

SWMD BOARD PACKET



PREPARED FOR
Board of Commissioners

PREPARED BY
Cammie Henderson

JULY 9, 2026

South Walton Mosquito District

Regular Board Meeting Agenda

 Thursday, July 9, 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

- June 25, 2026 — Regular Board Meeting (*Motion*) — Page 5

Public Comment (Non-Agenda Items)

Departmental Updates:

Construction Update – Page 9

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

Administration Report – Page 17

- Financial Report
- Expenditures (*Motion*) — Request to receive and forward for CPA review — Page 40

Legal – Page 47

- Invoice (*Motion*)

Operations – Page 53

- Summary & Lab Report — updates from field and lab
-

Commissioner Report

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

Current Action Items

Opened	Item	Action	Due Date	Close Date
10/2025	Resolution on Website	Kellyanne is updating the website.	Apr 2026	
02/2026	Financial Process – Financial Review Quarterly		July 2026	
03/2026	Review and create a letter for the County	Request “as-built survey” from 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	Brand	Create a brand to show public health, environmental stewardship, and fiscal responsibility	Aug 2026	
04/2026	Payroll Outsource	Look for alternatives	Aug 2026	

		Research what other districts are using.	
04/2026	Accounting Software	Provided research information at the June Meeting.	Aug 2026
04/2026	AI Policy Review	Create policy	Sept 2026
11/2025	Joint-Use Agreement for Emergency Use		Jan 2027

New Business


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

Adjournment

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

Next Scheduled Meeting

 **Thursday, August 20, 2026 — 10:00 AM**
Regular Board Meeting
 **SWCMCD Headquarters**



South Walton County Mosquito Control District
2025-2026 Regular Board Meeting
Thursday, June 25, 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 June 25, 2026, at 10:00 AM.

Chairman Doug Liles called the meeting to order on June 25th 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 Whitney Rutherford participated in the meeting.

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

APPROVAL OF MINUTES

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

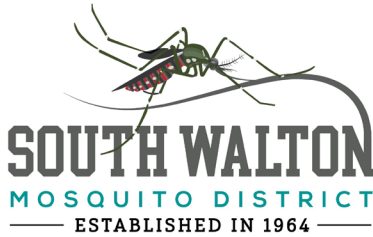
PUBLIC COMMENT - NON-AGENDA ITEMS – None

CONSTRUCTION UPDATE

Phase I
Working on the punch list. Discussion ensued.
Phase II
Starting on steel beams. Discussion ensued.
Chicken Coop
Received CO and building the outside and inside for chicken. Discussion ensued.

DAG – Add Services (motion)

Phase II
Commissioner Doug Liles questioned the “Several” Change Orders. Most change orders were result of ODP. Commissioner Steve Young states that DAG is going over and above for us.
Request a motion to approve the Phase II DAG 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
Commissioner Doug Liles stated that he warned it would happen, and it did.
Can’t move forward until it’s gone through the Planning Department.



ADMINISTRATIONS REPORT

Financial Report for May – Tabled until July

Discussion ensued.

Expenditures for May (Motion) – Tabled until July

Salary

Request a motion to approve Salary Survey quote.

Motion by: Commissioner Kriss Faulk

Second by: Commissioner Steve Young

Motion approved: 3-0

LEGAL

May Invoices (Motion)

Request a motion to approve legal expenditure for May: \$2,300, as presented.

Motion by: Commissioner Steve Young

Second by: Commissioner Kriss Faulk

Motion approved: 3-0

OPERATIONS

May Summary with Lab Report – Discussion ensued

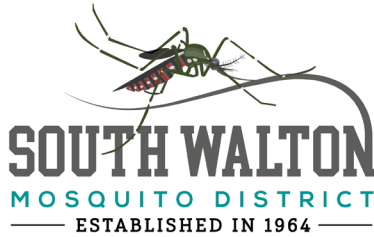
COMMISSIONERS

Seat – 1 Doug Liles

Seat – 2 Steve Young

Seat – 3 Kristine Faulk – None

ADDITIONAL NON-AGENDA ITEMS



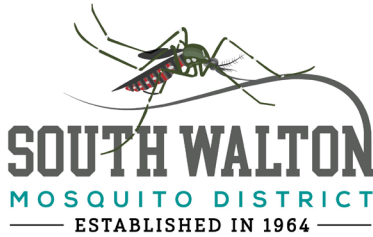
South Walton County Mosquito Control District
 2025-2026 Regular Board Meeting
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02/2026	Financial Process – Financial Review Quarterly		July 2026	
03/2026	Create a timeline from Wharton-Smith/DAG		May 2026	Closed 6/2026
05/2026	Inventory of the contract and narrative of the scheduled services	Amy Myers	June 2026	Closed 6/2026
03/2026	Review and create a letter for the County	Request “as built survey” from 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	
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New Business

Opened	Item	Action	Due Date	Close Date
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COMMENTS BY COMMISSION AND PUBLIC - None

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

Chairperson Doug Liles adjourned the meeting at 11:33 AM.

Chairperson Doug Liles: _____

Commissioner Kristine Faulk: _____

Commissioner Steve Young: _____

CONSTRUCTION UPDATE





SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT
Phase 2 –Fleet Maintenance
24-189
OAC Meeting #19 Agenda
6/30/26

Next OAC Meeting is Tuesday, July 14th at 10:00 AM

Safety/Security:

- No safety incidents/ accidents to date (300 days).
- Crane and equipment operations.
- Welding/ Hot work.

Schedule Updates:

Fleet Maintenance:

- Bell Steel – Structural Steel install is in-progress.
- Bright Future – L1 Electrical rough-in is in-progress.

Submittals:

Fleet Maintenance

- 110.7920.000 – Interbay – Concrete Joint Sealant – Sent 6/29

RFIs:

- 115 – FM – Paper Towel & Waste Receptacle Elevation and Location – Sent 6/26

Design & Permitting:

- Upcoming Revision?

Project Financials:

- Pay Application #14 for June - Sent to Owner 6/29

Open Discussion/New Business:



ATTENDEES:

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



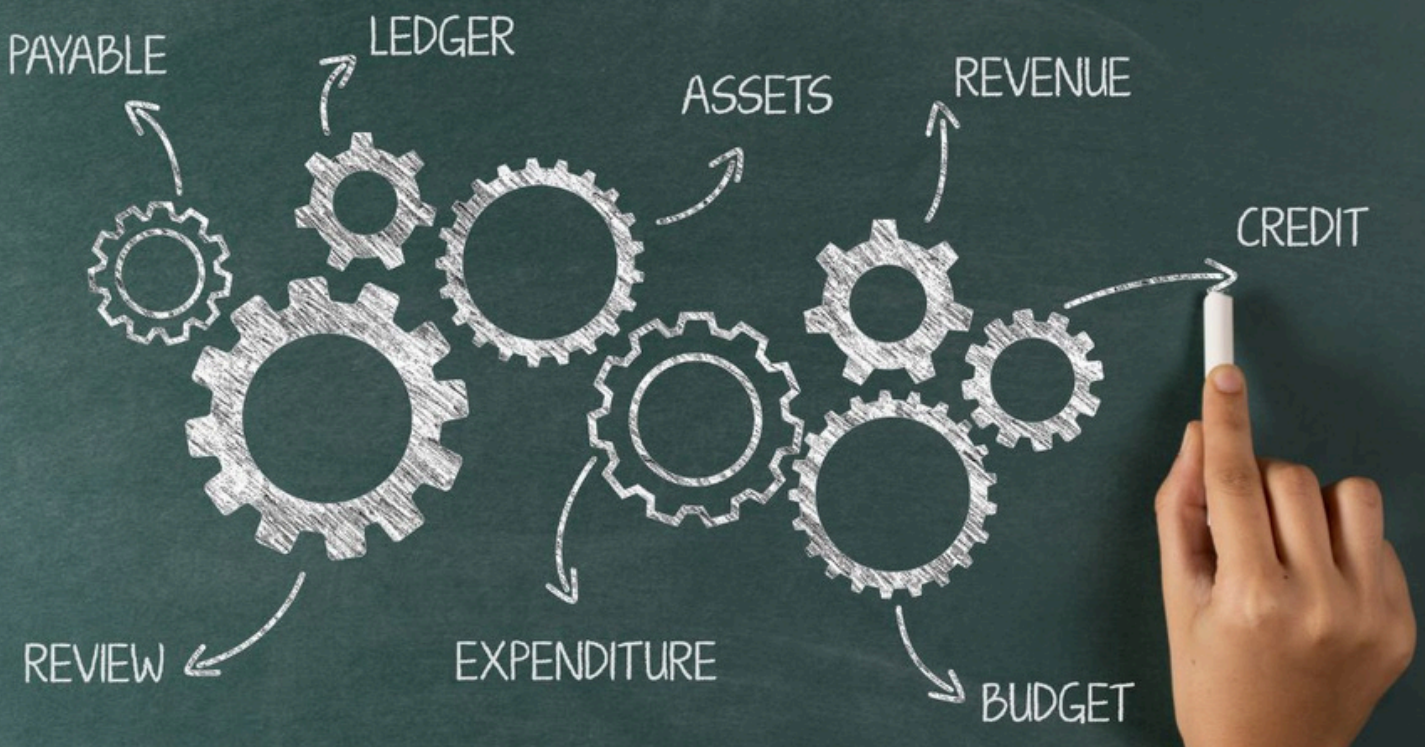








ADMINISTRATIVE REPORT



Revenue Review

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

Current Year	TOTAL		
	Oct '25 - May 26	Budget	\$ Over Budget
Income			
311.000 · AD VALOREM	9,325,578.53	9,867,839.22	-542,260.69
361.000 · Interest income	418,581.87	199,975.00	218,606.87
369.000 · Other Misc Revenues	234.39	1,500.00	-1,265.61
380 · Other Sources	0.00	1,000.00	-1,000.00
Total Income	9,744,394.79	10,070,314.22	-325,919.43

Previous Year	TOTAL		
	Oct '24 - May 25	Budget	\$ Over Budget
Income			
311.000 · AD VALOREM	8,212,368.57	8,637,309.26	-424,940.69
361.000 · Interest income	512,122.45	200,000.00	312,122.45
364.000 · Disposition of Fixed Assets	48,555.00	70,000.00	-21,445.00
369.000 · Other Misc Revenues	1,054.24	1,500.00	-445.76
380 · Other Sources	0.00	1,000.00	-1,000.00
Total Income	8,774,100.26	8,909,809.26	-135,709.00

Trial Balance

7:01 AM
07/01/26
Accrual Basis

South Walton County Mosquito Control District Trial Balance As of May 31, 2026

	May 31, 26	
	Debit	Credit
102.004 · Ameris Checking		524,086.81
102.005 · Ameris Money Market	2,500.69	
102.008 · FL FIT	12,056,270.01	
102.009 · FL CLAS S	579.92	
102.045 · Ameris ICS Sweep Checking	253,538.17	
102.055 · Ameris Cash Sweep Money Market	1,456,583.72	
102.060 · Capital City Bank	3,316,461.40	

Transfer between funds recorded at beginning of following month.



May Interest Rates

Ameris:
Checking 2.34%
Money Mkt 3.01%
Florida FIT 3.99%
Florida Class 3.71%
Capital City Bank 0.00%

Expenditure Analysis

Current Expenditures vs. Prior Year and Budget

Reporting Period: October 2025 through May 2026

Scope: Expenditures only. Revenue is not included in this analysis.

Metric	Amount / Rate
Current expenditures	\$9,308,949
Increase vs. prior year	\$3,054,019 (48.8%)
Under budget	\$9,864,671 (48.6% used)
Capital outlay share of current spending	73.2%

Executive Summary

- Current expenditures for the reporting period were \$9,308,949, compared with \$6,254,930 for the same period last year. This is an increase of \$3,054,019, or 48.8%.
- Capital Outlay is the dominant driver: \$6,812,991 of current spending, 73.2% of total expenditures, and 90.4% of the year-over-year increase.
- Excluding Capital Outlay, expenditures were \$2,495,958, up \$292,713 or 13.3% from prior year.
- Non-capital increases were concentrated in Operating Supplies, Chemicals/Solvents/Additives, Operating Expenses, Other Services, Repair and Maintenance, Supplies/Materials, Training, Travel, and Utilities. Offsets included lower Personal Services, Insurance, and Rentals/Leases.

Summary Comparison

Dollars are rounded to the nearest whole dollar.

Category	Current	Prior Year	\$ Change	% Change
Total Expenditures	\$9,308,949	\$6,254,930	\$3,054,019	48.8%
Capital Outlay	\$6,812,991	\$4,051,685	\$2,761,307	68.2%
Expenditures Excluding Capital Outlay	\$2,495,958	\$2,203,245	\$292,713	13.3%
Category	Current	Budget	Under/(Over) Budget	% Budget Used
Total Expenditures	\$9,308,949	\$19,173,620	\$9,864,671	48.6%
Capital Outlay	\$6,812,991	\$14,068,086	\$7,255,095	48.4%
Expenditures Excluding Capital Outlay	\$2,495,958	\$5,105,534	\$2,609,576	48.9%
Excluding Capital Outlay and Contingency	\$2,495,958	\$4,405,534	\$1,909,576	56.7%

For budget comparisons, Under/(Over) Budget equals Budget less Current. Positive amounts are under budget; amounts in parentheses are over budget.

EXPENSES (Not including construction)

Item	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Total	Average
Promotional Activities	-	-	-	122.83	119.23	1,357.95	104.64	1,551.70	\$ 3,256	\$ 407
Other Charges	442.02	711.95	547.43	385.60	685.16	266.76	533.56	342.74	\$ 3,915	\$ 489
Office Supplies	4,364.49	992.94	816.43	3,602.07	5,526.46	1,838.88	1,880.67	123.28	\$ 19,145	\$ 2,393
Gassonline/Oil/Lube	4,008.69	3,376.41	2,068.32	1,403.17	3,221.51	4,051.60	4,819.66	1,455.83	\$ 24,405	\$ 3,051
Chemicals	93,349.60	22,092.00	42,614.00	62,491.20	27,040.00	-	117,197.60	120,097.04	\$ 484,881	\$ 60,610
Protective Clothing	315.60	363.04	95.96	192.79	451.49	1,267.72	(89.99)	150.91	\$ 2,748	\$ 343
Misc Supplies	1,691.95	777.56	1,916.18	4,029.92	3,342.07	1,800.27	4,536.38	2,291.23	\$ 20,386	\$ 2,548
Tools & Implements	-	-	-	-	59.99	325.00	66.49	29.18	\$ 481	\$ 60
Publications & Dues	11,147.37	-	259.50	287.50	500.00	7,500.00	39.00	-	\$ 19,733	\$ 2,467
Training	3,806.85	-	4,639.00	2,640.00	870.26	3,113.26	150.00	62.97	\$ 15,282	\$ 1,910
Capital Outlay* (No Construction Cost)	-	-	-	8,525.00	-	-	109,622.93	-	\$ 118,148	\$ 14,768
Total	\$ 416,998.89	\$ 223,232.10	\$ 431,388.01	\$ 302,510.06	\$ 237,045.59	\$ 245,194.44	\$450,630.64	\$ 307,838.04	\$ 2,614,837.77	\$ 326,855

Construction Costs

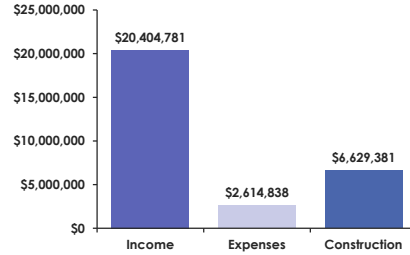
Item	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Total	Budget
DAG - Admin Bldg	-	-	4,560.00	-	-	3,585.50	-	-	\$ 8,146	\$ 26,697
DAG - PHASE 2	18,655.20	9,907.50	9,290.00	8,975.00	8,975.00	8,975.00	12,176.00	57,606.85	\$ 134,561	\$ 178,529
Administrative Bldg	74,529.50	58,609.95	103,273.70	139,831.54	180,817.23	210,355.68	2,300.00	-	\$ 769,718	\$ 1,100,876
Phase 2 A - Parking Garage	458,157.54	743,263.18	857,197.56	283,704.86	502,160.93	497,188.45	235,807.29	96,679.85	\$ 3,674,160	\$ 5,515,551
Phase 2 B - Fleet Maintenance	-	4,914.30	23,446.00	114,622.00	173,701.55	201,184.70	720,202.64	804,726.44	\$ 2,042,798	\$ 6,095,365
Chicken Coop	-	-	-	-	-	-	-	-	\$ -	\$ 35,000
Total	\$ 551,342.24	\$ 816,694.93	\$ 997,767.26	\$ 547,133.40	\$ 865,654.71	\$ 921,289.33	\$970,485.93	\$ 959,013.14	\$ 6,629,380.94	\$ 12,952,017.92

FINANCIAL REVIEW

SUMMARY YEAR TO DATE

Income	\$20,404,781
Expenses	\$2,614,838
Construction	\$6,629,381

BALANCE \$11,160,563



INCOME

Item	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Total	% of Budget
Ad Valorem	92,229.53	1,942,309.45	5,613,753.39	616,318.88	311,943.12	252,320.76	401,038.90	95,664.50	\$ 9,325,578.53	94.50%
Interest Income	48,229.06	43,905.36	51,018.79	65,400.12	53,747.30	50,417.89	45,095.73	44,568.40	\$ 402,382.65	209.30%
Misc Income	-	-	234.39						\$ 234.39	15.63%
Other	-	-							\$ -	0.00%
Carryover - Prior Year Surplus					10,676,585.74				\$ 10,676,585.74	
Total	\$ 140,458.59	\$ 1,986,214.81	\$ 5,665,006.57	\$ 681,719.00	\$ 11,042,276.16	\$ 302,738.65	\$446,134.63	\$ 140,232.90	\$ 20,404,781.31	

EXPENSES (Not including construction)

Item	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Total	Average
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	\$ 102,518
Personal Services - Benefits	60,353.85	57,159.01	76,361.56	73,748.48	66,302.40	67,599.99	68,622.87	68,190.16	\$ 538,338	\$ 67,292
Operating Expenses	34,781.53	45,063.75	122,691.03	39,498.99	16,225.89	44,274.31	43,041.97	6,543.05	\$ 352,121	\$ 44,015
Travel & Per Diem	145.06	-	7,100.80	1,922.00	4,946.94	1,929.94	567.00	40.00	\$ 16,652	\$ 2,081
Communication Services	899.65	951.40	955.49	954.49	640.74	2,025.08	1,012.29	-	\$ 7,439	\$ 930
Freight Services	232.63	323.65	223.55	-	-	63.31	320.79	603.75	\$ 1,768	\$ 221
Utility Services	1,830.64	1,151.37	1,599.46	1,956.22	2,562.07	3,590.89	2,236.90	2,193.32	\$ 17,121	\$ 2,140
Rental & Leases	-	-	672.99	-	385.00	275.00	-	-	\$ 1,333	\$ 167
Insurance	105,986.78	(5,321.00)	-	2,671.00	-	-	(8,623.82)	-	\$ 94,713	\$ 11,839
Repairs & Maintenance	3,728.37	1,777.78	26,977.14	4,393.33	5,028.95	5,308.55	2,856.69	2,524.55	\$ 52,595	\$ 6,574
Printing & Binding	59.98	-	-	175.96	-	-	-	-	\$ 236	\$ 29

South Walton County Mosquito Control District

Profit & Loss

May 2026

06/30/26

Accrual Basis

	May 26
Income	
311.000 · AD VALOREM	
311.001 · Prior Year Taxes/Other	1.08
311.000 · AD VALOREM - Other	95,663.42
Total 311.000 · AD VALOREM	95,664.50
361.000 · Interest income	44,568.40
Total Income	140,232.90
Gross Profit	140,232.90
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	49.51
23.4 · Life Insurance	630.29
23.5 · STD/LTD	1,129.90
23.55 · Dental	771.62
23.7 · Supplement Insurance Program	20.00
23.8 · BCBS of Florida - Medical Insur	39,007.75
Total 23 · Life and Health Insurance	41,681.46
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	68,190.16
30 · OPERATING EXPENSES	
30.3 · Kristine Faulk	150.00
30.5 · J Doug Liles	150.00
30.6 · Stephen Young	150.00
31 · Professional Services	
31.2 · Tax Collector Fees	1,913.29
Total 31 · Professional Services	1,913.29

South Walton County Mosquito Control District

Profit & Loss

06/30/26

May 2026

Accrual Basis

	May 26
34.00 · Other Services	
34.13 · NetData Consulting Services	2,472.00
34.20 · UNIFIRST	380.76
34.32 · EverOn System Monitoring	747.00
34.33 · Other Contractual Services	580.00
Total 34.00 · Other Services	4,179.76
Total 30 · OPERATING EXPENSES	6,543.05
40 · TRAVEL & PER DIEM	
40.2 · INCIDENTAL TRAVEL	40.00
Total 40 · TRAVEL & PER DIEM	40.00
42 · FREIGHT SERVICES	603.75
43 · UTILITY SERVICES	
43.02 · Water/Sewer	226.72
43.03 · Electrical	1,803.73
43.04 · GARBAGE SOLID WASTE SERVICES	112.82
43.05 · Gas Service	50.05
Total 43 · UTILITY SERVICES	2,193.32
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	593.58
Total 46 · REPAIR & MAINTENANCE SERVICES	2,524.55
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
49 · OTHER CURRENT CHARGES - Other	308.92
Total 49 · OTHER CURRENT CHARGES	342.74
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

South Walton County Mosquito Control District

Profit & Loss

May 2026

	May 26
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
	2,291.23
Total 52.4 · Misc Supplies & Incidentals	2,291.23
52.5 · Tool and small implements	29.18
	124,024.19
Total 52 · Operating Supplies	124,024.19
55 · TRAINING	
55.2 · Classroom Education	62.97
	62.97
Total 55 · TRAINING	62.97
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
	959,013.14
Total 60 · CAPITAL OUTLAY	959,013.14
Total Expense	1,266,851.18
Net Income	-1,126,618.28

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

	<u>Oct '25 - May 26</u>	<u>Oct '24 - May 25</u>	<u>\$ Change</u>	<u>% Change</u>
Income				
311.000 · AD VALOREM				
311.001 · Prior Year Taxes/Other	208.68	3,952.36	-3,743.68	-94.72%
311.000 · AD VALOREM - Other	9,325,369.85	8,208,416.21	1,116,953.64	13.61%
Total 311.000 · AD VALOREM	<u>9,325,578.53</u>	<u>8,212,368.57</u>	<u>1,113,209.96</u>	<u>13.56%</u>
361.000 · Interest income	418,581.87	512,122.45	-93,540.58	-18.27%
364.000 · Disposition of Fixed Assets	0.00	48,555.00	-48,555.00	-100.0%
369.000 · Other Misc Revenues	234.39	1,054.24	-819.85	-77.77%
Total Income	<u>9,744,394.79</u>	<u>8,774,100.26</u>	<u>970,294.53</u>	<u>11.06%</u>
Gross Profit	<u>9,744,394.79</u>	<u>8,774,100.26</u>	<u>970,294.53</u>	<u>11.06%</u>
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	-21.31%
12 · Regular Salaries and wages - Other	756,538.21	766,923.30	-10,385.09	-1.35%
Total 12 · Regular Salaries and wages	<u>808,065.96</u>	<u>832,407.93</u>	<u>-24,341.97</u>	<u>-2.92%</u>
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	480.59%
Total 14 · Overtime	<u>2,659.87</u>	<u>1,894.16</u>	<u>765.71</u>	<u>40.43%</u>
10 · PERSONAL SERVICES - Other	0.00	0.00	0.00	0.0%
Total 10 · PERSONAL SERVICES	<u>820,141.45</u>	<u>843,717.71</u>	<u>-23,576.26</u>	<u>-2.79%</u>
20 · PERSONAL SERVICES BENEFITS				
21 · FICA Taxes	59,293.58	60,271.07	-977.49	-1.62%
21.3 · Federal Unemployment	1,074.61	901.14	173.47	19.25%
22 · Retirement contributions				
22.2 · FRS paid by District	134,981.58	136,183.35	-1,201.77	-0.88%
Total 22 · Retirement contributions	<u>134,981.58</u>	<u>136,183.35</u>	<u>-1,201.77</u>	<u>-0.88%</u>

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

	<u>Oct '25 - May 26</u>	<u>Oct '24 - May 25</u>	<u>\$ Change</u>	<u>% Change</u>
23 · Life and Health Insurance				
23.1 · AFLAC	-281.27	1.97	-283.24	-14,377.67%
23.3 · Vision	206.67	364.03	-157.36	-43.23%
23.4 · Life Insurance	4,946.27	5,703.12	-756.85	-13.27%
23.5 · STD/LTD	8,355.08	9,002.77	-647.69	-7.19%
23.55 · Dental	5,591.70	6,212.01	-620.31	-9.99%
23.7 · Supplement Insurance Program	170.00	1,270.00	-1,100.00	-86.61%
23.8 · BCBS of Florida - Medical Insur	297,366.14	294,397.22	2,968.92	1.01%
Total 23 · Life and Health Insurance	<u>316,354.59</u>	<u>316,951.12</u>	<u>-596.53</u>	<u>-0.19%</u>
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	7.73%
26.3 · Geraldine Via	12,038.68	11,257.36	781.32	6.94%
Total 26 · Other postemployment benefits	<u>24,399.06</u>	<u>22,731.02</u>	<u>1,668.04</u>	<u>7.34%</u>
Total 20 · PERSONAL SERVICES BENEFITS	<u>538,578.42</u>	<u>537,037.70</u>	<u>1,540.72</u>	<u>0.29%</u>
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	24.63%
31.2 · Tax Collector Fees	184,680.51	162,448.18	22,232.33	13.69%
31.4 · Medical Services	185.00	256.00	-71.00	-27.73%
Total 31 · Professional Services	<u>255,647.87</u>	<u>219,498.05</u>	<u>36,149.82</u>	<u>16.47%</u>
31.3 · Legal and Engineering Service				
31.6 · Legal Services	11,407.50	6,662.50	4,745.00	71.22%
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	<u>11,417.50</u>	<u>9,862.50</u>	<u>1,555.00</u>	<u>15.77%</u>

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

	<u>Oct '25 - May 26</u>	<u>Oct '24 - May 25</u>	<u>\$ Change</u>	<u>% Change</u>
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	200.26%
Total 34.12 · Other services IT Hosting	6,129.57	23.17	6,106.40	26,354.77%
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	-34.75%
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	154.91%
Total 30 · OPERATING EXPENSES	351,275.52	277,744.97	73,530.55	26.47%
40 · TRAVEL & PER DIEM				
40.1 · PER DIEM OR MEALS	4,377.94	2,662.00	1,715.94	64.46%
40.2 · INCIDENTAL TRAVEL	192.72	0.00	192.72	100.0%
40.3 · PRIVIATE VEHICLES	1,480.20	819.67	660.53	80.59%
40.4 · Hotel	10,600.88	5,491.71	5,109.17	93.03%
Total 40 · TRAVEL & PER DIEM	16,651.74	8,973.38	7,678.36	85.57%
41 · COMMUNICATION SERVICES				
41.1 · Cellular Service	6,081.39	4,989.66	1,091.73	21.88%
41.2 · Office Phone & Internet	1,357.75	2,099.39	-741.64	-35.33%
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	16.86%
42 · FREIGHT SERVICES	1,767.68	1,199.24	568.44	47.4%

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

	<u>Oct '25 - May 26</u>	<u>Oct '24 - May 25</u>	<u>\$ Change</u>	<u>% Change</u>
43 · UTILITY SERVICES				
43.02 · Water/Sewer	2,217.60	559.55	1,658.05	296.32%
43.03 · Electrical	12,135.11	6,369.37	5,765.74	90.52%
43.04 · GARBAGE SOLID WASTE SERVICES	866.02	900.48	-34.46	-3.83%
43.05 · Gas Service	1,850.13	0.00	1,850.13	100.0%
Total 43 · UTILITY SERVICES	17,068.86	7,829.40	9,239.46	118.01%
44 · RENTALS & LEASES	1,332.99	12,275.25	-10,942.26	-89.14%
45 · INSURANCE				
45.3 · FLOOD INSURANCE	2,671.00	2,755.00	-84.00	-3.05%
45.5 · Workers Comp Insurance	16,696.96	30,421.33	-13,724.37	-45.11%
45.6 · General liability	75,345.00	60,441.00	14,904.00	24.66%
45.7 · Drone Insurance	0.00	22,406.77	-22,406.77	-100.0%
Total 45 · INSURANCE	94,712.96	116,024.10	-21,311.14	-18.37%
46 · REPAIR & MAINTENANCE SERVICES				
46.11 · Maint Bldg/Ground by others	830.74	4,500.00	-3,669.26	-81.54%
46.2 · Maintenance of Automotive Equip	330.29	1,293.07	-962.78	-74.46%
46.3 · Maintenance of Equipment Office				
46.31 · Software Maintenance Office Eq	31,789.40	14,400.54	17,388.86	120.75%
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	168.95%
46.4 · Maint Other Equipment by others	652.42	730.44	-78.02	-10.68%
46.5 · Maint of Build & Grounds by Dis	977.36	366.56	610.80	166.63%
46.6 · Maint of equipment by District	9,574.40	9,337.48	236.92	2.54%
46.61 · Maintenance material	0.00	1,227.76	-1,227.76	-100.0%
Total 46 · REPAIR & MAINTENANCE SERVICES	51,095.36	31,855.85	19,239.51	60.4%
47 · PRINTING & BINDING	235.94	120.00	115.94	96.62%
48 · PROMOTIONAL ACTIVITIES	3,256.35	5,080.88	-1,824.53	-35.91%
49 · OTHER CURRENT CHARGES				
49.1 · Other Government Agencies	724.17	873.21	-149.04	-17.07%
49.2 · advertising required by law	865.22	1,203.06	-337.84	-28.08%

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

	<u>Oct '25 - May 26</u>	<u>Oct '24 - May 25</u>	<u>\$ Change</u>	<u>% Change</u>
49 · OTHER CURRENT CHARGES - Other	2,905.97	3,998.30	-1,092.33	-27.32%
Total 49 · OTHER CURRENT CHARGES	4,495.36	6,074.57	-1,579.21	-26.0%
50 · SUPPLIES/MATERIALS				
50.1 · Culligan	48.51	459.20	-410.69	-89.44%
50.3 · Employee Committee	4,392.96	4,009.50	383.46	9.56%
51 · Office Supplies	14,703.75	2,988.11	11,715.64	392.08%
Total 50 · SUPPLIES/MATERIALS	19,145.22	7,456.81	11,688.41	156.75%
52 · Operating Supplies				
52.1 · Gasoline Oil Lubricant				
52.11 · Gasoline	14,601.08	16,446.27	-1,845.19	-11.22%
52.12 · Diesel				
52.121 · Diesel Exhaust Fluide DEF	0.00	240.34	-240.34	-100.0%
52.12 · Diesel - Other	8,367.46	7,515.60	851.86	11.34%
Total 52.12 · Diesel	8,367.46	7,755.94	611.52	7.89%
52.13 · Gasoline other than District	805.83	331.19	474.64	143.31%
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	-0.52%
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	115.25%
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	-72.72%
52.25 · Fourstar BTI CRG 35 lb	64,067.20	41,975.00	22,092.20	52.63%
52.26 · Altosid XR Slim	63,338.00	3,467.20	59,870.80	1,726.78%
52.28 · VectoBac WDG	1,124.64	1,112.92	11.72	1.05%

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

	<u>Oct '25 - May 26</u>	<u>Oct '24 - May 25</u>	<u>\$ Change</u>	<u>% Change</u>
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	72.68%
52.3 · Clothing and Wearing Apparel				
52.31 · uniforms	844.95	6,156.68	-5,311.73	-86.28%
52.32 · Boots	1,726.17	943.85	782.32	82.89%
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	-61.31%
52.4 · Misc Supplies & Incidentals				
52.41 · Yellow Fly	91.05	11.98	79.07	660.02%
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	-4.96%
52.43 · DITCHES	669.82	366.57	303.25	82.73%
52.44 · Safety	2,159.63	3,147.19	-987.56	-31.38%
52.45 · Shop	2,395.04	1,799.31	595.73	33.11%
52.47 · Chickens	4,411.22	2,504.75	1,906.47	76.11%
52.48 · Lab	7,606.18	325.58	7,280.60	2,236.19%
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	94.71%
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	65.04%
54 · BOOKS, DUES & SUBSCRIPTIONS	19,733.37	12,322.75	7,410.62	60.14%
55 · TRAINING				
55.1 · Conferences	1,732.00	3,040.00	-1,308.00	-43.03%
55.2 · Classroom Education	1,914.08	1,819.08	95.00	5.22%
55.3 · Virtual Training	831.26	688.08	143.18	20.81%
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	-61.07%
60.15 · DAG - Phase II	134,560.55	703,494.67	-568,934.12	-80.87%

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

	<u>Oct '25 - May 26</u>	<u>Oct '24 - May 25</u>	<u>\$ Change</u>	<u>% Change</u>
60.2 · Capital Outlay – New Admin				
60.25 · New Admin Bldg Furn/Fix	18,150.50	136,753.03	-118,602.53	-86.73%
60.2 · Capital Outlay – New Admin - Other	814,713.19	3,111,725.90	-2,297,012.71	-73.82%
Total 60.2 · Capital Outlay – New Admin	832,863.69	3,248,478.93	-2,415,615.24	-74.36%
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	302.93%
Total 60 · CAPITAL OUTLAY	6,812,991.08	4,051,684.53	2,761,306.55	68.15%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	9,308,949.15	6,254,929.78	3,054,019.37	48.83%
Net Income	435,445.64	2,519,170.48	-2,083,724.84	-82.72%

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	1.08	208.68			
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	95,663.42	9,325,369.85			
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	95,664.50	9,325,578.53	9,867,839.22	-542,260.69	94.51%
361.000 · Interest income	48,229.06	43,905.36	51,018.79	65,400.12	53,747.30	61,066.29	50,646.55	44,568.40	418,581.87	199,975.00	218,606.87	209.32%
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	313,387.05	451,685.45	140,232.90	9,744,394.79	10,070,314.22	-325,919.43	96.76%
Gross Profit	140,458.59	1,986,214.81	5,665,006.57	681,719.00	365,690.42	313,387.05	451,685.45	140,232.90	9,744,394.79	10,070,314.22	-325,919.43	96.76%
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			
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			
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	49.51	206.67			
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	771.62	5,591.70	18,000.00	-12,408.30	31.07%
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	41,681.46	316,354.59	347,000.00	-30,645.41	91.17%
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%

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									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	<u>2,689.32</u>	<u>1,991.82</u>	<u>2,562.22</u>	<u>6,968.82</u>	<u>2,246.02</u>	<u>2,562.22</u>	<u>2,689.32</u>	<u>2,689.32</u>	<u>24,399.06</u>	<u>40,400.00</u>	<u>-16,000.94</u>	<u>60.39%</u>
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	68,190.16	538,578.42	796,756.00	-258,177.58	67.6%
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	1,913.29	184,680.51	200,000.00	-15,319.49	92.34%
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	<u>23,598.26</u>	<u>38,963.69</u>	<u>112,363.07</u>	<u>35,968.49</u>	<u>6,238.87</u>	<u>5,046.41</u>	<u>31,555.79</u>	<u>1,913.29</u>	<u>255,647.87</u>	<u>305,000.00</u>	<u>-49,352.13</u>	<u>83.82%</u>
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	<u>3,787.50</u>	<u>1,100.00</u>	<u>3,722.50</u>	<u>0.00</u>	<u>2,797.50</u>	<u>0.00</u>	<u>10.00</u>	<u>0.00</u>	<u>11,417.50</u>	<u>103,000.00</u>	<u>-91,582.50</u>	<u>11.09%</u>
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	<u>6,060.00</u>	<u>0.00</u>	<u>0.00</u>	<u>46.38</u>	<u>0.00</u>	<u>0.00</u>	<u>23.19</u>	<u>0.00</u>	<u>6,129.57</u>			
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			
Total 34.00 · Other Services	<u>6,776.77</u>	<u>4,550.06</u>	<u>5,986.46</u>	<u>2,911.50</u>	<u>6,345.52</u>	<u>38,608.90</u>	<u>11,026.18</u>	<u>4,179.76</u>	<u>80,385.15</u>	<u>57,900.00</u>	<u>22,485.15</u>	<u>138.83%</u>
Total 30 · OPERATING EXPENSES	34,612.53	45,063.75	122,522.03	39,329.99	16,056.89	44,105.31	43,041.97	6,543.05	351,275.52	511,300.00	-160,024.48	68.7%
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%

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									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	603.75	1,767.68	6,400.00	-4,632.32	27.62%
43 · UTILITY SERVICES												
43.02 · Water/Sewer	224.77	224.77	224.77	224.77	638.36	226.72	226.72	226.72	2,217.60	3,000.00	-782.40	73.92%
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	50.05	1,850.13	2,140.00	-289.87	86.46%
Total 43 · UTILITY SERVICES	1,830.64	1,151.37	1,599.46	1,956.22	2,562.07	3,590.89	2,184.89	2,193.32	17,068.86	29,640.00	-12,571.14	57.59%
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	593.58	9,574.40	20,000.00	-10,425.60	47.87%
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	2,524.55	51,095.36	123,500.00	-72,404.64	41.37%
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%

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									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	260.10	320.04	308.92	2,905.97			
Total 49 · OTHER CURRENT CHARGES	442.02	711.95	547.43	385.60	685.16	526.86	853.60	342.74	4,495.36	6,000.00	-1,504.64	74.92%
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			
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			
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			
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			
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%

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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			
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	18,150.50	0.00	18,150.50			
60.2 · Capital Outlay – New Admin - Other	74,529.50	58,609.95	103,274.30	139,762.60	180,817.23	210,355.68	47,363.93	0.00	814,713.19			
Total 60.2 · Capital Outlay – New Admin	74,529.50	58,609.95	103,274.30	139,762.60	180,817.23	210,355.68	65,514.43	0.00	832,863.69	1,100,876.42	-268,012.73	75.66%
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	1,143,323.29	959,013.14	6,812,991.08	14,068,085.74	-7,255,094.66	48.43%
66900 · Reconciliation Discrepancies	0.00	380.70	-380.70	0.00	0.00	0.00	0.00	0.00	0.00			
89 · CONTINQUENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700,000.00	-700,000.00	0.0%
Total Expense	968,341.13	1,040,307.73	1,429,889.55	849,643.46	1,102,700.30	1,166,616.77	1,484,599.03	1,266,851.18	9,308,949.15	19,173,619.74	-9,864,670.59	48.55%
Net Income	-827,882.54	945,907.08	4,235,117.02	-167,924.46	-737,009.88	-853,229.72	-1,032,913.58	-1,126,618.28	435,445.64	-9,103,305.52	9,538,751.16	-4.78%

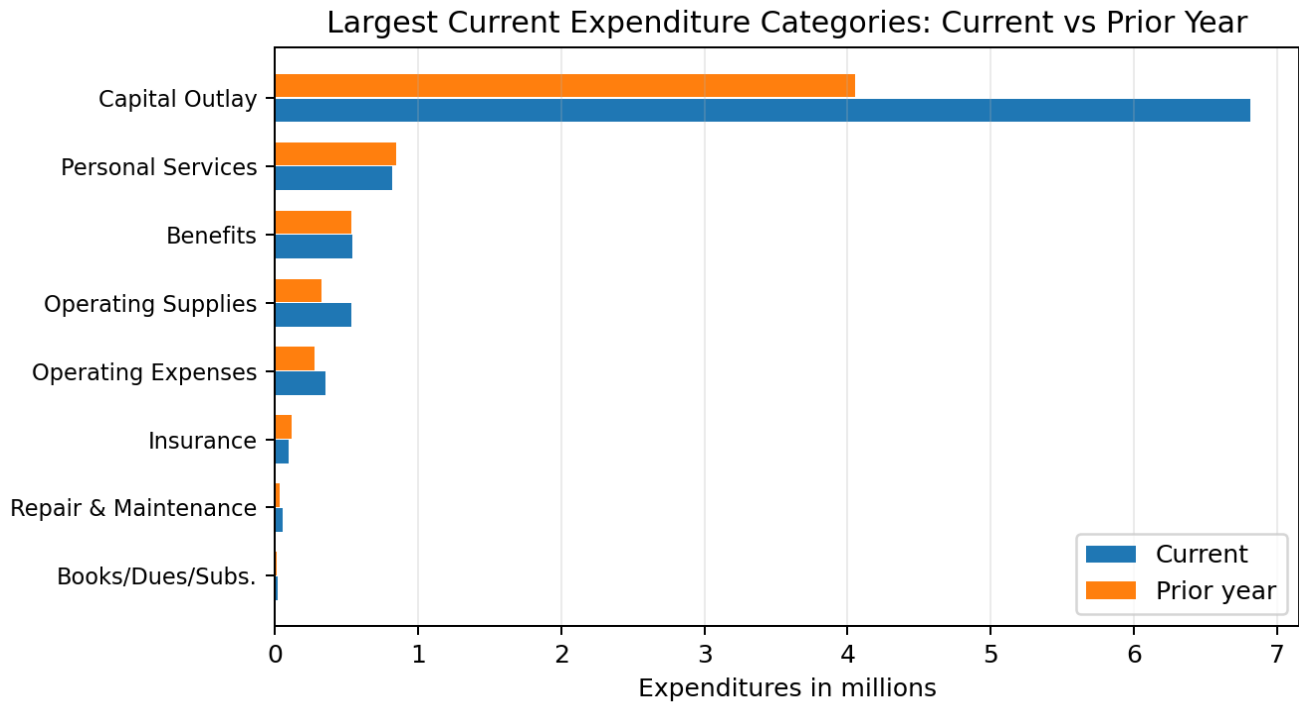


Figure 1. Largest current expenditure categories compared with the prior year.

Prior-Year Expenditure Variance

- Total expenditures increased \$3,054,019. Capital Outlay alone increased by \$2,761,307, which accounts for nearly all of the total increase.
- Outside of capital, the largest increases were Operating Supplies and Operating Expenses, with chemicals and service-related lines carrying most of the movement.

Line / Category	Current	Prior Year	\$ Change	% Change
60.3 - Capital Outlay - New ParkingP#2	\$3,676,476	\$49,466	\$3,627,010	7332.4%
60.5 - Capital Outlay - New Shop P#2	\$2,042,798	\$0	\$2,042,798	N/A
60.2 - Capital Outlay - New Admin	\$832,864	\$3,248,479	(\$2,415,615)	-74.4%
60.15 - DAG - Phase II	\$134,561	\$703,495	(\$568,934)	-80.9%
52 - Operating Supplies	\$532,900	\$322,896	\$210,004	65.0%
52.2 - Chemicals Solvents Additives	\$484,881	\$280,793	\$204,089	72.7%
30 - Operating Expenses	\$351,276	\$277,745	\$73,531	26.5%
34.00 - Other Services	\$80,385	\$31,534	\$48,851	154.9%
31 - Professional Services	\$255,648	\$219,498	\$36,150	16.5%
10 - Personal Services	\$820,141	\$843,718	(\$23,576)	-2.8%
45 - Insurance	\$94,713	\$116,024	(\$21,311)	-18.4%
44 - Rentals & Leases	\$1,333	\$12,275	(\$10,942)	-89.1%

Budget Status

- Total expenditures were \$9,864,671 under budget, with 48.6% of the budget used.
- Capital Outlay was \$7,255,095 under budget and 48.4% used. Capital Outlay plus Contingency accounts for 80.6% of the total under-budget position.
- Excluding Capital Outlay and Contingency, expenditures were \$1,909,576 under budget and 56.7% used.
- Detailed over-budget items are limited in total dollars, but they warrant review because they identify line-item pressure within otherwise under-budget parent categories.

Detailed Line	Current	Budget	Over Budget	% Budget Used
34.00 - Other Services	\$80,385	\$57,900	\$22,485	138.8%
52.12 - Diesel	\$8,367	\$0	\$8,367	N/A
51 - Office Supplies	\$14,704	\$10,000	\$4,704	147.0%
23.4 - Life Insurance	\$4,946	\$4,000	\$946	123.7%

A zero-dollar budget with current spending is shown as over budget with N/A budget utilization.

Capital Outlay Detail

Capital Line	Current	Prior Year	\$ Change	Budget	Under/(Over)	% Used
60.3 - Capital Outlay - New ParkingP#2	\$3,676,476	\$49,466	\$3,627,010	\$5,515,551	\$1,839,075	66.7%
60.5 - Capital Outlay - New Shop P#2	\$2,042,798	\$0	\$2,042,798	\$6,220,365	\$4,177,567	32.8%
60.2 - Capital Outlay - New Admin	\$832,864	\$3,248,479	(\$2,415,615)	\$1,100,876	\$268,013	75.7%
60.15 - DAG - Phase II	\$134,561	\$703,495	(\$568,934)	\$178,529	\$43,968	75.4%
60.1 - DAG	\$8,146	\$20,923	(\$12,778)	\$26,697	\$18,551	30.5%
60 - Capital Outlay - Other	\$118,148	\$29,322	\$88,826	\$991,068	\$872,920	11.9%
60.4 - Capital Outlay - New Chick Coop	\$0	N/A	N/A	\$35,000	\$35,000	0.0%

Recommended Commissioner Discussion Points

- Review the chemical and operating supplies purchasing cycle and inventory plan, since these costs are up significantly from the prior year but remain below budget.
- Review Other Services, Office Supplies, Diesel, and Life Insurance line items because they are over budget at the detailed level.
- Continue monitoring non-capital expenditure run rate for the remainder of the fiscal year, particularly Operating Expenses and Repair and Maintenance.

Appendix A: Major Expenditure Categories

This table is limited to expenditure categories and excludes all revenue-related lines. Under/(Over) Budget equals Budget less Current.

Category	Current	Prior Year	\$ Change	% Change	Budget	Under/(Over) Budget	% Budget Used
10 - Personal Services	\$820,141	\$843,718	(\$23,576)	-2.8%	\$1,570,700	\$750,559	52.2%
20 - Personal Services Benefits	\$538,578	\$537,038	\$1,541	0.3%	\$796,756	\$258,178	67.6%
30 - Operating Expenses	\$351,276	\$277,745	\$73,531	26.5%	\$511,300	\$160,024	68.7%
40 - Travel & Per Diem	\$16,652	\$8,973	\$7,678	85.6%	\$44,500	\$27,848	37.4%
41 - Communication Services	\$8,284	\$7,089	\$1,195	16.9%	\$19,000	\$10,716	43.6%
42 - Freight Services	\$1,768	\$1,199	\$568	47.4%	\$6,400	\$4,632	27.6%
43 - Utility Services	\$17,069	\$7,829	\$9,239	118.0%	\$29,640	\$12,571	57.6%
44 - Rentals & Leases	\$1,333	\$12,275	(\$10,942)	-89.1%	\$10,000	\$8,667	13.3%
45 - Insurance	\$94,713	\$116,024	(\$21,311)	-18.4%	\$168,000	\$73,287	56.4%
46 - Repair & Maintenance Services	\$51,095	\$31,856	\$19,240	60.4%	\$123,500	\$72,405	41.4%
47 - Printing & Binding	\$236	\$120	\$116	96.6%	\$3,000	\$2,764	7.9%
48 - Promotional Activities	\$3,256	\$5,081	(\$1,825)	-35.9%	\$8,000	\$4,744	40.7%
49 - Other Current Charges	\$4,495	\$6,075	(\$1,579)	-26.0%	\$6,000	\$1,505	74.9%
50 - Supplies/Materials	\$19,145	\$7,457	\$11,688	156.7%	\$25,000	\$5,855	76.6%
52 - Operating Supplies	\$532,900	\$322,896	\$210,004	65.0%	\$1,011,000	\$478,100	52.7%
54 - Books, Dues & Subscriptions	\$19,733	\$12,323	\$7,411	60.1%	\$43,000	\$23,267	45.9%
55 - Training	\$15,282	\$5,547	\$9,735	175.5%	\$29,738	\$14,456	51.4%
60 - Capital Outlay	\$6,812,991	\$4,051,685	\$2,761,307	68.2%	\$14,068,086	\$7,255,095	48.4%
89 - Contingency	\$0	N/A	N/A	N/A	\$700,000	\$700,000	0.0%
66900 - Reconciliation Discrepancies	\$0	\$0	\$0	0.0%	N/A	N/A	N/A
Total Expense	\$9,308,949	\$6,254,930	\$3,054,019	48.8%	\$19,173,620	\$9,864,671	48.6%

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
FEDEX								
42 · FREIGHT SER...	Check	05/07/2021	ACH	187759331	102.004 · Ameris Chec...	53.97		53.97
42 · FREIGHT SER...	Check	05/14/2021	ACH	187759331	102.004 · Ameris Chec...	65.00		118.97
42 · FREIGHT SER...	Check	05/21/2021	ACH	187759331	102.004 · Ameris Chec...	135.89		254.86
42 · FREIGHT SER...	Check	05/28/2021	ACH	187759331	102.004 · Ameris Chec...	53.57		308.43
Total FEDEX						308.43	0.00	308.43
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

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

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
LONDON FOGGERS								
46.6 · Maint of equip...	Bill	05/20/2021	4703		202.000 · Accounts Pa...	294.86		294.86
Total LONDON FOGGERS						294.86	0.00	294.86
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
MEHLHORN'S MINI MART								
52.47 · Chickens	Bill	05/11/2021	HX00M7Z...		202.000 · Accounts Pa...	809.37		809.37
52.47 · Chickens	Bill	05/20/2021	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	05/05/2021	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	05/01/2021	ACH		102.004 · Ameris Chec...	2,472.00		2,472.00
46.34 · NetData	Credit Card Ch...	05/10/2021	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	05/27/2021	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	05/22/2021	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...	05/11/2021	466521200	Color Paper for Color...	229.010 · Ameris Cred...	74.99		74.99
49.1 · Other Govern...	Credit Card Ch...	05/11/2021	466521200	Taxes	229.010 · Ameris Cred...	5.25		80.24
Total Office Max						80.24	0.00	80.24
OKALOOSA GAS DISTRICT								
43.05 · Gas Service	Check	05/07/2021	ach		102.004 · Ameris Chec...	50.05		50.05
Total OKALOOSA GAS DISTRICT						50.05	0.00	50.05
OLDCASTLE APG, INC								
60.3 · Capital Outlay...	Credit	05/01/2021	30010230...	PG-006	202.000 · Accounts Pa...		82.08	-82.08
60.3 · Capital Outlay...	Credit	05/01/2021	30010230...	PG-006	202.000 · Accounts Pa...		84.24	-166.32
60.3 · Capital Outlay...	Bill	05/05/2021	30002388...	PG-006	202.000 · Accounts Pa...	3,118.80		2,952.48
60.3 · Capital Outlay...	Bill	05/06/2021	002657589	FM-008	202.000 · Accounts Pa...	16,985.28		19,937.76
60.3 · Capital Outlay...	Bill	05/06/2021	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	05/21/2021	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...	05/01/2021	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...	05/12/2021	008308		229.010 · Ameris Cred...	39.99		39.99
Total PUBLIX						39.99	0.00	39.99
REGIONAL UTILITIES								
43.02 · Water/Sewer	Check	05/04/2021	ACH		102.060 · Capital City ...	226.72		226.72
Total REGIONAL UTILITIES						226.72	0.00	226.72
RETIF								
52.11 · Gasoline	Check	05/14/2021	ACH		102.004 · Ameris Chec...	1,455.83		1,455.83
Total RETIF						1,455.83	0.00	1,455.83

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

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
RHONDA SKIPPER								
311.001 · Prior Year...	Deposit	05/28/2021		Prior Year Dist #7	102.005 · Ameris Mon...		1.08	-1.08
31.2 · Tax Collector ...	Deposit	05/28/2021		Prior Year Dist #7	102.005 · Ameris Mon...	0.02		-1.06
311.000 · AD VALO...	Deposit	05/29/2021		2025 Tax Roll Distrib...	102.005 · Ameris Mon...		95,663.42	-95,664.48
31.2 · Tax Collector ...	Deposit	05/29/2021		2025 Tax Roll Distrib...	102.005 · Ameris Mon...	1,913.27		-93,751.21
Total RHONDA SKIPPER						1,913.29	95,664.50	-93,751.21
SANDESTIN OWNER ASSOCIATION								
52.42 · Mosquito	Credit Card Ch...	05/10/2022	2026 Fleet	Service Vehicle Pass...	229.010 · Ameris Cred...	72.80		72.80
Total SANDESTIN OWNER ASSOCIATION						72.80	0.00	72.80
SHERWIN WILLIAMS								
60.3 · Capital Outlay...	Bill	05/01/2022	94786210...	PG-017	202.000 · Accounts Pa...	29.35		29.35
60.3 · Capital Outlay...	Bill	05/01/2022	68898208...	PG-017	202.000 · Accounts Pa...	32.36		61.71
60.3 · Capital Outlay...	Bill	05/01/2022	49823208...	PG-017	202.000 · Accounts Pa...	52.78		114.49
60.3 · Capital Outlay...	Bill	05/01/2022	49831208...	PG-017	202.000 · Accounts Pa...	24.39		138.88
60.3 · Capital Outlay...	Bill	05/01/2022	49849208...	PG-017	202.000 · Accounts Pa...	15.72		154.60
60.3 · Capital Outlay...	Bill	05/01/2022	52199208...	PG-017	202.000 · Accounts Pa...	8.57		163.17
60.3 · Capital Outlay...	Bill	05/01/2022	53007208...	PG-017	202.000 · Accounts Pa...	48.19		211.36
60.3 · Capital Outlay...	Bill	05/01/2022	54195208...	PG-017	202.000 · Accounts Pa...	214.75		426.11
60.3 · Capital Outlay...	Bill	05/01/2022	56091208...	PG-017	202.000 · Accounts Pa...	9.99		436.10
60.3 · Capital Outlay...	Bill	05/01/2022	58162208...	PG-017	202.000 · Accounts Pa...	70.31		506.41
60.3 · Capital Outlay...	Bill	05/01/2022	84621210...	PG-017	202.000 · Accounts Pa...	56.34		562.75
60.3 · Capital Outlay...	Bill	05/01/2022	90123210...	PG-017	202.000 · Accounts Pa...	135.99		698.74
60.3 · Capital Outlay...	Bill	05/01/2022	90275151...	PG-017	202.000 · Accounts Pa...	37.95		736.69
60.3 · Capital Outlay...	Bill	05/01/2022	93054129...	PG-017	202.000 · Accounts Pa...	1,186.12		1,922.81
60.3 · Capital Outlay...	Bill	05/01/2022	96701129...	PG-017	202.000 · Accounts Pa...	971.25		2,894.06
60.3 · Capital Outlay...	Bill	05/01/2022	01170160...	PG-017	202.000 · Accounts Pa...	435.60		3,329.66
60.3 · Capital Outlay...	Bill	05/01/2022	01196160...	PG-017	202.000 · Accounts Pa...	1,503.25		4,832.91
60.3 · Capital Outlay...	Bill	05/01/2022	01212160...	PG-017	202.000 · Accounts Pa...	963.90		5,796.81
60.3 · Capital Outlay...	Bill	05/01/2022	01238160...	PG-017	202.000 · Accounts Pa...	264.20		6,061.01
60.3 · Capital Outlay...	Bill	05/01/2022	01253160...	PG-017	202.000 · Accounts Pa...	1,701.77		7,762.78
60.3 · Capital Outlay...	Bill	05/01/2022	01279160...	PG-017	202.000 · Accounts Pa...	253.86		8,016.64
60.3 · Capital Outlay...	Bill	05/01/2022	01295160...	PG-017	202.000 · Accounts Pa...	654.55		8,671.19
60.3 · Capital Outlay...	Bill	05/01/2022	01337160...	PG-017	202.000 · Accounts Pa...	1,020.66		9,691.85
60.3 · Capital Outlay...	Bill	05/01/2022	04760160...	PG-017	202.000 · Accounts Pa...	106.22		9,798.07
60.3 · Capital Outlay...	Bill	05/01/2022	78383210...	PG-017	202.000 · Accounts Pa...	34.33		9,832.40
60.3 · Capital Outlay...	Bill	05/01/2022	07984114...	PG-017	202.000 · Accounts Pa...	1,779.46		11,611.86
60.3 · Capital Outlay...	Bill	05/01/2022	11674160...	PG-017	202.000 · Accounts Pa...	230.55		11,842.41
60.3 · Capital Outlay...	Bill	05/01/2022	01311160...	PG-017	202.000 · Accounts Pa...	520.14		12,362.55
60.3 · Capital Outlay...	Bill	05/01/2022	49807208...	PG-017	202.000 · Accounts Pa...	514.50		12,877.05
60.3 · Capital Outlay...	Bill	05/01/2022	49815208...	PG-017	202.000 · Accounts Pa...	287.89		13,164.94
60.3 · Capital Outlay...	Bill	05/08/2022	73294208...	PG-017	202.000 · Accounts Pa...	130.69		13,295.63
60.3 · Capital Outlay...	Bill	05/08/2022	53584135...	PG-017	202.000 · Accounts Pa...	31.08		13,326.71
60.3 · Capital Outlay...	Bill	05/08/2022	53568135...	PG-017	202.000 · Accounts Pa...	54.02		13,380.73
60.3 · Capital Outlay...	Bill	05/08/2022	95806222...	PG-017	202.000 · Accounts Pa...	686.01		14,066.74
60.3 · Capital Outlay...	Bill	05/08/2022	73328208...	PG-017	202.000 · Accounts Pa...	119.82		14,186.56
60.3 · Capital Outlay...	Bill	05/08/2022	94898204...	PG-017	202.000 · Accounts Pa...	45.72		14,232.28
60.3 · Capital Outlay...	Bill	05/08/2022	94914204...	PG-017	202.000 · Accounts Pa...	77.90		14,310.18
60.3 · Capital Outlay...	Bill	05/08/2022	57200209...	PG-017	202.000 · Accounts Pa...	347.37		14,657.55
60.3 · Capital Outlay...	Bill	05/08/2022	73310208...	PG-017	202.000 · Accounts Pa...	117.84		14,775.39
60.3 · Capital Outlay...	Bill	05/08/2022	73278208...	PG-017	202.000 · Accounts Pa...	38.24		14,813.63
60.3 · Capital Outlay...	Bill	05/08/2022	73393208...	PG-017	202.000 · Accounts Pa...	179.97		14,993.60
60.3 · Capital Outlay...	Bill	05/08/2022	73369208...	PG-017	202.000 · Accounts Pa...	284.64		15,278.24
60.3 · Capital Outlay...	Bill	05/08/2022	95756222...	PG-017	202.000 · Accounts Pa...	255.42		15,533.66
60.3 · Capital Outlay...	Bill	05/08/2022	95822222...	PG-017	202.000 · Accounts Pa...	48.21		15,581.87
60.3 · Capital Outlay...	Bill	05/08/2022	95772222...	PG-017	202.000 · Accounts Pa...	99.12		15,680.99
60.3 · Capital Outlay...	Bill	05/08/2022	69997137...	PG-017	202.000 · Accounts Pa...	2,222.51		17,903.50
60.3 · Capital Outlay...	Bill	05/08/2022	73377208...	PG-017	202.000 · Accounts Pa...	289.33		18,192.83
60.3 · Capital Outlay...	Bill	05/08/2022	73336208...	PG-017	202.000 · Accounts Pa...	209.80		18,402.63
60.3 · Capital Outlay...	Bill	05/08/2022	73344208...	PG-017	202.000 · Accounts Pa...	232.31		18,634.94
60.3 · Capital Outlay...	Bill	05/09/2022	21848160...	PG-017	202.000 · Accounts Pa...	270.20		18,905.14
60.3 · Capital Outlay...	Bill	05/09/2022	52943215...	PG-017	202.000 · Accounts Pa...	168.42		19,073.56
60.3 · Capital Outlay...	Bill	05/09/2022	21905160...	PG-017	202.000 · Accounts Pa...	116.85		19,190.41
60.3 · Capital Outlay...	Bill	05/09/2022	21913160...	PG-017	202.000 · Accounts Pa...	520.14		19,710.55
60.3 · Capital Outlay...	Bill	05/09/2022	21830160...	PG-017	202.000 · Accounts Pa...	47.45		19,758.00
60.3 · Capital Outlay...	Bill	05/09/2022	21871160...	PG-017	202.000 · Accounts Pa...	1,538.25		21,296.25
60.3 · Capital Outlay...	Bill	05/09/2022	21855160...	PG-017	202.000 · Accounts Pa...	985.90		22,282.15
60.3 · Capital Outlay...	Bill	05/09/2022	21939160...	PG-017	202.000 · Accounts Pa...	1,703.77		23,985.92
60.3 · Capital Outlay...	Bill	05/09/2022	21947160...	PG-017	202.000 · Accounts Pa...	865.30		24,851.22
60.3 · Capital Outlay...	Bill	05/09/2022	21889160...	PG-017	202.000 · Accounts Pa...	254.82		25,106.04
60.3 · Capital Outlay...	Bill	05/09/2022	21954160...	PG-017	202.000 · Accounts Pa...	230.55		25,336.59
60.3 · Capital Outlay...	Bill	05/09/2022	21921160...	PG-017	202.000 · Accounts Pa...	654.55		25,991.14

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

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
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
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
23.3 · Vision	Check	05/05/202	ACH		102.004 · Ameris Chec...	310.20		2,070.39
23.55 · Dental	Check	05/05/202	ACH		102.004 · Ameris Chec...	1,119.72		3,190.11
Total STANDARD INSURANCE						3,190.11	0.00	3,190.11
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

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

Account	Type	Date	Num	Memo	Split	Debit	Credit	Balance
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
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								
49 · OTHER CURR...	Check	05/12/202		Service Charge	102.004 · Ameris Chec...	308.92		308.92
361.000 · Interest in...	Deposit	05/27/202		Interest	102.045 · Ameris ICS ...		600.84	-291.92
361.000 · Interest in...	Deposit	05/31/202		Interest	102.008 · FL FIT		40,531.81	-40,823.73
361.000 · Interest in...	Deposit	05/31/202		Interest	102.009 · FL CLASS		1.85	-40,825.58
361.000 · Interest in...	Deposit	05/31/202		Interest	102.055 · Ameris Cash...		3,433.21	-44,258.79
361.000 · Interest in...	Deposit	05/31/202		Interest	102.005 · Ameris Mon...		0.69	-44,259.48
Total no name						308.92	44,568.40	-44,259.48
TOTAL						1,143,034.92	140,941.54	1,002,093.38

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: May 20, 2026
Invoice Number: 463535

Amy E. Myers

INVOICE TOTAL DUE \$ 4,840.00

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

Professional Services Rendered Through April 30, 2026

TOTAL FEES THIS INVOICE	4,840.00
TOTAL AMOUNT DUE THIS INVOICE	\$ 4,840.00
PREVIOUS OUTSTANDING BALANCE FOR THIS MATTER	2,190.00
TOTAL AMOUNT DUE	\$ 7,030.00

36694
227912

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

OUTSTANDING INVOICE DETAILS AS OF: 05/20/2026

<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
TOTALS		2,190.00	0.00	2,190.00
TOTAL PRIOR DUE BALANCE				2,190.00
TOTAL CURRENT INVOICE				4,840.00
TOTAL AMOUNT DUE				\$ 7,030.00

Accounts Receivable Aging

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

36694
227912

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

PROFESSIONAL SERVICES RENDERED:

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>NARRATIVE</u>	<u>HOURS</u>	<u>AMOUNT</u>
04/01/2026	AEM	Receive and review correspondence re Safety Roles and Responsibilities Policy. Review correspondence and review of prior policies.	0.20	60.00
04/01/2026	AEM	Receive and review additional paperwork related to Sarah Stewart records request. Draft response to Stewart letter. Telephone and email to Darrin Dunwald.	1.20	360.00
04/02/2026	AEM	Receive and review correspondence re call with defense counsel re response to Canut complaint.	0.30	90.00
04/06/2026	AEM	Email from and to Darrin Dunwald re Stewart petition. Review Change.org petition. Telephone from Darrin Dunwald re issues with building, personnel policy update.	0.60	180.00
04/06/2026	AEM	Receive and begin review Safety & Security Policy. Review file re comments on prior review.	0.40	120.00
04/06/2026	AEM	Telephone conference Rob Sniffen, Cammie Henderson and Darrin Dunwald re Canut defense. Telephone to Rob Sniffen re case, next steps.	2.00	600.00
04/07/2026	AEM	Receive and review latest Stewart correspondence.	0.20	60.00
04/08/2026	AEM	Email from and to Rob Sniffen re removal of case to federal court, judge assigned.	0.20	60.00
04/09/2026	AEM	Email from Cammie Henderson re board meeting agenda items.	0.10	30.00
04/09/2026	AEM	Attend Zoom meeting with District staff re Safety policy. Briefly review current EEE manual.	0.70	210.00
04/13/2026	AEM	Email from and to Director re Stewart request to FDEP for investigation.	0.20	60.00
04/21/2026	AEM	Receive and review correspondence re agent affidavit.	0.20	60.00
04/21/2026	AEM	Receive and briefly review board agenda packet.	0.20	60.00
04/21/2026	AEM	Review agency affidavit. Email from and to, and telephone to, Darrin Dunwald re agency affidavit.	0.30	90.00
04/22/2026	AEM	Telephone from Darrin Dunwald re Stewart affidavit.	0.20	60.00
04/23/2026	AEM	Receive and review correspondence from S. Stewart re affidavit. Prepare for and attend Board meeting.	1.10	330.00

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<u>DATE</u>	<u>TIMEKEEPER</u>	<u>NARRATIVE</u>	<u>HOURS</u>	<u>AMOUNT</u>
04/23/2026	CC	Researched real property abandonment under Florida law. Considered drainage ditch abandonment.	3.30	825.00
04/24/2026	AEM	Review research re process to abandon mosquito districts, action by county.	0.20	60.00
04/24/2026	CC	Analysis of ditch abandonment project. Email correspondence with A. Myers regarding the same.	0.60	150.00
04/24/2026	CC	Considered easement release strategy and procedure.	0.10	25.00
04/27/2026	AEM	Review initial assessment of Canut claim.	0.20	60.00
04/27/2026	AEM	Continue analysis of process and documentation necessary to abandon ditches.	0.30	90.00
04/27/2026	CC	Office conference with A. Myers regarding ditches.	0.40	100.00
04/27/2026	CC	Researched abandonment of easements pursuant to chapter 336, Florida Statutes.	1.30	325.00
04/27/2026	CC	Drafted easement abandonment resolution.	1.90	475.00
04/30/2026	CC	Researched abandonment procedure. Draft memorandum to file. Email correspondence with A. Myers regarding the same.	1.20	300.00
TOTAL FEES			17.60	\$ 4,840.00

TOTAL AMOUNT DUE FOR THIS INVOICE \$ 4,840.00

OPERATIONS REPORT



June Mosquito Surveillance Report

June marked the transition into the peak mosquito season. Daily temperatures consistently remained in the 80s°F, and frequent rainfall during the second half of the month (Figure 1) created ideal breeding conditions, resulting in a significant increase in mosquito activity.

Mosquito trap counts increased to levels not seen since 2024 (Figure 2). The greatest concern has been *Culex.nigripalpus*, whose average trap count reached the highest level recorded since our surveillance program began being recorded consistently in 2022 (Figure 3). Figure 2 has been adjusted to account for the unusually high abundance of *Cxj.nigripalpus*, and although the overall increase is less dramatic after this correction, mosquito populations remain above average.

Overall mosquito numbers have begun trending back toward seasonal averages; however, *Cxj.nigripalpus* populations remain elevated. This species typically shifts from tree canopies to breeding in damp grassy areas during this time of year. Following spring drought conditions, the initial combination of warmer temperatures and rainfall in May produced an unusually early increase in this species. The more frequent rainfall during the last half of June has allowed these populations to persist.

Control operations have responded promptly to these elevated populations, but *Cxj.nigripalpus* has proven particularly difficult to suppress. Because this species is one of the primary vectors of West Nile virus, its continued abundance is especially concerning as we enter the beginning of West Nile season in July.

To better address this challenge, we are developing a comprehensive insecticide resistance monitoring program. The program will routinely evaluate key mosquito species for resistance to the products currently being used, allowing us to detect existing resistance and identify emerging trends before they become operational problems. We anticipate completing our first in-house resistance testing by the end of August or early September. In the meantime, we have partnered with outside laboratories to conduct larvicide resistance testing and droplet efficacy evaluations while our program is being established. Although there is currently no evidence that *Cxj.nigripalpus* populations in our area are resistant, we believe it is important to verify this through testing.

Eastern Equine Encephalitis (EEE) activity is beginning to decline, as expected for this point in the season. Overall, EEE activity has closely followed the pattern observed last year (Figures 4 and 5).

July also marks the beginning of the southward migration of birds, introducing new opportunities for West Nile virus to be reintroduced into our already endemic transmission cycle. Last year, West Nile activity began gradually during July, with positive sentinel birds increasing steadily as fall migration intensified (Figure 5). We will continue to closely monitor

mosquito populations and sentinel surveillance for any indication of increased West Nile virus activity throughout the coming months.

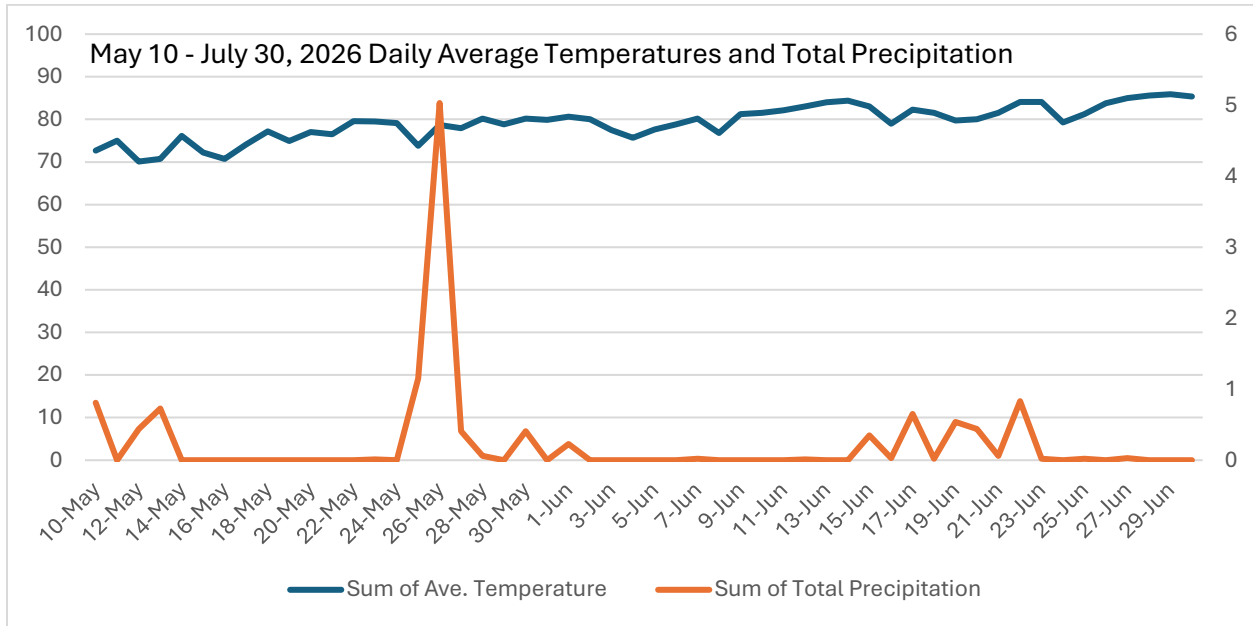


Figure 1. Source: Destin Weather Underground.

2026 June Average Trap Count for Most Major Species without Cxj.nigripalpus

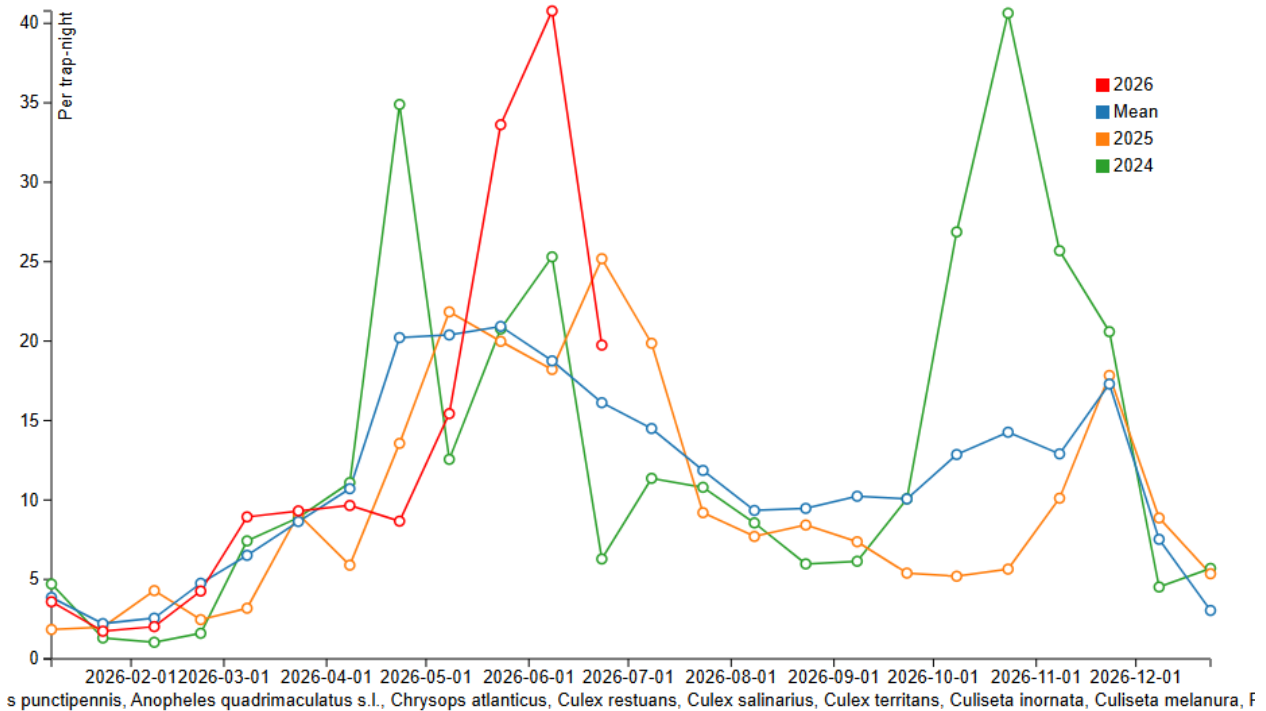


Figure 2.

June Average Trap Count for *Cx. nigripalpus*

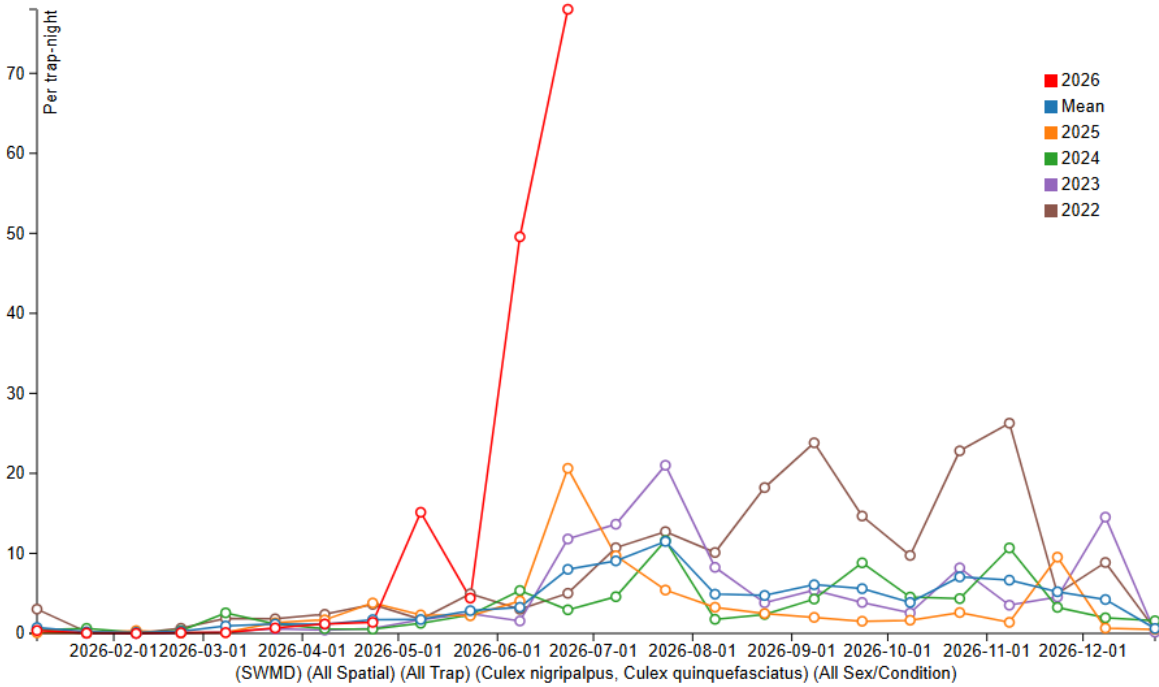


Figure 3.

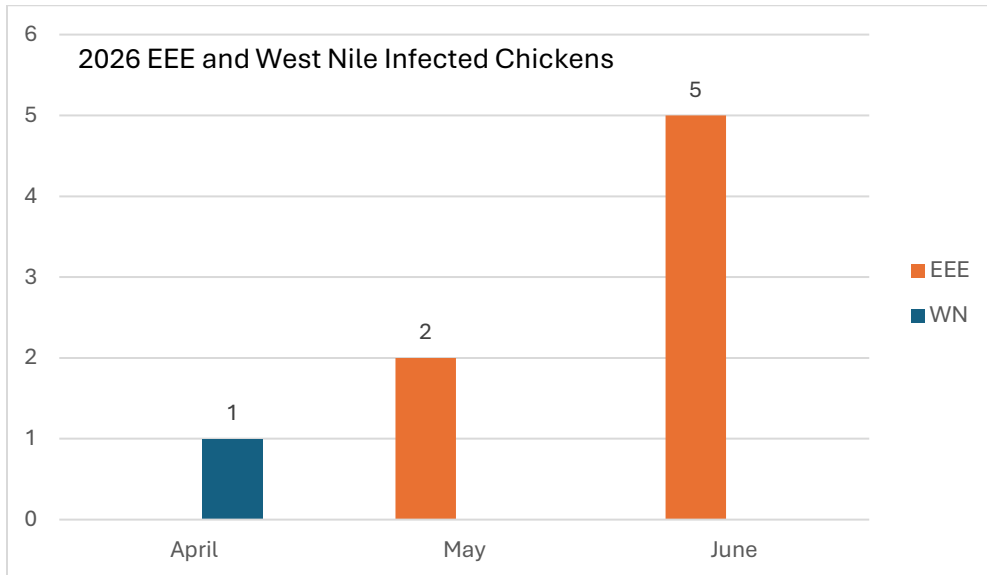


Figure 4.

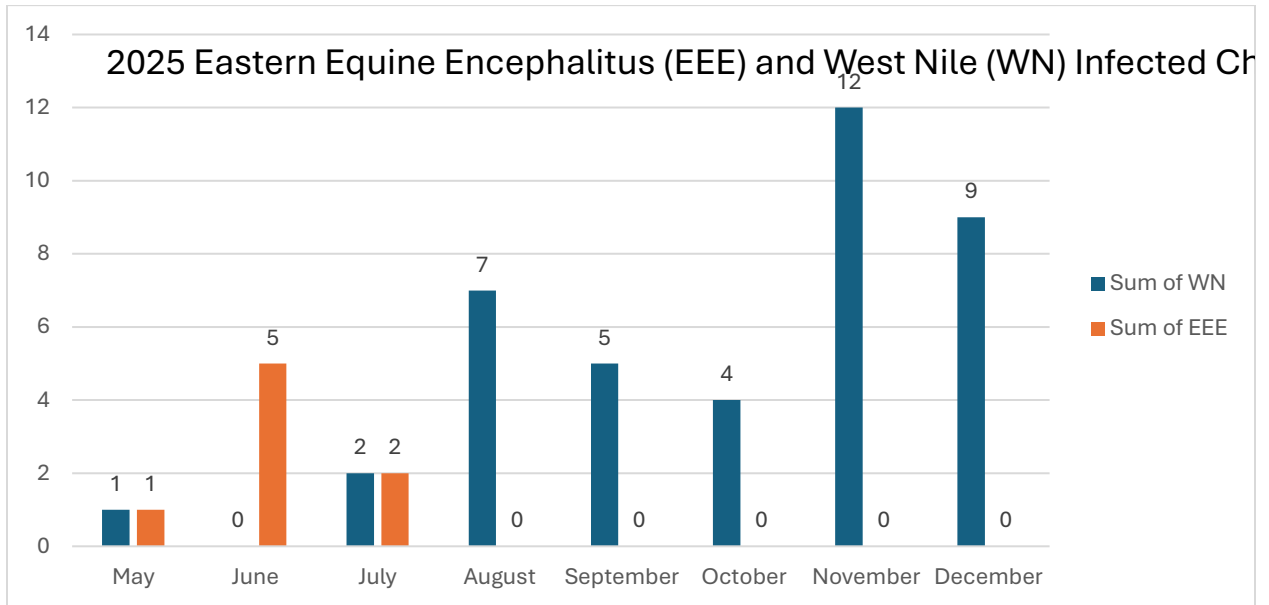


Figure 5.

NEW BUSINESS UPDATE



