05/10/2024 check date 05/17/2	1,851.58		31,187.56
General Journal	05/13/2024	PR 05/17/24		PR - 04/27/24 -05/10/2024 check date 05/17/2024 EE SS		1,851.58	29,335.98
General Journal	05/13/2024	PR 05/17/24		PR - 04/27/24 -05/10/2024 check date 05/17/2	2,916.83		32,252.81
General Journal	05/13/2024	PR 05/17/24		PR - 04/27/24 -05/10/2024 check date 05/17/2024 EE Fed		2,916.84	29,335.97
General Journal	05/20/2024	PR 05/31/24		PR - 05/11/24 -05/24/2024 check date 05/31/2	1,899.45		31,235.42
General Journal	05/20/2024	PR 05/31/24		PR - 05/11/24 -05/24/2024 check date 05/31/2	1,899.45		33,134.87
General Journal	05/20/2024	PR 05/31/24		PR - 05/11/24 -05/24/2024 check date 05/31/2024 EE SS		1,899.45	31,235.42
General Journal	05/20/2024	PR 05/31/24		PR - 05/11/24 -05/24/2024 check date 05/31/2	3,023.63		34,259.05
General Journal	05/20/2024	PR 05/31/24		PR - 05/11/24 -05/24/2024 check date 05/31/2024 EE Fed		3,023.64	31,235.41
General Journal	06/10/2024	PR 06/14/24		PR - 05/25/24 -06/07/2024 check date 06/14/2	1,851.57		33,086.98
General Journal	06/10/2024	PR 06/14/24		PR - 05/25/24 -06/07/2024 check date 06/14/2	1,851.57		34,938.55
General Journal	06/10/2024	PR 06/14/24		PR - 05/25/24 -06/07/2024 check date 06/14/2024 EE SS		1,851.57	33,086.98
General Journal	06/10/2024	PR 06/14/24		PR - 05/25/24 -06/07/2024 check date 06/14/2	2,916.83		36,003.81
General Journal	06/10/2024	PR 06/14/24		PR - 05/25/24 -06/07/2024 check date 06/14/2024 EE Fe		2,916.84	33,086.97
General Journal	06/24/2024	PR 06/28/24		PR - 06/08/24 -06/21/2024 check date 06/28/2	1,851.58		34,938.55
General Journal	06/24/2024	PR 06/28/24		PR - 06/08/24 -06/21/2024 check date 06/28/2	1,851.58		36,790.13
General Journal	06/24/2024	PR 06/28/24		PR - 06/08/24 -06/21/2024 check date 06/28/2024 EE SS		1,851.58	34,938.55
General Journal	06/24/2024	PR 06/28/24		PR - 06/08/24 -06/21/2024 check date 06/28/2	2,916.83		37,855.38
General Journal	06/24/2024	PR 06/28/24		PR - 06/08/24 -06/21/2024 check date 06/28/2024 EE Fe		2,916.84	34,938.54
General Journal	07/08/2024	PR 07/12/24		PR - 06/22/24 -07/05/2024 check date 07/12/2	1,851.60		36,790.14
General Journal	07/08/2024	PR 07/12/24		PR - 06/22/24 -07/05/2024 check date 07/12/2	1,851.60		38,641.74
General Journal	07/08/2024	PR 07/12/24		PR - 06/22/24 -07/05/2024 check date 07/12/2024 EE SS		1,851.60	36,790.14
General Journal	07/08/2024	PR 07/12/24		PR - 06/22/24 -07/05/2024 check date 07/12/2	2,916.83		39,706.97

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	07/08/2024	PR 07/12/24		PR - 06/22/24 -07/05/2024 check date 07/12/2024	EE Fe	2,916.83	36,790.14
General Journal	07/23/2024	PR 07/26/24		PR - 07/06/24 -07/19/2024 check date 07/26/2(	1,851.56		38,641.70
General Journal	07/23/2024	PR 07/26/24		PR - 07/06/24 -07/19/2024 check date 07/26/2(	1,851.56		40,493.26
General Journal	07/23/2024	PR 07/26/24		PR - 07/06/24 -07/19/2024 check date 07/26/2024	EE S	1,851.56	38,641.70
General Journal	07/23/2024	PR 07/26/24		PR - 07/06/24 -07/19/2024 check date 07/26/2(	2,916.83		41,558.53
General Journal	07/23/2024	PR 07/26/24		PR - 07/06/24 -07/19/2024 check date 07/26/2024	EE Fe	2,916.83	38,641.70
Total 01-6309 · Payroll Taxes					139,426.49	100,784.79	38,641.70
01-6308 · Salaries & Benefits - Other							
General Journal	10/01/2023	Payrol AccR		Reverse of GJE Payrol Accr -- Payroll accrual		1,167.02	(1,167.02)
General Journal	10/01/2023	PTO AccruaR		Reverse of GJE PTO Accrual -- PTO Accrual		45,143.54	(46,310.56)
General Journal	10/16/2023	PR 10/20/23		PR - 09/30/2023 -10/13/2023 check date 10/2(	16,338.46		(29,972.10)
General Journal	10/30/2023	PR 11/03/23		PR - 10/14/2023 -10/27/2023 check date 11/03	16,338.46		(13,633.64)
General Journal	11/13/2023	PR 11/17/23		PR - 10/28/2023 -11/10/2023 check date 11/17	16,338.46		2,704.82
General Journal	11/27/2023	PR 12/01/23		PR - 11/12/2023 -11/24/2023 check date 12/01	16,689.81		19,394.63
General Journal	12/11/2023	PR 12/15/23		PR - 11/25/2023 -12/08/2023 check date 12/15	17,041.15		36,435.78
General Journal	12/26/2023	PR 12/29/23		PR - 12/09/2023 -12/22/2023 check date 12/29	17,041.15		53,476.93
General Journal	01/08/2024	PR 01/12/24		PR - 12/23/2023 -01/05/2024 check date 01/12	17,041.15		70,518.08
General Journal	01/22/2024	PR 01/12/24		PR - 01/06/24 -01/19/2024 check date 01/26/2(	17,041.15		87,559.23
General Journal	02/05/2024	PR 02/09/24		PR - 01/20/24 -02/02/2024 check date 02/09/2(	17,041.15		104,600.38
General Journal	02/20/2024	PR 02/23/24		PR - 02/03/24 -02/16/2024 check date 02/23/2(	17,041.15		121,641.53
General Journal	03/05/2024	PR 0/24		PR - 02/17/24 -03/01/2024 check date 03/08/2(	17,041.15		138,682.68
General Journal	03/19/2024	PR 0/24		PR - 03/02/24 -03/15/2024 check date 03/22/2(	17,041.15		155,723.83
General Journal	04/01/2024	PR 04/05/24		PR - 03/16/24 -03/29/2024 check date 04/05/2(	17,041.15		172,764.98
General Journal	04/15/2024	PR 04/19/24		PR - 03/30/24 -04/12/2024 check date 04/19/2(	17,041.15		189,806.13
General Journal	04/29/2024	PR 05/03/24		PR - 04/13/24 -04/26/2024 check date 05/03/2(	17,041.15		206,847.28
General Journal	05/13/2024	PR 05/17/24		PR - 04/27/24 -05/10/2024 check date 05/17/2(	17,041.15		223,888.43
General Journal	05/20/2024	PR 05/31/24		PR - 05/11/24 -05/24/2024 check date 05/31/2(	17,041.15		240,929.58
General Journal	06/10/2024	PR 06/14/24		PR - 05/25/24 -06/07/2024 check date 06/14/2(	17,041.15		257,970.73
General Journal	06/24/2024	PR 06/28/24		PR - 06/08/24 -06/21/2024 check date 06/28/2(	17,041.15		275,011.88
General Journal	07/08/2024	PR 07/12/24		PR - 06/22/24 -07/05/2024 check date 07/12/2(	17,041.15		292,053.03
General Journal	07/23/2024	PR 07/26/24		PR - 07/06/24 -07/19/2024 check date 07/26/2(	17,041.15		309,094.18
Total 01-6308 · Salaries & Benefits - Other					355,404.74	46,310.56	309,094.18
Total 01-6308 · Salaries & Benefits					687,750.91	160,431.62	527,319.29
01-1400 · Facilities Expenses							
01-1405 · Water, Sewer, & Electric charge							
Bill	10/01/2023	24-05	City of Sebastian	October reimbursement for water, sewer, and e	120.00		120.00
Bill	11/01/2023	24-31	City of Sebastian	November reimbursement for water, sewer, and	120.00		240.00
Total 01-1405 · Water, Sewer, & Electric charge					240.00	0.00	240.00
01-1404 · Communications							
Bill	10/13/2023	8535 11 517 0184819	Comcast	acct# 8635115170184819 (10/17/23-11/16/202	272.11		272.11
Bill	10/31/2023	Oct-23	Caleta Scott	cell phone October	38.07		310.18
Bill	10/31/2023	Oct-23	Erin Bergman	cell phone Oct 2023	35.00		345.18
Bill	10/31/2023	Oct-23	Jessica A Blough-Wayles	cell phone	50.23		395.41
Bill	10/31/2023	Oct-23	Heather Stapleton	Cell phone	40.70		436.11
Bill	10/31/2023	Oct-23	Daniel Kolodny (reimbursements)	October cell phone	19.13		455.24
Bill	10/31/2023	Oct-23	Duane DeFreese (reimbursement)	cell phone October 2023	46.87		502.11
Bill	11/07/2023	4988 6591 5972 1480	First National Bank Omaha (Duane)	Metrofax	9.95		512.06
Bill	11/07/2023	4988 6591 5972 1480	First National Bank Omaha (Duane)	ConstantContact	81.00		593.06
Bill	11/07/2023	4988 6591 5972 1480	First National Bank Omaha (Duane)	Siteground	200.00		793.06
Bill	11/07/2023	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Msft	184.00		977.06
Bill	11/07/2023	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Google domains	48.00		1,025.06
Bill	11/07/2023	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Google domains	12.00		1,037.06
Bill	11/13/2023	8535 11 517 0184819	Comcast	acct# 8635115170184819 (11/17/23-12/16/202	272.11		1,309.17
Bill	11/25/2023	Nov-23	Caleta Scott	cell phone Nov 2023	38.07		1,347.24
Bill	11/30/2023	Nov-23	Heather Stapleton	Cell phone	45.70		1,392.94
Bill	11/30/2023	Nov-23	Jessica A Blough-Wayles	cell phone	50.23		1,443.17
Bill	11/30/2023	Nov-23	Erin Bergman	cell phone Nov 2023	35.00		1,478.17
Bill	11/30/2023	Nov-23	Daniel Kolodny (reimbursements)	November cell phone	19.11		1,497.28
Bill	11/30/2023	Nov-23	Duane DeFreese (reimbursement)	cell phone November 2023	46.87		1,544.15
Bill	12/06/2023	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Msft	184.00		1,728.15
Bill	12/06/2023	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Google domains	24.00		1,752.15
Bill	12/06/2023	4988659159721480	First National Bank Omaha (Duane)	Metrofax	9.95		1,762.10
Bill	12/06/2023	4988659159721480	First National Bank Omaha (Duane)	ConstantContact	81.00		1,843.10
Bill	12/06/2023	4988659159721480	First National Bank Omaha (Duane)	Siteground	1,023.73		2,866.83
Bill	12/13/2023	8535 11 517 0184819	Comcast	acct# 8635115170184819 (12/17/23-01/16/202	322.11		3,188.94
Bill	12/31/2023	Dec-23	Erin Bergman	cell phone Dec 2023	35.00		3,223.94
Bill	12/31/2023	Dec 23	Heather Stapleton	Cell phone	45.70		3,269.64
Bill	12/31/2023	dec-23	Caleta Scott	cell phone Dec 2023	48.30		3,317.94

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	12/31/2023	Dec-23	Daniel Kolodny (reimbursements)	December cell phone	19.11		3,337.05
Bill	12/31/2023	Dec-23	Duane DeFreese (reimbursement)	cell phone December 2023	46.87		3,383.92
Bill	01/05/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Metrofax	9.95		3,393.87
Bill	01/05/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	ConstantContact	81.00		3,474.87
Bill	01/10/2024	8535 11 517 0246873	Comcast	acct# 8635115170184819 (01/10/24-02/09/202	264.36		3,739.23
Bill	01/13/2024	8535 11 517 0184819	Comcast	acct# 8635115170184819 (01/17/24-02/16/202	324.15		4,063.38
Bill	01/18/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Msft	184.00		4,247.38
Bill	01/18/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Google domains	24.00		4,271.38
Bill	01/31/2024	jan-24	Caleta Scott	cell phone Jan 24	48.30		4,319.68
Bill	01/31/2024	Jan-24	Heather Stapleton	Cell phone	45.70		4,365.38
Bill	01/31/2024	Jan-24	Erin Bergman	cell phone Jan 2024	35.00		4,400.38
Bill	01/31/2024	Jan-24	Daniel Kolodny (reimbursements)	January cell phone	19.11		4,419.49
Bill	01/31/2024	Jan-24	Duane DeFreese (reimbursement)	cell phone January 2024	33.50		4,452.99
Bill	02/06/2024	8535 11 517 0246873	Comcast	acct# 8535 11 517 0246873 02/10/24 - 03/09/2	194.86		4,647.85
Bill	02/06/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Metrofax	9.95		4,657.80
Bill	02/06/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	ConstantContact	81.00		4,738.80
Bill	02/06/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Msft	184.00		4,922.80
Bill	02/06/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Google domains	24.00		4,946.80
Bill	02/06/2024	Feb-24	Erin Bergman	cell phone Management fee March 2024	35.00		4,981.80
Bill	02/13/2024	8535 11 517 0184819	Comcast	acct# 8535 11 517 0246873 02/17/24 - 03/16/2	324.15		5,305.95
Bill	02/15/2024	24-141	City of Sebastian	audio visual service for 2/9/24 meeting	150.00		5,455.95
Bill	02/15/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Metrofax	9.95		5,465.90
Bill	02/15/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	ConstantContact	81.00		5,546.90
Bill	02/15/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Siteground	125.94		5,672.84
Bill	02/28/2024	Feb-24	Daniel Kolodny (reimbursements)	cell phone	16.08		5,688.92
Bill	02/29/2024	Feb-24	Kirsten J Ayres	cell phone Oct 23	37.37		5,726.29
Bill	02/29/2024	Feb-24	Kirsten J Ayres	cell phone Nov 23	37.37		5,763.66
Bill	02/29/2024	Feb-24	Kirsten J Ayres	bag to FL	37.37		5,801.03
Bill	02/29/2024	Feb-24	Kirsten J Ayres	cell phone Dec 23	37.37		5,838.40
Bill	02/29/2024	Feb-24	Kirsten J Ayres	cell phone Jan 24	37.39		5,875.79
Bill	02/29/2024	Feb-24	Caleta Scott	cell phone Feb 2024	48.30		5,924.09
Bill	02/29/2024	Feb-24	Jessica A Blough-Wayles	cell phone	50.23		5,974.32
Bill	02/29/2024	Feb-24	Duane DeFreese (reimbursement)	cell phone February 2024	46.87		6,021.19
Bill	02/29/2024	Feb-24	Heather Stapleton	Cell phone	45.56		6,066.75
Bill	03/06/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Comcast	264.36		6,331.11
Bill	03/06/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Google domains	24.00		6,355.11
Bill	03/06/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Microsoft	184.00		6,539.11
Bill	03/13/2024	8535 11 517 0184819	Comcast	acct# 8535 11 517 0184819 03/17/24 - 04/16/2	324.15		6,863.26
Bill	03/25/2024	Mar-24	Jessica A Blough-Wayles	cell phone	50.23		6,913.49
Bill	03/26/2024	Mar-24	Caleta Scott	cell phone March 2024	48.30		6,961.79
Bill	03/31/2024	Mar-24	Duane DeFreese (reimbursement)	cell phone February 2024	46.87		7,008.66
Bill	03/31/2024	Mar-24	Erin Bergman	ecll phone March 2024	35.00		7,043.66
Bill	03/31/2024	Mar-24	Heather Stapleton	Cell phone	45.56		7,089.22
Bill	03/31/2024	Mar-24	Daniel Kolodny (reimbursements)	cell phone	16.08		7,105.30
Bill	04/05/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Metrofax	9.95		7,115.25
Bill	04/05/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	ConstantContact	81.00		7,196.25
Bill	04/05/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Google domains	24.00		7,220.25
Bill	04/05/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Google domains	36.00		7,256.25
Bill	04/05/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Microsoft	184.00		7,440.25
Bill	04/06/2024	8535 11 517 0246873	Comcast	acct# 8535 11 517 0246873 04/10/24 - 10/09/2	125.36		7,565.61
Bill	04/18/2024	4988659159721480	First National Bank Omaha (Duane)	Metrofax	9.95		7,575.56
Bill	04/18/2024	4988659159721480	First National Bank Omaha (Duane)	ConstantContact	81.00		7,656.56
Bill	04/30/2024	Apr-24	Daniel Kolodny (reimbursements)	cell phone	16.07		7,672.63
Bill	04/30/2024	Apr-24	Jessica A Blough-Wayles	cell phone	50.20		7,722.83
Bill	04/30/2024	Apr-24	Heather Stapleton	Cell phone	45.50		7,768.33
Bill	04/30/2024	Apr-24	Caleta Scott	Verizon April 2024	48.29		7,816.62
Bill	04/30/2024	Apr-24	Erin Bergman	cell phone April 2024	35.00		7,851.62
Bill	05/07/2024	4988656249623197	First National Bank Omaha (Daniel)	Google domains	24.00		7,875.62
Bill	05/07/2024	4988656249623197	First National Bank Omaha (Daniel)	Google domains	24.00		7,899.62
Bill	05/07/2024	4988656249623197	First National Bank Omaha (Daniel)	Microsoft	184.00		8,083.62
Bill	05/15/2024	24-210	City of Sebastian	audio visual service for 5/10/24 meeting	150.00		8,233.62
Bill	05/21/2024	4988659159721480	First National Bank Omaha (Duane)	Metrofax	9.95		8,243.57
Bill	05/21/2024	4988659159721480	First National Bank Omaha (Duane)	ConstantContact	81.00		8,324.57
Bill	05/31/2024	May-24	Kirsten J Ayres	cell phone March	77.83		8,402.40
Bill	05/31/2024	May-24	Kirsten J Ayres	cell phone April	77.47		8,479.87
Bill	05/31/2024	May-24	Kirsten J Ayres	cell phone May	77.49		8,557.36
Bill	05/31/2024	May-24	Caleta Scott	cell phone May	48.28		8,605.64
Bill	05/31/2024	May-24	Jessica A Blough-Wayles	cell phone	47.01		8,652.65
Bill	05/31/2024	May-24	Daniel Kolodny (reimbursements)	cell phone	16.07		8,668.72

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Bill	05/31/2024	May-24	Heather Stapleton	Cell phone	46.04		8,714.76
	Bill	06/06/2024	498865624962 3197	First National Bank Omaha (Daniel)	Google domains	24.00		8,738.76
	Bill	06/06/2024	498865624962 3197	First National Bank Omaha (Daniel)	Comcast	333.99		9,072.75
	Bill	06/06/2024	498865624962 3197	First National Bank Omaha (Daniel)	Microsoft	184.00		9,256.75
	Bill	06/06/2024	498865624962 3197	First National Bank Omaha (Daniel)	Comcast	194.86		9,451.61
	Bill	06/06/2024	Jun-24	Erin Bergman	cell phone June	35.00		9,486.61
	Bill	06/30/2024	Jun-24	Daniel Kolodny (reimbursements)	cell phone	16.07		9,502.68
	Bill	06/30/2024	Jun-24	Jessica A Blough-Wayles	cell phone	52.40		9,555.08
	Bill	06/30/2024	Jun-24	Caleta Scott	cell phone June	48.29		9,603.37
	Bill	07/08/2024	Jun-24	Heather Stapleton	Cell phone	46.06		9,649.43
	Bill	07/08/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Comcast	333.99		9,983.42
	Bill	07/08/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Microsoft	184.00		10,167.42
	Bill	07/08/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Square Space	24.00		10,191.42
	Bill	07/08/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Comcast	184.86		10,376.28
	Bill	07/08/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Comcast	323.99		10,700.27
	Bill	07/08/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Metrofax	9.95		10,710.22
	Bill	07/08/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	ConstantContact	81.00		10,791.22
Total 01-1404 · Communications						10,791.22	0.00	10,791.22
01-1403 · Equipment Maintenance								
	Bill	06/06/2024	498865624962 3197	First National Bank Omaha (Daniel)	CSC ServiceWork	2.50		2.50
	Bill	06/06/2024	498865624962 3197	First National Bank Omaha (Daniel)	Advance Auto	167.42		169.92
	Bill	06/06/2024	Jun-24	Erin Bergman	St Lucie Battery - truck maintenance	605.68		775.60
	Bill	07/08/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	North Causeway Marine	22.20		797.80
Total 01-1403 · Equipment Maintenance						797.80	0.00	797.80
01-1401 · Rents & Leases								
	Bill	10/01/2023	24-05	City of Sebastian	October rent and reimbursement for water, sewe	256.61		256.61
	Bill	10/28/2023	152967	4774 Cubesmart Sebastian	rent 11/18/2023 - 12/17/2023	191.00		447.61
	Bill	11/01/2023	24-31	City of Sebastian	November rent	256.61		704.22
	Bill	11/15/2023	24-69	City of Sebastian	December rent	150.00		854.22
	Bill	12/01/2023	24-52	City of Sebastian	annual rent	19,000.00		19,854.22
Total 01-1401 · Rents & Leases						19,854.22	0.00	19,854.22
Total 01-1400 · Facilities Expenses						31,683.24	0.00	31,683.24
01-1300 · Administrative Costs								
01-1311 · PayPal Fees								
	Deposit	01/05/2024		PayPal	paypay fee	3.98		3.98
	Deposit	01/05/2024		PayPal	paypay fee	1.36		5.34
	Deposit	01/05/2024		PayPal	paypay fee	1.36		6.70
	Deposit	01/05/2024		PayPal	paypay fee	2.24		8.94
	Deposit	01/05/2024		PayPal	paypay fee	5.73		14.67
	Deposit	01/05/2024		PayPal	paypay fee	1.19		15.86
	Deposit	01/05/2024		PayPal	paypay fee	1.36		17.22
	Deposit	01/05/2024		PayPal	paypay fee	1.36		18.58
	Deposit	01/05/2024		PayPal	paypay fee	1.89		20.47
	Deposit	01/05/2024		PayPal	paypay fee	1.36		21.83
	Deposit	01/05/2024		PayPal	paypal fees	1.35		23.18
	Deposit	01/05/2024		PayPal	paypal fees	1.97		25.15
	Deposit	01/05/2024		PayPal	pay pal fees	1.12		26.27
	Deposit	01/05/2024		PayPal	paypal fees	1.05		27.32
	Deposit	01/05/2024		PayPal	paypal fees	1.05		28.37
	Deposit	01/05/2024		PayPal	paypal fees	2.37		30.74
	Deposit	01/05/2024		PayPal	paypal fees	2.37		33.11
	Deposit	04/10/2024		PayPal	PayPal fees	1.41		34.52
	Deposit	04/10/2024		PayPal	PayPal fees	1.16		35.68
	Deposit	04/10/2024		PayPal	PayPal fees	2.37		38.05
	Deposit	04/10/2024		PayPal	PayPal fees	2.24		40.29
	Deposit	04/10/2024		PayPal	PayPal fees	3.98		44.27
	Deposit	07/08/2024		PayPal	PayPal fees	2.20		46.47
	Deposit	07/08/2024		PayPal	PayPal fees	1.35		47.82
	Deposit	07/08/2024		PayPal	PayPal fees P Schill	1.41		49.23
	Deposit	07/08/2024		PayPal	PayPal fees	3.23		52.46
	Deposit	07/08/2024		PayPal	PayPal fees	2.08		54.54
Total 01-1311 · PayPal Fees						54.54	0.00	54.54
01-1309 · Staff Training & Prof. Dev.								
	Bill	04/22/2024	202406-4218	University of Florida Leadership & Educat	Environmental Interpretation Attendee	250.00		250.00
	Bill	04/30/2024	Apr-24	Erin Bergman	Coastal Shoreline Restoration	250.00		500.00
Total 01-1309 · Staff Training & Prof. Dev.						500.00	0.00	500.00
01-1308 · Field Equipment & Supplies								
	Bill	02/06/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Lowe's	288.96		288.96

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Bill	03/25/2024	Mar-24	Jessica A Blough-Wayles	totes/big lots	32.98		321.94
	Bill	03/25/2024	Mar-24	Jessica A Blough-Wayles	totes WalMart	6.38		328.32
	Bill	03/31/2024	Mar-24	Heather Stapleton	Envirothon batteries for walkie talkies	42.52		370.84
	Bill	03/31/2024	Mar-24	Heather Stapleton	Envirothon ice	76.93		447.77
	Bill	03/31/2024	Mar-24	Heather Stapleton	Envirothon team trophies	280.19		727.96
	Bill	03/31/2024	Mar-24	Heather Stapleton	Envirothon directional signage	273.60		1,001.56
Total 01-1308 · Field Equipment & Supplies						1,001.56	0.00	1,001.56
01-1307 · Dues, License & Subscriptions								
	Bill	10/01/2023	144376774	Dell Marketing L.P.	subscription	649.22		649.22
	Bill	10/31/2023	Oct-23	Caleta Scott	MileIQ October	5.99		655.21
	Bill	12/06/2023	4988 6562 4962 3197	First National Bank Omaha (Daniel)	DEO Special District Fee	175.00		830.21
	Bill	12/31/2023	Dec-23	Erin Bergman	Grammerly	144.00		974.21
	Bill	01/01/2024	265	Association of National Estuary Program	annual ANEP dues 2024	4,500.00		5,474.21
	Bill	01/05/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Canva	149.90		5,624.11
	Bill	02/14/2024	2404	Florida Ocean Alliance	2024 membership dues	1,000.00		6,624.11
	Bill	02/14/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	GIS certification	250.00		6,874.11
	Bill	02/15/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Surveymonkey	468.00		7,342.11
	Bill	05/21/2024	MFY2507	SECOORA	SCDRO 2025 (July 1 - June 30, 2025) annual m	1,000.00		8,342.11
	Bill	06/05/2024	1101171593	Insight Public Sector, Inc	Adobe creative cloud for teams renewal 6/5/24 -	1,032.34		9,374.45
	Bill	07/08/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Indian River vehicle dpt	11.00		9,385.45
Total 01-1307 · Dues, License & Subscriptions						9,385.45	0.00	9,385.45
01-1305 · Travel								
	Bill	10/31/2023	Oct-23	Caleta Scott	mileage 7.5 FP-ADIL	4.91		4.91
	Bill	10/31/2023	Oct-23	Caleta Scott	mileage 45.1 Martin County Day	29.55		34.46
	Bill	10/31/2023	Oct-23	Caleta Scott	mileage 2.4 FP - ANCA Peer Review	1.57		36.03
	Bill	10/31/2023	Oct-23	Caleta Scott	mileage 19.7 FP Seagrass monitoring	12.90		48.93
	Bill	10/31/2023	Oct-23	Caleta Scott	mileage 16.8 FP-UD/IFAS Advisory Board	11.00		59.93
	Bill	10/31/2023	Oct-23	Caleta Scott	mileage 60.7 IRLNEP - Diversity of Thought	39.76		99.69
	Bill	10/31/2023	Oct-23	Caleta Scott	mileage 31.3 Stuart BOCC PW and Tourism	20.50		120.19
	Bill	10/31/2023	Oct-23	Caleta Scott	mileage 3.2 FP KFPB Trash Free Waters	2.10		122.29
	Bill	10/31/2023	Oct-23	Caleta Scott	mileage 42.6 PSL Parks & Rec	27.90		150.19
	Bill	10/31/2023	Oct-23	Caleta Scott	mileage 4.2 FP Downtown Business Assoc	2.75		152.94
	Bill	10/31/2023	Oct-23	Caleta Scott	mileage 22.2 FP-UF/IFAS Discussion 4H	14.54		167.48
	Bill	10/31/2023	Oct-23	Jessica A Blough-Wayles	mileage 212 travel to main office	138.86		306.34
	Bill	10/31/2023	Oct-23	Jessica A Blough-Wayles	mileage 109 Cocoa sea grass monitoring	71.40		377.74
	Bill	10/31/2023	Oct-23	Jessica A Blough-Wayles	mileage 132.2 Sierra Club presentation	86.59		464.33
	Bill	10/31/2023	Oct-23	Jessica A Blough-Wayles	ECERT hotel	91.75		556.08
	Bill	10/31/2023	Oct-23	Jessica A Blough-Wayles	ECERT mileage 361	236.45		792.53
	Bill	10/31/2023	Oct-23	Heather Stapleton	presentation Merritt Island	100.20		892.73
	Bill	10/31/2023	Oct-23	Heather Stapleton	FOS community screening	58.95		951.68
	Bill	10/31/2023	Oct-23	Heather Stapleton	FOS seagrass monitoring	29.54		981.22
	Bill	10/31/2023	Oct-23	Heather Stapleton	Restore Our Shores	39.63		1,020.85
	Bill	10/31/2023	Oct-23	Heather Stapleton	YELC Enviro Career meet up	14.02		1,034.87
	Bill	10/31/2023	Oct-23	Heather Stapleton	Dr Indian Harbour Beach	75.98		1,110.85
	Bill	10/31/2023	Oct-23	Heather Stapleton	Meet Anesti (re task force) then presentation Sp	84.50		1,195.35
	Bill	10/31/2023	Oct-23	Heather Stapleton	Presentation Eugenia Chapter FNPS	14.02		1,209.37
	Bill	10/31/2023	Oct-23	Heather Stapleton	MRC LID Conf at Center for Collaboration	79.26		1,288.63
	Bill	10/31/2023	Oct-23	Heather Stapleton	Envirothon planning meeting	24.82		1,313.45
	Bill	10/31/2023	Oct-23	Heather Stapleton	Four County joint commissions meeting at IRSC	37.01		1,350.46
	Bill	10/31/2023	Oct-23	Heather Stapleton	Make a Green Noise at FIT	49.91		1,400.37
	Bill	10/31/2023	Oct-23	Heather Stapleton	Seminole Rest, Turtle Mound	159.17		1,559.54
	Bill	10/31/2023	Oct-23	Duane DeFreese (reimbursement)	mileage travel to KSC for ECFRPC event and re	43.89		1,603.43
	Bill	11/07/2023	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Racetrac	68.00		1,671.43
	Bill	11/25/2023	Nov-23	Caleta Scott	FP IRL Fest	3.21		1,674.64
	Bill	11/25/2023	Nov-23	Caleta Scott	Vero - commute to HS for Portland	11.46		1,686.10
	Bill	11/25/2023	Nov-23	Caleta Scott	Hobe Sound - Stewardship Ecotourism Listening	56.59		1,742.69
	Bill	11/25/2023	Nov-23	Caleta Scott	FP - Garden club presentation	15.73		1,758.42
	Bill	11/30/2023	Nov-23	Heather Stapleton	mileage 60.5 Restore our shores	39.62		1,798.04
	Bill	11/30/2023	Nov-23	Heather Stapleton	mileage 34.50 FOSS Open House	22.60		1,820.64
	Bill	11/30/2023	Nov-23	Heather Stapleton	mileage 38.9 IRC & Vero Beach High	25.48		1,846.12
	Bill	11/30/2023	Nov-23	Heather Stapleton	mileage 23.2 IRC EnviroLeaders at Jones Pier	15.20		1,861.32
	Bill	11/30/2023	Nov-23	Heather Stapleton	mileage 69.2 Brevard County Lagoon Day at Fr	45.33		1,906.65
	Bill	11/30/2023	Nov-23	Heather Stapleton	mileage 35.2 Donald MacDonald boat ramp	23.06		1,929.71
	Bill	11/30/2023	Nov-23	Heather Stapleton	mileage 38 Envirothon meeting at Marsh Landin	24.82		1,954.53
	Bill	11/30/2023	Nov-23	Duane DeFreese (reimbursement)	mileage MINWR/Space Coast FL Tour	39.30		1,993.83
	Bill	12/31/2023	Dec 23	Heather Stapleton	mileage - Envirothon	24.82		2,018.65
	Bill	12/31/2023	Dec 23	Heather Stapleton	mileage - talking at Christmas in Fellsmere	24.63		2,043.28
	Bill	12/31/2023	dec-23	Caleta Scott	Oxbow - Earth Day planning	4.91		2,048.19

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	01/31/2024	jan-24	Caleta Scott	FP - Smithsonian tour	5.96		2,054.15
Bill	01/31/2024	jan-24	Caleta Scott	FO-UF IFAS	16.01		2,070.16
Bill	01/31/2024	jan-24	Caleta Scott	Sebastian KH meeting	45.63		2,115.79
Bill	01/31/2024	jan-24	Caleta Scott	FP - WWTP Demo and tour	6.70		2,122.49
Bill	01/31/2024	jan-24	Caleta Scott	Stuart FOS Volunteer Breakfast presentation	30.08		2,152.57
Bill	01/31/2024	jan-24	Caleta Scott	FP-FDOH Garden discussion	3.55		2,156.12
Bill	01/31/2024	jan-24	Caleta Scott	PSL - Oxbow w/PSL Utilities	11.06		2,167.18
Bill	01/31/2024	jan-24	Caleta Scott	FP-CA Moore Literacy week	3.75		2,170.93
Bill	01/31/2024	jan-24	Caleta Scott	PSL-City lunch and learn	17.56		2,188.49
Bill	01/31/2024	jan-24	Caleta Scott	FP Rotary club meeting	2.14		2,190.63
Bill	01/31/2024	jan-24	Caleta Scott	PSL- Treasure Caoast High BGC Lagoon Yoga	26.33		2,216.96
Bill	01/31/2024	jan-24	Caleta Scott	calendar delivery Martin County	81.00		2,297.96
Bill	01/31/2024	jan-24	Caleta Scott	Calendar pick up and delivery Sebastian and St	45.16		2,343.12
Bill	01/31/2024	Jan-24	Heather Stapleton	mileage - Calendar deliveries	61.71		2,404.83
Bill	01/31/2024	Jan-24	Heather Stapleton	mileage - Calendar deliveries	26.06		2,430.89
Bill	01/31/2024	Jan-24	Heather Stapleton	mileage - Calendar deliveries	23.32		2,454.21
Bill	01/31/2024	Jan-24	Heather Stapleton	mileage - Calendar deliveries	81.07		2,535.28
Bill	01/31/2024	Jan-24	Heather Stapleton	Mileage Fellsmere Water Control District meetin	24.79		2,560.07
Bill	01/31/2024	Jan-24	Heather Stapleton	Mileage Envirothon Planning meeting Marsh La	25.39		2,585.46
Bill	01/31/2024	Jan-24	Heather Stapleton	Mileage ELC Pomtoon Dock ribbon cutting	14.34		2,599.80
Bill	01/31/2024	Jan-24	Heather Stapleton	Mileage FACT meeting	25.19		2,624.99
Bill	01/31/2024	Jan-24	Heather Stapleton	Mileage Space Coast Audobon presentation	81.07		2,706.06
Bill	01/31/2024	Jan-24	Heather Stapleton	Mileage FMEL Nature Stewardship class preser	14.34		2,720.40
Bill	01/31/2024	Jan-24	Heather Stapleton	Mileage Vista Gardens Conservation Club prese	6.03		2,726.43
Bill	01/31/2024	Jan-24	Heather Stapleton	Mileage Envirothon catering meeting w/ coordin	25.39		2,751.82
Bill	01/31/2024	Jan-24	Heather Stapleton	Mileage IRLT litter clean up at Lagoon Greenwa	4.69		2,756.51
Bill	01/31/2024	Jan-24	Heather Stapleton	Mileage Wild Blue Sea Aloha Mangrove Event	87.77		2,844.28
Bill	01/31/2024	Jan-24	Heather Stapleton	Mileage Croton Elementary School	31.09		2,875.37
Bill	01/31/2024	Jan-24	Duane DeFreese (reimbursement)	Delta bag check	30.00		2,905.37
Bill	01/31/2024	Jan-24	Duane DeFreese (reimbursement)	Delta bag check	30.00		2,935.37
Bill	01/31/2024	Jan-24	Duane DeFreese (reimbursement)	Capital Hill Hotel 2 nights	547.56		3,482.93
Bill	01/31/2024	Jan-24	Duane DeFreese (reimbursement)	Delta flight Savannah to Washington DC	193.20		3,676.13
Bill	01/31/2024	Jan-24	Duane DeFreese (reimbursement)	4 Uber rides	129.12		3,805.25
Bill	01/31/2024	Jan-24	Duane DeFreese (reimbursement)	Delta flight DCA to MLB	298.20		4,103.45
Bill	02/06/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	WaWa	66.50		4,169.95
Bill	02/28/2024	Feb-24	Daniel Kolodny (reimbursements)	round trip to Kennedy Space Center (34 miles)	22.78		4,192.73
Bill	02/28/2024	Feb-24	Daniel Kolodny (reimbursements)	round trip to HBOI for IRL Symposium	95.14		4,287.87
Bill	02/28/2024	Feb-24	Daniel Kolodny (reimbursements)	round trip to HBOI for IRL Symposium	95.14		4,383.01
Bill	02/29/2024	Feb-24	Caleta Scott	FP - NatureFest	4.56		4,387.57
Bill	02/29/2024	Feb-24	Caleta Scott	FP - Chart Your Course	15.28		4,402.85
Bill	02/29/2024	Feb-24	Caleta Scott	MC/KFPB - Friends of the Everglades	35.31		4,438.16
Bill	02/29/2024	Feb-24	Caleta Scott	FP - KFPB City Commission Proclamation	9.98		4,448.14
Bill	02/29/2024	Feb-24	Caleta Scott	Stuart - Guardians of Martin County	35.71		4,483.85
Bill	02/29/2024	Feb-24	Caleta Scott	MC - Children's Center	43.15		4,527.00
Bill	02/29/2024	Feb-24	Caleta Scott	FP - Manatee Center meeting	6.77		4,533.77
Bill	02/29/2024	Feb-24	Caleta Scott	4H SLC Advisory meeting	8.71		4,542.48
Bill	02/29/2024	Feb-24	Caleta Scott	IRL Council	49.85		4,592.33
Bill	02/29/2024	Feb-24	Caleta Scott	IRL Council	44.42		4,636.75
Bill	02/29/2024	Feb-24	Caleta Scott	FP - Historical Society	7.04		4,643.79
Bill	02/29/2024	Feb-24	Caleta Scott	IRL Council	44.35		4,688.14
Bill	02/29/2024	Feb-24	Caleta Scott	City Commission meeting FP	1.54		4,689.68
Bill	02/29/2024	Feb-24	Caleta Scott	ORCA training - Vero	31.01		4,720.69
Bill	02/29/2024	Feb-24	Jessica A Blough-Wayles	quarterly meetings	142.04		4,862.73
Bill	02/29/2024	Feb-24	Jessica A Blough-Wayles	quarterly meetings	142.04		5,004.77
Bill	02/29/2024	Feb-24	Jessica A Blough-Wayles	quarterly meetings	142.04		5,146.81
Bill	02/29/2024	Feb-24	Jessica A Blough-Wayles	MOAS	29.48		5,176.29
Bill	02/29/2024	Feb-24	Jessica A Blough-Wayles	IRL Symposium	271.72		5,448.01
Bill	02/29/2024	Feb-24	Jessica A Blough-Wayles	Volusia County	34.84		5,482.85
Bill	02/29/2024	Feb-24	Duane DeFreese (reimbursement)	Travel to HBOI science symposium and return	63.52		5,546.37
Bill	02/29/2024	Feb-24	Heather Stapleton	County Stormwater - Moorhen Marsh Tour	13.00		5,559.37
Bill	02/29/2024	Feb-24	Heather Stapleton	County Stormwater - egret marsh tour	7.04		5,566.41
Bill	02/29/2024	Feb-24	Heather Stapleton	Green Infrastructure Workshop	83.08		5,649.49
Bill	02/29/2024	Feb-24	Heather Stapleton	Led Stormwater & Birds walk 1	31.76		5,681.25
Bill	02/29/2024	Feb-24	Heather Stapleton	Presentation: Paddle FL at Sebastian Inlet Mari	27.07		5,708.32
Bill	02/29/2024	Feb-24	Heather Stapleton	Envirothon planning at ELC	27.34		5,735.66
Bill	02/29/2024	Feb-24	Heather Stapleton	FACT meeting in Fellsmere	25.19		5,760.85
Bill	02/29/2024	Feb-24	Heather Stapleton	Led Stormwater & Birds walk 2	7.71		5,768.56
Bill	02/29/2024	Feb-24	Heather Stapleton	FL Friendly Landscaping	47.10		5,815.66
Bill	02/29/2024	Feb-24	Heather Stapleton	2nd day IRL Symposium	12.46		5,828.12

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	02/29/2024	Feb-24	Heather Stapleton	Melbourne Beach Nature Day at Rychman Park	47.37		5,875.49
Bill	02/29/2024	Feb-24	Heather Stapleton	IRLT Conservation Tour	7.04		5,882.53
Bill	02/29/2024	Feb-24	Heather Stapleton	Envirothon Soils Station Chair meeting	14.25		5,896.78
Bill	03/06/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	WaWa	58.45		5,955.23
Bill	03/06/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	7 eleven	75.60		6,030.83
Bill	03/25/2024	Mar-24	Jessica A Blough-Wayles	World Sea grass day	87.10		6,117.93
Bill	03/25/2024	Mar-24	Jessica A Blough-Wayles	envirothon	146.06		6,263.99
Bill	03/25/2024	Mar-24	Jessica A Blough-Wayles	thousand island fest	94.73		6,358.72
Bill	03/25/2024	Mar-24	Jessica A Blough-Wayles	VCEM meeting	34.84		6,393.56
Bill	03/25/2024	Mar-24	Jessica A Blough-Wayles	SJRWD meeting	103.72		6,497.28
Bill	03/26/2024	Mar-24	Caleta Scott	Envirothon prep	46.36		6,543.64
Bill	03/26/2024	Mar-24	Caleta Scott	Envirothon	41.54		6,585.18
Bill	03/26/2024	Mar-24	Caleta Scott	Friends of the Everglades	36.65		6,621.83
Bill	03/26/2024	Mar-24	Caleta Scott	FPUA	1.41		6,623.24
Bill	03/26/2024	Mar-24	Caleta Scott	FP Great American Clean Up	3.08		6,626.32
Bill	03/26/2024	Mar-24	Caleta Scott	FP Lagoon Yoga	5.09		6,631.41
Bill	03/26/2024	Mar-24	Caleta Scott	Martin County YMCA	47.50		6,678.91
Bill	03/26/2024	Mar-24	Caleta Scott	FP Lagoon Yoga LPA	8.44		6,687.35
Bill	03/26/2024	Mar-24	Caleta Scott	FP Manatee Center 5K	3.22		6,690.57
Bill	03/26/2024	Mar-24	Caleta Scott	FP IRL Science Fest	3.62		6,694.19
Bill	03/26/2024	Mar-24	Caleta Scott	PSL TC Public Relations meeting	17.02		6,711.21
Bill	03/26/2024	Mar-24	Caleta Scott	Martin County Ecotourism planning	42.28		6,753.49
Bill	03/26/2024	Mar-24	Caleta Scott	Stuart Rivers Coalition meeting	29.48		6,782.97
Bill	03/26/2024	Mar-24	Caleta Scott	PSL Oxbow Earth Day Planning	9.92		6,792.89
Bill	03/26/2024	Mar-24	Caleta Scott	FP Crayola Binney Celebration	8.30		6,801.19
Bill	03/31/2024	Mar-24	Duane DeFreese (reimbursement)	Travel from home to sunset grill for EDC boat to	20.77		6,821.96
Bill	03/31/2024	Mar-24	Heather Stapleton	Tabling at World Seagrass Day - Brevard Zoo	69.01		6,890.97
Bill	03/31/2024	Mar-24	Heather Stapleton	Envirothon at ELC	28.74		6,919.71
Bill	03/31/2024	Mar-24	Heather Stapleton	Lagoon Tunes at Jones Pier Conservation area	15.54		6,935.25
Bill	03/31/2024	Mar-24	Heather Stapleton	Presentation: Conradina Chapter Native Plant S	51.59		6,986.84
Bill	03/31/2024	Mar-24	Heather Stapleton	Seagrass Meeting at FOS	48.98		7,035.82
Bill	03/31/2024	Mar-24	Heather Stapleton	SJRWMD : Panning water conservation coordin	7.77		7,043.59
Bill	03/31/2024	Mar-24	Heather Stapleton	Fellsmere Stormwater Park	26.00		7,069.59
Bill	03/31/2024	Mar-24	Daniel Kolodny (reimbursements)	round trip to Sunset Grill for EDC boat tour (18.5	12.40		7,081.99
Bill	03/31/2024	Mar-24	Daniel Kolodny (reimbursements)	round trip to Cape Canaveral library for presenta	15.41		7,097.40
Bill	04/30/2024	Apr-24	Daniel Kolodny (reimbursements)	partial per diem	51.75		7,149.15
Bill	04/30/2024	Apr-24	Daniel Kolodny (reimbursements)	hotel stay in Savannah on way to SAFMC	221.11		7,370.26
Bill	04/30/2024	Apr-24	Jessica A Blough-Wayles	UCF presentation	63.92		7,434.18
Bill	04/30/2024	Apr-24	Jessica A Blough-Wayles	Brevard sea grass monitoring	51.59		7,485.77
Bill	04/30/2024	Apr-24	Jessica A Blough-Wayles	Oyster monitoring - Cocoa	92.19		7,577.96
Bill	04/30/2024	Apr-24	Jessica A Blough-Wayles	SOIRL	85.09		7,663.05
Bill	04/30/2024	Apr-24	Jessica A Blough-Wayles	Career speaker - Cocoa Beach	93.93		7,756.98
Bill	04/30/2024	Apr-24	Jessica A Blough-Wayles	ECERT	159.46		7,916.44
Bill	04/30/2024	Apr-24	Heather Stapleton	Presentation Grand Harbor Audubon	7.71		7,924.15
Bill	04/30/2024	Apr-24	Heather Stapleton	Brevard Co FL Master Naturalist Class	83.08		8,007.23
Bill	04/30/2024	Apr-24	Heather Stapleton	Melbourne Garden Club	61.31		8,068.54
Bill	04/30/2024	Apr-24	Heather Stapleton	Shore Symposium	148.74		8,217.28
Bill	04/30/2024	Apr-24	Heather Stapleton	Exploring FL Aquaculture	12.46		8,229.74
Bill	04/30/2024	Apr-24	Heather Stapleton	Seagrass monitoring at Rocky Pt Rd	40.40		8,270.14
Bill	04/30/2024	Apr-24	Heather Stapleton	FACT meeting	25.19		8,295.33
Bill	04/30/2024	Apr-24	Heather Stapleton	Sebastian Earth Day	18.43		8,313.76
Bill	04/30/2024	Apr-24	Heather Stapleton	Sebastian Inlet Power Squadron	18.49		8,332.25
Bill	04/30/2024	Apr-24	Heather Stapleton	Blue Origin Earth Day Celebration then Indian R	109.86		8,442.11
Bill	04/30/2024	Apr-24	Heather Stapleton	Jones Pier Conservation Area the ECERT meet	20.44		8,462.55
Bill	04/30/2024	Apr-24	Heather Stapleton	Beemats Presentation at North County Library	23.65		8,486.20
Bill	04/30/2024	Apr-24	Heather Stapleton	Green Infrastructure Workshop then Lagoon En	87.10		8,573.30
Bill	04/30/2024	Apr-24	Heather Stapleton	Tabling: Sebastian Earth Day	18.43		8,591.73
Bill	04/30/2024	Apr-24	Caleta Scott	Vero - TCMF fundraiser	30.88		8,622.61
Bill	04/30/2024	Apr-24	Caleta Scott	FP FPYC Presentation	3.35		8,625.96
Bill	04/30/2024	Apr-24	Caleta Scott	FP Lagoon Yoga	9.78		8,635.74
Bill	04/30/2024	Apr-24	Caleta Scott	Martin County YMCA	17.82		8,653.56
Bill	04/30/2024	Apr-24	Caleta Scott	Jensen/Stuart - Office Day	33.57		8,687.13
Bill	04/30/2024	Apr-24	Caleta Scott	PSL Caring Community Day	9.31		8,696.44
Bill	04/30/2024	Apr-24	Caleta Scott	PSL - Oxbow Earth Day Prep	10.32		8,706.76
Bill	04/30/2024	Apr-24	Caleta Scott	FP-TCMF Meeting	4.02		8,710.78
Bill	04/30/2024	Apr-24	Caleta Scott	Earth Day Hike and event wrap	30.69		8,741.47
Bill	04/30/2024	Apr-24	Caleta Scott	Vero - Ecoyoga ECERT	53.33		8,794.80
Bill	04/30/2024	Apr-24	Caleta Scott	Stuart - Rivers Coalition, FMSEA Conference	34.64		8,829.44
Bill	04/30/2024	Apr-24	Caleta Scott	FMSEA Conference	8.44		8,837.88

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	04/30/2024	Apr-24	Caleta Scott	FMSEA Conference	68.21		8,906.09
Bill	04/30/2024	Apr-24	Caleta Scott	FMSEA Membership	35.00		8,941.09
Bill	04/30/2024	Apr-24	Caleta Scott	FMSEA Conference	265.00		9,206.09
Bill	05/31/2024	May-24	Kirsten J Ayres	dinner at Goodriches	54.62		9,260.71
Bill	05/31/2024	May-24	Caleta Scott	Stuart Youth Driven Cinema	34.71		9,295.42
Bill	05/31/2024	May-24	Caleta Scott	Sebastian IRL Council	38.59		9,334.01
Bill	05/31/2024	May-24	Caleta Scott	St Lucie Oxbow Paddle	12.40		9,346.41
Bill	05/31/2024	May-24	Caleta Scott	Sebastian IRL Council	46.63		9,393.04
Bill	05/31/2024	May-24	Caleta Scott	Stuart SFWMD reception	39.40		9,432.44
Bill	05/31/2024	May-24	Caleta Scott	Stuart SFWMD meeting	43.62		9,476.06
Bill	05/31/2024	May-24	Caleta Scott	Sebastian IRL Council	47.10		9,523.16
Bill	05/31/2024	May-24	Caleta Scott	Stuart MC Staff Connect	32.09		9,555.25
Bill	05/31/2024	May-24	Caleta Scott	PSL Lagoon Yoga	13.47		9,568.72
Bill	05/31/2024	May-24	Caleta Scott	FP Sustainability Video	16.15		9,584.87
Bill	05/31/2024	May-24	Caleta Scott	Little Growers Board Meeting	74.17		9,659.04
Bill	05/31/2024	May-24	Caleta Scott	Martin Co Ecotourism planning	8.84		9,667.88
Bill	05/31/2024	May-24	Caleta Scott	Sebastian - Task Force Meeting	43.95		9,711.83
Bill	05/31/2024	May-24	Jessica A Blough-Wayles	BZ meeting	87.10		9,798.93
Bill	05/31/2024	May-24	Jessica A Blough-Wayles	CAC meeting Sebastian	142.04		9,940.97
Bill	05/31/2024	May-24	Jessica A Blough-Wayles	Quarterly meeting Sebastian	142.04		10,083.01
Bill	05/31/2024	May-24	Jessica A Blough-Wayles	BOD meeting Sebastian	142.04		10,225.05
Bill	05/31/2024	May-24	Jessica A Blough-Wayles	Seagrass Planting Titusville	67.67		10,292.72
Bill	05/31/2024	May-24	Jessica A Blough-Wayles	oyster restoration CANA	19.16		10,311.88
Bill	05/31/2024	May-24	Jessica A Blough-Wayles	Priority task force Sebastian	142.04		10,453.92
Bill	05/31/2024	May-24	Jessica A Blough-Wayles	Oyster Reefs CANA	19.16		10,473.08
Bill	05/31/2024	May-24	Jessica A Blough-Wayles	Seagrass monitoring Port St John	64.32		10,537.40
Bill	05/31/2024	May-24	Daniel Kolodny (reimbursements)	IRSC Chastain campus for SFWMD governing b	140.70		10,678.10
Bill	05/31/2024	May-24	Heather Stapleton	FAUHBOI Lecture	12.48		10,690.58
Bill	05/31/2024	May-24	Heather Stapleton	Brevard IRL Coalition - Brevard Zoo	69.01		10,759.59
Bill	05/31/2024	May-24	Heather Stapleton	IRL History tour with KJ	28.54		10,788.13
Bill	05/31/2024	May-24	Heather Stapleton	Restore our shores seagrass monitoring at HUB	41.47		10,829.60
Bill	05/31/2024	May-24	Heather Stapleton	Planning meeting w/ Riomar Garden Club	6.16		10,835.76
Bill	05/31/2024	May-24	Heather Stapleton	Audubon House	7.24		10,843.00
Bill	05/31/2024	May-24	Heather Stapleton	FACT meeting	25.19		10,868.19
Bill	05/31/2024	May-24	Heather Stapleton	West Cocoa workshop	83.75		10,951.94
Bill	05/31/2024	May-24	Heather Stapleton	Riverside Theatre	6.16		10,958.10
Bill	05/31/2024	May-24	Heather Stapleton	Restore our shores seagrass monitoring at HUB	41.47		10,999.57
Bill	06/06/2024	498656249623197	First National Bank Omaha (Daniel)	Racetrac	53.00		11,052.57
Bill	06/06/2024	498656249623197	First National Bank Omaha (Daniel)	Murphys - WalMart	77.00		11,129.57
Bill	06/06/2024	498656249623197	First National Bank Omaha (Daniel)	WaWa	89.05		11,218.62
Bill	06/06/2024	498656249623197	First National Bank Omaha (Daniel)	WaWa	60.25		11,278.87
Bill	06/06/2024	Jun-24	Erin Bergman	parking Sarasota	37.45		11,316.32
Bill	06/30/2024	Jun-24	Daniel Kolodny (reimbursements)	Westin Sarasota for FL NEP meeting	118.59		11,434.91
Bill	06/30/2024	Jun-24	Daniel Kolodny (reimbursements)	tolls	5.83		11,440.74
Bill	06/30/2024	Jun-24	Daniel Kolodny (reimbursements)	per diem 1/2 day	51.75		11,492.49
Bill	06/30/2024	Jun-24	Daniel Kolodny (reimbursements)	parking Weston hotel	37.45		11,529.94
Bill	06/30/2024	Jun-24	Daniel Kolodny (reimbursements)	per diem 1/2 day	51.75		11,581.69
Bill	06/30/2024	Jun-24	Daniel Kolodny (reimbursements)	tolls	5.83		11,587.52
Bill	06/30/2024	Jun-24	Daniel Kolodny (reimbursements)	Weston Sarasota home	118.59		11,706.11
Bill	06/30/2024	Jun-24	Daniel Kolodny (reimbursements)	harbor branch	94.47		11,800.58
Bill	06/30/2024	Jun-24	Jessica A Blough-Wayles	CANA	19.17		11,819.75
Bill	06/30/2024	Jun-24	Jessica A Blough-Wayles	CANA	19.16		11,838.91
Bill	06/30/2024	Jun-24	Jessica A Blough-Wayles	MRC	113.63		11,952.54
Bill	06/30/2024	Jun-24	Jessica A Blough-Wayles	Travel to Sarasota 0- Estuaries Alliance	134.67		12,087.21
Bill	06/30/2024	Jun-24	Jessica A Blough-Wayles	Travel from Sarasota 0- Estuaries Alliance	134.67		12,221.88
Bill	06/30/2024	Jun-24	Jessica A Blough-Wayles	CANA	19.16		12,241.04
Bill	06/30/2024	Jun-24	Jessica A Blough-Wayles	Merritt Island Library & the office	147.40		12,388.44
Bill	06/30/2024	Jun-24	Jessica A Blough-Wayles	CANA	19.16		12,407.60
Bill	06/30/2024	Jun-24	Jessica A Blough-Wayles	CANA	19.16		12,426.76
Bill	06/30/2024	Jun-24	Caleta Scott	FP/PSL - Garden Club/Oxbow	14.26		12,441.02
Bill	06/30/2024	Jun-24	Caleta Scott	PSL - Oxbow Lagoon Yoga	9.05		12,450.07
Bill	06/30/2024	Jun-24	Caleta Scott	FP Downtown Business Assoc	2.81		12,452.88
Bill	06/30/2024	Jun-24	Caleta Scott	FP - Manatee Center lunch and learn	3.55		12,456.43
Bill	06/30/2024	Jun-24	Caleta Scott	To Sarasota - FEA Meeting	95.41		12,551.84
Bill	06/30/2024	Jun-24	Caleta Scott	From Sarasota - FEA Meeting	99.23		12,651.07
Bill	06/30/2024	Jun-24	Caleta Scott	Everglades trip - Little Growers	271.08		12,922.15
Bill	06/30/2024	Jun-24	Caleta Scott	TCWC Flyer Distribution drop off	2.48		12,924.63
Bill	06/30/2024	Jun-24	Caleta Scott	FP - TCMF meeting	3.15		12,927.78
Bill	06/30/2024	Jun-24	Caleta Scott	FP - TCMF meeting	3.15		12,930.93

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Bill	06/30/2024	Jun-24	Caleta Scott	SLC Resiliency Steering Committee	1.61		12,932.54
	Bill	06/30/2024	Jun-24	Caleta Scott	FP/PSL - Oxbow and UF/IFAS	27.07		12,959.61
	Bill	07/08/2024	Jun-24	Heather Stapleton	Tabling at Burgers & Brews Riverside Park	6.43		12,966.04
	Bill	07/08/2024	Jun-24	Heather Stapleton	Audubon House	7.24		12,973.28
	Bill	07/08/2024	Jun-24	Heather Stapleton	FACT meeting	25.19		12,998.47
	Bill	07/08/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Racetrac	74.00		13,072.47
	Bill	07/08/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	Westin Hotel	37.45		13,109.92
	Bill	07/08/2024	4988 6562 4962 3197	First National Bank Omaha (Daniel)	WaWa	79.00		13,188.92
	Bill	07/08/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Exxon	51.48		13,240.40
	Bill	07/08/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Embassy Suites	220.37		13,460.77
	Bill	07/08/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Embassy Suites	220.37		13,681.14
	Bill	07/08/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Westin	37.45		13,718.59
Total 01-1305 · Travel						13,718.59	0.00	13,718.59
01-1304 · Printing / Copies								
	Bill	05/07/2024	4988659180379902	First National Bank Omaha (Kathy)	Total Print	120.00		120.00
Total 01-1304 · Printing / Copies						120.00	0.00	120.00
01-1303 · Insurance								
	Bill	10/01/2023	13739969	Risk Management Associates, Inc	policy # PK FL 1 0054993 23-10 10/1/23 - 10/1/	9,899.00		9,899.00
	Bill	10/01/2023	65835	Preferred Governmental Insurance Trust	Agmt # WC FL1 0054993 22-09 10/1/23-10/1/2	2,000.00		11,899.00
	Bill	10/06/2023	13755397	Risk Management Associates, Inc	policy # (24) 7180-49-51 (10/01/23 - 10/01/24)	373.00		12,272.00
Total 01-1303 · Insurance						12,272.00	0.00	12,272.00
01-1302 · Office Supplies								
	Check	11/06/2023		Deluxe for Business	reorder deposit slips and stamp	247.21		247.21
	Bill	11/07/2023	4988 6591 5972 1480	First National Bank Omaha (Duane)	Amazon	30.42		277.63
	Bill	11/07/2023	4988 6591 5972 1480	First National Bank Omaha (Duane)	Amazon	38.20		315.83
	Bill	11/25/2023	Nov-23	Caleta Scott	MileIQ	5.99		321.82
	Bill	11/30/2023	Nov-23	Heather Stapleton	craft suppies for Brevard Lagoon Day	35.06		356.88
	Bill	11/30/2023	Nov-23	Erin Bergman	food for November meeting	36.03		392.91
	Bill	12/06/2023	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Panera	269.15		662.06
	Bill	12/31/2023	dec-23	Caleta Scott	MileIQ	5.99		668.05
	Bill	01/05/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Smartsign	294.15		962.20
	Bill	01/05/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Smartsign		19.24	942.96
	Bill	01/05/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Amazon	79.97		1,022.93
	Bill	01/31/2024	jan-24	Caleta Scott	MileIQ	5.99		1,028.92
	Bill	02/06/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Amazon	120.04		1,148.96
	Bill	02/06/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Amazon	62.99		1,211.95
	Bill	02/06/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Amazon	30.42		1,242.37
	Bill	02/06/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Amazon	241.96		1,484.33
	Bill	02/06/2024	692373	First National Bank Omaha (Kathy)	Publix	41.32		1,525.65
	Bill	02/07/2024	9009787429	Konica Minolta Business Solutions USA Inc	11/08/23 - 02/07/24	128.69		1,654.34
	Bill	02/08/2024	9009787520	Konica Minolta Business Solutions USA Inc	02/08/24 - 05/07/24	52.71		1,707.05
	Bill	02/14/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Panera	269.08		1,976.13
	Bill	02/14/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Walmart	398.06		2,374.19
	Bill	02/29/2024	Feb-24	Caleta Scott	MileIQ	5.99		2,380.18
	Bill	02/29/2024	Feb-24	Caleta Scott	BIMS - Membership reimbursement	120.00		2,500.18
	Bill	03/26/2024	Mar-24	Caleta Scott	MileIQ	5.99		2,506.17
	Bill	04/05/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Home Depot	4.43		2,510.60
	Bill	04/05/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Amazon	228.32		2,738.92
	Bill	04/18/2024	4988659159721480	First National Bank Omaha (Duane)	Amazon	46.00		2,784.92
	Bill	04/18/2024	4988659159721480	First National Bank Omaha (Duane)	Amazon	39.81		2,824.73
	Bill	04/18/2024	4988659159721480	First National Bank Omaha (Duane)	Amazon	176.09		3,000.82
	Bill	04/30/2024	Apr-24	Kirsten J Ayres	laptop charger	86.59		3,087.41
	Bill	04/30/2024	Apr-24	Caleta Scott	Mile IQ	5.99		3,093.40
	Bill	05/21/2024	4988659159721480	First National Bank Omaha (Duane)	Amazon	318.53		3,411.93
	Bill	05/31/2024	May-24	Caleta Scott	MileIQ	5.99		3,417.92
	Bill	06/06/2024	4988659180379902	First National Bank Omaha (Kathy)	Panera	246.40		3,664.32
	Bill	06/06/2024	4988659180379902	First National Bank Omaha (Kathy)	Mo-Bay Grill	438.30		4,102.62
	Bill	06/30/2024	Jun-24	Caleta Scott	MileIQ	5.99		4,108.61
	Bill	07/08/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Amazon	96.98		4,205.59
	Bill	07/08/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Amazon	79.99		4,285.58
	Bill	07/08/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Amazon	171.90		4,457.48
	Bill	07/08/2024	4988 6591 5972 1480	First National Bank Omaha (Duane)	Amazon	87.77		4,545.25
Total 01-1302 · Office Supplies						4,564.49	19.24	4,545.25
01-1301 · Postage and Delivery								
	Bill	10/06/2023	4988659180379902	First National Bank Omaha (Kathy)	USPS	6.44		6.44
	Bill	12/06/2023	4988 6562 4962 3197	First National Bank Omaha (Daniel)	USPS	16.99		23.43
	Bill	12/06/2023	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Pack Mart	25.19		48.62
	Bill	01/31/2024	Jan-24	Erin Bergman	postage	68.00		116.62

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	Bill	02/06/2024	692373	First National Bank Omaha (Kathy)	USPS	147.47		264.09
	Bill	04/05/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	USPS	4.87		268.96
	Bill	04/05/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	USPS	4.95		273.91
	Bill	05/07/2024	4988659180379902	First National Bank Omaha (Kathy)	USPS	10.58		284.49
	Bill	06/06/2024	4988659180379902	First National Bank Omaha (Kathy)	USPS	7.75		292.24
	Bill	06/06/2024	4988659180379902	First National Bank Omaha (Kathy)	USPS	27.25		319.49
	Bill	06/06/2024	4988659180379902	First National Bank Omaha (Kathy)	USPS	4.95		324.44
	Bill	06/06/2024	4988659180379902	First National Bank Omaha (Kathy)	USPS	4.95		329.39
	Bill	06/06/2024	4988659180379902	First National Bank Omaha (Kathy)	USPS	4.95		334.34
	Bill	06/06/2024	4988659180379902	First National Bank Omaha (Kathy)	USPS	15.80		350.14
	Bill	06/06/2024	4988659180379902	First National Bank Omaha (Kathy)	USPS		4.95	345.19
	Bill	06/06/2024	4988659180379902	First National Bank Omaha (Kathy)	USPS		4.95	340.24
	Bill	07/08/2024	4988 6591 8037 9902	First National Bank Omaha (Kathy)	USPS	4.21		344.45
Total 01-1301 · Postage and Delivery						354.35	9.90	344.45
Total 01-1300 · Administrative Costs						41,970.98	29.14	41,941.84
01-1500 · Administrative Services								
01-1506 · Legal Ads								
	Bill	12/06/2023	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Daytona Adv	86.36		86.36
	Bill	12/06/2023	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Gannett	35.28		121.64
	Bill	12/06/2023	4988 6591 8037 9902	First National Bank Omaha (Kathy)	Gannett	55.28		176.92
Total 01-1506 · Legal Ads						176.92	0.00	176.92
01-1501 · Legal Fees								
	Bill	10/31/2023	21614	Torcivia, Donlon, Goddeau & Rubin, PA	legal services Oct 2023	2,197.50		2,197.50
	Bill	12/06/2023	21707	Torcivia, Donlon, Goddeau & Rubin, PA	legal services Nov 2023	1,172.50		3,370.00
	Bill	12/31/2023	21800	Torcivia, Donlon, Goddeau & Rubin, PA	legal services Dec 2023	45.00		3,415.00
	Bill	01/31/2024	21895	Torcivia, Donlon, Goddeau & Rubin, PA	legal services Jan 2024	1,815.00		5,230.00
	Bill	02/29/2024	21995	Torcivia, Donlon, Goddeau & Rubin, PA	legal services Feb 2024	1,020.00		6,250.00
	Bill	03/31/2024	22094	Torcivia, Donlon, Goddeau & Rubin, PA	legal services March 2024	1,184.64		7,434.64
	Bill	04/30/2024	22198	Torcivia, Donlon, Goddeau & Rubin, PA	legal services April 2024	270.50		7,705.14
	Bill	05/31/2024	22327	Torcivia, Donlon, Goddeau & Rubin, PA	legal services May 2024	2,283.00		9,988.14
	Bill	07/08/2024	22419	Torcivia, Donlon, Goddeau & Rubin, PA	legal services June 2024	960.50		10,948.64
Total 01-1501 · Legal Fees						10,948.64	0.00	10,948.64
01-1502 · SDS Management Fees								
	Bill	10/31/2023	2023-1341	Special District Services Inc	Management fee October 2023	3,000.00		3,000.00
	Bill	11/30/2023	2023-1678	Special District Services Inc	Management fee November 2023	3,000.00		6,000.00
	Bill	12/31/2023	2023-1928	Special District Services Inc	Management fee December 2023	3,000.00		9,000.00
	Bill	01/31/2024	2024-0112	Special District Services Inc	Management Fee - January 2024	3,000.00		12,000.00
	Bill	02/29/2024	2024-0234	Special District Services Inc	Management Fee - February 2024	3,000.00		15,000.00
	Bill	03/31/2024	2024-0474	Special District Services Inc	Management Fee - March 2024	3,000.00		18,000.00
	Bill	04/30/2024	2024-0595	Special District Services Inc	Management fee April 2024	3,000.00		21,000.00
	Bill	05/31/2024	2024-0730	Special District Services Inc	Management fee May 2024	3,000.00		24,000.00
	Bill	06/30/2024	2024-0858	Special District Services Inc	Management fee June 2024	3,000.00		27,000.00
	Bill	07/31/2024	2024-0983	Special District Services Inc	Management fee July 2024	3,000.00		30,000.00
Total 01-1502 · SDS Management Fees						30,000.00	0.00	30,000.00
01-1503 · Audit Fees								
	Bill	10/30/2023	17815499	Carr Riggs Ingram LLC	Fiscal year 2022-2023 audit progress billing	3,500.00		3,500.00
	Bill	04/25/2024	17936843	Carr Riggs Ingram LLC	Fiscal year 2022-2023 audit progress billing	2,500.00		6,000.00
	Bill	05/30/2024	17966474	Carr Riggs Ingram LLC	Fiscal year 2022-2023 audit progress billing	5,125.00		11,125.00
	Bill	06/27/2024	17992809	Carr Riggs Ingram LLC	Fiscal year 2023-2024 audit progress billing	4,280.00		15,405.00
Total 01-1503 · Audit Fees						15,405.00	0.00	15,405.00
Total 01-1500 · Administrative Services						56,530.56	0.00	56,530.56
Total Expense						##########	161,330.81	1,826,567.95
Net Income						##########	##########	##########

Agenda Return

Active Projects only

Project Name	Contractor	Start date	Amount of project	Amount Invoiced thru end of last quarter	Amount Remaining
Brevard County: Micco Sewer Line Extension	Brevard County	10/1/2019	$111,600.00	$0.00	$111,600.00
IRLNEP: Harmful Algal Bloom Science Coordination	IRLNEP	10/1/2019	$25,000.00	$20,560.00	$4,440.00
Grant Writing FY2021	Angie Brewer & Assoc, T. Pinney & Assoc,Natua Strategies	10/1/2020	$40,000.00	$38,475.00	$1,525.00
Martin County: Hobe-Heights Jimmy Graham Stormwater Park	Martin County	10/1/2021	$150,000.00	$0.00	$150,000.00
CCMP Project Inventory and Support for CCMP Implementation	Tetra Tech/ Balmoral	10/1/2021	$66,775.00	$17,870.00	$48,905.00
Martin County: Connect to Protect Septic to Sewer Year 3	Martin County	10/1/2022	$200,000.00	$0.00	$200,000.00
FIT: A Preliminary Characterization of Microcystin in Coastal-Dwelling Mammals in the Indian River Lagoon, Florida	Florida Institute of Technology	10/1/2022	$30,039.00	$0.00	$30,039.00
UCF: Mosquito Lagoon Charge On Habitat Restoration	University of Central Florida	10/1/2023	$127,713.00	$21,742.03	$105,970.97
St. Lucie County: Sheraton Plaza STA	St. Lucie County	10/1/2022	$100,000.00	$0.00	$100,000.00
IRLNEP: Boat Capital Purchase	IRLNEP	10/1/2022	$60,000.00	$0.00	$60,000.00
Wood: Atmospheric Deposition Monitoring NEW stations	WSP	10/1/2022	$110,000.00	$0.00	$110,000.00
CCMP Project Inventory and Support for CCMP Implementation	Balmoral/Tetra Tech	10/1/2022	$18,000.00	$0.00	$18,000.00
Applied Ecology: SOTLTR Y4	Applied Ecology	1/20/2023	$116,270.00	$68,786.48	$47,483.52
Small grants FY23 (9 projects)	Multiple	Active	$36,135.00	$21,021.06	$15,113.94
FAU: Seagrass Capacity Year 1 and 2	Florida Atlantic University	6/6/2023	$181,960.00	$3,998.90	$177,961.10
FOS: Seagrass Capacity Year 1 and 2	Florida Oceanographic Society	12/16/2022	$181,960.00	$20,813.55	$161,146.45
Brevard Zoo: Seagrass Capacity Year 1 and 2	Brevard Zoo	1/16/2023	$181,960.00	$149,634.38	$32,325.62
MDC: Seagrass Capacity Year 1 and 2	Marine Discovery Center	1/27/2023	$181,960.00	$152,898.60	$29,061.40
City of PSL: Septic to Sewer conversions Monterrey	City of Port St. Lucie	10/1/2023	$50,000.00	$0.00	$50,000.00
FPUA: Septic to Sewer Conversions	Fort Pierce Utilities Authority	10/1/2023	$364,640.00	$22,800.00	$341,840.00
FOS: Optimizing Syringodium filifome in a nursery	Florida Oceanographic Society	10/1/2023	$15,783.00	$3,104.44	$12,678.56
FIT: Suffocating Sand; Mapping Hypoxia and its Impacts on Benthic Nutrient Fluxes in the IRL phase 2	FIT	10/1/2023	$74,986.00	$0.00	$74,986.00
Wood: Atmospheric Deposition Monitoring Y5	WSP	10/1/2023	$30,000.00	$13,482.93	$16,517.07
Wood: Atmospheric Deposition Monitoring NEW stations	WSP	pending	$60,000.00	$0.00	$60,000.00
UF: HAB Monitoring North Y5	UF	10/1/2023	$75,000.00	$33,766.96	$41,233.04
FAU: HAB Monitoring South Y5	FAU	10/1/2023	$75,000.00	$14,584.97	$60,415.03
CCMP Project Inventory and Support for CCMP Implementation	Balmoral/Tetra Tech	10/1/2023	$15,000.00	$0.00	$15,000.00
Smithsonian: Biodiversity Inventory Update Y5	Smithsonian	10/1/2023	$25,000.00	$0.00	$25,000.00
IRLNEP/IDEAS: One Voice Directive	NEP	10/1/2023	$167,000.00	$146,234.35	$20,765.65
Small grants (11)	multiple	6/1/2024	$39,098.00	$0.00	$39,098.00
TOX 3	SJRWMD	withdrawn	$100,000.00	$0.00	$100,000.00
IRLNEP: Technical Support of Conferences and Workshops	NEP	10/1/2023	$25,000.00	$19,975.00	$5,025.00
FAU: Seagrass Capacity Year 3	FAU	Pending	$100,000.00	$0.00	$100,000.00
FOS: Seagrass Capacity Year 3	FOS	Pending	$100,000.00	$0.00	$100,000.00
S&S: Seagrass Capacity Year 3	Sea and Shoreline	Pending	$100,000.00	$0.00	$100,000.00
Brevard Zoo: Seagrass Capacity Year 3	Brevard Zoo	Pending	$100,000.00	$0.00	$100,000.00
MDC: Seagrass Capacity Year 3	Marine Discovery Center	Pending	$100,000.00	$0.00	$100,000.00
Diversity of thought	Diversity of Thought	10/1/2023	$49,000.00	$22,920.00	$26,080.00
Pending Priority Projects	TBD	Pending	$360,800.00	$0.00	$360,800.00

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

Agenda Return

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

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

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

Projects	Original Year	Completion status	Amount of IRLNEP funding to project
2019-2020			
Sea and Shoreline: Restoration, Maintenance and Conservation of Seagrass in the IRL	2019-2020	Complete	$95,872.00
Smithsonian Marine Station: IRL Biodiversity and the IRL Species Inventory Update	2019-2020	Complete	$25,000.00
Brevard County: Micco Sewer Line Extension	2019-2020	Active	$111,600.00
Coastal Resources Group: Pelican Island Phase V Restoration	2019-2020	Complete	$35,000.00
Volusia County: Indian Harbor Estates Sewer Retrofit D&E	2019-2020	Complete	$100,000.00
UF: Restoration of Clam Populations in the IRL for WQ improvement	2019-2020	Complete	$103,322.00
FIT: The Efficacy of adding highly concentrated DO to enhance muck removal	2019-2020	Complete	$82,950.00
Volusia County: Gabordy Canal 10th Streeet Stormwater Treatment D&E	2019-2020	Complete	$100,000.00
City of Sebastian: Sebastian CRA Septic to Sewer	2019-2020	Complete	$100,000.00
UCF: Living Shoreline stabilization and oyster reef restoration in ML	2019-2020	Complete	$88,585.00
MRC: Water Quality Monitoring Network: informing habitat restoration	2019-2020	Complete	$10,942.00
Brevard Zoo: Restore Our Shore 19-20	2019-2020	Complete	$61,740.00
City of Satellite Beach: Samsons Island Submerged Lands Restoration	2019-2020	Complete	$65,549.00
Indian River County: Lost Tree Islands Conservation Area Ecological Enhancement D&E	2019-2020	Complete	$65,000.00
ORCA: Buffered Shoreline Demonstration Project	2019-2020	Complete	$40,000.00
FDEP: IRL Shoreline Restoration	2019-2020	Complete	$47,452.00
Riverside Conservancy: Riverside Restoration	2019-2020	Complete	$15,000.00
MRC: One Lagoon Boaters Guide	2019-2020	Active	$75,000.00
Applied Ecology: State of the Lagoon Technical Report	2019-2020	Complete	$50,000.00
Tetra Tech, Inc: One Lagoon Habitat Restoration plan	2019-2020	Complete	$50,000.00
FAU-HBOI: One Lagoon Monitoring Plan	2019-2020	Complete	$50,000.00
Applied Ecology: One Lagoon Asset Mapping	2019-2020	Complete	$25,000.00
IRLNEP: Harmful Algal Bloom Science Coordination	2019-2020	Active	$25,000.00
IRLNEP: Special Projects Coordinator	2019-2020	Complete	$60,000.00
IRLNEP: Small Grants 19-20	2019-2020	Complete	$25,000.00
Grant writing (3 service contractors)	2019-2020	Complete	$50,000.00
IRLNEP: Technical Support for Science Symposia, workshops, and conferences	2019-2020	Complete	$25,000.00
Wood: Atmospheric Deposition of Nutrients Monitoring	2019-2020	Complete	$25,000.00
UF: HAB Monitoring North sites	2019-2020	Complete	$50,000.00
FAU-HBOI: HAB Monitoring South Sites	2019-2020	Complete	$50,000.00
IDEAS: One Community One Voice Initiative	2019-2020	Complete	$75,000.00

Projects	Original Year	Completion status	Amount of IRLNEP funding to project
2020-2021			
Martin County: Connect to Protect Septic to Sewer Nutrient Removal	2020-2021	Complete	$150,000.00
Kashi: Kashi Church Foundation Septic to Sewer	2020-2021	Complete	$89,956.00
Sea & Shoreline: The Tucker Cove Seagrass Restoration	2020-2021	Complete	$85,000.00
IRC: North Sebastian Phase 2 Septic to Sewer	2020-2021	Complete	$204,017.69
UF: Restoration of Clam Population in the IRL for WQ improvement	2020-2021	Complete	$122,020.00
IRLT: Validation of Inexpensive and Effective Modifications of Mosquito Impoundment Management Strategies to Increase Their Value as Vital Fish Nurseries	2020-2021	Complete	$73,950.00
UCF: Examining Microbial Dynamics and Sources of Microplastics in the IRL	2020-2021	Complete	$56,941.00
Sewalls Point: Stormwater Treatment and Storage	2020-2021	Complete	$150,000.00
Wood: Atmospheric Deposition Monitoring	2020-2021	Complete	$27,000.00
UCF: Improving ML Oyster Reef and Living Shoreline Restoration by using only Biodegradeable Materials.	2020-2021	Complete	$99,233.00
FOS: Developing Plastic Free Alternatives for Community-Based Oyster Restoration in the IRL	2020-2021	Complete	$22,364.00
BC: Testing Steel Gabions and Concrete CORE Modules for use in Oyster Bars in the IRL	2020-2021	Complete	$1,750.00
Tetra Tech: One Lagoon Habitat Restoration Plan addendum	2020-2021	Complete	$25,000.00
UF: HAB Monitoring North	2020-2021	Complete	$50,000.00
FAU: HAB Monitoring South	2020-2021	Complete	$50,000.00
FAU: Monitoring Prevalance of Microcystin Toxins Using SPATT	2020-2021	Complete	$94,580.00
Smithsonian: Biodiversity Inventory Update	2020-2021	Complete	$25,000.00
Grant Writing (3 contractors)	2020-2021	Active	$40,000.00
FAU: One Lagoon Monitoring Plan Y2	2020-2021	Complete	$25,000.00
Applied Ecology: Asset Mapping	2020-2021	Complete	$29,980.00
Applied Ecology: SOTLTR	2020-2021	Complete	$75,295.00
IRLNEP/IDEAS: One Voice Directive	2020-2021	Complete	$205,225.00
Small grants	2020-2021	Complete	$25,000.00
IRLNEP: Technical Support of Conferences and Workshops	2020-2021	Complete	$30,000.00
		24	$ 1,757,311.69

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

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

Projects	Original Year	Completion status	Amount of IRLNEP funding to project
Martin County: STA Harvesting	2023-2024	Completed	$35,360.00
City of PSL: Septic to Sewer conversions Monterrey	2023-2024	Active	$50,000.00
FPUA: Septic to Sewer Conversions	2023-2024	Active	$364,640.00
FOS: Optimizing Syringodium filifome in a nursery	2023-2024	Active	$15,783.00
City of Stuart: SE Illinois Ave plus up	2023-2024	Completed	$84,217.00
FIT: Suffocating Sand; Mapping Hypoxia and its Impacts on Benthic Nutrient Fluxes in the IRL phase 2	2023-2024	Active	$74,986.00
Mote Marine Lab: Using genetic Tools to boost restoration succcess in the IRL	2023-2024	Completed	$25,014.00
Wood: Atmospheric Deposition Monitoring Y5	2023-2024	Active	$30,000.00
Wood: Atmospheric Deposition Monitoring NEW stations	2023-2024	Pending	$60,000.00
UF: HAB Monitoring North Y5	2023-2024	Active	$75,000.00
FAU: HAB Monitoring South Y5	2023-2024	Active	$75,000.00
CCMP Project Inventory and Support for CCMP Implementation	2023-2024	Active	$191,125.00
Smithsonian: Biodiversity Inventory Update Y5	2023-2024	Active	$25,000.00
Applied Ecology: SOTLTR Y5	2023-2024	Withdrawn	$0.00
IRLNEP/IDEAS: One Voice Directive	2023-2024	Active	$167,000.00
Small grants (11 projects)	2023-2024	Active	$39,098.00
TOX 3	2023-2024	Withdrawn	$0.00
IRLNEP: Technical Support of Conferences and Workshops	2023-2024	Active	$25,000.00
FAU: Seagrass Capacity Year 3	2023-2024	Pending	$100,000.00
FOS: Seagrass Capacity Year 3	2023-2024	Pending	$100,000.00
S&S: Seagrass Capacity Year 3	2023-2024	Pending	$100,000.00
Brevard Zoo: Seagrass Capacity Year 3	2023-2024	Pending	$100,000.00
MDC: Seagrass Capacity Year 3	2023-2024	Pending	$100,000.00
Diversity of thought	2023-2024	Active	$49,000.00
Pending Priority Projects	2023-2025	Pending	$360,800.00
Community Engagement Coordinators	2023-2024	Active	$202,500.00
			$2,449,523.00

Agenda Return