

SWMD BOARD PACKET




PREPARED FOR
Board of Commissioners
PREPARED BY
Cammie Henderson



South Walton Mosquito District

Regular Board Meeting Agenda

 Thursday, June 25, 2026 — 10:00 AM

 SWCMCD Headquarters

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

Call to Order

- Chair to state time.

Invocation & Pledge of Allegiance

Approval of Minutes

- May 21, 2026 — Regular Board Meeting (*Motion*) – Page 5

Public Comment (Non-Agenda Items)

Departmental Updates:

Construction Update – Page 11

- Administration Building — status report
- Phase II — status report
- Chicken Coop – status report
- DAG – Add Services – Page 17
 - Phase II (*Motion*)

Administration Report – Page 19

- Financial Report
- Expenditures (*Motion*) — Request to receive and forward for CPA review – Page 32
- Salary Survey (*Motion*) – Page 39

Legal

- Invoice (*Motion*) – Page 49

Operations

- Summary & Lab Report — updates from field and lab – *Page 55*
-

Commissioner Report

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

Current Action Items

Opened	Item	Action	Due Date	Close Date
10/2025	Resolution on Website	Kellyanne is updating the website.	Apr 2026	
02/2026	Financial Process – Financial Review Quarterly		Apr 2026	
03/2026	Create a timeline from Wharton-Smith/DAG		May 2026	
05/2026	Inventory of the contract and narrative of the scheduled services.	Amy Myers	June 2026	
03/2026	Review and create a letter for the County		June 2026	

Future Action Items

Opened	Item	Action	Due Date	Close Date
11/2025	Evaluate sidewalk – stormwater	Chairman Doug Liles – Increased impermeable area may increase flooding.	July 2026	
04/2026	AI Policy Review	Create policy	July 2026	
04/2026	Payroll Outsource	Look for alternatives	Aug 2026	
04/2026	Accounting Software	Research what other districts are using.	Aug 2026	
04/2026	Brand	Create a brand to show public health, environmental stewards, and fiscally responsible	Aug 2026	
11/2025	Joint-Use Agreement for Emergency Use		Jan 2027	


New Business

Comments by Commission and Public

Adjournment


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

Next Scheduled Meeting

 Thursday, July 9, 2026 — 8:00 AM

Budget Workshop #2

 SWCMCD Headquarters

 Thursday, July 9, 2026 — 10:00 AM

Regular Board Meeting

 SWCMCD Headquarters



South Walton County Mosquito Control District
2025-2026 Regular Board Meeting
Thursday, May 21, 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 May 21, 2026, at 10:00 AM.

Chairman Doug Liles called the meeting to order on May 21st at 10:02 AM and opened with a Prayer and Pledge of Allegiance to the American Flag.

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

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

APPROVAL OF MINUTES

April 23, 2026, Regular Board Meeting
Request a motion to approve the April Regular Board Meeting.
Motion by: Commissioner Kriss Faulk
Second by: Commissioner Steve Young
Motion approved: 3-0

PUBLIC COMMENT - NON-AGENDA ITEMS – None

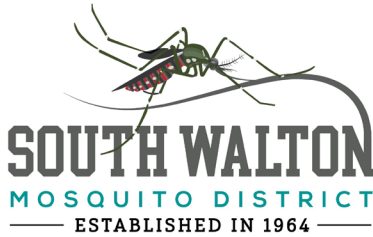
CONSTRUCTION UPDATE

Phase I
Working on the punch list. Back and front porch coated completed. Pressure washing Friday and clean concrete. Discussion ensued.

Phase II
Parking garage looks good.
CO for parking garage received 4/23/26.

Chicken Coop
Done last Thursday and waiting on CO. Discussion ensued.

DAG – Add Services (motion)
Phase I – DAG \$70,412.00 – O’Connell \$41,100.00
Discussion ensued. AIA original contract \$3.2m and continued in good faith and cost of building went up to \$8.01m. DAG didn’t re-evaluate contract at that time.
O’Connell – Discussion ensued.



South Walton County Mosquito Control District
2025-2026 Regular Board Meeting
Thursday, May 21, 2026 – 10:00 AM

Request a motion to approve the Phase I DAG & O’Connell as shown on Add Services letter dated May 13, 2026.

Motion by: Commissioner Steve Young

Second by: Commissioner Kriss Faulk

Motion approved: 2-1

Nay – Commissioner Doug Liles

He was not clear who’s responsible for changes completed.

Phase II

Tabled until next month.

Short Recess 10:50 AM – 11:02 AM

ADMINISTRATIONS REPORT

Financial Report for April

Discussion ensued.

Expenditures for April (Motion)

Request a motion to receive the April expenditure as presented for CPA review.

Motion by: Commissioner Kriss Faulk

Second by: Commissioner Steve Young

Motion approved: 3-0

LEGAL

March Invoices (Motion)

Request a motion to approve legal expenditure March as presented for CPA review.

Motion by: Commissioner Kriss Faulk

Second by: Commissioner Steve Young

Motion approved: 3-0

OPERATIONS

April Summary with Lab Report – Discussion ensued

June 8-11 – FASD Annual Conference

DODD – Class on AI and Annual Reporting

Commissioner Doug Liles will review his schedule.

Commissioner Steve Young will send proposal.

Florida Council on Mosquito Control – Will be here next Wednesday.

COMMISSIONERS

Seat – 1 Doug Liles



South Walton County Mosquito Control District
 2025-2026 Regular Board Meeting
 Thursday, May 21, 2026 – 10:00 AM

Seat – 2 Steve Young

- Mission:

Serve the District:

- Protect the public from disease carrying mosquitoes
- Suppress mosquito populations in the safest and most economic manner
- Minimize impact to people, wildlife and the environment

- Vision:

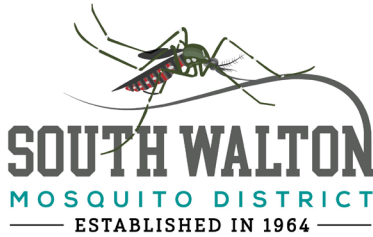
- Utilize science, technology and performance metrics to deliver the highest standard of mosquito control services with regard to Public Health, Environmental Stewards and efficient use of taxpayer dollars.

Seat – 3 Kristine Faulk – None

ADDITIONAL NON-AGENDA ITEMS

Current Action Items

Opened	Item	Action	Due Date	Close Date
07/2025	Add QR codes on trucks linking to the public info site	Kellyanne is currently updating the complete website	Apr 2026	May 2026
10/2025	Resolution on Website	Kellyanne is updating the website.	Apr 2026	
02/2026	Financial Process – Financial Review Quarterly		July 2026	
03/2026	Create a timeline from Wharton-Smith/DAG		May 2026	



South Walton County Mosquito Control District
 2025-2026 Regular Board Meeting
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Future Action Items

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11/2025	Joint-Use Agreement for Emergency Use		Jan 2027	
04/2026	AI Policy Review	Create policy	July 2026	
04/2026	Payroll Outsource	Look for alternatives	Aug 2026	
04/2026	Accounting Software	Research what other districts are using.	Aug 2026	
04/2026	Brand	Create a brand to show public health, environmental stewards, and fiscally responsible	Aug 2026	

New Business

Opened	Item	Action	Due Date	Close Date
May 2026	Inventory of the contract and narrative of the scheduled services.	Amy Myers	June 2026	

COMMENTS BY COMMISSION AND PUBLIC – None



South Walton County Mosquito Control District
2025-2026 Regular Board Meeting
Thursday, May 21, 2026 – 10:00 AM

Request for motion to Adjourn by Chairperson Doug Liles
Motion by: Commissioner Steve Young
Second by: Commissioner Kristine Faulk
Motion approved: 3-0

Chairperson Doug Liles adjourned the meeting at 11:57 AM.

Chairperson Doug Liles: _____

Commissioner Kristine Faulk: _____

Commissioner Steve Young: _____



SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT
Phase 2 –Fleet Maintenance
24-189
OAC Meeting #18 Agenda
6/16/26
Next OAC is Tuesday, June 30th at 10:00 AM

Safety/Security:

- No safety incidents/ accidents to date (286 days).
- Scaffolding work.

Schedule Updates:

- Fleet Maintenance:
 - Bocci – West Porch, Equipment Pads, and L2 Cantilever beam concrete is in-progress.
 - Reyco – L2 CMU install is in-progress.
 - SS&E Plumbing – L1 piping rough-in is in-progress.
 - SS&E HVAC – L1 duct rough-in is in-progress.
 - Bright Future – L1 electrical rough-in is in-progress.

Submittals:

- Parking Garage
 - 108.2305.000 – LBM – TAB Report – Sent 6/10

RFIs:

- 105 – FM – Overhead Door Bulkhead Clarification – Sent 5/18
- 110 – FM – East Staircase SOG Confirmation – Sent 6/16

Design & Permitting:

- Chicken Coop Certificate of Occupancy is in-hand.

Project Financials:

- Pay Application #13 for May - Sent to Owner 6/4.
- CO-08 for ODP - Sent to Owner 6/4.
- TCR-13 – Sent to Owner 6/10.
- CO-09 for ODP - Sent to Owner 6/11.

Open Discussion/New Business:



ATTENDEES:

NAME	COMPANY	EMAIL	Call-in (C) / Present (P)
Darrin Dunwald	SWCMCD – Director	ddunwald@swcmcd.org	P
Gerry Williams	SWCMCD – Operations Manager	gwilliams@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@hgenineers.com	C
Tyson Sanders	O’Connell – Project Engineer	tyson@oconnellengineers.com	
Rick Engle	HG – Electrical EOR	rengle@hgenineers.com	







19 April 2026

South Walton Mosquito Control District
c/o Darrin Dunwald
774 N. Highway 393
Santa Rosa Beach, FL 32459

RE: Add Service for South Walton Mosquito Control District Phase II Fleet Maintenance – Architectural Services

Darrin,

Thank you for your continued collaboration with DAG Architects on the above-referenced project. We are pleased to provide this proposal for Additional Services to address the anticipated extended construction time and align DAG's Construction Administration schedule and fee.

The original Construction Administration fee was \$141,387 with an anticipated construction schedule of 12 months, at a rate of \$11,782.25 per month. The Contractor has extended the project out 4 additional months, so DAG requests an Add Service fee of \$47,129 for the additional Construction Administration time.

I. Compensation

The fee for these additional services is as follows:

Description	Fee Type	Amount
Add Service	Lump Sum	\$47,129.00

**Additional bookkeeping and support is available upon request.*

II. Conclusion

We appreciate the opportunity to continue supporting this project and thank you for your trust in our team.

To authorize DAG Architects to proceed with the Additional Services described above, please sign below. Upon receipt of this signed authorization, we will proceed accordingly.

Accepted By:

[Signature]

[Printed Name and Title]

Sincerely,

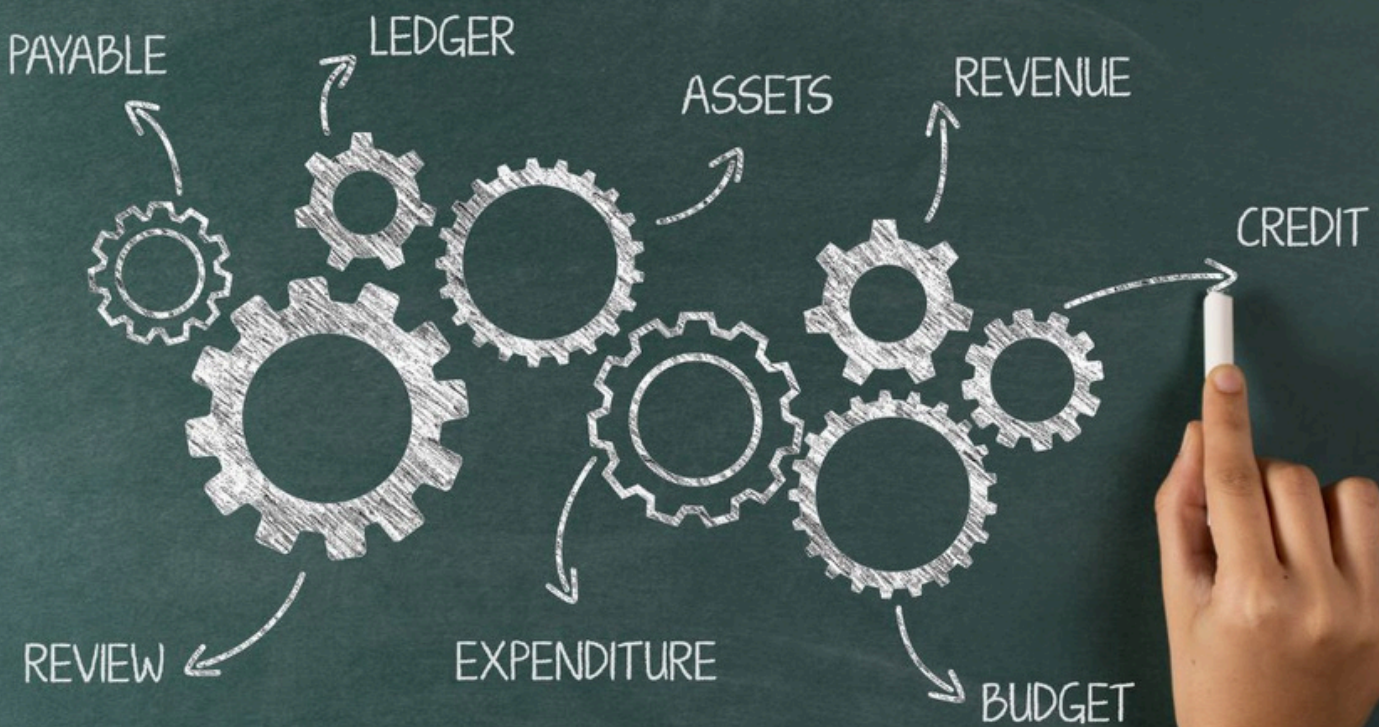


Pat Ballasch, AIA
President, DAG Architects

Attachments (as applicable):

- Exhibit A – DAG Hourly Billing Rates
- Exhibit B – Reference Documents or Revised Drawings

ADMINISTRATIVE REPORT



South Walton County Mosquito Control District

Profit & Loss

May 2026

06/21/26

Accrual Basis

	May 26
Income	
361.000 · Interest income	40,531.81
Total Income	40,531.81
Gross Profit	40,531.81
Expense	
10 · PERSONAL SERVICES	
11 · Commissioner Salaries	1,107.72
12 · Regular Salaries and wages	
16 · Compensated annual leave	6,097.93
12 · Regular Salaries and wages - Other	92,943.69
Total 12 · Regular Salaries and wages	99,041.62
14 · Overtime	1,488.99
10 · PERSONAL SERVICES - Other	0.00
Total 10 · PERSONAL SERVICES	101,638.33
20 · PERSONAL SERVICES BENEFITS	
21 · FICA Taxes	7,333.67
21.3 · Federal Unemployment	33.36
22 · Retirement contributions	
22.2 · FRS paid by District	16,452.35
Total 22 · Retirement contributions	16,452.35
23 · Life and Health Insurance	
23.1 · AFLAC	72.39
23.3 · Vision	-260.69
23.4 · Life Insurance	630.29
23.5 · STD/LTD	1,129.90
23.55 · Dental	-348.10
23.7 · Supplement Insurance Program	20.00
23.8 · BCBS of Florida - Medical Insur	39,007.75
Total 23 · Life and Health Insurance	40,251.54
26 · Other postemployment benefits	
26.2 · Jose Hernandez	1,344.66
26.3 · Geraldine Via	1,344.66
Total 26 · Other postemployment benefits	2,689.32
Total 20 · PERSONAL SERVICES BENEFITS	66,760.24
30 · OPERATING EXPENSES	
30.3 · Kristine Faulk	150.00
30.5 · J Doug Liles	150.00
30.6 · Stephen Young	150.00
34.00 · Other Services	
34.13 · NetData Consulting Services	2,472.00
34.20 · UNIFIRST	380.76
34.32 · EverOn System Montioring	747.00
34.33 · Other Contractual Services	580.00
Total 34.00 · Other Services	4,179.76
Total 30 · OPERATING EXPENSES	4,629.76
40 · TRAVEL & PER DIEM	
40.2 · INCIDENTAL TRAVEL	40.00
Total 40 · TRAVEL & PER DIEM	40.00
42 · FREIGHT SERVICES	295.32

South Walton County Mosquito Control District

Profit & Loss

06/21/26

May 2026

Accrual Basis

	May 26
43 · UTILITY SERVICES	
43.03 · Electrical	1,803.73
43.04 · GARBAGE SOLID WASTE SERVICES	112.82
Total 43 · UTILITY SERVICES	1,916.55
46 · REPAIR & MAINTENANCE SERVICES	
46.11 · Maint Bldg/Ground by others	830.74
46.2 · Maintenance of Automotive Equip	261.98
46.3 · Maintenance of Equipment Office	
46.31 · Software Maintenance Office Eq	86.99
46.34 · NetData	618.75
Total 46.3 · Maintenance of Equipment Office	705.74
46.5 · Maint of Build & Grounds by Dis	132.51
46.6 · Maint of equipment by District	298.72
Total 46 · REPAIR & MAINTENANCE SERVICES	2,229.69
48 · PROMOTIONAL ACTIVITIES	1,551.70
49 · OTHER CURRENT CHARGES	
49.1 · Other Government Agencies	22.57
49.2 · advertising required by law	11.25
Total 49 · OTHER CURRENT CHARGES	33.82
50 · SUPPLIES/MATERIALS	
50.3 · Employee Committee	39.99
51 · Office Supplies	83.29
Total 50 · SUPPLIES/MATERIALS	123.28
52 · Operating Supplies	
52.1 · Gasoline Oil Lubricant	
52.11 · Gasoline	1,455.83
Total 52.1 · Gasoline Oil Lubricant	1,455.83
52.2 · Chemicals Solvents Additives	
52.205 · Altosid P-35	115,500.00
52.213 · Vectolex WDG	3,472.40
52.28 · VectoBac WDG	1,124.64
Total 52.2 · Chemicals Solvents Additives	120,097.04
52.3 · Clothing and Wearing Apparel	
52.31 · uniforms	43.92
52.32 · Boots	106.99
Total 52.3 · Clothing and Wearing Apparel	150.91
52.4 · Misc Supplies & Incidentals	
52.42 · Mosquito	222.80
52.44 · Safety	90.54
52.45 · Shop	288.06
52.47 · Chickens	1,643.19
52.48 · Lab	46.64
Total 52.4 · Misc Supplies & Incidentals	2,291.23
52.5 · Tool and small implements	29.18
Total 52 · Operating Supplies	124,024.19
55 · TRAINING	
55.2 · Classroom Education	62.97
Total 55 · TRAINING	62.97

South Walton County Mosquito Control District

Profit & Loss

May 2026

	<u>May 26</u>
60 · CAPITAL OUTLAY	
60.15 · DAG - Phase II	57,606.85
60.3 · Capital Outlay - New ParkingP#2	96,679.85
60.5 · Capital Outlay - New Shop P#2	804,726.44
	<hr/>
Total 60 · CAPITAL OUTLAY	959,013.14
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Total Expense	1,262,318.99
	<hr/>
Net Income	<u><u>-1,221,787.18</u></u>

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

	Oct '25 - May 26	Oct '24 - May 25	\$ Change	% Change
Income				
311.000 · AD VALOREM				
311.001 · Prior Year Taxes/Other	207.60	3,952.36	-3,744.76	-94.8%
311.000 · AD VALOREM - Other	9,229,706.43	8,208,416.21	1,021,290.22	12.4%
Total 311.000 · AD VALOREM	9,229,914.03	8,212,368.57	1,017,545.46	12.4%
361.000 · Interest income	398,346.06	512,122.45	-113,776.39	-22.2%
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	-77.8%
Total Income	9,628,494.48	8,774,100.26	854,394.22	9.7%
Gross Profit	9,628,494.48	8,774,100.26	854,394.22	9.7%
Expense				
10 · PERSONAL SERVICES				
11 · Commissioner Salaries	9,415.62	9,415.62	0.00	0.0%
12 · Regular Salaries and wages				
16 · Compensated annual leave	51,527.75	65,484.63	-13,956.88	-21.3%
12 · Regular Salaries and wages - Other	756,538.21	766,923.30	-10,385.09	-1.4%
Total 12 · Regular Salaries and wages	808,065.96	832,407.93	-24,341.97	-2.9%
14 · Overtime				
18 · Compensated Compensatory Leave	0.00	1,436.03	-1,436.03	-100.0%
14 · Overtime - Other	2,659.87	458.13	2,201.74	480.6%
Total 14 · Overtime	2,659.87	1,894.16	765.71	40.4%
10 · PERSONAL SERVICES - Other	0.00	0.00	0.00	0.0%
Total 10 · PERSONAL SERVICES	820,141.45	843,717.71	-23,576.26	-2.8%
20 · PERSONAL SERVICES BENEFITS				
21 · FICA Taxes	59,293.58	60,271.07	-977.49	-1.6%
21.3 · Federal Unemployment	1,074.61	901.14	173.47	19.3%
22 · Retirement contributions				
22.2 · FRS paid by District	134,981.58	136,183.35	-1,201.77	-0.9%
Total 22 · Retirement contributions	134,981.58	136,183.35	-1,201.77	-0.9%
23 · Life and Health Insurance				
23.1 · AFLAC	-281.27	1.97	-283.24	-14,377.7%
23.3 · Vision	-103.53	364.03	-467.56	-128.4%
23.4 · Life Insurance	4,946.27	5,703.12	-756.85	-13.3%
23.5 · STD/LTD	8,355.08	9,002.77	-647.69	-7.2%
23.55 · Dental	4,471.98	6,212.01	-1,740.03	-28.0%
23.7 · Supplement Insurance Program	170.00	1,270.00	-1,100.00	-86.6%
23.8 · BCBS of Florida - Medical Insur	297,366.14	294,397.22	2,968.92	1.0%
Total 23 · Life and Health Insurance	314,924.67	316,951.12	-2,026.45	-0.6%
25 · Unemployment Compensation	2,475.00	0.00	2,475.00	100.0%
26 · Other postemployment benefits				
26.2 · Jose Hernandez	12,360.38	11,473.66	886.72	7.7%
26.3 · Geraldine Via	12,038.68	11,257.36	781.32	6.9%
Total 26 · Other postemployment benefits	24,399.06	22,731.02	1,668.04	7.3%
Total 20 · PERSONAL SERVICES BENEFITS	537,148.50	537,037.70	110.80	0.0%
30 · OPERATING EXPENSES				
30.3 · Kristine Faulk	1,200.00	1,200.00	0.00	0.0%
30.5 · J Doug Liles	1,200.00	1,200.00	0.00	0.0%
30.6 · Stephen Young	1,200.00	1,200.00	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	70,782.36	56,793.87	13,988.49	24.6%
31.2 · Tax Collector Fees	182,767.22	162,448.18	20,319.04	12.5%
31.4 · Medical Services	185.00	256.00	-71.00	-27.7%
Total 31 · Professional Services	253,734.58	219,498.05	34,236.53	15.6%
31.3 · Legal and Engineering Service				
31.6 · Legal Services	11,407.50	6,662.50	4,745.00	71.2%
31.8 · Albrecht Engineering	0.00	3,200.00	-3,200.00	-100.0%
31.3 · Legal and Engineering Service - Other	10.00	0.00	10.00	100.0%
Total 31.3 · Legal and Engineering Service	11,417.50	9,862.50	1,555.00	15.8%

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

	Oct '25 - May 26	Oct '24 - May 25	\$ Change	% Change
32 · ACCOUNTING & AUDITING				
32.1 · Audit	0.00	10,000.00	-10,000.00	-100.0%
32.2 · OPEB	0.00	3,250.00	-3,250.00	-100.0%
Total 32 · ACCOUNTING & AUDITING	0.00	13,250.00	-13,250.00	-100.0%
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	23.17	46.40	200.3%
Total 34.12 · Other services IT Hosting	6,129.57	23.17	6,106.40	26,354.8%
34.13 · NetData Consulting Services	16,716.00	18,410.00	-1,694.00	-9.2%
34.19 · IPS Contract Service Plan	330.00	0.00	330.00	100.0%
34.20 · UNIFIRST	3,177.17	4,869.35	-1,692.18	-34.8%
34.32 · EverOn System Montioring	3,932.74	0.00	3,932.74	100.0%
34.33 · Other Contractual Services	39,074.67	8,111.90	30,962.77	381.7%
34.00 · Other Services - Other	11,025.00	120.00	10,905.00	9,087.5%
Total 34.00 · Other Services	80,385.15	31,534.42	48,850.73	154.9%
Total 30 · OPERATING EXPENSES	349,362.23	277,744.97	71,617.26	25.8%
40 · TRAVEL & PER DIEM				
40.1 · PER DIEM OR MEALS	4,377.94	2,662.00	1,715.94	64.5%
40.2 · INCIDENTAL TRAVEL	192.72	0.00	192.72	100.0%
40.3 · PRIVIATE VEHICLES	1,480.20	819.67	660.53	80.6%
40.4 · Hotel	10,600.88	5,491.71	5,109.17	93.0%
Total 40 · TRAVEL & PER DIEM	16,651.74	8,973.38	7,678.36	85.6%
41 · COMMUNICATION SERVICES				
41.1 · Cellular Service	6,081.39	4,989.66	1,091.73	21.9%
41.2 · Office Phone & Internet	1,357.75	2,099.39	-741.64	-35.3%
41.3 · LiveOak Fiber	845.00	0.00	845.00	100.0%
Total 41 · COMMUNICATION SERVICES	8,284.14	7,089.05	1,195.09	16.9%
42 · FREIGHT SERVICES	1,459.25	1,199.24	260.01	21.7%
43 · UTILITY SERVICES				
43.02 · Water/Sewer	2,042.89	559.55	1,483.34	265.1%
43.03 · Electrical	12,135.11	6,369.37	5,765.74	90.5%
43.04 · GARBAGE SOLID WASTE SERVICES	866.02	900.48	-34.46	-3.8%
43.05 · Gas Service	1,800.08	0.00	1,800.08	100.0%
Total 43 · UTILITY SERVICES	16,844.10	7,829.40	9,014.70	115.1%
44 · RENTALS & LEASES	1,332.99	12,275.25	-10,942.26	-89.1%
45 · INSURANCE				
45.3 · FLOOD INSURANCE	2,671.00	2,755.00	-84.00	-3.1%
45.5 · Workers Comp Insurance	16,696.96	30,421.33	-13,724.37	-45.1%
45.6 · General liability	75,345.00	60,441.00	14,904.00	24.7%
45.7 · Drone Insurance	0.00	22,406.77	-22,406.77	-100.0%
Total 45 · INSURANCE	94,712.96	116,024.10	-21,311.14	-18.4%
46 · REPAIR & MAINTENANCE SERVICES				
46.11 · Maint Bldg/Ground by others	830.74	4,500.00	-3,669.26	-81.5%
46.2 · Maintenance of Automotive Equip	330.29	1,293.07	-962.78	-74.5%
46.3 · Maintenance of Equipment Office				
46.31 · Software Maintenance Office Eq	31,789.40	14,400.54	17,388.86	120.8%
46.34 · NetData	6,940.75	0.00	6,940.75	100.0%
Total 46.3 · Maintenance of Equipment Office	38,730.15	14,400.54	24,329.61	169.0%
46.4 · Maint Other Equipment by others	652.42	730.44	-78.02	-10.7%
46.5 · Maint of Build & Grounds by Dis	977.36	366.56	610.80	166.6%
46.6 · Maint of equipment by District	9,279.54	9,337.48	-57.94	-0.6%
46.61 · Maintenance material	0.00	1,227.76	-1,227.76	-100.0%
Total 46 · REPAIR & MAINTENANCE SERVICES	50,800.50	31,855.85	18,944.65	59.5%
47 · PRINTING & BINDING	235.94	120.00	115.94	96.6%
48 · PROMOTIONAL ACTIVITIES	3,256.35	5,080.88	-1,824.53	-35.9%
49 · OTHER CURRENT CHARGES				
49.1 · Other Government Agencies	724.17	873.21	-149.04	-17.1%

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

	Oct '25 - May 26	Oct '24 - May 25	\$ Change	% Change
49.2 · advertising required by law	865.22	1,203.06	-337.84	-28.1%
49 · OTHER CURRENT CHARGES - Other	2,016.91	3,998.30	-1,981.39	-49.6%
Total 49 · OTHER CURRENT CHARGES	3,606.30	6,074.57	-2,468.27	-40.6%
50 · SUPPLIES/MATERIALS				
50.1 · Culligan	48.51	459.20	-410.69	-89.4%
50.3 · Employee Committee	4,392.96	4,009.50	383.46	9.6%
51 · Office Supplies	14,703.75	2,988.11	11,715.64	392.1%
Total 50 · SUPPLIES/MATERIALS	19,145.22	7,456.81	11,688.41	156.8%
52 · Operating Supplies				
52.1 · Gasoline Oil Lubricant				
52.11 · Gasoline	14,601.08	16,446.27	-1,845.19	-11.2%
52.12 · Diesel				
52.121 · Diesel Exhaust Fluid DEF	0.00	240.34	-240.34	-100.0%
52.12 · Diesel - Other	8,367.46	7,515.60	851.86	11.3%
Total 52.12 · Diesel	8,367.46	7,755.94	611.52	7.9%
52.13 · Gasoline other than District	805.83	331.19	474.64	143.3%
52.1 · Gasoline Oil Lubricant - Other	630.82	0.00	630.82	100.0%
Total 52.1 · Gasoline Oil Lubricant	24,405.19	24,533.40	-128.21	-0.5%
52.2 · Chemicals Solvents Additives				
52.201 · PermaSease	0.00	32,919.75	-32,919.75	-100.0%
52.202 · Fyfanon	0.00	40,956.47	-40,956.47	-100.0%
52.204 · VMX Vectomax FG	66,444.00	64,447.00	1,997.00	3.1%
52.205 · Altosid P-35	181,260.00	84,210.00	97,050.00	115.3%
52.208 · Duplex-G Granular IGR	80,320.00	0.00	80,320.00	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%
52.22 · VLX VCTOLEX WDG	1,755.20	6,433.32	-4,678.12	-72.7%
52.25 · Fourstar BTI CRG 35 lb	64,067.20	41,975.00	22,092.20	52.6%
52.26 · Altosid XR Slim	63,338.00	3,467.20	59,870.80	1,726.8%
52.28 · VectoBac WDG	1,124.64	1,112.92	11.72	1.1%
52.2 · Chemicals Solvents Additives - Other	23,100.00	0.00	23,100.00	100.0%
Total 52.2 · Chemicals Solvents Additives	484,881.44	280,792.56	204,088.88	72.7%
52.3 · Clothing and Wearing Apparel				
52.31 · uniforms	844.95	6,156.68	-5,311.73	-86.3%
52.32 · Boots	1,726.17	943.85	782.32	82.9%
52.33 · Misc. clothing	176.40	0.00	176.40	100.0%
Total 52.3 · Clothing and Wearing Apparel	2,747.52	7,100.53	-4,353.01	-61.3%
52.4 · Misc Supplies & Incidentals				
52.41 · Yellow Fly	91.05	11.98	79.07	660.0%
52.411 · UAS - Drone Supplies	532.71	5.00	527.71	10,554.2%
52.42 · Mosquito	2,194.91	2,309.56	-114.65	-5.0%
52.43 · DITCHES	669.82	366.57	303.25	82.7%
52.44 · Safety	2,159.63	3,147.19	-987.56	-31.4%
52.45 · Shop	2,395.04	1,799.31	595.73	33.1%
52.47 · Chickens	4,411.22	2,504.75	1,906.47	76.1%
52.48 · Lab	7,606.18	325.58	7,280.60	2,236.2%
52.4 · Misc Supplies & Incidentals - Other	325.00	0.00	325.00	100.0%
Total 52.4 · Misc Supplies & Incidentals	20,385.56	10,469.94	9,915.62	94.7%
52.5 · Tool and small implements	480.66	0.00	480.66	100.0%
Total 52 · Operating Supplies	532,900.37	322,896.43	210,003.94	65.0%
54 · BOOKS, DUES & SUBSCRIPTIONS	19,733.37	12,322.75	7,410.62	60.1%
55 · TRAINING				
55.1 · Conferences	1,732.00	3,040.00	-1,308.00	-43.0%
55.2 · Classroom Education	1,914.08	1,819.08	95.00	5.2%
55.3 · Virtual Training	831.26	688.08	143.18	20.8%
55 · TRAINING - Other	10,805.00	0.00	10,805.00	100.0%
Total 55 · TRAINING	15,282.34	5,547.16	9,735.18	175.5%
60 · CAPITAL OUTLAY				
60.1 · DAG	8,145.50	20,923.25	-12,777.75	-61.1%
60.15 · DAG - Phase II	134,560.55	703,494.67	-568,934.12	-80.9%

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

	Oct '25 - May 26	Oct '24 - May 25	\$ Change	% Change
60.2 · Capital Outlay – New Admin	2,300.00	136,753.03	-134,453.03	-98.3%
60.25 · New Admin Bldg Furn/Fix	814,713.19	3,111,725.90	-2,297,012.71	-73.8%
60.2 · Capital Outlay – New Admin - Other				
Total 60.2 · Capital Outlay – New Admin	817,013.19	3,248,478.93	-2,431,465.74	-74.9%
60.3 · Capital Outlay - New ParkingP#2	3,676,475.78	49,465.53	3,627,010.25	7,332.4%
60.5 · Capital Outlay - New Shop P#2	2,042,797.63	0.00	2,042,797.63	100.0%
60 · CAPITAL OUTLAY - Other	118,147.93	29,322.15	88,825.78	302.9%
Total 60 · CAPITAL OUTLAY	6,797,140.58	4,051,684.53	2,745,456.05	67.8%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	9,288,038.33	6,254,929.78	3,033,108.55	48.5%
Net Income	340,456.15	2,519,170.48	-2,178,714.33	-86.5%

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

									TOTAL			
	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Oct '25 - May 26	Budget	\$ Over Budget	% of Budget
Income												
311.000 · AD VALOREM												
311.001 · Prior Year Taxes/Other	207.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	207.60			
311.000 · AD VALOREM - Other	92,021.93	1,942,309.45	5,613,753.39	616,318.88	311,943.12	252,320.76	401,038.90	0.00	9,229,706.43	9,867,839.22	-638,132.79	93.53%
Total 311.000 · 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	0.00	9,229,914.03	9,867,839.22	-637,925.19	93.54%
361.000 · Interest income	48,229.06	43,905.36	51,018.79	65,400.12	53,747.30	50,417.89	45,095.73	40,531.81	398,346.06	199,975.00	198,371.06	199.2%
369.000 · Other Misc Revenues	0.00	0.00	234.39	0.00	0.00	0.00	0.00	0.00	234.39	1,500.00	-1,265.61	15.63%
380 · Other Sources	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 Income	140,458.59	1,986,214.81	5,665,006.57	681,719.00	365,690.42	302,738.65	446,134.63	40,531.81	9,628,494.48	10,070,314.22	-441,819.74	95.61%
Gross Profit	140,458.59	1,986,214.81	5,665,006.57	681,719.00	365,690.42	302,738.65	446,134.63	40,531.81	9,628,494.48	10,070,314.22	-441,819.74	95.61%
Expense												
10 · PERSONAL SERVICES												
11 · Commissioner Salaries	1,107.72	1,107.72	1,661.58	1,107.72	1,107.72	1,107.72	1,107.72	1,107.72	9,415.62	14,400.00	-4,984.38	65.39%
12 · Regular Salaries and wages												
16 · Compensated annual leave	4,409.55	5,057.43	8,286.01	12,282.57	6,149.25	4,666.78	4,578.23	6,097.93	51,527.75			
12 · Regular Salaries and wages - Other	84,180.84	87,544.89	131,745.29	80,061.85	91,377.08	92,795.01	95,889.56	92,943.69	756,538.21	1,516,300.00	-759,761.79	49.89%
Total 12 · Regular Salaries and wages	88,590.39	92,602.32	140,031.30	92,344.42	97,526.33	97,461.79	100,467.79	99,041.62	808,065.96	1,516,300.00	-708,234.04	53.29%
13 · Other salaries and wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	-25,000.00	0.0%
14 · Overtime	155.72	102.20	156.29	57.37	503.38	36.42	159.50	1,488.99	2,659.87	15,000.00	-12,340.13	17.73%
10 · PERSONAL SERVICES - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Total 10 · 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	820,141.45	1,570,700.00	-750,558.55	52.22%
20 · PERSONAL SERVICES BENEFITS												
21 · FICA Taxes	6,460.57	6,715.19	10,511.24	6,681.84	7,164.05	7,093.80	7,333.22	7,333.67	59,293.58	120,000.00	-60,706.42	49.41%
21.3 · Federal Unemployment	74.04	72.68	42.13	505.58	287.54	31.66	27.62	33.36	1,074.61	3,000.00	-1,925.39	35.82%
22 · Retirement contributions												
22.2 · FRS paid by District	14,694.34	15,469.00	23,683.70	15,663.12	16,354.56	16,324.72	16,339.79	16,452.35	134,981.58	256,356.00	-121,374.42	52.65%
Total 22 · Retirement contributions	14,694.34	15,469.00	23,683.70	15,663.12	16,354.56	16,324.72	16,339.79	16,452.35	134,981.58	256,356.00	-121,374.42	52.65%
23 · Life and Health Insurance												
23.1 · AFLAC	-55.20	-107.00	-392.96	57.02	57.02	28.02	59.44	72.39	-281.27			
23.3 · Vision	33.75	32.36	-85.15	43.26	43.26	44.84	44.84	-260.69	-103.53			
23.4 · Life Insurance	759.54	395.84	636.39	621.14	621.14	621.14	660.79	630.29	4,946.27	4,000.00	946.27	123.66%
23.5 · STD/LTD	1,090.36	559.67	1,005.31	967.12	967.12	967.12	1,668.48	1,129.90	8,355.08	25,000.00	-16,644.92	33.42%
23.55 · Dental	676.48	560.92	563.78	737.83	737.83	771.62	771.62	-348.10	4,471.98	18,000.00	-13,528.02	24.84%
23.7 · Supplement Insurance Program	20.00	20.00	30.00	20.00	20.00	20.00	20.00	20.00	170.00			
23.8 · BCBS of Florida - Medical Insur	33,910.65	31,448.53	38,172.10	39,007.75	37,803.86	39,007.75	39,007.75	39,007.75	297,366.14	300,000.00	-2,633.86	99.12%
Total 23 · Life and Health Insurance	36,435.58	32,910.32	39,929.47	41,454.12	40,250.23	41,460.49	42,232.92	40,251.54	314,924.67	347,000.00	-32,075.33	90.76%
24 · WORKERS COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	-15,000.00	0.0%
25 · Unemployment Compensation	0.00	0.00	0.00	2,475.00	0.00	0.00	0.00	0.00	2,475.00	15,000.00	-12,525.00	16.5%

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

									TOTAL			
	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Oct '25 - May 26	Budget	\$ Over Budget	% of Budget
26 · Other postemployment benefits												
26.2 · Jose Hernandez	1,344.66	963.36	1,217.56	3,710.36	1,217.56	1,217.56	1,344.66	1,344.66	12,360.38	20,200.00	-7,839.62	61.19%
26.3 · Geraldine Via	1,344.66	1,028.46	1,344.66	3,258.46	1,028.46	1,344.66	1,344.66	1,344.66	12,038.68	20,200.00	-8,161.32	59.6%
Total 26 · Other postemployment benefits	2,689.32	1,991.82	2,562.22	6,968.82	2,246.02	2,562.22	2,689.32	2,689.32	24,399.06	40,400.00	-16,000.94	60.39%
Total 20 · PERSONAL SERVICES BENEFITS	60,353.85	57,159.01	76,728.76	73,748.48	66,302.40	67,472.89	68,622.87	66,760.24	537,148.50	796,756.00	-259,607.50	67.42%
30 · OPERATING EXPENSES												
30.3 · Kristine Faulk	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,200.00	1,800.00	-600.00	66.67%
30.5 · J Doug Liles	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,200.00	1,800.00	-600.00	66.67%
30.6 · Stephen Young	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,200.00	1,800.00	-600.00	66.67%
30.9 · Commissioner Monthly Stipend	0.00	0.00	0.00	0.00	225.00	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	70,782.36	100,000.00	-29,217.64	70.78%
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	0.00	182,767.22	200,000.00	-17,232.78	91.38%
31.4 · Medical Services	0.00	0.00	88.00	48.00	0.00	0.00	49.00	0.00	185.00	5,000.00	-4,815.00	3.7%
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	0.00	253,734.58	305,000.00	-51,265.42	83.19%
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	11,407.50	25,000.00	-13,592.50	45.63%
31.8 · Albrecht Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,000.00	-78,000.00	0.0%
31.3 · Legal and Engineering Service - Other	0.00	0.00	0.00	0.00	0.00	0.00	10.00	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	11,417.50	103,000.00	-91,582.50	11.09%
32 · ACCOUNTING & AUDITING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00	-40,000.00	0.0%
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	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	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	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	16,716.00			
34.19 · IPS Contract Service Plan	0.00	0.00	165.00	0.00	165.00	0.00	0.00	0.00	330.00			
34.20 · UNIFIRST	458.80	287.55	478.51	369.23	288.85	429.05	484.42	380.76	3,177.17			
34.32 · EverOn System Montioring	0.00	1,665.75	720.70	0.00	799.29	0.00	0.00	747.00	3,932.74			
34.33 · Other Contractual Services	257.97	222.76	148.25	121.89	93.38	33,705.85	3,944.57	580.00	39,074.67			
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	11,025.00	57,900.00	-46,875.00	19.04%
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	80,385.15	57,900.00	22,485.15	138.83%
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	4,629.76	349,362.23	511,300.00	-161,937.77	68.33%
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	4,377.94	12,000.00	-7,622.06	36.48%
40.2 · INCIDENTAL TRAVEL	15.98	0.00	30.00	0.00	0.00	106.74	0.00	40.00	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	1,480.20	5,500.00	-4,019.80	26.91%

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

									TOTAL			
	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Oct '25 - May 26	Budget	\$ Over Budget	% of Budget
40.4 · Hotel	-118.92	0.00	4,392.80	0.00	4,590.00	1,170.00	567.00	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	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	0.0%
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	16,651.74	44,500.00	-27,848.26	37.42%
41 · COMMUNICATION SERVICES												
41.1 · Cellular Service	899.65	711.77	713.40	713.40	727.64	1,543.52	772.01	0.00	6,081.39	8,000.00	-1,918.61	76.02%
41.2 · Office Phone & Internet	0.00	239.63	242.09	241.09	-86.90	481.56	240.28	0.00	1,357.75	5,000.00	-3,642.25	27.16%
41.3 · LiveOak Fiber	169.00	0.00	169.00	169.00	169.00	169.00	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	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	8,284.14	19,000.00	-10,715.86	43.6%
42 · FREIGHT SERVICES	232.63	323.65	223.55	0.00	0.00	63.31	320.79	295.32	1,459.25	6,400.00	-4,940.75	22.8%
43 · UTILITY SERVICES												
43.02 · Water/Sewer	224.77	224.77	224.77	224.77	638.36	226.72	278.73	0.00	2,042.89	3,000.00	-957.11	68.1%
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	12,135.11	22,000.00	-9,864.89	55.16%
43.04 · GARBAGE SOLID WASTE SERVICES	107.60	107.60	107.60	107.60	107.60	107.60	107.60	112.82	866.02	2,500.00	-1,633.98	34.64%
43.05 · Gas Service	134.00	61.03	53.73	59.37	59.41	1,380.53	52.01	0.00	1,800.08	2,140.00	-339.92	84.12%
Total 43 · UTILITY SERVICES	1,830.64	1,151.37	1,599.46	1,956.22	2,562.07	3,590.89	2,236.90	1,916.55	16,844.10	29,640.00	-12,795.90	56.83%
44 · RENTALS & LEASES	0.00	0.00	672.99	0.00	385.00	275.00	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	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	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	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	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	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	830.74	5,000.00	-4,169.26	16.62%
46.2 · Maintenance of Automotive Equip	52.14	0.00	0.00	0.00	16.17	0.00	0.00	261.98	330.29	45,000.00	-44,669.71	0.73%
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	31,789.40	45,000.00	-13,210.60	70.64%
46.34 · NetData	1,700.00	670.00	0.00	0.00	1,370.50	2,581.50	0.00	618.75	6,940.75			
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	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	38,730.15	46,000.00	-7,269.85	84.2%
46.4 · Maint Other Equipment by others	61.57	0.00	0.00	0.00	0.00	0.00	590.85	0.00	652.42	4,500.00	-3,847.58	14.5%
46.5 · Maint of Build & Grounds by Dis	296.10	0.00	35.97	216.98	219.83	25.98	49.99	132.51	977.36	3,000.00	-2,022.64	32.58%
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	298.72	9,279.54	20,000.00	-10,720.46	46.4%
Total 46 · REPAIR & MAINTENANCE SERVICES	3,728.37	1,777.78	25,477.14	4,393.33	5,028.95	5,308.55	2,856.69	2,229.69	50,800.50	123,500.00	-72,699.50	41.13%
47 · PRINTING & BINDING	59.98	0.00	0.00	175.96	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	3,256.35	8,000.00	-4,743.65	40.7%

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

									TOTAL			
	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Oct '25 - May 26	Budget	\$ Over Budget	% of Budget
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	724.17			
49.2 · advertising required by law	93.25	13.50	216.25	11.25	188.97	24.75	306.00	11.25	865.22			
49 · OTHER CURRENT CHARGES - Other	342.69	498.45	331.18	368.27	476.32	0.00	0.00	0.00	2,016.91	6,000.00	-3,983.09	33.62%
Total 49 · OTHER CURRENT CHARGES	442.02	711.95	547.43	385.60	685.16	266.76	533.56	33.82	3,606.30	6,000.00	-2,393.70	60.11%
50 · SUPPLIES/MATERIALS												
50.1 · Culligan	48.51	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	4,392.96	10,000.00	-5,607.04	43.93%
51 · Office Supplies	790.98	695.15	679.15	3,602.07	5,526.46	1,445.98	1,880.67	83.29	14,703.75	10,000.00	4,703.75	147.04%
50 · SUPPLIES/MATERIALS - Other	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	19,145.22	25,000.00	-5,854.78	76.58%
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	14,601.08			
52.12 · Diesel	1,581.98	1,376.48	899.70	0.00	966.96	2,006.34	1,536.00	0.00	8,367.46	0.00	8,367.46	100.0%
52.13 · Gasoline other than District	90.90	0.00	147.14	339.36	0.00	154.83	73.60	0.00	805.83			
52.1 · Gasoline Oil Lubricant - Other	345.99	0.00	74.99	74.99	0.00	134.85	0.00	0.00	630.82	50,000.00	-49,369.18	1.26%
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	24,405.19	50,000.00	-25,594.81	48.81%
52.2 · Chemicals Solvents Additives												
52.204 · VMX Vectomax FG	16,374.00	0.00	16,374.00	33,696.00	0.00	0.00	0.00	0.00	66,444.00			
52.205 · Altosid P-35	32,400.00	0.00	0.00	0.00	0.00	0.00	33,360.00	115,500.00	181,260.00			
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	80,320.00			
52.213 · Vectolex WDG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,472.40	3,472.40			
52.22 · VLX VCTOLEX WDG	0.00	0.00	0.00	1,755.20	0.00	0.00	0.00	0.00	1,755.20			
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	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	63,338.00			
52.28 · VectoBac WDG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,124.64	1,124.64			
52.2 · Chemicals Solvents Additives - Other	0.00	0.00	0.00	0.00	0.00	0.00	23,100.00	0.00	23,100.00	900,000.00	-876,900.00	2.57%
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	484,881.44	900,000.00	-415,118.56	53.88%
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	844.95			
52.32 · Boots	0.00	363.04	0.00	133.00	451.49	761.64	-89.99	106.99	1,726.17			
52.33 · Misc. clothing	0.00	0.00	116.61	59.79	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	0.00	10,000.00	-10,000.00	0.0%
Total 52.3 · Clothing and Wearing Apparel	315.60	363.04	95.96	192.79	451.49	1,267.72	-89.99	150.91	2,747.52	10,000.00	-7,252.48	27.48%
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	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	532.71	2,000.00	-1,467.29	26.64%

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

									TOTAL			
	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Oct '25 - May 26	Budget	\$ Over Budget	% of Budget
52.42 · Mosquito	174.98	0.00	143.00	780.36	223.07	0.00	650.70	222.80	2,194.91	5,000.00	-2,805.09	43.9%
52.43 · DITCHES	0.00	0.00	0.00	44.95	96.96	0.00	527.91	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	2,159.63	4,000.00	-1,840.37	53.99%
52.45 · Shop	177.10	265.30	382.77	387.06	585.23	123.54	185.98	288.06	2,395.04	5,000.00	-2,604.96	47.9%
52.47 · Chickens	0.00	129.52	944.04	305.71	193.08	699.60	496.08	1,643.19	4,411.22	5,000.00	-588.78	88.22%
52.48 · Lab	169.88	382.74	364.42	2,335.55	1,415.96	351.25	2,539.74	46.64	7,606.18	11,000.00	-3,393.82	69.15%
52.4 · Misc Supplies & Incidentals - Other	0.00	0.00	0.00	0.00	0.00	325.00	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	20,385.56	47,000.00	-26,614.44	43.37%
52.5 · Tool and small implements	0.00	0.00	0.00	0.00	59.99	325.00	66.49	29.18	480.66	4,000.00	-3,519.34	12.02%
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	532,900.37	1,011,000.00	-478,099.63	52.71%
54 · BOOKS, DUES & SUBSCRIPTIONS	11,147.37	0.00	259.50	287.50	500.00	7,500.00	39.00	0.00	19,733.37	43,000.00	-23,266.63	45.89%
55 · TRAINING												
55.1 · Conferences	0.00	0.00	0.00	0.00	0.00	1,732.00	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	1,914.08			
55.3 · Virtual Training	49.00	0.00	0.00	0.00	0.00	632.26	150.00	0.00	831.26			
55 · TRAINING - Other	3,740.00	0.00	4,639.00	840.00	837.00	749.00	0.00	0.00	10,805.00	29,738.00	-18,933.00	36.33%
Total 55 · TRAINING	3,806.85	0.00	4,639.00	2,640.00	870.26	3,113.26	150.00	62.97	15,282.34	29,738.00	-14,455.66	51.39%
60 · CAPITAL OUTLAY												
60.1 · DAG	0.00	0.00	4,560.00	0.00	0.00	3,585.50	0.00	0.00	8,145.50	26,696.70	-18,551.20	30.51%
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	134,560.55	178,528.80	-43,968.25	75.37%
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	2,300.00	0.00	2,300.00			
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	814,713.19	1,100,876.42	-286,163.23	74.01%
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	49,663.93	0.00	817,013.19	1,100,876.42	-283,863.23	74.22%
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	3,676,475.78	5,515,551.00	-1,839,075.22	66.66%
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	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	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	2,042,797.63	6,095,365.00	-4,052,567.37	33.51%
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	2,042,797.63	6,220,365.00	-4,177,567.37	32.84%
60 · CAPITAL OUTLAY - Other	0.00	0.00	0.00	8,525.00	0.00	0.00	109,622.93	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	1,127,472.79	959,013.14	6,797,140.58	14,068,085.74	-7,270,945.16	48.32%
66900 · Reconciliation Discrepancies	0.00	380.70	-380.70	0.00	0.00	0.00	0.00	0.00	0.00			
89 · CONTINGENCY	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	1,166,356.67	1,468,480.50	1,262,318.99	9,288,038.33	19,173,619.74	-9,885,581.41	48.44%
Net Income	-827,882.54	945,907.08	4,235,117.02	-167,924.46	-737,009.88	-863,618.02	-1,022,345.87	-1,221,787.18	340,456.15	-9,103,305.52	9,443,761.67	-3.74%

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

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
ACE HARDWARE								
52.47 · Chickens	Credit Card Ch...	05/18/2021	051695	Chicken Coop	229.008 · Ameris Cred...	88.98		88.98
Total ACE HARDWARE						88.98	0.00	88.98
ADAPCO								
52.28 · VectoBac W...	Bill	05/19/2021	SI030100...		202.000 · Accounts Pa...	1,124.64		1,124.64
52.213 · Vectolex W...	Bill	05/19/2021	SI030100...		202.000 · Accounts Pa...	3,472.40		4,597.04
Total ADAPCO						4,597.04	0.00	4,597.04
ADOBE								
46.31 · Software Ma...	Credit Card Ch...	05/21/2021	34646209...		229.002 · Ameris Cred...	19.99		19.99
Total ADOBE						19.99	0.00	19.99
ADVANCE AUTO PARTS								
46.6 · Maint of equip...	Credit Card Ch...	05/18/2021	781861383	479	229.008 · Ameris Cred...	54.09		54.09
46.6 · Maint of equip...	Credit Card Ch...	05/19/2021	781861393	#479	229.008 · Ameris Cred...	14.96		69.05
46.6 · Maint of equip...	Credit Card Ch...	05/19/2021	781861393	#479	229.008 · Ameris Cred...	5.82		74.87
Total ADVANCE AUTO PARTS						74.87	0.00	74.87
AFLAC								
23.1 · AFLAC	Check	05/04/2021	ACH		102.004 · Ameris Chec...	988.40		988.40
Total AFLAC						988.40	0.00	988.40
AIR-TECH								
60.5 · Capital Outlay...	Bill	05/22/2021	262722	FM-011	202.000 · Accounts Pa...	26,250.00		26,250.00
60.5 · Capital Outlay...	Bill	05/22/2021	262721	FM-011	202.000 · Accounts Pa...	13,396.00		39,646.00
Total AIR-TECH						39,646.00	0.00	39,646.00
AMAZON								
51 · Office Supplies	Credit Card Ch...	05/01/2021	0781012		229.009 · Ameris Cred...	15.29		15.29
52.48 · Lab	Credit Card Ch...	05/01/2021	0781012		229.009 · Ameris Cred...	9.26		24.55
46.5 · Maint of Build...	Credit Card Ch...	05/04/2021	2127421		229.009 · Ameris Cred...	64.99		89.54
51 · Office Supplies	Credit Card Ch...	05/06/2021	1013058		229.009 · Ameris Cred...	9.49		99.03
52.44 · Safety	Credit Card Ch...	05/07/2021	6877863	Bug Spray	229.009 · Ameris Cred...	48.40		147.43
52.44 · Safety	Credit Card Ch...	05/07/2021	1969808	Bug Spray	229.009 · Ameris Cred...	42.14		189.57
52.45 · Shop	Credit Card Ch...	05/07/2021	2617852	Extension Cord gas ...	229.009 · Ameris Cred...	22.86		212.43
46.6 · Maint of equip...	Credit Card Ch...	05/12/2021	7772234	Semi	229.009 · Ameris Cred...	27.89		240.32
52.48 · Lab	Credit Card Ch...	05/12/2021	1770628	Jar and organizer	229.009 · Ameris Cred...	27.98		268.30
46.5 · Maint of Build...	Credit Card Cre...	05/14/2021	9053057		229.009 · Ameris Cred...		69.04	199.26
48 · PROMOTIONA...	Credit Card Ch...	05/18/2021	6517834	Photo Lighting and b...	229.009 · Ameris Cred...	63.08		262.34
52.5 · Tool and sma...	Credit Card Ch...	05/18/2021	2749821	AstroAI Digital Tester	229.009 · Ameris Cred...	29.18		291.52
46.5 · Maint of Build...	Credit Card Ch...	05/18/2021	6590609	Air Filters	229.009 · Ameris Cred...	136.56		428.08
52.31 · uniforms	Credit Card Ch...	05/20/2021	7422624		229.009 · Ameris Cred...	43.92		472.00
48 · PROMOTIONA...	Credit Card Ch...	05/26/2021	0713848	Thermal Laminating ...	229.009 · Ameris Cred...	15.29		487.29
51 · Office Supplies	Credit Card Ch...	05/26/2021	8487418		229.009 · Ameris Cred...	58.51		545.80
52.48 · Lab	Credit Card Ch...	05/26/2021	6413830	Bubble Mailers	229.009 · Ameris Cred...	9.40		555.20
48 · PROMOTIONA...	Credit Card Ch...	05/26/2021	8196244	Backdrop	229.009 · Ameris Cred...	33.99		589.19
Total AMAZON						658.23	69.04	589.19
B&C FIRE SAFETY								
34.33 · Other Contr...	Bill	05/05/2021	INS120823	Annual 3 Backflow In...	202.000 · Accounts Pa...	240.00		240.00
Total B&C FIRE SAFETY						240.00	0.00	240.00
Bailey Lumber and Supply								
60.5 · Capital Outlay...	Bill	05/06/2021	212804	FM-013	202.000 · Accounts Pa...	17,465.55		17,465.55
60.5 · Capital Outlay...	Credit	05/06/2021	218560		202.000 · Accounts Pa...		473.28	16,992.27
Total Bailey Lumber and Supply						17,465.55	473.28	16,992.27
BLUE CROSS BLUE SHIELD								
23.8 · BCBS of Flori...	Check	05/01/2021	ACH	14003	102.004 · Ameris Chec...	17,278.87		17,278.87
23.8 · BCBS of Flori...	Check	05/01/2021	ACH	14001	102.004 · Ameris Chec...	14,505.54		31,784.41
23.8 · BCBS of Flori...	Check	05/01/2021	ACH	14006	102.004 · Ameris Chec...	7,223.34		39,007.75
26.2 · Jose Hernand...	Check	05/01/2021	ACH	Jose	102.004 · Ameris Chec...	1,344.66		40,352.41
26.3 · Geraldine Via	Check	05/01/2021	ACH	Via	102.004 · Ameris Chec...	1,344.66		41,697.07
Total BLUE CROSS BLUE SHIELD						41,697.07	0.00	41,697.07
BUILDERS FIRST SOURCE								
52.47 · Chickens	Credit Card Ch...	05/19/2021	700008986	CHcken Coop	229.008 · Ameris Cred...	660.89		660.89
Total BUILDERS FIRST SOURCE						660.89	0.00	660.89

**South Walton County Mosquito Control District
Expenses by Vendor Detail
May 2026**

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
CHECKR INC								
34.33 · Other Contr...	Credit Card Ch...	05/05/2021	1120-8693		229.008 · Ameris Cred...	134.98		134.98
Total CHECKR INC						134.98	0.00	134.98
CHELCO								
43.03 · Electrical	Check	05/28/2021	ACH	Back Bldg	102.004 · Ameris Chec...	44.31		44.31
43.03 · Electrical	Check	05/28/2021	ACH	Old Shop	102.004 · Ameris Chec...	165.61		209.92
43.03 · Electrical	Check	05/28/2021	ACH	Admin	102.004 · Ameris Chec...	1,307.36		1,517.28
43.03 · Electrical	Check	05/28/2021	ACH	Parking Garage	102.004 · Ameris Chec...	147.00		1,664.28
43.03 · Electrical	Check	05/28/2021	ACH	Trailer & Job Site	102.004 · Ameris Chec...	139.45		1,803.73
Total CHELCO						1,803.73	0.00	1,803.73
CLARKE								
52.205 · Altosid P-35	Bill	05/05/2021	005116007		202.000 · Accounts Pa...	115,500.00		115,500.00
Total CLARKE						115,500.00	0.00	115,500.00
COASTAL ICE DISTRIBUTORS								
52.42 · Mosquito	Credit Card Ch...	05/13/2021	128493	Dry Ice	229.008 · Ameris Cred...	150.00		150.00
Total COASTAL ICE DISTRIBUTORS						150.00	0.00	150.00
DAG ARCHITECTS INC								
60.15 · DAG - Phas...	Bill	05/31/2021	24079-05...	Interior Design	202.000 · Accounts Pa...	48,608.65		48,608.65
60.15 · DAG - Phas...	Bill	05/31/2021	24079-0526	Construction Admini...	202.000 · Accounts Pa...	8,998.20		57,606.85
Total DAG ARCHITECTS INC						57,606.85	0.00	57,606.85
DEFUNIAK HERALD								
49.2 · advertising re...	Bill	05/13/2021	9178Z		202.000 · Accounts Pa...	11.25		11.25
Total DEFUNIAK HERALD						11.25	0.00	11.25
DHL								
42 · FREIGHT SER...	Credit Card Ch...	05/14/2021	103418355	Tarriff	229.004 · Ameris Cred...	295.32		295.32
Total DHL						295.32	0.00	295.32
Discount Mugs								
48 · PROMOTIONA...	Credit Card Ch...	05/01/2021	8124105	Can Coolers	229.004 · Ameris Cred...	196.88		196.88
Total Discount Mugs						196.88	0.00	196.88
DUNKIN								
55.2 · Classroom E...	Credit Card Ch...	05/27/2021	038016	FCC Meeting	229.004 · Ameris Cred...	62.97		62.97
Total DUNKIN						62.97	0.00	62.97
EVERON								
34.32 · EverOn Syst...	Bill	05/04/2021	160930473		202.000 · Accounts Pa...	225.00		225.00
34.32 · EverOn Syst...	Bill	05/04/2021	160930472		202.000 · Accounts Pa...	522.00		747.00
Total EVERON						747.00	0.00	747.00
Express Oil Change LLC								
46.2 · Maintenance ...	Credit Card Ch...	05/18/2021	03164-55...	Tire and install	229.010 · Ameris Cred...	261.98		261.98
Total Express Oil Change LLC						261.98	0.00	261.98
Imperial								
52.45 · Shop	Credit Card Ch...	05/13/2021	P001R44...	Wipers	229.010 · Ameris Cred...	205.20		205.20
Total Imperial						205.20	0.00	205.20
INTUIT								
46.31 · Software Ma...	Credit Card Ch...	05/05/2021	P1-11506...		229.008 · Ameris Cred...	67.00		67.00
Total INTUIT						67.00	0.00	67.00
Juniper								
52.45 · Shop	Credit Card Ch...	05/11/2021	8938	Charger Cable	229.010 · Ameris Cred...	60.00		60.00
Total Juniper						60.00	0.00	60.00
MAYER ELECTRIC								
60.5 · Capital Outlay...	Bill	05/01/2021	36018216	FM-003	202.000 · Accounts Pa...	8,307.17		8,307.17
Total MAYER ELECTRIC						8,307.17	0.00	8,307.17

**South Walton County Mosquito Control District
Expenses by Vendor Detail
May 2026**

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
MEHLHORN'S MINI MART								
52.47 · Chickens	Bill	05/11/202	HX00M7Z...		202.000 · Accounts Pa...	809.37		809.37
52.47 · Chickens	Bill	05/20/202	M91ADR...		202.000 · Accounts Pa...	83.95		893.32
Total MEHLHORN'S MINI MART						893.32	0.00	893.32
MURPHY HEAVY DUTY								
46.6 · Maint of equip...	Bill	05/05/202	1337		202.000 · Accounts Pa...	28.39		28.39
Total MURPHY HEAVY DUTY						28.39	0.00	28.39
NETDATA CONSULTING SERVICES								
34.13 · NetData Co...	Check	05/01/202	ACH		102.004 · Ameris Chec...	2,472.00		2,472.00
46.34 · NetData	Credit Card Ch...	05/10/202	50576	Weekly Support	229.010 · Ameris Cred...	618.75		3,090.75
Total NETDATA CONSULTING SERVICES						3,090.75	0.00	3,090.75
NIXON POWER SERVICES								
60.5 · Capital Outlay...	Bill	05/27/202	JC69396	FM-002	202.000 · Accounts Pa...	72,362.00		72,362.00
Total NIXON POWER SERVICES						72,362.00	0.00	72,362.00
NUCOR REBAR FABRICATION								
60.5 · Capital Outlay...	Bill	05/22/202	PSI47276...	FM-007	202.000 · Accounts Pa...	5,866.00		5,866.00
Total NUCOR REBAR FABRICATION						5,866.00	0.00	5,866.00
Office Max								
48 · PROMOTIONA...	Credit Card Ch...	05/11/202	466521200	Color Paper for Color...	229.010 · Ameris Cred...	74.99		74.99
49.1 · Other Govern...	Credit Card Ch...	05/11/202	466521200	Taxes	229.010 · Ameris Cred...	5.25		80.24
Total Office Max						80.24	0.00	80.24
OLDCASTLE APG, INC								
60.3 · Capital Outlay...	Credit	05/01/202	30010230...	PG-006	202.000 · Accounts Pa...		82.08	-82.08
60.3 · Capital Outlay...	Credit	05/01/202	30010230...	PG-006	202.000 · Accounts Pa...		84.24	-166.32
60.3 · Capital Outlay...	Bill	05/05/202	30002388...	PG-006	202.000 · Accounts Pa...	3,118.80		2,952.48
60.3 · Capital Outlay...	Bill	05/06/202	002657589	FM-008	202.000 · Accounts Pa...	16,985.28		19,937.76
60.3 · Capital Outlay...	Bill	05/06/202	30002418...	PG-006	202.000 · Accounts Pa...	3,118.80		23,056.56
Total OLDCASTLE APG, INC						23,222.88	166.32	23,056.56
Precision Garage Door Service								
46.11 · Maint Bldg/...	Bill	05/21/202	162883065	Garage Door Opener...	202.000 · Accounts Pa...	830.74		830.74
Total Precision Garage Door Service						830.74	0.00	830.74
Printivity								
48 · PROMOTIONA...	Credit Card Ch...	05/01/202	R106068...	Coloring BBooks	229.010 · Ameris Cred...	1,167.47		1,167.47
Total Printivity						1,167.47	0.00	1,167.47
PUBLIX								
50.3 · Employee Co...	Credit Card Ch...	05/12/202	008308		229.010 · Ameris Cred...	39.99		39.99
Total PUBLIX						39.99	0.00	39.99
RETIF								
52.11 · Gasoline	Check	05/14/202	ACH		102.004 · Ameris Chec...	1,455.83		1,455.83
Total RETIF						1,455.83	0.00	1,455.83
SANDESTIN OWNER ASSOCIATION								
52.42 · Mosquito	Credit Card Ch...	05/10/202	2026 Fleet	Service Vehicle Pass...	229.010 · Ameris Cred...	72.80		72.80
Total SANDESTIN OWNER ASSOCIATION						72.80	0.00	72.80

**South Walton County Mosquito Control District
Expenses by Vendor Detail
May 2026**

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
SHERWIN WILLIAMS								
60.3 · Capital Outlay...	Bill	05/01/202	94786210...	PG-017	202.000 · Accounts Pa...	29.35		29.35
60.3 · Capital Outlay...	Bill	05/01/202	68898208...	PG-017	202.000 · Accounts Pa...	32.36		61.71
60.3 · Capital Outlay...	Bill	05/01/202	49823208...	PG-017	202.000 · Accounts Pa...	52.78		114.49
60.3 · Capital Outlay...	Bill	05/01/202	49831208...	PG-017	202.000 · Accounts Pa...	24.39		138.88
60.3 · Capital Outlay...	Bill	05/01/202	49849208...	PG-017	202.000 · Accounts Pa...	15.72		154.60
60.3 · Capital Outlay...	Bill	05/01/202	52199208...	PG-017	202.000 · Accounts Pa...	8.57		163.17
60.3 · Capital Outlay...	Bill	05/01/202	53007208...	PG-017	202.000 · Accounts Pa...	48.19		211.36
60.3 · Capital Outlay...	Bill	05/01/202	54195208...	PG-017	202.000 · Accounts Pa...	214.75		426.11
60.3 · Capital Outlay...	Bill	05/01/202	56091208...	PG-017	202.000 · Accounts Pa...	9.99		436.10
60.3 · Capital Outlay...	Bill	05/01/202	58162208...	PG-017	202.000 · Accounts Pa...	70.31		506.41
60.3 · Capital Outlay...	Bill	05/01/202	84621210...	PG-017	202.000 · Accounts Pa...	56.34		562.75
60.3 · Capital Outlay...	Bill	05/01/202	90123210...	PG-017	202.000 · Accounts Pa...	135.99		698.74
60.3 · Capital Outlay...	Bill	05/01/202	90275151...	PG-017	202.000 · Accounts Pa...	37.95		736.69
60.3 · Capital Outlay...	Bill	05/01/202	93054129...	PG-017	202.000 · Accounts Pa...	1,186.12		1,922.81
60.3 · Capital Outlay...	Bill	05/01/202	96701129...	PG-017	202.000 · Accounts Pa...	971.25		2,894.06
60.3 · Capital Outlay...	Bill	05/01/202	01170160...	PG-017	202.000 · Accounts Pa...	435.60		3,329.66
60.3 · Capital Outlay...	Bill	05/01/202	01196160...	PG-017	202.000 · Accounts Pa...	1,503.25		4,832.91
60.3 · Capital Outlay...	Bill	05/01/202	01212160...	PG-017	202.000 · Accounts Pa...	963.90		5,796.81
60.3 · Capital Outlay...	Bill	05/01/202	01238160...	PG-017	202.000 · Accounts Pa...	264.20		6,061.01
60.3 · Capital Outlay...	Bill	05/01/202	01253160...	PG-017	202.000 · Accounts Pa...	1,701.77		7,762.78
60.3 · Capital Outlay...	Bill	05/01/202	01279160...	PG-017	202.000 · Accounts Pa...	253.86		8,016.64
60.3 · Capital Outlay...	Bill	05/01/202	01295160...	PG-017	202.000 · Accounts Pa...	654.55		8,671.19
60.3 · Capital Outlay...	Bill	05/01/202	01337160...	PG-017	202.000 · Accounts Pa...	1,020.66		9,691.85
60.3 · Capital Outlay...	Bill	05/01/202	04760160...	PG-017	202.000 · Accounts Pa...	106.22		9,798.07
60.3 · Capital Outlay...	Bill	05/01/202	78383210...	PG-017	202.000 · Accounts Pa...	34.33		9,832.40
60.3 · Capital Outlay...	Bill	05/01/202	07984114...	PG-017	202.000 · Accounts Pa...	1,779.46		11,611.86
60.3 · Capital Outlay...	Bill	05/01/202	11674160...	PG-017	202.000 · Accounts Pa...	230.55		11,842.41
60.3 · Capital Outlay...	Bill	05/01/202	01311160...	PG-017	202.000 · Accounts Pa...	520.14		12,362.55
60.3 · Capital Outlay...	Bill	05/01/202	49807208...	PG-017	202.000 · Accounts Pa...	514.50		12,877.05
60.3 · Capital Outlay...	Bill	05/01/202	49815208...	PG-017	202.000 · Accounts Pa...	287.89		13,164.94
60.3 · Capital Outlay...	Bill	05/08/202	73294208...	PG-017	202.000 · Accounts Pa...	130.69		13,295.63
60.3 · Capital Outlay...	Bill	05/08/202	53584135...	PG-017	202.000 · Accounts Pa...	31.08		13,326.71
60.3 · Capital Outlay...	Bill	05/08/202	53568135...	PG-017	202.000 · Accounts Pa...	54.02		13,380.73
60.3 · Capital Outlay...	Bill	05/08/202	95806222...	PG-017	202.000 · Accounts Pa...	686.01		14,066.74
60.3 · Capital Outlay...	Bill	05/08/202	73328208...	PG-017	202.000 · Accounts Pa...	119.82		14,186.56
60.3 · Capital Outlay...	Bill	05/08/202	94898204...	PG-017	202.000 · Accounts Pa...	45.72		14,232.28
60.3 · Capital Outlay...	Bill	05/08/202	94914204...	PG-017	202.000 · Accounts Pa...	77.90		14,310.18
60.3 · Capital Outlay...	Bill	05/08/202	57200209...	PG-017	202.000 · Accounts Pa...	347.37		14,657.55
60.3 · Capital Outlay...	Bill	05/08/202	73310208...	PG-017	202.000 · Accounts Pa...	117.84		14,775.39
60.3 · Capital Outlay...	Bill	05/08/202	73278208...	PG-017	202.000 · Accounts Pa...	38.24		14,813.63
60.3 · Capital Outlay...	Bill	05/08/202	73393208...	PG-017	202.000 · Accounts Pa...	179.97		14,993.60
60.3 · Capital Outlay...	Bill	05/08/202	73369208...	PG-017	202.000 · Accounts Pa...	284.64		15,278.24
60.3 · Capital Outlay...	Bill	05/08/202	95756222...	PG-017	202.000 · Accounts Pa...	255.42		15,533.66
60.3 · Capital Outlay...	Bill	05/08/202	95822222...	PG-017	202.000 · Accounts Pa...	48.21		15,581.87
60.3 · Capital Outlay...	Bill	05/08/202	95772222...	PG-017	202.000 · Accounts Pa...	99.12		15,680.99
60.3 · Capital Outlay...	Bill	05/08/202	69997137...	PG-017	202.000 · Accounts Pa...	2,222.51		17,903.50
60.3 · Capital Outlay...	Bill	05/08/202	73377208...	PG-017	202.000 · Accounts Pa...	289.33		18,192.83
60.3 · Capital Outlay...	Bill	05/08/202	73336208...	PG-017	202.000 · Accounts Pa...	209.80		18,402.63
60.3 · Capital Outlay...	Bill	05/08/202	73344208...	PG-017	202.000 · Accounts Pa...	232.31		18,634.94
60.3 · Capital Outlay...	Bill	05/09/202	21848160...	PG-017	202.000 · Accounts Pa...	270.20		18,905.14
60.3 · Capital Outlay...	Bill	05/09/202	52943215...	PG-017	202.000 · Accounts Pa...	168.42		19,073.56
60.3 · Capital Outlay...	Bill	05/09/202	21905160...	PG-017	202.000 · Accounts Pa...	116.85		19,190.41
60.3 · Capital Outlay...	Bill	05/09/202	21913160...	PG-017	202.000 · Accounts Pa...	520.14		19,710.55
60.3 · Capital Outlay...	Bill	05/09/202	21830160...	PG-017	202.000 · Accounts Pa...	47.45		19,758.00
60.3 · Capital Outlay...	Bill	05/09/202	21871160...	PG-017	202.000 · Accounts Pa...	1,538.25		21,296.25
60.3 · Capital Outlay...	Bill	05/09/202	21855160...	PG-017	202.000 · Accounts Pa...	985.90		22,282.15
60.3 · Capital Outlay...	Bill	05/09/202	21939160...	PG-017	202.000 · Accounts Pa...	1,703.77		23,985.92
60.3 · Capital Outlay...	Bill	05/09/202	21947160...	PG-017	202.000 · Accounts Pa...	865.30		24,851.22
60.3 · Capital Outlay...	Bill	05/09/202	21889160...	PG-017	202.000 · Accounts Pa...	254.82		25,106.04
60.3 · Capital Outlay...	Bill	05/09/202	21954160...	PG-017	202.000 · Accounts Pa...	230.55		25,336.59
60.3 · Capital Outlay...	Bill	05/09/202	21921160...	PG-017	202.000 · Accounts Pa...	654.55		25,991.14
60.3 · Capital Outlay...	Bill	05/09/202	21863160...	PG-017	202.000 · Accounts Pa...	435.60		26,426.74
60.3 · Capital Outlay...	Bill	05/09/202	52927215...	PG-017	202.000 · Accounts Pa...	183.20		26,609.94
Total SHERWIN WILLIAMS						26,609.94	0.00	26,609.94
SRM CONCRETE								
60.5 · Capital Outlay...	Bill	05/01/202	10109553...	FM-008	202.000 · Accounts Pa...	2,277.00		2,277.00
60.5 · Capital Outlay...	Bill	05/10/202	10109242...	FM-008	202.000 · Accounts Pa...	9,535.00		11,812.00
60.5 · Capital Outlay...	Bill	05/10/202	10109242...	FM-008	202.000 · Accounts Pa...	10,351.00		22,163.00
60.5 · Capital Outlay...	Bill	05/19/202	10109618...	FM-008	202.000 · Accounts Pa...	1,730.00		23,893.00
Total SRM CONCRETE						23,893.00	0.00	23,893.00

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

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
STANDARD INSURANCE								
23.4 · Life Insurance	Check	05/04/202	ACH	District Life	102.004 · Ameris Chec...	261.24		261.24
23.4 · Life Insurance	Check	05/04/202	ACH	Add'l Life	102.004 · Ameris Chec...	369.05		630.29
23.5 · STD/LTD	Check	05/04/202	ACH	STD	102.004 · Ameris Chec...	543.24		1,173.53
23.5 · STD/LTD	Check	05/04/202	ACH	LTD	102.004 · Ameris Chec...	586.66		1,760.19
Total STANDARD INSURANCE						1,760.19	0.00	1,760.19
SUN PASS - FDOT								
40.2 · INCIDENTAL ...	Credit Card Ch...	05/14/202	31214487...		229.010 · Ameris Cred...	25.00		25.00
Total SUN PASS - FDOT						25.00	0.00	25.00
Threaded Fasteners Inc								
60.5 · Capital Outlay...	Bill	05/29/202	4127146	FM-014	202.000 · Accounts Pa...	250.20		250.20
Total Threaded Fasteners Inc						250.20	0.00	250.20
TRANE US								
60.5 · Capital Outlay...	Bill	05/10/202	990444303	FM-009	202.000 · Accounts Pa...	167.83		167.83
Total TRANE US						167.83	0.00	167.83
UNIFIRST								
34.20 · UNIFIRST	Bill	05/06/202	20401264...		202.000 · Accounts Pa...	97.98		97.98
34.20 · UNIFIRST	Bill	05/13/202	20401270...		202.000 · Accounts Pa...	97.98		195.96
34.20 · UNIFIRST	Bill	05/20/202	20401276...		202.000 · Accounts Pa...	86.82		282.78
34.20 · UNIFIRST	Bill	05/27/202	20401282...		202.000 · Accounts Pa...	97.98		380.76
Total UNIFIRST						380.76	0.00	380.76
USPS								
49.1 · Other Govern...	Credit Card Ch...	05/19/202	017631	SWAT	229.010 · Ameris Cred...	10.48		10.48
49.1 · Other Govern...	Credit Card Ch...	05/20/202	046749		229.010 · Ameris Cred...	6.84		17.32
Total USPS						17.32	0.00	17.32
Valley Industries								
46.6 · Maint of equip...	Credit Card Ch...	05/06/202	PSI00431...	#543	229.010 · Ameris Cred...	167.57		167.57
Total Valley Industries						167.57	0.00	167.57
WASTE MANAGEMENT								
43.04 · GARBAGE ...	Check	05/15/202	ACH		102.004 · Ameris Chec...	112.82		112.82
Total WASTE MANAGEMENT						112.82	0.00	112.82
WHARTON-SMITH, INC								
60.3 · Capital Outlay...	Check	05/30/202	ACH	BP 3A Cast In Place	102.004 · Ameris Chec...	16,000.00		16,000.00
60.3 · Capital Outlay...	Check	05/30/202	ACH	BP 7A Metal Roofing	102.004 · Ameris Chec...	8,142.00		24,142.00
60.3 · Capital Outlay...	Check	05/30/202	ACH	BP 8A Door and Har...	102.004 · Ameris Chec...	3,073.91		27,215.91
60.3 · Capital Outlay...	Check	05/30/202	ACH	BP 8A Specialty Doors	102.004 · Ameris Chec...	2,100.24		29,316.15
60.3 · Capital Outlay...	Check	05/30/202	ACH	BP 27A & 28A Telec...	102.004 · Ameris Chec...	1,737.80		31,053.95
60.5 · Capital Outlay...	Check	05/30/202	ACH	BP 3A Cast In Place	102.004 · Ameris Chec...	10,652.00		41,705.95
60.5 · Capital Outlay...	Check	05/30/202	ACH	BP 4A Masonry	102.004 · Ameris Chec...	64,500.00		106,205.95
60.5 · Capital Outlay...	Check	05/30/202	ACH	BP 5A Structural Steel	102.004 · Ameris Chec...	397,110.76		503,316.71
60.5 · Capital Outlay...	Check	05/30/202	ACH	BP 26A Electrical Sy...	102.004 · Ameris Chec...	21,991.81		525,308.52
60.5 · Capital Outlay...	Check	05/30/202	ACH	LS GC's & GR's	102.004 · Ameris Chec...	99,000.00		624,308.52
60.5 · Capital Outlay...	Check	05/30/202	ACH	IT Software	102.004 · Ameris Chec...	1,348.00		625,656.52
60.5 · Capital Outlay...	Check	05/30/202	ACH	CM Fees	102.004 · Ameris Chec...	42,639.40		668,295.92
Total WHARTON-SMITH, INC						668,295.92	0.00	668,295.92
WHITE CAP								
60.3 · Capital Outlay...	Bill	05/01/202	50035562...	FM-001	202.000 · Accounts Pa...	2,092.70		2,092.70
60.3 · Capital Outlay...	Bill	05/01/202	50035563...	FM-001	202.000 · Accounts Pa...	283.20		2,375.90
60.3 · Capital Outlay...	Bill	05/01/202	50035697...	FM-001	202.000 · Accounts Pa...	2,440.81		4,816.71
60.3 · Capital Outlay...	Bill	05/01/202	50035701...	FM-001	202.000 · Accounts Pa...	1,819.00		6,635.71
60.3 · Capital Outlay...	Bill	05/01/202	50036311...	FM-001	202.000 · Accounts Pa...	1,799.00		8,434.71
60.3 · Capital Outlay...	Bill	05/01/202	50036689...	FM-001	202.000 · Accounts Pa...	1,556.10		9,990.81
60.3 · Capital Outlay...	Bill	05/01/202	50036537...	FM-001	202.000 · Accounts Pa...	222.09		10,212.90
60.3 · Capital Outlay...	Bill	05/01/202	50036429...	FM-001	202.000 · Accounts Pa...	1,002.00		11,214.90
60.3 · Capital Outlay...	Bill	05/01/202	50036723...	FM-001	202.000 · Accounts Pa...	1,550.00		12,764.90
60.3 · Capital Outlay...	Bill	05/01/202	50036443...	FM-001	202.000 · Accounts Pa...	1,550.00		14,314.90
60.3 · Capital Outlay...	Bill	05/05/202	50036766...	FM-001	202.000 · Accounts Pa...	1,644.50		15,959.40
Total WHITE CAP						15,959.40	0.00	15,959.40

**South Walton County Mosquito Control District
Expenses by Vendor Detail
May 2026**

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
XEROX CORPORATION								
34.33 · Other Contr...	Bill	05/01/202	025520397		202.000 · Accounts Pa...	30.06		30.06
34.33 · Other Contr...	Bill	05/01/202	025520396		202.000 · Accounts Pa...	174.96		205.02
Total XEROX CORPORATION						205.02	0.00	205.02
No name								
361.000 · Interest in...	Deposit	05/31/202		Interest	102.008 · FL FIT		40,531.81	-40,531.81
Total no name						0.00	40,531.81	-40,531.81
TOTAL						1,138,502.73	41,240.45	1,097,262.28



Helping Those Who Help Our Community

PROPOSAL TO PROVIDE
COMPENSATION RESEARCH FOR
South Walton County Mosquito
Control District



5931 NW 1st Place
Gainesville, FL 32607
352-378-1331
www.jmco.com

About James Moore & Company

Service is the sole purpose of our existence.

-Mr. Moore

We've lived by these words ever since our firm was founded in 1964. In fact, we take the term "full service" seriously. And literally.

It starts with our commitment to truly know you from our first meeting. It continues with our emphasis on open communication. And we drive it home with our vast range of abilities. Not only do we offer traditional accounting, auditing and tax services... we're also a premier resource for your needs in human resources, information technology, data analytics, and more!

James Moore has served clients throughout Florida and beyond for nearly 60 years. Our regional firm includes 250+ employees spread across five offices. And as a member of AGN International—an association of independent accounting firms represented in over 80 nations around the world—we've got access to even more bench strength and knowledge.

The result? Bold, effective solutions from a full-service firm like no other.



5 STATEWIDE LOCATIONS & GROWING

What can we do for you?

- » Accounting & Controllership
- » Assurance
- » CFO Consulting
- » Data Analytics
- » HR Solutions
- » Tax Planning & Compliance
- » Technology Solutions
- » Transition Planning
- » Wealth Management

We put the “human” in human resources.

With James Moore's HR Solutions team, you'll have access to someone who is truly involved with your organization. Because we get to know you and your company so we understand what's really going on – and what you need to help your workforce thrive. Think of us as your security blanket, familiar and reassuring whenever you need us.

Of course, a reassuring ear isn't the only thing you need. So we combine our personal approach with decades of collective human resources experience and knowledge. We maintain essential certifications in our field and keep up with the latest in HR legislation, trends, and best practices. And we offer a broad array of services to ensure a solution that works for you.

James Moore's HR Solutions Team members have 50-plus years of combined experience working in numerous industries, including nonprofit, union and non-union environments. From recruiting and retention to long-term personnel planning, our human resources experts help organizations like yours maintain a happy and productive workforce while keeping up with federal and state regulations.

As a firm, we have provided compensation and classification studies for government entities, nonprofit organizations, and technology companies for 20 years. Other HR services we provide include:

- » HR Compliance
- » Staffing and Recruiting
- » Development and Training
- » Benefits and Compensation
- » Employee Relations and Management
- » HR Management

The bottom line? You won't find expertise and service like this anywhere else.

“Excellent service and quality work! Their HR staff are professional, prompt and are experts in their field. Thank you.”

Jim Casler, CEO, Berrybrook Enterprises

Project Outline



Project Scope: Review » Research » Develop

Review

Review the current pay practices, pay grades, and job descriptions for all positions.

Research

Research other government entities and private employers that are comparable in:

- » Industry
- » Size
- » Tax base
- » Community size
- » Employee population

Develop

Develop a new pay structure with grades that is competitive in the current labor market.

FEE: \$375/hour » Estimated 18-20 hours = \$6,750 - \$7,500

OUTSOURCED HR DIRECTOR: ABSENCE MAKES THE HEART... PANIC!

What would you do if the one person in your company who knows everything about HR suddenly wasn't there?

That's what happened when one of our outsourced accounting clients lost their human resources leader – right when they were getting ready for benefits open enrollment. They had HR staff in house who could continue the everyday functions of the department. But nobody had the experience and knowledge to handle the negotiations and processes involved with an annual benefits renewal (and the other strategic, long-term planning aspects of human resources).

This client needed help quickly and didn't have the time or funds to launch a search for the right person. So they hired us as their outsourced HR director until they could find someone permanent. Our firm immediately jumped in to start preparations for open enrollment. This involved dealing with the broker and carriers for renewal, reviewing all of the benefit plans and compiling a proposal for the client's executive team. Once all aspects were approved, we set up and coordinated the annual open enrollment process.

Our work with this client also included responsibilities normally performed by a senior level HR professional. We handled employee relations issues, compliance concerns, and strategic

planning. We also helped them create a succession plan, attended board meetings, and kept long-term initiatives moving forward.

It's a common misconception that HR's role is simply an informational and operational one: Tell employees about policies and benefits, complete paperwork at hiring and termination, etc. But there's a slew of responsibilities behind the scenes. Your HR lead must be part of your organization's long-term planning efforts to ensure you have the personnel needed to achieve your goals. Tricky employee relationships require keen listening and negotiating skills to resolve issues as smoothly as possible. And benefits administration involves compliance requirements, negotiating with carriers, knowing the ins and outs of each plan, and the ability to ask the right questions and serve as your advocate with vendors.

Once the client had our HR Solutions team on their side, benefits enrollment proceeded smoothly as scheduled. They also were able to continue the strategic policies and progress they had made until a permanent replacement could be hired.

April 30, 2026

Cammie Henderson
Office Manager
South Walton County Mosquito District
774 N County Hwy 393
Santa Rosa Beach, FL 32459

Dear Cammie,

We are pleased to provide South Walton Mosquito District (hereinafter “Client” or “you”) with the professional services described below. This letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. This engagement (“Engagement”) between you and JMA HR Services LLC d/b/a James Moore HR Solutions (hereafter “James Moore HR Solutions,” “JMHR,” “we,” “us” or “our”) will be governed by the terms of this letter.

Engagement

James Moore HR Solutions agrees to provide human resources consulting services to Client, as set forth below subject to the terms and conditions of this Engagement.

Term

This Engagement is effective as of the date you sign this letter (“Effective Date”). The term of this Engagement shall begin as of the Effective Date and continue for a period of one (1) year.

Scope of Services

HR Consulting and Outsourcing Services. Our services (“Services”) include a range of human resources (HR) functions. **Services not expressly stated below will be considered out of scope and billed separately.**

Best Recommendations, But No Guarantees. Our recommendations and Services are based on our human resources management experience and familiarity with human resources practices. We will attempt to be thorough and accurate in our review, recommendations, and delivery of Services; however, because of the complexity and variety of human resources functions, we cannot ensure or guarantee complete accuracy in all cases.

No Employment Relationship with Client’s Employees. This Engagement shall not be construed to create any association, joint venture, employee or agency relationship between JMHR and Client’s employees. Client’s employees are not employees of JMHR.

Fees

In consideration of the performance of the services set forth herein, Client shall pay to James Moore HR Solutions the fees set forth below:

\$375 per hour for HR Consulting Services – Compensation Study
(approx. 18-20 hours expected)

Invoices will be payable within 30 days following the date of Client's receipt of the invoice. All fees billed hereunder are exclusive of all applicable taxes, duties or other governmental assessments.

Limited Warranty

James Moore HR Solutions warrants that the Services provided to Client under this Engagement will be performed with due care in a professional and collaborative manner. JMHRs and Client both warrant that they shall use good faith in performing their responsibilities under this Engagement.

Limitation of Liability

Except for Client's obligation to pay the fees for the Services and amounts payable under the Indemnification paragraph of this Engagement, JMHRs' and Client's maximum total liability, and that of any of their officers, partners, directors, employees, agents or representatives (collectively, the "Party Affiliates"), arising out of, relating to or in connection with this Engagement shall not exceed the amount of compensation and fees paid to us pursuant to the terms of this Engagement in the six (6) month period ending immediately prior to the event giving rise to such liability.

In no event shall JMHRs or Client be liable for any indirect, incidental, special, exemplary, consequential, punitive, or other indirect damages of any nature, for any reason, including without limitation the breach of this Engagement or any termination of this Engagement. In no event will JMHRs or Client be liable for lost profits or lost business opportunities arising out of the termination of this Engagement.

This limitation of liability provision shall have no impact or bearing on JMHRs' or Client's rights or ability to obtain damages under the Indemnification paragraph of this Engagement.

Indemnification

Client's Duty to Indemnify. Client will indemnify, defend, and hold JMHRs and its officers, partners, directors, employees, agents and representatives harmless from any and all costs, expenses (including reasonable attorney's fees), losses, damages, or liabilities incurred based on reliance upon Services (including documents, recommendations, and advice) provided by JMHRs in good faith.

James Moore HR Solutions' Duty to Indemnify. JMHRs will indemnify, defend, and hold Client and its officers, partners, directors, employees, agents and representatives harmless from any and all costs, expenses (including reasonable attorney's fees), losses, damages, or liabilities incurred based on a valid and proven claim that JMHRs willfully failed to provide Services agreed despite receiving payment for those services from Client and despite receiving complete, accurate, and timely information from the Client.

Property Rights

James Moore HR Solutions Property. We shall retain all rights, title and interest in and to (a) all software, tools, policies, programs, routines, designs, diagrams, technology, ideas, know-how, processes, techniques and inventions that JMHRs makes, develops, conceives or reduces to practice, whether alone or jointly with others, in the course of its performance under this Engagement, (b) all enhancements, modifications, improvements and derivative works of each and any of the foregoing, and (c) all copyrights, trademarks, service marks, trade secrets, patents, patent applications or other proprietary rights related to each and any of the foregoing (collectively, the "our Property").

Client Content. Subject to the following limited license grant to James Moore HR Solutions, Client shall retain all rights, title and interest in and to the contents of its materials disclosed to us hereunder (“Client Content”). Subject to the terms and conditions of this Engagement, Client hereby grants James Moore HR Solutions a limited, non-exclusive, non-transferable royalty free license for the term of this Engagement to use the Client Content internally only as required in order for us to perform the Services.

Client Cooperation

Client acknowledges that the timely, complete and accurate provision of the Services requires assistance, cooperation, information and data from its officers, agents, managers, partners, members and employees, and suitably configured computers, software and data, and that our ability to complete any Services is dependent upon the same. If Client does not provide adequate information, or provides information in a such a way that we are hindered in our ability to effectively perform the Services, we will so inform Client, and we will not be responsible for providing the Services during any period in which such information is not provided. Accordingly, Client has a duty to cooperate with James Moore HR Solutions to timely provide requested information, and failure to do so may constitute a material breach of this Engagement. Failure on the part of Client to meet its obligations under this section may result in increases cost, delayed schedule and/or a breach of this Engagement. It is our aim that James Moore HR Solutions and Client will cooperate and work in good faith independently and together to remedy any such instances.

Information Shared with Professional Service Affiliates

James Moore HR Solutions’ professional service is affiliated with James Moore & Co., P.L., which offers professional accounting and consulting services including tax, audit and advisory. From time-to-time JMHS may share information about entity (not individuals) clients such as name, address, email address, industry identifiers, enterprise size, contacts and phone number information with our professional service affiliates in connection with outreach programs to inform of services available through JMCO and its affiliates. No confidential financial information is shared with our affiliates unless you engage an affiliate to provide services at which time information necessary to provide services is shared between JMCO and its professional service affiliates. By signing the engagement letter, you expressly consent to the sharing of general information with JMHS affiliated company James Moore & Co., P.L. If you do not agree to the sharing of information with our professional service affiliates, inform us and we will not share identified information.

Nonattest Services

We will perform the following nonattest services: HR Consulting Services. With respect to any nonattest services we perform, we will not assume management responsibilities on behalf of the entity. However, we will provide advice and recommendations to assist management of the entity in performing its responsibilities. The entity management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual (Cammie Henderson) to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process to monitor the system of internal control.

Our responsibilities and limitations of the engagement are as follows. We will perform the services in accordance with applicable professional standards. This engagement is limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm may advise the entity with regard to different matters, but the entity must make all decisions with regard to those matters.

Confidential Information

During the course of providing Services in connection with this Engagement, we will have access to confidential information relating to the operations, employees, and financial information of Client, including information about Client's human resources policies and practices, payroll and accounting information, discipline imposed and corrective actions taken, medical and similarly confidential information, salaries, benefits, expenses, vendors, costs of services, Client strategic and future management and policy development plans, business and marketing plans or their equivalent plus additional human resources related information.

We recognize that Client has a legitimate interest in protecting its confidential information from unauthorized use and disclosure, and that privacy rights in the private and public sector may involve constitutional or other federal or state protected rights. Accordingly, we agree not to use or disclose Client's confidential information for any purpose other than in the course of providing Services to Client, and not to disclose Client's confidential information except as authorized by Client in the interests of Client and/or as required by law or by a lawful subpoena issued by any state or federal court, arbitrator, or other governmental order or process, provided JMHS: (a) gives Client immediate written notice as soon as it learns of such requirements in order to permit Client to seek a protective order or other appropriate relief; (b) assists Client in connection with such efforts; and (c) discloses only the confidential information requested by the order or subpoena. JMHS will take all reasonable steps necessary to ensure that confidentiality of such information is maintained.

Other Relevant Information

This Engagement will be governed by and interpreted in accordance with the laws of the State of Florida, without reference to its choice of law rules. Each party to this Engagement waives, to the fullest extent permitted by applicable law, the right to trial by jury in any legal proceeding arising out of or relating to this Engagement or the transactions contemplated hereby.

This Engagement is the entire engagement of the parties and supersedes any prior engagements between them with respect to the Services or similar services previously provided by JMHS. No modification of or amendment to this Engagement, nor any waiver of any rights under this Engagement, shall be effective unless in writing and signed by an authorized representative of each party.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our Engagement and our respective responsibilities. By signing below, you are acknowledging that you have read and understand the terms of this Engagement and that you had an adequate opportunity to consult with counsel of your choice before signing.

Very truly yours,

JMA HR Services LLC

JMA HR Services LLC d/b/a
James Moore HR Solutions

The services described in the foregoing letter and statement of work are in accordance with our requirements. The terms described in the letter and statement of work, including fees, are acceptable to us and are hereby agreed to.

CLIENT NAME

By: _____

Title: _____

Date: _____

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: June 3, 2026
Invoice Number: 465607

Amy E. Myers

INVOICE TOTAL DUE \$ 2,300.00

36694
227912

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

Professional Services Rendered Through May 31, 2026

TOTAL FEES THIS INVOICE	2,300.00
TOTAL AMOUNT DUE THIS INVOICE	\$ 2,300.00
PREVIOUS OUTSTANDING BALANCE FOR THIS MATTER	7,030.00
TOTAL AMOUNT DUE	\$ 9,330.00



**HAND ARENDALL
HARRISON SALE**

Invoice Date: June 3, 2026
 Invoice Number: 465607
 Amy E. Myers
 Page 2

36694
227912

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

OUTSTANDING INVOICE DETAIL AS OF: 06/03/2026

<u>Invoice</u>	<u>Date</u>	<u>Original Amount</u>	<u>Payments/Credits</u>	<u>Amount Due</u>
460949	04/17/2026	2,190.00	0.00	2,190.00
463535	05/20/2026	4,840.00	0.00	4,840.00
TOTALS		7,030.00	0.00	7,030.00
TOTAL PRIOR DUE BALANCE				7,030.00
TOTAL CURRENT INVOICE				2,300.00
TOTAL AMOUNT DUE				\$ 9,330.00

Accounts Receivable Aging

1-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total
\$4,840.00	\$2,190.00	\$0.00	\$0.00	\$7,030.00



Invoice Date: June 3, 2026
 Invoice Number: 465607
 Amy E. Myers
 Page 3

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>
05/04/2026	AEM	Email from and to Darrin Dunwald re Stewart request for costs for relocation of ditch.	0.20	60.00
05/04/2026	AEM	Review caselaw re easement maintenance and rescission.	0.30	90.00
05/05/2026	AEM	Telephone from Darrin Dunwald. Receive and review EEOC correspondence. Receive and review Stewart correspondence.	0.40	120.00
05/11/2026	AEM	Telephone from Director re various matters.	0.50	150.00
05/11/2026	AEM	Begin preparation of memo re contract remedies.	0.20	60.00
05/11/2026	BA	Internal conference with A. Myers regarding potential litigation arising from construction dispute	0.20	50.00
05/12/2026	AEM	Email from and to Director re AI policy. Email to Firm Management.	0.30	90.00
05/13/2026	AEM	Correspondence from and to Darrin Dunwald.	0.10	30.00
05/13/2026	AEM	Email from and to Director re mandatory work due to heavy rain.	0.20	60.00
05/14/2026	AEM	Email from and to Darrin Dunwald re voluntary additional work.	0.20	60.00
05/19/2026	AEM	Email from and to auditor re pending litigation.	0.20	60.00
05/21/2026	AEM	Prepare for and attend Board meeting. Meet with staff re DAG and Wharton Smith contracts, payments made.	4.00	1,200.00
05/27/2026	AEM	Telephone from Darrin Dunwald re: property taxes, Wharton Smith. Email from and to District re building contracts.	0.40	120.00
05/29/2026	AEM	Draft response to auditor inquiry. Review Canut records. Telephone to Darrin Dunwald.	0.50	150.00
TOTAL FEES			7.70	\$ 2,300.00

TOTAL AMOUNT DUE FOR THIS INVOICE \$ 2,300.00



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: June 3, 2026
Invoice Number: 465607
Amy E. Myers

INVOICE TOTAL DUE \$ 2,300.00

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

TOTAL AMOUNT DUE FOR THIS INVOICE	\$ 2,300.00
PREVIOUS OUTSTANDING BALANCE FOR THIS MATTER	7,030.00
TOTAL AMOUNT DUE	\$ 9,330.00

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



May has finally brought much-needed rain. While that relief is welcome, it also means we must remain vigilant as mosquito populations begin to rise. The combination of warm temperatures and increased rainfall has led to both higher mosquito counts and greater species diversity (figure 1).

We began May with a Drought Index of 524 and ended the month at 61, representing an 88% decrease in drought severity (figure 2). This improvement comes just in time for the anticipated increase in Easter Equine Encephalitis (EEE) activity. Although EEE is not as prevalent in our area as West Nile virus (WNV), it remains a serious disease, and we closely monitor the mosquito species that can transmit it.

One of the primary vectors of EEE is *Culiseta melanura* (*Cs. melanura*). This species is beginning to appear more frequently, increasing the potential risk of EEE transmission (figure 3). So far this year, we have detected only two infected sentinel chickens: one positive for West Nile virus in April and one positive for EEE in May. At this point last year, we were at a similar level, although both positive chickens were detected during May (Figure 4).

June is typically the peak month for EEE activity in our region. After that, EEE activity usually declines rapidly and is replaced by increasing West Nile virus activity (figure 4). A primary vector, *Culex nigripalpus* (*Cx. nigripalpus*) for West Nile virus is only now beginning to emerge and is currently at or slightly below the seasonal average (figure 5).

Migratory birds begin moving south in July, bringing additional opportunities for West Nile virus introduction and amplification. However, both bird migration activity and West Nile virus transmission generally do not reach their peak until later in the year.

May 2025 Temperatures and Precipitation

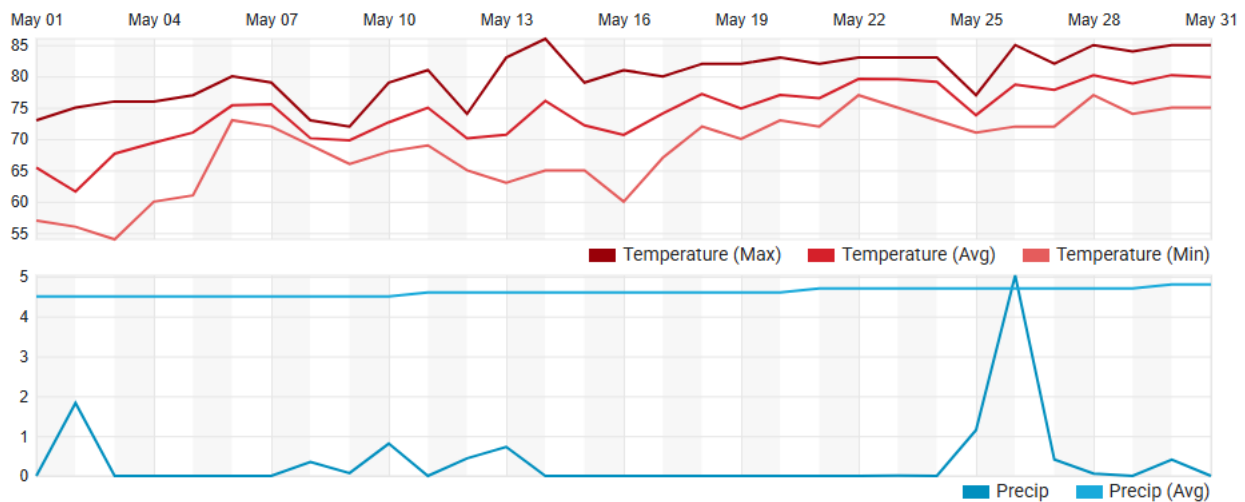


Figure 1. Weather Underground via Destin.

Keetch-Byram Drought Index (KBDI) Value Key

The KBDI scale is interpreted as follows:

- **0 - 200:** Soil moisture is high, minimal fire intensity.
- **200 - 400:** Lower litter and duff layers begin to dry.
- **400 - 600:** Dry soil; litter and duff actively contribute to fire intensity.
- **600 - 800:** Severe drought; intense, deep-burning fires are expected.

Figure 2.

January 2026-Present *Cs. melanura* Counts

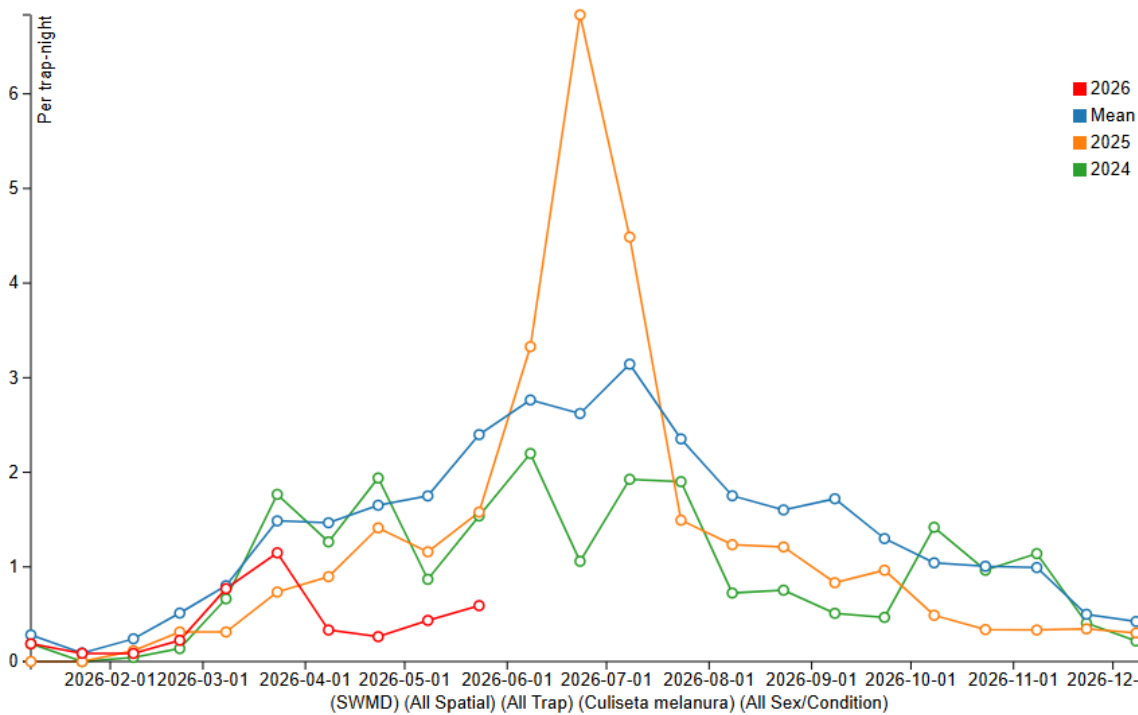


Figure 3.

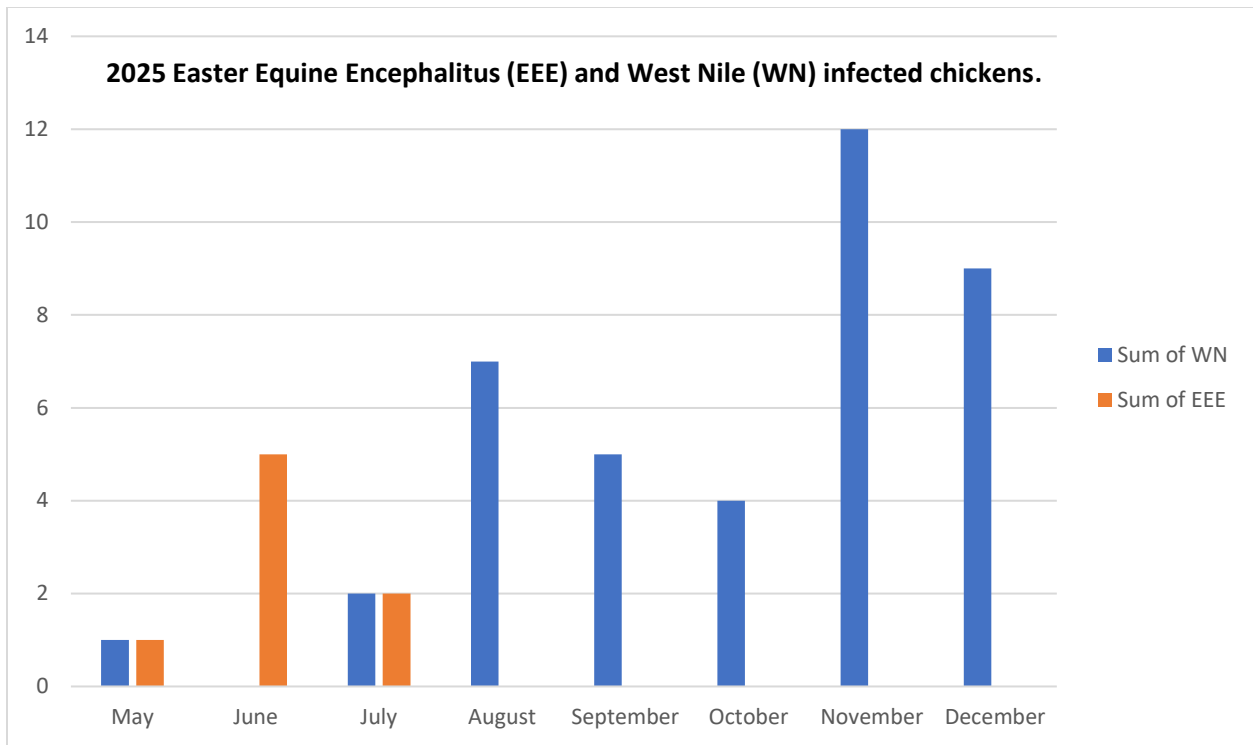


Figure 4.

January 2026-Present *Cx. nigripalpus* Counts

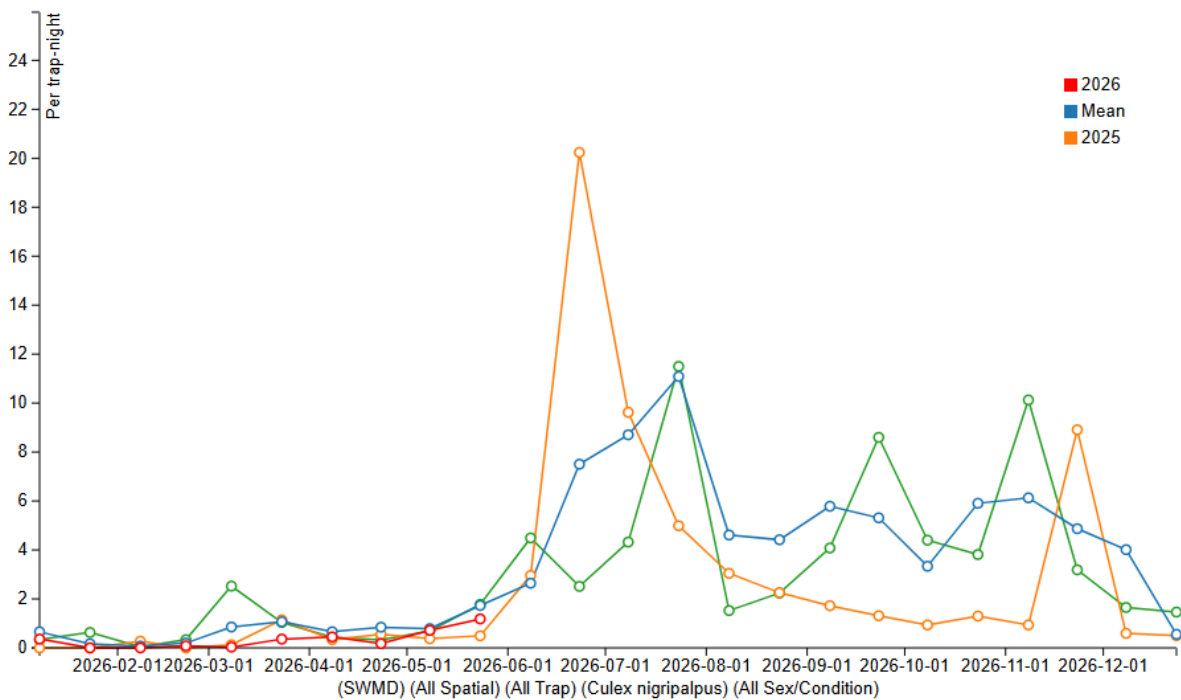


Figure 5.

NEW BUSINESS UPDATE



