# SWMD BOARD

## PACKET

**PREPARED FOR**

Board of Commissioners

**PREPARED BY**

Cammie Henderson

# 🦟 South Walton Mosquito District

## Regular Board Meeting Agenda

📅 **Thursday, August 20, 2026 — 10:00 AM**
📍 **SWCMCD Headquarters**
774 N County Hwy 393, Santa Rosa Beach, FL 32459

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**Call to Order**

- Chair to state time.

**Invocation & Pledge of Allegiance**

**Approval of Minutes**

- June 25, 2026 – Budget Workshop #1 *(Motion)* – *Page 6*
- July 9, 2026 – Budget Workshop #2 *(Motion)* – *Page 8*
- July 9, 2026 — Regular Board Meeting *(Motion)* – *Page 10*

**Public Comment (Non-Agenda Items)**

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**Departmental Updates:**

**Administration**

- CPA – James Moore 24-25 Audit Review (Teams) Noah Leonard, presenter. – *Page 21*

**Construction Update – Page 71**

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

**Administration Report – Page 83**

- Financial Report June & July – *Page 84*
- Expenditures *(Motion)* — Request to receive and forward for CPA review – *Page 99*
- Trim Meetings scheduled for September 8th and 22nd at 5:01PM *(Motion)*
- Accounting Software *(motion)*

**Legal – *Page 115***

- Invoice June *(Motion)*
- Invoice July *(Motion)*

**Operations – Page 125**

- Summary & Lab Report — updates from field and lab

**Public Outreach – Page 133**

- Quarterly Review

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**Commissioner Report**

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

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**Current Action Items**

| Opened | Item | Action | Due Date | Close Date |
|---|---|---|---|---|
| 11/2025 | Evaluate sidewalk – stormwater | Chairman Doug Liles – Increased impermeable area may increase flooding. | Aug 2026 | |
| 04/2026 | Brand | Create a brand to show public health, environmental stewardship, and fiscal responsibility | Aug 2026 | |
| 04/2026 | Payroll Outsource | Look for alternatives | Aug 2026 | |
| 04/2026 | Accounting Software | Research what other districts are using.<br>Provided research information at the June Meeting. | Aug 2026 | |

| Opened | Item | Action | Due Date | Close Date |
|---|---|---|---|---|
| 7/2026 | One-page summary on abandoning ditches | Amy Myers | Aug 2026 | |
| 7/2026 | Budget – Review why benefits increased. | Cammie Henderson | Aug 2026 | |
| 02/2026 | Financial Process – Financial Review Quarterly | | Aug 2026 | |

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**Future Action Items**

| Opened | Item | Action | Due Date | Close Date |
|---|---|---|---|---|
| 10/2025 | Resolution on Website | Kellyanne is updating the website. | Sept 2026 | |
| 04/2026 | AI Policy Review | Create policy | Sept 2026 | |
| 11/2025 | Joint-Use Agreement for Emergency Use | | Jan 2027 | |

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**New Business**

| Opened | Item | Action | Due Date | Close Date |
|---|---|---|---|---|

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**Comments by Commission and Public**

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**Adjournment**

- Request Motion to adjourn *(state time)*

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**Next Scheduled Meeting**

📅 **Tuesday, Sept 8, 2026 — 5:01 PM**
**Regular Board Meeting**
📍 **SWCMCD Headquarters**

📅 **Tuesday, Sept 22, 2026 — 5:01 PM**
**Regular Board Meeting**
📍 **SWCMCD Headquarters**

📅 **Thursday, Sept 24, 2026 — 10:00 AM**
**Regular Board Meeting**
📍 **SWCMCD Headquarters**

South Walton County Mosquito Control District
2026-2027 Budget Workshop
Thursday, June 25, 2025 – 9:00 AM

# Minutes of Meeting

The Board of Commissioners of the South Walton County Mosquito Control District held its first Budget Workshop at the District Office at 774 North Highway 393, Santa Rosa Beach, Florida, on June 25, 2025, at 9:00 AM.

Chairman Doug Liles called the meeting to order on June 25th at 9:04 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.

Staff Present: Darrin Dunwald, Director
Cammie Henderson, Office Manager

Public: None

REVIEW TENTATIVE BUDGET FOR 2026-2027

1. Review Overall Budget
    a. Reviewed History of Millage
    b. Review Budget
2. New Capital
3. Ad Valorem
4. Millage Rate
    a. 0.235 Requested

BUDGET DISCUSSION POINTS

1. Personnel Changes
    a. Part-Time Admin Assistant, IT/Lidar and Accounting position.
        i. Commissioners want to have a face at the front door.
    b. For budgeting purposes, we increased all employees by 4%.
        i. The cost of living is 3.5% with social security.
            1. Currently showing 2% COLA.
        ii. Waiting for the Salary Survey to be finished
2. Personnel Services
    a. 15% increase in health insurance
3. Operating Expenses
    a. Most expenses are based on Ad Valorem collected
    b. Added Facility cleaning $24,000 annual
4. Construction – we will have a roll-over on Phase II into the 26-27 fiscal year.
5. Most categories are the same as the previous, unless noted.
6. Increased Insurance for General Liability
7. Repair and Maintenance increased due to older equipment.
8. Chemicals at $900,000
9. Capital
    a. Phase IIB
    b. New Truck (5)

c. Excavator
d. Van for Public Outreach
e. Golf Carts (2) & trailers
f. Drone Batteries
g. Lockers for new shop
h. Incubator
i. Camera for all vehicles
j. Shop equipment
k. Floor scrubber
l. Treatment drones
m. Lab Equipment
n. Backpack Blowers (5)
o. Street Sweeper attachment
p. Mower Head Energeen
q. Grappler

The next budget workshop will be held at 8:00 AM on July 9th .

COMMENTS BY COMMISSION AND PUBLIC

Request for motion to Adjourn by Chairperson Doug Liles
Motioned by: Commissioner Kristine Faulk
Seconded by: Commissioner Steve Young
Motion approved: Unanimously.

The meeting was adjourned by Chairperson Doug Liles at 9:55 AM.

Chairperson Doug Liles: ______________________________________

Commissioner Kristine Faulk: ______________________________________

Commissioner Steve Young: ______________________________________

# Minutes of Meeting

The Board of Commissioners of the South Walton County Mosquito Control District held its second Budget Workshop at the District Office at 774 North Highway 393, Santa Rosa Beach, Florida, on July 9, 2026, at 8:00 AM.

Chairman Doug Liles called the meeting to order on July 9th at 8:05 AM and opened with a Prayer and the Pledge of Allegiance to the American Flag.

The Commissioners attending the meeting were Doug Liles, Steve Young, and Kristine Faulk.

Staff Present: Darrin Dunwald, Director
Cammie Henderson, Office Manager
Gerry Williams, Operations Manager

Public: None

REVIEW TENTATIVE BUDGET FOR 2026-2027

1. Review Overall Budget
    a. Reviewed History of Millage
    b. Review Budget
2. New Capital
3. Ad Valorem
4. Millage Rate
    a. Current Millage - 0.000235
    b. Roll-Over Millage – 0.00023
    c. Requested Millage – 0.000235
    d. Maximum Millage (2/3's vote) – 0.000253

BUDGET DISCUSSION POINTS

1. Reviewed Personnel Changes
    a. For budgeting purposes, wages were increased:
        i. 2% Performance Review
        ii. 2% Cost of Living Increase
2. Personnel Services
    a. Just received a health insurance increase of 26%.
    b. Will need to review overall budget before September.
3. Operating Expenses
4. Most categories are the same as the previous year, unless noted
5. Repair and Maintenance increased due to older equipment
6. Chemicals at $900,000
7. Capital
    a. Phase IIB rollover
    b. Equipment List

COMMENTS BY COMMISSION AND PUBLIC - None

Chairperson Doug Liles adjourned the meeting at 09:40 AM.

Chairperson Doug Liles: ______________________________________________

Commissioner Kristine Faulk: ____________________________________________

Commissioner Steve Young: _____________________________________________

# 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 July 9, 2026, at 10:00 AM.

Chairman Doug Liles called the meeting to order on July 9th at 10:02 AM and opened with a Prayer and the Pledge of Allegiance to the American Flag.

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

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

APPROVAL OF MINUTES
June 25, 2026, Regular Board Meeting
Request a motion to approve the minutes of the June 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. December 1, 2026, for completion. Discussion ensued.
Chicken Coop
Finishing last-minute things. No electricity to the coop until Fleet Maintenance electrical is completed. Discussion ensued.

ADMINISTRATIONS REPORT
Financial Report for May - Discussion ensued.
Expenditures for May (Motion)
Request a motion to receive and forward the May expenditures.
Motion by: Commissioner Steve Young
Second by: Commissioner Kriss Faulk
Motion approved: 3-0
2026-2027 Detailed Budget (Motion)
Request a motion to approve the 2026-2027 Detailed Budget.
Motion by: Commissioner Steve Young
Second by: Commissioner Kriss Faulk
Motion approved: 3-0

LEGAL

April Invoices (Motion)

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

Motion by: Commissioner Kriss Faulk
Second by: Commissioner Steve Young
Motion approved: 3-0

OPERATIONS

June Summary with Lab Report – Discussion ensued

COMMISSIONERS

Seat – 1 Doug Liles – FASD was good.

Seat – 2 Steve Young – None

Seat – 3 Kristine Faulk – None

ADDITIONAL NON-AGENDA ITEMS

**Current Action Items**

| Opened | Item | Action | Due Date | Close Date |
|---|---|---|---|---|
| 02/2026 | Financial Process – Financial Review Quarterly | | August 2026 | |
| 03/2026 | Review and create a letter for the County | Request an "as-built survey" from the county. Waiting on the County. | August 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. | Aug 2026 | |
| 04/2026 | Brand | Create a brand to show public health, environmental stewardship, and fiscal responsibility | Aug 2026 | |
| 04/2026 | Payroll Outsource | Look for alternatives | Aug 2026 | |
| 04/2026 | Accounting Software | Research what other districts are using.<br>Provided research information at the June Meeting. | Aug 2026 | |
| 10/2025 | Resolution on Website | Kellyanne is updating the website. | Sept 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 |
|---|---|---|---|---|
| 7/2026 | One page summary on abandoning ditches | Amy Myers | August 2026 | |
| 7/2026 | Budget – Review why Benefits increased | Cammie Henderson | August 2026 | |

COMMENTS BY COMMISSION AND PUBLIC - None

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

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

Chairperson Doug Liles: ______________________________________________

Commissioner Kristine Faulk: ___________________________________________

Commissioner Steve Young: ______________________________________________

# Regular Board Meeting: Mosquito Control, LiDAR Drone, and Budget Approval

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## July 9, 2026, Regular Board Meeting

### Location

SWMD Headquarters, 774 North County Hwy 393, Santa Rosa Beach, FL 32459

### Participants

- Doug Liles, Chairman Commissioner
- Steve Young, Commissioner
- Kriss Faulk, Commissioner
- Darrin Dunwald, Director
- Gerry Williams, Operations Manager
- Cammie Henderson, Finance & HR Manager
- Whitney Rutherford, Legal

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### Meeting Opening

- Start time: 10:02 on 2026-07-09.
- Invocation and Pledge conducted.
- Confirmation: This was a regular board meeting.

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### Approval of Previous Minutes

- Minutes reviewed; one query on inclusion of salary survey approval.
- Clarification: Salary survey approval motion is recorded on page 6 (back side), motion by Chris and Steve.
- Motion to approve minutes as presented: Passed unanimously.

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### Construction Update

- Current building: Final touch-ups ongoing, some work awaited completion of other phases.

- Phase 2 (Fleet):
    - Parking garage: Completed and in use.
    - Fleet maintenance building: Metal trusses installed; roof ~two-thirds complete. Drone footage indicates good progress and quality (40-gauge).
    - Once dried-in: Electrical installation to proceed; pace expected to accelerate.
- Estimated completion:
    - Contractor stated December 1; internal expectation previously October 1. December 1 remains the formal completion date.
    - Earlier phases encountered delays; the last two phases were smoother, with strong performance and quality noted.
- Furniture:
    - Office furniture budgeted; aiming for an industrial aesthetic.
- Equipment:
    - Installation of lifts, benches, and workstations for mechanics planned.
- Retention area/ditch issues (O'Connell side):
    - Documentation assembled.
    - Expected remediation: Dig out and add sand to correct pond functionality. Team expects resolution and will hold contractor accountable.
    - Discussion on groundwater/tidal influence: Physics (Darcy's law) suggests minimal tidal effect inland.
- Sentinel chicken facility:
    - Metal building enclosed and screened; exterior doors being built.
    - Water systems active; electrical deferred until fleet maintenance power is live.
    - Flock expected on-site next week.
- Sentinel chickens:
    - 13 sites active; 52 birds deployed in the field.
    - 5 positives YTD (mostly Eastern equine encephalitis, one West Nile).
    - 100 birds in reserve due to seasonal variability.

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## Administration Report

- Trial balance: Noted a temporary negative due to month-end switch; overall expenditures aligned with expectations.
- Construction carryover anticipated into next fiscal year (aligns with December timeline).
- Payroll and benefits: Stable and in line.
- Chicken facility costs:
    - Building: ~$26,000.
    - Materials (regulators, electrical wire, PVC, fencing, lumber, plywood, screen and stainless exterior wire): ~$6,000.
    - Total tracked to date: Slightly over $32,000 for feed; facility materials a little over $5,200 with about $3,000 remaining for minor items.
    - Some concrete costs overlap with feasibility building and are being reconciled.
- Chemical pricing:
    - Stable despite higher fuel costs; blanket quotes set as of October 1.
    - No notable trucking surcharges observed.
- Storage and stockpiling:
    - Using NW corner of public parking garage to store bulk larvicide (dry) for drones.
    - No adulticides stored there due to lack of spill containment.
    - Once fleet facility is complete, plan to stockpile up to six months of chemicals.

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## Financial Approvals

- Motion to approve May expenditures as presented: Passed unanimously.
- Budget:
    - Detailed budget from morning workshop approved as presented; millage rate remains unchanged from last year. Passed unanimously.
- Legal:
    - Approved April legal invoice of $4,840 (part of larger billing related to litigation and policy work): Passed unanimously.

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## Ditch Abandonment Briefing

- Request: Provide a one-page written brief summarizing the ditch abandonment analysis and consultant recommendations (stormwater expert suggested potential abandonment/transfer to county).
- Action: Due August; add to action item list.

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## Operations Report

- June activity:
  - Adulticiding: 52 night routes (highest in two years) due to significant rain and egg hatch events.
  - Granular larvicide: 4,660 lbs (≈2.33 tons) applied.
  - UAS sorties: 65 flights (mapping and treatments).
  - Ground larvicide: One week-long mission covering multiple sites.
- LiDAR drone assessments:
  - Driftwood site (36 acres): Mapped water presence; treatment area reduced to ~10 acres, saving 4,000*inproduct.Anothersitesaved“acouplethousand,”totaling* 6,000—covering controller cost in one week.
  - Position consideration: Data processing/management role discussed for upcoming budget.
  - Data management:
    - Confirm ownership and storage location of raw and processed LiDAR data; district should own raw data and retain both raw and processed outputs.
    - Explore legal frameworks for third-party use (e.g., insurers), including compensation and access terms.
- Vector activity and control:
  - Elevated Culex nigripalpus (West Nile vectors) counts; active sweeps and targeted control ongoing.
  - Flight range (~5 miles) complicates source identification.
  - Strategy: Shifted products and spray timing (e.g., later starts at 10 PM or 2 AM) based on vector activity; achieved significant reductions (e.g., trap counts from ~400 to 35).
  - Species-specific resistance: Culex quinquefasciatus shows different response; floodwater species remain broadly susceptible.
  - Surveillance prioritization: Focus on vector percentages in traps rather than total counts; proactive spraying justified by “hot” sentinel chickens even before trap data arrives.

- Historical trend: Predominant vector shifted from Cx. quinquefasciatus to Cx. nigripalpus; ongoing monitoring for new species influx.

- Public outreach:
  - Presentation at Topsail Hill well received (25–30 attendees including 12–15 children); covered drones, products (spinosad, BTI), safety, and district operations. Positive feedback; plan to share on social media when possible.

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## Commissioner/Board Reports

- FASD: Strong interest in AI; district contributing to policy shaping for Florida and other districts, including drone operations.
- No additional reports from Steve or Kriss.

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## Action Items Review and Updates

- Website resolution:
  - Target revised to September for full governance updates; site already rapidly updating operational calendars (June routes posted).
  - Plan: Provide guidance on robots.txt and SEO basics to improve discoverability.
- Quarterly financial review:
  - Schedule for August.
- As-built survey (County, Highway 393):
  - Design in hand; awaiting as-built. County working concurrently on “Nellie”; repeated requests ongoing. Consider attorney involvement if delays persist.
  - Related: Prior sidewalk work filled portions of swales affecting stormwater; underscores need for as-built.
- LiDAR on 393:
  - Not yet flown; quick passes feasible. Could inform sidewalk stormwater evaluation.
- Branding:
  - Scan tag stickers underway; full branding progress to be presented in August.
- Table outsource and accounting software:
  - Alternatives being researched; recommendation planned for August.

- AI policy review:
  - Complete draft prepared; to be shared with Amy and colleagues.
  - Key policy elements:
    - Approved platforms for district use; personal-use tools restricted for district data.
    - Public records retention and data security; redaction of sensitive information (e.g., SSNs, medical data).
    - Transparency: Simple disclaimer noting AI usage and human reviewer.
- Joint use agreement (LiDAR drone and related tech):
  - Longer-term item; continue exploration.
- New business:
  - Add two action items from the morning budget meeting (details not restated in notes but acknowledged to be added).

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## Public Comment

- No public attendees; no comments.

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## Adjournment

- Motion to adjourn: Passed.
- Adjourned at 10:46 on 2026-07-09.

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## Next Steps and Deadlines

- One-page ditch abandonment brief: Due August 2026.
- Quarterly financial review (including June close): August 2026.
- County as-built for Highway 393: Request monthly; escalate if not received by August 2026.
- Website governance updates and SEO/robots.txt review: Target September 2026.
- Branding presentation (scan tags, visuals): August 2026.
- Accounting software recommendation: August 2026.
- AI policy circulation and feedback: July–August 2026.
- LiDAR data ownership confirmation and storage plan: July–August 2026.
- Evaluate sidewalk stormwater (tie-in with potential LiDAR flight on 393): August 2026.

JAMESMOORE

## Overview

- Introduction
- Thank You

## Our Required Communications

- SAS 114 Letter to management: No uncorrected misstatements

## Our Audit Reports

- Report on Financial Statements (page 1): Unmodified Opinion
- Report on Internal Control and Compliance (page 32): 1 Material Weakness regarding audit adjustments
- Management letter required by the Auditor General (page 34): No recommendations
- Examination report for investment policies (page 37): Standard report, no issues noted

## Your Financial Statements

- Management discussion and analysis (page 3)
- Basic financial statements (page 7)
- Notes to the basic financial statements (page 13)
- Required supplementary information (page 28)

**Property taxes**

| | 9/30/2025 | 9/30/2024 | 9/30/2023 |
|---|---|---|---|
| Total | $ 8,451,125 | $ 7,012,024 | $ 6,161,544 |

**Fund Balance and Net Position**

| Fund Balance | 9/30/2025 | 9/30/2024 | 9/30/2023 |
|---|---|---|---|
| Nonspendable | $ 0 | $ 0 | $ 0 |
| Restricted | 0 | 0 | 0 |
| Committed | 0 | 0 | 0 |
| Assigned | 1,060,000 | 1,630,000 | 7,035,887 |
| Unassigned | 14,340,189 | 14,372,253 | 8,000,907 |
| Total | $ 15,400,189 | $ 16,002,253 | $ 15,036,794 |

| Net Position | 9/30/2025 | 9/30/2024 | 9/30/2023 |
|---|---|---|---|
| Total | $ 25,614,499 | $ 20,001,910 | $ 15,953,908 |

**Other Items**

- $1,138,616 Net Pension Liability, allocated from Florida Retirement System (FRS): Note 7 beginning on page 22
- $277,522 Other Post Employment Benefits (OPEB): Note 6 beginning on page 20

**Questions?**

June 30, 2026

To the Board of Commissioners,
South Walton County Mosquito Control District:

We have audited the financial statements of the South Walton County Mosquito Control District (the District) as of and for the year ended September 30, 2025, and have issued our report thereon dated June 30, 2026. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated July 9, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings, if any, regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated June 30, 2026.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

**Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

**Significant Risks Identified**

Professional standards require that we, as auditors, identify significant risks that impact the audit based upon the nature of the organization and design our audit procedures to adequately address those risks. As part of the audit process, we have identified the following significant risks, which are being communicated solely to comply with auditing standards and do not represent any specific finding and/or concerns related to the audit:

- Improper revenue recognition is considered an inherent risk according to GAAS
- Management override of controls is considered an inherent risk according to GAAS
- Improper use of restricted resources

Our audit was designed to adequately address the above risks and no issues were noted that impacted our ability to render an opinion on the financial statements.

**Qualitative Aspects of the Entity's Significant Accounting Practices**

*Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the County is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025, except for the adoption of GASB Statement No. 101, *Compensated Absences*. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

*Significant Accounting Estimates and Related Disclosures*

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

> Management's estimates of the net pension liability and OPEB liability were based on actuarial factors and were calculated by actuaries independent of the District. We evaluated the key factors and assumptions used to develop the net pension liability and OPEB liability in determining that they are reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

*Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to:

> The Deposits and Investments note summarizes the District's deposits and investments, including any risks or concentrations in investments held.

The Florida Retirement System note summarizes the basic information regarding the District's pension plans and the net pension liability.

**Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We identified no significant unusual transactions as a result of our audit procedures.

**Identified or Suspected Fraud**

We have not identified or obtained information that indicates that fraud may have occurred.

**Significant Difficulties Encountered During the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

**Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

- None noted.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

- $33,000 adjustment to beginning equity and expenses to match prior year financial statements.

- $430,000 adjustment to capital outlay expenditures and accounts payable/ retainage payable for amounts that were paid after year-end that related to the current year.

- $23,000 adjustment to expenses and liabilities to correct the ending balance to one of the credit cards.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

**Circumstances that Affect the Form and Content of the Auditors' Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditors' report. We identified no such circumstances.

**Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached management representation letter dated June 30, 2026.

**Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Board of Commissioners and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

James Moore & Co., P.L.

JAMES MOORE & CO., P.L.

# SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT

## FINANCIAL STATEMENTS

## SEPTEMBER 30, 2025

**SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT**
**TABLE OF CONTENTS**
**SEPTEMBER 30, 2025**

**Financial Section**



**Compliance Section**

JAMESMOORE

## INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners,
South Walton County Mosquito Control District:

### Report on the Financial Statements

***Opinions***

We have audited the financial statements of the governmental activities and general fund of the South Walton County Mosquito Control District (the District), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the District, as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Responsibilities of Management for the Financial Statements***

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Tallahassee, Florida
June 30, 2026

James Moore & Co., P.L.

**SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT**
**MANAGEMENT'S DISCUSSION AND ANALYSIS**
**SEPTEMBER 30, 2025**

As management of the South Walton County Mosquito Control District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended September 30, 2025. We encourage readers to consider this information in conjunction with the District's financial statements, which follow this section.

## FINANCIAL HIGHLIGHTS

The following are financial highlights for fiscal year 2025:

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources by $25,614,499 (net position), which represents an increase of $5,612,589 from the prior year. Of this amount, $11,240,688 represents investments in capital assets (e.g., land, building, machinery and equipment) and $14,373,811 is unrestricted and may be used to meet the District's ongoing obligations to citizens and creditors.

- The District reported total revenues for the fiscal year of $9,216,658 and total expenses of $3,604,069, resulting in a change in net position of $5,612,589.

- Total revenues increased by $1,296,626 (or 16.37%) compared to the prior year, primarily as the result of an increase in the property values.

- Capital assets, net of accumulated depreciation, increased from $5,292,962 in the prior year to $11,476,884 at September 30, 2025. The increase was primarily due to ongoing construction projects related to District facility improvements, including the new Administration Building Phase I, Parking Garage Phase IIa, and Maintenance Building Phase IIb. Construction in progress increased by $6,282,907 during the year, totaling $9,535,107 at year-end. In addition, the District acquired furniture and equipment with a cost basis of $222,357, disposed of assets with an original cost of $134,898 and accumulated depreciation of $113,035, and recorded depreciation expense of $299,479.

## OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis serves as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. The location of the government-wide financial statements can be found in the table of contents.

The statement of net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. This statement combines and consolidates the governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations. Over time, increases or decreases in net position may serve as a useful indicator of the financial position of the District.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported, as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flow in future fiscal periods.

The government-wide financial statements distinguish and demonstrate that, as a governmental activity, the District is principally supported by property taxes and intergovernmental (state) revenues.

**Fund Financial Statements**

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with statutory requirements. Currently, the District has only one category of funds - governmental funds.

**FUNDS**

**Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Such information may be useful in evaluating a government's near-term financial requirements. The location of the basic governmental fund financial statements can be found in the table of contents.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one governmental fund, the General Fund. Information is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the General Fund. The District adopts an annual appropriated budget for the General Fund. A budgetary comparison statement is provided to demonstrate compliance with the adopted budget.

**NOTES TO FINANCIAL STATEMENTS**

The notes provide additional information, which is essential to the full understanding of the data provided in the government-wide and fund financial statements. Beginning on page 13 of this report are the notes to the financial statements.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a condensed summary of net position of the District's financial position and activity for 2025 and 2024:

### STATEMENT OF NET POSITION

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Current and other assets | $ 16,299,860 | $ 16,741,374 |
| Capital assets | 11,476,884 | 5,292,962 |
| Total assets | 27,776,744 | 22,034,336 |
| **DEFERRED OUTFLOWS** | 424,775 | 446,422 |
| **LIABILITIES** | | |
| Current and other liabilities | 950,342 | 796,446 |
| Noncurrent liabilities | 1,416,138 | 1,557,501 |
| Total liabilities | 2,366,480 | 2,353,947 |
| **DEFERRED INFLOWS** | 220,540 | 124,901 |
| **NET POSITION** | | |
| Net investment in capital assets | 11,240,688 | 5,292,962 |
| Unrestricted | 14,373,811 | 14,708,948 |
| Total net position | $ 25,614,499 | $ 20,001,910 |

### STATEMENT OF ACTIVITIES

| | 2025 | 2024 |
|---|---|---|
| **REVENUES** | | |
| Taxes | $ 8,451,125 | $ 7,012,024 |
| Investment earnings | 737,312 | 915,535 |
| Gain (loss) on disposal of capital assets | 9,464 | (9,992) |
| Other | 18,757 | 2,465 |
| Total revenues | 9,216,658 | 7,920,032 |
| **EXPENSES** | | |
| Human services | 3,604,069 | 3,872,030 |
| Change in net position | 5,612,589 | 4,048,002 |
| Net position, beginning | 20,001,910 | 15,953,908 |
| Net position, ending | $ 25,614,499 | $ 20,001,910 |

Consistent with activity in recent fiscal years, the District's millage rate has been set in anticipation of needed capital additions for its administrative offices, therefore, expenses decreased only marginally compared to tax revenues and its cash position also increased.

## CAPITAL ASSETS AND DEBT

The District's capital assets are largely made up of equipment and its administrative office. During the fiscal year the District disposed of assets with an original cost of $134,898 and accumulated depreciation of $113,035, for a net disposal of $21,863. The District acquired certain furniture and equipment with a cost basis of $222,357. The District has no outstanding debt.

## BUDGETARY HIGHLIGHTS

The District's budget is made up of governmental funding sources from the General Fund. General Fund revenues are generated through assessments of ad valorem taxes upon the property owners within the district.

The General Fund is affected each year by budget surpluses that are not exactly known when the original budget is adopted by the Board of Commissioners and approved by the Florida Department of Agriculture and Consumer Services (FDACS). Subsequent to the end of each fiscal year, when the actual budget surplus is calculated, budget amendments are approved to reflect the known amounts. For fiscal year 2025, there were approximately $10,929,181 of approved budget amendments.

During fiscal year 2025, final budgeted appropriations in the General Fund exceeded actual total expenditures by $9,998,405. This variance is primarily related to unused contingency reserves. Appropriations in the fiscal year 2025 budget are $19,838,990, which represents an increase in appropriations of $5,411,787 from fiscal year 2024, primarily as a result of capital projects planned by the District.

## ECONOMIC FACTORS AND FUTURE FINANCIAL BUDGETS AND RATES

The State of Florida, by constitution, does not have a state individual income tax; therefore, the state operates primarily using sales, gasoline and corporate income taxes. Local governments such as the District primarily rely upon property taxes and a limited array of other sources for their governmental activities. There are a limited number of state shared revenues and recurring and non-recurring grants from both the federal and state governments, which provide funding for specific programs, projects, or activities.

The primary source of revenue for the District is property taxes (ad valorem). The State's improving economic conditions are expected to result in an upward reassessment of property values within the District in the near future. As a result, with a slight upward trend in new development, ad valorem tax revenues are anticipated to increase again in fiscal year 2026. The assessed millage rate was 0.2245 for fiscal year 2025, and the District elected to increase its millage rate to 0.235 for fiscal year 2026. The District also budgeted a utilization of General Fund reserve in 2026 of approximately $1.6 million.

Future growth in South Walton County, Florida (the County) and the potential for outbreak of mosquito-borne disease could impact our operational activities and the present level of service we provide to the citizens of the County.

## REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of South Walton County Mosquito Control District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Director, 774 North County Highway 393, Santa Rosa Beach, Florida 32459. The District's website address is www.swcmcd.org. Inquiries may also be sent via email to the Director at director@swcmcd.org.

**SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT**
**STATEMENT OF NET POSITION**
**SEPTEMBER 30, 2025**

| | Governmental Activities |
|---|---|
| **ASSETS** | |
| Cash and cash equivalents | $ 11,377,848 |
| Investments | 4,829,676 |
| Receivables, net | 314 |
| Due from other governments | 92,022 |
| Capital assets: | |
| Non-depreciable | 9,535,607 |
| Depreciable, net | 1,941,277 |
| Total assets | $ 27,776,744 |
| **DEFERRED OUTFLOWS OF RESOURCES** | |
| Deferred outflows related to pensions | $ 424,775 |
| **LIABILITIES** | |
| Accounts payable | $ 854,020 |
| Accrued liabilities | 45,651 |
| Noncurrent liabilities: | |
| Due within one year: | |
| Compensated absences | 50,671 |
| OPEB liability | 277,522 |
| Net pension liability | 1,138,616 |
| Total liabilities | $ 2,366,480 |
| **DEFERRED INFLOWS OF RESOURCES** | |
| Deferred inflows related to pensions | $ 220,540 |
| **NET POSITION** | |
| Net investment in capital assets | $ 11,240,688 |
| Unrestricted | 14,373,811 |
| Total net position | $ 25,614,499 |

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

**SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT**
**STATEMENT OF ACTIVITIES**
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Net (Expense) Revenue and Changes in Net Position: Governmental Activities |
|---|---|---|---|---|---|
| Governmental activities: | | | | | |
| Human services | $ 3,604,069 | $ - | $ - | $ - | $ (3,604,069) |
| | General revenues: | | | | |
| | Property taxes | | | | 8,451,125 |
| | Investment earnings (loss) | | | | 737,312 |
| | Gain on disposal of capital assets | | | | 9,464 |
| | Miscellaneous | | | | 18,757 |
| | Total general revenues | | | | 9,216,658 |
| | Change in net position | | | | 5,612,589 |
| | Net position - beginning | | | | 20,001,910 |
| | Net position - ending | | | | $ 25,614,499 |

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

**SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT**
**BALANCE SHEET**
**GOVERNMENTAL FUND**
**SEPTEMBER 30, 2025**

| | General |
|---|---|
| **ASSETS** | |
| Cash and cash equivalents | $ 11,377,848 |
| Investments | 4,829,676 |
| Accounts receivable | 314 |
| Due from other governments | 92,022 |
| Total assets | $ 16,299,860 |
| **LIABILITIES** | |
| Accounts payable | $ 854,020 |
| Accrued liabilities | 45,651 |
| Total liabilities | 899,671 |
| **FUND BALANCES** | |
| Assigned to: | |
| Subsequent year's budget | 1,060,000 |
| Unassigned | 14,340,189 |
| Total fund balances | 15,400,189 |
| **Total liabilities and fund balances** | $ 16,299,860 |

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

**SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT**
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUND**
**TO THE STATEMENT OF NET POSITION**
**SEPTEMBER 30, 2025**

| | | |
|---|---|---|
| **Fund balance - governmental fund** | | $ 15,400,189 |
| Amounts reported for governmental activities in the statement of net position are different because: | | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund | | |
| Total governmental capital assets | 13,425,574 | |
| Less: accumulated depreciation | (1,948,690) | 11,476,884 |
| On the governmental fund statement, a net pension liability is not recorded until an amount is due and payable for payment of those benefits. On the Statement of Net Position, the District's net pension liability of the FRS plan is reported as a noncurrent liability. Additionally, deferred outflows and deferred inflows related to pensions are also reported. | | |
| Net pension liability | (1,138,616) | |
| Deferred outflows related to pensions | 424,775 | |
| Deferred inflows related to pensions | (220,540) | (934,381) |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. These long-term liabilities consist of the following: | | |
| Total OPEB liability | | (277,522) |
| Compensated absences | | (50,671) |
| **Net position of governmental activities** | | $ 25,614,499 |

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

**SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**GOVERNMENTAL FUND**
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

| | **General** |
|---|---|
| **Revenues** | |
| Taxes | $ 8,451,125 |
| Miscellaneous | 738,841 |
| Total revenues | 9,189,966 |
| **Expenditures** | |
| Current: | |
| Human services: | |
| Personnel services | 1,976,617 |
| Operating expenses | 1,358,704 |
| Capital outlay | 6,505,264 |
| Total expenditures | 9,840,585 |
| **Excess (deficiency) of revenues over expenditures** | (650,619) |
| **Other financing sources (uses)** | |
| Proceeds from sale of capital assets | 48,555 |
| Total other financing sources (uses) | 48,555 |
| **Net change in fund balance** | (602,064) |
| **Fund balance**, beginning of year | 16,002,253 |
| **Fund balance**, end of year | $ 15,400,189 |

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

**SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT**
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES**
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

| | | |
|---|---|---|
| **Net change in fund balance - governmental fund** | | $ (602,064) |
| Differences in amounts reported for governmental activities in the statement of activities are: | | |
| Governmental fund reports capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives. | | |
| Capital outlay expenditures | 6,505,264 | |
| Depreciation expense | (299,479) | 6,205,785 |
| In the statement of activities, only the gain/loss on sale/disposal of capital assets is reported. However, in governmental funds, the proceeds from the sale increases financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital assets sold/disposed. | | (21,863) |
| Under the modified accrual basis of accounting used in the governmental fund, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. These adjustments are as follows: | | |
| Change in net pension liability and deferred inflows/outflows related to pensions | 31,120 | |
| Change in total OPEB liability | (7,043) | |
| Change in compensated absences liability | 6,654 | 30,731 |
| **Change in net position of governmental activities** | | $ 5,612,589 |

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

(1) **Summary of Significant Accounting Policies:**

The financial statements of the South Walton County Mosquito Control District (the District) have been prepared in accordance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for promulgating governmental accounting and financial reporting principles and the District has adopted the GASB Codification. The following is a summary of the District's significant accounting policies:

(a) **Reporting entity—**The South Walton County Mosquito Control District (the District) is an independent special district legally created by the laws of Florida on May 26, 1964. The District operates under the provisions of Chapter 388, Florida Statutes, and Rule 5E-13 of the Florida Department of Agriculture and Consumer Services, Bureau of Entomology and Pest Control. The District is governed by a three-member commission, each elected at-large for four-year terms. The powers of this commission are regulated by ordinances and resolutions of the District, Walton County and the statutes of the State of Florida.

The accompanying financial statements present the financial position and results of operations of the applicable fund governed by the Commission of the District, the reporting entity of government for which the District Commission is considered to be financially accountable. In evaluating the District as a reporting entity, management has addressed all potential component units that may or may not fall within the District's oversight and control, and thus, be included in the District's financial statements. No such entities or component units have been identified.

(b) **Government-wide and fund financial statements—**The basic financial statements include both government-wide (based on the District as a whole) and fund financial statements. Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. In the government-wide statement of net position, the governmental activities are reflected, on a full accrual, economic resource basis, which incorporates long term assets and receivables as well as long term debt and obligations.

The government-wide statement of activities reflects both the gross and net costs per functional category (general government, human services, etc.), which are otherwise being supported by general revenues (property taxes, investment revenues, etc.). The statement of activities reduces gross expenses (including depreciation) by the related program revenues, charges for services, and other income. The program revenues must be directly associated with the function or a business-type activity.

The net cost (by function or business-type activity) is normally covered by general revenue (property taxes, investment revenue, etc.). This government-wide focus is more on the sustainability of the District as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The fund financial statements emphasize the major funds in either the governmental or business-type categories.

The District has no business-type activities.

(1) **Summary of Significant Accounting Policies:** (Continued)

The governmental fund's major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which this fund is normally budgeted. This presentation is deemed most appropriate to demonstrate legal compliance and demonstrate how the District's actual experience conforms to the budgeted fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented on the page following the Governmental Fund – Balance Sheet and the Governmental Fund – Statement of Revenues, Expenditures, and Changes in Fund Balance, which briefly explains the adjustment necessary to transform the fund-based financial statements into the governmental column of the government-wide presentation.

(c) **Measurement focus and basis of accounting**—The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and pensions are recorded only when payment is due.

Taxes, investment revenue, and other revenues associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

(d) **Financial statement presentation—**The financial transactions of the District are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The GASB Codification sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds.

The District reports the following major governmental fund:

The ***General Fund*** accounts for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the District are financed through revenues received by the General Fund.

(1) **Summary of Significant Accounting Policies:** (Continued)

(e) **Budgets and budgetary accounting**—The Board of Commissioners of the District adopts an annual operating budget for the General Fund, which is prepared on a modified accrual basis and can be amended by the Board throughout the year. At the fund level, actual expenditures cannot exceed the budgeted amounts; however, with proper approval by the Board, budgetary transfers between line items can be made. The accompanying budgeted financial statements for the General Fund reflect the final budget authorization amounts, including all amendments.

(f) **Property tax calendar**—Property tax revenues are recognized when levied, to the extent that they result in current receivables. Details of the property tax calendar are presented below:

| | |
|---|---|
| Lien date | January 1 |
| Levy date | November 1 |
| Due date | November 1 |
| Delinquent date | April 1 |

Discounts of 1% for each month taxes are paid prior to March 2025 are granted.

(g) **Deposits and investments**—The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are recorded at fair value. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

(h) **Receivables and payables**—Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

All trade and property tax receivables are reported net of an allowance for uncollectible accounts, which is based upon management's analysis of historical trends.

(i) **Capital assets**—Capital assets are defined by the District as assets with an initial individual cost of $5,000 or more and an estimated useful life of more than one year. Such assets are recorded at historical cost, if purchased or constructed. Contributed assets, including donations are recorded at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are only capitalized if they meet the dollar threshold above for capitalization. Maintenance and repairs of capital assets are charged to operating expenses.

Depreciation is reported for the primary government using the straight-line method calculated on a service-life basis to amortize the cost of the asset over their estimated economic useful lives, which are as follows:

| Assets | Years |
|---|---|
| Buildings | 5 – 50 years |
| Improvements other than buildings | 20 – 50 years |
| Vehicles | 5 years |
| Equipment | 5 – 20 years |

(1) **Summary of Significant Accounting Policies:** (Continued)

(j) **Compensated absences**—The current portion of leave (i.e., termination payments for unused leave, due for payment) is recorded as an expenditure and a liability in the General Fund, while the remainder is recorded as a liability in the government-wide financial statements.

At the end of 90 days of employment, paid annual leave is permitted. Full-time employees accrue the scheduled annual leave from the date of employment, but cannot use the accrued leave time until they have completed the 90-day introductory period. Continuous service is calculated from the date of original employment, with annual leave being accrued from that date.

Employees can accrue up to 240 hours of annual leave. Any earned unused personal leave time above 240 hours will be forfeited. Upon voluntary separation, an employee will be paid for their accrued, but unused annual leave. If an employee is involuntarily discharged for cause, then the employee will not be entitled to payment of any accrued annual leave.

(k) **Long-term obligations**—In the government-wide financial statements, long-term obligations are reported as liabilities in the statement of net position.

(l) **Deferred outflows/inflows of resources**—In addition to assets, the statement of financial position will, if required, report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the only item in this category consists of deferred amounts related to pension, as discussed further in Note (7).

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets or fund balance that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. Currently, the only item in this category consisted of deferred amounts related to pension, as discussed further in Note (7).

(m) **Fund balance**—In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Those classifications are as follows:

*Nonspendable* – The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash such as inventories and prepaid amounts.

*Restricted* – Restricted fund balance classification includes amounts that can be spent only by the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of the resource providers.

(1) **Summary of Significant Accounting Policies:** (Continued)

*Committed* – Fund balance amounts that can only be used for specific purposes pursuant to constraints imposed by resolution of the Board of Commissioners are reported as committed fund balance. Those committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

*Assigned* – Fund balance amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, are reported as assigned fund balance, except for stabilization arrangements. Assignments can be made by the Board of Commissioners or the District Administrator.

*Unassigned* – Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

For spendable resources, it is the District's policy to use its resources in the following order as needed to fund expenses: restricted, committed, assigned, unassigned.

(n) **Net position flow assumption**—Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to determine amounts reported as restricted and unrestricted net position, it is the District's policy to consider restricted net position to have been used before unrestricted net position is applied.

(o) **Use of estimates**—Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Actual results could vary from the estimates assumed in preparing the financial statements.

(2) **Reconciliation of Government-Wide and Fund Financial Statement:**

(a) **Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**—Following the governmental fund balance sheet is a reconciliation between fund balance – governmental fund and net position – governmental activities as reported in the government-wide statement of net position. A detailed explanation of these differences is provided in this reconciliation.

(b) **Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities**— Following the governmental fund statement of revenues, expenditures, and changes in fund balance, there is a reconciliation between net changes in fund balance - governmental fund and changes in net position of governmental activities as reported in the government-wide statement of activities. A detailed explanation of these differences is provided in this reconciliation.

(3) **Deposits and Investments:**

As of September 30, 2025, all District deposits were covered by private bank acquired insurance, Securities Investor Protection Corporation (SIPC) insurance, private broker/dealer acquired insurance, Federal Depository Insurance Corporation (FDIC) insurance, and/or the State of Florida collateral pool established under the Florida Security for Public Deposits Act (the Act). The Act established guidelines for qualification and participation by banks and savings associations, procedures for administration of the collateral requirements and characteristics of eligible collateral. Under the Act, the qualified depository must pledge at least 50% of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance. Additional collateral, up to 125% may be required if deemed necessary.

Obligations pledged to secure deposits must be delivered to the State Treasurer, or with the approval of the State Treasurer to a bank, savings association, or trust company provided a power of attorney is delivered to the Treasurer. Under the Act, the District is authorized to deposit funds only in Qualified Public Depositories.

The District's investment policies are governed by Chapter 280 and 218, Florida Statutes. For all investments authorized by statute the District applies the "Prudent Person" standard when developing investment strategies. The basic allowable investment instruments are as follows:

*The Local Government Surplus Trust Funds or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, as provided in s. 163.01.*

*Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.*

*Interest bearing time deposits or savings accounts in qualified public depositors as defined in Chapter 280, Florida Statutes.*

*Direct obligations of the United States Treasury.*

(3) **Deposits and Investments:** (Continued)

The District measures and records its investments, assets whose use is limited, and restricted assets using fair value measurement guidelines, which recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

The District is invested in the Florida Local Government Investment Trust (FLGIT)'s Day to Day Fund and Florida Cooperative Liquid Assets Securities System (FLCLASS), both of which are an authorized investment under Section 218.415, Florida Statutes. Both investment vehicles meet the requirements to be measured at amortized cost, which includes accrued income and is a method of calculating an investment's value by adjusting its acquisition costs for amortization of discount or premium over the period from purchase to maturity. Thus, the value in the fund approximates fair value and is not subject to the fair value hierarchy.

*Interest Rate Risk*: Interest rate risk exists when there is a possibility that changes in interest rates could adversely affect an investment's fair value. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District uses the weighted average maturity (WAM) method to disclose its interest rate risk as presented below.

*Credit Risk:* Credit risk exists when there is a possibility the issuer or other counterparty to an investment may be unable to meet its obligations. The District is required to disclose the credit quality ratings for investments in debt securities, as well as investments in external investment pools, money market funds and other pooled investments of fixed-income securities. Investments may be aggregated by rating categories within the disclosure. Ratings are set by nationally recognized statistical rating organization (i.e. Fitch, S&P) as presented below.

As of September 30, 2025, the District's governmental investment portfolio is composed of the following investments:

| Investment Type | Carrying Value | Weighted Average Maturity | Credit Rating (Fitch) | Fair Value Hierarchy Classification |
|---|---|---|---|---|
| Florida Local Government Investment Trust | $ 4,829,111 | 85 days | AAAf/S1 | N/A |
| Florida Cooperative Liquid Assets Securities System | 565 | 42 days | AAAm | N/A |
| Total Portfolio | $ 4,829,676 | | | |

## (4) Capital Assets:

Capital asset activity for the fiscal year ended September 30, 2025, is as follows:

| **Governmental activities:** | **Balance 9/30/2024** | **Increases** | **Decreases** | **Balance 9/30/2025** |
|---|---|---|---|---|
| Capital assets not being depreciated: | | | | |
| Land | $ 500 | $ - | $ - | $ 500 |
| Construction in progress | 3,252,200 | 6,282,907 | - | 9,535,107 |
| Total assets not being depreciated | 3,252,700 | 6,282,907 | - | 9,535,607 |
| Capital assets being depreciated: | | | | |
| Buildings and Improvements | 563,102 | 8,578 | - | 571,680 |
| Equipment | 3,239,406 | 213,779 | (134,898) | 3,318,287 |
| Total assets being depreciated | 3,802,508 | 222,357 | (134,898) | 3,889,967 |
| Less accumulated depreciation for: | | | | |
| Buildings and Improvements | (304,069) | (17,415) | - | (321,484) |
| Machinery and Equipment | (1,458,177) | (282,064) | 113,035 | (1,627,206) |
| Less: accumulated depreciation | (1,762,246) | (299,479) | 113,035 | (1,948,690) |
| Total capital assets being depreciated, net | 2,040,262 | (77,122) | (21,863) | 1,941,277 |
| Governmental activities capital assets, net | $ 5,292,962 | $ 6,205,785 | $ (21,863) | $ 11,476,884 |

Depreciation expense of $299,479 was charged to the human services function of governmental activities for the year ended September 30, 2025.

## (5) Long-term Liabilities:

Long-term liability activity for the year ended September 30, 2025, was as follows:

| | **Beginning Balance** | **Increase (Decrease)** | **Ending Balance** | **Due Within One Year** |
|---|---|---|---|---|
| **Governmental activities:** | | | | |
| Compensated absences, net | $ 57,325 | $ (6,654) | $ 50,671 | $ 50,671 |

The change in compensated absences is presented as a net change.

## (6) Other Postemployment Benefits (OPEB):

**Plan Description—**The District provides certain continuing health care and life insurance benefits for its retired employees pursuant to Section 112.0801, Florida Statutes. The District is required to permit participation in the Plan to retirees and their eligible dependents at a cost to the retiree that is no greater than the cost at which coverage is available for active employees. Eligible individuals include all regular employees of the District who retire from active service under one of the pension plans sponsored by the District. Under certain conditions, eligible individuals also include spouses and dependent children. The Plan does not issue a publicly available financial report.

**Funding Policy—**The contribution requirements of plan members and the District are established by state statutes and may be amended by the state legislature. The required contribution is based on projected pay-as-you-go financing requirements and is subject to constant revision. The District has opted to not fund the total OPEB obligation or the resulting unfunded actuarial accrued liability on an annual basis. The District utilizes the General Fund to liquidate the liability for the OPEB obligation from previous years.

(6) **Other Postemployment Benefits (OPEB):** (Continued)

**Benefits Provided**—The Other Post Employment Benefit Plan is a single-employer benefit plan administered by the District. Retirees are charged whatever the insurance company charges for the type of coverage elected, however, the premiums charged by the insurance company are based on a blending of the experience among younger active employees and older retired employees. The older retirees actually have a higher cost which means the District is actually subsidizing the cost of the retiree coverage because it pays all or a significant portion of the premium on behalf of the active employee, known as the "implicit rate subsidy."

**Plan Membership**—At September 30, 2024, the date of the latest actuarial valuation, plan participation consisted of the following:

| | |
|---|---|
| Active Employees | 22 |
| Covered Spouses | - |
| Retirees, Beneficiaries, and Disabled | 2 |
| | 24 |

**Total OPEB Liability**—The District's total OPEB liability of $277,522 was measured as of September 30, 2025.

**Actuarial Assumptions and Other Inputs**—The total OPEB liability in the most recent actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods in the measurement, unless otherwise specified:

| | |
|---|---|
| Inflation | 2.50% |
| Salary increases | 2.50% |
| Discount rate | 4.50% |
| Healthcare cost trend rate | 6.75% |
| | Ultimate rate reached in 2075 4.00% |

The District does not have a dedicated Trust to pay retiree healthcare benefits. The discount rate was based on the S&P Municipal Bond 20 Year High Grade Rate Index as published by S&P Dow Jones Indices.

For all lives, mortality rates were PubG-2010 Mortality Tables projected to the valuation date using Projection Scale MP-2019.

For the fiscal year ended September 30, 2025, changes in the total OPEB liability were as follows:

| | |
|---|---|
| Balance at **September 30, 2024** | $ 270,479 |
| Changes for a year: | |
| Service cost | 22,597 |
| Interest | 11,639 |
| Changes of assumptions | (14,318) |
| Benefit payments – implicit rate subsidy | (12,875) |
| Net changes | 7,043 |
| Balance at September 30, 2025 | $ 277,522 |

(6) **Other Postemployment Benefits (OPEB):** (Continued)

*Sensitivity of the total OPEB liability to changes in the discount rate:*

The following presents the total OPEB liability of the District calculated using the discount rate of 4.50%, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

| | 1% Decrease | Current Discount Rate | 1% Increase |
|---|---|---|---|
| Total OPEB Liability | $ 311,858 | $ 277,522 | $ 248,877 |

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate:*

The following presents the total OPEB liability of the District as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (3.00%-5.75%) or 1% higher (5.00%-7.75%) than the current healthcare cost trend rates (4.00%-6.75%):

| | 1% Decrease | Current Trend Rates | 1% Increase |
|---|---|---|---|
| Total OPEB Liability | $ 240,401 | $ 277,522 | $ 322,906 |

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources**

For the year ended September 30, 2025, the District recognized OPEB expense of $21,918. The District utilized the alternative measurement method for its valuation, therefore no deferred outflows of resources or deferred inflows of resources related to OPEB are reported.

(7) **Florida Retirement System:**

**Plan Description and Administration**

The District participates in the Florida Retirement System (FRS), a multiple-employer, cost sharing defined public employee retirement system which covers all of the District's full-time employees. The System is administered by the State of Florida, Department of Administration, Division of Retirement to provide retirement and survivor benefits to participating public employees. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (Plan), with a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the FRS Investment Plan (Investment Plan).

In addition, all regular employees of the entity are eligible to enroll as members of the Retiree Health Insurance Subsidy (HIS) Program. The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. Eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $7.50. The minimum payment is $45 and the maximum payment is $225 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

(7) **Florida Retirement System:** (Continued)

**Benefits Provided and Employees Covered**

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Members of both plans may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

Employees may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The Investment Plan is funded by employer and employee contributions that are based on salary and membership class (Regular, DROP, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in the Investment Plan vest at one year of service.

**Financial Statements**

Financial statements and other supplementary information of the FRS are included in the State's Comprehensive Annual Financial Report, which is available from the Florida Department of Financial Services, Bureau of Financial Reporting Statewide Financial Reporting Section by mail at 200 E. Gaines Street, Tallahassee, Florida 32399-0364; by telephone at (850) 413-5511; or at the Department's Web site (www.myfloridacfo.com). An annual report on the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from:

Florida Department of Management Services
Division of Retirement
P.O. Box 9000
Tallahassee, FL 32315-9000
850-488-5706 or toll free at 877-377-1737

(7) **Florida Retirement System:** (Continued)

**Contributions**

The entity participates in certain classes of FRS membership. Each class has descriptions and employer contribution rates in effect during the year ended September 30, 2025, as follows (contribution rates are in agreement with the actuarially determined rates):

| FRS Membership Plan & Class | Through June 30, 2025 | After June 30, 2025 |
|---|---|---|
| Regular Class | 14.57% | 13.57% |
| Special Risk Class | 33.73% | 32.67% |
| Senior Management Class | 35.46% | 34.52% |
| DROP | 19.13% | 21.13% |

Current-year employer HIS contributions were made at a rate of 2.00% of covered payroll through June 30, 2025, and 2.00% thereafter, which are included in the above rates.

For the plan year ended June 30, 2025, actual contributions made for employees participating in FRS and HIS were as follows:

| | | |
|---|---|---|
| District Contributions – FRS | $ | 130,534 |
| District Contributions – HIS | | 22,308 |
| Employee Contributions – FRS | | 33,463 |

**Net Pension Liability, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions**

At September 30, 2025, the entity reported a liability related to FRS and HIS as follows:

| Plan | | Net Pension Liability |
|---|---|---|
| FRS | $ | 783,420 |
| HIS | | 355,196 |
| Total | $ | 1,138,616 |

The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, as actuarially determined. At June 30, 2025 and June 30, 2024, the District's proportionate share of the FRS and HIS net pension liabilities were as follows:

| Plan | 2025 | 2024 |
|---|---|---|
| FRS | 0.002524302% | 0.002305174% |
| HIS | 0.002771189% | 0.002634977% |

For the plan year ended June 30, 2025, pension expense was recognized related to the FRS and HIS plans as follows:

| | | |
|---|---|---|
| FRS | $ | 117,884 |
| HIS | | 23,492 |
| Total | $ | 141,376 |

(7) **Florida Retirement System:** (Continued)

*Deferred outflows/inflows related to pensions:*

At September 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | FRS | | HIS | |
|---|---|---|---|---|
| | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | $ 83,678 | $ - | $ 2,120 | $ (563) |
| Changes of assumptions | 90,975 | - | 3,144 | (85,913) |
| Net difference between projected and actual investment earnings | - | (130,800) | - | (296) |
| Change in proportionate share | 139,621 | - | 61,967 | (2,968) |
| Contributions subsequent to measurement date | 37,085 | - | 6,185 | - |
| Total | $ 351,359 | $ (130,800) | $ 73,416 | $ (89,740) |

The above amounts for deferred outflows of resources for contributions related to pensions resulting from entity contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended September 30, 2026. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions being amortized for a period of greater than one year will be recognized in pension expense in succeeding years as follows:

| | FRS | HIS | Total |
|---|---|---|---|
| 2026 | $ 173,545 | $ (3,536) | $ 170,009 |
| 2027 | 18,129 | (6,396) | 11,733 |
| 2028 | 2,324 | (4,345) | (2,021) |
| 2029 | (10,524) | (3,762) | (14,286) |
| 2030 | - | (4,470) | (4,470) |
| Thereafter | - | - | - |
| | $ 183,474 | $ (22,509) | $ 160,965 |

*Actuarial assumptions:*

The actuarial assumptions for both defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS has a valuation performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS was completed in 2019 for the period July 1, 2013, through June 30, 2018. Because HIS is funded on a pay-as-you-go basis, no experience study has been completed.

The total pension liability for each of the defined benefit plans was determined by an actuarial valuation, using the entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.50%. Both the discount rate and the long-term expected rate of return used for FRS investments is 6.70%. This rate remained consistent with the prior year rate of 6.70%. The plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. Because HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 5.20% was used to determine the total pension for the program. This rate increased from the prior year rate, which was 3.93%. Mortality assumptions for both plans were based on the PUB-2010 base table, which varies by member category and sex, projected generationally with Scale MP-2021 details.

(7) **Florida Retirement System:** (Continued)

*Long-term expected rate of return:*

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2025, the FRS Actuarial Assumptions conference reviewed long-term assumptions developed by both Milliman's capital market assumptions team and by a capital market assumptions team from Aon Hewitt Investment Consulting, which consults to the Florida State Board of Administration. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

| Asset Class | Target Allocation | Annual Arithmetic Expected Rate of Return |
|---|---|---|
| Cash | 1.0% | 3.2% |
| Fixed income | 29.0% | 5.5% |
| Global equities | 45.0% | 8.5% |
| Real estate | 12.0% | 8.4% |
| Private equity | 11.0% | 12.4% |
| Strategic investments | 2.0% | 6.5% |
| Total | 100.0% | |

*Sensitivity of the net pension liability to changes in the discount rate:*

The following presents the proportionate shares of the FRS and HIS net pension liability of the District calculated using the current discount rates, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

| Plan | Current Discount Rate | NPL with 1% Decrease | NPL at Current Discount Rate | NPL with 1% Increase |
|---|---|---|---|---|
| FRS | 6.70% | $ 1,537,450 | $ 783,420 | $ 151,253 |
| HIS | 5.20% | 400,540 | 355,196 | 317,166 |

(8) **Commitments and Contingencies:**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the state government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures, which may be disallowed by the granter, cannot be determined at this time, although the District expects such amount, if any, to be immaterial.

(9) **Recent Accounting Pronouncements:**

The Governmental Accounting Standards Board ("GASB") has issued several pronouncements that have effective dates that may impact future financial statements. Listed below are pronouncements with required implementation dates effective for subsequent fiscal years that have not yet been implemented. Management has not currently determined what, if any, impact implementation of the following will have on the District's financial statements:

GASB issued Statement No. 103, *Financial Reporting Model Improvements*, in April 2024. The objective of GASB 103 is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The effective date for implementation is fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, in September 2024. GASB Statement No. 104 requires governments to disclose separate information about specific types of capital assets and establishes criteria for identifying and reporting capital assets held for sale. The objective of GASB 104 is to enhance transparency and improve the usefulness of financial statements for stakeholders by providing more detailed information on these assets. The provisions are effective for fiscal years beginning after June 15, 2025.

GASB issued Statement No. 105, *Subsequent Events,* in December 2025. GASB Statement No. 105 clarifies the subsequent events time frame and establishes accounting and disclosure requirements for recognized and nonrecognized subsequent events. The provisions of GASB Statement No. 105 are effective for fiscal years beginning after June 15, 2026.

**SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT**
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL - GENERAL FUND**
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | **Original** | **Final** | **Actual** | **Variance with Final Budget** |
| **Revenues** | | | | |
| Taxes | $ 8,637,309 | $ 8,637,309 | $ 8,451,125 | $ (186,184) |
| Miscellaneous | 202,500 | 202,500 | 738,841 | 536,341 |
| Total revenues | 8,839,809 | 8,839,809 | 9,189,966 | 350,157 |
| **Expenditures** | | | | |
| Current: | | | | |
| Human services: | | | | |
| Personnel services | 2,400,286 | 2,400,286 | 1,976,617 | 423,669 |
| Operating expenses | 2,339,400 | 2,497,400 | 1,358,704 | 1,138,696 |
| Capital outlay | 306,125 | 11,077,306 | 6,505,264 | 4,572,042 |
| Total expenditures | 5,045,811 | 15,974,992 | 9,840,585 | 6,134,407 |
| **Excess (deficiency) of revenues over expenditures** | 3,793,998 | (7,135,183) | (650,619) | 6,484,564 |
| **Other financing sources (uses)** | | | | |
| Proceeds from sale of capital assets | 70,000 | 70,000 | 48,555 | (21,445) |
| Total other financing sources (uses) | 70,000 | 70,000 | 48,555 | (21,445) |
| **Net change in fund balance** | 3,863,998 | (7,065,183) | (602,064) | 6,463,119 |
| **Fund balance**, beginning of year | 16,002,253 | 16,002,253 | 16,002,253 | - |
| **Fund balance**, end of year | $ 19,866,251 | $ 8,937,070 | $ 15,400,189 | $ 6,463,119 |

**SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT**
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**
**LAST 10 FISCAL YEARS**
**(UNAUDITED)**

| | For the Fiscal Year Ended September 30, | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
| **Total OPEB Liability** | | | | | | | | |
| Service cost | $ 22,597 | $ 26,569 | $ 26,302 | $ 19,756 | $ 20,305 | $ 11,329 | $ 9,976 | $ 10,673 |
| Interest | 11,639 | 14,412 | 12,704 | 7,621 | 6,559 | 8,890 | 9,712 | 8,965 |
| Difference between expected and actual experience | - | (38,518) | - | (8,529) | - | (35,768) | - | - |
| Changes in assumptions | (14,318) | 2,103 | (3,034) | (65,638) | (11,646) | 79,303 | 15,671 | (13,790) |
| Benefit payments | (12,875) | (6,847) | (6,384) | (7,792) | (7,282) | (21,607) | (19,914) | (18,354) |
| Net change in total OPEB liability | 7,043 | (2,281) | 29,588 | (54,582) | 7,936 | 42,147 | 15,445 | (12,506) |
| Total OPEB liability - beginning | 270,479 | 272,760 | 243,172 | 297,754 | 289,818 | 247,671 | 232,226 | 244,732 |
| Total OPEB liability - ending | 277,522 | 270,479 | 272,760 | 243,172 | 297,754 | 289,818 | 247,671 | 232,226 |
| Covered payroll | 1,282,923 | 1,251,632 | 951,559 | 928,350 | 747,495 | 729,263 | 792,663 | 773,330 |
| Total OPEB liability as a percentage of covered employee payroll | 21.63% | 21.61% | 28.66% | 26.19% | 39.83% | 39.74% | 31.25% | 30.03% |
| Notes to Schedule: | | | | | | | | |
| Valuation date: | 9/30/2024 | 9/30/2024 | 9/30/2022 | 9/30/2022 | 9/30/2020 | 9/30/2020 | 9/30/2018 | 9/30/2018 |
| Measurement date: | 9/30/2025 | 9/30/2024 | 9/30/2023 | 9/30/2022 | 9/30/2021 | 9/30/2020 | 9/30/2019 | 9/30/2018 |

Changes of assumptions. Changes of assumptions and other changes reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 4.50% | 4.06% | 4.87% | 4.77% | 2.43% | 2.14% | 3.58% | 4.18% |

*Benefit Payments:*
The plan sponsor did not provide actual net benefits paid by the Plan for the fiscal years above. Expected net benefit payments produced by the valuation model for the same period are shown in the table above. The Plan does not meet the requirements for an OPEB plan administered through a trust.
No assets are being accumulated in a trust to pay for OPEB benefits. Therefore, the District only reports a total OPEB liability.

*10 years of data will be presented as it becomes available.

**SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT**
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**
**LAST 10 FISCAL YEARS**
**(UNAUDITED)**

| | As of the Plan Year Ended June 30, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
| **Florida Retirement System (FRS)** | | | | | | | | | | |
| Proportion of the net pension liability | 0.002524302% | 0.002305174% | 0.001983023% | 0.001872010% | 0.001854341% | 0.001712062% | 0.002033503% | 0.002026413% | 0.002135574% | 0.002270559% |
| Proportionate share of the net pension liability | $ 783,420 | $ 891,750 | $ 790,172 | $ 696,538 | $ 140,074 | $ 742,052 | $ 700,310 | $ 610,366 | $ 631,689 | $ 573,318 |
| Covered payroll | 1,238,392 | 1,115,425 | 954,191 | 815,894 | 748,755 | 691,541 | 823,766 | 786,419 | 697,566 | 655,077 |
| Proportionate share of the net pension liability as a percentage of covered payroll | 63.26% | 79.95% | 82.81% | 85.37% | 18.71% | 107.30% | 85.01% | 77.61% | 90.56% | 87.52% |
| Plan fiduciary net position as a percentage of the total pension liability | 87.26% | 83.70% | 82.38% | 82.89% | 96.40% | 78.85% | 82.61% | 84.26% | 83.89% | 84.88% |
| **Health Insurance Subsidy Program (HIS)** | | | | | | | | | | |
| Proportion of the net pension liability | 0.002771189% | 0.002634977% | 0.002407898% | 0.002238339% | 0.002114547% | 0.002039054% | 0.002205829% | 0.002030008% | 0.002093310% | 0.002093310% |
| Proportionate share of the net pension liability | $ 355,196 | $ 395,272 | $ 382,406 | $ 237,076 | $ 259,381 | $ 248,965 | $ 246,810 | $ 214,858 | $ 215,280 | $ 243,967 |
| Covered payroll | 1,238,392 | 1,115,425 | 954,191 | 815,894 | 748,755 | 691,541 | 823,766 | 786,419 | 697,566 | 655,077 |
| Proportionate share of the net pension liability as a percentage of covered payroll | 28.68% | 35.44% | 40.08% | 29.06% | 34.64% | 36.00% | 29.96% | 27.32% | 30.86% | 37.24% |
| Plan fiduciary net position as a percentage of the total pension liability | 6.36% | 4.80% | 4.12% | 4.81% | 3.56% | 3.00% | 2.63% | 2.15% | 1.64% | 0.97% |

**SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT**
**SCHEDULE OF CONTRIBUTIONS**
**LAST 10 FISCAL YEARS**
**(UNAUDITED)**

| | For the Fiscal Year Ended September 30, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **2025** | **2024** | **2023** | **2022** | **2021** | **2020** | **2019** | **2018** | **2017** | **2016** |
| **Florida Retirement System (FRS)** | | | | | | | | | | |
| Contractually required contribution | $ 147,844 | $ 138,352 | $ 103,922 | $ 80,678 | $ 75,315 | $ 56,884 | $ 63,053 | $ 57,751 | $ 55,594 | $ 55,371 |
| Contributions in relation to the contractually required contribution | 147,844 | 138,352 | 103,922 | 80,678 | 75,315 | 56,884 | 63,053 | 57,751 | 55,594 | 55,371 |
| Contribution deficiency (excess) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Covered payroll | $ 1,232,585 | $ 1,160,750 | $ 1,002,517 | $ 825,320 | $ 762,664 | $ 691,541 | $ 823,766 | $ 786,419 | $ 697,566 | $ 655,077 |
| Contributions as a percentage of covered payroll | 11.99% | 11.92% | 10.37% | 9.78% | 9.88% | 8.23% | 7.65% | 7.34% | 7.97% | 8.45% |
| **Health Insurance Subsidy Program (HIS)** | | | | | | | | | | |
| Contractually required contribution | $ 24,652 | $ 23,215 | $ 17,559 | $ 13,700 | $ 12,660 | $ 11,750 | $ 12,249 | $ 11,009 | $ 10,655 | $ 10,730 |
| Contributions in relation to the contractually required contribution | 24,652 | 23,215 | 17,559 | 13,700 | 12,660 | 11,750 | 12,249 | 11,009 | 10,655 | 10,730 |
| Contribution deficiency (excess) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Covered payroll | $ 1,232,585 | $ 1,160,750 | $ 1,002,517 | $ 825,320 | $ 762,664 | $ 691,541 | $ 823,766 | $ 786,419 | $ 697,566 | $ 655,077 |
| Contributions as a percentage of covered payroll | 2.00% | 2.00% | 1.75% | 1.66% | 1.66% | 1.70% | 1.49% | 1.40% | 1.53% | 1.64% |

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Commissioners,
South Walton County Mosquito Control District:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the general fund of the South Walton County Mosquito Control District (the District) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 30, 2026.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We consider the deficiency described below as item 2025-001 to be a material weakness.

**2025-001: Preparation of Financial Statements and Audit Adjustments**

Professional standards promulgated by the American Institute of Certified Public Accountants provide a system of internal control over financial reporting should allow the District to prepare financial statements, including note disclosures, in accordance with generally accepted accounting principles (GAAP). While auditors can assist with the preparation of financial statements and related footnotes, the financial statements are the responsibility of management. A control deficiency exists in instances where the District is not positioned to draft financial statements and all required disclosures. For subsequent audits, management may wish to take an active role in the drafting of the financial statements and related disclosures. Additionally, adjustments were required to be made to the accounting records subsequent to the start of the audit process to be in accordance with GAAP. We recommend that management reconcile all accounts during the year end closing procedures to ensure that misstatements do not exist within the accounting records.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Management's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit and described in the letter titled Management's Response to the Auditors' Comments, as listed in the table of contents. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

James Moore & Co., P.L.

Tallahassee, Florida
June 30, 2026

JAMESMOORE

**INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA, OFFICE OF THE AUDITOR GENERAL**

To the Board of Commissioners,
South Walton County Mosquito Control District:

**Report on the Financial Statements**

We have audited the financial statements of the South Walton County Mosquito Control District (the District), as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 30, 2026.

**Auditors' Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards; and Chapter 10.550, Rules of the Auditor General; and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 30, 2026, should be considered in conjunction with this management letter.

**Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Comment 2025-001 remains uncorrected from the second preceding audit report. The following summarizes the status of prior year findings and recommendations.

> **2024-001 Preparation of Financial Statements and Audit Adjustments:** Corrective action not taken. See repeat comment 2025-001.

**Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority for the primary government of the reporting entity is disclosed in Note 1 of the basic financial statements.

**Financial Condition and Management**

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we had no such recommendations.

**Special District Component Units**

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units; therefore, we did not note any such component units that failed to provide the necessary information, nor is any specific special district information required to be reported.

**Specific Special District Information – South Walton County Mosquito Control District**

The following items have been provided to us to comply with state reporting requirements and have not been audited by us. We did not audit the following information within this section, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on this data.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the District reported the following unaudited data:

a) The total number of district employees compensated in the last pay period of the district's fiscal year: 23

b) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year: -0-.

c) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: $1,258,293

d) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: -0-

e) Each construction project with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:

   a. Construction of new administration building with a gross maximum price of approximately $8.01 million. The total expenditures through September 30, 2025 are $4,386,597

   b. Construction of parking garage, phase II, with a gross maximum price of approximately $5.5 million. The total expenditures through September 30, 2025 are $895,041.

   c. Construction of maintenance building, phase IIb with a gross maximum price of approximately $6.09 million. The total expenditures through September 30, 2025 are $13,008.

f) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes, as follows:

| | | |
|---|---|---|
| Original budget: | $ | 8,909,809 |
| Amendments: | | 10,929,181 |
| Final budget: | | 19,838,990 |

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the District reported the following unaudited data:

a) The millage rate or rates imposed by the district: 0.2350.

b) The total amount of ad valorem taxes collected by or on behalf of the district: $8,450,274.

c) The total amount of outstanding bonds issued by the district and the terms of such bonds: None.

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to address noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred, or is likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management and the Board of Commissioners, and is not intended to be and should not be used by anyone other than these specified parties.

James Moore & Co., P.L.

Tallahassee, Florida
June 30, 2026

JAMESMOORE

**INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT**

To the Board of Commissioners,
South Walton County Mosquito Control District:

We have examined the South Walton County Mosquito Control District's (the District) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies* (the Statute), for the year ended September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to obtain reasonable assurance by evaluating against the aforementioned statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

Our examination was conducted in accordance with the attestation standards for a direct examination engagement established by the AICPA. Those standards require that we obtain reasonable assurance by evaluating against the aforementioned statutes during the year ended September 30, 2025 and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of District's compliance during the year ended September 30, 2025. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks that were not in accordance with those requirements in all material respects, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to the engagement.

In our opinion, for the year ended September 30, 2025, the District complied with the Statute in all material respects.

James Moore & Co., P.L.

Tallahassee, Florida
June 30, 2026

# Management Response to Auditor's Management Letter

**Fiscal Year Ended September 30, 2025**

June 29, 2026

James Moore

**Re:** Management Response to Fiscal Year 2024-2025 Audit Comment 2025-001 - Preparation of Financial Statements and Audit Adjustments

South Walton County Mosquito Control District acknowledges the management letter comment for the fiscal year ended September 30, 2025, related to the preparation of financial statements and audit adjustments. The District understands that management is responsible for maintaining an effective internal control system over financial reporting, including the preparation and review of financial statements and related note disclosures in accordance with generally accepted accounting principles.

The District also acknowledges the auditor's determination that the prior corrective action was not fully completed during the 2024-2025 fiscal year and that this item remains a repeat finding. While corrective actions were initiated and progress was made, management recognizes that additional procedures, documentation, review practices, and staffing evaluation are necessary to fully address the finding and strengthen the District's financial reporting process.

During fiscal year 2024-2025, management continued corrective actions focused on reconciliations, supporting documentation, and year-end review procedures. Completed actions included reviewing and balancing trial balances, documenting changes and corrections, completing bank reconciliations and tying them back to the trial balance, and reconciling revenue to ad valorem records. Management also began implementing updated accounting procedures intended to strengthen year-end closing, documentation, and internal review practices.

The District experienced staffing limitations that affected the timing and full implementation of corrective actions. The Accounting Specialist position was vacated in July 2024 and has not been replaced. As a result, accounting duties were absorbed by limited finance staff, with the accounting function handled by one individual from August through year-end. Management continued to prioritize reconciliation, balancing, documentation, and audit preparation; however, the staffing change limited the pace at which additional controls and review procedures could be fully implemented.

During the audit preparation and fiscal year-end closing process, management identified accounting errors and year-end items that had not been previously known or detected during routine monthly processing. These items required additional review, documentation, and correction as part of the closing and audit process. Management recognizes the importance of identifying these matters earlier in the fiscal year and is strengthening review procedures to improve timely detection and correction going forward.

These circumstances do not remove management's responsibility for financial reporting. Rather, they provide context for the District's implementation timeline and reinforce the need for continued improvement in accounting procedures, staffing support, and internal review processes.

## Corrective Action Plan

Management is taking the following corrective actions to strengthen internal controls and reduce reliance on auditor-prepared adjustments:

- Finalize written monthly and year-end closing procedures, including assigned responsibilities, required reconciliations, review steps, documentation standards, and deadlines.

- Continue monthly bank and investment reconciliations and ensure reconciled balances are tied to the trial balance.
- Perform periodic trial balance reviews to identify unusual balances, unsupported entries, payroll liability issues, compensated absence adjustments, prepaid items, accruals, construction-in-progress activity, capital asset activity, and other year-end accounts prior to audit fieldwork.
- Maintain documentation for adjustments, corrections, reconciliations, and management review, including explanations for significant or unusual entries.
- Strengthen pre-audit review procedures to identify and correct misstatements before the audit begins.
- Evaluate accounting staffing needs and/or outside accounting support to ensure accounting duties are completed in a timely manner, accurately, and with appropriate review.
- Continue professional development and training in governmental accounting, payroll, budgeting, financial reporting, treasury management, and year-end closing procedures.

## Training and Professional Development

The Finance Manager has completed training through the Florida Government Finance Officers Association, including Boot Camp courses in Planning and Budgeting, Debt Administration, Treasury Management, Accounting and Financial Reporting, and Financial Administration. The Finance Manager has also completed accounting and payroll classes through Aurora Training. Management will continue to pursue additional training opportunities to strengthen knowledge of governmental accounting, audit readiness, and financial reporting accuracy.

## Implementation Timeline and Responsible Parties

Corrective actions are ongoing during fiscal year 2025-2026. The Finance & HR Manager will continue to oversee accounting procedures, reconciliations, documentation, and the audit readiness process, with review and support from the Director and the Board of Commissioners, as appropriate. Management intends to have the updated procedures substantially implemented before the next annual audit fieldwork begins.

## Conclusion

The District remains committed to continued improvement, transparency, accountability, and compliance with professional standards. Management expects these corrective actions to improve the accuracy and completeness of year-end financial records, reduce reliance on auditor-prepared adjustments, and strengthen internal controls over financial reporting.

We appreciate the auditor's recommendations and assistance throughout the audit process.

# CONSTRUCTION
## UPDATE

Wharton-Smith, Inc.
CONSTRUCTION GROUP

**SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT**
**Phase 2 –Fleet Maintenance**
**24-189**
**OAC Meeting #22 Minutes**
**8/11/26**
**Next Meeting is Tuesday, August 25th at 10:00 AM**

**Safety/Security:**

- No safety incidents/ accidents to date (342 days)
- Equipment operations
- Fall Protection

**Schedule Updates:**

Fleet Maintenance:
- Aegis – Wood framing and furring is in-progress.
- SS&E – L1 duct work rough-in is in-progress.
- Bright Future – Electrical rough-in is in-progress.
- SS&E – L1 plumbing rough-in is in-progress.
- 360 Fire – FP rough-in is in-progress.
- Kent – Insulation, cover board, and underlayment install is in-progress.
- Interbay – Fluid-applied air barrier and concrete joint sealant install is in-progress.
- Hanssen – Window glass install is in-progress.

**Submittals**

- 114 – FM – SSE_MegaPress Gas Fittings – Sent 8/10

**RFIs:**

- 124 – FM – IRH-3 Gas Line Routing Confirmation – Sent 8/10
- 125 - FM - Exit Signs at Exterior Door Openings Clarification – Sent 8/10

**Design & Permitting:**

- 

**Project Financials:**

- Pay Application #15 for July – Sent to Owner 7/27
- CO-11 ODP Recon – Sent 8/10

**Open Discussion/New Business:**

**ATTENDEES:**

| NAME | COMPANY | EMAIL | Call-in (C) / Present (P) |
|---|---|---|---|
| Darrin Dunwald | SWCMCD – Director | ddunwald@swcmcd.org | P |
| Gerry Williams | SWCMCD – Operations Manager | gwilliams@swcmcd.org | |
| Cammie Henderson | SWCMCD – Office Manager | chenderson@swcmcd.org | C |
| Pat Ballasch | DAG - Architect | pballasch@dagarchitects.com | |
| Steven Nicholson | DAG – Architect PM | snicholson@dagarchitects.com | P |
| Keith Johnson | Watford – Mechanical EOR | keith@whatfordengineering.com | |
| Ian Bernander | Watford – Mechanical Designer | ianb@watford-engineering.com | |
| Jon Nash | O'Connell – Civil EOR | jon@oconnellengineers.com | |
| Alex London | O'Connell – Civil Project Engineer | alex@oconnellengirneers.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 | cpastourius@hgengineers.com | |
| Tyson Sanders | O'Connell – Project Engineer | tyson@oconnellengineers.com | |
| Rick Engle | HG – Electrical EOR | rengle@hgengineers.com | |
| | | | |

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

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

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

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

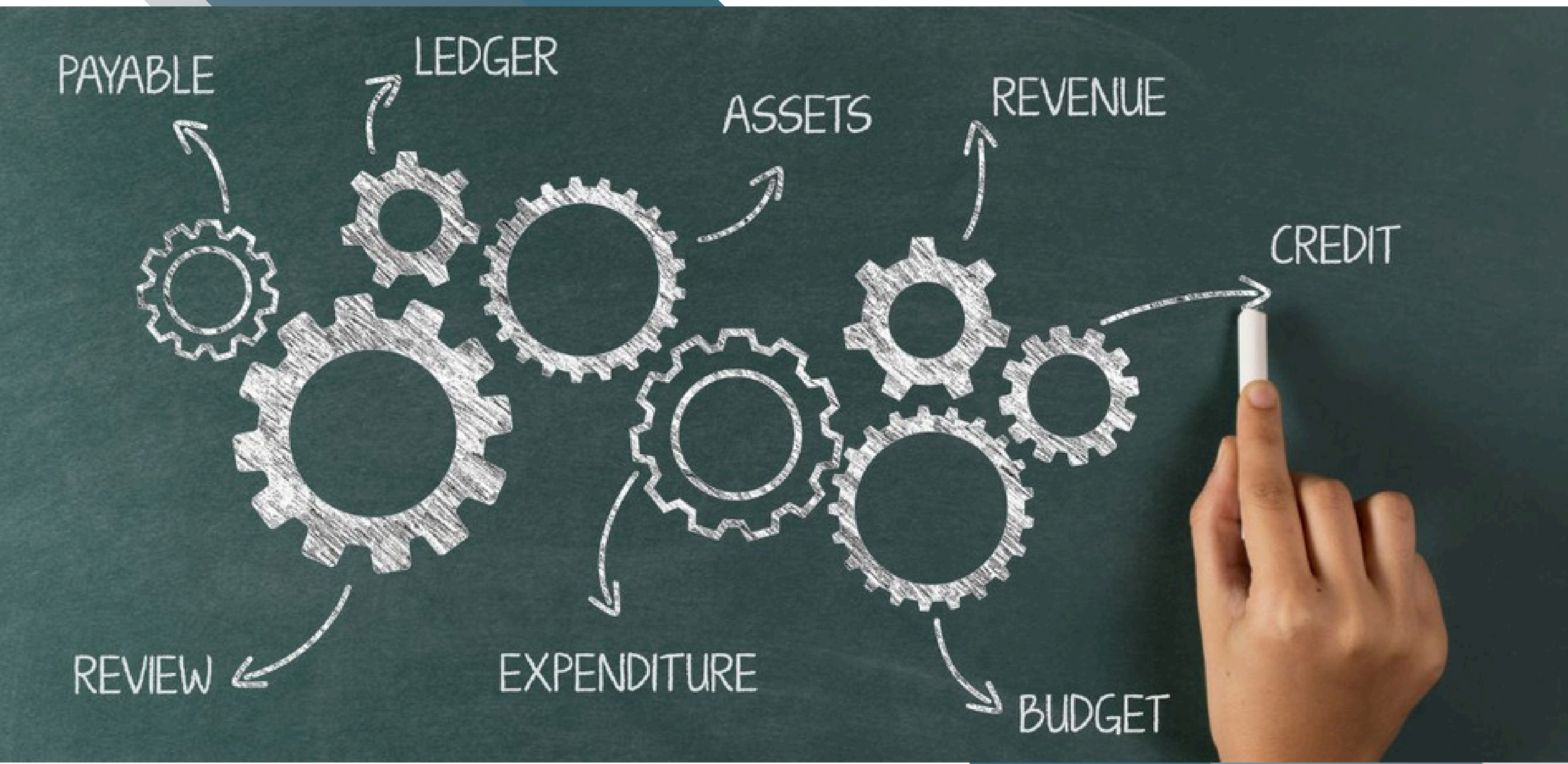
# 24-189 - SWCMCD HQ PH2 - Fleet Maintenance - Top Elevation

# 24-189 - SWCMCD HQ PH2 - Fleet Maintenance - Mechanical Bay

# 24-189 - SWCMCD HQ PH2 - Fleet Maintenance - Drone Room

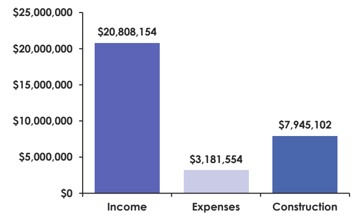
# 24-189 - SWCMCD HQ PH2 - Fleet Maintenance - Mezzanine

# ADMINISTRATIVE
# REPORT



# FINANCIAL REVIEW

| SUMMARY YEAR TO DATE | |
|---|---|
| Income | $20,808,154 |
| Expenses | $3,181,554 |
| Construction | $7,945,102 |
| **BALANCE** | **$9,681,498** |




## INCOME

| Item | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June | July | Total | % of Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Ad Valorem | 92,229.53 | 1,942,309.45 | 5,613,753.39 | 616,318.88 | 311,943.12 | 252,320.76 | 401,038.90 | 95,664.50 | 307,673.40 | 920.59 | $ 9,634,172.52 | 97.63% |
| Interest Income | 48,229.06 | 43,905.36 | 51,018.79 | 65,400.12 | 53,747.30 | 50,417.89 | 45,095.73 | 44,568.40 | 46,809.47 | 47,969.46 | $ 497,161.58 | 259.94% |
| Misc Income | - | - | 234.39 | | | - | | | | | $ 234.39 | 15.63% |
| Other | - | - | | | | - | | | | | $ - | 0.00% |
| Carryover - Prior Year Surplus | | | | | 10,676,585.74 | - | | | | | $10,676,585.74 | |
| **Total** | **$ 140,458.59** | **$ 1,986,214.81** | **$5,665,006.57** | **$681,719.00** | **$11,042,276.16** | **$ 302,738.65** | **$446,134.63** | **$140,232.90** | **$ 354,482.87** | **$ 48,890.05** | **$20,808,154.23** | |

## EXPENSES (Not including construction)

| Item | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June | July | Total | Budgeted |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Personal Services | 89,853.83 | 93,812.24 | 141,849.17 | 93,509.51 | 99,137.43 | 98,605.93 | 101,735.01 | 101,638.33 | 160,756.39 | 104,064.50 | $ 1,084,962 | $ 1,570,700 |
| Personal Services - Benefits | 60,353.85 | 57,159.01 | 76,361.56 | 73,748.48 | 66,302.40 | 67,599.99 | 68,622.87 | 68,190.16 | 77,093.85 | 68,007.05 | $ 683,439 | $ 796,756 |
| Operating Expenses | 34,781.53 | 45,063.75 | 122,691.03 | 39,498.99 | 16,225.89 | 44,274.31 | 43,041.97 | 6,543.05 | 43,468.84 | 32,873.00 | $ 428,462 | $ 511,300 |
| Travel & Per Diem | 145.06 | - | 7,100.80 | 1,922.00 | 4,946.94 | 1,929.94 | 567.00 | 40.00 | 364.00 | 618.00 | $ 17,634 | $ 44,500 |
| Communication Services | 899.65 | 951.40 | 955.49 | 954.49 | 640.74 | 2,025.08 | 1,012.29 | - | 1,016.25 | 1,016.25 | $ 9,472 | $ 19,000 |
| Freight Services | 232.63 | 323.65 | 223.55 | - | - | 63.31 | 320.79 | 603.75 | 301.31 | 276.35 | $ 2,345 | $ 6,400 |
| Utility Services | 1,830.64 | 1,151.37 | 1,599.46 | 1,956.22 | 2,562.07 | 3,590.89 | 2,236.90 | 2,193.32 | 2,730.10 | 2,890.71 | $ 22,742 | $ 29,640 |
| Rental & Leases | - | - | 672.99 | - | 385.00 | 275.00 | - | - | | | $ 1,333 | $ 10,000 |
| Insurance | 105,986.78 | (5,321.00) | - | 2,671.00 | - | - | (8,623.82) | - | | | $ 94,713 | $ 168,000 |
| Repairs & Maintenance | 3,728.37 | 1,777.78 | 26,977.14 | 4,393.33 | 5,028.95 | 5,308.55 | 2,856.69 | 2,524.55 | 3,225.89 | 2,975.01 | $ 58,796 | $ 123,500 |
| Printing & Binding | 59.98 | - | - | 175.96 | - | - | - | - | | | $ 236 | $ 3,000 |
| Promotional Activities | - | - | - | 122.83 | 119.23 | 1,357.95 | 104.64 | 1,551.70 | 151.55 | | $ 3,408 | $ 8,000 |
| Other Charges | 442.02 | 711.95 | 547.43 | 385.60 | 685.16 | 266.76 | 533.56 | 342.74 | 1,380.61 | 456.58 | $ 5,752 | $ 6,000 |
| Office Supplies | 4,364.49 | 992.94 | 816.43 | 3,602.07 | 5,526.46 | 1,838.88 | 1,880.67 | 123.28 | 886.49 | 108.38 | $ 20,140 | $ 25,000 |
| Gassonline/Oil/Lube | 4,008.69 | 3,376.41 | 2,068.32 | 1,403.17 | 3,221.51 | 4,051.60 | 4,819.66 | 1,455.83 | 5,327.86 | 4,341.12 | $ 34,074 | $ 50,000 |
| Chemicals | 93,349.60 | 22,092.00 | 42,614.00 | 62,491.20 | 27,040.00 | - | 117,197.60 | 120,097.04 | | 35,489.20 | $ 520,371 | $ 900,000 |
| Protective Clothing | 315.60 | 363.04 | 95.96 | 192.79 | 451.49 | 1,267.72 | (89.99) | 150.91 | 569.86 | 159.94 | $ 3,477 | $ 10,000 |
| Misc Supplies | 1,691.95 | 777.56 | 1,916.18 | 4,029.92 | 3,342.07 | 1,800.27 | 4,536.38 | 2,291.23 | 6,240.79 | 2,835.53 | $ 29,462 | $ 47,000 |
| Tools & Implements | - | - | - | - | 59.99 | 325.00 | 66.49 | 29.18 | 58.86 | | $ 540 | $ 4,000 |
| Publications & Dues | 11,147.37 | - | 259.50 | 287.50 | 500.00 | 7,500.00 | 39.00 | - | 6,998.87 | | $ 26,732 | $ 43,000 |
| Training | 3,806.85 | - | 4,639.00 | 2,640.00 | 870.26 | 3,113.26 | 150.00 | 62.97 | | 33.26 | $ 15,316 | $ 29,738 |
| Capital Outlay* (No Construction Cost | - | - | - | 8,525.00 | - | - | 109,622.93 | - | | | $ 118,148 | $ 991,068 |
| **Total** | **$ 416,998.89** | **$ 223,232.10** | **$ 431,388.01** | **$302,510.06** | **$ 237,045.59** | **$ 245,194.44** | **$450,630.64** | **$307,838.04** | **$ 310,571.52** | **$256,144.88** | **$ 3,181,554.17** | **$ 5,396,602** |

## EXPENSES (Not including construction)

| Item | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June | July | Total | Budgeted |
|---|---|---|---|---|---|---|---|---|---|---|---|---|

## Construction Costs

| Item | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June | July | Total | Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| DAG - Admin Bldg | - | - | 4,560.00 | - | - | 3,585.50 | - | | 111,512.00 | | $ 119,658 | $ 26,697 |
| DAG - PHASE 2 | 18,655.20 | 9,907.50 | 9,290.00 | 8,975.00 | 8,975.00 | 8,975.00 | 12,176.00 | 57,606.85 | 8,975.00 | 8,997.48 | $ 152,533 | $ 178,529 |
| Administrative Bldg | 74,529.50 | 58,609.95 | 103,273.70 | 139,831.54 | 180,817.23 | 210,355.68 | 2,300.00 | | 2,300.00 | | $ 772,018 | $ 1,100,876 |
| Phase 2 A - Parking Garage | 458,157.54 | 743,263.18 | 857,197.56 | 283,704.86 | 502,160.93 | 497,188.45 | 235,807.29 | 96,679.85 | 612,366.66 | 45,321.97 | $ 4,331,848 | $ 5,515,551 |
| Phase 2 B - Fleet Maintenance | - | 4,914.30 | 23,446.00 | 114,622.00 | 173,701.55 | 201,184.70 | 720,202.64 | 804,726.44 | 39,792.27 | 486,455.37 | $ 2,569,045 | $ 6,220,365 |
| Chicken Coop | - | - | - | - | - | - | - | - | | | $ - | $ 35,000 |
| **Total** | **$ 551,342.24** | **$ 816,694.93** | **$ 997,767.26** | **$547,133.40** | **$ 865,654.71** | **$ 921,289.33** | **$970,485.93** | **$959,013.14** | **$ 774,945.93** | **$540,774.82** | **$ 7,945,101.69** | **$ 13,077,017.92** |

# Revenue Review

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

**FAVORABLE. Through July, total revenue is $10.154 million - $83,906 above the full-year budget - with two fiscal months remaining.**

| TOTAL REVENUE | ANNUAL BUDGET | FAVORABLE VARIANCE | PERCENT OF BUDGET |
|---|---|---|---|
| $10,154,220 | $10,070,314 | $83,906 | 100.8% |

## REVENUE PERFORMANCE BY SOURCE

| Revenue source | Actual through July | Annual budget | Favorable / (Unfavorable) | % of budget |
|---|---|---|---|---|
| Ad valorem taxes | $9,634,173 | $9,867,839 | ($233,667) | 97.6% |
| Interest income | $519,813 | $199,975 | $319,838 | 259.9% |
| Other miscellaneous revenue | $234 | $1,500 | ($1,266) | 15.6% |
| Other sources | - | $1,000 | ($1,000) | 0.0% |
| **Total revenue** | **$10,154,220** | **$10,070,314** | **$83,906** | **100.8%** |

## KEY OBSERVATIONS

- **Ad valorem taxes:** Revenue recognized is $9.634 million, or 97.6% of budget. The remaining gap is $233,667.
- **Interest income:** Revenue is $519,813, or 259.9% of budget. The $319,838 favorable variance fully offsets the tax and other-revenue shortfalls.
- **Other revenues:** Miscellaneous revenue and other sources are collectively $2,266 below budget, which is immaterial to the overall result.

## OUTLOOK AND MANAGEMENT ASSESSMENT

**With 10 of 12 months complete, the District has already exceeded its annual revenue budget.** At the April-July interest average of $49,111 per month, two additional months would add approximately $98,223 and produce total revenue of about $10.252 million - $182,129 above budget - before any additional tax or miscellaneous receipts. This is an illustrative scenario, not a formal forecast.

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

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

**Source and scope:** *QuickBooks Desktop Profit & Loss Budget vs. Actual, October 2025 through July 2026, accrual basis, exported on August 12, 2026. With the assistance of ChatGPT.*

# Revenue Review

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

| Current Year | TOTAL | | |
|---|---|---|---|
| | Oct '25 - July 26 | Budget | $ Over Budget |
| Income | | | |
| 311.000 · AD VALOREM | 9,634,172.52 | 9,867,839.22 | -233,666.70 |
| 361.000 · Interest income | 519,812.85 | 199,975.00 | 319,837.85 |
| 369.000 · Other Misc Revenues | 234.39 | 1,500.00 | -1,265.61 |
| 380 · Other Sources | 0.00 | 1,000.00 | -1,000.00 |
| Total Income | 10,154,219.76 | 10,070,314.22 | 83,905.54 |

| Previous Year | TOTAL | | |
|---|---|---|---|
| | Oct '24 - July 25 | Budget | $ Over Budget |
| Income | | | |
| 311.000 · AD VALOREM | 8,449,668.77 | 8,637,309.26 | -187,640.49 |
| 361.000 · Interest income | 631,574.45 | 200,000.00 | 431,574.45 |
| 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 | 9,130,852.46 | 8,909,809.26 | 221,043.20 |

## Trial Balance

6:47 AM
08/13/26
Accrual Basis

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

| | Jul 31, 26 | |
|---|---|---|
| | Debit | Credit |
| 102.004 · Ameris Checking | 238,795.29 | |
| 102.005 · Ameris Money Market | 2,500.74 | |
| 102.008 · FL FIT | 9,129,034.51 | |
| 102.009 · FL CLASS | 583.58 | |
| 102.045 · Ameris ICS Sweep Checking | 110,295.45 | |
| 102.055 · Ameris Cash Sweep Money Market | 762,320.13 | |
| 102.060 · Capital City Bank | 4,725,847.04 | |

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

| | Oct - Dec 25 | Jan - Mar 26 | Apr - Jun 26 | Jul 26 | Oct '25 - Jul 26 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|---|---|
| | | | | | TOTAL | | | |
| Income | | | | | | | | |
| 311.000 · AD VALOREM | | | | | | | | |
| 311.001 · Prior Year Taxes/Other | 207.60 | 0.00 | 1.08 | 519.40 | 728.08 | | | |
| 311.000 · AD VALOREM - Other | 7,648,084.77 | 1,180,582.76 | 804,375.72 | 401.19 | 9,633,444.44 | 9,867,839.22 | -234,394.78 | 97.63% |
| Total 311.000 · AD VALOREM | 7,648,292.37 | 1,180,582.76 | 804,376.80 | 920.59 | 9,634,172.52 | 9,867,839.22 | -233,666.70 | 97.63% |
| 361.000 · Interest income | 143,153.21 | 180,213.71 | 148,476.47 | 47,969.46 | 519,812.85 | 199,975.00 | 319,837.85 | 259.94% |
| 369.000 · Other Misc Revenues | 234.39 | 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 | 1,000.00 | -1,000.00 | 0.0% |
| Total Income | 7,791,679.97 | 1,360,796.47 | 952,853.27 | 48,890.05 | 10,154,219.76 | 10,070,314.22 | 83,905.54 | 100.83% |
| Gross Profit | 7,791,679.97 | 1,360,796.47 | 952,853.27 | 48,890.05 | 10,154,219.76 | 10,070,314.22 | 83,905.54 | 100.83% |
| Expense | | | | | | | | |
| 10 · PERSONAL SERVICES | | | | | | | | |
| 11 · Commissioner Salaries | 3,877.02 | 3,323.16 | 3,877.02 | 1,107.72 | 12,184.92 | 14,400.00 | -2,215.08 | 84.62% |
| 12 · Regular Salaries and wages | | | | | | | | |
| 16 · Compensated annual leave | 17,752.99 | 23,098.60 | 18,446.69 | 3,437.23 | 62,735.51 | | | |
| 12 · Regular Salaries and wages - Other | 303,471.02 | 264,233.94 | 336,451.09 | 96,618.85 | 1,000,774.90 | 1,516,300.00 | -515,525.10 | 66.0% |
| Total 12 · Regular Salaries and wages | 321,224.01 | 287,332.54 | 354,897.78 | 100,056.08 | 1,063,510.41 | 1,516,300.00 | -452,789.59 | 70.14% |
| 13 · Other salaries and wages | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | -25,000.00 | 0.0% |
| 14 · Overtime | | | | | | | | |
| 18 · Compensated Compensatory Leave | 0.00 | 0.00 | 810.08 | 2,878.20 | 3,688.28 | | | |
| 14 · Overtime - Other | 414.21 | 597.17 | 4,544.85 | 22.50 | 5,578.73 | 15,000.00 | -9,421.27 | 37.19% |
| Total 14 · Overtime | 414.21 | 597.17 | 5,354.93 | 2,900.70 | 9,267.01 | 15,000.00 | -5,732.99 | 61.78% |
| 10 · PERSONAL SERVICES - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total 10 · PERSONAL SERVICES | 325,515.24 | 291,252.87 | 364,129.73 | 104,064.50 | 1,084,962.34 | 1,570,700.00 | -485,737.66 | 69.08% |
| 20 · PERSONAL SERVICES BENEFITS | | | | | | | | |
| 21 · FICA Taxes | 23,687.00 | 20,939.69 | 26,296.90 | 7,527.20 | 78,450.79 | 120,000.00 | -41,549.21 | 65.38% |
| 21.3 · Federal Unemployment | 188.85 | 824.78 | 150.84 | 36.72 | 1,201.19 | 3,000.00 | -1,798.81 | 40.04% |
| 22 · Retirement contributions | | | | | | | | |
| 22.2 · FRS paid by District | 53,847.04 | 48,342.40 | 58,003.77 | 16,453.99 | 176,647.20 | 256,356.00 | -79,708.80 | 68.91% |
| Total 22 · Retirement contributions | 53,847.04 | 48,342.40 | 58,003.77 | 16,453.99 | 176,647.20 | 256,356.00 | -79,708.80 | 68.91% |
| 23 · Life and Health Insurance | | | | | | | | |
| 23.1 · AFLAC | -555.16 | 142.06 | -262.40 | 57.30 | -618.20 | | | |
| 23.3 · Vision | -19.04 | 131.36 | 0.28 | 44.06 | 156.66 | | | |
| 23.4 · Life Insurance | 1,791.77 | 1,863.42 | 1,890.87 | 579.83 | 6,125.89 | 4,000.00 | 2,125.89 | 153.15% |
| 23.5 · STD/LTD | 2,655.34 | 2,901.36 | 3,851.90 | 1,091.71 | 10,500.31 | 25,000.00 | -14,499.69 | 42.0% |
| 23.55 · Dental | 1,801.18 | 2,247.28 | 2,073.23 | 737.83 | 6,859.52 | 18,000.00 | -11,140.48 | 38.11% |

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

| | Oct - Dec 25 | Jan - Mar 26 | Apr - Jun 26 | Jul 26 | TOTAL<br>Oct '25 - Jul 26 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|---|---|
| 23.7 · Supplement Insurance Program | 70.00 | 60.00 | 70.00 | 1,126.00 | 1,326.00 | | | |
| 23.8 · BCBS of Florida - Medical Insur | 103,531.28 | 115,819.36 | 114,333.93 | 37,663.09 | 371,347.66 | 300,000.00 | 71,347.66 | 123.78% |
| Total 23 · Life and Health Insurance | 109,275.37 | 123,164.84 | 121,957.81 | 41,299.82 | 395,697.84 | 347,000.00 | 48,697.84 | 114.03% |
| 24 · WORKERS COMP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| 25 · Unemployment Compensation | 0.00 | 2,475.00 | 0.00 | 0.00 | 2,475.00 | 15,000.00 | -12,525.00 | 16.5% |
| 26 · Other postemployment benefits | | | | | | | | |
| 26.2 · Jose Hernandez | 3,525.58 | 6,145.48 | 3,652.68 | 1,344.66 | 14,668.40 | 20,200.00 | -5,531.60 | 72.62% |
| 26.3 · Geraldine Via | 3,717.78 | 5,631.58 | 3,717.78 | 1,344.66 | 14,411.80 | 20,200.00 | -5,788.20 | 71.35% |
| Total 26 · Other postemployment benefits | 7,243.36 | 11,777.06 | 7,370.46 | 2,689.32 | 29,080.20 | 40,400.00 | -11,319.80 | 71.98% |
| Total 20 · PERSONAL SERVICES BENEFITS | 194,241.62 | 207,523.77 | 213,779.78 | 68,007.05 | 683,552.22 | 796,756.00 | -113,203.78 | 85.79% |
| 30 · OPERATING EXPENSES | | | | | | | | |
| 30.3 · Kristine Faulk | 450.00 | 450.00 | 450.00 | 150.00 | 1,500.00 | 1,800.00 | -300.00 | 83.33% |
| 30.5 · J Doug Liles | 450.00 | 450.00 | 450.00 | 150.00 | 1,500.00 | 1,800.00 | -300.00 | 83.33% |
| 30.6 · Stephen Young | 450.00 | 450.00 | 450.00 | 150.00 | 1,500.00 | 1,800.00 | -300.00 | 83.33% |
| 30.9 · Commissioner Monthly Stipend | 0.00 | 225.00 | 0.00 | 0.00 | 225.00 | | | |
| 31 · Professional Services | | | | | | | | |
| 31.1 · Property Appraiser Fees | 23,594.12 | 23,594.12 | 23,594.12 | 23,594.11 | 94,376.47 | 100,000.00 | -5,623.53 | 94.38% |
| 31.2 · Tax Collector Fees | 151,242.90 | 23,611.65 | 15,933.98 | 10.39 | 190,798.92 | 200,000.00 | -9,201.08 | 95.4% |
| 31.4 · Medical Services | 88.00 | 48.00 | 49.00 | 137.00 | 322.00 | 5,000.00 | -4,678.00 | 6.44% |
| Total 31 · Professional Services | 174,925.02 | 47,253.77 | 39,577.10 | 23,741.50 | 285,497.39 | 305,000.00 | -19,502.61 | 93.61% |
| 31.3 · Legal and Engineering Service | | | | | | | | |
| 31.6 · Legal Services | 8,610.00 | 2,797.50 | 4,490.00 | 4,840.00 | 20,737.50 | 25,000.00 | -4,262.50 | 82.95% |
| 31.8 · Albrecht Engineering | 0.00 | 0.00 | 2,700.00 | 0.00 | 2,700.00 | 78,000.00 | -75,300.00 | 3.46% |
| 31.3 · Legal and Engineering Service - Other | 0.00 | 0.00 | 10.00 | 0.00 | 10.00 | | | |
| Total 31.3 · Legal and Engineering Service | 8,610.00 | 2,797.50 | 7,200.00 | 4,840.00 | 23,447.50 | 103,000.00 | -79,552.50 | 22.77% |
| 32 · ACCOUNTING & AUDITING | | | | | | | | |
| 32.1 · Audit | 0.00 | 0.00 | 18,500.00 | 0.00 | 18,500.00 | | | |
| 32.2 · OPEB | 0.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | | | |
| 32 · ACCOUNTING & AUDITING - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40,000.00 | -40,000.00 | 0.0% |
| Total 32 · ACCOUNTING & AUDITING | 0.00 | 0.00 | 20,500.00 | 0.00 | 20,500.00 | 40,000.00 | -19,500.00 | 51.25% |
| 34.00 · Other Services | | | | | | | | |
| 34.12 · Other services IT Hosting | | | | | | | | |
| 34.126 · Streamline | 6,060.00 | 0.00 | 0.00 | 0.00 | 6,060.00 | | | |
| 34.12 · Other services IT Hosting - Other | 0.00 | 46.38 | 23.19 | 0.00 | 69.57 | | | |
| Total 34.12 · Other services IT Hosting | 6,060.00 | 46.38 | 23.19 | 0.00 | 6,129.57 | | | |
| 34.13 · NetData Consulting Services | 4,748.00 | 7,122.00 | 7,318.00 | 3,218.50 | 22,406.50 | | | |

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

| | Oct - Dec 25 | Jan - Mar 26 | Apr - Jun 26 | Jul 26 | Oct '25 - Jul 26 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|---|---|
| | | | | | TOTAL | | | |
| 34.19 · IPS Contract Service Plan | 165.00 | 165.00 | 1,700.00 | 0.00 | 2,030.00 | | | |
| 34.20 · UNIFIRST | 1,224.86 | 1,087.13 | 1,321.36 | 436.15 | 4,069.50 | | | |
| 34.32 · EverOn System Montioring | 2,386.45 | 799.29 | 747.00 | 0.00 | 3,932.74 | | | |
| 34.33 · Other Contractual Services | 628.98 | 33,921.12 | 4,917.21 | 186.85 | 39,654.16 | | | |
| 34.00 · Other Services - Other | 2,100.00 | 4,725.00 | 8,400.00 | 0.00 | 15,225.00 | 57,900.00 | -42,675.00 | 26.3% |
| Total 34.00 · Other Services | 17,313.29 | 47,865.92 | 24,426.76 | 3,841.50 | 93,447.47 | 57,900.00 | 35,547.47 | 161.4% |
| Total 30 · OPERATING EXPENSES | 202,198.31 | 99,492.19 | 93,053.86 | 32,873.00 | 427,617.36 | 511,300.00 | -83,682.64 | 83.63% |
| 40 · TRAVEL & PER DIEM | | | | | | | | |
| 40.1 · PER DIEM OR MEALS | 1,498.00 | 2,879.94 | 364.00 | 618.00 | 5,359.94 | 12,000.00 | -6,640.06 | 44.67% |
| 40.2 · INCIDENTAL TRAVEL | 45.98 | 106.74 | 40.00 | 0.00 | 192.72 | 2,000.00 | -1,807.28 | 9.64% |
| 40.3 · PRIVIATE VEHICLES | 1,428.00 | 52.20 | 0.00 | 0.00 | 1,480.20 | 5,500.00 | -4,019.80 | 26.91% |
| 40.4 · Hotel | 4,273.88 | 5,760.00 | 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 | 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 | 0.0% |
| Total 40 · TRAVEL & PER DIEM | 7,245.86 | 8,798.88 | 971.00 | 618.00 | 17,633.74 | 44,500.00 | -26,866.26 | 39.63% |
| 41 · COMMUNICATION SERVICES | | | | | | | | |
| 41.1 · Cellular Service | 2,324.82 | 2,984.56 | 1,544.02 | 772.01 | 7,625.41 | 8,000.00 | -374.59 | 95.32% |
| 41.2 · Office Phone & Internet | 481.72 | 635.75 | 484.52 | 244.24 | 1,846.23 | 5,000.00 | -3,153.77 | 36.93% |
| 41.3 · LiveOak Fiber | 338.00 | 507.00 | 0.00 | 0.00 | 845.00 | | | |
| 41 · COMMUNICATION SERVICES - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| Total 41 · COMMUNICATION SERVICES | 3,144.54 | 4,127.31 | 2,028.54 | 1,016.25 | 10,316.64 | 19,000.00 | -8,683.36 | 54.3% |
| 42 · FREIGHT SERVICES | 779.83 | 63.31 | 1,225.85 | 276.35 | 2,345.34 | 6,400.00 | -4,054.66 | 36.65% |
| 43 · UTILITY SERVICES | | | | | | | | |
| 43.02 · Water/Sewer | 674.31 | 1,089.85 | 680.16 | 226.72 | 2,671.04 | 3,000.00 | -328.96 | 89.04% |
| 43.03 · Electrical | 3,335.60 | 5,197.22 | 5,644.21 | 2,534.17 | 16,711.20 | 22,000.00 | -5,288.80 | 75.96% |
| 43.04 · GARBAGE SOLID WASTE SERVICES | 322.80 | 322.80 | 333.24 | 112.82 | 1,091.66 | 2,500.00 | -1,408.34 | 43.67% |
| 43.05 · Gas Service | 248.76 | 1,499.31 | 450.70 | 17.00 | 2,215.77 | 2,140.00 | 75.77 | 103.54% |
| Total 43 · UTILITY SERVICES | 4,581.47 | 8,109.18 | 7,108.31 | 2,890.71 | 22,689.67 | 29,640.00 | -6,950.33 | 76.55% |
| 44 · RENTALS & LEASES | 672.99 | 660.00 | 0.00 | 0.00 | 1,332.99 | 10,000.00 | -8,667.01 | 13.33% |
| 45 · INSURANCE | | | | | | | | |
| 45.3 · FLOOD INSURANCE | 0.00 | 2,671.00 | 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 | -8,623.82 | 0.00 | 16,696.96 | 35,000.00 | -18,303.04 | 47.71% |
| 45.6 · General liability | 75,345.00 | 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 | 30,000.00 | -30,000.00 | 0.0% |
| Total 45 · INSURANCE | 100,665.78 | 2,671.00 | -8,623.82 | 0.00 | 94,712.96 | 168,000.00 | -73,287.04 | 56.38% |
| 46 · REPAIR & MAINTENANCE SERVICES | | | | | | | | |

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

| | Oct - Dec 25 | Jan - Mar 26 | Apr - Jun 26 | Jul 26 | TOTAL<br>Oct '25 - Jul 26 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|---|---|
| 46.11 · Maint Bldg/Ground by others | 0.00 | 0.00 | 2,106.68 | 218.32 | 2,325.00 | 5,000.00 | -2,675.00 | 46.5% |
| 46.2 · Maintenance of Automotive Equip | 52.14 | 16.17 | 261.98 | 0.00 | 330.29 | 45,000.00 | -44,669.71 | 0.73% |
| 46.3 · Maintenance of Equipment Office | | | | | | | | |
| 46.31 · Software Maintenance Office Eq | 25,368.15 | 6,076.76 | 756.43 | 1,694.14 | 33,895.48 | 45,000.00 | -11,104.52 | 75.32% |
| 46.34 · NetData | 2,370.00 | 3,952.00 | 678.75 | 0.00 | 7,000.75 | | | |
| 46.3 · Maintenance of Equipment Office - Other | 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 | 27,738.15 | 10,028.76 | 1,435.18 | 1,694.14 | 40,896.23 | 46,000.00 | -5,103.77 | 88.91% |
| 46.4 · Maint Other Equipment by others | 61.57 | 0.00 | 590.85 | 0.00 | 652.42 | 4,500.00 | -3,847.58 | 14.5% |
| 46.5 · Maint of Build & Grounds by Dis | 332.07 | 462.79 | 182.50 | 251.21 | 1,228.57 | 3,000.00 | -1,771.43 | 40.95% |
| 46.6 · Maint of equipment by DIstrict | 2,799.36 | 4,223.11 | 4,029.94 | 811.34 | 11,863.75 | 20,000.00 | -8,136.25 | 59.32% |
| Total 46 · REPAIR & MAINTENANCE SERVICES | 30,983.29 | 14,730.83 | 8,607.13 | 2,975.01 | 57,296.26 | 123,500.00 | -66,203.74 | 46.39% |
| 47 · PRINTING & BINDING | 59.98 | 175.96 | 0.00 | 0.00 | 235.94 | 3,000.00 | -2,764.06 | 7.87% |
| 48 · PROMOTIONAL ACTIVITIES | 0.00 | 1,600.01 | 1,807.89 | 0.00 | 3,407.90 | 8,000.00 | -4,592.10 | 42.6% |
| 49 · OTHER CURRENT CHARGES | | | | | | | | |
| 49.1 · Other Government Agencies | 206.08 | 267.96 | 252.65 | 9.22 | 735.91 | | | |
| 49.2 · advertising required by law | 323.00 | 224.97 | 1,344.14 | 20.25 | 1,912.36 | | | |
| 49 · OTHER CURRENT CHARGES - Other | 1,172.32 | 1,104.69 | 980.16 | 427.11 | 3,684.28 | 6,000.00 | -2,315.72 | 61.41% |
| Total 49 · OTHER CURRENT CHARGES | 1,701.40 | 1,597.62 | 2,576.95 | 456.58 | 6,332.55 | 6,000.00 | 332.55 | 105.54% |
| 50 · SUPPLIES/MATERIALS | | | | | | | | |
| 50.1 · Culligan | 48.51 | 0.00 | 0.00 | 0.00 | 48.51 | | | |
| 50.3 · Employee Committee | 3,960.07 | 392.90 | 39.99 | 54.99 | 4,447.95 | 10,000.00 | -5,552.05 | 44.48% |
| 51 · Office Supplies | 2,165.28 | 10,574.51 | 2,850.45 | 53.39 | 15,643.63 | 10,000.00 | 5,643.63 | 156.44% |
| 50 · SUPPLIES/MATERIALS - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| Total 50 · SUPPLIES/MATERIALS | 6,173.86 | 10,967.41 | 2,890.44 | 108.38 | 20,140.09 | 25,000.00 | -4,859.91 | 80.56% |
| 52 · Operating Supplies | | | | | | | | |
| 52.1 · Gasoline Oil Lubricant | | | | | | | | |
| 52.11 · Gasoline | 4,936.24 | 4,998.95 | 9,037.71 | 2,666.01 | 21,638.91 | | | |
| 52.12 · Diesel | 3,858.16 | 2,973.30 | 1,536.00 | 1,675.11 | 10,042.57 | 0.00 | 10,042.57 | 100.0% |
| 52.13 · Gasoline other than District | 238.04 | 494.19 | 211.86 | 0.00 | 944.09 | | | |
| 52.1 · Gasoline Oil Lubricant - Other | 420.98 | 209.84 | 817.78 | 0.00 | 1,448.60 | 50,000.00 | -48,551.40 | 2.9% |
| Total 52.1 · Gasoline Oil Lubricant | 9,453.42 | 8,676.28 | 11,603.35 | 4,341.12 | 34,074.17 | 50,000.00 | -15,925.83 | 68.15% |
| 52.2 · Chemicals Solvents Additives | | | | | | | | |
| 52.204 · VMX Vectomax FG | 32,748.00 | 33,696.00 | 0.00 | 33,734.00 | 100,178.00 | | | |
| 52.205 · Altosid P-35 | 32,400.00 | 0.00 | 148,860.00 | 0.00 | 181,260.00 | | | |
| 52.208 · Duplex-G Granular IGR | 26,240.00 | 54,080.00 | 0.00 | 0.00 | 80,320.00 | | | |
| 52.213 · Vectolex WDG | 0.00 | 0.00 | 3,472.40 | 0.00 | 3,472.40 | | | |

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

| | Oct - Dec 25 | Jan - Mar 26 | Apr - Jun 26 | Jul 26 | TOTAL Oct '25 - Jul 26 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|---|---|
| 52.22 · VLX VCTOLEX WDG | 0.00 | 1,755.20 | 0.00 | 1,755.20 | 3,510.40 | | | |
| 52.25 · Fourstar BTI CRG 35 lb | 64,067.20 | 0.00 | 0.00 | 0.00 | 64,067.20 | | | |
| 52.26 · Altosid XR Slim | 2,600.40 | 0.00 | 60,737.60 | 0.00 | 63,338.00 | | | |
| 52.28 · VectoBac WDG | 0.00 | 0.00 | 1,124.64 | 0.00 | 1,124.64 | | | |
| 52.2 · Chemicals Solvents Additives - Other | 0.00 | 0.00 | 23,100.00 | 0.00 | 23,100.00 | 900,000.00 | -876,900.00 | 2.57% |
| Total 52.2 · Chemicals Solvents Additives | 158,055.60 | 89,531.20 | 237,294.64 | 35,489.20 | 520,370.64 | 900,000.00 | -379,629.36 | 57.82% |
| 52.3 · Clothing and Wearing Apparel | | | | | | | | |
| 52.31 · uniforms | 294.95 | 506.08 | 43.92 | 0.00 | 844.95 | | | |
| 52.32 · Boots | 363.04 | 1,346.13 | 561.87 | 159.94 | 2,430.98 | | | |
| 52.33 · Misc. clothing | 116.61 | 59.79 | 0.00 | 0.00 | 176.40 | | | |
| 52.3 · Clothing and Wearing Apparel - Other | 0.00 | 0.00 | 24.99 | 0.00 | 24.99 | 10,000.00 | -9,975.01 | 0.25% |
| Total 52.3 · Clothing and Wearing Apparel | 774.60 | 1,912.00 | 630.78 | 159.94 | 3,477.32 | 10,000.00 | -6,522.68 | 34.77% |
| 52.4 · Misc Supplies & Incidentals | | | | | | | | |
| 52.41 · Yellow Fly | 0.00 | 91.05 | 0.00 | 0.00 | 91.05 | 5,000.00 | -4,908.95 | 1.82% |
| 52.411 · UAS - Drone Supplies | 81.95 | 444.78 | 5.98 | 50.32 | 583.03 | 2,000.00 | -1,416.97 | 29.15% |
| 52.42 · Mosquito | 317.98 | 1,003.43 | 932.84 | 132.75 | 2,387.00 | 5,000.00 | -2,613.00 | 47.74% |
| 52.43 · DITCHES | 0.00 | 141.91 | 527.91 | 0.00 | 669.82 | 10,000.00 | -9,330.18 | 6.7% |
| 52.44 · Safety | 1,169.99 | 769.11 | 701.82 | 0.00 | 2,640.92 | 4,000.00 | -1,359.08 | 66.02% |
| 52.45 · Shop | 825.17 | 1,095.83 | 1,573.11 | 36.47 | 3,530.58 | 5,000.00 | -1,469.42 | 70.61% |
| 52.47 · Chickens | 1,073.56 | 1,198.39 | 6,445.69 | 2,603.68 | 11,321.32 | 5,000.00 | 6,321.32 | 226.43% |
| 52.48 · Lab | 917.04 | 4,102.76 | 2,881.05 | 12.31 | 7,913.16 | 11,000.00 | -3,086.84 | 71.94% |
| 52.4 · Misc Supplies & Incidentals - Other | 0.00 | 325.00 | 0.00 | 0.00 | 325.00 | | | |
| Total 52.4 · Misc Supplies & Incidentals | 4,385.69 | 9,172.26 | 13,068.40 | 2,835.53 | 29,461.88 | 47,000.00 | -17,538.12 | 62.69% |
| 52.5 · Tool and small implements | 0.00 | 384.99 | 154.53 | 0.00 | 539.52 | 4,000.00 | -3,460.48 | 13.49% |
| Total 52 · Operating Supplies | 172,669.31 | 109,676.73 | 262,751.70 | 42,825.79 | 587,923.53 | 1,011,000.00 | -423,076.47 | 58.15% |
| 54 · BOOKS, DUES & SUBSCRIPTIONS | 11,406.87 | 8,287.50 | 7,037.87 | 0.00 | 26,732.24 | 43,000.00 | -16,267.76 | 62.17% |
| 55 · TRAINING | | | | | | | | |
| 55.1 · Conferences | 0.00 | 1,732.00 | 0.00 | 0.00 | 1,732.00 | | | |
| 55.2 · Classroom Education | 17.85 | 1,833.26 | 62.97 | 0.00 | 1,914.08 | | | |
| 55.3 · Virtual Training | 49.00 | 632.26 | 150.00 | 33.26 | 864.52 | | | |
| 55 · TRAINING - Other | 8,379.00 | 2,426.00 | 0.00 | 0.00 | 10,805.00 | 29,738.00 | -18,933.00 | 36.33% |
| Total 55 · TRAINING | 8,445.85 | 6,623.52 | 212.97 | 33.26 | 15,315.60 | 29,738.00 | -14,422.40 | 51.5% |
| 60 · CAPITAL OUTLAY | | | | | | | | |
| 60.1 · DAG | 4,560.00 | 3,585.50 | 111,512.00 | 0.00 | 119,657.50 | 26,696.70 | 92,960.80 | 448.21% |
| 60.15 · DAG - Phase II | 37,852.70 | 26,925.00 | 78,757.85 | 8,997.48 | 152,533.03 | 178,528.80 | -25,995.77 | 85.44% |
| 60.2 · Capital Outlay – New Admin | | | | | | | | |

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

| | Oct - Dec 25 | Jan - Mar 26 | Apr - Jun 26 | Jul 26 | TOTAL Oct '25 - Jul 26 | TOTAL Budget | TOTAL $ Over Budget | TOTAL % of Budget |
|---|---|---|---|---|---|---|---|---|
| 60.25 · New Admin Bldg Furn/Fix | 0.00 | 0.00 | 20,450.50 | 0.00 | 20,450.50 | | | |
| 60.2 · Capital Outlay – New Admin - Other | 236,413.75 | 530,935.51 | 47,363.93 | 0.00 | 814,713.19 | 1,100,876.42 | -286,163.23 | 74.01% |
| Total 60.2 · Capital Outlay – New Admin | 236,413.75 | 530,935.51 | 67,814.43 | 0.00 | 835,163.69 | 1,100,876.42 | -265,712.73 | 75.86% |
| 60.3 · Capital Outlay - New ParkingP#2 | 2,060,865.46 | 1,283,123.18 | 944,853.80 | 45,321.97 | 4,334,164.41 | 5,515,551.00 | -1,181,386.59 | 78.58% |
| 60.4 · Capital Outlay - New Chick Coop | 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 | 125,000.00 | -125,000.00 | 0.0% |
| 60.5 · Capital Outlay - New Shop P#2 - Other | 28,360.30 | 489,508.25 | 1,564,721.35 | 486,455.37 | 2,569,045.27 | 6,095,365.00 | -3,526,319.73 | 42.15% |
| Total 60.5 · Capital Outlay - New Shop P#2 | 28,360.30 | 489,508.25 | 1,564,721.35 | 486,455.37 | 2,569,045.27 | 6,220,365.00 | -3,651,319.73 | 41.3% |
| 60 · CAPITAL OUTLAY - Other | 0.00 | 8,525.00 | 109,622.93 | 0.00 | 118,147.93 | 991,067.82 | -872,919.89 | 11.92% |
| Total 60 · CAPITAL OUTLAY | 2,368,052.21 | 2,342,602.44 | 2,877,282.36 | 540,774.82 | 8,128,711.83 | 14,068,085.74 | -5,939,373.91 | 57.78% |
| 66900 · Reconciliation Discrepancies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 89 · CONTINQENCY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 700,000.00 | -700,000.00 | 0.0% |
| Total Expense | 3,438,538.41 | 3,118,960.53 | 3,836,840.56 | 796,919.70 | 11,191,259.20 | 19,173,619.74 | -7,982,360.54 | 58.37% |
| **Net Income** | **4,353,141.56** | **-1,758,164.06** | **-2,883,987.29** | **-748,029.65** | **-1,037,039.44** | **-9,103,305.52** | **8,066,266.08** | **11.39%** |

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

| | Oct '25 - Jul 26 | Oct '24 - Jul 25 | $ Change | % Change |
|---|---|---|---|---|
| Income | | | | |
| 311.000 · AD VALOREM | | | | |
| 311.001 · Prior Year Taxes/Other | 728.08 | 4,215.36 | -3,487.28 | -82.73% |
| 311.000 · AD VALOREM - Other | 9,633,444.44 | 8,445,453.41 | 1,187,991.03 | 14.07% |
| Total 311.000 · AD VALOREM | 9,634,172.52 | 8,449,668.77 | 1,184,503.75 | 14.02% |
| 361.000 · Interest income | 519,812.85 | 631,574.45 | -111,761.60 | -17.7% |
| 364.000 · Disposition of Fixed Assets | 0.00 | 48,555.00 | -48,555.00 | -100.0% |
| 369.000 · Other Misc Revenues | 234.39 | 1,054.24 | -819.85 | -77.77% |
| Total Income | 10,154,219.76 | 9,130,852.46 | 1,023,367.30 | 11.21% |
| Gross Profit | 10,154,219.76 | 9,130,852.46 | 1,023,367.30 | 11.21% |
| Expense | | | | |
| 10 · PERSONAL SERVICES | | | | |
| 11 · Commissioner Salaries | 12,184.92 | 12,184.92 | 0.00 | 0.0% |
| 12 · Regular Salaries and wages | | | | |
| 16 · Compensated annual leave | 62,735.51 | 79,996.37 | -17,260.86 | -21.58% |
| 12 · Regular Salaries and wages - Other | 1,000,774.90 | 982,145.37 | 18,629.53 | 1.9% |
| Total 12 · Regular Salaries and wages | 1,063,510.41 | 1,062,141.74 | 1,368.67 | 0.13% |
| 14 · Overtime | | | | |
| 18 · Compensated Compensatory Leave | 3,688.28 | 2,129.65 | 1,558.63 | 73.19% |
| 14 · Overtime - Other | 5,578.73 | 1,440.75 | 4,137.98 | 287.21% |
| Total 14 · Overtime | 9,267.01 | 3,570.40 | 5,696.61 | 159.55% |
| 10 · PERSONAL SERVICES - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 10 · PERSONAL SERVICES | 1,084,962.34 | 1,077,897.06 | 7,065.28 | 0.66% |
| 20 · PERSONAL SERVICES BENEFITS | | | | |
| 21 · FICA Taxes | 78,450.79 | 77,027.01 | 1,423.78 | 1.85% |
| 21.3 · Federal Unemployment | 1,201.19 | 961.13 | 240.06 | 24.98% |
| 22 · Retirement contributions | | | | |
| 22.2 · FRS paid by District | 176,647.20 | 173,749.14 | 2,898.06 | 1.67% |
| Total 22 · Retirement contributions | 176,647.20 | 173,749.14 | 2,898.06 | 1.67% |
| 23 · Life and Health Insurance | | | | |
| 23.1 · AFLAC | -618.20 | -334.90 | -283.30 | -84.59% |
| 23.3 · Vision | 156.66 | 358.99 | -202.33 | -56.36% |
| 23.4 · Life Insurance | 6,125.89 | 7,360.40 | -1,234.51 | -16.77% |
| 23.5 · STD/LTD | 10,500.31 | 11,729.85 | -1,229.54 | -10.48% |
| 23.55 · Dental | 6,859.52 | 7,564.82 | -705.30 | -9.32% |
| 23.7 · Supplement Insurance Program | 1,326.00 | 1,320.00 | 6.00 | 0.46% |
| 23.8 · BCBS of Florida - Medical Insur | 371,347.66 | 365,418.92 | 5,928.74 | 1.62% |
| Total 23 · Life and Health Insurance | 395,697.84 | 393,418.08 | 2,279.76 | 0.58% |
| 25 · Unemployment Compensation | 2,475.00 | 0.00 | 2,475.00 | 100.0% |
| 26 · Other postemployment benefits | | | | |
| 26.2 · Jose Hernandez | 14,668.40 | 13,560.00 | 1,108.40 | 8.17% |
| 26.3 · Geraldine Via | 14,411.80 | 13,408.80 | 1,003.00 | 7.48% |
| Total 26 · Other postemployment benefits | 29,080.20 | 26,968.80 | 2,111.40 | 7.83% |
| Total 20 · PERSONAL SERVICES BENEFITS | 683,552.22 | 672,124.16 | 11,428.06 | 1.7% |
| 30 · OPERATING EXPENSES | | | | |
| 30.3 · Kristine Faulk | 1,500.00 | 1,500.00 | 0.00 | 0.0% |
| 30.5 · J Doug Liles | 1,500.00 | 1,500.00 | 0.00 | 0.0% |

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

| | Oct '25 - Jul 26 | Oct '24 - Jul 25 | $ Change | % Change |
|---|---|---|---|---|
| 30.6 · Stephen Young | 1,500.00 | 1,500.00 | 0.00 | 0.0% |
| 30.9 · Commissioner Monthly Stipend | 225.00 | 0.00 | 225.00 | 100.0% |
| 31 · Professional Services | | | | |
| 31.1 · Property Appraiser Fees | 94,376.47 | 75,725.16 | 18,651.31 | 24.63% |
| 31.2 · Tax Collector Fees | 190,798.92 | 167,186.79 | 23,612.13 | 14.12% |
| 31.4 · Medical Services | 322.00 | 256.00 | 66.00 | 25.78% |
| Total 31 · Professional Services | 285,497.39 | 243,167.95 | 42,329.44 | 17.41% |
| 31.3 · Legal and Engineering Service | | | | |
| 31.6 · Legal Services | 20,737.50 | 15,062.50 | 5,675.00 | 37.68% |
| 31.8 · Albrecht Engineering | 2,700.00 | 3,200.00 | -500.00 | -15.63% |
| 31.3 · Legal and Engineering Service - Other | 10.00 | 0.00 | 10.00 | 100.0% |
| Total 31.3 · Legal and Engineering Service | 23,447.50 | 18,262.50 | 5,185.00 | 28.39% |
| 32 · ACCOUNTING & AUDITING | | | | |
| 32.1 · Audit | 18,500.00 | 17,500.00 | 1,000.00 | 5.71% |
| 32.2 · OPEB | 2,000.00 | 3,250.00 | -1,250.00 | -38.46% |
| Total 32 · ACCOUNTING & AUDITING | 20,500.00 | 20,750.00 | -250.00 | -1.21% |
| 34.00 · Other Services | | | | |
| 34.12 · Other services IT Hosting | | | | |
| 34.126 · Streamline | 6,060.00 | 0.00 | 6,060.00 | 100.0% |
| 34.12 · Other services IT Hosting - Other | 69.57 | 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 | 22,406.50 | 24,131.50 | -1,725.00 | -7.15% |
| 34.19 · IPS Contract Service Plan | 2,030.00 | 0.00 | 2,030.00 | 100.0% |
| 34.20 · UNIFIRST | 4,069.50 | 5,691.67 | -1,622.17 | -28.5% |
| 34.32 · EverOn System Montioring | 3,932.74 | 0.00 | 3,932.74 | 100.0% |
| 34.33 · Other Contractual Services | 39,654.16 | 8,336.55 | 31,317.61 | 375.67% |
| 34.00 · Other Services - Other | 15,225.00 | 120.00 | 15,105.00 | 12,587.5% |
| Total 34.00 · Other Services | 93,447.47 | 38,302.89 | 55,144.58 | 143.97% |
| Total 30 · OPERATING EXPENSES | 427,617.36 | 324,983.34 | 102,634.02 | 31.58% |
| 40 · TRAVEL & PER DIEM | | | | |
| 40.1 · PER DIEM OR MEALS | 5,359.94 | 2,910.00 | 2,449.94 | 84.19% |
| 40.2 · INCIDENTAL TRAVEL | 192.72 | 0.00 | 192.72 | 100.0% |
| 40.3 · PRIVIATE VEHICLES | 1,480.20 | 819.67 | 660.53 | 80.59% |
| 40.4 · Hotel | 10,600.88 | 6,173.21 | 4,427.67 | 71.72% |
| 40 · TRAVEL & PER DIEM - Other | 0.00 | 29.08 | -29.08 | -100.0% |
| Total 40 · TRAVEL & PER DIEM | 17,633.74 | 9,931.96 | 7,701.78 | 77.55% |
| 41 · COMMUNICATION SERVICES | | | | |
| 41.1 · Cellular Service | 7,625.41 | 6,233.54 | 1,391.87 | 22.33% |
| 41.2 · Office Phone & Internet | 1,846.23 | 3,036.48 | -1,190.25 | -39.2% |
| 41.3 · LiveOak Fiber | 845.00 | 224.56 | 620.44 | 276.29% |
| Total 41 · COMMUNICATION SERVICES | 10,316.64 | 9,494.58 | 822.06 | 8.66% |
| 42 · FREIGHT SERVICES | 2,345.34 | 1,623.76 | 721.58 | 44.44% |
| 43 · UTILITY SERVICES | | | | |
| 43.02 · Water/Sewer | 2,671.04 | 699.71 | 1,971.33 | 281.74% |
| 43.03 · Electrical | 16,711.20 | 9,798.49 | 6,912.71 | 70.55% |
| 43.04 · GARBAGE SOLID WASTE SERVICES | 1,091.66 | 1,008.08 | 83.58 | 8.29% |
| 43.05 · Gas Service | 2,215.77 | 2,111.00 | 104.77 | 4.96% |

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

| | Oct '25 - Jul 26 | Oct '24 - Jul 25 | $ Change | % Change |
|---|---|---|---|---|
| Total 43 · UTILITY SERVICES | 22,689.67 | 13,617.28 | 9,072.39 | 66.62% |
| 44 · RENTALS & LEASES | 1,332.99 | 17,229.87 | -15,896.88 | -92.26% |
| 45 · INSURANCE | | | | |
| 45.3 · FLOOD INSURANCE | 2,671.00 | 2,755.00 | -84.00 | -3.05% |
| 45.5 · Workers Comp Insurance | 16,696.96 | 30,421.33 | -13,724.37 | -45.11% |
| 45.6 · General liability | 75,345.00 | 60,441.00 | 14,904.00 | 24.66% |
| 45.7 · Drone Insurance | 0.00 | 22,406.77 | -22,406.77 | -100.0% |
| 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 | 2,325.00 | 4,500.00 | -2,175.00 | -48.33% |
| 46.2 · Maintenance of Automotive Equip | 330.29 | 1,877.95 | -1,547.66 | -82.41% |
| 46.3 · Maintenance of Equipment Office | | | | |
| 46.31 · Software Maintenance Office Eq | 33,895.48 | 16,779.21 | 17,116.27 | 102.01% |
| 46.34 · NetData | 7,000.75 | 0.00 | 7,000.75 | 100.0% |
| Total 46.3 · Maintenance of Equipment Office | 40,896.23 | 16,779.21 | 24,117.02 | 143.73% |
| 46.4 · Maint Other Equipment by others | 652.42 | 730.44 | -78.02 | -10.68% |
| 46.5 · Maint of Build & Grounds by Dis | 1,228.57 | 366.56 | 862.01 | 235.16% |
| 46.6 · Maint of equipment by DIstrict | 11,863.75 | 10,485.57 | 1,378.18 | 13.14% |
| 46.61 · Maintenance material | 0.00 | 2,624.18 | -2,624.18 | -100.0% |
| Total 46 · REPAIR & MAINTENANCE SERVICES | 57,296.26 | 37,363.91 | 19,932.35 | 53.35% |
| 47 · PRINTING & BINDING | 235.94 | 145.00 | 90.94 | 62.72% |
| 48 · PROMOTIONAL ACTIVITIES | 3,407.90 | 6,066.33 | -2,658.43 | -43.82% |
| 49 · OTHER CURRENT CHARGES | | | | |
| 49.1 · Other Government Agencies | 735.91 | 1,187.81 | -451.90 | -38.05% |
| 49.2 · advertising required by law | 1,912.36 | 1,834.04 | 78.32 | 4.27% |
| 49 · OTHER CURRENT CHARGES - Other | 3,684.28 | 4,592.32 | -908.04 | -19.77% |
| Total 49 · OTHER CURRENT CHARGES | 6,332.55 | 7,614.17 | -1,281.62 | -16.83% |
| 50 · SUPPLIES/MATERIALS | | | | |
| 50.1 · Culligan | 48.51 | 708.53 | -660.02 | -93.15% |
| 50.3 · Employee Committee | 4,447.95 | 4,266.97 | 180.98 | 4.24% |
| 51 · Office Supplies | 15,643.63 | 7,318.98 | 8,324.65 | 113.74% |
| Total 50 · SUPPLIES/MATERIALS | 20,140.09 | 12,294.48 | 7,845.61 | 63.81% |
| 52 · Operating Supplies | | | | |
| 52.1 · Gasoline Oil Lubricant | | | | |
| 52.11 · Gasoline | 21,638.91 | 21,597.56 | 41.35 | 0.19% |
| 52.12 · Diesel | | | | |
| 52.121 · Diesel Exhaust Fluide DEF | 0.00 | 240.34 | -240.34 | -100.0% |
| 52.12 · Diesel - Other | 10,042.57 | 9,392.67 | 649.90 | 6.92% |
| Total 52.12 · Diesel | 10,042.57 | 9,633.01 | 409.56 | 4.25% |
| 52.13 · Gasoline other than District | 944.09 | 431.70 | 512.39 | 118.69% |
| 52.1 · Gasoline Oil Lubricant - Other | 1,448.60 | 632.43 | 816.17 | 129.05% |
| Total 52.1 · Gasoline Oil Lubricant | 34,074.17 | 32,294.70 | 1,779.47 | 5.51% |
| 52.2 · Chemicals Solvents Additives | | | | |
| 52.201 · PermaSease | 0.00 | 45,341.25 | -45,341.25 | -100.0% |
| 52.202 · Fyfanon | 0.00 | 151,557.47 | -151,557.47 | -100.0% |
| 52.203 · Metalarv XRP | 0.00 | 1,998.00 | -1,998.00 | -100.0% |
| 52.204 · VMX Vectomax FG | 100,178.00 | 97,195.00 | 2,983.00 | 3.07% |

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

| | Oct '25 - Jul 26 | Oct '24 - Jul 25 | $ Change | % Change |
|---|---|---|---|---|
| 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% |
| 52.209 · Aquamaster | 0.00 | 900.10 | -900.10 | -100.0% |
| 52.21 · Natular XRT Tablet | 0.00 | 5,174.40 | -5,174.40 | -100.0% |
| 52.211 · Lesco Crosscheck + Liquid Insec | 0.00 | 96.50 | -96.50 | -100.0% |
| 52.213 · Vectolex WDG | 3,472.40 | 0.00 | 3,472.40 | 100.0% |
| 52.22 · VLX VCTOLEX WDG | 3,510.40 | 9,707.96 | -6,197.56 | -63.84% |
| 52.25 · Fourstar BTI CRG 35 lb | 64,067.20 | 125,925.40 | -61,858.20 | -49.12% |
| 52.26 · Altosid XR Slim | 63,338.00 | 3,467.20 | 59,870.80 | 1,726.78% |
| 52.28 · VectoBac WDG | 1,124.64 | 2,244.84 | -1,120.20 | -49.9% |
| 52.2 · Chemicals Solvents Additives - Other | 23,100.00 | 0.00 | 23,100.00 | 100.0% |
| Total 52.2 · Chemicals Solvents Additives | 520,370.64 | 527,818.12 | -7,447.48 | -1.41% |
| 52.3 · Clothing and Wearing Apparel | | | | |
| 52.31 · uniforms | 844.95 | 6,156.68 | -5,311.73 | -86.28% |
| 52.32 · Boots | 2,430.98 | 1,367.73 | 1,063.25 | 77.74% |
| 52.33 · Misc. clothing | 176.40 | 19.97 | 156.43 | 783.33% |
| 52.3 · Clothing and Wearing Apparel - Other | 24.99 | 0.00 | 24.99 | 100.0% |
| Total 52.3 · Clothing and Wearing Apparel | 3,477.32 | 7,544.38 | -4,067.06 | -53.91% |
| 52.4 · Misc Supplies & Incidentals | | | | |
| 52.41 · Yellow Fly | 91.05 | 11.98 | 79.07 | 660.02% |
| 52.411 · UAS - Drone Supplies | 583.03 | 63.79 | 519.24 | 813.98% |
| 52.42 · Mosquito | 2,387.00 | 3,636.00 | -1,249.00 | -34.35% |
| 52.43 · DITCHES | 669.82 | 366.57 | 303.25 | 82.73% |
| 52.44 · Safety | 2,640.92 | 3,964.65 | -1,323.73 | -33.39% |
| 52.45 · Shop | 3,530.58 | 2,348.26 | 1,182.32 | 50.35% |
| 52.47 · Chickens | 11,321.32 | 2,741.66 | 8,579.66 | 312.94% |
| 52.48 · Lab | 7,913.16 | 556.71 | 7,356.45 | 1,321.42% |
| 52.4 · Misc Supplies & Incidentals - Other | 325.00 | 0.00 | 325.00 | 100.0% |
| Total 52.4 · Misc Supplies & Incidentals | 29,461.88 | 13,689.62 | 15,772.26 | 115.21% |
| 52.5 · Tool and small implements | 539.52 | 0.00 | 539.52 | 100.0% |
| Total 52 · Operating Supplies | 587,923.53 | 581,346.82 | 6,576.71 | 1.13% |
| 54 · BOOKS, DUES & SUBSCRIPTIONS | 26,732.24 | 12,322.75 | 14,409.49 | 116.93% |
| 55 · TRAINING | | | | |
| 55.1 · Conferences | 1,732.00 | 3,040.00 | -1,308.00 | -43.03% |
| 55.2 · Classroom Education | 1,914.08 | 1,552.78 | 361.30 | 23.27% |
| 55.3 · Virtual Training | 864.52 | 838.08 | 26.44 | 3.16% |
| 55 · TRAINING - Other | 10,805.00 | 0.00 | 10,805.00 | 100.0% |
| Total 55 · TRAINING | 15,315.60 | 5,430.86 | 9,884.74 | 182.01% |
| 60 · CAPITAL OUTLAY | | | | |
| 60.1 · DAG | 119,657.50 | 27,848.25 | 91,809.25 | 329.68% |
| 60.15 · DAG - Phase II | 152,533.03 | 735,757.17 | -583,224.14 | -79.27% |
| 60.2 · Capital Outlay – New Admin | | | | |
| 60.25 · New Admin Bldg Furn/Fix | 20,450.50 | 228,555.70 | -208,105.20 | -91.05% |
| 60.2 · Capital Outlay – New Admin - Other | 814,713.19 | 3,607,307.42 | -2,792,594.23 | -77.42% |
| Total 60.2 · Capital Outlay – New Admin | 835,163.69 | 3,835,863.12 | -3,000,699.43 | -78.23% |
| 60.3 · Capital Outlay - New ParkingP#2 | 4,334,164.41 | 416,682.79 | 3,917,481.62 | 940.16% |
| 60.5 · Capital Outlay - New Shop P#2 | 2,569,045.27 | 0.00 | 2,569,045.27 | 100.0% |

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

| | Oct '25 - Jul 26 | Oct '24 - Jul 25 | $ Change | % Change |
|---|---|---|---|---|
| 60 · CAPITAL OUTLAY - Other | 118,147.93 | 29,322.15 | 88,825.78 | 302.93% |
| Total 60 · CAPITAL OUTLAY | 8,128,711.83 | 5,045,473.48 | 3,083,238.35 | 61.11% |
| 66900 · Reconciliation Discrepancies | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Expense | 11,191,259.20 | 7,950,983.91 | 3,240,275.29 | 40.75% |
| Net Income | **-1,037,039.44** | **1,179,868.55** | **-2,216,907.99** | **-187.89%** |

# Expenditures Review

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

**Reporting Treatment**

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

| | |
|---|---|
| **FY YTD TOTAL EXPENSE**<br>**$11,191,259**<br>58.4% of the annual expense budget | **FY YTD CAPITAL OUTLAY**<br>**$8,128,712**<br>57.8% of capital budget; $5,939,374 remains |
| **FY YTD NON-CAPITAL EXPENSES**<br>**$3,062,547**<br>Capital Outlay excluded; 60.0% of non-capital budget | **REMAINING TOTAL EXPENSE BUDGET**<br>**$7,982,361**<br>Two fiscal months remain |

## Executive Summary

- **Total June vendor expenses** were $889,687 and July vendor expenses were $668,031 on an expense-only basis. The $221,656 decline was driven by lower Capital Outlay.
- **Other Expenses excluding Capital Outlay** increased from $114,741 in June to $127,256 in July, an increase of $12,515 or 10.9%.
- **Capital Outlay decreased** from $774,946 in June to $540,775 in July, a decrease of $234,171 or 30.2%.
- **Fiscal-year expenditures** total $11,191,259. Of this amount, $8,128,712 is Capital Outlay and $3,062,547 is Non-Capital Expense.
- **The primary year-end issues** are the remaining $5,939,374 capital budget, over-budget medical insurance and DAG accounts, and review of chicken coop project coding.



*Create with the assistance of ChatGPT.*

# 1. Monthly Expenditure Analysis

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

| Expense Category | June 2026 | July 2026 | Dollar Change | % Change |
|---|---|---|---|---|
| **Other Expenses (excludes Capital Outlay)** | **$114,741** | **$127,256** | **$12,515** | **10.9%** |
| **Capital Outlay** | **$774,946** | **$540,775** | **($234,171)** | **-30.2%** |
| **Total Vendor Expenses** | **$889,687** | **$668,031** | **($221,656)** | **-24.9%** |

*Monthly totals are from the June and July vendor-detail reports and exclude revenue/interest credits. June cannot be fully reconciled to a standalone P&L because the fiscal workbook combines April through June.*

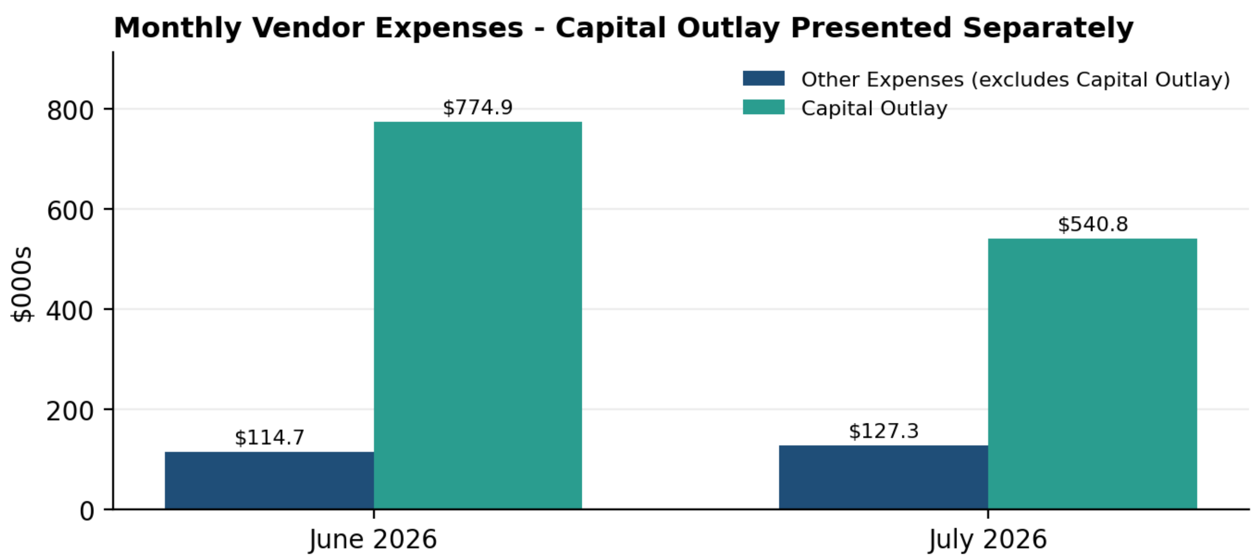



*Figure 1. Monthly vendor expenses, with Capital Outlay shown separately from all other expenses.*

## July P&L Reconciliation

| July Expense Category | Amount |
|---|---|
| Personnel and Benefits | $172,071.55 |
| Other Operating Expenses (excludes Capital Outlay) | $84,073.33 |
| **Total Non-Capital Expenses** | **$256,144.88** |
| **Capital Outlay** | **$540,774.82** |
| **Total July P&L Expense** | **$796,919.70** |

*July vendor-detail activity of $668,030.52 plus $128,889.18 of payroll, accruals, reimbursements, and other non-vendor postings equals the July P&L total of $796,919.70.*

## 2. Fiscal-Year Budget Status

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

| Category | FY YTD Actual | Annual Budget | Remaining | % Used |
|---|---|---|---|---|
| Personnel and Benefits | $1,768,515 | $2,367,456 | $598,941 | 74.7% |
| Other Operating Expenses (excludes Capital Outlay) | $1,294,033 | $2,738,078 | $1,444,045 | 47.3% |
| **Total Non-Capital / Other Expenses** | **$3,062,547** | **$5,105,534** | **$2,042,987** | **60.0%** |
| **Capital Outlay** | **$8,128,712** | **$14,068,086** | **$5,939,374** | **57.8%** |
| **Total Expenses** | **$11,191,259** | **$19,173,620** | **$7,982,361** | **58.4%** |

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

### Income and Net Position

| Metric | FY YTD Actual | Annual Budget | Variance | Assessment |
|---|---|---|---|---|
| Income | $10,154,220 | $10,070,314 | $83,906 | Above annual budget; tax revenue is seasonal. |
| Total Expenses | $11,191,259 | $19,173,620 | $7,982,361 | Below annual budget; capital timing is the main driver. |
| **Net Income / (Loss)** | **($1,037,039)** | **($9,103,306)** | **$8,066,266** | **Loss is favorable to budget by $8.07 million.** |

### Year-End Pacing

- Average monthly fiscal-year expense through July is $1,119,126.
- To use the full remaining budget in August and September, total expenses would need to average $3,991,180 per month.
- Capital Outlay alone would need to average $2,969,687 per month to fully use its remaining budget.
- A straight-line projection indicates full-year expense of approximately $13,429,511, but this is directional because major capital pay applications are not evenly distributed.

## 3. Capital Outlay - Presented Separately

### Capital Position

Fiscal-year Capital Outlay is $8,128,712 against a budget of $14,068,086. The remaining capital budget is $5,939,374, representing 74.4% of the District's total remaining expense budget.

| Project / Account | YTD Actual | Budget | Remaining | % Used | July |
|---|---|---|---|---|---|
| **DAG** | **$119,658** | **$26,697** | **($92,961)** | **448.2%** | **-** |
| DAG - Phase II | $152,533 | $178,529 | $25,996 | 85.4% | $8,997 |
| New Admin | $835,164 | $1,100,876 | $265,713 | 75.9% | - |
| New Parking | $4,334,164 | $5,515,551 | $1,181,387 | 78.6% | $45,322 |
| New Chicken Coop | - | $35,000 | $35,000 | 0.0% | - |
| New Shop | $2,569,045 | $6,220,365 | $3,651,320 | 41.3% | $486,455 |
| Capital Outlay - Other | $118,148 | $991,068 | $872,920 | 11.9% | - |
| **Total Capital Outlay** | **$8,128,712** | **$14,068,086** | **$5,939,374** | **57.8%** | **$540,775** |

### Capital Observations

- The DAG account is $92,961 over budget. Staff should confirm coding between the DAG and DAG - Phase II accounts and process any authorized transfer.
  - This is the result of the Board approving a DAG payment of $111,512.00 for the Administrative Building that was not budgeted. A budget amendment will not be required because of the additional funds in the Capital Outlay account.
- New Parking is 78.6% utilized, while New Shop is 41.3% utilized. Remaining commitments and pay applications should be confirmed before fiscal year-end.
- The $35,000 New Chicken Coop capital account has no fiscal-year activity, while chicken-related purchases have been charged to operating accounts.
  - The chicken coop building was added to Phase II contingency fund. The building is capitalized.
  - The additional operating expenses include adding a cage to the front of the building, watering and feeding equipment, along with other improvements to the building.
- Capital Outlay - Other is 11.9% utilized, leaving approximately $872,920 available. Staff should determine whether the balance will be used, amended, or carried forward.
  - Phase IIB will not be completed until the following fiscal year. Balances will be carried forward.

# 4. Budget Exceptions and Management Follow-Up

| Priority | Issue | Amount / Exposure | Management Follow-Up |
|---|---|---|---|
| **High** | Capital budget execution | $5,939,374 | Confirm encumbrances, scheduled pay applications, carry-forward needs, and required amendments. |
| **High** | BCBS medical insurance | $71,348 | Prepare a budget transfer or amendment and forecast August-September premiums. |
| **High** | DAG account 60.1 | $92,961 | Confirm phase coding between 60.1 and 60.15; transfer budget if appropriate. |
| **High** | Other Services | $35,547 | Review contract and IT allocations and amend the account budget. |
| **High** | Chicken coop operating/capital coding | $6,321 | Review capitalization threshold, useful life, and project coding; reclassify if supported. |

## Other Review Items

| Priority | Issue | Amount / Exposure | Management Follow-Up |
|---|---|---|---|
| **Medium** | Office supplies | $5,644 | Reallocate within the category if authorized and monitor final purchases. |
| **Medium** | June duplicate-pattern review | $1,418 | Verify Precision Garage Door and Oldcastle APG supporting documents before close. |
| **Medium** | July SRM Concrete credit | $19,886 | Verify credit support and the original project/period charged. |

## Recommended Board Considerations

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

**Suggested Motion, if Board action is desired**

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

## Sources and Scope

Source documents: June 2026 Expenses by Vendor Detail; July 2026 Expenses by Vendor Detail; and Current vs. Budget fiscal-year report through July 31, 2026. All amounts are on an accrual basis.

The June and July vendor reports include revenue and interest deposits as credits. Those deposits are excluded from expenditure totals. July is fully reconciled to the P&L; June is analyzed from vendor detail because the fiscal workbook presents April through June as a combined quarter.

# South Walton County Mosquito Control District
## Expenses by Vendor Detail
### June 2026

| Account | Type | Date | Num | Memo | Split | Debit | Credit | Balance |
|---|---|---|---|---|---|---|---|---|
| **ACE HARDWARE** | | | | | | | | |
| 52.47 · Chickens | Credit Card Ch... | 06/15/202 | 007543 | Chicken Coop | 229.008 · Ameris Cred... | 192.73 | | 192.73 |
| 52.47 · Chickens | Credit Card Ch... | 06/17/202 | 013072 | Chicken Coop | 229.008 · Ameris Cred... | 17.97 | | 210.70 |
| 52.47 · Chickens | Credit Card Ch... | 06/25/202 | 096577 | Chicken Coop | 229.004 · Ameris Cred... | 12.90 | | 223.60 |
| 52.47 · Chickens | Credit Card Ch... | 06/29/202 | 066622 | Chicken Coop | 229.004 · Ameris Cred... | 158.99 | | 382.59 |
| 52.47 · Chickens | Credit Card Ch... | 06/29/202 | 070024 | Chicken Coop | 229.004 · Ameris Cred... | 13.74 | | 396.33 |
| 52.47 · Chickens | Credit Card Ch... | 06/30/202 | 084089 | Chicken Coop | 229.004 · Ameris Cred... | 231.91 | | 628.24 |
| 52.47 · Chickens | Credit Card Ch... | 06/30/202 | 045223 | Chicken Coop | 229.004 · Ameris Cred... | 57.90 | | 686.14 |
| Total ACE HARDWARE | | | | | | 686.14 | 0.00 | 686.14 |
| **ADOBE** | | | | | | | | |
| 46.31 · Software Ma... | Credit Card Ch... | 06/01/202 | 34719403... | 3 Users Adobe Pro | 229.002 · Ameris Cred... | 71.97 | | 71.97 |
| 46.31 · Software Ma... | Credit Card Ch... | 06/28/202 | 35024114... | 3 Users Adobe Pro | 229.002 · Ameris Cred... | 71.97 | | 143.94 |
| Total ADOBE | | | | | | 143.94 | 0.00 | 143.94 |
| **ADVANCE AUTO PARTS** | | | | | | | | |
| 46.6 · Maint of equip... | Credit Card Ch... | 06/08/202 | 781861593 | #560 | 229.008 · Ameris Cred... | 11.95 | | 11.95 |
| 46.6 · Maint of equip... | Credit Card Ch... | 06/10/202 | 781861611 | Hand Held sprayer | 229.008 · Ameris Cred... | 11.92 | | 23.87 |
| Total ADVANCE AUTO PARTS | | | | | | 23.87 | 0.00 | 23.87 |
| **AFLAC** | | | | | | | | |
| 23.1 · AFLAC | Check | 06/03/202 | ACH | | 102.004 · Ameris Chec... | 960.36 | | 960.36 |
| Total AFLAC | | | | | | 960.36 | 0.00 | 960.36 |
| **AIR-TECH** | | | | | | | | |
| 60.5 · Capital Outlay... | Bill | 06/23/202 | 263351 | FM-011 | 202.000 · Accounts Pa... | 7,775.00 | | 7,775.00 |
| Total AIR-TECH | | | | | | 7,775.00 | 0.00 | 7,775.00 |
| **ALBRECHT ENGINEERING GROUP, LLC** | | | | | | | | |
| 31.8 · Albrecht Engi... | Bill | 06/18/202 | 5 | | 202.000 · Accounts Pa... | 2,700.00 | | 2,700.00 |
| Total ALBRECHT ENGINEERING GROUP, LLC | | | | | | 2,700.00 | 0.00 | 2,700.00 |
| **AMAZON** | | | | | | | | |
| 52.45 · Shop | Credit Card Ch... | 06/04/202 | 3597821 | | 229.009 · Ameris Cred... | 25.62 | | 25.62 |
| 52.47 · Chickens | Credit Card Ch... | 06/09/202 | 3633821 | Chicken Coop | 229.009 · Ameris Cred... | 94.99 | | 120.61 |
| 52.47 · Chickens | Credit Card Ch... | 06/10/202 | 8466629 | Chicken Coop | 229.009 · Ameris Cred... | 136.68 | | 257.29 |
| 52.42 · Mosquito | Credit Card Ch... | 06/10/202 | 0141814 | Timers | 229.009 · Ameris Cred... | 59.34 | | 316.63 |
| 48 · PROMOTIONA... | Credit Card Ch... | 06/10/202 | 9103418 | Card Stock, glue tab... | 229.009 · Ameris Cred... | 29.66 | | 346.29 |
| 51 · Office Supplies | Credit Card Ch... | 06/10/202 | 8152213 | Sharpies | 229.009 · Ameris Cred... | 17.49 | | 363.78 |
| 52.45 · Shop | Credit Card Ch... | 06/10/202 | 5111414 | Vinyl Sheets | 229.009 · Ameris Cred... | 8.54 | | 372.32 |
| 52.5 · Tool and sma... | Credit Card Ch... | 06/15/202 | 7337053 | Power inverter | 229.009 · Ameris Cred... | 58.86 | | 431.18 |
| 52.47 · Chickens | Credit Card Ch... | 06/15/202 | 8247433 | | 229.009 · Ameris Cred... | 13.28 | | 444.46 |
| 51 · Office Supplies | Credit Card Ch... | 06/15/202 | 5480260 | keyboard | 229.009 · Ameris Cred... | 39.99 | | 484.45 |
| 52.47 · Chickens | Credit Card Ch... | 06/15/202 | 6472230 | | 229.009 · Ameris Cred... | 42.12 | | 526.57 |
| 52.3 · Clothing and ... | Credit Card Ch... | 06/16/202 | 5439418 | Rain Suit | 229.009 · Ameris Cred... | 24.99 | | 551.56 |
| 52.47 · Chickens | Credit Card Ch... | 06/16/202 | 9224212 | CHICKEN COOP | 229.009 · Ameris Cred... | 110.68 | | 662.24 |
| 52.47 · Chickens | Credit Card Cre... | 06/17/202 | 8466629 | Chicken Coop | 229.009 · Ameris Cred... | | 110.68 | 551.56 |
| 51 · Office Supplies | Credit Card Ch... | 06/17/202 | 7105826 | water filters drink fou... | 229.009 · Ameris Cred... | 176.47 | | 728.03 |
| 52.48 · Lab | Credit Card Ch... | 06/17/202 | 9134665 | Bucket | 229.009 · Ameris Cred... | 150.73 | | 878.76 |
| 51 · Office Supplies | Credit Card Ch... | 06/23/202 | 2081821 | | 229.009 · Ameris Cred... | 23.68 | | 902.44 |
| 51 · Office Supplies | Credit Card Ch... | 06/23/202 | 5219430 | | 229.009 · Ameris Cred... | 17.49 | | 919.93 |
| 51 · Office Supplies | Credit Card Ch... | 06/24/202 | 7511426 | Plaud (2) | 229.009 · Ameris Cred... | 319.98 | | 1,239.91 |
| 52.47 · Chickens | Credit Card Ch... | 06/24/202 | 2565813 | Chicken Coop | 229.009 · Ameris Cred... | 221.65 | | 1,461.56 |
| Total AMAZON | | | | | | 1,572.24 | 110.68 | 1,461.56 |
| **AMCA** | | | | | | | | |
| 54 · BOOKS, DUES... | Bill | 06/24/202 | 7337 | AMCA Dues | 202.000 · Accounts Pa... | 6,998.87 | | 6,998.87 |
| Total AMCA | | | | | | 6,998.87 | 0.00 | 6,998.87 |
| **BASS PRO** | | | | | | | | |
| 52.32 · Boots | Credit Card Ch... | 06/08/202 | Y123818... | Zach - Snake Boots | 229.008 · Ameris Cred... | 202.94 | | 202.94 |
| 52.32 · Boots | Credit Card Ch... | 06/09/202 | Y123818... | | 229.008 · Ameris Cred... | 211.94 | | 414.88 |
| Total BASS PRO | | | | | | 414.88 | 0.00 | 414.88 |
| **BEACH REPRO & COPY CENTER** | | | | | | | | |
| 48 · PROMOTIONA... | Check | 06/04/202 | ACH | | 102.060 · Capital City ... | 66.00 | | 66.00 |
| Total BEACH REPRO & COPY CENTER | | | | | | 66.00 | 0.00 | 66.00 |

# South Walton County Mosquito Control District
## Expenses by Vendor Detail
### June 2026

| Account | Type | Date | Num | Memo | Split | Debit | Credit | Balance |
|---|---|---|---|---|---|---|---|---|
| **BEARD EQUIPMENT/POWERPLAN** | | | | | | | | |
| 46.6 · Maint of equip... | Bill | 06/01/202 | 2308261 | Energreen Alpha | 202.000 · Accounts Pa... | 605.72 | | 605.72 |
| 46.6 · Maint of equip... | Bill | 06/23/202 | 2319199 | Skid Seer | 202.000 · Accounts Pa... | 458.38 | | 1,064.10 |
| Total BEARD EQUIPMENT/POWERPLAN | | | | | | 1,064.10 | 0.00 | 1,064.10 |
| **BEST BUY** | | | | | | | | |
| 48 · PROMOTIONA... | Credit Card Ch... | 06/24/202 | 080605 | Phone attachment fo... | 229.010 · Ameris Cred... | 99.99 | | 99.99 |
| 51 · Office Supplies | Credit Card Ch... | 06/25/202 | 2977774 | Sales Tax $17.50 is ... | 229.010 · Ameris Cred... | 267.49 | | 367.48 |
| Total BEST BUY | | | | | | 367.48 | 0.00 | 367.48 |
| **BLUE CROSS BLUE SHIELD** | | | | | | | | |
| 23.8 · BCBS of Flori... | Check | 06/01/202 | ACH | 14003 | 102.004 · Ameris Chec... | 14,589.55 | | 14,589.55 |
| 23.8 · BCBS of Flori... | Check | 06/01/202 | ACH | 14006 | 102.004 · Ameris Chec... | 7,223.34 | | 21,812.89 |
| 23.8 · BCBS of Flori... | Check | 06/01/202 | ACH | 14001 | 102.004 · Ameris Chec... | 14,505.54 | | 36,318.43 |
| 26.2 · Jose Hernand... | Check | 06/01/202 | ACH | Jose | 102.004 · Ameris Chec... | 1,344.66 | | 37,663.09 |
| 26.3 · Geraldine Via | Check | 06/01/202 | ACH | Via | 102.004 · Ameris Chec... | 1,344.66 | | 39,007.75 |
| Total BLUE CROSS BLUE SHIELD | | | | | | 39,007.75 | 0.00 | 39,007.75 |
| **BUILDERS FIRST SOURCE** | | | | | | | | |
| 60.5 · Capital Outlay... | Bill | 06/09/202 | 900317668 | FM-017 | 202.000 · Accounts Pa... | 9,655.17 | | 9,655.17 |
| 60.5 · Capital Outlay... | Bill | 06/10/202 | 900371240 | FM-017 | 202.000 · Accounts Pa... | 1,956.39 | | 11,611.56 |
| 52.47 · Chickens | Credit Card Ch... | 06/10/202 | 700109140 | Chicken Coop | 229.008 · Ameris Cred... | 147.93 | | 11,759.49 |
| 60.5 · Capital Outlay... | Bill | 06/11/202 | 900376254 | FM-017 | 202.000 · Accounts Pa... | 573.65 | | 12,333.14 |
| 60.5 · Capital Outlay... | Bill | 06/16/202 | 900398859 | FM-017 | 202.000 · Accounts Pa... | 453.42 | | 12,786.56 |
| 60.5 · Capital Outlay... | Bill | 06/16/202 | 900454482 | FM-017 | 202.000 · Accounts Pa... | 1,089.10 | | 13,875.66 |
| 52.47 · Chickens | Credit Card Ch... | 06/17/202 | 700142425 | Chicken Coop | 229.010 · Ameris Cred... | 87.56 | | 13,963.22 |
| 52.47 · Chickens | Credit Card Ch... | 06/17/202 | 700142346 | Chicken Coop | 229.010 · Ameris Cred... | 34.14 | | 13,997.36 |
| 52.47 · Chickens | Credit Card Ch... | 06/17/202 | 700142521 | Chicken Coop | 229.010 · Ameris Cred... | 65.37 | | 14,062.73 |
| 60.5 · Capital Outlay... | Bill | 06/23/202 | 900540611 | FM-017 | 202.000 · Accounts Pa... | 4,993.24 | | 19,055.97 |
| 60.5 · Capital Outlay... | Bill | 06/23/202 | 900591663 | FM-017 | 202.000 · Accounts Pa... | 2,115.80 | | 21,171.77 |
| Total BUILDERS FIRST SOURCE | | | | | | 21,171.77 | 0.00 | 21,171.77 |
| **CHELCO** | | | | | | | | |
| 43.03 · Electrical | Check | 06/25/202 | ACH | Back Bldg | 102.004 · Ameris Chec... | 44.31 | | 44.31 |
| 43.03 · Electrical | Check | 06/25/202 | ACH | Old Shop | 102.004 · Ameris Chec... | 153.73 | | 198.04 |
| 43.03 · Electrical | Check | 06/25/202 | ACH | Admin | 102.004 · Ameris Chec... | 1,543.09 | | 1,741.13 |
| 43.03 · Electrical | Check | 06/25/202 | ACH | Parking Garage | 102.004 · Ameris Chec... | 147.00 | | 1,888.13 |
| 43.03 · Electrical | Check | 06/25/202 | ACH | Trailer Job Site | 102.004 · Ameris Chec... | 153.79 | | 2,041.92 |
| Total CHELCO | | | | | | 2,041.92 | 0.00 | 2,041.92 |
| **COASTAL EQUIPMENT RENTAL** | | | | | | | | |
| 46.6 · Maint of equip... | Bill | 06/15/202 | 198700 | Fuel Pump Backpac... | 202.000 · Accounts Pa... | 26.76 | | 26.76 |
| Total COASTAL EQUIPMENT RENTAL | | | | | | 26.76 | 0.00 | 26.76 |
| **CONSOLIDATED ACE** | | | | | | | | |
| 46.6 · Maint of equip... | Bill | 06/17/202 | 792971 | Chicken Coop | 202.000 · Accounts Pa... | 543.27 | | 543.27 |
| 46.6 · Maint of equip... | Credit | 06/17/202 | 792971-B | Chicken Coop | 202.000 · Accounts Pa... | | 179.99 | 363.28 |
| Total CONSOLIDATED ACE | | | | | | 543.27 | 179.99 | 363.28 |
| **DAG ARCHITECTS INC** | | | | | | | | |
| 60.1 · DAG | Bill | 06/01/202 | 18106-0526 | | 202.000 · Accounts Pa... | 111,512.00 | | 111,512.00 |
| 60.15 · DAG - Phas... | Bill | 06/30/202 | 24079-0626 | | 202.000 · Accounts Pa... | 8,975.00 | | 120,487.00 |
| Total DAG ARCHITECTS INC | | | | | | 120,487.00 | 0.00 | 120,487.00 |
| **DEFUNIAK HERALD** | | | | | | | | |
| 49.2 · advertising re... | Bill | 06/17/202 | 9282Z | Budget Workshop | 202.000 · Accounts Pa... | 11.25 | | 11.25 |
| 49.2 · advertising re... | Bill | 06/17/202 | 9274Z | Reg Meeting | 202.000 · Accounts Pa... | 11.25 | | 22.50 |
| Total DEFUNIAK HERALD | | | | | | 22.50 | 0.00 | 22.50 |
| **FEDEX** | | | | | | | | |
| 42 · FREIGHT SER... | Check | 06/04/202 | ACH | 187759331 | 102.004 · Ameris Chec... | 60.35 | | 60.35 |
| 42 · FREIGHT SER... | Check | 06/11/202 | ACH | 187759331 | 102.004 · Ameris Chec... | 48.50 | | 108.85 |
| 42 · FREIGHT SER... | Check | 06/18/202 | ACH | 187759331 | 102.004 · Ameris Chec... | 132.32 | | 241.17 |
| 42 · FREIGHT SER... | Check | 06/25/202 | ACH | 187759331 | 102.004 · Ameris Chec... | 52.24 | | 293.41 |
| Total FEDEX | | | | | | 293.41 | 0.00 | 293.41 |
| **FOSTER & FOSTER** | | | | | | | | |
| 32.2 · OPEB | Bill | 06/01/202 | 42046 | 2024-2025 FY | 202.000 · Accounts Pa... | 2,000.00 | | 2,000.00 |
| Total FOSTER & FOSTER | | | | | | 2,000.00 | 0.00 | 2,000.00 |

# South Walton County Mosquito Control District
## Expenses by Vendor Detail
### June 2026

| Account | Type | Date | Num | Memo | Split | Debit | Credit | Balance |
|---|---|---|---|---|---|---|---|---|
| **HAND ARENDALL HARRISON SALE LLC** | | | | | | | | |
| 31.6 · Legal Services | Check | 06/18/202 | ACH | March 26 | 102.004 · Ameris Chec... | 2,190.00 | | 2,190.00 |
| 31.6 · Legal Services | Check | 06/24/202 | ACH | | 102.060 · Capital City ... | 2,300.00 | | 4,490.00 |
| Total HAND ARENDALL HARRISON SALE LLC | | | | | | 4,490.00 | 0.00 | 4,490.00 |
| **Harbor Freight** | | | | | | | | |
| 52.47 · Chickens | Credit Card Ch... | 06/17/202 | 057089 | Chicken Coop | 229.008 · Ameris Cred... | 169.99 | | 169.99 |
| Total Harbor Freight | | | | | | 169.99 | 0.00 | 169.99 |
| **HOME DEPOT** | | | | | | | | |
| 52.48 · Lab | Credit Card Ch... | 06/23/202 | 35345856 | SS Lab table | 229.009 · Ameris Cred... | 143.94 | | 143.94 |
| 52.47 · Chickens | Credit Card Ch... | 06/23/202 | 2024820 | Chicken Coop | 229.010 · Ameris Cred... | 841.72 | | 985.66 |
| Total HOME DEPOT | | | | | | 985.66 | 0.00 | 985.66 |
| **INDEED** | | | | | | | | |
| 49.2 · advertising re... | Credit Card Ch... | 06/02/202 | 04282344 | Mosquito Tech | 229.008 · Ameris Cred... | 695.09 | | 695.09 |
| 49.2 · advertising re... | Credit Card Ch... | 06/30/202 | 05317091 | MCT | 229.008 · Ameris Cred... | 309.30 | | 1,004.39 |
| Total INDEED | | | | | | 1,004.39 | 0.00 | 1,004.39 |
| **INTUIT** | | | | | | | | |
| 46.31 · Software Ma... | Credit Card Ch... | 06/02/202 | 14981126... | | 229.010 · Ameris Cred... | 196.00 | | 196.00 |
| 46.31 · Software Ma... | Credit Card Ch... | 06/05/202 | P1-11611... | | 229.008 · Ameris Cred... | 72.00 | | 268.00 |
| Total INTUIT | | | | | | 268.00 | 0.00 | 268.00 |
| **IPS** | | | | | | | | |
| 34.19 · IPS Contract... | Bill | 06/01/202 | 26359227 | | 202.000 · Accounts Pa... | 660.00 | | 660.00 |
| 34.19 · IPS Contract... | Bill | 06/05/202 | 26359958 | | 202.000 · Accounts Pa... | 1,040.00 | | 1,700.00 |
| Total IPS | | | | | | 1,700.00 | 0.00 | 1,700.00 |
| **JAMES MOORE** | | | | | | | | |
| 32.1 · Audit | Bill | 06/01/202 | 854819 | | 202.000 · Accounts Pa... | 15,000.00 | | 15,000.00 |
| 32.1 · Audit | Bill | 06/30/202 | 856147 | 2024-2025 Audit | 202.000 · Accounts Pa... | 3,500.00 | | 18,500.00 |
| Total JAMES MOORE | | | | | | 18,500.00 | 0.00 | 18,500.00 |
| **LOWE'S** | | | | | | | | |
| 52.47 · Chickens | Credit Card Ch... | 06/08/202 | 005138 | Chicken Coop | 229.008 · Ameris Cred... | 21.98 | | 21.98 |
| 52.47 · Chickens | Credit Card Ch... | 06/11/202 | 034103 | Chicken Coop | 229.008 · Ameris Cred... | 791.36 | | 813.34 |
| 52.47 · Chickens | Credit Card Ch... | 06/24/202 | 014614 | Chicken Coop | 229.010 · Ameris Cred... | 286.12 | | 1,099.46 |
| Total LOWE'S | | | | | | 1,099.46 | 0.00 | 1,099.46 |
| **MARATHON GAS STATION** | | | | | | | | |
| 52.13 · Gasoline oth... | Credit Card Ch... | 06/07/202 | 877063253 | FASD Conference | 229.010 · Ameris Cred... | 68.25 | | 68.25 |
| Total MARATHON GAS STATION | | | | | | 68.25 | 0.00 | 68.25 |
| **MEDICALE SHOP** | | | | | | | | |
| 52.44 · Safety | Credit Card Ch... | 06/15/202 | 500232760 | AED PADS | 229.008 · Ameris Cred... | 481.29 | | 481.29 |
| Total MEDICALE SHOP | | | | | | 481.29 | 0.00 | 481.29 |
| **MEHLHORN'S MINI MART** | | | | | | | | |
| 52.47 · Chickens | Bill | 06/02/202 | MQWWP... | | 202.000 · Accounts Pa... | 167.90 | | 167.90 |
| Total MEHLHORN'S MINI MART | | | | | | 167.90 | 0.00 | 167.90 |
| **METALMAX ROOFING & SIDING** | | | | | | | | |
| 52.47 · Chickens | Credit Card Ch... | 06/23/202 | 9893 | Chicken Coop | 229.010 · Ameris Cred... | 149.80 | | 149.80 |
| 52.47 · Chickens | Credit Card Ch... | 06/23/202 | 9894 | Chicken Coop | 229.010 · Ameris Cred... | 347.69 | | 497.49 |
| Total METALMAX ROOFING & SIDING | | | | | | 497.49 | 0.00 | 497.49 |
| **Murphy USA** | | | | | | | | |
| 52.13 · Gasoline oth... | Credit Card Ch... | 06/11/202 | 017791 | FASD Conference | 229.004 · Ameris Cred... | 70.01 | | 70.01 |
| Total Murphy USA | | | | | | 70.01 | 0.00 | 70.01 |
| **NETDATA CONSULTING SERVICES** | | | | | | | | |
| 34.13 · NetData Co... | Check | 06/01/202 | ACH | | 102.060 · Capital City ... | 2,472.00 | | 2,472.00 |
| 46.34 · NetData | Check | 06/01/202 | ACH | | 102.060 · Capital City ... | 60.00 | | 2,532.00 |
| Total NETDATA CONSULTING SERVICES | | | | | | 2,532.00 | 0.00 | 2,532.00 |

# South Walton County Mosquito Control District
## Expenses by Vendor Detail
### June 2026

| Account | Type | Date | Num | Memo | Split | Debit | Credit | Balance |
|---|---|---|---|---|---|---|---|---|
| **O'REILLY** | | | | | | | | |
| 52.45 · Shop | Bill | 06/01/202 | 5340-450... | Wipers | 202.000 · Accounts Pa... | 65.01 | | 65.01 |
| Total O'REILLY | | | | | | 65.01 | 0.00 | 65.01 |
| **OKALOOSA GAS DISTRICT** | | | | | | | | |
| 43.05 · Gas Service | Check | 06/03/202 | ACH | | 102.060 · Capital City ... | 109.00 | | 109.00 |
| 43.05 · Gas Service | Check | 06/04/202 | ACH | VOID:Duplicate | 102.060 · Capital City ... | 0.00 | | 109.00 |
| 43.05 · Gas Service | Check | 06/05/202 | ACH | | 102.004 · Ameris Chec... | 57.41 | | 166.41 |
| 43.05 · Gas Service | Check | 06/24/202 | ACH | | 102.060 · Capital City ... | 182.23 | | 348.64 |
| Total OKALOOSA GAS DISTRICT | | | | | | 348.64 | 0.00 | 348.64 |
| **OLDCASTLE APG, INC** | | | | | | | | |
| 60.3 · Capital Outlay... | Bill | 06/09/202 | 30003015... | PG-006 | 202.000 · Accounts Pa... | 156.09 | | 156.09 |
| 60.3 · Capital Outlay... | Bill | 06/09/202 | 30003043... | PG-006 | 202.000 · Accounts Pa... | 3,228.96 | | 3,385.05 |
| 60.3 · Capital Outlay... | Credit | 06/09/202 | 30010365... | PG-006 | 202.000 · Accounts Pa... | | 1,660.00 | 1,725.05 |
| 60.3 · Capital Outlay... | Bill | 06/23/202 | 30003237... | PG-006 | 202.000 · Accounts Pa... | 780.24 | | 2,505.29 |
| 60.3 · Capital Outlay... | Bill | 06/23/202 | 30003237... | PG-006 | 202.000 · Accounts Pa... | 780.24 | | 3,285.53 |
| Total OLDCASTLE APG, INC | | | | | | 4,945.53 | 1,660.00 | 3,285.53 |
| **OLDCASTLE BUILDING ENVELOPE** | | | | | | | | |
| 60.5 · Capital Outlay... | Bill | 06/01/202 | 002657589 | FM-006 | 202.000 · Accounts Pa... | 0.00 | | 0.00 |
| Total OLDCASTLE BUILDING ENVELOPE | | | | | | 0.00 | 0.00 | 0.00 |
| **Precision Garage Door Service** | | | | | | | | |
| 46.11 · Maint Bldg/... | Bill | 06/01/202 | 163069281 | Shop garage door | 202.000 · Accounts Pa... | 0.00 | | 0.00 |
| 46.11 · Maint Bldg/... | Credit Card Ch... | 06/01/202 | 163069281 | | 229.010 · Ameris Cred... | 637.97 | | 637.97 |
| 46.11 · Maint Bldg/... | Credit Card Ch... | 06/01/202 | 163069281 | Shop Garage Door | 229.010 · Ameris Cred... | 637.97 | | 1,275.94 |
| Total Precision Garage Door Service | | | | | | 1,275.94 | 0.00 | 1,275.94 |
| **Printivity** | | | | | | | | |
| 48 · PROMOTIONA... | Credit Card Cre... | 06/19/202 | R106068... | Tax Refund | 229.010 · Ameris Cred... | | 44.10 | -44.10 |
| Total Printivity | | | | | | 0.00 | 44.10 | -44.10 |
| **R K ALLEN OIL COMPANY** | | | | | | | | |
| 52.1 · Gasoline Oil L... | Bill | 06/26/202 | 0393122 | 5W30 | 202.000 · Accounts Pa... | 817.78 | | 817.78 |
| Total R K ALLEN OIL COMPANY | | | | | | 817.78 | 0.00 | 817.78 |
| **REGIONAL UTILITIES** | | | | | | | | |
| 43.02 · Water/Sewer | Check | 06/05/202 | ACH | | 102.060 · Capital City ... | 226.72 | | 226.72 |
| Total REGIONAL UTILITIES | | | | | | 226.72 | 0.00 | 226.72 |
| **RETIF** | | | | | | | | |
| 52.11 · Gasoline | Check | 06/01/202 | ACH | | 102.004 · Ameris Chec... | 1,440.65 | | 1,440.65 |
| 52.11 · Gasoline | Check | 06/11/202 | ACH | | 102.004 · Ameris Chec... | 1,360.16 | | 2,800.81 |
| 52.11 · Gasoline | Check | 06/18/202 | ACH | | 102.004 · Ameris Chec... | 1,571.01 | | 4,371.82 |
| Total RETIF | | | | | | 4,371.82 | 0.00 | 4,371.82 |
| **RHONDA SKIPPER** | | | | | | | | |
| 311.000 · AD VALO... | Deposit | 06/12/202 | | FY26 Current Distrib... | 102.005 · Ameris Mon... | | 48,171.34 | -48,171.34 |
| 31.2 · Tax Collector ... | Deposit | 06/12/202 | | FY26 Current Distrib... | 102.005 · Ameris Mon... | 963.43 | | -47,207.91 |
| 311.000 · AD VALO... | Deposit | 06/26/202 | | Dept of Environment... | 102.005 · Ameris Mon... | | 2,272.54 | -49,480.45 |
| 311.000 · AD VALO... | Deposit | 06/30/202 | | Y26 Current Distribut... | 102.005 · Ameris Mon... | | 257,229.52 | -306,709.97 |
| 31.2 · Tax Collector ... | Deposit | 06/30/202 | | Y26 Current Distribut... | 102.005 · Ameris Mon... | 5,144.59 | | -301,565.38 |
| Total RHONDA SKIPPER | | | | | | 6,108.02 | 307,673.40 | -301,565.38 |
| **Sam's Club** | | | | | | | | |
| 52.45 · Shop | Credit Card Ch... | 06/02/202 | 072309 | Shelving for Parking ... | 229.010 · Ameris Cred... | 999.90 | | 999.90 |
| Total Sam's Club | | | | | | 999.90 | 0.00 | 999.90 |
| **SOUTHERN MAID ENTERPRISES** | | | | | | | | |
| 34.00 · Other Servic... | Bill | 06/02/202 | 3487 | | 202.000 · Accounts Pa... | 2,625.00 | | 2,625.00 |
| 34.00 · Other Servic... | Bill | 06/29/202 | 3488 | | 202.000 · Accounts Pa... | 1,575.00 | | 4,200.00 |
| Total SOUTHERN MAID ENTERPRISES | | | | | | 4,200.00 | 0.00 | 4,200.00 |
| **SRM CONCRETE** | | | | | | | | |
| 60.5 · Capital Outlay... | Bill | 06/02/202 | 10109675... | FM-008 | 202.000 · Accounts Pa... | 11,180.50 | | 11,180.50 |
| Total SRM CONCRETE | | | | | | 11,180.50 | 0.00 | 11,180.50 |

# South Walton County Mosquito Control District
## Expenses by Vendor Detail
### June 2026

| Account | Type | Date | Num | Memo | Split | Debit | Credit | Balance |
|---|---|---|---|---|---|---|---|---|
| **STANDARD INSURANCE** | | | | | | | | |
| 23.4 · Life Insurance | Check | 06/02/202 | ACH | District Life | 102.004 · Ameris Chec... | 230.74 | | 230.74 |
| 23.4 · Life Insurance | Check | 06/02/202 | ACH | Add'l Life | 102.004 · Ameris Chec... | 369.05 | | 599.79 |
| 23.5 · STD/LTD | Check | 06/02/202 | ACH | STD | 102.004 · Ameris Chec... | 505.72 | | 1,105.51 |
| 23.5 · STD/LTD | Check | 06/02/202 | ACH | LTD | 102.004 · Ameris Chec... | 547.80 | | 1,653.31 |
| 23.55 · Dental | Check | 06/03/202 | ACH | | 102.004 · Ameris Chec... | 1,052.14 | | 2,705.45 |
| 23.3 · Vision | Check | 06/03/202 | ACH | | 102.004 · Ameris Chec... | 289.96 | | 2,995.41 |
| Total STANDARD INSURANCE | | | | | | 2,995.41 | 0.00 | 2,995.41 |
| **T-MOBILE USA** | | | | | | | | |
| 41.2 · Office Phone ... | Check | 06/08/202 | ACH | | 102.060 · Capital City ... | 244.24 | | 244.24 |
| 41.1 · Cellular Service | Check | 06/08/202 | ACH | | 102.060 · Capital City ... | 772.01 | | 1,016.25 |
| Total T-MOBILE USA | | | | | | 1,016.25 | 0.00 | 1,016.25 |
| **UNIFIRST** | | | | | | | | |
| 34.20 · UNIFIRST | Bill | 06/03/202 | 20401288... | | 202.000 · Accounts Pa... | 162.24 | | 162.24 |
| 34.20 · UNIFIRST | Bill | 06/10/202 | 20401293... | | 202.000 · Accounts Pa... | 97.98 | | 260.22 |
| 34.20 · UNIFIRST | Bill | 06/17/202 | 20401299... | | 202.000 · Accounts Pa... | 97.98 | | 358.20 |
| 34.20 · UNIFIRST | Bill | 06/24/202 | 20401304... | | 202.000 · Accounts Pa... | 97.98 | | 456.18 |
| Total UNIFIRST | | | | | | 456.18 | 0.00 | 456.18 |
| **USPS** | | | | | | | | |
| 42 · FREIGHT SER... | Credit Card Ch... | 06/10/202 | 226324 | SWAT PATROL | 229.008 · Ameris Cred... | 7.90 | | 7.90 |
| Total USPS | | | | | | 7.90 | 0.00 | 7.90 |
| **WALMART SUPERSTORE** | | | | | | | | |
| 51 · Office Supplies | Credit Card Ch... | 06/01/202 | 0109012 | | 229.010 · Ameris Cred... | 27.38 | | 27.38 |
| 51 · Office Supplies | Credit Card Cre... | 06/01/202 | 067991 | | 229.010 · Ameris Cred... | | 3.48 | 23.90 |
| Total WALMART SUPERSTORE | | | | | | 27.38 | 3.48 | 23.90 |
| **WALTON COUNTY LANDFILL** | | | | | | | | |
| 49.1 · Other Govern... | Bill | 06/22/202 | 354399 | Dispose of drone bat... | 202.000 · Accounts Pa... | 2.52 | | 2.52 |
| Total WALTON COUNTY LANDFILL | | | | | | 2.52 | 0.00 | 2.52 |
| **WASTE MANAGEMENT** | | | | | | | | |
| 43.04 · GARBAGE ... | Check | 06/16/202 | 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 | 06/25/202 | ACH | | 102.060 · Capital City ... | 609,081.13 | | 609,081.13 |
| Total WHARTON-SMITH, INC | | | | | | 609,081.13 | 0.00 | 609,081.13 |
| **WOODLANE CABINET COMPANY** | | | | | | | | |
| 60.25 · New Admin ... | Bill | 06/04/202 | 10671 | Cabinets in Lab | 202.000 · Accounts Pa... | 2,300.00 | | 2,300.00 |
| Total WOODLANE CABINET COMPANY | | | | | | 2,300.00 | 0.00 | 2,300.00 |
| **XEROX CORPORATION** | | | | | | | | |
| 34.33 · Other Contr... | Bill | 06/01/202 | 025692273 | | 202.000 · Accounts Pa... | 51.15 | | 51.15 |
| 34.33 · Other Contr... | Bill | 06/02/202 | 025755995 | | 202.000 · Accounts Pa... | 341.49 | | 392.64 |
| Total XEROX CORPORATION | | | | | | 392.64 | 0.00 | 392.64 |
| **No name** | | | | | | | | |
| 49 · OTHER CURR... | Check | 06/12/202 | | Service Charge | 102.004 · Ameris Chec... | 351.20 | | 351.20 |
| 361.000 · Interest in... | Deposit | 06/25/202 | | Interest | 102.060 · Capital City ... | | 8,434.61 | -8,083.41 |
| 361.000 · Interest in... | Deposit | 06/27/202 | | Interest | 102.045 · Ameris ICS ... | | 666.39 | -8,749.80 |
| 361.000 · Interest in... | Deposit | 06/30/202 | | Interest | 102.009 · FL CLASS | | 1.80 | -8,751.60 |
| 361.000 · Interest in... | Deposit | 06/30/202 | | Interest | 102.008 · FL FIT | | 36,365.05 | -45,116.65 |
| 361.000 · Interest in... | Deposit | 06/30/202 | | Interest | 102.005 · Ameris Mon... | | 0.77 | -45,117.42 |
| 361.000 · Interest in... | Deposit | 06/30/202 | | Interest | 102.055 · Ameris Cash... | | 1,340.85 | -46,458.27 |
| Total no name | | | | | | 351.20 | 46,809.47 | -46,458.27 |
| **TOTAL** | | | | | | **891,684.99** | **356,481.12** | **535,203.87** |

# South Walton County Mosquito Control District
## Expenses by Vendor Detail
### July 2026

| Account | Type | Date | Num | Memo | Split | Debit | Credit | Balance |
|---|---|---|---|---|---|---|---|---|
| **ACE HARDWARE** | | | | | | | | |
| 52.47 · Chickens | Credit Card Ch... | 07/07/202 | 14287/4 | Chicken Coop | 229.008 · Ameris Cred... | 241.00 | | 241.00 |
| 52.47 · Chickens | Credit Card Ch... | 07/07/202 | 007329 | Chicken Coop | 229.008 · Ameris Cred... | 40.98 | | 281.98 |
| 52.47 · Chickens | Credit Card Ch... | 07/07/202 | 002546 | Chicken Coop | 229.010 · Ameris Cred... | 70.96 | | 352.94 |
| 52.47 · Chickens | Credit Card Ch... | 07/08/202 | 022037 | Chicken Coop | 229.008 · Ameris Cred... | 69.71 | | 422.65 |
| 52.47 · Chickens | Credit Card Ch... | 07/09/202 | 071438 | Chicken Coop | 229.008 · Ameris Cred... | 96.07 | | 518.72 |
| 52.47 · Chickens | Credit Card Ch... | 07/14/202 | 064135 | Chicken Coop | 229.008 · Ameris Cred... | 102.46 | | 621.18 |
| 52.47 · Chickens | Credit Card Ch... | 07/15/202 | 035445 | Chicken Coop | 229.008 · Ameris Cred... | 29.98 | | 651.16 |
| 52.47 · Chickens | Credit Card Ch... | 07/16/202 | 089705 | Chicken Coop | 229.008 · Ameris Cred... | 50.91 | | 702.07 |
| Total ACE HARDWARE | | | | | | 702.07 | 0.00 | 702.07 |
| **ADAPCO** | | | | | | | | |
| 52.204 · VMX Vecto... | Bill | 07/28/202 | SI301004... | PO 26-21 | 202.000 · Accounts Pa... | 33,734.00 | | 33,734.00 |
| 52.22 · VLX VCTOL... | Bill | 07/29/202 | SI301004... | PO 26-24 | 202.000 · Accounts Pa... | 1,755.20 | | 35,489.20 |
| Total ADAPCO | | | | | | 35,489.20 | 0.00 | 35,489.20 |
| **ADVANCE AUTO PARTS** | | | | | | | | |
| 46.6 · Maint of equip... | Credit Card Ch... | 07/14/202 | 781861953 | Energreen AC | 229.008 · Ameris Cred... | 50.56 | | 50.56 |
| Total ADVANCE AUTO PARTS | | | | | | 50.56 | 0.00 | 50.56 |
| **AFLAC** | | | | | | | | |
| 23.1 · AFLAC | Check | 07/03/202 | ACH | | 102.004 · Ameris Chec... | 960.36 | | 960.36 |
| Total AFLAC | | | | | | 960.36 | 0.00 | 960.36 |
| **AMAZON** | | | | | | | | |
| 51 · Office Supplies | Credit Card Ch... | 07/01/202 | 9381818 | | 229.009 · Ameris Cred... | 9.99 | | 9.99 |
| 52.47 · Chickens | Credit Card Ch... | 07/07/202 | 6505837 | Chicken Coop | 229.009 · Ameris Cred... | 207.71 | | 217.70 |
| 46.5 · Maint of Build... | Credit Card Ch... | 07/08/202 | 8988241 | | 229.009 · Ameris Cred... | 16.94 | | 234.64 |
| 51 · Office Supplies | Credit Card Ch... | 07/13/202 | 4753035 | paper towels and tra... | 229.009 · Ameris Cred... | 43.40 | | 278.04 |
| 52.32 · Boots | Credit Card Ch... | 07/13/202 | 9232230 | K Bartelson | 229.009 · Ameris Cred... | 39.99 | | 318.03 |
| 46.6 · Maint of equip... | Credit Card Ch... | 07/13/202 | 2846630 | Club Car Starter sole... | 229.009 · Ameris Cred... | 15.99 | | 334.02 |
| 52.48 · Lab | Credit Card Ch... | 07/15/202 | 5297820 | 1 liter measuring pitc... | 229.009 · Ameris Cred... | 12.31 | | 346.33 |
| 46.11 · Maint Bldg/... | Credit Card Ch... | 07/15/202 | 6329037 | AC filters | 229.009 · Ameris Cred... | 106.14 | | 452.47 |
| Total AMAZON | | | | | | 452.47 | 0.00 | 452.47 |
| **AQUA SOLUTIONS** | | | | | | | | |
| 46.5 · Maint of Build... | Credit Card Ch... | 07/13/202 | 2512903 | RO System | 229.004 · Ameris Cred... | 234.27 | | 234.27 |
| Total AQUA SOLUTIONS | | | | | | 234.27 | 0.00 | 234.27 |
| **BEARD EQUIPMENT/POWERPLAN** | | | | | | | | |
| 46.6 · Maint of equip... | Bill | 07/14/202 | 2329469 | Alpha Energreen | 202.000 · Accounts Pa... | 238.92 | | 238.92 |
| 46.6 · Maint of equip... | Bill | 07/15/202 | 2330064 | JD Mower | 202.000 · Accounts Pa... | 15.34 | | 254.26 |
| Total BEARD EQUIPMENT/POWERPLAN | | | | | | 254.26 | 0.00 | 254.26 |
| **BLUE CROSS BLUE SHIELD** | | | | | | | | |
| 26.2 · Jose Hernand... | Check | 07/01/202 | ACH | BCBS | 102.004 · Ameris Chec... | 1,344.66 | | 1,344.66 |
| 26.3 · Geraldine Via | Check | 07/01/202 | ACH | BCBS | 102.004 · Ameris Chec... | 1,344.66 | | 2,689.32 |
| 23.8 · BCBS of Flori... | Check | 07/01/202 | ACH | 14003 | 102.004 · Ameris Chec... | 15,934.21 | | 18,623.53 |
| 23.8 · BCBS of Flori... | Check | 07/01/202 | ACH | 14006 | 102.004 · Ameris Chec... | 7,223.34 | | 25,846.87 |
| 23.8 · BCBS of Flori... | Check | 07/01/202 | ACH | 14001 | 102.004 · Ameris Chec... | 14,505.54 | | 40,352.41 |
| Total BLUE CROSS BLUE SHIELD | | | | | | 40,352.41 | 0.00 | 40,352.41 |
| **BUILDERS FIRST SOURCE** | | | | | | | | |
| 52.47 · Chickens | Credit Card Ch... | 07/07/202 | 700230121 | Chicken Coop | 229.008 · Ameris Cred... | 258.12 | | 258.12 |
| 52.47 · Chickens | Credit Card Ch... | 07/07/202 | 700234242 | Chicken Coop | 229.010 · Ameris Cred... | 13.47 | | 271.59 |
| 52.47 · Chickens | Credit Card Ch... | 07/08/202 | 700240195 | Chicken Coop | 229.008 · Ameris Cred... | 94.45 | | 366.04 |
| 60.5 · Capital Outlay... | Bill | 07/15/202 | 900929178 | FM-017 | 202.000 · Accounts Pa... | 526.41 | | 892.45 |
| 60.5 · Capital Outlay... | Bill | 07/15/202 | 700257126 | FM-017 | 202.000 · Accounts Pa... | 289.52 | | 1,181.97 |
| 60.5 · Capital Outlay... | Bill | 07/15/202 | 900896180 | FM-017 | 202.000 · Accounts Pa... | 1,323.24 | | 2,505.21 |
| 60.5 · Capital Outlay... | Bill | 07/15/202 | 700264336 | FM-017 | 202.000 · Accounts Pa... | 252.85 | | 2,758.06 |
| 46.11 · Maint Bldg/... | Credit Card Ch... | 07/15/202 | 700269521 | Flag pole | 229.008 · Ameris Cred... | 5.96 | | 2,764.02 |
| 60.5 · Capital Outlay... | Bill | 07/16/202 | 900986505 | FM-017 | 202.000 · Accounts Pa... | 4,361.33 | | 7,125.35 |
| 60.5 · Capital Outlay... | Bill | 07/17/202 | 700277171 | FM-017 | 202.000 · Accounts Pa... | 641.28 | | 7,766.63 |
| 60.5 · Capital Outlay... | Bill | 07/20/202 | 700282495 | FM-017 | 202.000 · Accounts Pa... | 39.09 | | 7,805.72 |
| 60.5 · Capital Outlay... | Bill | 07/20/202 | 700285764 | FM-017 | 202.000 · Accounts Pa... | 364.04 | | 8,169.76 |
| 60.5 · Capital Outlay... | Bill | 07/20/202 | 700286326 | FM-017 | 202.000 · Accounts Pa... | 18.50 | | 8,188.26 |
| 60.5 · Capital Outlay... | Bill | 07/22/202 | 700290491 | FM-017 | 202.000 · Accounts Pa... | 593.25 | | 8,781.51 |
| 60.5 · Capital Outlay... | Bill | 07/22/202 | 901094488 | FM-017 | 202.000 · Accounts Pa... | 6,883.44 | | 15,664.95 |
| 60.5 · Capital Outlay... | Bill | 07/23/202 | 901060302 | FM-017 | 202.000 · Accounts Pa... | 1,619.85 | | 17,284.80 |
| 60.5 · Capital Outlay... | Bill | 07/23/202 | 901126344 | FM-017 | 202.000 · Accounts Pa... | 3,536.64 | | 20,821.44 |
| 60.5 · Capital Outlay... | Bill | 07/24/202 | 901137119 | FM-017 | 202.000 · Accounts Pa... | 383.35 | | 21,204.79 |
| 60.5 · Capital Outlay... | Bill | 07/27/202 | 700316605 | FM-017 | 202.000 · Accounts Pa... | 691.20 | | 21,895.99 |
| 60.5 · Capital Outlay... | Bill | 07/27/202 | 700319194 | FM-017 | 202.000 · Accounts Pa... | 61.60 | | 21,957.59 |

# South Walton County Mosquito Control District
## Expenses by Vendor Detail
### July 2026

| Account | Type | Date | Num | Memo | Split | Debit | Credit | Balance |
|---|---|---|---|---|---|---|---|---|
| 60.5 · Capital Outlay... | Bill | 07/27/202 | 901166333 | FM-017 | 202.000 · Accounts Pa... | 439.58 | | 22,397.17 |
| 60.5 · Capital Outlay... | Bill | 07/28/202 | 900907732 | FM-017 | 202.000 · Accounts Pa... | 930.34 | | 23,327.51 |
| 60.5 · Capital Outlay... | Bill | 07/31/202 | 901182269 | FM-017 | 202.000 · Accounts Pa... | 1,198.48 | | 24,525.99 |
| 60.5 · Capital Outlay... | Bill | 07/31/202 | 700344343 | FM-017 | 202.000 · Accounts Pa... | 279.04 | | 24,805.03 |
| 60.5 · Capital Outlay... | Bill | 07/31/202 | 901245006 | FM-017 | 202.000 · Accounts Pa... | 1,114.64 | | 25,919.67 |
| Total BUILDERS FIRST SOURCE | | | | | | 25,919.67 | 0.00 | 25,919.67 |
| **CHELCO** | | | | | | | | |
| 43.03 · Electrical | Check | 07/30/202 | ACH | Back Building | 102.004 · Ameris Chec... | 44.31 | | 44.31 |
| 43.03 · Electrical | Check | 07/30/202 | ACH | Shop (Front) | 102.004 · Ameris Chec... | 137.17 | | 181.48 |
| 43.03 · Electrical | Check | 07/30/202 | ACH | Administration | 102.004 · Ameris Chec... | 1,935.28 | | 2,116.76 |
| 43.03 · Electrical | Check | 07/30/202 | ACH | Parking Garage | 102.004 · Ameris Chec... | 173.00 | | 2,289.76 |
| 43.03 · Electrical | Check | 07/30/202 | ACH | Trailer & Job Site | 102.004 · Ameris Chec... | 244.41 | | 2,534.17 |
| Total CHELCO | | | | | | 2,534.17 | 0.00 | 2,534.17 |
| **COASTAL ICE DISTRIBUTORS** | | | | | | | | |
| 52.42 · Mosquito | Credit Card Ch... | 07/08/202 | 130956 | | 229.008 · Ameris Cred... | 132.75 | | 132.75 |
| Total COASTAL ICE DISTRIBUTORS | | | | | | 132.75 | 0.00 | 132.75 |
| **DAG ARCHITECTS INC** | | | | | | | | |
| 60.15 · DAG - Phas... | Bill | 07/31/202 | 24079-0726 | Construction Admini... | 202.000 · Accounts Pa... | 8,997.48 | | 8,997.48 |
| Total DAG ARCHITECTS INC | | | | | | 8,997.48 | 0.00 | 8,997.48 |
| **DEFUNIAK HERALD** | | | | | | | | |
| 49.2 · advertising re... | Bill | 07/01/202 | 9343Z | Budget Workshop #1 | 202.000 · Accounts Pa... | 9.00 | | 9.00 |
| 49.2 · advertising re... | Bill | 07/01/202 | 9344Z | Board Meeting | 202.000 · Accounts Pa... | 11.25 | | 20.25 |
| Total DEFUNIAK HERALD | | | | | | 20.25 | 0.00 | 20.25 |
| **EVERBLUE FL PESTICIDE EXAM** | | | | | | | | |
| 55.3 · Virtual Training | Credit Card Ch... | 07/16/202 | 1453-0879 | L Campbell Public H... | 229.008 · Ameris Cred... | 33.26 | | 33.26 |
| Total EVERBLUE FL PESTICIDE EXAM | | | | | | 33.26 | 0.00 | 33.26 |
| **Farmer Boy** | | | | | | | | |
| 52.47 · Chickens | Credit Card Ch... | 07/08/202 | 444591 | Chicken Coop | 229.008 · Ameris Cred... | 95.57 | | 95.57 |
| 52.47 · Chickens | Credit Card Ch... | 07/08/202 | 445284 | Chicken Coop | 229.008 · Ameris Cred... | 176.19 | | 271.76 |
| Total Farmer Boy | | | | | | 271.76 | 0.00 | 271.76 |
| **Fastest Labs** | | | | | | | | |
| 31.4 · Medical Servi... | Credit Card Ch... | 07/21/202 | 1854 | S Valentine | 229.008 · Ameris Cred... | 49.00 | | 49.00 |
| Total Fastest Labs | | | | | | 49.00 | 0.00 | 49.00 |
| **FEDEX** | | | | | | | | |
| 42 · FREIGHT SER... | Check | 07/02/202 | ACH | 187759331 | 102.004 · Ameris Chec... | 52.92 | | 52.92 |
| 42 · FREIGHT SER... | Check | 07/16/202 | ACH | 187759331 | 102.004 · Ameris Chec... | 46.27 | | 99.19 |
| 42 · FREIGHT SER... | Check | 07/23/202 | ACH | 187759331 | 102.004 · Ameris Chec... | 125.75 | | 224.94 |
| 42 · FREIGHT SER... | Check | 07/31/202 | ACH | 187759331 | 102.060 · Capital City ... | 51.41 | | 276.35 |
| Total FEDEX | | | | | | 276.35 | 0.00 | 276.35 |
| **GULFEAGLE SUPPLY** | | | | | | | | |
| 60.5 · Capital Outlay... | Bill | 07/22/202 | S002818... | FM-015 | 202.000 · Accounts Pa... | 38,714.40 | | 38,714.40 |
| Total GULFEAGLE SUPPLY | | | | | | 38,714.40 | 0.00 | 38,714.40 |
| **HAND ARENDALL HARRISON SALE LLC** | | | | | | | | |
| 31.6 · Legal Services | Check | 07/23/202 | ACH | | 102.060 · Capital City ... | 4,840.00 | | 4,840.00 |
| Total HAND ARENDALL HARRISON SALE LLC | | | | | | 4,840.00 | 0.00 | 4,840.00 |
| **Harbor Freight** | | | | | | | | |
| 52.47 · Chickens | Credit Card Ch... | 07/08/202 | 73019 | Chicken Coop | 229.010 · Ameris Cred... | 239.98 | | 239.98 |
| 52.45 · Shop | Credit Card Ch... | 07/22/202 | 075520 | Diamond Rotary | 229.008 · Ameris Cred... | 29.47 | | 269.45 |
| Total Harbor Freight | | | | | | 269.45 | 0.00 | 269.45 |
| **Heritage Landscape Supply** | | | | | | | | |
| 46.11 · Maint Bldg/... | Credit Card Ch... | 07/13/202 | 28300519 | Stain Preventer | 229.008 · Ameris Cred... | 106.22 | | 106.22 |
| Total Heritage Landscape Supply | | | | | | 106.22 | 0.00 | 106.22 |
| **INTUIT** | | | | | | | | |
| 46.31 · Software Ma... | Credit Card Ch... | 07/02/202 | 15066599... | | 229.010 · Ameris Cred... | 240.00 | | 240.00 |
| 46.31 · Software Ma... | Credit Card Ch... | 07/05/202 | 116934513 | | 229.008 · Ameris Cred... | 69.50 | | 309.50 |
| Total INTUIT | | | | | | 309.50 | 0.00 | 309.50 |

# South Walton County Mosquito Control District
## Expenses by Vendor Detail
### July 2026

| Account | Type | Date | Num | Memo | Split | Debit | Credit | Balance |
|---|---|---|---|---|---|---|---|---|
| **LEADING EDGE AERIAL TECHNOLOGIES** | | | | | | | | |
| 52.411 · UAS - Dron... | Bill | 07/13/202 | PV125 | Radar Mount & Clips | 202.000 · Accounts Pa... | 50.32 | | 50.32 |
| Total LEADING EDGE AERIAL TECHNOLOGIES | | | | | | 50.32 | 0.00 | 50.32 |
| **LOWE'S** | | | | | | | | |
| 52.47 · Chickens | Credit Card Ch... | 07/07/202 | 094223 | Chicken Coop | 229.008 · Ameris Cred... | 185.22 | | 185.22 |
| Total LOWE'S | | | | | | 185.22 | 0.00 | 185.22 |
| **MEHLHORN'S MINI MART** | | | | | | | | |
| 52.47 · Chickens | Bill | 07/01/202 | V7Q8P3S... | | 202.000 · Accounts Pa... | 264.85 | | 264.85 |
| 52.47 · Chickens | Bill | 07/16/202 | 51ME0Z2... | Chicken Feed | 202.000 · Accounts Pa... | 285.73 | | 550.58 |
| Total MEHLHORN'S MINI MART | | | | | | 550.58 | 0.00 | 550.58 |
| **MURPHY HEAVY DUTY** | | | | | | | | |
| 46.6 · Maint of equip... | Bill | 07/23/202 | 2985 | Bush Hog | 202.000 · Accounts Pa... | 105.21 | | 105.21 |
| 46.6 · Maint of equip... | Bill | 07/24/202 | 3005 | Energreen Alpha | 202.000 · Accounts Pa... | 385.32 | | 490.53 |
| Total MURPHY HEAVY DUTY | | | | | | 490.53 | 0.00 | 490.53 |
| **NETDATA CONSULTING SERVICES** | | | | | | | | |
| 34.13 · NetData Co... | Check | 07/01/202 | ACH | | 102.060 · Capital City ... | 662.50 | | 662.50 |
| 34.13 · NetData Co... | Check | 07/22/202 | ACH | | 102.060 · Capital City ... | 2,556.00 | | 3,218.50 |
| Total NETDATA CONSULTING SERVICES | | | | | | 3,218.50 | 0.00 | 3,218.50 |
| **OKALOOSA GAS DISTRICT** | | | | | | | | |
| 43.05 · Gas Service | Check | 07/09/202 | ACH | | 102.060 · Capital City ... | 17.00 | | 17.00 |
| Total OKALOOSA GAS DISTRICT | | | | | | 17.00 | 0.00 | 17.00 |
| **OLDCASTLE APG, INC** | | | | | | | | |
| 60.3 · Capital Outlay... | Bill | 07/24/202 | 30003957... | PG-006 | 202.000 · Accounts Pa... | 7,615.92 | | 7,615.92 |
| Total OLDCASTLE APG, INC | | | | | | 7,615.92 | 0.00 | 7,615.92 |
| **OLDCASTLE BUILDING ENVELOPE** | | | | | | | | |
| 60.5 · Capital Outlay... | Check | 07/22/202 | ACH | FM-006 | 102.060 · Capital City ... | 16,985.28 | | 16,985.28 |
| Total OLDCASTLE BUILDING ENVELOPE | | | | | | 16,985.28 | 0.00 | 16,985.28 |
| **PALMETTO FAMILY HEALTHCARE** | | | | | | | | |
| 31.4 · Medical Servi... | Credit Card Ch... | 07/21/202 | S Valentine | S Valentine | 229.008 · Ameris Cred... | 88.00 | | 88.00 |
| Total PALMETTO FAMILY HEALTHCARE | | | | | | 88.00 | 0.00 | 88.00 |
| **PUBLIX** | | | | | | | | |
| 50.3 · Employee Co... | Credit Card Ch... | 07/13/202 | 019710 | Luncheon All EEs | 229.008 · Ameris Cred... | 54.99 | | 54.99 |
| Total PUBLIX | | | | | | 54.99 | 0.00 | 54.99 |
| **REGIONAL UTILITIES** | | | | | | | | |
| 43.02 · Water/Sewer | Check | 07/02/202 | ACH | | 102.060 · Capital City ... | 226.72 | | 226.72 |
| Total REGIONAL UTILITIES | | | | | | 226.72 | 0.00 | 226.72 |
| **RETIF** | | | | | | | | |
| 52.11 · Gasoline | Check | 07/02/202 | ACH | | 102.004 · Ameris Chec... | 1,306.88 | | 1,306.88 |
| 52.11 · Gasoline | Check | 07/16/202 | ACH | | 102.004 · Ameris Chec... | 1,359.13 | | 2,666.01 |
| 52.12 · Diesel | Check | 07/31/202 | ACH | | 102.004 · Ameris Chec... | 1,675.11 | | 4,341.12 |
| Total RETIF | | | | | | 4,341.12 | 0.00 | 4,341.12 |
| **RHONDA SKIPPER** | | | | | | | | |
| 311.000 · AD VALO... | Deposit | 07/16/202 | ACH | DEPT OF INTERIOR | 102.005 · Ameris Mon... | | 8.58 | -8.58 |
| 311.000 · AD VALO... | Deposit | 07/16/202 | Duplicate | Department of Interior | 102.005 · Ameris Mon... | 0.00 | | -8.58 |
| 311.000 · AD VALO... | Deposit | 07/17/202 | ACH | NW FL WATER MA... | 102.005 · Ameris Mon... | | 392.61 | -401.19 |
| 311.000 · AD VALO... | Deposit | 07/17/202 | Duplicate | NW FL Water Mana... | 102.005 · Ameris Mon... | 0.00 | | -401.19 |
| 311.001 · Prior Year... | Deposit | 07/31/202 | | Prior Year Dist #9 | 102.005 · Ameris Mon... | | 519.40 | -920.59 |
| 31.2 · Tax Collector ... | Deposit | 07/31/202 | | Prior Year Dist #9 | 102.005 · Ameris Mon... | 10.39 | | -910.20 |
| Total RHONDA SKIPPER | | | | | | 10.39 | 920.59 | -910.20 |
| **SHORELINE ENVIRONMENTAL, INC** | | | | | | | | |
| 52.45 · Shop | Bill | 07/13/202 | 78190 | Oil Reclaim | 202.000 · Accounts Pa... | 7.00 | | 7.00 |
| Total SHORELINE ENVIRONMENTAL, INC | | | | | | 7.00 | 0.00 | 7.00 |

# South Walton County Mosquito Control District
## Expenses by Vendor Detail
### July 2026

| Account | Type | Date | Num | Memo | Split | Debit | Credit | Balance |
|---|---|---|---|---|---|---|---|---|
| **SMARSH INC** | | | | | | | | |
| 46.31 · Software Ma... | Bill | 07/01/202 | INV-362379 | | 202.000 · Accounts Pa... | 1,384.64 | | 1,384.64 |
| Total SMARSH INC | | | | | | 1,384.64 | 0.00 | 1,384.64 |
| **SRM CONCRETE** | | | | | | | | |
| 60.5 · Capital Outlay... | Bill | 07/30/202 | 10109731... | FM-008 | 202.000 · Accounts Pa... | 731.50 | | 731.50 |
| 60.5 · Capital Outlay... | Bill | 07/30/202 | 10109799... | FM-008 | 202.000 · Accounts Pa... | 1,195.00 | | 1,926.50 |
| 60.5 · Capital Outlay... | Bill | 07/30/202 | 10109799... | FM-008 | 202.000 · Accounts Pa... | 1,616.00 | | 3,542.50 |
| 60.5 · Capital Outlay... | Bill | 07/30/202 | 10109826... | FM-008 | 202.000 · Accounts Pa... | 2,446.00 | | 5,988.50 |
| 60.5 · Capital Outlay... | Bill | 07/30/202 | 10109950... | FM-008 | 202.000 · Accounts Pa... | 1,730.00 | | 7,718.50 |
| 60.5 · Capital Outlay... | Credit | 07/30/202 | 947998 | FM-008 Transmittal ... | 202.000 · Accounts Pa... | | 19,886.00 | -12,167.50 |
| Total SRM CONCRETE | | | | | | 7,718.50 | 19,886.00 | -12,167.50 |
| **STANDARD INSURANCE** | | | | | | | | |
| 23.4 · Life Insurance | Check | 07/02/202 | ACH | District Life | 102.004 · Ameris Chec... | 240.66 | | 240.66 |
| 23.4 · Life Insurance | Check | 07/02/202 | ACH | Add'l Life | 102.004 · Ameris Chec... | 339.17 | | 579.83 |
| 23.5 · STD/LTD | Check | 07/02/202 | ACH | STD | 102.004 · Ameris Chec... | 524.48 | | 1,104.31 |
| 23.5 · STD/LTD | Check | 07/02/202 | ACH | LTD | 102.004 · Ameris Chec... | 567.23 | | 1,671.54 |
| 23.55 · Dental | Check | 07/03/202 | ACH | | 102.004 · Ameris Chec... | 1,085.93 | | 2,757.47 |
| 23.3 · Vision | Check | 07/03/202 | ACH | | 102.004 · Ameris Chec... | 300.08 | | 3,057.55 |
| Total STANDARD INSURANCE | | | | | | 3,057.55 | 0.00 | 3,057.55 |
| **T-MOBILE USA** | | | | | | | | |
| 41.1 · Cellular Service | Check | 07/02/202 | ACH | | 102.060 · Capital City ... | 772.01 | | 772.01 |
| 41.2 · Office Phone ... | Check | 07/02/202 | ACH | | 102.060 · Capital City ... | 244.24 | | 1,016.25 |
| Total T-MOBILE USA | | | | | | 1,016.25 | 0.00 | 1,016.25 |
| **TRACTOR SUPPLY CO** | | | | | | | | |
| 52.47 · Chickens | Credit Card Ch... | 07/14/202 | 161998 | Shavings | 229.008 · Ameris Cred... | 35.94 | | 35.94 |
| Total TRACTOR SUPPLY CO | | | | | | 35.94 | 0.00 | 35.94 |
| **TRANE US** | | | | | | | | |
| 60.5 · Capital Outlay... | Bill | 07/15/202 | 990514786 | FM-009 | 202.000 · Accounts Pa... | 306.71 | | 306.71 |
| 60.5 · Capital Outlay... | Bill | 07/15/202 | 990515492 | FM-009 | 202.000 · Accounts Pa... | 3,159.35 | | 3,466.06 |
| Total TRANE US | | | | | | 3,466.06 | 0.00 | 3,466.06 |
| **UNIFIRST** | | | | | | | | |
| 34.20 · UNIFIRST | Bill | 07/01/202 | 20401310... | | 202.000 · Accounts Pa... | 97.98 | | 97.98 |
| 34.20 · UNIFIRST | Bill | 07/08/202 | 20401315... | | 202.000 · Accounts Pa... | 97.98 | | 195.96 |
| 34.20 · UNIFIRST | Bill | 07/15/202 | 20401321... | | 202.000 · Accounts Pa... | 142.21 | | 338.17 |
| 34.20 · UNIFIRST | Bill | 07/22/202 | 20401327... | | 202.000 · Accounts Pa... | 97.98 | | 436.15 |
| Total UNIFIRST | | | | | | 436.15 | 0.00 | 436.15 |
| **USPS** | | | | | | | | |
| 49.1 · Other Govern... | Credit Card Ch... | 07/13/202 | 090340 | 941 Qtrly June 30 | 229.008 · Ameris Cred... | 6.37 | | 6.37 |
| 49.1 · Other Govern... | Credit Card Ch... | 07/22/202 | 040638 | Audit to Auditor Gen... | 229.008 · Ameris Cred... | 2.85 | | 9.22 |
| Total USPS | | | | | | 9.22 | 0.00 | 9.22 |
| **WALMART SUPERSTORE** | | | | | | | | |
| 52.47 · Chickens | Credit Card Ch... | 07/20/202 | 73015607 | Water Containers | 229.008 · Ameris Cred... | 44.38 | | 44.38 |
| Total WALMART SUPERSTORE | | | | | | 44.38 | 0.00 | 44.38 |
| **WALTON COUNTY PROPERTY APPRIASER** | | | | | | | | |
| 31.1 · Property Appr... | Bill | 07/01/202 | 4th Qtr 20... | 4th Quarter Pymt | 202.000 · Accounts Pa... | 23,594.11 | | 23,594.11 |
| Total WALTON COUNTY PROPERTY APPRIASER | | | | | | 23,594.11 | 0.00 | 23,594.11 |
| **WASTE MANAGEMENT** | | | | | | | | |
| 43.04 · GARBAGE ... | Check | 07/16/202 | ACH | | 102.004 · Ameris Chec... | 112.82 | | 112.82 |
| Total WASTE MANAGEMENT | | | | | | 112.82 | 0.00 | 112.82 |

# South Walton County Mosquito Control District
## Expenses by Vendor Detail
July 2026

| Account | Type | Date | Num | Memo | Split | Debit | Credit | Balance |
|---|---|---|---|---|---|---|---|---|
| **WHARTON-SMITH, INC** | | | | | | | | |
| 60.3 · Capital Outlay... | Check | 07/23/202 | ACH | BP 7A Metal Roofing | 102.060 · Capital City ... | 1,563.08 | | 1,563.08 |
| 60.3 · Capital Outlay... | Check | 07/23/202 | ACH | BP 9C Painting | 102.060 · Capital City ... | 413.46 | | 1,976.54 |
| 60.3 · Capital Outlay... | Check | 07/23/202 | ACH | BP 26A Electrical Sy... | 102.060 · Capital City ... | 29.51 | | 2,006.05 |
| 60.3 · Capital Outlay... | Check | 07/23/202 | ACH | BP 31A Earthwork | 102.060 · Capital City ... | 35,700.00 | | 37,706.05 |
| 60.5 · Capital Outlay... | Check | 07/23/202 | ACH | BP 3A Cast in Place | 102.060 · Capital City ... | 2,478.16 | | 40,184.21 |
| 60.5 · Capital Outlay... | Check | 07/23/202 | ACH | BP 4A Masonry | 102.060 · Capital City ... | 106,866.62 | | 147,050.83 |
| 60.5 · Capital Outlay... | Check | 07/23/202 | ACH | BP 5A Structural Steel | 102.060 · Capital City ... | 40,480.00 | | 187,530.83 |
| 60.5 · Capital Outlay... | Check | 07/23/202 | ACH | BP 6B Framing & Si... | 102.060 · Capital City ... | 31,250.00 | | 218,780.83 |
| 60.5 · Capital Outlay... | Check | 07/23/202 | ACH | BP 8C Windows and... | 102.060 · Capital City ... | 15,616.01 | | 234,396.84 |
| 60.5 · Capital Outlay... | Check | 07/23/202 | ACH | BP 22A Plumbing | 102.060 · Capital City ... | 9,500.00 | | 243,896.84 |
| 60.5 · Capital Outlay... | Check | 07/23/202 | ACH | BP 23A HVAC | 102.060 · Capital City ... | 28,442.00 | | 272,338.84 |
| 60.5 · Capital Outlay... | Check | 07/23/202 | ACH | BP 26A Electrical Sy... | 102.060 · Capital City ... | 16,566.56 | | 288,905.40 |
| 60.5 · Capital Outlay... | Check | 07/23/202 | ACH | LS GCs& GRs | 102.060 · Capital City ... | 99,000.00 | | 387,905.40 |
| 60.5 · Capital Outlay... | Check | 07/23/202 | ACH | IT Software | 102.060 · Capital City ... | 1,346.00 | | 389,251.40 |
| 60.5 · Capital Outlay... | Check | 07/23/202 | ACH | CM Fees | 102.060 · Capital City ... | 31,455.08 | | 420,706.48 |
| Total WHARTON-SMITH, INC | | | | | | 420,706.48 | 0.00 | 420,706.48 |
| **WHITE CAP** | | | | | | | | |
| 60.5 · Capital Outlay... | Bill | 07/15/202 | 50037387... | FM-001 | 202.000 · Accounts Pa... | 1,600.00 | | 1,600.00 |
| 60.5 · Capital Outlay... | Bill | 07/15/202 | 50038035... | FM-001 | 202.000 · Accounts Pa... | 51.93 | | 1,651.93 |
| 60.5 · Capital Outlay... | Bill | 07/15/202 | 50037387... | FM-001 | 202.000 · Accounts Pa... | 1,294.85 | | 2,946.78 |
| 60.5 · Capital Outlay... | Credit | 07/15/202 | 10023667... | FM-001 | 202.000 · Accounts Pa... | | 309.60 | 2,637.18 |
| 60.5 · Capital Outlay... | Bill | 07/15/202 | 50037036... | FM-001 | 202.000 · Accounts Pa... | 1,550.00 | | 4,187.18 |
| 60.5 · Capital Outlay... | Bill | 07/15/202 | 50037272... | FM-001 | 202.000 · Accounts Pa... | 1,355.00 | | 5,542.18 |
| 60.5 · Capital Outlay... | Bill | 07/15/202 | 50037274... | FM-001 | 202.000 · Accounts Pa... | 190.00 | | 5,732.18 |
| 60.5 · Capital Outlay... | Bill | 07/15/202 | 50037303... | FM-001 | 202.000 · Accounts Pa... | 1,355.00 | | 7,087.18 |
| 60.5 · Capital Outlay... | Bill | 07/15/202 | 50037390... | FM-001 | 202.000 · Accounts Pa... | 1,246.50 | | 8,333.68 |
| 60.5 · Capital Outlay... | Bill | 07/23/202 | 50037534... | FM-001 | 202.000 · Accounts Pa... | 3,071.50 | | 11,405.18 |
| 60.5 · Capital Outlay... | Bill | 07/24/202 | 50038387... | FM-001 | 202.000 · Accounts Pa... | 254.95 | | 11,660.13 |
| Total WHITE CAP | | | | | | 11,969.73 | 309.60 | 11,660.13 |
| **WINSUPPLY NW PENSACOLA FL CO** | | | | | | | | |
| 60.5 · Capital Outlay... | Bill | 07/16/202 | 4025901 | fm-020 | 202.000 · Accounts Pa... | 10,909.52 | | 10,909.52 |
| 60.5 · Capital Outlay... | Bill | 07/16/202 | 4026101 | fm-020 | 202.000 · Accounts Pa... | 8,339.38 | | 19,248.90 |
| Total WINSUPPLY NW PENSACOLA FL CO | | | | | | 19,248.90 | 0.00 | 19,248.90 |
| **XEROX CORPORATION** | | | | | | | | |
| 34.33 · Other Contr... | Bill | 07/02/202 | 025914609 | | 202.000 · Accounts Pa... | 156.09 | | 156.09 |
| 34.33 · Other Contr... | Bill | 07/02/202 | 025914611 | | 202.000 · Accounts Pa... | 30.76 | | 186.85 |
| Total XEROX CORPORATION | | | | | | 186.85 | 0.00 | 186.85 |
| **No name** | | | | | | | | |
| 49 · OTHER CURR... | Check | 07/14/202 | | Service Charge | 102.004 · Ameris Chec... | 427.11 | | 427.11 |
| 361.000 · Interest in... | Deposit | 07/25/202 | | Interest | 102.060 · Capital City ... | | 9,272.41 | -8,845.30 |
| 361.000 · Interest in... | Deposit | 07/27/202 | | Interest | 102.045 · Ameris ICS ... | | 376.48 | -9,221.78 |
| 361.000 · Interest in... | Deposit | 07/31/202 | | Interest | 102.008 · FL FIT | | 36,399.45 | -45,621.23 |
| 361.000 · Interest in... | Deposit | 07/31/202 | | Interest | 102.009 · FL CLASS | | 1.86 | -45,623.09 |
| 361.000 · Interest in... | Deposit | 07/31/202 | | Interest | 102.005 · Ameris Mon... | | 0.74 | -45,623.83 |
| 361.000 · Interest in... | Deposit | 07/31/202 | | Interest | 102.055 · Ameris Cash... | | 1,918.52 | -47,542.35 |
| Total no name | | | | | | 427.11 | 47,969.46 | -47,542.35 |
| **TOTAL** | | | | | | **688,226.12** | **69,085.65** | **619,140.47** |

# LEGAL
REPORT

HAND ARENDALL
HARRISON SALE

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: August 6, 2026
Invoice Number: 470676

Amy E. Myers

**INVOICE TOTAL DUE $ 2,280.00**

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

Professional Services Rendered Through July 31, 2026

| | |
|---|---|
| TOTAL FEES THIS INVOICE | 2,280.00 |
| **TOTAL AMOUNT DUE THIS INVOICE** | **$ 2,280.00** |
| PREVIOUS OUTSTANDING BALANCE FOR THIS MATTER | 5,430.00 |
| **TOTAL AMOUNT DUE** | **$ 7,710.00** |

**HAND ARENDALL HARRISON SALE**

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

---

**OUTSTANDING INVOICE DETAIL AS OF: 08/06/2026**

| Invoice | Date | Original Amount | Payments/Credits | Amount Due |
|---|---|---|---|---|
| 469125 | 07/13/2026 | 5,430.00 | 0.00 | 5,430.00 |
| | **TOTALS** | **5,430.00** | **0.00** | **5,430.00** |

| | |
|---|---|
| **TOTAL PRIOR DUE BALANCE** | **5,430.00** |
| **TOTAL CURRENT INVOICE** | **2,280.00** |
| **TOTAL AMOUNT DUE** | **$ 7,710.00** |

**Accounts Receivable Aging**

| 1-30 Days | 31-60 Days | 61-90 Days | Over 90 Days | Total |
|---|---|---|---|---|
| $5,430.00 | $0.00 | $0.00 | $0.00 | **$5,430.00** |

HAND ARENDALL HARRISON SALE

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

## PROFESSIONAL SERVICES RENDERED:

| DATE | TIMEKEEPER | NARRATIVE | HOURS | AMOUNT |
|---|---|---|---|---|
| 07/06/2026 | AEM | Review July Board packet. | 0.30 | 90.00 |
| 07/06/2026 | AEM | Receive and review correspondence re Canut social media postings re District. | 0.20 | 60.00 |
| 07/06/2026 | AEM | Receive and review Release forms. | 0.20 | 60.00 |
| 07/07/2026 | AEM | Telephone to Whitney Rutherford re South Walton meetings, pending matters. Email to Cammie Henderson re Board Meeting. | 0.30 | 90.00 |
| 07/07/2026 | WAR | Correspond with C. Henderson regarding July Board meeting attendance. (NO CHARGE) | 0.20 | 0.00 |
| 07/08/2026 | AEM | Review correspondence with District re AI policy. Email to Whitney Rutherford. | 0.30 | 90.00 |
| 07/08/2026 | AEM | Receive and review correspondence re communications to staff re Canut lawsuit. | 0.20 | 60.00 |
| 07/08/2026 | WAR | Respond to C. Henderson email regarding photo release best practices. | 0.40 | 120.00 |
| 07/08/2026 | WAR | Review correspondence between District - A. Myers regarding AI policy in preparation for July meeting. | 0.20 | 60.00 |
| 07/09/2026 | AEM | Receive and review meeting recap. | 0.20 | 60.00 |
| 07/09/2026 | WAR | Prepare for and attend District Board meeting. | 1.00 | 300.00 |
| 07/09/2026 | WAR | Discuss current employee matters related to pending litigation with D. Dunwald and C. Henderson. | 0.80 | 240.00 |
| 07/13/2026 | AEM | Follow up Whitney Rutherford re July meeting, preparation for August board meeting. Receive and briefly review proposed AI policy. Review research on ditch abandonment. | 0.50 | 150.00 |
| 07/14/2026 | AEM | Telephone from Darrin Dunwald re various matters. Receive and review correspondence re AI policy review. | 0.50 | 150.00 |
| 07/16/2026 | AEM | Telephone from and email from and to Darrin Dunwald re MC39. | 0.40 | 120.00 |
| 07/17/2026 | WAR | Review and revise the proposed AI policy. | 2.00 | 600.00 |
| 07/30/2026 | AEM | Receive and review correspondence re memo to employees re pending litigation. | 0.10 | 30.00 |
| **TOTAL FEES** | | | **7.80** | **$ 2,280.00** |

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

| | |
|---|---|
| **TOTAL AMOUNT DUE FOR THIS INVOICE** | **$ 2,280.00** |

HAND ARENDALL HARRISON SALE

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

# REMITTANCE AND PAYMENT INSTRUCTIONS

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

Invoice Date: August 6, 2026
Invoice Number: 470676
Amy E. Myers

**INVOICE TOTAL DUE $ 2,280.00**

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

| | |
|---|---|
| **TOTAL AMOUNT DUE FOR THIS INVOICE** | **$ 2,280.00** |
| PREVIOUS OUTSTANDING BALANCE FOR THIS MATTER | 5,430.00 |
| **TOTAL AMOUNT DUE** | **$ 7,710.00** |

**Please Use One of Our Convenient Payment Options**

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

HAND ARENDALL HARRISON SALE

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: July 13, 2026
Invoice Number: 469125

Amy E. Myers

**INVOICE TOTAL DUE $ 5,430.00**

---

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

Professional Services Rendered Through June 30, 2026

| | |
|---|---|
| TOTAL FEES THIS INVOICE | 5,430.00 |
| **TOTAL AMOUNT DUE THIS INVOICE** | **$ 5,430.00** |
| PREVIOUS OUTSTANDING BALANCE FOR THIS MATTER | 4,840.00 |
| **TOTAL AMOUNT DUE** | **$ 10,270.00** |

HAND ARENDALL HARRISON SALE

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

---

**OUTSTANDING INVOICE DETAIL AS OF: 07/13/2026**

| Invoice | Date | Original Amount | Payments/Credits | Amount Due |
|---|---|---|---|---|
| 463535 | 05/20/2026 | 4,840.00 | 0.00 | 4,840.00 |
| | **TOTALS** | **4,840.00** | **0.00** | **4,840.00** |
| | **TOTAL PRIOR DUE BALANCE** | | | **4,840.00** |
| | **TOTAL CURRENT INVOICE** | | | **5,430.00** |
| | **TOTAL AMOUNT DUE** | | | **$ 10,270.00** |

| Accounts Receivable Aging | | | | |
|---|---|---|---|---|
| **1-30 Days** | **31-60 Days** | **61-90 Days** | **Over 90 Days** | **Total** |
| $0.00 | $4,840.00 | $0.00 | $0.00 | **$4,840.00** |

HAND ARENDALL HARRISON SALE

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

## PROFESSIONAL SERVICES RENDERED:

| DATE | TIMEKEEPER | NARRATIVE | HOURS | AMOUNT |
|---|---|---|---|---|
| 06/01/2026 | AEM | Revise and final audit response. | 0.30 | 90.00 |
| 06/01/2026 | AEM | Meeting Cammie Henderson and Darrin Dunwald re DAG and Wharton Smith contracts. | 1.50 | 450.00 |
| 06/02/2026 | AEM | Review update on Property Tax Reform. | 0.20 | 60.00 |
| 06/03/2026 | AEM | Receive and review correspondence re ponds. | 0.20 | 60.00 |
| 06/05/2026 | AEM | Telephone conference Whitney Rutherford re building contracts. Review wharton Smith contracts and TCRs. Review DAG contract and service orders. | 2.00 | 600.00 |
| 06/08/2026 | AEM | Telephone and email to Whitney Rutherford re revision of proposed Safety Policy. | 0.20 | 60.00 |
| 06/12/2026 | WAR | Revise Safety and Security policies. | 2.00 | 600.00 |
| 06/12/2026 | WAR | Revise District's Safety and Security Board policies and provide to District. | 2.50 | 750.00 |
| 06/15/2026 | AEM | Email from Whitney Rutherford re Safety Policy. | 0.20 | 60.00 |
| 06/19/2026 | AEM | Finish memo re DAG and WS contract remedies. Prepare Resolution. Draft notice to Wharton Smith. Email to Whitney Rutherford. | 5.00 | 1,500.00 |
| 06/23/2026 | WAR | Revise employee media release form, public media release form, and employee opt out form for District's use. | 1.00 | 300.00 |
| 06/23/2026 | WAR | Revise memorandum and resolution regarding DAG contract amendment and provide to District. | 1.00 | 300.00 |
| 06/25/2026 | WAR | Prepare for and attend South Walton Mosquito Control District regular meeting. | 2.00 | 600.00 |
| **TOTAL FEES** | | | **18.10** | **$ 5,430.00** |

| | |
|---|---|
| **TOTAL AMOUNT DUE FOR THIS INVOICE** | **$ 5,430.00** |

HAND ARENDALL HARRISON SALE

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

# REMITTANCE AND PAYMENT INSTRUCTIONS

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

Invoice Date: July 13, 2026
Invoice Number: 469125
Amy E. Myers

**INVOICE TOTAL DUE $ 5,430.00**

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

| | |
|---|---|
| **TOTAL AMOUNT DUE FOR THIS INVOICE** | **$ 5,430.00** |
| PREVIOUS OUTSTANDING BALANCE FOR THIS MATTER | 4,840.00 |
| **TOTAL AMOUNT DUE** | **$ 10,270.00** |

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

# OPERATIONS
REPORT

# SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT
## Operations Report June 2026

| MONTHLY VALUES | | | | | ON HAND | |
|---|---|---|---|---|---|---|
| **ADULTICIDE** | | | | | | |
| **PRODUCT** | **MONTHLY OUTPUT** | **UNIT** | **UNIT VALUE** | **MONTHLY $ VALUE** | **MONTHLY INVENTORY** | **INVENTORY $$** |
| PERMASEASE 3-15 | 65 | GAL | $45.14 | $2,934.10 | 50 | $2,257.00 |
| Fyfanon ULV | 173 | GAL | $80.49 | $13,924.77 | 140 | $11,268.60 |
| | 0 | 0 | $0.00 | $0.00 | 0 | $0.00 |
| | | | **TOTAL** | **$16,858.87** | **TOTAL** | **$13,525.60** |
| **LARVICIDE** | | | | | | |
| LARVICIDES | MONTHLY OUTPUT | UNIT | UNIT VALUE | **MONTHLY $ VALUE** | **MONTHLY INVENTORY** | **INVENTORY $$** |
| Altosid P35 | 880 | POUND | $20.25 | $17,820.00 | 0 | $0.00 |
| ALTOSID XR | 0 | EACH | $4.06 | $0.00 | 137 | $556.22 |
| VECTOBAC WDG | 0 | POUND | $45.58 | $0.00 | 14.5 | $660.91 |
| VECTOLEX FG | 0 | POUND | $6.26 | $0.00 | 0 | $0.00 |
| COCO BEAR | 6 | OUNCE | $0.15 | $0.92 | 2410 | $368.01 |
| VECTOLEX WDG | 0 | POUND | $73.13 | $0.00 | 11.5 | $841.00 |
| FOURSTAR BTI CRG | 3402 | POUND | $16.50 | $56,133.00 | 0 | $0.00 |
| METALARV WSP | 52 | POUND | $2.50 | $130.00 | 486 | $1,215.00 |
| NATULAR G30 | 0 | POUND | $18.91 | $0.00 | 0 | $0.00 |
| NATULAR XRT | 0 | EACH | $5.51 | $0.00 | 0 | $0.00 |
| VECTOMAX FG | 674.5 | EACH | $10.51 | $7,089.00 | 0 | $0.00 |
| DUPLEX-G | 0 | POUND | $19.49 | $0.00 | 0 | $0.00 |
| **TOTAL** | | | **TOTAL** | **$81,172.91** | **TOTAL** | **$3,641.13** |
| **HERBICIDE** | | | | | | |
| AQUAMASTER | 0 | OZ | $0.21 | $0.00 | 1,536 | $322.56 |
| SURF AC | 0 | OZ | $0.10 | $0.00 | 4,336 | $433.60 |
| LESCO 3WY | 0 | OZ | $0.09 | $0.00 | 685 | $61.65 |
| | | | **TOTAL** | **$0.00** | **TOTAL** | **$817.81** |
| **TOTAL** | | | | **$98,031.78** | **TOTAL** | **$17,984.54** |
| **OTHER SERVICES** | | | | | | |
| SERVICE REQUEST | 96 | | | | | |
| SPRAY MISSIONS | 56 | | | | | |
| LARVICIDE MISSIONS | 1 | | | | | |
| SORTIES | 66 | | | | 2,385lbs | |

**COMMENTS**

# SOUTH WALTON COUNTY MOSQUITO CONTROL DISTRICT

## Operations Report July 2026

| MONTHLY VALUES | | | | | ON HAND | |
|---|---|---|---|---|---|---|
| **ADULTICIDE** | | | | | | |
| PRODUCT | MONTHLY OUTPUT | UNIT | UNIT VALUE | MONTHLY $ VALUE | MONTHLY INVENTORY | INVENTORY $$ |
| PERMASEASE 3-15 | 87 | GAL | $46.84 | $4,075.08 | 250 | $11,710.00 |
| FYFANON ULV | 100 | GAL | $80.49 | $8,049.00 | 585 | $47,086.65 |
| | 0 | 0 | $0.00 | $0.00 | 0 | $0.00 |
| | | | TOTAL | $12,124.08 | TOTAL | $58,796.65 |
| **LARVICIDE** | | | | | | |
| LARVICIDES | MONTHLY OUTPUT | UNIT | UNIT VALUE | MONTHLY $ VALUE | MONTHLY INVENTORY | INVENTORY $$ |
| Altosid P35 | 0 | POUND | $20.25 | $0.00 | 0 | $0.00 |
| ALTOSID XR | 0 | EACH | $4.06 | $0.00 | 137 | $556.22 |
| VECTOBAC WDG | 4.75 | POUND | $45.58 | $216.51 | 9.75 | $444.41 |
| Vectolex FG | 0 | POUND | $6.26 | $0.00 | 0 | $0.00 |
| COCO BEAR | 22 | OUNCE | $0.15 | $3.30 | 2,388 | $358.20 |
| VECTOLEX WDG | 0 | POUND | $73.13 | $0.00 | 35.5 | $2,596.12 |
| FOURSTAR BTI CRG | 2,822 | POUND | $16.50 | $46,563.00 | 1,344 | $22,176.00 |
| METALARV WSP | 71 | EACH | $2.50 | $177.50 | 415 | $1,037.50 |
| NATULAR G30 | 0 | POUND | $18.91 | $0.00 | 0 | $0.00 |
| NATULAR XRT | 0 | EACH | $5.51 | $0.00 | 161 | $887.11 |
| VectoMax FG | 3214 | POUND | $10.51 | $33,779.14 | 0 | $0.00 |
| Duplex G | 0 | POUND | $19.49 | $0.00 | 0 | $0.00 |
| TOTAL | | | TOTAL | $80,739.45 | TOTAL | $28,055.55 |
| **HERBICIDE** | | | | | | |
| | 0 | OZ | $0.00 | $0.00 | 0 | $0.00 |
| AQUAMASTER | 0 | OZ | $0.21 | $0.00 | 1,536 | $322.56 |
| SURF AC | 0 | OZ | $0.10 | $0.00 | 4,336 | $433.60 |
| LESCO 3WY | 0 | OZ | $0.09 | $0.00 | 685 | $61.65 |
| | | | TOTAL | $0.00 | TOTAL | $817.81 |
| TOTAL | | | | $92,863.53 | TOTAL | $87,670.01 |
| **OTHER SERVICES** | | | | | | |
| SERVICE REQUEST | 22 | | | | | |
| SPRAY MISSIONS | 42 | | | | | |
| LARVICIDE MISSIONS | 1 | | | | | |
| SORTIES | 45 | | | | | 1,715 |

## COMMENTS

July arrived with a significant increase in mosquito activity. The season began with record-high mosquito populations (Figure 1), with the majority of collections consisting of *Culex* species, particularly *Culex nigripalpus* (Figure 2). While an increase in this species is expected during this time of year, the abundance observed exceeded normal seasonal expectations. Increased rainfall and higher temperatures were major contributing factors; however, by the end of July, an additional factor had been identified.

In July, South Walton Mosquito Control participated in a new testing program through Aero Insecticide Labs in North Carolina, which offered insecticide resistance testing of our *Culex* populations using wind tunnel aerosol exposure assays. Results received at the end of the month indicated resistance to every adulticide product submitted for testing (Figures 3 and 4). In addition to varying levels of resistance, the testing also identified evidence of knockdown resistance (kdr), in which mosquitoes initially incapacitated by an insecticide recovered after a period of time. These findings have prompted changes to operational product selection and application strategies.

The results also underscore the need for an in-house insecticide resistance monitoring program. Establishing routine testing will allow us to monitor multiple mosquito populations over time, identify changes in resistance patterns, and make more informed operational decisions. The insectary will become operational in August, allowing sufficient time to establish colonies, with the first resistance testing expected to begin in September. During the next mosquito season, the program will expand to include more comprehensive testing across additional mosquito species and add larvicides. The long-term goal is to test each target population twice per season, provided sufficient staffing and operational capacity are available.

July also marks the beginning of increased arbovirus activity in our sentinel chicken program. Historically, Eastern Equine Encephalitis (EEE) peaks during July before transitioning to West Nile virus (WNV) later in the month, and this seasonal pattern has continued this year (Figure 5). The arrival of migratory birds in early July contributes to the introduction and amplification of West Nile virus in the region. Last year, only four sentinel chickens tested positive for arboviruses, with two positive for EEE and two for WNV. However, because of the drought conditions earlier this season, higher West Nile virus activity was anticipated. Current surveillance indicates that 2026 is likely to experience a more active WNV season.

In response to the resistance findings, combined with the importance of *Culex nigripalpus* as a primary West Nile virus vector, new insecticide products have been ordered and operational treatment strategies have been revised. As summer reaches its peak, South

Walton Mosquito Control is adapting its surveillance and control efforts to address these emerging challenges while continuing to protect public health.

Trap average for all species from 2024-2026

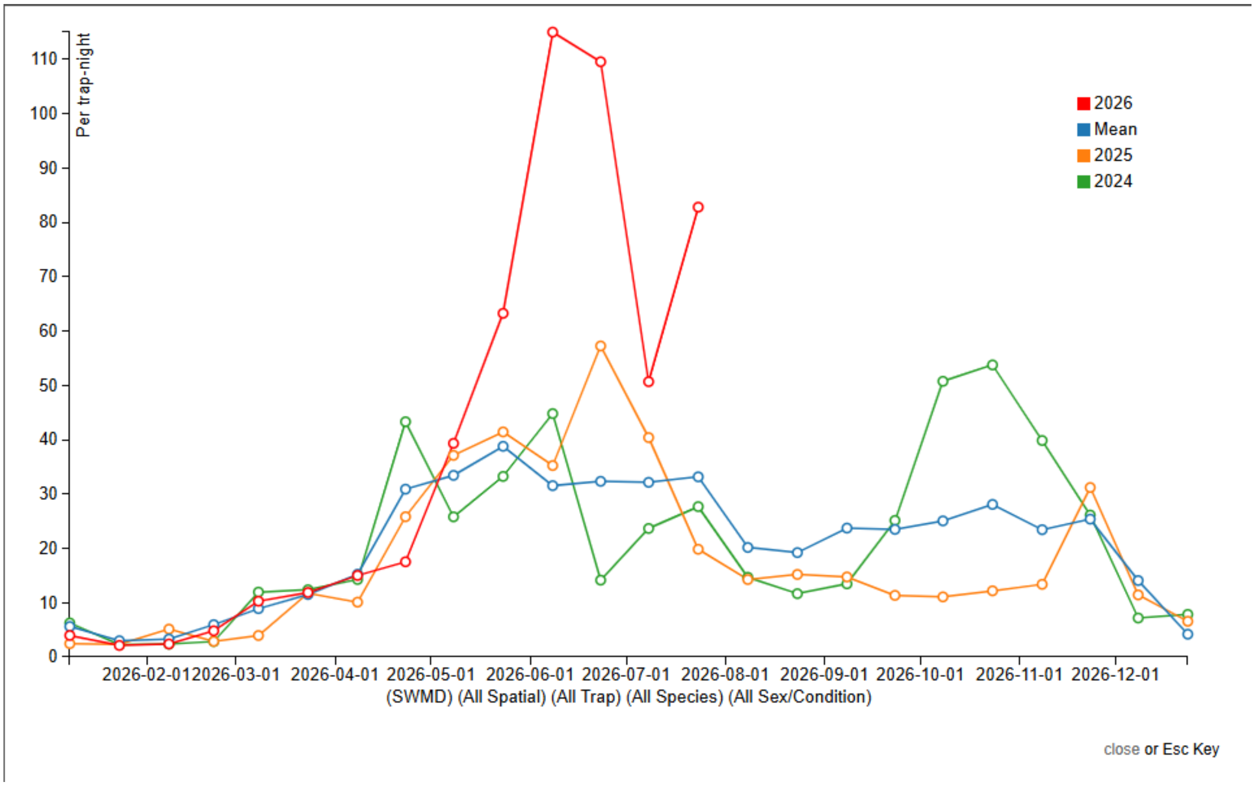



Figure 1.

*Culex nigripalpus* and *Culex quinquefasciatus* Average Counts Through July 2026

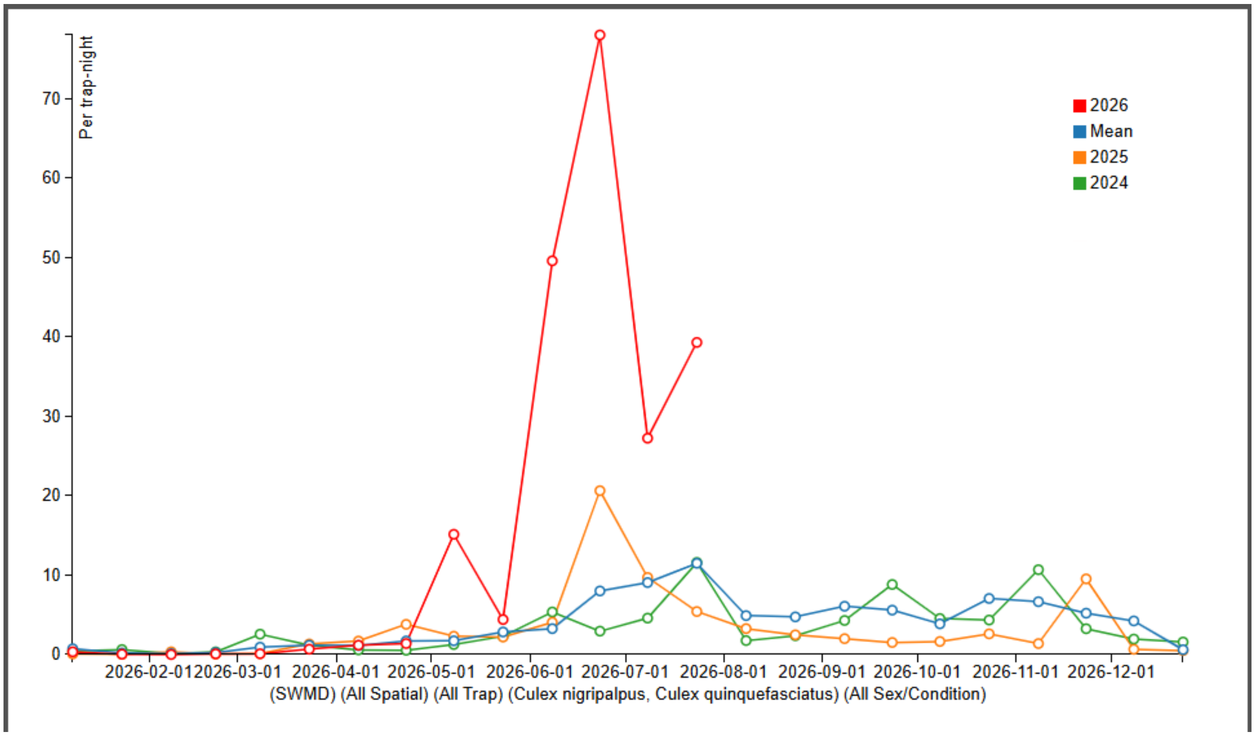



Figure 2.

Products Tested for Resistance

| **Products Tested Product** | **Product Type** | **Active Ingredients** | **Class** |
|---|---|---|---|
| Biomist®3+15 | Adulticide | 3% Permethrin, 15% PBO | Type I Pyrethroid |
| Duovex™ | Adulticide | 1% Deltamethrin, 1.25% Prallethrin | Mixed Type I/II Pyrethroid |
| Fyfanon® ULV | Adulticide | 96.5% Malathion | Organophosphate |
| ReMoa Tri® | Adulticide | 4% Fenpropathrin, 1.5% Abamectin, 1% C8910 (Octanoic/Nonanoic/ Decanoic acid) | Mixed Type I/II Pyrethroid and Monocyclic Lactone |

Figure 3.

Test Results for Performance and Knock Down Resistance

| **Products Tested Product** | **Grade** | **Mortality After 48 Hours** |
|---|---|---|
| Biomist®3+15 | D/F (All Exposures) | 37% (Low Exposure), 63% (Medium Exposure) |
| Duovex™ | C (Low Exposure)<br>B (Medium Exposure | 94% (Low Exposure), 97% (Medium Exposure) |
| Fyfanon® ULV | D/F (All Exposures) | 19% (Low Exposure), 30% (Medium Exposure) |
| ReMoa Tri® | C (All Exposures) | 91% (Low Exposure),<br>94% (Medium Exposure) |

Figure 4.

| Row Labels | Sum of WN | Sum of EEE | Sum of HJ |
|---|---|---|---|
| April | 1 | 0 | 0 |
| May | 0 | 2 | 0 |
| June | 0 | 5 | 1 |
| July | 10 | 5 | 0 |
| **Grand Total** | **11** | **12** | **1** |

**2026 Infected Chickens April - July**

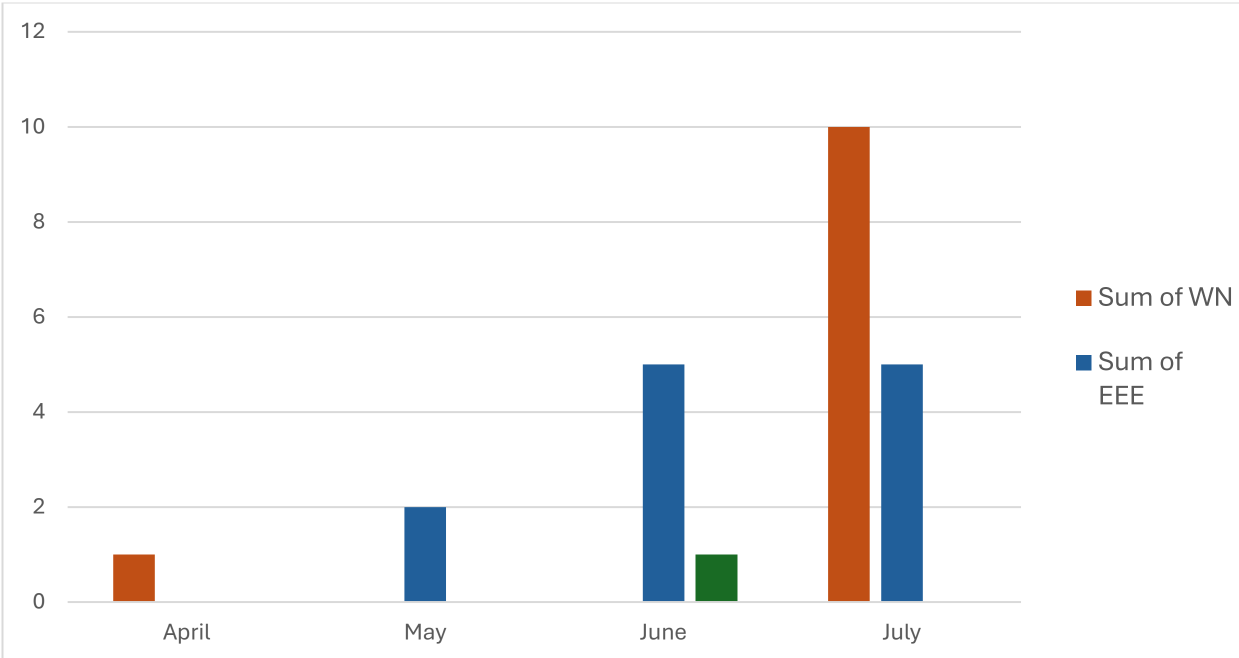



Figure 5.

# PUBLIC OUTREACH
## UPDATE

# SECOND QUARTER PUBLIC OUTREACH & EDUCATION IMPACT SUMMARY

During this quarter, the following efforts were completed:

- **Public Outreach & Education:** Participated in five school education events, seven community outreach events, and several workshops to educate the public and strengthen community relationships. Also worked on getting our message out to the press via print and live TV.
- **Public Outreach Enhancements:** A grade K-5 brochure with QR code to our website (Kid Zone, educational games and helpful links) was developed and created to support education and outreach efforts.
- **Website Improvements:** Continued to modernized the district website to improve accessibility and enhance public access to services and information.
- **Yellow Fly Kit Distribution:** Distributed yellow fly kits accordingly to SWMD's yearly distribution plan (April 1 – June 30).
- **Social Media & Website Growth:** Continued to increase engagement and expand community reach; modified year-long outreach and educational content calendar; and doubled the number of monthly website visitors.
- **Innovation & Strategic Planning:** Initiated and developed new SWAT PATROL program. There are also several other program ideas currently in the early planning stages (programs geared towards HOAs, Senior Centers, veterinarian offices, Golf Courses, Second Homes, and Camping; also starting a community newsletter and school poster contest).

These efforts have increased public awareness of district services, improved access to information, strengthened community trust, and established sustainable, long-term communication strategies.

# PUBLIC OUTREACH & EDUCATION

**EVENT: COFFEE WITH A RANGER**
**DATE: 04/15/26**
**# OF ATTENDEES: 55**

Coffee with a Ranger was a great event. Our Innovate Award and 30k donation was detailed by the Ranger. We went over our overall services, gave extra details about our YFK, chicken program and mosquito control week, and answered a ton of questions. Ben spoke about our drone program (which he had on display) and answered a few questions. Everyone walked around, looked at our displays, and many took swag and the QR code for the website. I would like to attend this event again in the Fall (or next Summer) and if available, I will bring eggs for distribution as I believe the campers would really enjoy!


---

**EVENT: BUTLER ELEMENTARY & DUNE LAKES ELEMENTARY (K-2)**
**DATES: 04/08/26, 05/07/26, 05/12/26, 05/14/26 & 05/19/26**
**# OF ATTENDEES: 600**

Cameron, the drone team, and I attended two schools, including five classrooms at Butler (K-2nd) & Dune Lakes (2nd). We asked intro questions, talked about the life cycle, watched a short video, did a Q&A, had live larvae, pupae & adults, talked about breeding, how to dress outside, talked about prevention, etc. We split them up in groups, gave them activities / craft, had them identify the different stages to see if they could properly identify same, etc.

## EVENT: REELING IN THE EMERALD COAST AT TOPSAIL
## DATE: 04/18/26
## # OF ATTENDEES: 250

4H invited us to attend this annual event again. We set up display boards, "Are You Breeding Mosquitoes" house display, mosquito toss game, gambusia fish display, live larvae/pupa/adults and plenty of swag. We had a five-man team (including Coolio the Culex) and we worked great together.

There were several park rangers and staff in attendance, several live-in summer volunteers, about 10 other educational vendors, kids and parents (and some dogs). While this event was well attended, there were not as many people that visited our area as anticipated. Most of the kids and parents went straight to fishing.


---

## EVENT: NATIONAL MOSQUITO CONTROL WEEK LIBRARY EXHIBIT
## DATE: 06/22/26-06/26/26
## # OF ATTENDEES: 100

For National Mosquito Control Awareness Week, I set up an exhibit at the Coastal Branch Library for the week. We also had Storytime with Coolio one day. The exhibit was a great success. Staff said all visitors viewed the exhibit when they arrived, seemed engaged, looked thoroughly at everything and we will definitely do this again next year.



# PUBLIC OUTREACH ENHANCEMENTS

Designed new brochure geared towards K-5.

FIGHT THE BITE

## COMMON MOSQUITO BREEDING PLACES

Mosquitoes lay their eggs in standing water. At least once a week, drain, turn over, cover, or throw out items that hold standing water.


## MOSQUITO PREVENTION CHECKLIST

**Around Your Yard**

- ☐ Trash cans: Keep lids tight & dump out water
- ☐ Containers: Store upside down or covered
- ☐ Tires: Recycle old ones; drill holes in swings
- ☐ Low areas: Don't overwater lawns or gardens
- ☐ Flat roofs: Check weekly for puddles

**Water Spots to Check Weekly**

- ☐ Bird baths & fountains: Clean or rinse weekly
- ☐ Pet water bowls: Refresh 1–2 times a week
- ☐ Potted plants: Don't overwater; drain saucers
- ☐ Sculptures & decorations: Dump/flush water
- ☐ Tree holes & stumps: Watch for hidden water

**After It Rains**

- ☐ Rain gutters: Clear out leaves & debris
- ☐ Drains: Make sure water is flowing freely
- ☐ Pool/spa covers: Remove standing water
- ☐ Boats: Keep covered tightly

**Bigger Water Areas**

- ☐ Ponds: Add mosquitofish & keep maintained
- ☐ Rain barrels: Cover with a tight mesh screen

**Home Protection**

- ☐ Window screens: Make sure they are tight
- ☐ Fence posts: Cap open tops
- ☐ Septic tanks: Cover & screen vents properly

Did you know?

| | | | | |
|---|---|---|---|---|
| THE DEADLIEST ANIMAL IS THE MOSQUITO, WITH 725,000 - 1 MILLION DEATHS EVERY YEAR. | FEMALE MOSQUITOES CAN BEAT THEIR WINGS UP TO 500 TIMES PER SECOND. | MOSQUITOES FLY AN ESTIMATED 1 TO 1.5 MILES PER HOUR. | MOSQUITOES CAN BITE THROUGH LIGHT-WEIGHT FABRIC | Females extract blood from humans & animals in order to lay their eggs, drinking up to three times their weight in blood |
| MOSQUITOES ONLY NEED ABOUT 1 INCH OF STANDING WATER TO LAY THEIR EGGS | A single dragonfly can eat up to 100 mosquitoes daily | SMELLY FEET ARE MORE ATTRACTIVE TO MOSQUITOS SO KEEP THOSE FEET & TOES CLEAN! | Depending on the species, mosquitoes can be active throughout the day. | MOSQUITOES ARE ATTRACTED TO HUMAN BREATH AND BODY ODOR. |


FOR HOMEWORK HELP, CHECK OUT THE EDUCATION PAGE ON OUR WEBSITE!

## WHAT WE DO

**Public Outreach**
Community education on mosquito control and prevention provided through displays & expert guidance at community events, schools, businesses & HOA meetings.

**Yellow Fly Kits**
To prevent yellow fly bites, cover exposed skin and limit exposure. Free yellow fly kits are available to Walton County residents.

**Truck Spraying**
Truck spraying treatments are scheduled based on collection reports.

**Drone (UAS) Treatments**
We use Unmanned Aircraft Systems (UAS)/Drone technology to treat hard-to-reach areas.

**Surveillance**
By taking a proactive approach, we monitor mosquitoes and arboviruses by using traps, blood testing, and public service requests.

**Larviciding & Adultciding**
Larvicides are applied to water sources to stop mosquito larvae from developing into biting adults. Adultcides are used when populations are high or disease is detected.

**Source Reduction (Ditch Operations)**
Following surveillance, mosquito breeding is reduced by removing standing water, maintaining ditches, monitoring problem areas, educating citizens on prevention.

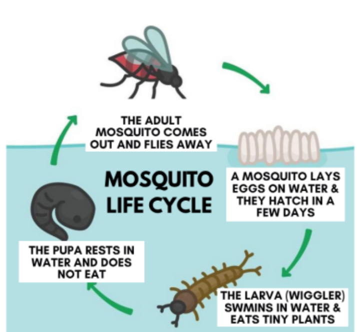
**Sentinel Chicken Surveillance**
Chicken coops located across the county serve as mosquito monitors, helping detect the presence of dangerous viruses.

**Service Requests**
Residents experiencing mosquito issues can submit a service request online or by phone. The property will be inspected and treated accordingly.

## WHAT YOU CAN DO

**5 D'S OF MOSQUITO PREVENTION**

| | |
|---|---|
| **DRAIN** Once a week, inspect your home/yard. Drain out standing water in flowerpots, old tires, buckets & toys. | **DEFEND** Use insect repellent when outdoors (EPA registered). Make sure doors, windows & screens fit tightly. |
| **DUSK TO DAWN** Avoid going outside between Dusk to Dawn when mosquitoes are most active. | **DRESS** Wear long sleeves, pants and light-colored clothing outside to reduce the amount of skin exposed. |




SOUTH WALTON MOSQUITO DISTRICT
ESTABLISHED IN 1964

# MOSQUITO PREVENTION & PROTECTION

South Walton Mosquito District
774 N. County Hwy 393
Santa Rosa Beach, FL 32459
(850) 267-2112
www.southwaltonmosquitocontrol.org

# WEBSITE IMPROVEMENTS

Website updates are ongoing to improve public access to info, increase transparency, and reduce staff time spent answering routine questions by making resources easier to locate online.

**A few of the changes/updates made so far are as follows:**

- Ongoing modernization of layout & navigation to improve overall user experience.
- Enhanced accessibility and visual clarity for the REQUEST FOR SERVICES link on the Home Page.
- Enhanced accessibility and visual clarity for the SUBSCRIBE TO ALERTS link on the Home Page.

1. Moved REQUEST FOR SERVICES to the top, Home Page
2. Moved SUBSCRIBE TO ALERTS to the top, Home Page

# YELLOW FLY KIT DISTRIBUTION

**Yellow Fly Kit Distribution April 1-June 30**

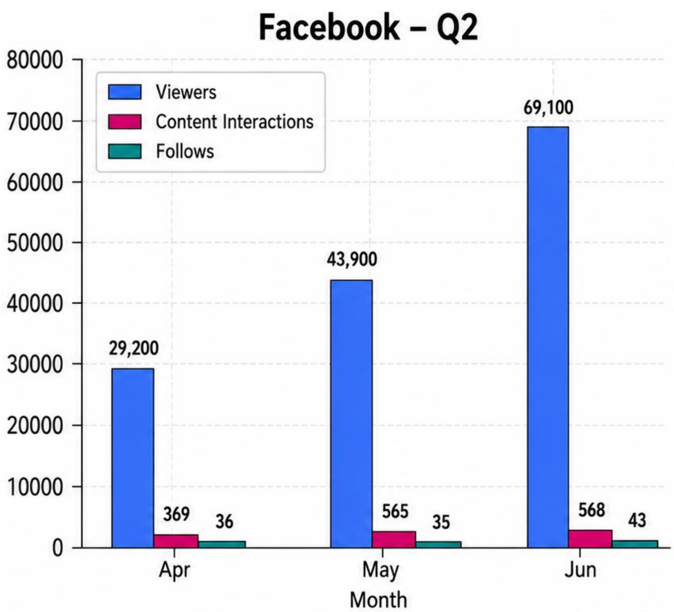
- Created graphics and advertisement for local print ad
- Created graphics and ad for /newspaper (both paid and unpaid ads).
- Public awareness via social media posts.
- Expanded awareness via live distribution event (South Walton Ace Hardware)

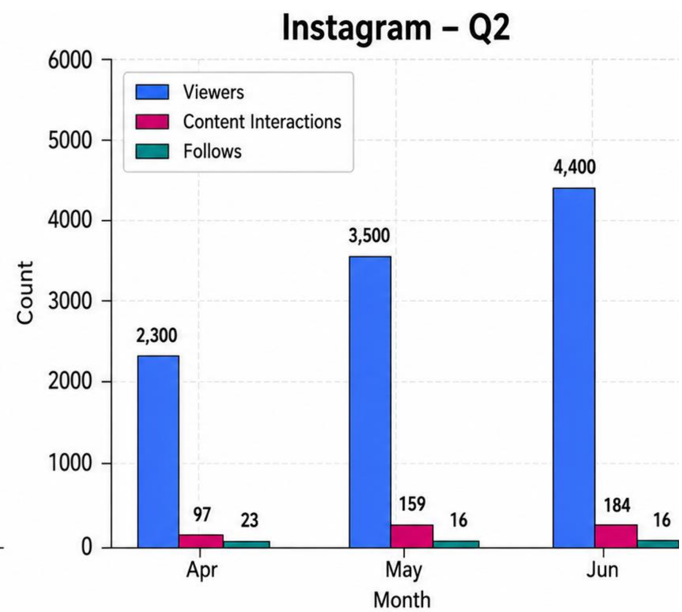
## TOTAL YFK DISTRIBUTED

| Single Family | 352 |
|---|---|
| Multi-Fam/HOA | 108 |
| Delivered & Installed | 3 |
| YFK Remaining | 100 |


# SOCIAL MEDIA & WEBSITE GROWTH

**Community Engagement Growth**
- Increased followers across platforms
- Improved public awareness of district services
- Expanded audience reach through new platforms




- **Facebook viewers increased by 103% during Q2**, from 29.2k in April to 69.1k in June.
- **Instagram viewers increased by 83% during Q2**, from 2.3k in April to 4.4k in June.
- Both platforms showed **consistent month-over-month audience growth**.
- Facebook shows the strongest overall reach expansion.
- This growth indicates outreach efforts are reaching new audiences while maintaining strong engagement.

| MONTH | # OF WEBSITE VIEWS |
|---|---|
| DEC. 2025 | 19210 |
| JAN. 2026 | 20620 |
| FEB. 2026 | 21121 |
| MAR. 2026 | 27942 |
| APR. 2026 | 26705 |
| MAY.2026 | 36956 |
| JUN. 2026 | 44,009 |

# INNOVATION & STRATEGIC PLANNING

To further enhance community engagement and strengthen proactive communication, several strategic initiatives are currently in the early stages of development:

- **Florida Mosquito Control Awareness Week:** Developed daily activities and themes for week-long awareness week to take place at the district office.
- **SWAT Patrol Program:** An education-based initiative designed to promote awareness and encourage student participation in mosquito control efforts.
- **Association Certification Program:** A recognition program for property managers, boards, and residents who actively support mosquito control efforts, earning designation as certified mosquito control contributors.
- **District Newsletter:** A digital publication (e-blast and website) highlighting quarterly updates, events, educational content, operational efforts, and website enhancements.
- **STEM Summer Camp Initiative:** Development of a hands-on, science-focused summer program in collaboration with the District's Entomologist to educate youth on mosquito biology and control.

**S.W.A.T. PATROL**
**Mosquito Control**


**Hector, the Vector Inspector, & The Case of the Most Dangerous Inspection on Earth**

Distributed to elementary school students within:

South Walton Mosquito District
774 N. County Hwy 393
Santa Rosa Beach, FL 32459
(850) 267-2112
www.SouthWaltonMosquitoControl.org



**S.W.A.T. Patrol Mosquito Control**

**To Protect Yourself From Mosquitoes, Remember to:**

**S**pot standing water
**W**atch for mosquitoes
**A**void bites & Apply repellent
**T**oss water & Tell an adult

FIGHT THE BITE

**A PUBLIC EDUCATION UNIT DISTRIBUTED BY SOUTH WALTON MOSQUITO DISTRICT.**

**FOR MORE INFORMATION, CONTACT:**

SOUTH WALTON
MOSQUITO DISTRICT
ESTABLISHED IN 1964

**South Walton Mosquito District**
**774 N. County Hwy 393**
**Santa Rosa Beach, FL 32459**
**(850) 267-2112**
**www.SouthWaltonMosquitoControl.org**

# ACTION ITEMS

## UPDATE

**From:** Hurst, Robb Ann
**To:** Cammie Henderson
**Subject:** RE: Quote Tyler Technologies & South Walton County Mosquito Control District, FL
**Date:** Wednesday, June 24, 2026 10:00:19 AM
**Attachments:** image003.png
image004.png

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Hi Cammie,

- Is there an increase cap year to year?
  - I know it's a one-year commitment, but some of the other companies did a maximum software increase cap year to year.

    Robb Ann: Typically, it's up to 5% increase per year, but since you're forced to renew annually, we could write into the terms that we'd not charge 5% annually till year 4.

- What are the data export fees if I want to bring data to the new software?
  - All data 2022 forward?
  - Just payroll data 2022 forward?

  Robb Ann: I'd included the Finance conversion, but not the payroll conversion cost. It isn't detailed this way on the printed quote, but conversion per area is $3000, so a total of $6000. I believe there is another option of getting data into the system via a spreadsheet upload (for which I don't believe there is any charge). If you don't want our folks to automate the conversion of both/either area (thereby saving up to $6000), let me know and I can get more details on other ways to get data in the system for further consideration.

  As for how far back we go, I'm checking and will get back to you.

RE: The purple items below…

| Optional Services<br>Description | Hours/Units | Extended<br>Price |
|---|---|---|
| ERP Pro 10 Financial Management Suite | | |
| Professional Services | 48 | $ 6,960 |
| Project Management | 1 | $ 1,500 |
| Time & Attendance | | |
| Project Management | 1 | $ 1,400 |
| Professional Services | 50 | $ 7,250 |
| Content Manager Suite | | |
| Professional Services | 12 | $ 1,740 |
| **TOTAL:** | | **$ 18,850** |

- The 1st grouping above is the combined services for each of the Optional Tyler Annual Software -SaaS. So the implementation cost if you were to buy all 6 modules under that section on page 3 (see below).
  - i.e. Before you asked me to move the Fixed Asset module to the main quote (out of the optional section), the hours for Fixed Assets implementation was in this section and made the total hours/cost higher. When I moved it out of "optional", the hours here reduced.
  - Same would happen per line item in the section below that you moved out of optional and into the main quote.
- The **Content Manager Suite Professional Services** ($1740 above) is related to extra implementation of the document management tool if you wanted **"Content Manager Employee Onboarding"** for the HR/Payroll side of things. It isn't optional, but it feeds steps / document capture for bringing staff onboard. If you don't hire many folks very often, this likely wouldn't be something you'd need.

| Optional Tyler Annual Software – SaaS<br>Description | | | Annual |
|---|---|---|---|
| ERP Pro | | | |
| ERP Pro 10 Financial Management Suite | | | |
| AP Automation Capture with Disbursements | 4,500 | 0 | $ 4,500 |
| Employee Expense Reimbursement | | | $ 1,000 |
| Contracts Management | | | $ 0 |
| Grants Management | | | $ 1,029 |
| Project Accounting | | | $ 2,312 |
| ePurchasing | | | $ 2,000 |

Thanks as always,

Robb Ann

**Robb Ann Hurst**
Account Executive
www.tylertech.com

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**From:** Cammie Henderson <chenderson@swcmcd.org>
**Sent:** Wednesday, June 24, 2026 10:12 AM
**To:** Hurst, Robb Ann <robbann.hurst@tylertech.com>
**Subject:** FW: Quote Tyler Technologies & South Walton County Mosquito Control District, FL

Hi Robb Ann,

A couple more questions:

- Is there an increase cap year to year?
  - I know it's a one-year commitment, but some of the other companies did a maximum software increase cap year to year.
- What are the data export fees if I want to bring data to the new software?
  - All data 2022 forward?
  - Just payroll data 2022 forward?

I appreciate your follow-up.

***Cammie Henderson***
Finance & HR Manager
South Walton Mosquito District

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**From:** Cammie Henderson
**Sent:** Wednesday, June 24, 2026 8:27 AM
**To:** 'Hurst, Robb Ann' <RobbAnn.Hurst@tylertech.com>
**Subject:** RE: Quote Tyler Technologies & South Walton County Mosquito Control District, FL

Thanks Robb Ann,

Can you please explain what is included in the Optional Services: Professional Services – Financial Mgmt Suite and Content Manager Suite?

I have a board meeting on Thursday, and I want to be able to explain these optional services. I think I understand the Time & Attendance Optional Services.

I appreciate your help.

Thanks,

***Cammie Henderson***
Finance & HR Manager
South Walton Mosquito District

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**From:** Hurst, Robb Ann <RobbAnn.Hurst@tylertech.com>
**Sent:** Wednesday, June 24, 2026 8:17 AM
**To:** Cammie Henderson <chenderson@swcmcd.org>
**Subject:** Quote Tyler Technologies & South Walton County Mosquito Control District, FL

Sorry – thought I'd sent this yesterday – but it was in my drafts.  My apologies!

Hello Cammie,

Thanks so much for your and Valerie's time yesterday!

On the attached, I've adjusted the term to 1 year and added the Time Interface and Fixed Assets.  I'm happy to update this further based on your needs/ interest and go over it in depth with you if that would be helpful.

And as we shared, we're happy to provide an additional demonstration(s) – either onsite or via the web – whichever you prefer.

I'll check back to see how we can be of further assistance, but if we can help in the meantime, please let me know.

Thanks so much,

Robb Ann

**Robb Ann Hurst**
Account Executive
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**From:** Hurst, Robb Ann
**Sent:** Monday, June 22, 2026 2:07 PM
**To:** 'Cammie Henderson' <chenderson@swcmcd.org>
**Cc:** Royal, Aaron <Aaron.Royal@tylertech.com>
**Subject:** Confirmed: 9am Central and.... : Tyler Technology & South Walton County Mosquito Control District, FL

Hello Cammie,

I'm glad to share that tomorrow's demo time (9am Central) was approved and that Aaron Royal will be presenting a high-level overview of our Financial and HR/Payroll solutions.

I'll update the Outlook Invitation in a moment, but wanted to check on 2 things via this email:

- I neglected to ask:  **Does your team require a Purchase Order to buy things?**  We offer a Purchase Requisition/Purchase Order module, but don't want to spend time on it tomorrow if you wouldn't use it.
- And while the **attached i**s not required to be returned prior to the demo, if you had time to review/return it prior, it will help Aaron know what to focus on vs. not.

We're looking forward to it!

Robb Ann

**Robb Ann Hurst**
Account Executive

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**From:** Hurst, Robb Ann
**Sent:** Thursday, June 18, 2026 3:02 PM
**To:** 'Cammie Henderson' <chenderson@swcmcd.org>
**Subject:** RE: Tyler Technology

Cammie, thanks for your time on the phone. I've checked the demonstration calendar, and there is a chance that an expert might be free Tuesday at 9am Central, but many more are available Wednesday afternoon at 2pm.

I'll send calendar holds for you for both times, and will still shoot for 9am Tuesday, but if nobody is free, it will be 2pm on Wednesday.

I'll send both "holds" now, and once I have confirmation, will cancel 1 and update the other with the Outlook / Teams link.

Thanks again,

Robb Ann

**Robb Ann Hurst**
Account Executive

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**From:** Cammie Henderson <chenderson@swcmcd.org>
**Sent:** Thursday, June 18, 2026 2:08 PM
**To:** Hurst, Robb Ann <robbann.Hurst@tylertech.com>
**Subject:** Tyler Technology

Good afternoon,

You stopped by about the time we were moving into our new building at South Walton Mosquito District last September. I am interested in the accounting software through Tyler Technologies. We are currently using QuickBooks, which I despise, and would like a more functional system, possibly with an HR component as well.

Please let me know when we can look at what Tyler has to offer.

Thanks,

***Cammie Henderson***
Finance & HR Manager
South Walton Mosquito District

Email: chenderson@swcmcd.org
Phone: 850.267.2112
Mobile: 850.517.8873

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# MEMORANDUM

For Distribution at the Board of Commissioners Meeting

| | |
|---|---|
| **To:** | Board of Commissioners |
| **From:** | Management / Financial and HR Manager |
| **Meeting Date:** | June 25, 2026 |
| **Subject:** | Financial Software Strategy - AI-Assisted Development vs. Commercial Financial Software |
| **Action Requested:** | Authorize management to evaluate a hybrid strategy and return with cost estimates, implementation options, risks, and a recommended plan before final approval. |

**Recommendation:** Use established commercial software for core financial operations and use AI-assisted tools for reporting, reconciliation support, workflow automation, forecasting, and management analysis.

## Purpose

This memo summarizes options for improving financial software capabilities while preserving internal controls, auditability, data security, and compliance. The Board is asked to authorize management to evaluate options and return with a final recommendation, not to approve a final purchase or build at this meeting.

## Executive Summary

Management reviewed whether to create financial software using AI-assisted development, purchase established financial software, or use a hybrid approach. The recommended direction is a hybrid strategy: use commercial software as the official system of record and use AI-assisted tools around the edges to improve reporting, reconciliations, workflows, forecasting, and Board reporting.

## Options Reviewed

| Option | Best Use | Advantages | Concerns |
|---|---|---|---|
| **AI-assisted custom development** | Dashboards, variance analysis, reconciliation support, custom workflows, forecasting, data cleanup, integrations. | Highly customizable; faster prototyping; tailored to local workflows. | Higher internal burden for security, testing, maintenance, audit trails, access controls, and documentation. |
| **Purchased commercial software** | General ledger, payroll, tax reporting, banking, AP/AR, audit records, official financial reporting. | Mature controls; vendor support; audit logs; integrations; stronger reliability for core functions. | Subscription and implementation costs; limited customization; vendor lock-in; migration effort. |
| **Hybrid approach** | Commercial system of record plus AI/custom tools for reporting, analysis, reconciliations, and workflow support. | Balances reliability and flexibility; maintains audit-ready records while improving efficiency. | Requires clear boundaries between official records and supporting tools, plus governance over AI use. |

## Key Considerations

The main decision point is whether the tool will be the official financial system of record or a supporting tool. The higher the financial, payroll, tax, banking, or audit risk, the stronger the case for purchasing established software rather than building from scratch.

- Favor commercial software when the system posts transactions, processes payments, calculates payroll, supports tax filings, changes master data, or produces audited financial reports.
- Consider AI-assisted development when the tool analyzes data, summarizes activity, flags exceptions, assists with reconciliations, prepares dashboards, or supports forecasting.
- AI tools should support human review; they should not independently approve payments, post entries, file taxes, or override financial controls.

## Recommended Approach

Management recommends using established commercial financial software as the official system of record and using AI-assisted tools as a support layer.

| Use Purchased Software For | Consider AI-Assisted Tools For |
|---|---|
| General ledger; payroll; tax reporting; banking and payments; AP/AR; audit-supporting records; official financial reporting. | Budget-to-actual reporting; variance analysis; reconciliation support; dashboards; Board reporting; forecasting; workflow automation; data cleanup and integrations. |

## Risk Management and Controls

AI-assisted tools should be implemented with defined controls before use in a live finance process. The goal is to prevent useful automation from becoming an uncontrolled shadow financial system.

- Require human review before financial decisions are finalized.
- Define user access, approval levels, and segregation of duties.
- Maintain audit logs for changes, approvals, and key system activity.
- Test outputs against known financial data and document formulas, workflows, data sources, assumptions, and ownership.
- Protect sensitive financial, employee, banking, vendor, and customer data.

## Proposed Board Action

**Recommended Motion:** Authorize management to pursue a hybrid financial software strategy, prioritizing established commercial software for core financial operations while evaluating AI-assisted tools for reporting, reconciliation, workflow automation, forecasting, and management analysis. Management will return to the Board with cost estimates, implementation options, risk considerations, and a recommended plan before final approval.

## Next Steps

- Identify core financial requirements and current system gaps.
- Compare commercial software options, including licensing, implementation, support, security, audit features, integrations, and data migration.
- Identify high-value AI-assisted use cases that do not create unnecessary control risk.
- Prepare cost estimates, timeline, and risk-control plan for Board review.

## Conclusion

The safest and most practical path is to buy or maintain established software for the core financial system and build AI-supported tools around it. Decision rule: buy what must be controlled, audited, and compliant; build what helps analyze, explain, reconcile, forecast, and report.

# NEW BUSINESS
UPDATE

Director
Darrin Dunwald

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

# Board Meeting
# Action Items

| Item | Assigned to: |
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