

SWMD BOARD PACKET



PREPARED FOR
Board of Commissioners
PREPARED BY
Cammie Henderson



South Walton Mosquito District

Regular Board Meeting Agenda



Thursday, September 24, 2026 — 10:00 AM



SWCMCD Headquarters

774 N County Hwy 393, Santa Rosa Beach, FL 32459

Call to Order

- Chair to state the time.

Invocation & Pledge of Allegiance

Approval of Minutes

- August 20, 2026 — Regular Board Meeting (*Motion*) – Page 6
- September 8, 2026 – TRIM #1 (*Motion*) – Page 10
- September 22, 2026 – TRIM #2 (*Motion*) – TBD

Public Comment (Non-Agenda Items)

Departmental Updates:

Construction Update – Page 13

- Administration Building — status report
- Phase II — status report

Administration Report – Page 23

- Financial Report – Page 24
- Expenditures (*Motion*) — Request to receive and forward for CPA review – Page 43
- Holiday Calendar 26-27 (*Motion*) – Page 51
- Holiday Policy Update (*Motion*) – Page 53
- PTO Policy Update (*Motion*) – Page 57
- Wage Increases (*Motion*) – Page 63

Legal – Page 65

- Invoice August (*Motion*) – Page 66

Operations – Page 71

- Summary & Lab Report — updates from field and lab

Commissioner Report

- **Seat 1:** Doug Liles
- **Seat 2:** Steve Young
- **Seat 3:** Kristine Faulk

Current Action Items

Opened	Item	Action	Due Date	Close Date
11/2025	Evaluate sidewalk – stormwater	Chairman Doug Liles – Increased impermeable area may increase flooding.	Aug 2026	
04/2026	Brand	Create a brand to show public health, environmental stewardship, and fiscal responsibility	Aug 2026	
04/2026	Payroll Outsource	Look for alternatives	Aug 2026	
04/2026	Accounting Software	Research what other districts are using. Provided research information at the June Meeting.	Aug 2026	
7/2026	One-page summary on abandoning ditches	Amy Myers	Aug 2026	
10/2025	Resolution on Website	Kellyanne is updating the website.	Sept 2026	

Opened	Item	Action	Due Date	Close Date
04/2026	AI Policy Review	Create policy	Sept 2026	
08/2026	Surge Suppressors for Fire System		Sept 2026	

Future Action Items

Opened	Item	Action	Due Date	Close Date
02/2026	Financial Process – Financial Review Quarterly		Oct 2026	
11/2025	Joint-Use Agreement for Emergency Use		Jan 2027	
08/2026	25-26 Audit by May 15 th .		Jan 2027	

New Business

Opened	Item	Action	Due Date	Close Date
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Comments by Commission and Public

Adjournment

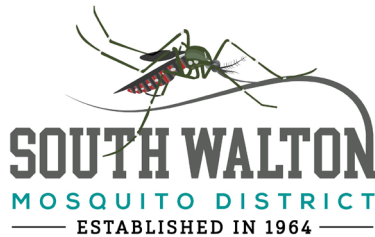
- Request Motion to adjourn (*state time*)
-

Next Scheduled Meeting

 **Thursday, Oct 22, 2026 — 10:00 AM**

Regular Board Meeting

 **SWCMCD Headquarters**



South Walton County Mosquito Control District
2025-2026 Regular Board Meeting
Thursday, August 20, 2026 – 10:00 AM
Minutes of Meeting

The Board of Commissioners of the South Walton County Mosquito Control District held its Regular Board Meeting at the District Office at 774 North Highway 393, Santa Rosa Beach, Florida, on August 20, 2026, at 10:00 AM.

Chairman Doug Liles called the meeting to order on August 20th at 10:02 AM and opened with a Prayer and the Pledge of Allegiance to the American Flag.

The Commissioners attending the meeting were Doug Liles, Steve Young, and Kristine Faulk. Attorney Whitney Rutherford participated in the meeting.

Staff Present: Darrin Dunwald, Director
 Cammie Henderson, Finance & HR Manager
 Gerry Williams, Operations Manager

APPROVAL OF MINUTES

June 25, 2026, Budget Workshop #1

Request a motion to approve the minutes of the June Budget Workshop #1.

Motion by: Commissioner Kriss Faulk

Second by: Commissioner Steve Young

Motion approved: 3-0

July 9, 2026, Budget Workshop #2

Request a motion to approve the minutes of the July Budget Workshop #2.

Motion by: Commissioner Steve Young

Second by: Commissioner Kriss Faulk

Motion approved: 3-0

July 9, 2026, Regular Board Meeting

Request a motion to approve the minutes of the July Regular Board Meeting Minutes.

Motion by: Commissioner Kriss Faulk

Second by: Commissioner Steve Young

Motion approved: 3-0

PUBLIC COMMENT - NON-AGENDA ITEMS – None

ADMINISTRATION

CPA – James Moore 24-25 Audit Review – Noah Leonard

CONSTRUCTION UPDATE

Phase I

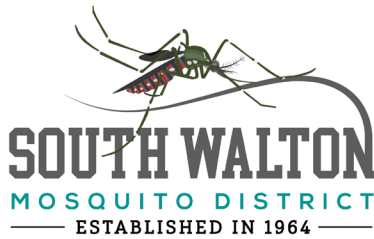
Survey being done today on the parking lot. Discussion ensued.

Phase II

Elevator for 2nd floor. Discussion ensued.

ADMINISTRATIONS REPORT

Financial Report for June & July - Discussion ensued.



South Walton County Mosquito Control District
2025-2026 Regular Board Meeting
Thursday, August 20, 2026 – 10:00 AM

Expenditures to be received and forwarded to CPA for review. (Motion)

Request a motion to receive and forward the expenditures.

Motion by: Commissioner Kriss Faulk

Second by: Commissioner Steve Young

Motion approved: 3-0

TRIM Meeting

Accounting Software – tabled until next meeting

LEGAL

June Invoices (Motion)

Request a motion to approve legal expenditure for June in the amount of \$4,840.00, as presented.

Motion by: Commissioner Kriss Faulk

Second by: Commissioner Steve Young

Motion approved: 3-0

July Invoices (Motion)

Request a motion to approve legal expenditure for July for \$4,840.00, as presented.

Motion by: Commissioner Kriss Faulk

Second by: Commissioner Steve Young

Motion approved: 3-0

OPERATIONS

July Summary with Lab Report – Discussion ensued

Biggest concern is the County getting the ditches mowed. Ditches are holding water because we can't treat them due to the tall weeds.

COMMISSIONERS

Seat – 1 Doug Liles – None

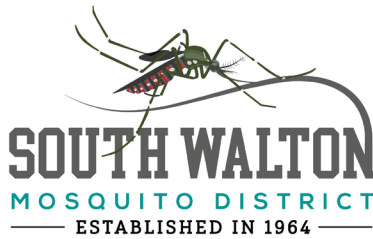
Seat – 2 Steve Young – None

Seat – 3 Kristine Faulk – None

ADDITIONAL NON-AGENDA ITEMS

Current Action Items

Opened	Item	Action	Due Date	Close Date
11/2025	Evaluate sidewalk – stormwater	Chairman Doug Liles – Increased impermeable area may increase flooding.	Aug 2026	



South Walton County Mosquito Control District
2025-2026 Regular Board Meeting
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04/2026	Payroll Outsource	Look for alternatives	Aug 2026	
04/2026	Accounting Software	Research what other districts are using. Provided research information at the June Meeting.	Aug 2026	
7/2026	One-page summary on abandoning ditches	Amy Myers	Aug 2026	
7/2026	Budget – Review why benefits increased.	Cammie Henderson	Aug 2026	Aug 2026
02/2026	Financial Process – Financial Review Quarterly		Oct 2026	

Future Action Items

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10/2025	Resolution on Website	Kellyanne is updating the website.	Sept 2026	
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South Walton County Mosquito Control District
2025-2026 Regular Board Meeting
Thursday, August 20, 2026 – 10:00 AM

New Business

Opened	Item	Action	Due Date	Close Date
08/2026	25-26 Audit by May 15th			
08/2026	Surge suppressors for Fire System			

COMMENTS BY COMMISSION AND PUBLIC - None

Request for motion to Adjourn by Chairperson Doug Liles

Motion by: Commissioner Kristine Faulk

Second by: Commissioner Steve Young

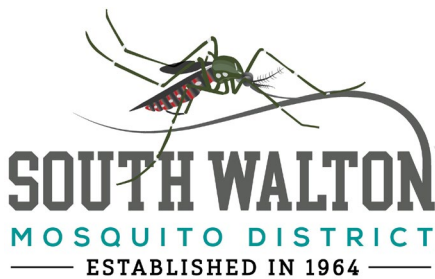
Motion approved: 3-0

Chairperson Doug Liles adjourned the meeting at 10:46 AM.

Chairperson Doug Liles: _____

Commissioner Kristine Faulk: _____

Commissioner Steve Young: _____



South Walton Mosquito District

Director
Darrin Dunwald

Commissioners
Seat 1 –Steve Young
Seat 2 – Doug Liles
Seat 3 – Kristine Faulk

Board Meeting – TRIM Tentative Millage Rate and Budget Adoption

Meeting Information

Date: 2026-09-08 17:09:09

Location: District Headquarters, 774 North County Hwy 393, Santa Rosa Beach, FL

Participants: [Doug Liles] [Kriss Faulk] [Steve Young] [Darrin Dunwald] [Cammie Henderson]

Meeting Notes

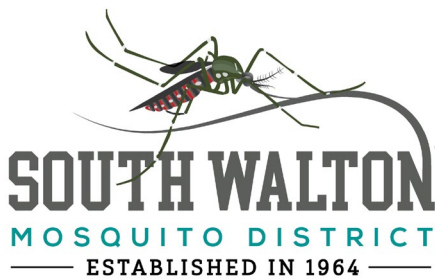
Opening and Quorum Establishment

- Meeting called to order at 5:09 PM with invocation and Pledge of Allegiance.
- Roll call confirmed all members present:
 - Doug Lyles (Chairman)
 - Commissioner Christine Falk
 - Commissioner Steve Young
- No public comments were received.
- Proof of publication confirmed via property appraiser TRIM notice DR-420.

FY 2026–2027 Tentative Millage Rate — Resolution 2026-006

- Cammie Henderson presented the rollback rate, current millage, and maximum allowable rate options.

774 North County Hwy 393
Santa Rosa Beach, FL 32459
(850) 267-2112 Office



South Walton Mosquito District

Director
Darrin Dunwald

Commissioners
Seat 1 –Steve Young
Seat 2 – Doug Liles
Seat 3 – Kristine Faulk

-
- The board confirmed the millage rate will remain unchanged at 0.235 mills per \$1,000 (0.000235).
 - This rate is 2.22% above the rollback rate of 0.2299 mills per \$1,000.
 - Gross taxable value certified by the Walton County Property Appraiser: \$43,968,409,590.
 - Resolution 2026-006 was read aloud by Steve Young, covering the tentative levy of ad valorem taxes for FY 2026–2027.

Conclusion: Resolution 2026-006 was adopted unanimously.

FY 2026–2027 Tentative General Fund Budget — Resolution 2026-007

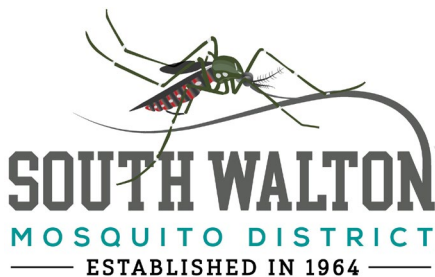
- Steve Young read Resolution 2026-007 adopting the tentative budget for the South Walton County Mosquito Control District General Fund for FY 2026–2027.
- Chairman (Doug Liles) motioned for adoption; motion was seconded and voted upon.
- Resolution adopted at 5:17 PM.

Conclusion: Resolution 2026-007 adopted unanimously.

Final Budget Hearing Announcement

- The final budget hearing is scheduled for September 22, 2026, at 5:01 PM.
- Commissioners noted they would coordinate internal attendance reminders.

774 North County Hwy 393
Santa Rosa Beach, FL 32459
(850) 267-2112 Office



South Walton Mosquito District

Director
Darrin Dunwald

Commissioners
Seat 1 –Steve Young
Seat 2 – Doug Liles
Seat 3 – Kristine Faulk

Adjourn

- Chairman (Doug Liles) motioned to adjourn; motion was seconded and voted upon.
- Meeting adjourned at 5:19 PM.

Conclusion: adjourned unanimously.

Next Arrangements

- Attend the Final Budget Hearing on September 22, 2026, at 5:01 PM

Chairperson Doug Liles: _____

Commissioner Kristine Faulk: _____

Commissioner Steve Young: _____

CONSTRUCTION UPDATE





SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT

Phase 2 –Fleet Maintenance

24-189

OAC Meeting #24 Minutes

9/8/26

Next OAC Meeting is Tuesday, 9/22 at 10:00 AM

Safety/Security:

- No safety incidents/ accidents to date (370 days)
- Equipment Operations
- Fall Protection

Schedule Updates:

Fleet Maintenance:

- Aegis – Siding install is near complete.
- SS&E – HVAC equipment install is in-progress.
- Bright Future – Electrical overhead rough-in is near complete.
- SS&E – Underground gas line install is near complete.
- 360 Fire – FP rough-in is near complete.
- Kent – Metal panel install is in-progress.
- Interbay – Joint sealant install is near complete.
- Universal – Exterior & interior coatings is in-progress.
- H&T – Civil underground is near complete.

Submittals

- NA

RFIs:

- NA

Design & Permitting:

- Revision 10 received on 9/4.

Project Financials:

- Pay Application #16 for August – Sent to Owner 8/31
- TCR #16 is in-draft.

Open Discussion/New Business:



ATTENDEES:

NAME	COMPANY	EMAIL	Call-in (C) / Present (P)
Darrin Dunwald	SWCMCD – Director	ddunwald@swcmcd.org	P
Cammie Henderson	SWCMCD – Office Manager	chenderson@swcmcd.org	C
Pat Ballasch	DAG - Architect	pballasch@dagarchitects.com	
Steven Nicholson	DAG – Architect PM	snicholson@dagarchitects.com	C
Keith Johnson	Watford – Mechanical EOR	keith@whatfordengineering.com	
Ian Bernander	Watford – Mechanical Designer	ianb@watford-engineering.com	C
Jon Nash	O’Connell – Civil EOR	jon@oconnellengineers.com	
Alex London	O’Connell – Civil Project Engineer	alex@oconnellengineers.com	
Michael Ekblad	O’Connell – VP Landscaping	Michael@oconnellengineers.com	
Jason Albano	Wharton-Smith – Project Executive	jalbano@whartonsmith.com	
Langley Dickeson	Wharton-Smith – Project Manager	ldickeson@whartonsmith.com	P
Daniel McCutcheon	Wharton-Smith – Asst. Project Manager	dmccutcheon@whartonsmith.com	P
Phil Ward	Wharton-Smith – Superintendent	gward@whartonsmith.com	P
Kelley Royball	Wharton-Smith – Superintendent	kroyball@whartonsmith.com	P
Cameron Pastorius	HG – Project Engineer	cpastorius@hngineers.com	
Tyson Sanders	O’Connell – Project Engineer	tyson@oconnellengineers.com	
Rick Engle	HG – Electrical EOR	rengle@hngineers.com	

24-189 - SWCMCD HQ PH2 - Fleet Maintenance - North Elevation



24-189 - SWCMCD HQ PH2 - Fleet Maintenance - East Elevation



24-189 - SWCMCD HQ PH2 - Fleet Maintenance - South Elevation



24-189 - SWCMCD HQ PH2 - Fleet Maintenance - West Elevation



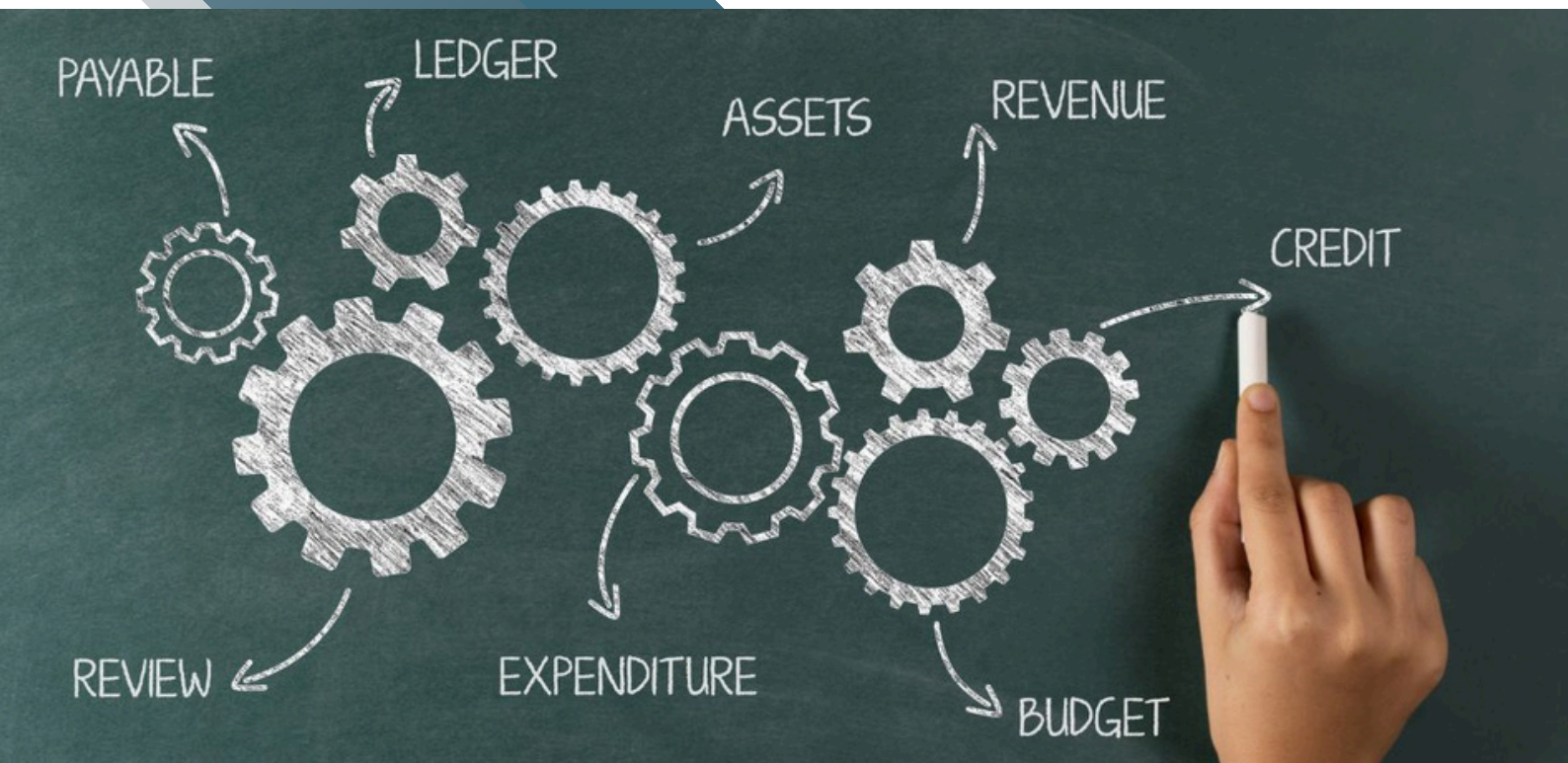
24-189 - SWCMCD HQ PH2 - Fleet Maintenance - Mechanical Bays



24-189 - SWCMCD HQ PH2 - Fleet Maintenance - Mezzanine



ADMINISTRATIVE REPORT



Revenue Review

Prepared for the Board of Commissioners | Fiscal Year 2025-2026

Accrual basis | Actual through August 31, 2026 | Source report prepared September 15, 2026

FAVORABLE. Through August, total revenue is \$10.195 million - \$124,822 above the full-year budget - with one fiscal month remaining.

TOTAL REVENUE	ANNUAL BUDGET	FAVORABLE VARIANCE	PERCENT OF BUDGET
\$10,195,136	\$10,070,314	\$124,822	101.2%

REVENUE PERFORMANCE BY SOURCE

Revenue source	Actual through August	Annual budget	Favorable / (Unfavorable)	% of budget
Ad valorem taxes	\$9,634,173	\$9,867,839	(\$233,667)	97.6%
Interest income	\$560,729	\$199,975	\$360,754	280.4%
Other miscellaneous revenue	\$234	\$1,500	(\$1,266)	15.6%
Other sources	-	\$1,000	(\$1,000)	0.0%
Total revenue	\$10,195,136	\$10,070,314	\$124,822	101.2%

KEY OBSERVATIONS

- Ad valorem taxes:** Revenue recognized remains \$9.634 million, or 97.6% of budget. No additional ad valorem revenue was recorded in August; the remaining gap is \$233,667.
- Interest income:** Revenue is \$560,729, or 280.4% of budget. August added \$40,916, increasing the favorable variance to \$360,754 and fully offsetting the tax and other-revenue shortfalls.
- Other revenues:** Miscellaneous revenue and other sources are collectively \$2,266 below budget, which is immaterial to the overall result.

OUTLOOK AND MANAGEMENT ASSESSMENT

With 11 of 12 months complete, the District has already exceeded its annual revenue budget. At the April-August interest average of \$47,472 per month, one additional month would produce total revenue of about \$10.243 million - \$172,294 above budget - before any additional tax or miscellaneous receipts. This is an illustrative scenario, not a formal forecast.

Management assessment: Revenue performance is favorable overall. No revenue-side corrective action is indicated from this report alone. Year-end focus should remain on final tax settlements and prudent treatment of interest income in future budgets.

Recommended focus: monitor final ad valorem settlements and receivables; support future interest budgets with expected rates and cash balances; and phase revenue budgets by month or quarter to improve interim variance analysis.

Source and scope: QuickBooks Desktop Profit & Loss Budget vs. Actual, October 2025 through August 2026, accrual basis, exported September 15, 2026. Interim comparisons are against the annual budget because periodic budget phasing was not included in the export.

Revenue Review

South Walton County Mosquito Control District Profit & Loss Budget vs. Actual

	Current Year	TOTAL		
		Oct '25 - Aug 26	Budget	\$ Over Budget
Income				
311.000 · AD VALOREM		9,634,172.52	9,867,839.22	-233,666.70
361.000 · Interest income		560,728.89	199,975.00	360,753.89
369.000 · Other Misc Revenues		234.39	1,500.00	-1,265.61
380 · Other Sources		0.00	1,000.00	-1,000.00
Total Income		10,195,135.80	10,070,314.22	124,821.58

	Previous Year	TOTAL		
		Oct '24 - July 25	Budget	\$ Over Budget
Income				
311.000 · AD VALOREM		8,450,273.91	8,637,309.26	-187,035.35
361.000 · Interest income		686,684.96	200,000.00	486,684.96
364.000 · Disposition of Fixed Assets		48,555.00	70,000.00	-21,445.00
369.000 · Other Misc Revenues		1,054.24	1,500.00	-445.76
380 · Other Sources		0.00	1,000.00	-1,000.00
Total Income		9,186,568.11	8,909,809.26	276,758.85

Trial Balance

9:36 AM
09/16/26
Accrual Basis

South Walton County Mosquito Control District Trial Balance

As of August 31, 2026

	Aug 31, 26	
	Debit	Credit
102.004 · Ameris Checking	186,166.22	
102.005 · Ameris Money Market	2,500.75	
102.008 · FL FIT	9,159,998.27	
102.008 · FL FIT:102.011 · Administration Bldg Fund	0.00	
102.008 · FL FIT:120.013 · Future Expansion	0.00	
102.009 · FL CLASS	585.44	
102.045 · Ameris ICS Sweep Checking		1,671.39
102.055 · Ameris Cash Sweep Money Market	764,246.03	
102.060 · Capital City Bank	4,172,382.42	

SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT

Expenditure Report

August 2026 | Fiscal Year 2025-2026 through August 31, 2026

*Prepared for the Board of Commissioners | September 16, 2026 | Accrual basis***Reporting Treatment**

Capital Outlay is excluded from every amount labeled Other Expenses, Operating Expenses, or Non-Capital Expenses in this report. Capital Outlay is presented as a separate category throughout.

FY YTD TOTAL EXPENSE**\$12,066,272**

62.9% of the annual expense budget

FY YTD CAPITAL OUTLAY**\$8,591,722**

61.1% of capital budget; \$5,476,364 remains

FY YTD NON-CAPITAL EXPENSES**\$3,474,551**

Capital Outlay excluded; 68.1% of non-capital budget

REMAINING TOTAL EXPENSE BUDGET**\$7,107,348**

One fiscal month remains

Executive Summary

- **August expense-only vendor activity** was \$725,767, an increase of \$57,736 or 8.6% from July.
- **Other Expenses excluding Capital Outlay** increased from \$127,256 in July to \$262,757 in August, driven largely by \$169,327 in chemical purchases.
- **Capital Outlay decreased** from \$540,775 in July to \$463,010 in August, a decrease of \$77,765 or 14.4%; \$452,619 was charged to New Shop.
- **Fiscal-year expenditures** total \$12,066,272. Of this amount, \$8,591,722 is Capital Outlay and \$3,474,551 is Non-Capital Expense. Income is \$124,822 above budget.
- **The primary year-end issues** are the remaining \$5,476,364 capital budget, over-budget medical insurance, DAG and Other Services accounts, and final review of project and credit coding.

1. Monthly Expenditure Analysis

The monthly comparison below uses expense-only vendor activity. Revenue and interest deposits shown as credits in the vendor reports are excluded because they are not expenditure reductions.

Expense Category	June 2026	July 2026	August 2026	Change from July
Other Expenses (excludes Capital Outlay)	\$114,741	\$127,256	\$262,757	\$135,501 106.5%
Capital Outlay	\$774,946	\$540,775	\$463,010	(\$77,765) -14.4%
Total Vendor Expenses	\$889,687	\$668,031	\$725,767	\$57,736 8.6%

Monthly totals are from the vendor-detail reports and exclude revenue/interest credits. August Other Expenses increased primarily because chemical purchases totaled \$169,327; August Capital Outlay was concentrated in the New Shop project.

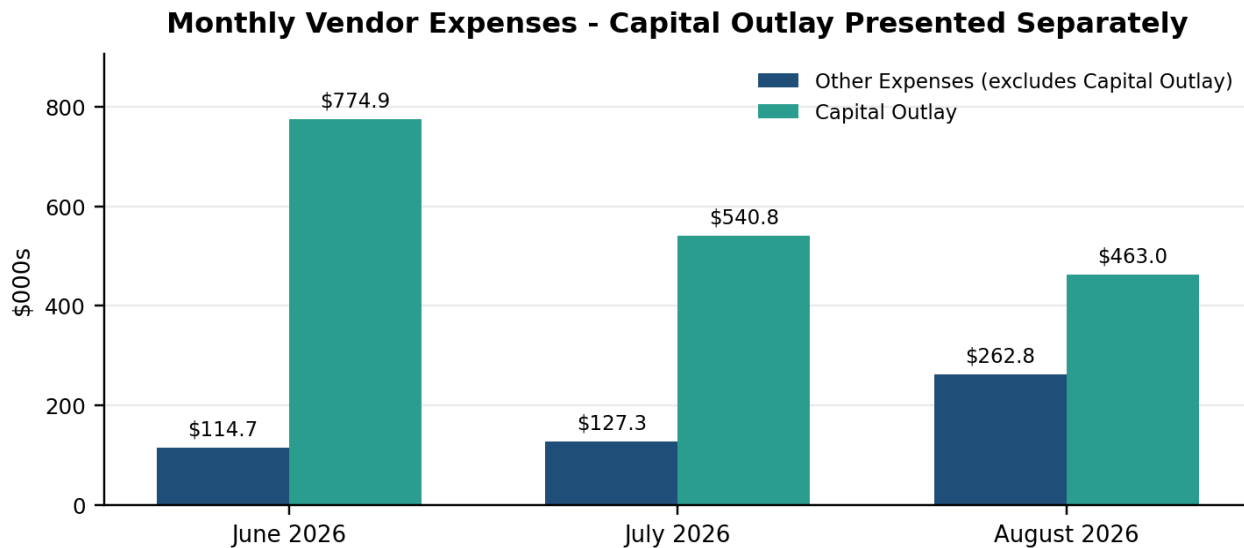


Figure 1. Monthly vendor expenses, with Capital Outlay shown separately from all other expenses.

August P&L Reconciliation

August Expense Category	Amount
Personnel and Benefits	\$177,470.43
Other Operating Expenses (excludes Capital Outlay)	\$218,805.67
Total Non-Capital Expenses	\$396,276.10
Capital Outlay	\$463,009.86
Total August P&L Expense	\$859,285.96

August vendor-detail activity of \$725,766.79 plus \$133,519.17 of payroll, accruals, reimbursements, and other non-vendor postings equals the August P&L total of \$859,285.96.

2. Fiscal-Year Budget Status

Eleven of twelve fiscal months have elapsed. Capital Outlay is separated from Non-Capital Expenses to provide a clearer view of recurring operating costs and project spending.

Category	FY YTD Actual	Annual Budget	Remaining	% Used
Personnel and Benefits	\$1,945,985	\$2,367,456	\$421,471	82.2%
Other Operating Expenses (excludes Capital Outlay)	\$1,528,566	\$2,738,078	\$1,209,512	55.8%
Total Non-Capital / Other Expenses	\$3,474,551	\$5,105,534	\$1,630,983	68.1%
Capital Outlay	\$8,591,722	\$14,068,086	\$5,476,364	61.1%
Total Expenses	\$12,066,272	\$19,173,620	\$7,107,348	62.9%

The Other Operating Expenses budget includes a \$700,000 contingency with no fiscal-year activity. Capital Outlay is not included in any Non-Capital or Other Expense amount.

Income and Net Position

Metric	FY YTD Actual	Annual Budget	Variance	Assessment
Income	\$10,195,136	\$10,070,314	\$124,822	Above annual budget due to investment income; ad valorem collections are 97.6% of budget.
Total Expenses	\$12,066,272	\$19,173,620	\$7,107,348	Below annual budget; capital timing remains the main driver.
Net Income / (Loss)	(\$1,871,136)	(\$9,103,306)	\$7,232,169	Loss is favorable to budget by \$7.23 million.

Year-End Pacing

- Average monthly fiscal-year expense through August is \$1,096,934.
- To use the full remaining budget in September, total expenses would need to reach \$7,107,348 during the final month.
- Capital Outlay alone would need to total \$5,476,364 in September to fully use its remaining budget.
 - We will have carryover for Phase 2 of construction. Projected end of project is December 2026.

3. Capital Outlay - Presented Separately

Capital Position

Fiscal-year Capital Outlay is \$8,591,722 against a budget of \$14,068,086. The remaining capital budget is \$5,476,364, representing 77.1% of the District's total remaining expense budget.

Project / Account	YTD Actual	Budget	Remaining	% Used	August
DAG	\$119,658	\$26,697	(\$92,961)	448.2%	-
DAG - Phase II	\$152,533	\$178,529	\$25,996	85.4%	-
New Admin	\$845,312	\$1,100,876	\$255,564	76.8%	\$10,149
New Parking	\$4,334,406	\$5,515,551	\$1,181,145	78.6%	\$242
New Chicken Coop	-	\$35,000	\$35,000	0.0%	-
New Shop	\$3,021,665	\$6,220,365	\$3,198,700	48.6%	\$452,619
Capital Outlay - Other	\$118,148	\$991,068	\$872,920	11.9%	-
Total Capital Outlay	\$8,591,722	\$14,068,086	\$5,476,364	61.1%	\$463,010

Capital Observations

- New Parking is 78.6% utilized, while New Shop is 48.6% utilized. August Capital Outlay was concentrated in New Shop; remaining commitments and the final September pay application should be confirmed.
- The \$35,000 New Chicken Coop capital account has no fiscal-year activity, while the operating chicken account totals \$12,146 and is \$7,146 over budget. Capitalization and project coding will happen at end of year adjustments.
- Capital Outlay - Other is 11.9% utilized, leaving approximately \$872,920 available. Staff should determine whether the balance will be used, amended, or carried forward.

4. Budget Exceptions and Management Follow-Up

Priority	Issue	Amount / Exposure	Management Follow-Up
High	Capital budget execution	\$5,476,364	Confirm encumbrances, September pay applications, carry-forward needs, and required amendments.
High	BCBS medical insurance	\$109,011	Prepare a budget transfer or amendment and include the September premium in the year-end forecast.
High	DAG account 60.1	\$92,961	Confirm phase coding between 60.1 and 60.15; transfer budget if appropriate.
High	Other Services	\$43,398	Review contract and IT allocations and amend the account budget.
High	Chicken coop operating/capital coding	\$7,146	Review capitalization threshold, useful life, and project coding; reclassify if supported.

Other Review Items

Priority	Issue	Amount / Exposure	Management Follow-Up
Medium	Office supplies	\$6,392	Reallocate within the category if authorized and monitor final purchases.
Medium	Legal services	\$3,448	Forecast September legal costs and process an amendment or transfer if needed.
Medium	Life insurance	\$2,705	Review premium allocation and fund the final-month requirement.
Medium	SRM credit/refund reconciliation	\$12,168 credit	Reconcile the July credit memo and August overpayment deposit to the original project invoices and confirm no duplicate expense reduction.

Recommended Board Considerations

- Receive and file the August 2026 expenditure report.
- Direct staff to prepare final fiscal year-end budget amendments or transfers for over-budget accounts.
- Require confirmation of remaining capital encumbrances, the September pay application, and capital carry-forward requirements.
- Direct staff to complete the listed credit, transaction, and project-coding reviews before fiscal year close.

Suggested Motion, if Board action is desired

Move to receive and file the August 2026 Expenditure Report and direct staff to return with any necessary fiscal year-end budget amendments, transfers, and capital carry-forward recommendations.

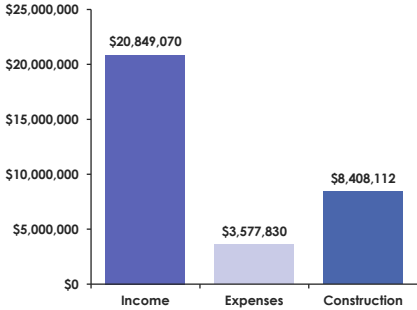
Sources and Scope

Source documents: August 2026 Expenses by Vendor Detail; and August Actual to Budget fiscal-year report through August 31, 2026. All amounts are on an accrual basis.

The monthly vendor reports include revenue and interest deposits as credits. Those deposits are excluded from expense-only expenditure totals. August vendor detail is reconciled to the August P&L, and fiscal-year totals are from the August Actual to Budget report.

FINANCIAL REVIEW

SUMMARY YEAR TO DATE	
Income	\$20,849,070
Expenses	\$3,577,830
Construction	\$8,408,112
BALANCE	\$8,863,128



INCOME

Item	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Total	% of Budget
Ad Valorem	92,229.53	1,942,309.45	5,613,753.39	616,318.88	311,943.12	252,320.76	401,038.90	95,664.50	307,673.40	920.59		\$ 9,634,172.52	97.63%
Interest Income	48,229.06	43,905.36	51,018.79	65,400.12	53,747.30	50,417.89	45,095.73	44,568.40	46,809.47	47,969.46	40,916.04	\$ 538,077.62	280.40%
Misc Income	-	-	234.39			-						\$ 234.39	15.63%
Other	-	-				-						\$ -	0.00%
Carryover - Prior Year Surplus					10,676,585.74	-						\$ 10,676,585.74	
Total	\$ 140,458.59	\$ 1,986,214.81	\$ 5,665,006.57	\$ 681,719.00	\$ 11,042,276.16	\$ 302,738.65	\$ 446,134.63	\$ 140,232.90	\$ 354,482.87	\$ 48,890.05	\$ 40,916.04	\$ 20,849,070.27	101.24%

EXPENSES (Not including construction)

Item	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Total	Budgeted
Personal Services	89,853.83	93,812.24	141,849.17	93,509.51	99,137.43	98,605.93	101,735.01	101,638.33	160,756.39	104,064.50	109,850.06	\$ 1,194,812	\$ 1,570,700
Personal Services - Benefits	60,353.85	57,159.01	76,361.56	73,748.48	66,302.40	67,599.99	68,622.87	68,190.16	77,093.85	68,007.05	67,620.37	\$ 751,060	\$ 796,756
Operating Expenses	34,781.53	45,063.75	122,691.03	39,498.99	16,225.89	44,274.31	43,041.97	6,543.05	43,468.84	32,873.00	15,912.73	\$ 444,375	\$ 511,300
Travel & Per Diem	145.06	-	7,100.80	1,922.00	4,946.94	1,929.94	567.00	40.00	364.00	618.00	(32.00)	\$ 17,602	\$ 44,500
Communication Services	899.65	951.40	955.49	954.49	640.74	2,025.08	1,012.29	-	1,016.25	1,016.25	1,015.31	\$ 10,487	\$ 19,000
Freight Services	232.63	323.65	223.55	-	-	63.31	320.79	603.75	301.31	276.35	754.65	\$ 3,100	\$ 6,400
Utility Services	1,830.64	1,151.37	1,599.46	1,956.22	2,562.07	3,590.89	2,236.90	2,193.32	2,730.10	2,890.71	2,729.41	\$ 25,471	\$ 29,640
Rental & Leases	-	-	672.99	-	385.00	275.00	-	-				\$ 1,333	\$ 10,000
Insurance	105,986.78	(5,321.00)	-	2,671.00	-	-	(8,623.82)	-				\$ 94,713	\$ 168,000
Repairs & Maintenance	3,728.37	1,777.78	26,977.14	4,393.33	5,028.95	5,308.55	2,856.69	2,524.55	3,225.89	2,975.01	4,337.05	\$ 63,133	\$ 123,500
Printing & Binding	59.98	-	-	175.96	-	-	-	-				\$ 236	\$ 3,000

EXPENSES (Not including construction)

Item	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Total	Budgeted
Promotional Activities	-	-	-	122.83	119.23	1,357.95	104.64	1,551.70	151.55		1,619.11	\$ 5,027	\$ 8,000
Other Charges	442.02	711.95	547.43	385.60	685.16	266.76	533.56	342.74	1,380.61	456.58	1,145.17	\$ 6,898	\$ 6,000
Office Supplies	4,364.49	992.94	816.43	3,602.07	5,526.46	1,838.88	1,880.67	123.28	886.49	108.38	748.51	\$ 20,889	\$ 25,000
Gassonline/Oil/Lube	4,008.69	3,376.41	2,068.32	1,403.17	3,221.51	4,051.60	4,819.66	1,455.83	5,327.86	4,341.12	7,147.84	\$ 41,222	\$ 50,000
Chemicals	93,349.60	22,092.00	42,614.00	62,491.20	27,040.00	-	117,197.60	120,097.04		35,489.20	169,327.28	\$ 689,698	\$ 900,000
Protective Clothing	315.60	363.04	95.96	192.79	451.49	1,267.72	(89.99)	150.91	569.86	159.94	860.91	\$ 4,338	\$ 10,000
Misc Supplies	1,691.95	777.56	1,916.18	4,029.92	3,342.07	1,800.27	4,536.38	2,291.23	6,240.79	2,835.53	6,194.73	\$ 35,657	\$ 47,000
Tools & Implements	-	-	-	-	59.99	325.00	66.49	29.18	58.86		44.97	\$ 584	\$ 4,000
Publications & Dues	11,147.37	-	259.50	287.50	500.00	7,500.00	39.00	-	6,998.87			\$ 26,732	\$ 43,000
Training	3,806.85	-	4,639.00	2,640.00	870.26	3,113.26	150.00	62.97		33.26	7,000.00	\$ 22,316	\$ 29,738
Capital Outlay* (No Construction Cost)	-	-	-	8,525.00	-	-	109,622.93	-				\$ 118,148	\$ 991,068
Total	\$ 416,998.89	\$ 223,232.10	\$ 431,388.01	\$ 302,510.06	\$ 237,045.59	\$ 245,194.44	\$ 450,630.64	\$ 307,838.04	\$ 310,571.52	\$ 256,144.88	\$ 396,276.10	\$ 3,577,830.27	\$ 5,396,602

Construction Costs

Item	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Total	Budget
DAG - Admin Bldg	-	-	4,560.00	-	-	3,585.50	-		111,512.00			\$ 119,658	\$ 26,697
DAG - PHASE 2	18,655.20	9,907.50	9,290.00	8,975.00	8,975.00	8,975.00	12,176.00	57,606.85	8,975.00	8,997.48		\$ 152,533	\$ 178,529
Administrative Bldg	74,529.50	58,609.95	103,273.70	139,831.54	180,817.23	210,355.68	2,300.00		2,300.00		10,148.72	\$ 782,166	\$ 1,100,876
Phase 2 A - Parking Garage	458,157.54	743,263.18	857,197.56	283,704.86	502,160.93	497,188.45	235,807.29	96,679.85	612,366.66	45,321.97	241.72	\$ 4,332,090	\$ 5,515,551
Phase 2 B - Fleet Maintenance	-	4,914.30	23,446.00	114,622.00	173,701.55	201,184.70	720,202.64	804,726.44	39,792.27	486,455.37	452,619.42	\$ 3,021,665	\$ 6,220,365
Chicken Coop	-	-	-	-	-	-	-	-				\$ -	\$ 35,000
Total	\$ 551,342.24	\$ 816,694.93	\$ 997,767.26	\$ 547,133.40	\$ 865,654.71	\$ 921,289.33	\$ 970,485.93	\$ 959,013.14	\$ 774,945.93	\$ 540,774.82	\$ 463,009.86	\$ 8,408,111.55	\$ 13,077,017.92

South Walton County Mosquito Control District
Profit & Loss Budget vs. Actual
October 2025 through August 2026

												TOTAL			
												Oct '25 - Aug 26	Budget	\$ Over Budget	% of Budget
												Oct '25 - Aug 26	Budget	\$ Over Budget	% of Budget
Income															
311.000 · AD VALOREM															
311.001 · Prior Year Taxes/Other															
311.000 · AD VALOREM - Other															
Total 311.000 · AD VALOREM															
361.000 · Interest income															
369.000 · Other Misc Revenues															
380 · Other Sources															
Total Income															
Gross Profit															
Expense															
10 · PERSONAL SERVICES															
11 · Commissioner Salaries															
12 · Regular Salaries and wages															
16 · Compensated annual leave															
12 · Regular Salaries and wages - Other															
Total 12 · Regular Salaries and wages															
13 · Other salaries and wages															
14 · Overtime															
18 · Compensated Compensatory Leave															
14 · Overtime - Other															
Total 14 · Overtime															
10 · PERSONAL SERVICES - Other															
Total 10 · PERSONAL SERVICES															
20 · PERSONAL SERVICES BENEFITS															
21 · FICA Taxes															
21.3 · Federal Unemployment															
22 · Retirement contributions															
22.2 · FRS paid by District															
Total 22 · Retirement contributions															
23 · Life and Health Insurance															
23.1 · AFLAC															
23.3 · Vision															
23.4 · Life Insurance															
23.5 · STD/LTD															
23.55 · Dental															
23.7 · Supplement Insurance Program															
23.8 · BCBS of Florida - Medical Insur															
Total 23 · Life and Health Insurance															
24 · WORKERS COMP															
25 · Unemployment Compensation															
26 · Other postemployment benefits															
26.2 · Jose Hernandez															
26.3 · Geraldine Via															
Total 26 · Other postemployment benefits															
Total 20 · PERSONAL SERVICES BENEFITS															

South Walton County Mosquito Control District
Profit & Loss Budget vs. Actual
October 2025 through August 2026

October 2025 through August 2026												TOTAL			
	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Oct '25 - Aug 26	Budget	\$ Over Budget	% of Budget
30 · OPERATING EXPENSES															
30.3 · Kristine Faulk	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,650.00	1,800.00	-150.00	91.67%
30.5 · J Doug Liles	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,650.00	1,800.00	-150.00	91.67%
30.6 · Stephen Young	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,650.00	1,800.00	-150.00	91.67%
30.9 · Commissioner Monthly Stipend	0.00	0.00	0.00	0.00	225.00	0.00	0.00	0.00	0.00	0.00	0.00	225.00			
31 · Professional Services															
31.1 · Property Appraiser Fees	23,594.12	0.00	0.00	23,594.12	0.00	0.00	23,594.12	0.00	0.00	23,594.11	0.00	94,376.47	100,000.00	-5,623.53	94.38%
31.2 · Tax Collector Fees	4.14	38,963.69	112,275.07	12,326.37	6,238.87	5,046.41	7,912.67	1,913.29	6,108.02	10.39	0.00	190,798.92	200,000.00	-9,201.08	95.4%
31.4 · Medical Services	0.00	0.00	88.00	48.00	0.00	0.00	49.00	0.00	0.00	137.00	0.00	322.00	5,000.00	-4,678.00	6.44%
Total 31 · Professional Services	23,598.26	38,963.69	112,363.07	35,968.49	6,238.87	5,046.41	31,555.79	1,913.29	6,108.02	23,741.50	0.00	285,497.39	305,000.00	-19,502.61	93.61%
31.3 · Legal and Engineering Service															
31.6 · Legal Services	3,787.50	1,100.00	3,722.50	0.00	2,797.50	0.00	0.00	0.00	4,490.00	4,840.00	7,710.00	28,447.50	25,000.00	3,447.50	113.79%
31.8 · Albrecht Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,700.00	0.00	0.00	2,700.00	78,000.00	-75,300.00	3.46%
31.3 · Legal and Engineering Service - Other	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	10.00			
Total 31.3 · Legal and Engineering Service	3,787.50	1,100.00	3,722.50	0.00	2,797.50	0.00	10.00	0.00	7,190.00	4,840.00	7,710.00	31,157.50	103,000.00	-71,842.50	30.25%
32 · ACCOUNTING & AUDITING															
32.1 · Audit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,500.00	0.00	0.00	18,500.00			
32.2 · OPEB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00			
32 · ACCOUNTING & AUDITING - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Total 32 · ACCOUNTING & AUDITING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,500.00	0.00	0.00	20,500.00	40,000.00	-19,500.00	51.25%
34.00 · Other Services															
34.12 · Other services IT Hosting															
34.126 · Streamline	6,060.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,060.00			
34.12 · Other services IT Hosting - Other	0.00	0.00	0.00	46.38	0.00	0.00	23.19	0.00	0.00	0.00	0.00	69.57			
Total 34.12 · Other services IT Hosting	6,060.00	0.00	0.00	46.38	0.00	0.00	23.19	0.00	0.00	0.00	0.00	6,129.57			
34.13 · NetData Consulting Services	0.00	2,374.00	2,374.00	2,374.00	2,374.00	2,374.00	2,374.00	2,472.00	2,472.00	3,218.50	3,343.50	25,750.00			
34.19 · IPS Contract Service Plan	0.00	0.00	165.00	0.00	165.00	0.00	0.00	0.00	1,700.00	0.00	553.85	2,583.85			
34.20 · UNIFIRST	458.80	287.55	478.51	369.23	288.85	429.05	484.42	380.76	456.18	534.12	293.94	4,461.41			
34.32 · EverOn System Montioring	0.00	1,665.75	720.70	0.00	799.29	0.00	0.00	747.00	0.00	0.00	747.00	4,679.74			
34.33 · Other Contractual Services	257.97	222.76	148.25	121.89	93.38	33,705.85	3,944.57	580.00	392.64	186.85	189.44	39,843.60			
34.00 · Other Services - Other	0.00	0.00	2,100.00	0.00	2,625.00	2,100.00	4,200.00	0.00	4,200.00	0.00	2,625.00	17,850.00			
Total 34.00 · Other Services	6,776.77	4,550.06	5,986.46	2,911.50	6,345.52	38,608.90	11,026.18	4,179.76	9,220.82	3,939.47	7,752.73	101,298.17	57,900.00	43,398.17	174.95%
Total 30 · OPERATING EXPENSES	34,612.53	45,063.75	122,522.03	39,329.99	16,056.89	44,105.31	43,041.97	6,543.05	43,468.84	32,970.97	15,912.73	443,628.06	511,300.00	-67,671.94	86.77%
40 · TRAVEL & PER DIEM															
40.1 · PER DIEM OR MEALS	248.00	0.00	1,250.00	1,922.00	356.94	601.00	0.00	0.00	364.00	618.00	-32.00	5,327.94	12,000.00	-6,672.06	44.4%
40.2 · INCIDENTAL TRAVEL	15.98	0.00	30.00	0.00	0.00	106.74	0.00	40.00	0.00	0.00	0.00	192.72	2,000.00	-1,807.28	9.64%
40.3 · PRIVIATE VEHICLES	0.00	0.00	1,428.00	0.00	0.00	52.20	0.00	0.00	0.00	0.00	0.00	1,480.20	5,500.00	-4,019.80	26.91%
40.4 · Hotel	-118.92	0.00	4,392.80	0.00	4,590.00	1,170.00	567.00	0.00	0.00	0.00	0.00	10,600.88	20,000.00	-9,399.12	53.0%
40.5 · Air Lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	-5,000.00	0.0%
40 · TRAVEL & PER DIEM - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 40 · TRAVEL & PER DIEM	145.06	0.00	7,100.80	1,922.00	4,946.94	1,929.94	567.00	40.00	364.00	618.00	-32.00	17,601.74	44,500.00	-26,898.26	39.55%
41 · COMMUNICATION SERVICES															
41.1 · Cellular Service	899.65	711.77	713.40	713.40	727.64	1,543.52	772.01	0.00	772.01	772.01	772.07	8,397.48	8,000.00	397.48	104.97%
41.2 · Office Phone & Internet	0.00	239.63	242.09	241.09	-86.90	481.56	240.28	0.00	244.24	244.24	243.24	2,089.47	5,000.00	-2,910.53	41.79%
41.3 · LiveOak Fiber	169.00	0.00	169.00	169.00	169.00	169.00	0.00	0.00	0.00	0.00	0.00	845.00			
41 · COMMUNICATION SERVICES - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00	-6,000.00	0.0%
Total 41 · COMMUNICATION SERVICES	1,068.65	951.40	1,124.49	1,123.49	809.74	2,194.08	1,012.29	0.00	1,016.25	1,016.25	1,015.31	11,331.95	19,000.00	-7,668.05	59.64%

South Walton County Mosquito Control District
Profit & Loss Budget vs. Actual
October 2025 through August 2026

												TOTAL			
												Oct '25 - Aug 26	Budget	\$ Over Budget	% of Budget
	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Oct '25 - Aug 26	Budget	\$ Over Budget	% of Budget
42 · FREIGHT SERVICES	232.63	323.65	223.55	0.00	0.00	63.31	320.79	603.75	301.31	276.35	754.65	3,099.99	6,400.00	-3,300.01	48.44%
43 · UTILITY SERVICES															
43.02 · Water/Sewer	224.77	224.77	224.77	224.77	638.36	226.72	226.72	226.72	226.72	226.72	226.72	2,897.76	3,000.00	-102.24	96.59%
43.03 · Electrical	1,364.27	757.97	1,213.36	1,564.48	1,756.70	1,876.04	1,798.56	1,803.73	2,041.92	2,534.17	2,430.09	19,141.29	22,000.00	-2,858.71	87.01%
43.04 · GARBAGE SOLID WASTE SERVICES	107.60	107.60	107.60	107.60	107.60	107.60	107.60	112.82	112.82	112.82	0.00	1,091.66	2,500.00	-1,408.34	43.67%
43.05 · Gas Service	134.00	61.03	53.73	59.37	59.41	1,380.53	52.01	50.05	348.64	17.00	72.60	2,288.37	2,140.00	148.37	106.93%
Total 43 · UTILITY SERVICES	1,830.64	1,151.37	1,599.46	1,956.22	2,562.07	3,590.89	2,184.89	2,193.32	2,730.10	2,890.71	2,729.41	25,419.08	29,640.00	-4,220.92	85.76%
44 · RENTALS & LEASES	0.00	0.00	672.99	0.00	385.00	275.00	0.00	0.00	0.00	0.00	0.00	1,332.99	10,000.00	-8,667.01	13.33%
45 · INSURANCE															
45.3 · FLOOD INSURANCE	0.00	0.00	0.00	2,671.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,671.00	5,000.00	-2,329.00	53.42%
45.5 · Workers Comp Insurance	25,320.78	0.00	0.00	0.00	0.00	0.00	-8,623.82	0.00	0.00	0.00	0.00	16,696.96	35,000.00	-18,303.04	47.71%
45.6 · General liability	80,666.00	-5,321.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,345.00	98,000.00	-22,655.00	76.88%
45.7 · Drone Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	-30,000.00	0.0%
Total 45 · INSURANCE	105,986.78	-5,321.00	0.00	2,671.00	0.00	0.00	-8,623.82	0.00	0.00	0.00	0.00	94,712.96	168,000.00	-73,287.04	56.38%
46 · REPAIR & MAINTENANCE SERVICES															
46.11 · Maint Bldg/Ground by others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	830.74	1,275.94	218.32	1,686.00	4,011.00	5,000.00	-989.00	80.22%
46.2 · Maintenance of Automotive Equip	52.14	0.00	0.00	0.00	16.17	0.00	0.00	261.98	0.00	0.00	35.50	365.79	45,000.00	-44,634.21	0.81%
46.3 · Maintenance of Equipment Office															
46.31 · Software Maintenance Office Eq	339.98	772.00	24,256.17	1,466.99	2,812.29	1,797.48	257.50	86.99	411.94	1,694.14	559.49	34,454.97	45,000.00	-10,545.03	76.57%
46.34 · NetData	1,700.00	670.00	0.00	0.00	1,370.50	2,581.50	0.00	618.75	60.00	0.00	0.00	7,000.75			
46.3 · Maintenance of Equipment Office - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%
Total 46.3 · Maintenance of Equipment Office	2,039.98	1,442.00	24,256.17	1,466.99	4,182.79	4,378.98	257.50	705.74	471.94	1,694.14	559.49	41,455.72	46,000.00	-4,544.28	90.12%
46.4 · Maint Other Equipment by others	61.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61.57	4,500.00	-4,438.43	1.37%
46.5 · Maint of Build & Grounds by Dis	296.10	0.00	35.97	216.98	219.83	25.98	49.99	132.51	0.00	251.21	50.90	1,279.47	3,000.00	-1,720.53	42.65%
46.6 · Maint of equipment by District	1,278.58	335.78	1,185.00	2,709.36	610.16	903.59	1,958.35	593.58	1,478.01	2,580.29	2,005.16	15,637.86	20,000.00	-4,362.14	78.19%
Total 46 · REPAIR & MAINTENANCE SERVICES	3,728.37	1,777.78	25,477.14	4,393.33	5,028.95	5,308.55	2,265.84	2,524.55	3,225.89	4,743.96	4,337.05	62,811.41	123,500.00	-60,688.59	50.86%
47 · PRINTING & BINDING	59.98	0.00	0.00	175.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	235.94	3,000.00	-2,764.06	7.87%
48 · PROMOTIONAL ACTIVITIES	0.00	0.00	0.00	122.83	119.23	1,357.95	104.64	1,551.70	151.55	0.00	1,619.11	5,027.01	8,000.00	-2,972.99	62.84%
49 · OTHER CURRENT CHARGES															
49.1 · Other Government Agencies	6.08	200.00	0.00	6.08	19.87	242.01	227.56	22.57	2.52	9.22	4.32	740.23			
49.2 · advertising required by law	93.25	13.50	216.25	11.25	188.97	24.75	306.00	11.25	1,026.89	20.25	672.63	2,584.99			
49 · OTHER CURRENT CHARGES - Other	342.69	498.45	331.18	368.27	476.32	260.10	320.04	308.92	351.20	427.11	468.22	4,152.50			
Total 49 · OTHER CURRENT CHARGES	442.02	711.95	547.43	385.60	685.16	526.86	853.60	342.74	1,380.61	456.58	1,145.17	7,477.72	6,000.00	1,477.72	124.63%
50 · SUPPLIES/MATERIALS															
50.1 · Culligan	48.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48.51			
50.3 · Employee Committee	3,525.00	297.79	137.28	0.00	0.00	392.90	0.00	39.99	0.00	54.99	0.00	4,447.95	10,000.00	-5,552.05	44.48%
51 · Office Supplies	790.98	695.15	679.15	3,602.07	5,526.46	1,445.98	1,880.67	83.29	886.49	53.39	748.51	16,392.14	10,000.00	6,392.14	163.92%
50 · SUPPLIES/MATERIALS - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	-5,000.00	0.0%
Total 50 · SUPPLIES/MATERIALS	4,364.49	992.94	816.43	3,602.07	5,526.46	1,838.88	1,880.67	123.28	886.49	108.38	748.51	20,888.60	25,000.00	-4,111.40	83.55%
52 · Operating Supplies															
52.1 · Gasoline Oil Lubricant															
52.11 · Gasoline	1,989.82	1,999.93	946.49	988.82	2,254.55	1,755.58	3,210.06	1,455.83	4,371.82	2,666.01	4,525.98	26,164.89			
52.12 · Diesel															
52.121 · Diesel Exhaust Fluide DEF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240.89	240.89			
52.12 · Diesel - Other	1,581.98	1,376.48	899.70	0.00	966.96	2,006.34	1,536.00	0.00	0.00	1,675.11	2,067.64	12,110.21			
Total 52.12 · Diesel	1,581.98	1,376.48	899.70	0.00	966.96	2,006.34	1,536.00	0.00	0.00	1,675.11	2,308.53	12,351.10	0.00	12,351.10	100.0%
52.13 · Gasoline other than District	90.90	0.00	147.14	339.36	0.00	154.83	73.60	0.00	138.26	0.00	247.42	1,191.51			

This will require a budget amendment.

South Walton County Mosquito Control District
Profit & Loss Budget vs. Actual
October 2025 through August 2026

													TOTAL		
	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Oct '25 - Aug 26	Budget	\$ Over Budget	% of Budget
52.1 · Gasoline Oil Lubricant - Other	345.99	0.00	74.99	74.99	0.00	134.85	0.00	0.00	817.78	0.00	65.91	1,514.51			
Total 52.1 · Gasoline Oil Lubricant	4,008.69	3,376.41	2,068.32	1,403.17	3,221.51	4,051.60	4,819.66	1,455.83	5,327.86	4,341.12	7,147.84	41,222.01	50,000.00	-8,777.99	82.44%
52.2 · Chemicals Solvents Additives															
52.201 · PermaSease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,451.50	0.00	12,451.50			
52.204 · VMX Vectomax FG	16,374.00	0.00	16,374.00	33,696.00	0.00	0.00	0.00	0.00	0.00	33,734.00	0.00	100,178.00			
52.205 · Altosid P-35	32,400.00	0.00	0.00	0.00	0.00	0.00	33,360.00	115,500.00	0.00	0.00	66,720.00	247,980.00			
52.208 · Duplex-G Granular IGR	0.00	0.00	26,240.00	27,040.00	27,040.00	0.00	0.00	0.00	0.00	0.00	0.00	80,320.00			
52.213 · Vectolex WDG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,472.40	0.00	0.00	0.00	3,472.40			
52.214 · DUOVEX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,320.00	100,320.00			
52.22 · VLX VCTOLEX WDG	0.00	0.00	0.00	1,755.20	0.00	0.00	0.00	0.00	0.00	1,755.20	0.00	3,510.40			
52.25 · Fourstar BTI CRG 35 lb	41,975.20	22,092.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,067.20			
52.26 · Altosid XR Slim	2,600.40	0.00	0.00	0.00	0.00	0.00	60,737.60	0.00	0.00	0.00	0.00	63,338.00			
52.28 · VectoBac WDG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,124.64	0.00	0.00	2,287.28	3,411.92			
52.2 · Chemicals Solvents Additives - Other	0.00	0.00	0.00	0.00	0.00	0.00	23,100.00	0.00	0.00	1,755.20	0.00	24,855.20			
Total 52.2 · Chemicals Solvents Additives	93,349.60	22,092.00	42,614.00	62,491.20	27,040.00	0.00	117,197.60	120,097.04	0.00	49,695.90	169,327.28	703,904.62	900,000.00	-196,095.38	78.21%
52.3 · Clothing and Wearing Apparel															
52.31 · uniforms	315.60	0.00	-20.65	0.00	0.00	506.08	0.00	43.92	0.00	0.00	0.00	844.95			
52.32 · Boots	0.00	363.04	0.00	133.00	451.49	761.64	-89.99	106.99	544.87	159.94	860.91	3,291.89			
52.33 · Misc. clothing	0.00	0.00	116.61	59.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	176.40			
52.3 · Clothing and Wearing Apparel - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.99	0.00	0.00	24.99			
Total 52.3 · Clothing and Wearing Apparel	315.60	363.04	95.96	192.79	451.49	1,267.72	-89.99	150.91	569.86	159.94	860.91	4,338.23	10,000.00	-5,661.77	43.38%
52.4 · Misc Supplies & Incidentals															
52.41 · Yellow Fly	0.00	0.00	0.00	0.00	0.00	91.05	0.00	0.00	0.00	0.00	0.00	91.05	5,000.00	-4,908.95	1.82%
52.411 · UAS - Drone Supplies	0.00	0.00	81.95	138.39	199.46	106.93	5.98	0.00	0.00	50.32	0.00	583.03	2,000.00	-1,416.97	29.15%
52.42 · Mosquito	174.98	0.00	143.00	780.36	223.07	0.00	650.70	222.80	59.34	132.75	3,592.45	5,979.45	5,000.00	979.45	119.59%
52.43 · DITCHES	0.00	0.00	0.00	44.95	96.96	0.00	527.91	0.00	0.00	0.00	0.00	669.82	10,000.00	-9,330.18	6.7%
52.44 · Safety	1,169.99	0.00	0.00	37.90	628.31	102.90	129.99	90.54	481.29	0.00	573.06	3,213.98	4,000.00	-786.02	80.35%
52.45 · Shop	177.10	265.30	382.77	387.06	585.23	123.54	185.98	288.06	1,099.07	80.75	389.21	3,964.07	5,000.00	-1,035.93	79.28%
52.47 · Chickens	0.00	129.52	944.04	305.71	193.08	699.60	496.08	1,643.19	4,306.42	2,603.68	824.86	12,146.18	5,000.00	7,146.18	242.92%
52.48 · Lab	169.88	382.74	364.42	2,335.55	1,415.96	351.25	2,539.74	46.64	294.67	12.31	815.15	8,728.31	11,000.00	-2,271.69	79.35%
52.4 · Misc Supplies & Incidentals - Other	0.00	0.00	0.00	0.00	0.00	325.00	0.00	0.00	0.00	0.00	0.00	325.00			
Total 52.4 · Misc Supplies & Incidentals	1,691.95	777.56	1,916.18	4,029.92	3,342.07	1,800.27	4,536.38	2,291.23	6,240.79	2,879.81	6,194.73	35,700.89	47,000.00	-11,299.11	75.96%
52.5 · Tool and small implements	0.00	0.00	0.00	0.00	59.99	325.00	66.49	29.18	58.86	0.00	44.97	584.49	4,000.00	-3,415.51	14.61%
Total 52 · Operating Supplies	99,365.84	26,609.01	46,694.46	68,117.08	34,115.06	7,444.59	126,530.14	124,024.19	12,197.37	57,076.77	183,575.73	785,750.24	1,011,000.00	-225,249.76	77.72%
54 · BOOKS, DUES & SUBSCRIPTIONS	11,147.37	0.00	259.50	287.50	500.00	7,500.00	39.00	0.00	6,998.87	0.00	0.00	26,732.24	43,000.00	-16,267.76	62.17%
55 · TRAINING															
55.1 · Conferences	0.00	0.00	0.00	0.00	0.00	1,732.00	0.00	0.00	0.00	0.00	0.00	1,732.00			
55.2 · Classroom Education	17.85	0.00	0.00	1,800.00	33.26	0.00	0.00	62.97	0.00	200.00	7,000.00	9,114.08			
55.3 · Virtual Training	49.00	0.00	0.00	0.00	0.00	632.26	150.00	0.00	0.00	33.26	0.00	864.52			
55 · TRAINING - Other	3,740.00	0.00	4,639.00	840.00	837.00	749.00	0.00	0.00	0.00	0.00	0.00	10,805.00			
Total 55 · TRAINING	3,806.85	0.00	4,639.00	2,640.00	870.26	3,113.26	150.00	62.97	0.00	233.26	7,000.00	22,515.60	29,738.00	-7,222.40	75.71%
60 · CAPITAL OUTLAY															
60.1 · DAG	0.00	0.00	4,560.00	0.00	0.00	3,585.50	0.00	0.00	111,512.00	0.00	0.00	119,657.50	26,696.70	92,960.80	448.21%
60.15 · DAG - Phase II	18,655.20	9,907.50	9,290.00	8,975.00	8,975.00	8,975.00	12,176.00	57,606.85	8,975.00	8,997.48	0.00	152,533.03	178,528.80	-25,995.77	85.44%
60.2 · Capital Outlay – New Admin															
60.25 · New Admin Bldg Furn/Fix	0.00	0.00	0.00	0.00	0.00	0.00	18,150.50	0.00	2,300.00	0.00	0.00	20,450.50			
60.2 · Capital Outlay – New Admin - Other	74,529.50	58,609.95	103,274.30	139,762.60	180,817.23	210,355.68	47,363.93	0.00	0.00	0.00	10,148.72	824,861.91	1,100,876.42	-276,014.51	74.93%

South Walton County Mosquito Control District
Profit & Loss Budget vs. Actual
October 2025 through August 2026

October 2020 through August 2020												TOTAL			
	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Oct '25 - Aug 26	Budget	\$ Over Budget	% of Budget
Total 60.2 · Capital Outlay – New Admin	74,529.50	58,609.95	103,274.30	139,762.60	180,817.23	210,355.68	65,514.43	0.00	2,300.00	0.00	10,148.72	845,312.41	1,100,876.42	-255,564.01	76.79%
60.3 · Capital Outlay - New ParkingP#2	458,157.54	743,263.18	859,444.74	283,773.80	502,160.93	497,188.45	235,807.29	96,679.85	612,366.66	45,321.97	241.72	4,334,406.13	5,515,551.00	-1,181,144.87	78.59%
60.4 · Capital Outlay - New Chick Coop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00	-35,000.00	0.0%
60.5 · Capital Outlay - New Shop P#2															
60.55 · Shop Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,000.00	-125,000.00	0.0%
60.5 · Capital Outlay - New Shop P#2 - Other	0.00	4,914.30	23,446.00	114,622.00	173,701.55	201,184.70	720,202.64	804,726.44	39,792.27	486,455.37	452,619.42	3,021,664.69	6,095,365.00	-3,073,700.31	49.57%
Total 60.5 · Capital Outlay - New Shop P#2	0.00	4,914.30	23,446.00	114,622.00	173,701.55	201,184.70	720,202.64	804,726.44	39,792.27	486,455.37	452,619.42	3,021,664.69	6,220,365.00	-3,198,700.31	48.58%
60 · CAPITAL OUTLAY - Other	0.00	0.00	0.00	8,525.00	0.00	0.00	109,622.93	0.00	0.00	0.00	0.00	118,147.93	991,067.82	-872,919.89	11.92%
Total 60 · CAPITAL OUTLAY	551,342.24	816,694.93	1,000,015.04	555,658.40	865,654.71	921,289.33	1,143,323.29	959,013.14	774,945.93	540,774.82	463,009.86	8,591,721.69	14,068,085.74	-5,476,364.05	61.07%
66900 · Reconciliation Discrepancies	0.00	380.70	-380.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
89 · CONTINQUENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700,000.00	-700,000.00	0.0%
Total Expense	968,341.13	1,040,307.73	1,429,889.55	849,643.46	1,102,700.30	1,166,616.77	1,484,008.18	1,266,724.08	1,085,517.45	813,237.60	859,285.96	12,066,272.21	19,173,619.74	-7,107,347.53	62.93%
Net Income	-827,882.54	945,907.08	4,235,117.02	-167,924.46	-737,009.88	-853,229.72	-1,032,322.73	-1,120,039.13	-731,034.58	-764,347.55	-818,369.92	-1,871,136.41	-9,103,305.52	7,232,169.11	20.55%

South Walton County Mosquito Control District
Profit & Loss Prev Year Comparison
October 2025 through August 2026

	<u>Oct '25 - Aug 26</u>	<u>Oct '24 - Aug 25</u>	<u>\$ Change</u>	<u>% Change</u>
Income				
311.000 · AD VALOREM				
311.001 · Prior Year Taxes/Other	728.08	4,820.50	-4,092.42	-84.9%
311.000 · AD VALOREM - Other	9,633,444.44	8,445,453.41	1,187,991.03	14.07%
Total 311.000 · AD VALOREM	9,634,172.52	8,450,273.91	1,183,898.61	14.01%
361.000 · Interest income	560,728.89	686,684.96	-125,956.07	-18.34%
364.000 · Disposition of Fixed Assets	0.00	48,555.00	-48,555.00	-100.0%
369.000 · Other Misc Revenues	234.39	1,054.24	-819.85	-77.77%
Total Income	10,195,135.80	9,186,568.11	1,008,567.69	10.98%
Gross Profit	10,195,135.80	9,186,568.11	1,008,567.69	10.98%
Expense				
10 · PERSONAL SERVICES				
11 · Commissioner Salaries	13,292.64	13,292.64	0.00	0.0%
12 · Regular Salaries and wages				
16 · Compensated annual leave	70,216.96	84,360.20	-14,143.24	-16.77%
12 · Regular Salaries and wages - Other	1,098,791.45	1,063,439.88	35,351.57	3.32%
Total 12 · Regular Salaries and wages	1,169,008.41	1,147,800.08	21,208.33	1.85%
13 · Other salaries and wages	267.44	0.00	267.44	100.0%
14 · Overtime				
18 · Compensated Compensatory Leave	3,842.72	2,468.85	1,373.87	55.65%
14 · Overtime - Other	8,401.19	1,479.94	6,921.25	467.67%
Total 14 · Overtime	12,243.91	3,948.79	8,295.12	210.07%
10 · PERSONAL SERVICES - Other	0.00	0.00	0.00	0.0%
Total 10 · PERSONAL SERVICES	1,194,812.40	1,165,041.51	29,770.89	2.56%
20 · PERSONAL SERVICES BENEFITS				
21 · FICA Taxes	86,420.50	83,255.04	3,165.46	3.8%
21.3 · Federal Unemployment	1,253.11	972.98	280.13	28.79%
22 · Retirement contributions				
22.2 · FRS paid by District	193,618.06	188,201.79	5,416.27	2.88%
Total 22 · Retirement contributions	193,618.06	188,201.79	5,416.27	2.88%
23 · Life and Health Insurance				
23.1 · AFLAC	-560.90	-317.49	-243.41	-76.67%
23.3 · Vision	200.72	840.77	-640.05	-76.13%
23.4 · Life Insurance	6,704.66	8,097.54	-1,392.88	-17.2%
23.5 · STD/LTD	11,592.02	12,820.21	-1,228.19	-9.58%
23.55 · Dental	7,597.35	7,762.91	-165.56	-2.13%
23.7 · Supplement Insurance Program	1,346.00	1,340.00	6.00	0.45%
23.8 · BCBS of Florida - Medical Insur	409,010.75	393,882.07	15,128.68	3.84%
Total 23 · Life and Health Insurance	435,890.60	424,426.01	11,464.59	2.7%
25 · Unemployment Compensation	2,475.00	0.00	2,475.00	100.0%
26 · Other postemployment benefits				
26.2 · Jose Hernandez	15,758.86	14,666.72	1,092.14	7.45%
26.3 · Geraldine Via	15,756.46	14,642.62	1,113.84	7.61%
Total 26 · Other postemployment benefits	31,515.32	29,309.34	2,205.98	7.53%
Total 20 · PERSONAL SERVICES BENEFITS	751,172.59	726,165.16	25,007.43	3.44%
30 · OPERATING EXPENSES				

Increased Mosquito
activity

South Walton County Mosquito Control District
Profit & Loss Prev Year Comparison
October 2025 through August 2026

	Oct '25 - Aug 26	Oct '24 - Aug 25	\$ Change	% Change	
30.3 · Kristine Faulk	1,650.00	1,650.00	0.00	0.0%	
30.5 · J Doug Liles	1,650.00	1,650.00	0.00	0.0%	
30.6 · Stephen Young	1,650.00	1,650.00	0.00	0.0%	
30.9 · Commissioner Monthly Stipend	225.00	0.00	225.00	100.0%	
31 · Professional Services					
31.1 · Property Appraiser Fees	94,376.47	75,725.16	18,651.31	24.63%	
31.2 · Tax Collector Fees	190,798.92	167,198.90	23,600.02	14.12%	
31.4 · Medical Services	322.00	528.00	-206.00	-39.02%	
Total 31 · Professional Services	285,497.39	243,452.06	42,045.33	17.27%	
31.3 · Legal and Engineering Service					
31.6 · Legal Services	28,447.50	16,977.50	11,470.00	67.56%	
31.8 · Albrecht Engineering	2,700.00	3,200.00	-500.00	-15.63%	
31.3 · Legal and Engineering Service - Other	10.00	0.00	10.00	100.0%	
Total 31.3 · Legal and Engineering Service	31,157.50	20,177.50	10,980.00	54.42%	
32 · ACCOUNTING & AUDITING					
32.1 · Audit	18,500.00	17,500.00	1,000.00	5.71%	
32.2 · OPEB	2,000.00	3,250.00	-1,250.00	-38.46%	
Total 32 · ACCOUNTING & AUDITING	20,500.00	20,750.00	-250.00	-1.21%	
34.00 · Other Services					
34.12 · Other services IT Hosting					
34.126 · Streamline	6,060.00	0.00	6,060.00	100.0%	
34.12 · Other services IT Hosting - Other	69.57	67.55	2.02	2.99%	
Total 34.12 · Other services IT Hosting	6,129.57	67.55	6,062.02	8,974.12%	
34.13 · NetData Consulting Services	25,750.00	26,469.50	-719.50	-2.72%	
34.19 · IPS Contract Service Plan	2,583.85	0.00	2,583.85	100.0%	
34.20 · UNIFIRST	4,461.41	5,979.22	-1,517.81	-25.39%	
34.32 · EverOn System Montioring	4,679.74	0.00	4,679.74	100.0%	
34.33 · Other Contractual Services	39,843.60	8,459.12	31,384.48	371.01%	Added Pro AV
34.00 · Other Services - Other	17,850.00	120.00	17,730.00	14,775.0%	Added Cleaning
Total 34.00 · Other Services	101,298.17	41,095.39	60,202.78	146.5%	Service
Total 30 · OPERATING EXPENSES	443,628.06	330,424.95	113,203.11	34.26%	
40 · TRAVEL & PER DIEM					
40.1 · PER DIEM OR MEALS	5,327.94	2,910.00	2,417.94	83.09%	
40.2 · INCIDENTAL TRAVEL	192.72	0.00	192.72	100.0%	
40.3 · PRIVIATE VEHICLES	1,480.20	819.67	660.53	80.59%	
40.4 · Hotel	10,600.88	6,173.21	4,427.67	71.72%	
40 · TRAVEL & PER DIEM - Other	0.00	29.08	-29.08	-100.0%	
Total 40 · TRAVEL & PER DIEM	17,601.74	9,931.96	7,669.78	77.22%	
41 · COMMUNICATION SERVICES					
41.1 · Cellular Service	8,397.48	6,855.48	1,542.00	22.49%	
41.2 · Office Phone & Internet	2,089.47	3,036.48	-947.01	-31.19%	
41.3 · LiveOak Fiber	845.00	393.56	451.44	114.71%	
Total 41 · COMMUNICATION SERVICES	11,331.95	10,285.52	1,046.43	10.17%	

South Walton County Mosquito Control District

Profit & Loss Prev Year Comparison

October 2025 through August 2026

	Oct '25 - Aug 26	Oct '24 - Aug 25	\$ Change	% Change	
42 · FREIGHT SERVICES	3,099.99	1,808.95	1,291.04	71.37%	
43 · UTILITY SERVICES					
43.02 · Water/Sewer	2,897.76	818.04	2,079.72	254.23%	New Buildings
43.03 · Electrical	19,141.29	11,954.44	7,186.85	60.12%	
43.04 · GARBAGE SOLID WASTE SERVICES	1,091.66	1,115.68	-24.02	-2.15%	
43.05 · Gas Service	2,288.37	2,369.62	-81.25	-3.43%	
Total 43 · UTILITY SERVICES	25,419.08	16,257.78	9,161.30	56.35%	
44 · RENTALS & LEASES	1,332.99	17,229.87	-15,896.88	-92.26%	
45 · INSURANCE					
45.3 · FLOOD INSURANCE	2,671.00	2,755.00	-84.00	-3.05%	
45.5 · Workers Comp Insurance	16,696.96	30,421.33	-13,724.37	-45.11%	
45.6 · General liability	75,345.00	60,441.00	14,904.00	24.66%	
45.7 · Drone Insurance	0.00	22,406.77	-22,406.77	-100.0%	Savings on Self Insured
Total 45 · INSURANCE	94,712.96	116,024.10	-21,311.14	-18.37%	
46 · REPAIR & MAINTENANCE SERVICES					
46.11 · Maint Bldg/Ground by others	4,011.00	4,500.00	-489.00	-10.87%	
46.2 · Maintenance of Automotive Equip	365.79	1,877.95	-1,512.16	-80.52%	
46.3 · Maintenance of Equipment Office					
46.31 · Software Maintenance Office Eq	34,454.97	16,971.20	17,483.77	103.02%	Added Drone Deploy \$17K Used outside IT -
46.34 · NetData	7,000.75	0.00	7,000.75	100.0%	Overall a savings
Total 46.3 · Maintenance of Equipment Office	41,455.72	16,971.20	24,484.52	144.27%	
46.4 · Maint Other Equipment by others	61.57	730.44	-668.87	-91.57%	
46.5 · Maint of Build & Grounds by Dis	1,279.47	366.56	912.91	249.05%	
46.6 · Maint of equipment by District	15,637.86	11,066.02	4,571.84	41.31%	
46.61 · Maintenance material	0.00	2,753.44	-2,753.44	-100.0%	
Total 46 · REPAIR & MAINTENANCE SERVICES	62,811.41	38,265.61	24,545.80	64.15%	
47 · PRINTING & BINDING	235.94	145.00	90.94	62.72%	
48 · PROMOTIONAL ACTIVITIES	5,027.01	6,287.33	-1,260.32	-20.05%	
49 · OTHER CURRENT CHARGES					
49.1 · Other Government Agencies	740.23	1,343.81	-603.58	-44.92%	
49.2 · advertising required by law	2,584.99	2,774.18	-189.19	-6.82%	
49 · OTHER CURRENT CHARGES - Other	4,152.50	4,947.51	-795.01	-16.07%	
Total 49 · OTHER CURRENT CHARGES	7,477.72	9,065.50	-1,587.78	-17.52%	
50 · SUPPLIES/MATERIALS					
50.1 · Culligan	48.51	773.00	-724.49	-93.72%	
50.3 · Employee Committee	4,447.95	4,312.45	135.50	3.14%	
51 · Office Supplies	16,392.14	7,635.10	8,757.04	114.7%	
Total 50 · SUPPLIES/MATERIALS	20,888.60	12,720.55	8,168.05	64.21%	
52 · Operating Supplies					
52.1 · Gasoline Oil Lubricant					
52.11 · Gasoline	26,164.89	23,103.41	3,061.48	13.25%	

South Walton County Mosquito Control District Profit & Loss Prev Year Comparison

October 2025 through August 2026

	Oct '25 - Aug 26	Oct '24 - Aug 25	\$ Change	% Change
52.12 · Diesel				
52.121 · Diesel Exhaust Fluid DEF	240.89	240.34	0.55	0.23%
52.12 · Diesel - Other	12,110.21	11,405.02	705.19	6.18%
Total 52.12 · Diesel	12,351.10	11,645.36	705.74	6.06%
52.13 · Gasoline other than District	1,191.51	431.70	759.81	176.0%
52.1 · Gasoline Oil Lubricant - Other	1,514.51	765.38	749.13	97.88%
Total 52.1 · Gasoline Oil Lubricant	41,222.01	35,945.85	5,276.16	14.68%
52.2 · Chemicals Solvents Additives				
52.201 · PermaSease	12,451.50	57,822.75	-45,371.25	-78.47%
52.202 · Fyfanon	0.00	151,557.47	-151,557.47	-100.0%
52.203 · Metalarv XRP	0.00	1,998.00	-1,998.00	-100.0%
52.204 · VMX Vectomax FG	100,178.00	97,195.00	2,983.00	3.07%
52.205 · Altosid P-35	247,980.00	84,210.00	163,770.00	194.48%
52.208 · Duplex-G Granular IGR	80,320.00	0.00	80,320.00	100.0%
52.209 · Aquamaster	0.00	900.10	-900.10	-100.0%
52.21 · Natular XRT Tablet	0.00	5,174.40	-5,174.40	-100.0%
52.211 · Lesco Crosscheck + Liquid Insec	0.00	96.50	-96.50	-100.0%
52.213 · Vectolex WDG	3,472.40	0.00	3,472.40	100.0%
52.214 · DUOVEX	100,320.00	0.00	100,320.00	100.0%
52.22 · VLX VCTOLEX WDG	3,510.40	9,707.96	-6,197.56	-63.84%
52.25 · Fourstar BTI CRG 35 lb	64,067.20	167,900.60	-103,833.40	-61.84%
52.26 · Altosid XR Slim	63,338.00	3,467.20	59,870.80	1,726.78%
52.28 · VectoBac WDG	3,411.92	2,244.84	1,167.08	51.99%
52.2 · Chemicals Solvents Additives - Other	24,855.20	0.00	24,855.20	100.0%
Total 52.2 · Chemicals Solvents Additives	703,904.62	582,274.82	121,629.80	20.89%
52.3 · Clothing and Wearing Apparel				
52.31 · uniforms	844.95	6,826.78	-5,981.83	-87.62%
52.32 · Boots	3,291.89	1,367.73	1,924.16	140.68%
52.33 · Misc. clothing	176.40	19.97	156.43	783.33%
52.3 · Clothing and Wearing Apparel - Other	24.99	0.00	24.99	100.0%
Total 52.3 · Clothing and Wearing Apparel	4,338.23	8,214.48	-3,876.25	-47.19%
52.4 · Misc Supplies & Incidentals				
52.41 · Yellow Fly	91.05	11.98	79.07	660.02%
52.411 · UAS - Drone Supplies	583.03	63.79	519.24	813.98%
52.42 · Mosquito	5,979.45	3,636.00	2,343.45	64.45%
52.43 · DITCHES	669.82	366.57	303.25	82.73%
52.44 · Safety	3,213.98	4,004.63	-790.65	-19.74%
52.45 · Shop	3,964.07	3,104.78	859.29	27.68%
52.47 · Chickens	12,146.18	2,741.66	9,404.52	343.02%
52.48 · Lab	8,728.31	556.71	8,171.60	1,467.84%
52.4 · Misc Supplies & Incidentals - Other	325.00	0.00	325.00	100.0%
Total 52.4 · Misc Supplies & Incidentals	35,700.89	14,486.12	21,214.77	146.45%
52.5 · Tool and small implements	584.49	0.00	584.49	100.0%
Total 52 · Operating Supplies	785,750.24	640,921.27	144,828.97	22.6%
54 · BOOKS, DUES & SUBSCRIPTIONS	26,732.24	12,322.75	14,409.49	116.93%

Setting up new lab

South Walton County Mosquito Control District
Profit & Loss Prev Year Comparison
October 2025 through August 2026

	<u>Oct '25 - Aug 26</u>	<u>Oct '24 - Aug 25</u>	<u>\$ Change</u>	<u>% Change</u>	
55 · TRAINING					
55.1 · Conferences	1,732.00	3,040.00	-1,308.00	-43.03%	
55.2 · Classroom Education	9,114.08	1,552.78	7,561.30	486.95%	
55.3 · Virtual Training	864.52	838.08	26.44	3.16%	
55 · TRAINING - Other	10,805.00	0.00	10,805.00	100.0%	
Total 55 · TRAINING	22,515.60	5,430.86	17,084.74	314.59%	More training completed
60 · CAPITAL OUTLAY					
60.1 · DAG	119,657.50	29,494.50	90,163.00	305.69%	
60.15 · DAG - Phase II	152,533.03	746,802.67	-594,269.64	-79.58%	
60.2 · Capital Outlay – New Admin					
60.25 · New Admin Bldg Furn/Fix	20,450.50	228,759.52	-208,309.02	-91.06%	
60.2 · Capital Outlay – New Admin - Other	824,861.91	3,914,919.88	-3,090,057.97	-78.93%	
Total 60.2 · Capital Outlay – New Admin	845,312.41	4,143,679.40	-3,298,366.99	-79.6%	
60.3 · Capital Outlay - New ParkingP#2	4,334,406.13	560,342.20	3,774,063.93	673.53%	
60.5 · Capital Outlay - New Shop P#2	3,021,664.69	0.00	3,021,664.69	100.0%	
60 · CAPITAL OUTLAY - Other	118,147.93	29,322.15	88,825.78	302.93%	Lidar Drone
Total 60 · CAPITAL OUTLAY	8,591,721.69	5,509,640.92	3,082,080.77	55.94%	
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%	
Total Expense	12,066,272.21	8,627,969.59	3,438,302.62	39.85%	
Net Income	-1,871,136.41	558,598.52	-2,429,734.93	-434.97%	

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South Walton County Mosquito Control District

09/17/26

Expenses by Vendor Detail

Accrual Basis

August 2026

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
76 Daybreak								
52.13 · Gasoline ...	Credit Card ...	08/01/20	045528	Lee County Traini...	229.010 · Ameris C...	86.50		86.50
Total 76 Daybreak						86.50	0.00	86.50
A TO Z LOCK AND SAFE								
51 · Office Suppli...	Credit Card ...	08/25/20	443202...	Keys for filing cab...	229.010 · Ameris C...	31.60		31.60
Total A TO Z LOCK AND SAFE						31.60	0.00	31.60
A&S Walton Properties								
60.5 · Capital Ou...	Bill	08/07/20	WS0807	Shelving	202.000 · Accounts...	8,451.00		8,451.00
Total A&S Walton Properties						8,451.00	0.00	8,451.00
ACE HARDWARE								
46.5 · Maint of B...	Credit Card ...	08/04/20	010749	Front gate	229.004 · Ameris C...	32.96		32.96
46.5 · Maint of B...	Credit Card ...	08/05/20	030602	fill station	229.010 · Ameris C...	17.94		50.90
46.6 · Maint of e...	Credit Card ...	08/18/20	015584	Flail cutter	229.010 · Ameris C...	5.67		56.57
46.6 · Maint of e...	Credit Card ...	08/18/20	015584	Fuel line for spray...	229.010 · Ameris C...	5.97		62.54
46.6 · Maint of e...	Credit Card ...	08/18/20	024707	bolts for cutter on...	229.010 · Ameris C...	8.94		71.48
51 · Office Suppli...	Credit Card ...	08/24/20	098228	Keys	229.010 · Ameris C...	39.92		111.40
51 · Office Suppli...	Credit Card ...	08/25/20	073871	Keys	229.010 · Ameris C...		39.92	71.48
Total ACE HARDWARE						111.40	39.92	71.48
ADAPCO								
46.6 · Maint of e...	Bill	08/20/20	SI30100...	GPS Antenna	202.000 · Accounts...	133.97		133.97
52.28 · VectoBac...	Bill	08/26/20	SI30100...	PO 26-32	202.000 · Accounts...	2,287.28		2,421.25
Total ADAPCO						2,421.25	0.00	2,421.25
ADVANCE AUTO PARTS								
52.45 · Shop	Credit Card ...	08/01/20	781862...		229.008 · Ameris C...	16.98		16.98
46.6 · Maint of e...	Credit Card ...	08/01/20	781862...		229.008 · Ameris C...	9.50		26.48
52.45 · Shop	Credit Card ...	08/01/20	781862...		229.008 · Ameris C...	21.52		48.00
52.45 · Shop	Credit Card ...	08/13/20	781862...		229.008 · Ameris C...	14.99		62.99
46.6 · Maint of e...	Credit Card ...	08/17/20	781862...		229.008 · Ameris C...	6.85		69.84
52.45 · Shop	Credit Card ...	08/26/20	781862...		229.008 · Ameris C...	6.85		76.69
Total ADVANCE AUTO PARTS						76.69	0.00	76.69
AED Superstore								
52.44 · Safety	Credit Card ...	08/13/20	855391	AED Pad	229.008 · Ameris C...	252.52		252.52
Total AED Superstore						252.52	0.00	252.52
AFLAC								
23.1 · AFLAC	Check	08/05/20	ACH		102.004 · Ameris C...	960.36		960.36
Total AFLAC						960.36	0.00	960.36
AIR-TECH								
60.5 · Capital Ou...	Bill	08/13/20	264247	FM-011	202.000 · Accounts...	16,911.00		16,911.00
Total AIR-TECH						16,911.00	0.00	16,911.00
AMAZON								
52.5 · Tool and s...	Credit Card ...	08/01/20	4456227	HEX Bit Socket Set	229.009 · Ameris C...	44.97		44.97
52.42 · Mosquito	Credit Card ...	08/01/20	6550659		229.009 · Ameris C...	47.36		92.33
52.47 · Chickens	Credit Card ...	08/01/20	6948241		229.009 · Ameris C...	22.79		115.12
52.44 · Safety	Credit Card ...	08/01/20	3710611	Gloves	229.009 · Ameris C...	129.99		245.11
52.42 · Mosquito	Credit Card ...	08/01/20	6550659	black cups & Hol...	229.009 · Ameris C...	47.36		292.47
52.44 · Safety	Credit Card ...	08/01/20	3710611	Gloves	229.009 · Ameris C...	129.99		422.46
52.48 · Lab	Credit Card ...	08/01/20	7273831	Steel Paint Strainer	229.009 · Ameris C...	20.99		443.45
52.48 · Lab	Credit Card ...	08/03/20	3533055	Brightwell aquatic...	229.009 · Ameris C...	15.58		459.03
52.48 · Lab	Credit Card ...	08/03/20	3581066	Health Pouch	229.009 · Ameris C...	43.99		503.02
52.47 · Chickens	Credit Card ...	08/03/20	7702626	Chicken Feeders	229.009 · Ameris C...	32.00		535.02
52.45 · Shop	Credit Card ...	08/03/20	7093001	Window cleaner	229.009 · Ameris C...	13.69		548.71
48 · PROMOTIO...	Credit Card ...	08/03/20	2357048		229.009 · Ameris C...	6.64		555.35
52.48 · Lab	Credit Card ...	08/10/20	2993816	Alcohol	229.009 · Ameris C...	65.99		621.34
52.48 · Lab	Credit Card ...	08/10/20	8866629	Bottle brush, che...	229.009 · Ameris C...	76.10		697.44

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South Walton County Mosquito Control District

09/17/26

Expenses by Vendor Detail

Accrual Basis

August 2026

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
52.48 · Lab	Credit Card ...	08/10/20	3506650	measuring spoons	229.009 · Ameris C...	3.68		701.12
52.48 · Lab	Credit Card ...	08/10/20	8866629	Laundry Folding ...	229.009 · Ameris C...		9.86	691.26
51 · Office Suppli...	Credit Card ...	08/13/20	3046619	Copier paper	229.009 · Ameris C...	57.42		748.68
52.42 · Mosquito	Credit Card ...	08/13/20	9065843	trap stuff	229.009 · Ameris C...	48.75		797.43
51 · Office Suppli...	Credit Card ...	08/13/20	4749856	Phone holders	229.009 · Ameris C...	34.56		831.99
52.44 · Safety	Credit Card ...	08/13/20	1288232	face shields	229.009 · Ameris C...	60.56		892.55
48 · PROMOTIO...	Credit Card ...	08/20/20	1681053	Copper foil tape, ...	229.009 · Ameris C...	14.37		906.92
52.42 · Mosquito	Credit Card ...	08/20/20	3165023		229.009 · Ameris C...	21.12		928.04
48 · PROMOTIO...	Credit Card ...	08/20/20	6386648		229.009 · Ameris C...	59.99		988.03
52.48 · Lab	Credit Card ...	08/20/20	6603408		229.009 · Ameris C...	5.99		994.02
52.42 · Mosquito	Credit Card ...	08/20/20	3094633		229.009 · Ameris C...	6.39		1,000.41
51 · Office Suppli...	Credit Card ...	08/20/20	1650608	USB C Cable, Bu...	229.009 · Ameris C...	19.93		1,020.34
46.6 · Maint of e...	Credit Card ...	08/25/20	4389845		229.009 · Ameris C...	41.80		1,062.14
48 · PROMOTIO...	Credit Card ...	08/26/20	Transfer...	Returned Transfe...	229.009 · Ameris C...		5.99	1,056.15
48 · PROMOTIO...	Credit Card ...	08/26/20	3473818	Coin Batteries & ...	229.009 · Ameris C...		16.40	1,039.75
51 · Office Suppli...	Credit Card ...	08/28/20	4315435	HP Printer Cartrid...	229.009 · Ameris C...	485.00		1,524.75
Total AMAZON						1,557.00	32.25	1,524.75
AT&T								
51 · Office Suppli...	Credit Card ...	08/11/20	XQ27L1...	Gerry Phone Cas...	229.010 · Ameris C...	120.00		120.00
Total AT&T						120.00	0.00	120.00
BASS PRO								
52.32 · Boots	Credit Card ...	08/05/20	Y12448...	5 Pair Snake Boots	229.010 · Ameris C...	1,013.90		1,013.90
52.32 · Boots	Credit Card ...	08/31/20	143939	Dylan L	229.010 · Ameris C...		152.99	860.91
Total BASS PRO						1,013.90	152.99	860.91
BEARD EQUIPMENT/POWERPLAN								
46.6 · Maint of e...	Bill	08/04/20	2340576	Energreen Aspen...	202.000 · Accounts...	27.52		27.52
46.6 · Maint of e...	Bill	08/10/20	2343117	#572 Alpha Eagle	202.000 · Accounts...	1,278.45		1,305.97
46.6 · Maint of e...	Bill	08/14/20	2344725	Rotary cutter bolt...	202.000 · Accounts...	59.24		1,365.21
46.6 · Maint of e...	Bill	08/17/20	2345874		202.000 · Accounts...	27.97		1,393.18
46.6 · Maint of e...	Bill	08/20/20	2348145	Aspen Flail Cutter	202.000 · Accounts...	78.00		1,471.18
Total BEARD EQUIPMENT/POWERPLAN						1,471.18	0.00	1,471.18
BLUE CROSS BLUE SHIELD								
23.8 · BCBS of F...	Check	08/03/20	ACH	14003	102.004 · Ameris C...	15,934.21		15,934.21
23.8 · BCBS of F...	Check	08/03/20	ACH	14006	102.004 · Ameris C...	7,223.34		23,157.55
23.8 · BCBS of F...	Check	08/03/20	ACH	14001	102.004 · Ameris C...	14,505.54		37,663.09
26.2 · Jose Hern...	Check	08/03/20	ACH	Jose 14003	102.004 · Ameris C...	1,344.66		39,007.75
26.3 · Geraldine ...	Check	08/03/20	ACH	Geraldine 14003	102.004 · Ameris C...	1,344.66		40,352.41
Total BLUE CROSS BLUE SHIELD						40,352.41	0.00	40,352.41
BUILDERS FIRST SOURCE								
60.5 · Capital Ou...	Bill	08/04/20	901279...	FM-017	202.000 · Accounts...	4,414.79		4,414.79
60.5 · Capital Ou...	Bill	08/04/20	700360...	FM-017	202.000 · Accounts...	837.12		5,251.91
60.5 · Capital Ou...	Bill	08/04/20	700362...	FM-017	202.000 · Accounts...	450.29		5,702.20
60.5 · Capital Ou...	Bill	08/04/20	700363...	FM-017	202.000 · Accounts...	164.88		5,867.08
60.5 · Capital Ou...	Bill	08/04/20	700363...	FM-017	202.000 · Accounts...	521.97		6,389.05
60.5 · Capital Ou...	Bill	08/05/20	700366...	FM-017	202.000 · Accounts...	938.77		7,327.82
60.5 · Capital Ou...	Bill	08/05/20	700366...	FM-017	202.000 · Accounts...	76.16		7,403.98
60.5 · Capital Ou...	Bill	08/05/20	700367...	FM-017	202.000 · Accounts...	115.74		7,519.72
60.5 · Capital Ou...	Bill	08/05/20	901320...	FM-017	202.000 · Accounts...	6,327.27		13,846.99
60.5 · Capital Ou...	Bill	08/07/20	901353...	FM-017	202.000 · Accounts...	321.60		14,168.59
60.5 · Capital Ou...	Bill	08/07/20	901353...	FM-017	202.000 · Accounts...	884.40		15,052.99
60.5 · Capital Ou...	Bill	08/13/20	700399...	FM-017	202.000 · Accounts...	332.00		15,384.99
60.5 · Capital Ou...	Bill	08/13/20	700402...	FM-017	202.000 · Accounts...	332.00		15,716.99
60.5 · Capital Ou...	Bill	08/13/20	700393...	FM-017	202.000 · Accounts...	295.54		16,012.53
60.5 · Capital Ou...	Bill	08/13/20	700393...	FM-017	202.000 · Accounts...	162.82		16,175.35
60.5 · Capital Ou...	Bill	08/13/20	901411...	FM-017	202.000 · Accounts...	1,023.50		17,198.85
60.5 · Capital Ou...	Bill	08/13/20	700407...	FM-017	202.000 · Accounts...	1,151.20		18,350.05
60.5 · Capital Ou...	Credit	08/13/20	800031...	FM-017	202.000 · Accounts...		1,151.20	17,198.85

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Accrual Basis

South Walton County Mosquito Control District
Expenses by Vendor Detail
August 2026

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
60.5 · Capital Ou...	Bill	08/14/20	700412...	FM-017	202.000 · Accounts...	332.00		17,530.85
60.5 · Capital Ou...	Bill	08/14/20	700414...	FM-017	202.000 · Accounts...	1,389.79		18,920.64
Total BUILDERS FIRST SOURCE						20,071.84	1,151.20	18,920.64
CHECKR INC								
34.33 · Other Co...	Credit Card ...	08/05/20	2599786	S Valentine	229.008 · Ameris C...	57.49		57.49
Total CHECKR INC						57.49	0.00	57.49
CHELCO								
43.03 · Electrical	Check	08/27/20	ACH	Back Building	102.004 · Ameris C...	44.31		44.31
43.03 · Electrical	Check	08/27/20	ACH	Shop	102.004 · Ameris C...	142.22		186.53
43.03 · Electrical	Check	08/27/20	ACH	Admin	102.004 · Ameris C...	1,642.02		1,828.55
43.03 · Electrical	Check	08/27/20	ACH	Parking Garage	102.004 · Ameris C...	172.00		2,000.55
43.03 · Electrical	Check	08/27/20	ACH	Trailer & Job Site	102.004 · Ameris C...	429.54		2,430.09
Total CHELCO						2,430.09	0.00	2,430.09
CIRCLE K								
52.13 · Gasoline ...	Credit Card ...	08/01/20	2363751	Lee County Traini...	229.010 · Ameris C...	88.15		88.15
Total CIRCLE K						88.15	0.00	88.15
COASTAL EQUIPMENT RENTAL								
46.6 · Maint of e...	Bill	08/26/20	200794	Blade for Weede...	202.000 · Accounts...	2.99		2.99
Total COASTAL EQUIPMENT RENTAL						2.99	0.00	2.99
Custom Ink								
48 · PROMOTIO...	Credit Card ...	08/26/20	90103786	Travel Cups	229.010 · Ameris C...	661.50		661.50
Total Custom Ink						661.50	0.00	661.50
DEFUNIAK HERALD								
49.2 · advertising...	Bill	08/12/20	9459Z		202.000 · Accounts...	11.25		11.25
Total DEFUNIAK HERALD						11.25	0.00	11.25
East Coast Emergency LLC								
46.6 · Maint of e...	Credit Card ...	08/26/20	199945	strobe bulb	229.010 · Ameris C...	68.71		68.71
Total East Coast Emergency LLC						68.71	0.00	68.71
EMERALD COAST DRY ICE INC								
52.42 · Mosquito	Credit Card ...	08/12/20	130789		229.010 · Ameris C...	123.00		123.00
Total EMERALD COAST DRY ICE INC						123.00	0.00	123.00
EVERON								
34.32 · EverOn ...	Bill	08/04/20	161411...		202.000 · Accounts...	522.00		522.00
34.32 · EverOn ...	Bill	08/04/20	161411...		202.000 · Accounts...	225.00		747.00
Total EVERON						747.00	0.00	747.00
Express Oil Change LLC								
46.2 · Maintenanc...	Credit Card ...	08/18/20	62961		229.010 · Ameris C...	37.99		37.99
46.2 · Maintenanc...	Credit Card ...	08/20/20	031646...	Refunded Tax	229.010 · Ameris C...		2.49	35.50
Total Express Oil Change LLC						37.99	2.49	35.50
FEDEX								
42 · FREIGHT S...	Check	08/07/20	ACH	187759331	102.060 · Capital C...	52.44		52.44
42 · FREIGHT S...	Check	08/14/20	ACH	187759331	102.060 · Capital C...	52.85		105.29
42 · FREIGHT S...	Check	08/21/20	ACH	187759331	102.060 · Capital C...	129.52		234.81
Total FEDEX						234.81	0.00	234.81

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Accrual Basis

South Walton County Mosquito Control District

Expenses by Vendor Detail

August 2026

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
FOUNDATION BUILDING MATERIALS								
60.2 · Capital Ou...	Bill	08/06/20	630013...	FM-018	202.000 · Accounts...	735.58		735.58
60.2 · Capital Ou...	Bill	08/13/20	630013...	FM-017	202.000 · Accounts...	9,413.14		10,148.72
Total FOUNDATION BUILDING MATERIALS						10,148.72	0.00	10,148.72
Freight Center								
42 · FREIGHT S...	Credit Card ...	08/26/20	13048354	Haul Drone Batter...	229.008 · Ameris C...	495.00		495.00
Total Freight Center						495.00	0.00	495.00
HAND ARENDALL HARRISON SALE LLC								
31.6 · Legal Serv...	Check	08/20/20	ACH	June Invoice 469...	102.060 · Capital C...	5,430.00		5,430.00
31.6 · Legal Serv...	Check	08/20/20	ACH	470676	102.060 · Capital C...	2,280.00		7,710.00
Total HAND ARENDALL HARRISON SALE LLC						7,710.00	0.00	7,710.00
HemoStat Labortories								
52.42 · Mosquito	Credit Card ...	08/18/20	250901	Bovine Blood	229.008 · Ameris C...	32.50		32.50
Total HemoStat Labortories						32.50	0.00	32.50
INDEED								
49.2 · advertising...	Credit Card ...	08/02/20	06329847	Mosquito Tech	229.008 · Ameris C...	428.45		428.45
49.2 · advertising...	Credit Card ...	08/31/20	26-0733...	Accts Payable	229.008 · Ameris C...	232.93		661.38
Total INDEED						661.38	0.00	661.38
INTUIT								
46.31 · Software ...	Credit Card ...	08/02/20	151569...		229.010 · Ameris C...	250.00		250.00
46.31 · Software ...	Credit Card ...	08/05/20	P1-117...		229.008 · Ameris C...	69.50		319.50
Total INTUIT						319.50	0.00	319.50
IPS								
34.19 · IPS Cont...	Bill	08/04/20	26364966	April issue - vend...	202.000 · Accounts...	388.85		388.85
34.19 · IPS Cont...	Bill	08/04/20	26365018	August PM	202.000 · Accounts...	165.00		553.85
Total IPS						553.85	0.00	553.85
JOHN W. HOCK COMPANY								
52.42 · Mosquito	Credit Card ...	08/13/20	2899	Gravid Traps	229.010 · Ameris C...	2,273.00		2,273.00
52.42 · Mosquito	Credit Card ...	08/26/20	2935	Traps	229.008 · Ameris C...	903.00		3,176.00
Total JOHN W. HOCK COMPANY						3,176.00	0.00	3,176.00
Katom								
52.48 · Lab	Credit Card ...	08/13/20	I6218838		229.010 · Ameris C...	508.10		508.10
52.48 · Lab	Credit Card ...	08/19/20	I6229405		229.010 · Ameris C...	84.59		592.69
Total Katom						592.69	0.00	592.69
LARRY BATCHELOR MECHANICAL, LLC								
46.11 · Maint Bld...	Bill	08/05/20	6141	Maintenance & L...	202.000 · Accounts...	1,686.00		1,686.00
Total LARRY BATCHELOR MECHANICAL, LLC						1,686.00	0.00	1,686.00
LEE COUNTY MOSQUITO CONTROL DISTRICT								
55.2 · Classroom...	Bill	08/04/20	865	Skydio Expert Op...	202.000 · Accounts...	7,000.00		7,000.00
Total LEE COUNTY MOSQUITO CONTROL DISTRICT						7,000.00	0.00	7,000.00
MARATHON GAS STATION								
52.13 · Gasoline ...	Credit Card ...	08/01/20	045062	Lee County Traini...	229.010 · Ameris C...	72.77		72.77
Total MARATHON GAS STATION						72.77	0.00	72.77
MEHLHORN'S MINI MART								
52.47 · Chickens	Bill	08/05/20	S2VQD...		202.000 · Accounts...	770.07		770.07
Total MEHLHORN'S MINI MART						770.07	0.00	770.07

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South Walton County Mosquito Control District

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Expenses by Vendor Detail

Accrual Basis

August 2026

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
MURPHY HEAVY DUTY								
46.6 · Maint of e...	Bill	08/05/20	3216	Energreen Aspen	202.000 · Accounts...	232.66		232.66
Total MURPHY HEAVY DUTY						232.66	0.00	232.66
NETDATA CONSULTING SERVICES								
34.13 · NetData ...	Check	08/05/20	ACH		102.060 · Capital C...	787.50		787.50
34.13 · NetData ...	Check	08/24/20	ACH		102.060 · Capital C...	2,556.00		3,343.50
Total NETDATA CONSULTING SERVICES						3,343.50	0.00	3,343.50
O'REILLY								
52.45 · Shop	Bill	08/05/20	5340-46...		202.000 · Accounts...	315.18		315.18
Total O'REILLY						315.18	0.00	315.18
OKALOOSA GAS DISTRICT								
43.05 · Gas Serv...	Check	08/06/20	ACH		102.060 · Capital C...	55.60		55.60
43.05 · Gas Serv...	Check	08/06/20	ACH		102.060 · Capital C...	17.00		72.60
Total OKALOOSA GAS DISTRICT						72.60	0.00	72.60
OLDCASTLE APG, INC								
60.3 · Capital Ou...	Bill	08/08/20	300036...	PG-006	202.000 · Accounts...	241.72		241.72
Total OLDCASTLE APG, INC						241.72	0.00	241.72
OLDCASTLE BUILDING ENVELOPE								
60.5 · Capital Ou...	Bill	08/12/20	130021...	FM-005	202.000 · Accounts...	10,554.68		10,554.68
Total OLDCASTLE BUILDING ENVELOPE						10,554.68	0.00	10,554.68
Plaud								
46.31 · Software ...	Credit Card ...	08/01/20	QSIFXR...		229.002 · Ameris C...	239.99		239.99
Total Plaud						239.99	0.00	239.99
R K ALLEN OIL COMPANY								
52.1 · Gasoline ...	Bill	08/25/20	0395131	CHV Techron	202.000 · Accounts...	65.91		65.91
Total R K ALLEN OIL COMPANY						65.91	0.00	65.91
REGIONAL UTILITIES								
43.02 · Water/Se...	Check	08/19/20	ACH		102.060 · Capital C...	226.72		226.72
Total REGIONAL UTILITIES						226.72	0.00	226.72
RETIF								
52.11 · Gasoline	Check	08/03/20	ACH		102.004 · Ameris C...	1,418.90		1,418.90
52.11 · Gasoline	Check	08/10/20	ACH		102.004 · Ameris C...	1,712.54		3,131.44
52.121 · Diesel E...	Check	08/17/20	ACH		102.004 · Ameris C...	240.89		3,372.33
52.12 · Diesel	Check	08/20/20	ACH		102.060 · Capital C...	2,067.64		5,439.97
52.11 · Gasoline	Check	08/24/20	ACH		102.060 · Capital C...	1,394.54		6,834.51
Total RETIF						6,834.51	0.00	6,834.51
SOUTHERN MAID ENTERPRISES								
34.00 · Other Se...	Bill	08/03/20	3489		202.000 · Accounts...	2,625.00		2,625.00
Total SOUTHERN MAID ENTERPRISES						2,625.00	0.00	2,625.00
SRM CONCRETE								
60.5 · Capital Ou...	Deposit	08/26/20	143736	Credit Overpaym...	102.060 · Capital C...		12,167.50	-12,167.50
Total SRM CONCRETE						0.00	12,167.50	-12,167.50

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South Walton County Mosquito Control District

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Expenses by Vendor Detail

Accrual Basis

August 2026

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
STANDARD INSURANCE								
23.4 · Life Insura...	Check	08/04/20	ACH	District Life	102.004 · Ameris C...	239.60		239.60
23.4 · Life Insura...	Check	08/04/20	ACH	Additional Life	102.004 · Ameris C...	339.17		578.77
23.5 · STD/LTD	Check	08/04/20	ACH	STD	102.004 · Ameris C...	524.48		1,103.25
23.5 · STD/LTD	Check	08/04/20	ACH	LTD	102.004 · Ameris C...	567.23		1,670.48
23.3 · Vision	Check	08/05/20	ACH		102.004 · Ameris C...	300.08		1,970.56
23.55 · Dental	Check	08/05/20	ACH		102.004 · Ameris C...	1,085.93		3,056.49
Total STANDARD INSURANCE						3,056.49	0.00	3,056.49
T-MOBILE USA								
41.2 · Office Pho...	Check	08/20/20	ACH		102.060 · Capital C...	243.24		243.24
41.1 · Cellular S...	Check	08/20/20	ACH		102.060 · Capital C...	772.07		1,015.31
Total T-MOBILE USA						1,015.31	0.00	1,015.31
TARGET SPECIALTY PRODUCTS								
52.205 · Altosid ...	Bill	08/25/20	INVP50...		202.000 · Accounts...	33,360.00		33,360.00
Total TARGET SPECIALTY PRODUCTS						33,360.00	0.00	33,360.00
UNIFIRST								
34.20 · UNIFIRST	Bill	08/05/20	204013...		202.000 · Accounts...	97.98		97.98
34.20 · UNIFIRST	Bill	08/12/20	204013...		202.000 · Accounts...	97.98		195.96
34.20 · UNIFIRST	Bill	08/19/20	204013...		202.000 · Accounts...	97.98		293.94
Total UNIFIRST						293.94	0.00	293.94
UPS								
42 · FREIGHT S...	Credit Card ...	08/26/20	10033632	Equ Repair	229.010 · Ameris C...	24.84		24.84
Total UPS						24.84	0.00	24.84
USPS								
49.1 · Other Gov...	Credit Card ...	08/19/20	JR	Copy of Personne...	229.010 · Ameris C...	4.32		4.32
Total USPS						4.32	0.00	4.32
VESERIS								
52.214 · DUOVEX	Bill	08/10/20	105715...		202.000 · Accounts...	37,620.00		37,620.00
52.214 · DUOVEX	Bill	08/13/20	105721...		202.000 · Accounts...	62,700.00		100,320.00
52.205 · Altosid ...	Bill	08/19/20	CINV10...	PO 26-28	202.000 · Accounts...	33,360.00		133,680.00
Total VESERIS						133,680.00	0.00	133,680.00
WALMART SUPERSTORE								
46.6 · Maint of e...	Credit Card ...	08/19/20	098021	Truck 532	229.010 · Ameris C...	16.92		16.92
52.42 · Mosquito	Credit Card ...	08/26/20	07064809	Cooler for dry ice	229.008 · Ameris C...	89.97		106.89
Total WALMART SUPERSTORE						106.89	0.00	106.89
WALTON AREA CHAMBER OF COMMERCE								
48 · PROMOTIO...	Credit Card ...	08/12/20	3840	Gold Sponsor	229.008 · Ameris C...	899.00		899.00
Total WALTON AREA CHAMBER OF COMMERCE						899.00	0.00	899.00
WHARTON-SMITH, INC								
60.5 · Capital Ou...	Check	08/20/20	ACH	BP 4A Masonry	102.060 · Capital C...	13,685.00		13,685.00
60.5 · Capital Ou...	Check	08/20/20	ACH	BP 6B Framing &...	102.060 · Capital C...	108,754.00		122,439.00
60.5 · Capital Ou...	Check	08/20/20	ACH	BP 7C Waterproo...	102.060 · Capital C...	9,244.00		131,683.00
60.5 · Capital Ou...	Check	08/20/20	ACH	BP 8C Windows	102.060 · Capital C...	15,337.41		147,020.41
60.5 · Capital Ou...	Check	08/20/20	ACH	BP 21A Fire Prot...	102.060 · Capital C...	20,507.00		167,527.41
60.5 · Capital Ou...	Check	08/20/20	ACH	BP 22A Plumbing	102.060 · Capital C...	42,728.00		210,255.41
60.5 · Capital Ou...	Check	08/20/20	ACH	BP 23A HVAC	102.060 · Capital C...	20,958.00		231,213.41
60.5 · Capital Ou...	Check	08/20/20	ACH	BP 26A Electrical	102.060 · Capital C...	47,780.48		278,993.89
60.5 · Capital Ou...	Check	08/20/20	ACH	LS GCs & GRs	102.060 · Capital C...	99,000.00		377,993.89
60.5 · Capital Ou...	Check	08/20/20	ACH	IT Software	102.060 · Capital C...	1,348.00		379,341.89
60.5 · Capital Ou...	Check	08/20/20	ACH	Permits	102.060 · Capital C...		510.45	378,831.44
60.5 · Capital Ou...	Check	08/20/20	ACH	CM Fees	102.060 · Capital C...	26,729.89		405,561.33
Total WHARTON-SMITH, INC						406,071.78	510.45	405,561.33

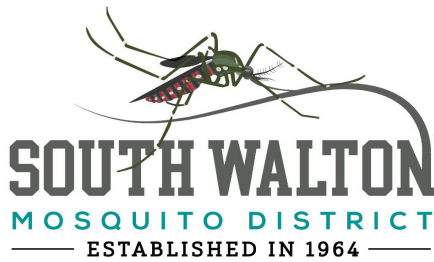
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Accrual Basis

South Walton County Mosquito Control District
Expenses by Vendor Detail
August 2026

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
WHITE CAP								
60.5 · Capital Ou...	Bill	08/06/20	500377...	FM-001	202.000 · Accounts...	826.00		826.00
60.5 · Capital Ou...	Bill	08/06/20	500384...	FM-001	202.000 · Accounts...	1,313.55		2,139.55
60.5 · Capital Ou...	Bill	08/13/20	500387...	FM-016	202.000 · Accounts...	582.32		2,721.87
60.5 · Capital Ou...	Bill	08/19/20	500389...	FM-016	202.000 · Accounts...	1,666.40		4,388.27
Total WHITE CAP						4,388.27	0.00	4,388.27
XEROX CORPORATION								
34.33 · Other Co...	Bill	08/01/20	026025...		202.000 · Accounts...	118.09		118.09
34.33 · Other Co...	Bill	08/01/20	026025...		202.000 · Accounts...	13.86		131.95
Total XEROX CORPORATION						131.95	0.00	131.95
No name								
49 · OTHER CU...	Check	08/12/20		Service Charge	102.004 · Ameris C...	468.22		468.22
361.000 · Interes...	Deposit	08/25/20		Interest	102.060 · Capital C...		7,965.54	-7,497.32
361.000 · Interes...	Deposit	08/31/20		Interest	102.008 · FL FIT		30,963.76	-38,461.08
361.000 · Interes...	Deposit	08/31/20		Interest	102.009 · FL CLASS		1.86	-38,462.94
361.000 · Interes...	Deposit	08/31/20		Interest	102.045 · Ameris I...		58.97	-38,521.91
361.000 · Interes...	Deposit	08/31/20		Interest	102.005 · Ameris ...		0.75	-38,522.66
361.000 · Interes...	Deposit	08/31/20		Interest	102.055 · Ameris C...		1,925.16	-40,447.82
Total no name						468.22	40,916.04	-40,447.82
TOTAL						739,823.59	54,972.84	684,850.75



South Walton Mosquito District

Director
Darrin Dunwald

Commissioners
Seat 1 – Doug Liles
Seat 2 – Steve Young
Seat 3 – Kristine Faulk

2026-2027 Holidays

The following days will be observed as paid holidays by all full-time employees of the District:

- Veterans Day – November 11th
- Thanksgiving – November 25th & 26th
- Christmas Holiday - December 23rd & 24th
- Two Additional Days – December 21st & 22nd
- New Year's Day - December 31st
- Martin Luther King Day – January 18th
- Presidents' Day – February 15th
- Memorial Day – May 31st
- Independence Day - July 5th
- Labor Day – September 6th

Approved this 24th day of September 2026.

Approved: _____

Doug Liles, Chair
South Walton Mosquito District

774 North County Hwy 393
Santa Rosa Beach, FL 32459
(850) 267-2112 Office
(850) 267-2712 Fax

4.6 Holidays

The following days will be observed as paid holidays by all full-time employees of the District:

- New Year's Day - January 1st - One day
- Martin Luther King Day - Variable - One day
- President's Day - Variable - One day
- Memorial Day - Variable - One day
- Independence Day - July 4th - One day
- Labor Day - Variable - One day
- Veterans Day - Variable - One day
- Thanksgiving - Variable - Two days
- Christmas Holiday - December 24th and 25th - Two days
- December Holiday Leave – Variable – Two days

District December Closing: The District will be closed for December Holidays between Christmas Eve and New Year's. Employees will need to use ~~16~~ up to 30 hours of Paid Leave Time or take ~~the 16~~ up to 30 hours unpaid.

Holiday Policies

All national holidays are scheduled on the day designated by common business practice.

You may take time off to observe your religious holidays by using your vacation leave. Please schedule the time off in advance with the supervisor and director.

To qualify for holiday pay, you must work the scheduled workday immediately before and after the holiday. Only excused absences will be considered exceptions to this policy.

If a holiday occurs during your scheduled vacation, you are eligible for the holiday pay.

Approved in Board Meeting 5-19-2022.

Motioned by Kristine Faulk, Seconded by Doug Liles. Motion approved unanimously.

You are not eligible to receive holiday pay when you are on an unpaid leave of absence.

**Holidays that fall on Saturday will be observed on the preceding Friday.
Holidays that fall on Sunday will be observed on the following Monday.**

If it becomes necessary to work on a holiday the employee will be paid for the holiday as well as the hours worked or may choose another day in that pay period to observe the holiday.

Approved in Board Meeting 5-19-2022.

Motioned by Kristine Faulk, Seconded by Doug Liles. Motion approved unanimously.

4.6 Holidays

The following days will be observed as paid holidays by all full-time employees of the District:

- New Year's Day - January 1st - One day
- Martin Luther King Day - Variable - One day
- President's Day - Variable - One day
- Memorial Day - Variable - One day
- Independence Day - July 4th - One day
- Labor Day - Variable - One day
- Veterans Day - Variable - One day
- Thanksgiving - Variable - Two days
- Christmas Holiday - December 24th and 25th - Two days
- December Holiday Leave – Variable – Two days

District December Closing: The District will be closed for December Holidays between Christmas Eve and New Year's. Employees will need to use up to 30 hours of Paid Leave Time or take up to 30 hours unpaid.

Holiday Policies

All national holidays are scheduled on the day designated by common business practice.

You may take time off to observe your religious holidays by using your vacation leave. Please schedule the time off in advance with the supervisor and director.

To qualify for holiday pay, you must work the scheduled workday immediately before and after the holiday. Only excused absences will be considered exceptions to this policy.

If a holiday occurs during your scheduled vacation, you are eligible for the holiday pay.

You are not eligible to receive holiday pay when you are on an unpaid leave of absence.

Holidays that fall on Saturday will be observed on the preceding Friday.
Holidays that fall on Sunday will be observed on the following Monday.

If it becomes necessary to work on a holiday the employee will be paid for the holiday as well as the hours worked or may choose another day in that pay period to observe the holiday.

SECTION 4 - EMPLOYEE BENEFITS

4.1 Accruable Leaves

Personal Leave Time

It is the policy of the District to allow full-time employees personal leave time. No employee shall be paid personal leave that has not been accrued by the end of the prior pay period.

Personal Leave Time Eligibility – Introductory employees accrue the scheduled personal leave time from the date of employment but cannot use the accrued leave time until they have completed the introductory period of 90 days. Full-time employees accrue the scheduled personal leave time benefit based upon satisfying a continuous service requirement. A continuous service is calculated from the date of employment, with personal leave time being accrued from that date.

Personal Leave Time Accrual Rate - At the end of each bi-weekly period, personal leave time is credited to the employee's personal leave time balance.

Based upon Continuous Service

Employees satisfying the requirement of introductory period thru 1st year of employment earn 136 hours of personal leave time per year,

- 2 thru 5-year employees earn 192 hours of personal leave time per year,
- 6 thru 10-year employees earn 224 hours of personal leave time per year,
- 11 thru 15-year employees earn 256 hours of personal leave time per year,
- 15 plus years employees earn 264 hours of personal leave time per year.

Personal Leave Time Maximum Accrual

Employees can accrue up to 240 hours of personal leave time. Each employee shall monitor their personal leave account to ensure that all personal leave time earned in excess of the 240 hrs. maximum accrual is taken prior to the end of each fiscal year. Any earned unused personal leave time above the 240 hrs. Maximum accrual will be forfeited. The district will not pay for any unused personal leave time.

Payment for Unused Accrued Personal Leave Time

In the following situations, payment shall be made for unused personal leave time:

- Resignation in good standing from the District after the introductory period is met.
- Layoff - due to lack of work or due to budgetary constraints.
- Retirement from career service or participation in the FRS DROP program as allowed.
- In the event of an employee's death, his or her designated beneficiary will be paid all accrued personal leave time in accordance with District policies.

4.2 Non-Accruable Leaves

Bereavement Leave

An employee who has a death in the immediate family shall be permitted five (5) days bereavement leave. Immediate family is defined as employee's spouse, parents of employee or spouse, children of either, brothers or sisters of either, grandparents of either, grandchildren of either, or stepparents of either. Any additional days off will be charged as personal leave time or leave without pay. The Director may require evidence of death.

Court Leave

The District encourages employees to fulfill their civic responsibilities by serving jury duty when required. Jury duty pay will be granted to full-time employees, calculated on the employee's base pay rate times the number of hours the employee would otherwise have worked.

PAID AND UNPAID POLICIES

PAID TIME OFF (PTO)

PTO is a comprehensive paid time off program that can be used for any type of time off from work that is not covered under another paid time off policy (such as Jury Duty, Witness Duty, Bereavement, Holidays, Catastrophic Leave).

Paid Time Off Eligibility

Introductory employees accrue paid time off from the date of employment but cannot use accrued leave until they complete the 90-day introductory period. Full-time employees accrue the scheduled paid time off benefit based upon satisfying a continuous service requirement. Continuous service is calculated from the date of employment, and paid time off accrues from that date.

Year of Service	Annual Equivalent	Per Pay Period Accrual Rate*	Maximum Allowed Balance
0 thru 1	136 hours	5.23 Hours	320 hours
1 thru 4	192 hours	7.38 Hours	320 hours
5 thru 9	224 hours	8.61 Hours	320 hours
10 thru 14	256 hours	9.85 Hours	320 hours
15 +	264 hours	10.15 Hours	320 hours

*The per-pay-period accrual rates shown above are based on an employee working 80 hours during the pay period. If an employee works fewer than 80 hours in a pay period, the employee's PTO accrual will be reduced proportionately based on the number of eligible hours worked, unless otherwise required by applicable law. The reduced accrual will be calculated by multiplying the applicable per-pay-period accrual rate by the employee's eligible hours worked and dividing the result by 80.

For exempt employees, the stated accrual rate assumes payment of a full 1/26 of the employee's annual salary for the pay period. If less than the full amount is paid, PTO accrual will be reduced proportionately, unless otherwise required by applicable law.

Employees on an approved voluntary furlough (unpaid time) will not accrue PTO during any pay period in which unpaid time occurs.

The PTO Accrual Rate will be changed in the pay period in which the employee's 1st, 5th, 10th, and 15th anniversary year starts. The 1st, 5th, 10th, and 15th anniversary date means the calendar date on which the employee starts their 1st, 5th, 10th, and 15th year of service.

Accrued PTO is credited each pay date. Paid PTO time will not be counted as hours worked for the purposes of calculating overtime wages for non-exempt employees. Paid PTO time must be accrued before it can be taken, which means it cannot be used in the pay period in which it is accrued. All PTO time must be taken prior to taking any time off without pay.

PAID AND UNPAID POLICIES

Minimum Usage Requirement

The minimum amount of PTO that can be used is one quarter hour (.25).

Maximum Allowed Balance

The maximum PTO accrual is 320 hours. Once an employee's balance reaches 320 hours, all PTO accruals will stop. When an employee uses PTO and brings the balance below 320 hours, accruals will resume. This means that in pay periods when the maximum accrual balance of 320 hours is reached, only full accrual amounts will be granted; if a full accrual amount would bring the balance over 320, no PTO time will be credited for that pay period. Employees are expected to manage their PTO balances and plan PTO use during non-peak operational times. Managers are not obligated to approve PTO simply because an employee will be reaching the maximum accrual of 320 hours.

Limited PTO Use During Peak Operational Times

Due to the nature of operational mosquito control, certain times of the year bring increased demand for control, which limits PTO approvals, especially between May 15th and September 15th (peak season). Management must consider operational needs prior to approving PTO to ensure the business of the District is not disrupted/adversely affected. Managers are responsible for ensuring their teams are properly staffed to meet operational needs. Managers must approve PTO requests during peak season in conjunction with the Director.

District PTO Pay-Out for Personnel with over 240 hours of PTO

Up to 120 hours of earned PTO can be paid to full-time District employees **twice a year**, from November 1st through November 30th and June 1st through June 30th. This payout opportunity is only for those employees having at least 240 hours of earned PTO on the books. The payout will be at the employee's regular pay rate.

Employees desiring a PTO payout are to schedule an appointment with the Office Manager to submit paperwork requesting hours to be paid out. All requests under this section require approval from the Director.

Payment for Unused Accrued Paid Time Off

In the following situations, payment shall be made for all unused personal leave time:

- Resignation in good standing from the District after the introductory period is met.
- Layoff - due to lack of work or due to budgetary constraints.
- Retirement from career service or participation in the FRS DROP program as allowed.
- In the event of an employee's death, his or her designated beneficiary will be paid all accrued personal leave time in accordance with District policies.

PAID AND UNPAID POLICIES

Paid Time Off Donation

Employees may donate PTO to fellow employees who need more leave due to a catastrophic illness or death in the immediate family. The employee in need of leave must use all accrued PTO before donated leave can be received.

PTO Requests and Approval

Employees requesting paid or unpaid leave for more than one day should submit the information on the Leave Request Sheet at least three (3) days before the requested leave date. Leave requests for one (1) day or less should be submitted at least the day before the desired leave.

The Leave Request Sheet should be filled out prior to known needs for doctor appointments, scheduled appointments, etc., and immediately upon returning from unforeseen illness/accidents.

All leave must be approved by the manager and/or the Director. Conflicts in desired dates among the employees shall be resolved by the Manager and/or Director with due regard to the needs of the District. The Director may require any employee to postpone requested or approved leave if the work schedule requires it.

South Walton Mosquito District
Annual Performance and Wage Review

First Name	Last Name	Job Title	Current Wage	Pay Grade	Min	Mid	Max	Yrs of service	Position Time	Performance Review Rating	Performance		Ending Wage	Final Wage	Final Wage Annualized
Pammy	Henderson	Finance & HR Manager	\$ 96,610.64	144	\$ 80,000.00	\$ 92,500.00	\$ 105,000.00	5 Years - 6 Months	5 Years - 6 Months		COLA @ 2%	Total Increase	\$ 101,441.17	\$ 101,441.17	\$ 101,441.17
	OPEN	Operations Manager	\$ 85,768.41	144	\$ 80,000.00	\$ 92,500.00	\$ 105,000.00						\$ 85,768.41	\$ 85,768.41	\$ 85,768.41
	NEW 2025-26	Supervisor Operations	\$ 75,000.00	139	\$ 59,321.60	\$ 77,875.20	\$ 96,408.00						\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
Vaderie	Glazier	HR Coordinator	\$ 25.00	127	\$ 23.08	\$ 27.16	\$ 31.25	1 Years - 0 Months	1 Years - 0 Months	3.222	0.50	0.75	\$ 26.25	\$ 26.25	\$ 54,600.00
Kellyanne	Bartleson	Public Outreach	\$ 28.00	127	\$ 23.08	\$ 27.16	\$ 31.25	0 Years - 9 Months	0 Years - 9 Months	3.333	0.56	0.84	\$ 29.40	\$ 29.40	\$ 61,152.00
NEW 2026-27	Account Payable Clerk		\$ 24.00	125	\$ 21.63	\$ 25.24	\$ 28.85						\$ 24.00	\$ 24.00	\$ 49,920.00
Doobie	Christian	Administrative Assistant	\$ 22.50	125	\$ 21.63	\$ 25.24	\$ 28.85	0 Years - 4 Months	0 Years - 4 Months				\$ 22.50	\$ 22.50	\$ 23,400.00
Brandon	Smith	Heavy Equipment Operator I	\$ 29.00	131	\$ 27.88	\$ 32.69	\$ 37.50	1 Years - 8 Months	1 Years - 8 Months	2.889	0.58	0.58	\$ 30.16	\$ 30.16	\$ 62,732.80
OPEN	Heavy Equipment Operator I		\$ 28.86	131	\$ 27.88	\$ 32.69	\$ 37.50	3 Years - 2 Months	2 Years - 8 Months	3.333	0.58	0.87	\$ 30.31	\$ 30.31	\$ 63,044.80
Kenneth	Hobbs	Heavy Equipment Operator II	\$ 35.79	133	\$ 28.85	\$ 33.17	\$ 37.50	17 Years - 2 Months	17 Years - 2 Months	3.556	0.72	1.07	\$ 37.58	\$ 37.58	\$ 78,166.40
Amy	Anguiano	Biologist	\$ 30.35	131	\$ 27.88	\$ 32.69	\$ 37.50	4 Years - 0 Months	2 Years - 9 Months	3.556	0.61	0.91	\$ 31.87	\$ 31.87	\$ 66,289.60
NEW 2025-26	Biologist		\$ 30.00	131	\$ 27.88	\$ 32.69	\$ 37.50						\$ 30.00	\$ 30.00	\$ 62,400.00
Loren	Campbell	Entomologist/Lab Assistant	\$ 24.00	128	\$ 23.99	\$ 28.51	\$ 32.98	0 Years - 4 Months	0 Years - 4 Months				\$ 24.00	\$ 24.00	\$ 49,920.00
Cameron	Williams	Mosquito Control Tech II	\$ 33.32	128	\$ 22.80	\$ 28.90	\$ 35.00	6 Years - 0 Months	5 Years - 7 Months		0.67	1.00	\$ 34.99	\$ 34.99	\$ 72,779.20
Ben	Hays	UAS Coordinator	\$ 39.62	138	\$ 31.25	\$ 36.06	\$ 40.87	2 Years - 11 Months	2 Years - 11 Months	3.333	0.79	1.19	\$ 41.60	\$ 41.60	\$ 86,528.00
Brandon	Mack	UAS Pilot	\$ 28.75	131	\$ 27.88	\$ 32.69	\$ 37.50	3 Years - 2 Months	2 Years - 2 Months	2.889	0.58	0.58	\$ 29.91	\$ 29.91	\$ 62,212.80
Zach	Whidden	Maintenance	\$ 25.00	127	\$ 21.63	\$ 25.72	\$ 29.81	0 Years - 11 Months	0 Years - 11 Months	3.333	0.50	0.75	\$ 26.25	\$ 26.25	\$ 54,600.00
Eddie	Jenkins	Mechanic (Change to Mechanic II)	\$ 30.00	127	\$ 21.63	\$ 25.72	\$ 29.81	0 Years - 11 Months	0 Years - 11 Months	4.333	0.60	0.90	\$ 31.50	\$ 31.50	\$ 65,520.00
Norman	Pruett	Mosquito Control Tech	\$ 31.00	123	\$ 18.99	\$ 23.00	\$ 27.02	12 Years - 6 Months	12 Years - 6 Months	3.111	0.62	0.93	\$ 32.55	\$ 32.55	\$ 67,704.00
Brad	Young	Mosquito Control Tech	\$ 24.56	123	\$ 18.99	\$ 23.00	\$ 27.02	2 Years - 10 Months	2 Years - 10 Months	4.000	0.49	0.74	\$ 25.79	\$ 25.79	\$ 53,643.20
Jaylen	Williams	Mosquito Control Tech	\$ 22.05	123	\$ 18.99	\$ 23.00	\$ 27.02	2 Years - 4 Months	2 Years - 5 Months	2.556	0.44	0.44	\$ 22.93	\$ 22.93	\$ 47,694.40
Scott	Valentine	Mosquito Control Tech	\$ 20.00	123	\$ 18.99	\$ 23.00	\$ 27.02	0 Years - 1 Months	0 Years - 1 Months				\$ 20.00	\$ 20.00	\$ 41,600.00
Dylan	Loebs	Mosquito Control Tech	\$ 20.00	123	\$ 18.99	\$ 23.00	\$ 27.02	0 Years - 0 Months	0 Years - 0 Months				\$ 20.00	\$ 20.00	\$ 41,600.00
NEW 2026-27	Mosquito Control Tech		\$ 20.00	123	\$ 18.99	\$ 23.00	\$ 27.02						\$ 20.00	\$ 20.00	\$ 41,600.00
Thomas	Mahn	PT Mosquito Tech	\$ 26.83	121	\$ 19.00	\$ 22.00	\$ 25.00	9 Years - 0 Months	9 Years - 0 Months		0.54	-	\$ 27.37	\$ 27.37	\$ 32,844.00
Thomas	Casey	PT Mosquito Tech	\$ 23.00	121	\$ 19.00	\$ 22.00	\$ 25.00	4 Years - 5 Months	4 Years - 5 Months		0.46	-	\$ 23.46	\$ 23.46	\$ 10,557.00
John	Gocke	PT Mosquito Tech	\$ 22.00	121	\$ 19.00	\$ 22.00	\$ 25.00	3 Years - 11 Months	3 Years - 11 Months		0.44	-	\$ 22.44	\$ 22.44	\$ 10,098.00
Matthew	Morlan	PT Mosquito Tech	\$ 18.00	121	\$ 19.00	\$ 22.00	\$ 25.00	0 Years - 1 Months	0 Years - 1 Months				\$ 18.00	\$ 18.00	\$ 8,100.00
Wes	Cumbie	PT Mosquito Tech	\$ 19.00	121	\$ 19.00	\$ 22.00	\$ 25.00	0 Years - 0 Months	0 Years - 0 Months				\$ 19.00	\$ 19.00	\$ 8,550.00

*Wage scale has not been adjusted with the COLA new salary survey 8-2026.

Not eligible for review - Under 6 month of employment

- **Current Projections:** Advocacy and independent groups like The Senior Citizens League estimate a 3.6% increase, while other analysts estimate around 3.4% based on moderating summer inflation. @

- **Official Announcement Date:** The Social Security Administration will release the official 2027 COLA figure on **October 14, 2026**, once third-quarter CPI-W data (July, August, September) is finalized.

 The Senior Citizens Lea... +2

As of 9/2/2026

Approval of the above COLA, Performance, & adjustment increase in wages listed above.
Effective October 1, 2026.

Chairman Steve Young:

Date

Commissioner Kriss Faulk:

Date

Commissioner Doug Liles:

Date

Director Darrin Dunwald:

Date

Commissioner	\$ 1,688,303.28
Interns (3)	\$ 14,400.00
Salary Adjust	\$ 62,400.00
Overtime	\$ 25,000.00
Special Pay	\$ 25,000.00
	\$ 5,000.00
Grand Total	\$ 1,820,103.28
Budget	\$ 1,861,706.46
(Under)/Over Budget	\$ (41,603.18)

LEGAL REPORT





304 Magnolia Avenue
Panama City, FL 32401
T (850) 769-3434
F (850) 769-6121

South Walton County Mosquito
Control District
Attn: Executive Director
774 N Co Hwy 393
Santa Rosa Beach, FL 32459

Fed. I.D. No: 63-0259798

Invoice Date: September 9, 2026
Invoice Number: 474845

Amy E. Myers

INVOICE TOTAL DUE \$ 3,305.00

36694 **South Walton County Mosquito Control District**
227912 **General Representation**
 Email invoices to: chenderson@swcmcd.org

Professional Services Rendered Through August 31, 2026

TOTAL FEES THIS INVOICE	3,305.00
TOTAL AMOUNT DUE	\$ 3,305.00

36694
227912

South Walton County Mosquito Control District
 General Representation
 Email invoices to: chenderson@swcmcd.org

PROFESSIONAL SERVICES RENDERED:

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>NARRATIVE</u>	<u>HOURS</u>	<u>AMOUNT</u>
08/03/2026	AEM	Email from and to Darrin Dunwald re review of State MOU. Review MOU.	0.20	60.00
08/03/2026	AEM	Telephone from Darrin Dunwald.	0.30	90.00
08/03/2026	WAR	Respond to D. Dunwald regarding edits to AI Policy.	0.20	60.00
08/05/2026	AEM	Email from and to Cammie Henderson re electronic personnel records as official records. Review Sunshine Manual.	0.40	120.00
08/05/2026	WAR	Correspond with A. Myers regarding District designating scanned personnel records as the official record.	0.10	30.00
08/06/2026	AEM	Email from Cammie Henderson re agenda deadline.	0.10	30.00
08/06/2026	AEM	Receive correspondence re memo to employees re pending litigation.	0.10	30.00
08/06/2026	AEM	Review research re electronic records management.	0.20	60.00
08/06/2026	CC	Researched regarding records retention schedules and procedure under Florida State Archives standards and chapter 119, Florida Statutes. Email correspondence with A. Myers regarding the same.	1.10	275.00
08/10/2026	AEM	Correspondence with Darrin Dunwald re positive case.	0.10	30.00
08/11/2026	AEM	Email from Director re FDOT ditches.	0.10	30.00
08/14/2026	AEM	Receive and briefly review board packet.	0.20	60.00
08/17/2026	AEM	Review correspondence re Canut lawsuit.	0.20	60.00
08/17/2026	AEM	Receive and review correspondence and documentation re employee termination. Telephone conference Darrin Dunwald and Cammie Henderson.	0.40	120.00
08/17/2026	AEM	Receive and review Attendance Policy.	0.20	60.00

36694
227912

South Walton County Mosquito Control District
General Representation
Email invoices to: chenderson@swcmcd.org

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>NARRATIVE</u>	<u>HOURS</u>	<u>AMOUNT</u>
08/18/2026	AEM	Attempt to attend Teams meeting re Canut defense. Correspondence with Director re same.	0.20	60.00
08/20/2026	WAR	Prepare for and attend SWMD Board meeting.	2.00	600.00
08/24/2026	AEM	Telephone call from Director.	0.20	60.00
08/25/2026	AEM	Review Sniffen memos to employees re litigation, preservation of records. Email to Darrin Dunwald and Cammie Henderson re ongoing duty to preserve public records. Review statutes re penalties.	0.40	120.00
08/25/2026	WAR	Provide A. Myers update on SWMCD August meeting.	0.20	60.00
08/26/2026	AEM	Receive and review correspondence from Haley Hadden re answer extension.	0.10	30.00
08/27/2026	AEM	Correspondence from and to Director re various matters.	0.50	150.00
08/27/2026	AEM	Telephone from Executive Director. Email from and to Cammie Henderson. Review Employee Handbook.	1.00	300.00
08/28/2026	AEM	Receive and review draft response to amended complaint. Receive and review correspondence re meeting to discuss.	0.40	120.00
08/31/2026	AEM	Email from and to Cammie Henderson re employee investigation. Telephone conference Cammie Henderson and Darrin Dunwald re same. Review employee handbook. Draft termination letter. Email to and from, and telephone calls to and from, Darrin Dunwald and Cammie Henderson re letter, revisions. Email from Darrin Dunwald re separation agreement.	1.70	510.00
08/31/2026	AEM	Receive and review correspondence re meeting to discuss answer to Canut amended complaint. Review Revised answer. Email to and from Cammie Henderson. Email to Haley Hadden.	0.40	120.00



Invoice Date: September 9, 2026
Invoice Number: 474845
Amy E. Myers
Page 4

36694
227912

South Walton County Mosquito Control District
General Representation
Email invoices to: chenderson@swcmcd.org

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>NARRATIVE</u>	<u>HOURS</u>	<u>AMOUNT</u>
08/31/2026	AEM	Correspondence from Doug Liles re request for legal opinion on potential business relationship.	0.20	60.00
TOTAL FEES			11.20	\$ 3,305.00

TOTAL AMOUNT DUE FOR THIS INVOICE	\$ 3,305.00
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304 Magnolia Avenue
Panama City, FL 32401
T (850) 769-3434
F (850) 769-6121

REMITTANCE AND PAYMENT INSTRUCTIONS

South Walton County Mosquito Control District
Attn: Executive Director
774 N Co Hwy 393
Santa Rosa Beach, FL 32459

Invoice Date: September 9, 2026
Invoice Number: 474845
Amy E. Myers

INVOICE TOTAL DUE \$ 3,305.00

36694 **South Walton County Mosquito Control District**
227912 **General Representation**

TOTAL AMOUNT DUE FOR THIS INVOICE **\$ 3,305.00**

Please Use One of Our Convenient Payment Options

Payment via ACH:	Bank Name: TrustMark National Bank ABA/Routing Number: 065300279 Account Number: 3500101071
Payment via Wire: <i>(bank wire fees may apply)</i>	Bank Name: TrustMark National Bank ABA/Routing Number: 065300279 Account Number: 3500101071 Bank Address: 248 East Capital Street, Jackson, MS 39201
Payment via Check:	Hand Arendall Harrison Sale LLC P.O. Box 123 Mobile, AL 36601
Pay Online:	Existing users, click the "Pay Online" button or visit https://secure.lawpay.com/pages/handarendall/operating to make a payment online using your bank account or credit card. First time users – email agoodwin@handfirm.com

OPERATIONS REPORT





Operational Report

AUGUST 2026

1. Adulticiding

The South Walton Mosquito District (SWMD) reported **58 nighttime adulticide spray missions** during August, treating a total of **46,339 acres** with three products.

Adulticide Product	Missions	Volume Applied (Gallons)
Duovex	30	95.25
PermaSease 3-15	22	191.20
Fyfanon ULV	6	17.00
Listed product totals	58	303.45

Resistance Study and Product Changes

Effective August 11, 2026, the District discontinued use of Fyfanon ULV (malathion) following the resistance study conducted by Aero Labs in conjunction with East Carolina University. Duovex was introduced on the same date in response to the study.

2. Larviciding

Ground crews and unmanned aircraft systems (UAS/drone) operations applied methoprene and Bti products across a combined **647 acres**. UAS/drone operations completed **120 sorties (flights)**.

Application Method	Product Applied (Pounds)
Ground operations	1,744.25
UAS/drone operations	4,725.00
Total larvicide applied	6,469.25

August 2026 Laboratory Report

August followed a busy July marked by increased mosquito activity and West Nile virus (WNV) activity. The county was placed under a WNV advisory, reflecting the continued elevated risk across the region.

Earlier in the season, varying degrees of resistance to our adulticides were identified. In response, we modified the products being used and subsequently observed an improvement in mosquito counts. Figure 1 shows the numbers of *Culex nigripalpus* and *Culex quinquefasciatus*, two major mosquito vectors of WNV. As of the writing of this report, mosquito numbers are decreasing to expected seasonal totals. Sweeps and additional surveillance efforts are being conducted at sites that continue to show higher-than-average counts.

Elevated WNV activity is not limited to our district. The Florida Panhandle is also experiencing increased WNV activity, with a recent submission of mosquito pools from Escambia County contributing to the designation of the Panhandle as an area of increased risk for WNV transmission. The Panhandle has also shown a higher proportion of *Culex* mosquitoes in traps (Figure 2) compared with the proportion observed statewide (Figure 3).

Several environmental factors have likely contributed to these conditions. Earlier drought conditions followed by rainfall created favorable breeding conditions, while the beginning of southern bird migration in July provided additional opportunities for WNV transmission and amplification within the mosquito-bird cycle.

In July, 19 infected chickens were identified, 12 of which tested positive for WNV. In August, no Eastern equine encephalitis (EEE) cases have been identified in sentinel chickens. However, as of August 17, nine chickens have tested positive for WNV, with additional results pending from blood samples currently being tested. These results are reflected in Figure 4.

The insectary is now fully functional, with the first mosquito colonies growing. These colonies are currently being used to determine appropriate adjustments to care and maintenance protocols. As colonies become consistently successful in the areas we need, resistance testing will become possible.

Over time, the goal is to establish a consistent resistance-monitoring program that will allow us to identify changes in insecticide susceptibility earlier and respond more effectively to emerging resistance.

Average Counts per Trap Night for *Cx. nigripalpus* and *Cx. quinquefasciatus*

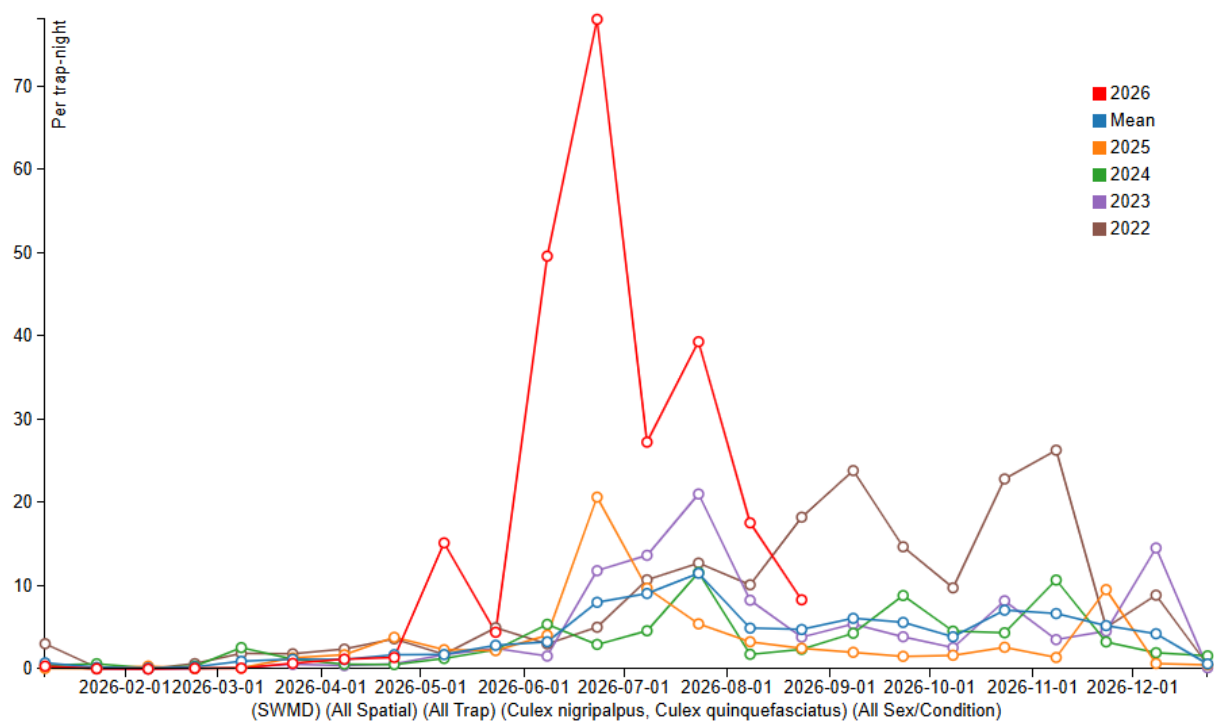


Figure 1.

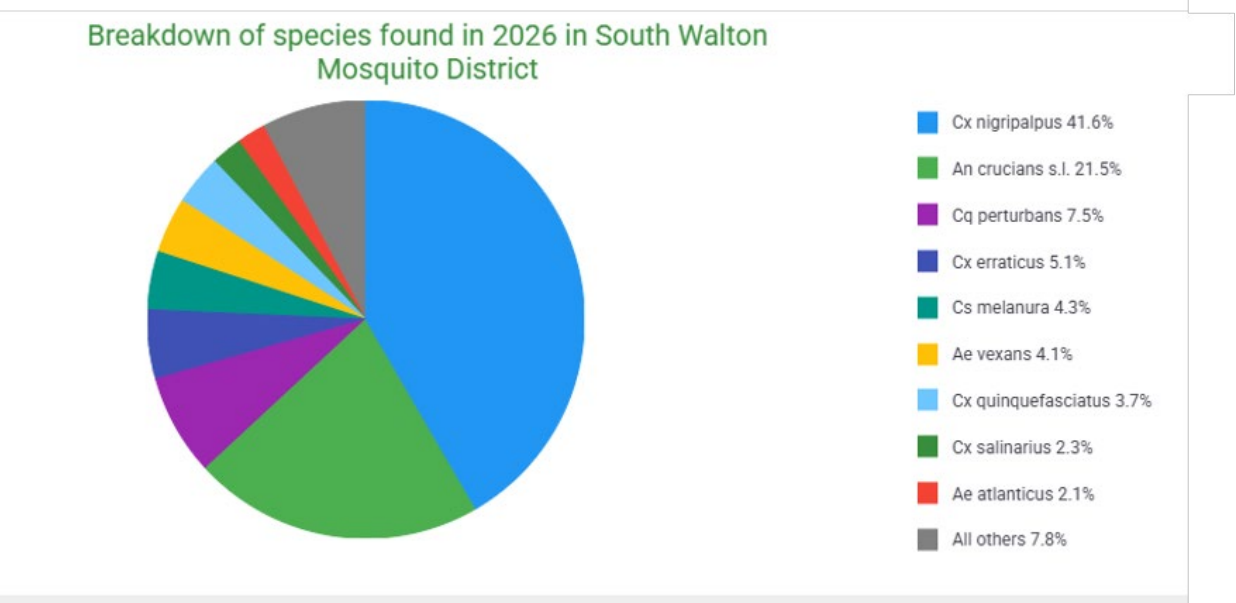


Figure 2.

Breakdown of species found in 2026 in FL



Figure 3.

Row Labels	Sum of WN	Sum of EEE	Sum of HJ
April	1	0	0
May	0	2	0
June	0	5	1
July	12	7	0
August	9	0	0
Grand Total	22	14	1

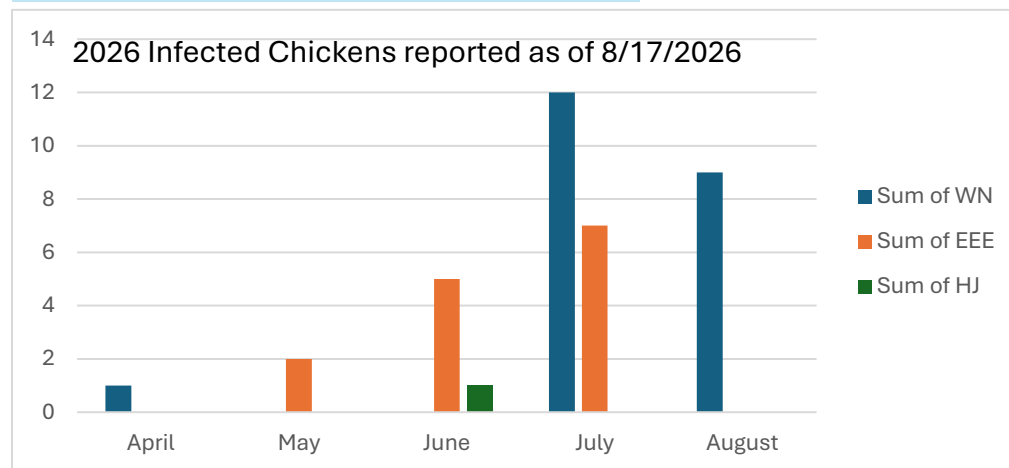
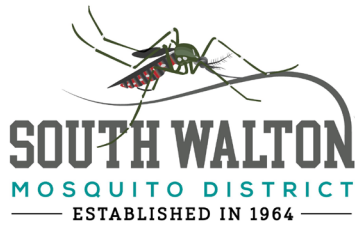


Figure 4.

NEW BUSINESS UPDATE





South Walton County Mosquito Control District

Director
Darrin Dunwald

Commissioners
Seat 1 – Doug Liles
Seat 2 – Steve Young
Seat 3 – Kristine Faulk

Board Meeting Action Items

Item	Assigned to: