



South Walton County Mosquito Control District
2021-2022 Regular Board Meeting
Thursday, April 28, 2022 – 10:00AM

Agenda

CALL TO ORDER

INVOCATION & PLEDGE OF ALLEGIANCE

APPROVAL OF MINUTES

March 17, 2022, Regular Board Meeting (motion)

PUBLIC COMMENT - NON-AGENDA ITEMS

ADMINISTRATION'S REPORT

Financial Report for March

Monthly Verification

March Expenditures (motion)

Labor Report (motion)

IT Review

Purchasing Policy & Procedure (motion)

Holidays (motion)

Auditors

LEGAL

March Billing (motion)

Request for Qualification (motion)

OPERATIONS

March Summary

DAG Update

COMMISSIONERS

Seat – 1 Doug Liles

Anonymous suggestion box

FASD Rules Interpretation

Seat – 2 Donna Johns

Website

Status of Travel Rules & Procedures Documents

Seat – 3 Kristine Faulk

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



South Walton County Mosquito Control District
2021-2022 Regular Board Meeting
Thursday, April 28, 2022 – 10:00AM

OLD BUSINESS

Library of Consultants

Covid-19

Travel Policy

NEW BUSINESS

COMMENTS BY COMMISSION AND PUBLIC

ADJOURNMENT (motion)

Next Scheduled Meeting(s):

Regular Board Meeting: May 19, 2022 – 10 AM – SWCMCD, 774 N County Hwy 393, Santa Rosa Beach, FL 32459

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



South Walton County Mosquito Control District
2021-2022 Regular Board Meeting
Thursday, March 17, 2022 – 10:00 AM
Minutes of Meeting

The Board of Commissioners of the South Walton County Mosquito Control District held its Regular Board Meeting at the District Office at 774 North Highway 393, Santa Rosa Beach, Florida on March 17, 2022, at 10:00 AM.

Madam Chairman Donna Johns called the meeting to order at 10:04 AM and opened with a Prayer and Pledge of Allegiance to the American Flag.

The Commissioners attending the meeting were Doug Liles, Kristine Faulk, and Donna Johns.

Staff Present: Darrin Dunwald, Director
Cammie Henderson, Office Manager
Rich Mitchell, Environmental Ops Manager

Public: None

APPROVAL OF MINUTES

January 25, 2022 Regular Board Meeting (motion)

Motion to approve January 25, 2022 Regular Board Meeting Minutes as presented.

Motioned by: Commissioner Kristine Faulk

Seconded by: Commissioner Doug Liles

Motion approved: Unanimously

February 17, 2022 Special Board Meeting Auditor Selection (motion)

Motion to approve February 17, 2022 Special Board Meeting Auditor Selection Minutes as presented.

Motioned by: Commissioner Doug Liles

Seconded by: Commissioner Kristine Faulk

Motion approved: Unanimously

February 17, 2022 Regular Board Meeting (motion)

Motion to approve February 17, 2022 Regular Board Meeting Minutes as presented.

Motioned by: Commissioner Kristine Faulk

Seconded by: Commissioner Doug Liles

Motion approved: Unanimously

PUBLIC COMMENT - NON-AGENDA ITEMS

None

ADMINISTRATION'S REPORT

Financial Report for February – discussion ensued

Chairman Johns had questioned the OT – OT was accumulated from October's rainy weather and we were still under the State Advisory. Commissioner Liles questioned training the PT on the new system. Training is scheduled for next week for those that can come in during the day. We will hold a nighttime training for the others. Discussion ensued.



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Commissioner Doug Liles asked why Personal Services (10) went up 9.54% and Retirement Contributions (22) went up 20.7% from previous year. Will provide additional documentation next meeting.

Chairman Donna Johns questioned the Per Diem increase from prior year. Discussion ensued.

Chairman Donna Johns questioned ifixcomputers monthly fees. Commissioners would like us to get additional bids. (\$4,101/5 month = \$820.20 per/month)

Commissioner Doug Liles would like a breakdown from the bank report on logins by the number of different IP addresses.

Commissioner Doug Liles wants to move forward with a standalone computer to run QuickBooks. Discussion ensued.

February Expenditures

Request for motion to approve February Expenditures as presented.

Motioned by: Commissioner Doug Liles

Seconded by: Commissioner Kristine Faulk

Motion approved: Unanimously

Capital Outlay

Commissioner Doug Liles asked if we could use the iPads for some of our computer workstation needs. Add keyboards and use in place of new workstations.

Commissioner Doug Liles questioned the server replacements. We will provide additional information next meeting.

Request for motion to approve Capital Outlay 2021-2022 amendment #1 additional equipment purchases as presented by Chairman Donna Johns.

Motioned by: Commissioner Kristine Faulk

Seconded by: Commissioner Doug Liles

Motion approved: Unanimously

Labor Report

Mosquito Control Tech position, discussion ensued

Entomologist, Teahna Ratliff pay raise. Discussion ensued.

Request for motion to approve Teahna Ratliff, Entomologist pay increase.

Motioned by: Commissioner Doug Liles

Seconded by: Commissioner Kristine Faulk

Motion approved: Unanimously

Administrative Assistant, Bernadette Canut pay raise. Discussion ensued.

Request for motion to approve Bernadette Canut, Administrative Assistant pay increase.

Motioned by: Commissioner Doug Liles

Seconded by: Commissioner Kristine Faulk

Motion approved: Unanimously

Environmental Ops Manager, Rich Mitchell pay raise. Discussion ensued.

Request for motion to approve Rich Mitchell, EO Manager pay increase.

Motioned by: Commissioner Kristine Faulk

Seconded by: Commissioner Doug Liles

Motion approved: Unanimously



South Walton County Mosquito Control District
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Reviewed spreadsheet about increased gas prices. Discussion ensued.
Covid-19 Policy – Discussion ensued. Commissioner request to see what other districts are using. They want to shorten the policy.
Travel Policy – Discussion ensued. Commissioner requested to have policy condensed.
Commissioner Doug Liles requested Bernadette to create expense reports for Commissioners. Group agreed to let Bernadette complete expense reports, make reservations, etc...
Commissioner Doug Liles requested for ID Cards for tax exempt and connection to SWCMCD. There were others at the last conference, and it assisted the check in at hotels.
Purchasing Procedures – Commissioner requested to have policy condensed.
Purchasing Policy – Commissioner requested to have policy condensed.
Monthly Verification – by Geraldine Via
Move April meeting to the 28th due to FASD in Tampa.
Request for motion to change April meeting to the 28th.
Motioned by: Commissioner Doug Liles
Seconded by: Commissioner Kristine Faulk
Motion approved: Unanimously

New FASD website – Grant tracking and assisted grant writing.

LEGAL

January Billing – discussion ensued.
Request for motion to approve January legal billing.
Motioned by: Commissioner Kristine Faulk
Seconded by: Commissioner Doug Liles
Motion approved: Unanimously

OPERATIONS

February Summary – Discussion ensued
Drone Update
Larvicide – 65.5 acres
Moved Sentinel sites – reduced the number of sites and placed them more strategically across the area.
Hosted HazMat class level 1 training – 36 people attend from here and surrounding areas
Completed Field Seekers training with all employees.
Major water leak on the property is fixed. Request sewer refund.
Received 2 additional tablets for the Lab and Ops Manager for Field Seeker
ULV's are up to date
Reconfigured the night spray mission routes – areas were getting too large to get done effectively.
New chemical for storm drains.
Ditches are 75% completed on cleaning.
Ditch maintenance is in process.
Yellow Fly product is on-hand and ready to go
Presentation at Beach Mosquito and this fall at FASD
X-filtration systems



South Walton County Mosquito Control District
2021-2022 Regular Board Meeting
Thursday, March 17, 2022 – 10:00 AM

COMMISSIONERS

Seat – 1 Doug Liles
Performance Audit

Seat – 2 Donna Johns

Seat – 3 Kristine Faulk
Background checks –found a company to handle anyone that is from out-of-state in the last 3 years.
New Attorney – meeting with Amy Myers last week for specifics. Will advertise in NW Daily News
and DeFuniak paper the next few weeks.

OLD BUSINESS

Construction Manager – DAG responsibility to do RFP.

NEW BUSINESS – None

COMMENTS BY COMMISSION AND PUBLIC – None

Request for motion to Adjourn by Chairman Donna Johns

Motioned by: Commissioner Doug Liles
Seconded by: Commissioner Kristine Faulk
Motion approved: Unanimously

Adjourn meeting by Madam Chairman Donna Johns at 1:14 PM.

Madam Chairman Donna Johns: _____

Commissioner Doug Liles: _____

Commissioner Kristine Faulk: _____

Next Scheduled Meeting(s):

Regular Board Meeting: April 28, 2022 – 10 AM – SWCMCD, 774 N County Hwy 393, Santa Rosa Beach, FL
32459



MARCH 2021-2022

TO: BOARD OF COMMISSIONERS

FROM: CAMMIE HENDERSON, OFFICE MANAGER

SUBJECT: MARCH REVIEW

CC: DARRIN DUNWALD, DIRECTOR

Attached for your review are the financial statements for March. I have provided narrative on the monthly Profit & Loss report and the Month to Budget report. The following is a summary of those reports:

As we close the first half of the year, we have received \$4.9 million, or 92.49%, of Ad Valorem revenue.

The breakdown of March expenses by category is as follows:

Category	March Expenses	YTD		
		Total Expenses	Budget	% Budget Used
Personnel	\$138,866.82	\$642,714.38	\$1,823,409.35	35%
Operating	\$59,965.90	\$419,690.43	\$2,425,590.65	17%
Capital	\$4,296.31	\$573,271.30	\$9,718,459.34	6%
Total Expenses	\$203,129.03	\$1,635,676.11	\$13,967,912.09	12%

Fund cash balances as of 3-31-2022:

Accts	January 31, 2022	February 28, 2022	March 31, 2022
Trustmark Checking	\$ 166,888.94	\$ 210,930.67	\$ 72,353.16
Trustmark Savings	\$ 9,543,525.67	\$ 9,376,603.94	\$ 9,499,315.58
FL FIT Investment	\$ 1,543,397.68	\$ 1,543,583.43	\$ 1,543,920.73
FL Class Investment	\$ 2,054,604.51	\$ 2,054,781.81	\$ 2,055,247.74

South Walton County Mosquito Control District

Profit & Loss

March 2022

	Mar 22
Income	
311.000 · AD VALOREM	
311.001 · Prior Year Taxes/Other	464.33
311.000 · AD VALOREM - Other	123,562.64
Total 311.000 · AD VALOREM	124,026.97
364.000 · Disposition of Fixed Assets	76,500.00
369.000 · Other Misc Revenues	35.25
402.001 · Interest income	1,972.78
Total Income	202,535.00
Gross Profit	202,535.00
Expense	
10 · PERSONAL SERVICES	
11 · Commissioner Salaries	1,661.58
12 · Regular Salaries and wages	
16 · Compensated annual leave	3,887.26
12 · Regular Salaries and wages - Other	91,714.94
Total 12 · Regular Salaries and wages	95,602.20
14 · Overtime	
18 · Compensated Compensatory Leave	9.98
14 · Overtime - Other	0.00
Total 14 · Overtime	9.98
10 · PERSONAL SERVICES - Other	0.00
Total 10 · PERSONAL SERVICES	97,273.76
20 · PERSONAL SERVICES BENEFITS	
21 · FICA Taxes	7,233.41
21.3 · Federal Unemployment	74.66
22 · Retirement contributions	
22.2 · FRS paid by District	12,718.84
Total 22 · Retirement contributions	12,718.84
23 · Life and Health Insurance	
23.1 · AFLAC	-294.22
23.2 · Walton County Group Medical	17,848.28
23.3 · Walton County Vision	-31.72
23.35 · Walton County Life (OCHS)	-151.39
23.4 · METLIFE	278.90
23.5 · Unum	1,001.69
23.55 · Unum Dental	733.85
23.7 · Supplement Insurance Program	30.00
Total 23 · Life and Health Insurance	19,415.39
24 · WORKERS COMP	3,034.25
26 · Other postemployment benefits	
26.2 · Jose Hernandez	-1,702.28
26.3 · Geraldine Via	818.79
Total 26 · Other postemployment benefits	-883.49
Total 20 · PERSONAL SERVICES BENEFITS	41,593.06

March was a 3 paycheck month.

Jose's life insurance was double entered in February.

South Walton County Mosquito Control District

Profit & Loss

March 2022

	Mar 22
30 · OPERATING EXPENSES	
30.3 · Kristine Faulk	150.00
30.4 · Donna Johns	150.00
30.5 · J Doug Liles	150.00
31 · Professional Services	
31.2 · Tax Collector Fees	2,480.54
Total 31 · Professional Services	2,480.54
31.3 · Legal and Engineering Service	
31.6 · Legal Services	950.00
Total 31.3 · Legal and Engineering Service	950.00
32 · ACCOUNTING & AUDITING	
32.2 · OPEB	1,850.00
Total 32 · ACCOUNTING & AUDITING	1,850.00
34.00 · Other Services	
34.12 · Other services IT Hosting	129.00
34.20 · UNIFIRST	706.18
34.31 · IFIXCOMPUTERS MONTHLY FEES	1,041.25
34.32 · IFIX COMPUTERS	2,511.79
34.33 · Other Contractual Services	130.14
Total 34.00 · Other Services	4,518.36
Total 30 · OPERATING EXPENSES	10,248.90
40 · TRAVEL & PER DIEM	
40.1 · PER DIEM OR MEALS	1,054.98
40.3 · PRIVIATE VEHICLES	2,118.19
40.4 · Hotel	4,738.36
40 · TRAVEL & PER DIEM - Other	47.24
Total 40 · TRAVEL & PER DIEM	7,958.77
41 · COMMUNICATION SERVICES	
41.1 · Cellular Service	950.35
41.2 · Office Phone & Internet	857.15
Total 41 · COMMUNICATION SERVICES	1,807.50
42 · FREIGHT SERVICES	151.77
43 · UTILITY SERVICES	
43.02 · Water/Sewer	129.25
43.03 · Electrical	493.16
43.04 · GARBAGE SOLID WASTE SERVICES	90.58
Total 43 · UTILITY SERVICES	712.99
44 · RENTALS & LEASES	108.41
45 · INSURANCE	
45.3 · FLOOD INSURANCE	5,215.00
45.6 · General liability	-734.00
Total 45 · INSURANCE	4,481.00
46 · REPAIR & MAINTENANCE SERVICES	
46.31 · Software Maintenance Office Eq	14.99
46.5 · Maint of Build & Grounds by Dis	343.64

AMCA Conference and
 1-DODD Confernce

Work Comp 2020
 Premium refund.

South Walton County Mosquito Control District

Profit & Loss

March 2022

	Mar 22	
46.6 · Maint of equipment by District	498.55	
Total 46 · REPAIR & MAINTENANCE SERVICES	857.18	
47 · PRINTING & BINDING	80.60	
48 · PROMOTIONAL ACTIVITIES	554.99	
49 · OTHER CURRENT CHARGES		
49.2 · advertising required by law	556.85	
49 · OTHER CURRENT CHARGES - Other	-111.80	Refunded Service Charge from Trustmark.
Total 49 · OTHER CURRENT CHARGES	445.05	
50 · SUPPLIES/MATERIALS		
50.1 · Culligan	82.10	
50.3 · Sunshine Committee	29.65	
51 · Office Supplies	1,497.45	
Total 50 · SUPPLIES/MATERIALS	1,609.20	
52 · Operating Supplies		
52.1 · Gasoline Oil Lubricant		
52.11 · Gasoline	1,275.75	
52.12 · Diesel	1,273.12	
Total 52.1 · Gasoline Oil Lubricant	2,548.87	
52.2 · Chemicals Solvents Additives		
52.20 · VECTOLEX FG	10,538.00	
Total 52.2 · Chemicals Solvents Additives	10,538.00	
52.4 · Misc Supplies & Incidentals		
52.41 · Yellow Fly	2,078.83	
52.42 · Mosquito	443.47	
52.43 · DITCHES	854.40	
52.44 · Safety	1,532.41	
52.47 · Chickens	323.82	
52.48 · Lab	215.87	
52.49 · Fish	172.20	
Total 52.4 · Misc Supplies & Incidentals	5,621.00	
52.5 · Tool and small implements	481.09	
52 · Operating Supplies - Other	773.37	
Total 52 · Operating Supplies	19,962.33	
54 · BOOKS, DUES & SUBSCRIPTIONS	230.00	
55 · TRAINING		
55.1 · Conferences	3,165.00	FASD June Conference Fees & Tampa (1)
55.2 · Classroom Education	150.00	
55 · TRAINING - Other	7,442.21	Frontier Hands-on Training.
Total 55 · TRAINING	10,757.21	
60 · CAPITAL OUTLAY		
60.1 · DAG	4,296.31	
Total 60 · CAPITAL OUTLAY	4,296.31	
Total Expense	203,129.03	
Net Income	-594.03	



Florida Department of Agriculture and Consumer Services
 Division of Agricultural Environmental Services

Submit to:
 Mosquito Control Program
 3125 Conner Blvd, Suite E

MOSQUITO CONTROL MONTHLY REPORT

NICOLE "NIKKI" FRIED
 COMMISSIONER

Section 388.341 F.S., Rule 5E-13.027, F.A.C.
 Telephone: (850) 617-7911; Fax (850) 617-7939

COUNTY/ DISTRICT South Walton County Mosquito

FISCAL YEAR: 2021-2022

MONTH: March

LOCAL FUNDS RECEIPTS AND BALANCES

ACCT NO	DESCRIPTION	Budgeted Receipts	Monthly Receipts	Receipts Year to Date	Balance to Be Collected
311	Ad Valorem (Current/Delinquent)	\$ 5,336,318.00	\$ 124,026.97	\$ 4,946,963.79	\$ 389,354.21
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ -	\$ -	\$ -	\$ -
361	Interest Earnings	\$ 20,000.00	\$ 1,972.78	\$ 5,613.03	\$ 14,386.97
364	Equipment and/or Other Sales	\$ 15,000.00	\$ 76,500.00	\$ 76,500.00	\$ (61,500.00)
369	Misc./Refunds (prior yr expenditures)	\$ 1,500.00	\$ 35.25	\$ 35.25	\$ 1,464.75
380	Other Sources	\$ 2,000.00	\$ -	\$ 518.87	\$ 1,481.13
389	Loans	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS		\$ 5,374,818.00	\$ 202,535.00	\$ 5,029,630.94	\$ 345,187.06
BEGINNING FUND BALANCE		\$ 9,623,094.09	\$ -	\$ -	\$ 9,623,094.09
Total Receipts & Balance		\$ 14,997,912.09	\$ 202,535.00	\$ 5,029,630.94	\$ 9,968,281.15

LOCAL FUNDS EXPENDITURES AND BALANCES

ACCT NO	Uniform Accounting System Transaction Code	Budgeted Expenditures	Monthly Expenditures	Expenditures Year to Date	Balance to Be Expended
10	Personal Services	\$ 1,227,130.35	\$ 97,273.76	\$ 415,255.80	\$ 811,874.55
20	Personal Services Benefits	\$ 596,279.00	\$ 41,593.06	\$ 226,724.58	\$ 369,554.42
30	Operating Expense	\$ 420,000.00	\$ 10,248.90	\$ 191,781.83	\$ 228,218.17
40	Travel & Per Diem	\$ 78,000.00	\$ 7,958.77	\$ 29,453.13	\$ 48,546.87
41	Communication Services	\$ 24,500.00	\$ 1,807.50	\$ 11,421.79	\$ 13,078.21
42	Freight Services	\$ 3,000.00	\$ 151.77	\$ 1,000.69	\$ 1,999.31
43	Utility Service	\$ 10,600.00	\$ 712.99	\$ 4,628.37	\$ 5,971.63
44	Rentals & Leases	\$ 52,310.00	\$ 108.41	\$ 710.06	\$ 51,599.94
45	Insurance	\$ 95,000.00	\$ 4,481.00	\$ 39,860.00	\$ 55,140.00
46	Repairs & Maintenance	\$ 77,710.00	\$ 857.18	\$ 18,574.75	\$ 59,135.25
47	Printing and Binding	\$ 2,500.00	\$ 80.60	\$ 374.53	\$ 2,125.47
48	Promotional Activities	\$ 20,000.00	\$ 554.99	\$ 554.99	\$ 19,445.01
49	Other Charges	\$ 7,975.00	\$ 445.05	\$ 2,156.16	\$ 5,818.84
51	Office Supplies	\$ 40,000.00	\$ 1,609.20	\$ 6,591.35	\$ 33,408.65
52.1	Gasoline/Oil/Lube	\$ 52,000.00	\$ 2,548.87	\$ 12,405.03	\$ 39,594.97
52.2	Chemicals	\$ 625,167.00	\$ 10,538.00	\$ 54,078.69	\$ 571,088.31
52.3	Protective Clothing	\$ 16,500.00	\$ -	\$ 952.16	\$ 15,547.84
52.4	Misc. Supplies	\$ 171,000.00	\$ 6,394.37	\$ 13,595.57	\$ 157,404.43
52.5	Tools & Implements	\$ 28,000.00	\$ 481.09	\$ 4,753.63	\$ 23,246.37
54	Publications & Dues	\$ 21,781.40	\$ 230.00	\$ 11,452.32	\$ 10,329.08
55	Training	\$ 80,000.00	\$ 10,757.21	\$ 25,908.78	\$ 54,091.22
60	Capital Outlay	\$ 9,718,459.34	\$ 4,296.31	\$ 562,871.30	\$ 9,155,588.04
71	Principal	\$ -	\$ -	\$ -	\$ -
72	Interest	\$ -	\$ -	\$ -	\$ -
81	Aids to Government Agencies	\$ -	\$ -	\$ -	\$ -
83	Other Grants and Aids	\$ -	\$ -	\$ -	\$ -
89	Contingency (Current Year)	\$ 600,000.00	\$ -	\$ -	\$ 600,000.00
99	Payment of Prior Year Accounts	\$ -	\$ -	\$ -	\$ -
TOTAL BUDGET AND CHARGES		\$ 13,967,912.09	\$ 203,129.03	\$ 1,635,105.51	\$ 12,332,806.58
0.001	Reserves - Future Capital Outlay	\$ 700,000.00	\$ -	\$ -	\$ 700,000.00
0.002	Reserves - Self-Insurance	\$ -	\$ -	\$ -	\$ -
0.003	Reserves - Cash Balance to be Carried Forward	\$ 300,000.00	\$ -	\$ -	\$ 300,000.00
0.004	Reserves - Sick and Annual Leave	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00
TOTAL RESERVES ENDING BALANCE		\$ 1,030,000.00	\$ -	\$ -	\$ 1,030,000.00
TOTAL BUDGETARY EXPENDITURES and BALANCES		\$ 14,997,912.09	\$ 203,129.03	\$ 1,635,105.51	\$ 13,362,806.58
ENDING FUND BALANCE		\$ -	\$ (594.03)	\$ 3,394,525.43	\$ (3,394,525.43)

By submission of this monthly report of receipts, expenditures, and balances, I attest it is true and correct.

 4/8/2022
 Director Signature Date

South Walton County Mosquito Control District Profit & Loss Budget vs. Actual October 2021 through March 2022

	Oct '21 - Mar 22	Budget	\$ Over Budget	% of Budget
Income				
311.000 · AD VALOREM				
311.001 · Prior Year Taxes/Other	11,379.47			
311.000 · AD VALOREM - Other	4,935,584.32	5,336,318.00	-400,733.68	92.49%
Total 311.000 · AD VALOREM	4,946,963.79	5,336,318.00	-389,354.21	92.7%
364.000 · Disposition of Fixed Assets	76,500.00	15,000.00	61,500.00	510.0%
369.000 · Other Misc Revenues	554.12	1,500.00	-945.88	36.94%
380 · Other Sources	0.00	2,000.00	-2,000.00	0.0%
402.001 · Interest income	4,781.91	20,000.00	-15,218.09	23.91%
Total Income	5,028,799.82	5,374,818.00	-346,018.18	93.56%
Gross Profit	5,028,799.82	5,374,818.00	-346,018.18	93.56%
Expense				
10 · PERSONAL SERVICES				
11 · Commissioner Salaries	7,200.18	14,400.00	-7,199.82	50.0%
12 · Regular Salaries and wages				
16 · Compensated annual leave	26,420.83			
12 · Regular Salaries and wages - Other	377,341.12	1,196,930.35	-819,589.23	31.53%
Total 12 · Regular Salaries and wages	403,761.95	1,196,930.35	-793,168.40	33.73%
13 · Other salaries and wages	0.00	5,000.00	-5,000.00	0.0%
14 · Overtime				
18 · Compensated Compensatory Leave	3,348.86			
14 · Overtime - Other	467.63	10,800.00	-10,332.37	4.33%
Total 14 · Overtime	3,816.49	10,800.00	-6,983.51	35.34%
10 · PERSONAL SERVICES - Other	0.00			
Total 10 · PERSONAL SERVICES	414,778.62	1,227,130.35	-812,351.73	33.8%
20 · PERSONAL SERVICES BENEFITS				
21 · FICA Taxes	30,747.68	82,500.00	-51,752.32	37.27%
21.3 · Federal Unemployment	1,284.69			
22 · Retirement contributions				
22.2 · FRS paid by District	53,194.97	131,979.00	-78,784.03	40.31%
22 · Retirement contributions - Other	0.00	0.00	0.00	0.0%
Total 22 · Retirement contributions	53,194.97	131,979.00	-78,784.03	40.31%

Contacted FDACS to see if we need to do Budget Amendment on Disposition of Fixed Assets.

Green Highlights throughout this report are the actual items budgeted through FDACS.

South Walton County Mosquito Control District Profit & Loss Budget vs. Actual October 2021 through March 2022

	Oct '21 - Mar 22	Budget	\$ Over Budget	% of Budget
23 · Life and Health Insurance				
23.1 · AFLAC	311.12			
23.2 · Walton County Group Medical	107,391.79			
23.3 · Walton County Vision	157.54			
23.35 · Walton County Life (OCHS)	-298.37			
23.4 · METLIFE	1,621.80			
23.5 · Unum	6,561.02			
23.55 · Unum Dental	3,530.46			
23.6 · Guardian	0.00			
23.7 · Supplement Insurance Program	1,264.00			
23 · Life and Health Insurance - Other	0.00	352,000.00	-352,000.00	0.0%
Total 23 · Life and Health Insurance	120,539.36	352,000.00	-231,460.64	34.24%
24 · WORKERS COMP	9,262.75	19,800.00	-10,537.25	46.78%
25 · Unemployment Compensation	-1,472.35	10,000.00	-11,472.35	-14.72%
26 · Other postemployment benefits				
26.2 · Jose Hernandez	7,235.92			
26.3 · Geraldine Via	7,142.74			
Total 26 · Other postemployment benefits	14,378.66			
Total 20 · PERSONAL SERVICES BENEFITS	227,935.76	596,279.00	-368,343.24	38.23%
30 · OPERATING EXPENSES				
30.3 · Kristine Faulk	900.00	1,800.00	-900.00	50.0%
30.4 · Donna Johns	900.00	1,800.00	-900.00	50.0%
30.5 · J Doug Liles	900.00	1,800.00	-900.00	50.0%
31 · Professional Services				
31.1 · Property Appraiser Fees	32,998.30	50,000.00	-17,001.70	66.0%
31.2 · Tax Collector Fees	98,575.59	80,000.00	18,575.59	123.22%
31.4 · Medical Services	501.00	5,000.00	-4,499.00	10.02%
Total 31 · Professional Services	132,074.89	135,000.00	-2,925.11	97.83%
31.3 · Legal and Engineering Service				
31.5 · Hydro Engineering Services	15,160.00	50,000.00	-34,840.00	30.32%
31.6 · Legal Services	14,188.80	70,000.00	-55,811.20	20.27%
31.7 · Grant Professional	0.00	120,000.00	-120,000.00	0.0%

Unemp - result of 2
refunds from
overturn cases.

Property Tax increased from
9.7K in 2021 to 16.5K in
2022.
Tax Collector Fees increased
more than projected.

**South Walton County Mosquito Control District
Profit & Loss Budget vs. Actual
October 2021 through March 2022**

	<u>Oct '21 - Mar 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
31.3 · Legal and Engineering Service - Other	0.00	0.00	0.00	0.0%
Total 31.3 · Legal and Engineering Service	29,348.80	240,000.00	-210,651.20	12.23%
32 · ACCOUNTING & AUDITING				
32.2 · OPEB	1,850.00			
32 · ACCOUNTING & AUDITING - Other	8.70	20,000.00	-19,991.30	0.04%
Total 32 · ACCOUNTING & AUDITING	1,858.70	20,000.00	-18,141.30	9.29%
34.00 · Other Services				
34.12 · Other services IT Hosting				
34.125 · Cumulus	1,811.48	5,000.00	-3,188.52	36.23%
34.12 · Other services IT Hosting - Other	567.34	1,600.00	-1,032.66	35.46%
Total 34.12 · Other services IT Hosting	2,378.82	6,600.00	-4,221.18	36.04%
34.20 · UNIFIRST	2,835.47	10,000.00	-7,164.53	28.36%
34.31 · IFIXCOMPUTERS MONTHLY FEES	5,142.25			
34.32 · IFIX COMPUTERS	4,026.03			
34.33 · Other Contractual Services	409.43			
34.00 · Other Services - Other	585.00	3,000.00	-2,415.00	19.5%
Total 34.00 · Other Services	15,377.00	19,600.00	-4,223.00	78.45%
Total 30 · OPERATING EXPENSES	181,359.39	420,000.00	-238,640.61	43.18%
40 · TRAVEL & PER DIEM				
40.1 · PER DIEM OR MEALS	5,676.47	20,000.00	-14,323.53	28.38%
40.2 · INCIDENTAL TRAVEL	496.14	3,000.00	-2,503.86	16.54%
40.3 · PRIVIATE VEHICLES	7,062.27	20,000.00	-12,937.73	35.31%
40.4 · Hotel	16,143.44	35,000.00	-18,856.56	46.12%
40.5 · Air Lines	817.32			
40 · TRAVEL & PER DIEM - Other	113.89			
Total 40 · TRAVEL & PER DIEM	30,309.53	78,000.00	-47,690.47	38.86%
41 · COMMUNICATION SERVICES				
41.1 · Cellular Service	5,539.39			
41.2 · Office Phone & Internet	5,025.25			
41 · COMMUNICATION SERVICES - Other	0.00	24,500.00	-24,500.00	0.0%
Total 41 · COMMUNICATION SERVICES	10,564.64	24,500.00	-13,935.36	43.12%
42 · FREIGHT SERVICES	1,000.69	3,000.00	-1,999.31	33.36%

Items highlighted in green is the budget used by FDACS.

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

October 2021 through March 2022

	Oct '21 - Mar 22	Budget	\$ Over Budget	% of Budget
43 · UTILITY SERVICES				
43.02 · Water/Sewer	808.98			
43.03 · Electrical	3,090.91			
43.04 · GARBAGE SOLID WASTE SERVICES	728.48			
43 · UTILITY SERVICES - Other	0.00	10,600.00	-10,600.00	0.0%
Total 43 · UTILITY SERVICES	4,628.37	10,600.00	-5,971.63	43.66%
44 · RENTALS & LEASES	601.65	52,310.00	-51,708.35	1.15%
45 · INSURANCE				
45.3 · FLOOD INSURANCE	5,215.00			
45.6 · General liability	34,645.00			
45 · INSURANCE - Other	0.00	95,000.00	-95,000.00	0.0%
Total 45 · INSURANCE	39,860.00	95,000.00	-55,140.00	41.96%
46 · REPAIR & MAINTENANCE SERVICES				
46.11 · Maint Bldg/Ground by others	1,112.00	10,000.00	-8,888.00	11.12%
46.2 · Maintenance of Automotive Equip	0.00	3,000.00	-3,000.00	0.0%
46.3 · Maintenance of other equipment	2,268.25	2,000.00	268.25	113.41%
46.31 · Software Maintenance Office Eq	11,031.38	31,000.00	-19,968.62	35.59%
46.4 · Maint Other Equipment by others	0.00	5,450.00	-5,450.00	0.0%
46.5 · Maint of Build & Grounds by Dis	882.76	10,000.00	-9,117.24	8.83%
46.6 · Maint of equipment by DIstrict	3,278.06	15,060.00	-11,781.94	21.77%
46.61 · Maintenance material	0.00	1,200.00	-1,200.00	0.0%
Total 46 · REPAIR & MAINTENANCE SERVICES	18,572.45	77,710.00	-59,137.55	23.9%
47 · PRINTING & BINDING	374.53	2,500.00	-2,125.47	14.98%
48 · PROMOTIONAL ACTIVITIES	554.99	20,000.00	-19,445.01	2.78%
49 · OTHER CURRENT CHARGES				
49.1 · Other Government Agencies	675.00	1,675.00	-1,000.00	40.3%
49.2 · advertising required by law	1,471.96	6,000.00	-4,528.04	24.53%
49 · OTHER CURRENT CHARGES - Other	45.70	300.00	-254.30	15.23%
Total 49 · OTHER CURRENT CHARGES	2,192.66	7,975.00	-5,782.34	27.49%
50 · SUPPLIES/MATERIALS				
50.1 · Culligan	309.10			
50.3 · Sunshine Committee	1,608.98			

Items highlighted in green is the budget used by FDACS.

South Walton County Mosquito Control District Profit & Loss Budget vs. Actual October 2021 through March 2022

	Oct '21 - Mar 22	Budget	\$ Over Budget	% of Budget
51 · Office Supplies	4,651.31	40,000.00	-35,348.69	11.63%
50 · SUPPLIES/MATERIALS - Other	21.96			
Total 50 · SUPPLIES/MATERIALS	6,591.35	40,000.00	-33,408.65	16.48%
52 · Operating Supplies				
50.2 · Food	0.00	0.00	0.00	0.0%
52.1 · Gasoline Oil Lubricant				
52.11 · Gasoline	8,830.81			
52.12 · Diesel	3,574.22			
52.1 · Gasoline Oil Lubricant - Other	0.00	52,000.00	-52,000.00	0.0%
Total 52.1 · Gasoline Oil Lubricant	12,405.03	52,000.00	-39,594.97	23.86%
52.2 · Chemicals Solvents Additives				
52.20 · VECTOLEX FG	10,538.00	50,190.00	-39,652.00	21.0%
52.201 · PermaSease	0.00	61,875.00	-61,875.00	0.0%
52.202 · Fyfanon	16,421.00	35,202.30	-18,781.30	46.65%
52.21 · Natular XRT Tablet	0.00	0.00	0.00	0.0%
52.22 · VLX VCTOLEX WDG	4,486.07	17,969.70	-13,483.63	24.97%
52.23 · NatularG30 Clarke	0.00	48,000.00	-48,000.00	0.0%
52.25 · Fourstar BTI CRG 35 lb	16,200.45	87,570.00	-71,369.55	18.5%
52.26 · Altosid XR Slim	0.00	40,000.00	-40,000.00	0.0%
52.28 · VectoBac WDG	0.00	7,360.00	-7,360.00	0.0%
52.2 · Chemicals Solvents Additives - Other	0.00	277,000.00	-277,000.00	0.0%
Total 52.2 · Chemicals Solvents Additives	47,645.52	625,167.00	-577,521.48	7.62%
52.3 · Clothing and Wearing Apparel				
52.32 · Boots	931.45			
52.33 · Misc. clothing	20.71			
52.3 · Clothing and Wearing Apparel - Other	0.00	16,500.00	-16,500.00	0.0%
Total 52.3 · Clothing and Wearing Apparel	952.16	16,500.00	-15,547.84	5.77%
52.4 · Misc Supplies & Incidentals				
52.41 · Yellow Fly	2,078.83			
52.42 · Mosquito	731.69			
52.43 · DITCHES	854.40			
52.44 · Safety				

Items highlighted in green is the budget used by FDACS.

**South Walton County Mosquito Control District
 Profit & Loss Budget vs. Actual
 October 2021 through March 2022**

	<u>Oct '21 - Mar 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
52.441 · COVID	265.92			
52.44 · Safety - Other	2,389.83			
Total 52.44 · Safety	2,655.75			
52.45 · Shop	1,799.86			
52.47 · Chickens	2,278.30	0.00	2,278.30	100.0%
52.48 · Lab	7,815.33			
52.49 · Fish	293.49			
52.4 · Misc Supplies & Incidentals - Other	522.67	171,000.00	-170,477.33	0.31%
Total 52.4 · Misc Supplies & Incidentals	19,030.32	171,000.00	-151,969.68	11.13%
52.5 · Tool and small implements	4,753.63	28,000.00	-23,246.37	16.98%
52 · Operating Supplies - Other	998.42			
Total 52 · Operating Supplies	85,785.08	892,667.00	-806,881.92	9.61%
54 · BOOKS, DUES & SUBSCRIPTIONS	11,386.32	21,781.40	-10,395.08	52.28%
55 · TRAINING				
55.1 · Conferences	9,943.69			
55.2 · Classroom Education	8,522.88			
55 · TRAINING - Other	7,442.21	80,000.00	-72,557.79	9.3%
Total 55 · TRAINING	25,908.78	80,000.00	-54,091.22	32.39%
60 · CAPITAL OUTLAY				
60.1 · DAG	24,202.56	75,000.00	-50,797.44	32.27%
60 · CAPITAL OUTLAY - Other	549,068.74	9,643,459.34	-9,094,390.60	5.69%
Total 60 · CAPITAL OUTLAY	573,271.30	9,718,459.34	-9,145,188.04	5.9%
89 · CONTINGENCY	0.00	600,000.00	-600,000.00	0.0%
Total Expense	1,635,676.11	13,967,912.09	-12,332,235.98	11.71%
Net Income	3,393,123.71	-8,593,094.09	11,986,217.80	-39.49%

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

October 2021 through March 2022

	Oct '21 - Mar 22	Oct '20 - Mar 21	\$ Change	% Change
Income				
311.000 · AD VALOREM				
311.001 · Prior Year Taxes/Other	11,379.47	404.26	10,975.21	2,714.89%
311.000 · AD VALOREM - Other	4,935,584.32	4,557,398.95	378,185.37	8.3%
Total 311.000 · AD VALOREM	4,946,963.79	4,557,803.21	389,160.58	8.54%
364.000 · Disposition of Fixed Assets	76,500.00	39,862.00	36,638.00	91.91%
369.000 · Other Misc Revenues	554.12	131,688.52	-131,134.40	-99.58%
380 · Other Sources	0.00	253.20	-253.20	-100.0%
402.001 · Interest income	4,781.91	4,811.86	-29.95	-0.62%
Total Income	5,028,799.82	4,734,418.79	294,381.03	6.22%
Gross Profit	5,028,799.82	4,734,418.79	294,381.03	6.22%
Expense				
10 · PERSONAL SERVICES				
10.4 · LIBERTY NATIONAL	0.00	0.00	0.00	0.0%
11 · Commissioner Salaries	7,200.18	7,384.78	-184.60	-2.5%
12 · Regular Salaries and wages				
16 · Compensated annual leave	26,420.83	56,692.62	-30,271.79	-53.4%
12 · Regular Salaries and wages - Other	377,341.12	313,296.27	64,044.85	20.44%
Total 12 · Regular Salaries and wages	403,761.95	369,988.89	33,773.06	9.13%
14 · Overtime				
18 · Compensated Compensatory Leave	3,348.86	479.22	2,869.64	598.82%
14 · Overtime - Other	467.63	1,414.62	-946.99	-66.94%
Total 14 · Overtime	3,816.49	1,893.84	1,922.65	101.52%
10 · PERSONAL SERVICES - Other	0.00	0.00	0.00	0.0%
Total 10 · PERSONAL SERVICES	414,778.62	379,267.51	35,511.11	9.36%
20 · PERSONAL SERVICES BENEFITS				
21 · FICA Taxes	30,747.68	28,645.74	2,101.94	7.34%
21.3 · Federal Unemployment	1,284.69	6.49	1,278.20	19,694.92%
22 · Retirement contributions				
22.2 · FRS paid by District	53,194.97	43,699.67	9,495.30	21.73%
Total 22 · Retirement contributions	53,194.97	43,699.67	9,495.30	21.73%
23 · Life and Health Insurance				

South Walton County Mosquito Control District
Profit & Loss Prev Year Comparison
October 2021 through March 2022

	<u>Oct '21 - Mar 22</u>	<u>Oct '20 - Mar 21</u>	<u>\$ Change</u>	<u>% Change</u>
23.1 · AFLAC	311.12	818.23	-507.11	-61.98%
23.2 · Walton County Group Medical	107,391.79	99,968.28	7,423.51	7.43%
23.3 · Walton County Vision	157.54	856.08	-698.54	-81.6%
23.35 · Walton County Life (OCHS)	-298.37	0.00	-298.37	-100.0%
23.4 · METLIFE	1,621.80	3,389.00	-1,767.20	-52.15%
23.5 · Unum	6,561.02	3,850.77	2,710.25	70.38%
23.55 · Unum Dental	3,530.46	0.00	3,530.46	100.0%
23.6 · Guardian	0.00	6,869.73	-6,869.73	-100.0%
23.7 · Supplement Insurance Program	1,264.00	4,227.28	-2,963.28	-70.1%
23 · Life and Health Insurance - Other	0.00	1,281.00	-1,281.00	-100.0%
Total 23 · Life and Health Insurance	120,539.36	121,260.37	-721.01	-0.6%
24 · WORKERS COMP	9,262.75	6,322.50	2,940.25	46.51%
25 · Unemployment Compensation	-1,472.35	3,794.75	-5,267.10	-138.8%
26 · Other postemployment benefits				
26.2 · Jose Hernandez	7,235.92	6,948.78	287.14	4.13%
26.3 · Geraldine Via	7,142.74	6,827.90	314.84	4.61%
Total 26 · Other postemployment benefits	14,378.66	13,776.68	601.98	4.37%
20 · PERSONAL SERVICES BENEFITS - Other	0.00	14,702.30	-14,702.30	-100.0%
Total 20 · PERSONAL SERVICES BENEFITS	227,935.76	232,208.50	-4,272.74	-1.84%
30 · OPERATING EXPENSES				
30.1 · Expense John Magee	0.00	300.00	-300.00	-100.0%
30.3 · Kristine Faulk	900.00	750.00	150.00	20.0%
30.4 · Donna Johns	900.00	450.00	450.00	100.0%
30.5 · J Doug Liles	900.00	450.00	450.00	100.0%
31 · Professional Services				
31.1 · Property Appraiser Fees	32,998.30	19,555.92	13,442.38	68.74%
31.2 · Tax Collector Fees	98,575.59	90,621.50	7,954.09	8.78%
31.4 · Medical Services	501.00	402.00	99.00	24.63%
31 · Professional Services - Other	0.00	6,790.00	-6,790.00	-100.0%
Total 31 · Professional Services	132,074.89	117,369.42	14,705.47	12.53%
31.3 · Legal and Engineering Service				
31.5 · Hydro Engineering Services	15,160.00	16,687.69	-1,527.69	-9.16%

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

October 2021 through March 2022

	Oct '21 - Mar 22	Oct '20 - Mar 21	\$ Change	% Change
31.6 · Legal Services	14,188.80	22,200.00	-8,011.20	-36.09%
Total 31.3 · Legal and Engineering Service	29,348.80	38,887.69	-9,538.89	-24.53%
32 · ACCOUNTING & AUDITING				
32.2 · OPEB	1,850.00	0.00	1,850.00	100.0%
32 · ACCOUNTING & AUDITING - Other	8.70	1,200.00	-1,191.30	-99.28%
Total 32 · ACCOUNTING & AUDITING	1,858.70	1,200.00	658.70	54.89%
34.00 · Other Services				
34.12 · Other services IT Hosting				
34.125 · Cumulus	1,811.48	0.00	1,811.48	100.0%
34.12 · Other services IT Hosting - Other	567.34	294.00	273.34	92.97%
Total 34.12 · Other services IT Hosting	2,378.82	294.00	2,084.82	709.12%
34.20 · UNIFIRST	2,835.47	1,230.41	1,605.06	130.45%
34.31 · IFIXCOMPUTERS MONTHLY FEES	5,142.25	3,505.00	1,637.25	46.71%
34.32 · IFIX COMPUTERS	4,026.03	3,472.14	553.89	15.95%
34.33 · Other Contractual Services	409.43	0.00	409.43	100.0%
34.00 · Other Services - Other	585.00	487.50	97.50	20.0%
Total 34.00 · Other Services	15,377.00	8,989.05	6,387.95	71.06%
Total 30 · OPERATING EXPENSES	181,359.39	168,396.16	12,963.23	7.7%
40 · TRAVEL & PER DIEM				
40.1 · PER DIEM OR MEALS	5,676.47	3.56	5,672.91	159,351.4%
40.2 · INCIDENTAL TRAVEL	496.14	113.00	383.14	339.06%
40.3 · PRIVIATE VEHICLES	7,062.27	0.00	7,062.27	100.0%
40.4 · Hotel	16,143.44	3,299.54	12,843.90	389.26%
40.5 · Air Lines	817.32	0.00	817.32	100.0%
40 · TRAVEL & PER DIEM - Other	113.89	0.00	113.89	100.0%
Total 40 · TRAVEL & PER DIEM	30,309.53	3,416.10	26,893.43	787.26%
41 · COMMUNICATION SERVICES				
41.1 · Cellular Service	5,539.39	4,305.28	1,234.11	28.67%
41.2 · Office Phone & Internet	5,025.25	2,784.72	2,240.53	80.46%
Total 41 · COMMUNICATION SERVICES	10,564.64	7,090.00	3,474.64	49.01%
42 · FREIGHT SERVICES	1,000.69	1,066.20	-65.51	-6.14%
43 · UTILITY SERVICES				

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

October 2021 through March 2022

	Oct '21 - Mar 22	Oct '20 - Mar 21	\$ Change	% Change
43.02 · Water/Sewer	808.98	0.00	808.98	100.0%
43.03 · Electrical	3,090.91	0.00	3,090.91	100.0%
43.04 · GARBAGE SOLID WASTE SERVICES	728.48	350.62	377.86	107.77%
43 · UTILITY SERVICES - Other	0.00	3,468.04	-3,468.04	-100.0%
Total 43 · UTILITY SERVICES	4,628.37	3,818.66	809.71	21.2%
44 · RENTALS & LEASES				
44.001 · LEASE OF KONICA COPIER	0.00	961.12	-961.12	-100.0%
44 · RENTALS & LEASES - Other	710.06	265.64	444.42	167.3%
Total 44 · RENTALS & LEASES	710.06	1,226.76	-516.70	-42.12%
45 · INSURANCE				
45.3 · FLOOD INSURANCE	5,215.00	4,581.00	634.00	13.84%
45.6 · General liability	34,645.00	22,763.67	11,881.33	52.19%
Total 45 · INSURANCE	39,860.00	27,344.67	12,515.33	45.77%
46 · REPAIR & MAINTENANCE SERVICES				
46.11 · Maint Bldg/Ground by others	1,112.00	15,367.42	-14,255.42	-92.76%
46.2 · Maintenance of Automotive Equip	0.00	577.08	-577.08	-100.0%
46.3 · Maintenance of other equipment	2,268.25	1,439.73	828.52	57.55%
46.31 · Software Maintenance Office Eq	11,031.38	14,269.92	-3,238.54	-22.7%
46.5 · Maint of Build & Grounds by Dis	882.76	1,148.92	-266.16	-23.17%
46.6 · Maint of equipment by District	3,278.06	4,261.55	-983.49	-23.08%
46.61 · Maintenance material	0.00	1,072.74	-1,072.74	-100.0%
46 · REPAIR & MAINTENANCE SERVICES - Other	0.00	-14,816.00	14,816.00	100.0%
Total 46 · REPAIR & MAINTENANCE SERVICES	18,572.45	23,321.36	-4,748.91	-20.36%
47 · PRINTING & BINDING	374.53	391.17	-16.64	-4.25%
48 · PROMOTIONAL ACTIVITIES	554.99	-1,858.78	2,413.77	129.86%
49 · OTHER CURRENT CHARGES				
49.1 · Other Government Agencies	675.00	175.00	500.00	285.71%
49.2 · advertising required by law	1,471.96	2,982.23	-1,510.27	-50.64%
49 · OTHER CURRENT CHARGES - Other	45.70	90.65	-44.95	-49.59%
Total 49 · OTHER CURRENT CHARGES	2,192.66	3,247.88	-1,055.22	-32.49%
50 · SUPPLIES/MATERIALS				
50.1 · Culligan	309.10	166.10	143.00	86.09%

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

October 2021 through March 2022

	Oct '21 - Mar 22	Oct '20 - Mar 21	\$ Change	% Change
50.3 · Sunshine Committee	1,608.98	1,068.82	540.16	50.54%
51 · Office Supplies	4,651.31	7,283.55	-2,632.24	-36.14%
50 · SUPPLIES/MATERIALS - Other	21.96	0.00	21.96	100.0%
Total 50 · SUPPLIES/MATERIALS	6,591.35	8,518.47	-1,927.12	-22.62%
52 · Operating Supplies				
52.1 · Gasoline Oil Lubricant				
52.11 · Gasoline	8,830.81	6,546.78	2,284.03	34.89%
52.12 · Diesel	3,574.22	260.82	3,313.40	1,270.38%
Total 52.1 · Gasoline Oil Lubricant	12,405.03	6,807.60	5,597.43	82.22%
52.2 · Chemicals Solvents Additives				
52.20 · VECTOLEX FG	10,538.00	20,076.00	-9,538.00	-47.51%
52.202 · Fyfanon	16,421.00	0.00	16,421.00	100.0%
52.22 · VLX VCTOLEX WDG	4,486.07	5,875.76	-1,389.69	-23.65%
52.25 · Fourstar BTI CRG 35 lb	16,200.45	8,353.40	7,847.05	93.94%
52.26 · Altosid XR Slim	0.00	33,858.00	-33,858.00	-100.0%
52.28 · VectoBac WDG	0.00	1,764.00	-1,764.00	-100.0%
Total 52.2 · Chemicals Solvents Additives	47,645.52	69,927.16	-22,281.64	-31.86%
52.3 · Clothing and Wearing Apparel				
52.31 · uniforms	0.00	1,718.82	-1,718.82	-100.0%
52.32 · Boots	931.45	868.52	62.93	7.25%
52.33 · Misc. clothing	20.71	225.92	-205.21	-90.83%
Total 52.3 · Clothing and Wearing Apparel	952.16	2,813.26	-1,861.10	-66.16%
52.4 · Misc Supplies & Incidentals				
52.41 · Yellow Fly	2,078.83	3,312.00	-1,233.17	-37.23%
52.42 · Mosquito	731.69	3,257.52	-2,525.83	-77.54%
52.43 · DITCHES	854.40	747.04	107.36	14.37%
52.44 · Safety				
52.441 · COVID	265.92	81.90	184.02	224.69%
52.44 · Safety - Other	2,389.83	337.33	2,052.50	608.46%
Total 52.44 · Safety	2,655.75	419.23	2,236.52	533.48%
52.45 · Shop	1,799.86	283.44	1,516.42	535.01%
52.47 · Chickens	2,278.30	6,930.68	-4,652.38	-67.13%

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

October 2021 through March 2022

	<u>Oct '21 - Mar 22</u>	<u>Oct '20 - Mar 21</u>	<u>\$ Change</u>	<u>% Change</u>
52.48 · Lab	7,815.33	2,457.79	5,357.54	217.98%
52.49 · Fish	293.49	16.65	276.84	1,662.7%
52.4 · Misc Supplies & Incidentals - Other	522.67	0.00	522.67	100.0%
Total 52.4 · Misc Supplies & Incidentals	19,030.32	17,424.35	1,605.97	9.22%
52.5 · Tool and small implements	4,753.63	1,302.23	3,451.40	265.04%
52 · Operating Supplies - Other	998.42	0.00	998.42	100.0%
Total 52 · Operating Supplies	85,785.08	98,274.60	-12,489.52	-12.71%
54 · BOOKS, DUES & SUBSCRIPTIONS	11,386.32	13,087.32	-1,701.00	-13.0%
55 · TRAINING				
55.1 · Conferences	9,943.69	0.00	9,943.69	100.0%
55.2 · Classroom Education	8,522.88	0.00	8,522.88	100.0%
55 · TRAINING - Other	7,442.21	7,941.65	-499.44	-6.29%
Total 55 · TRAINING	25,908.78	7,941.65	17,967.13	226.24%
60 · CAPITAL OUTLAY				
60.1 · DAG	24,202.56	50,066.98	-25,864.42	-51.66%
60 · CAPITAL OUTLAY - Other	549,068.74	120,909.73	428,159.01	354.12%
Total 60 · CAPITAL OUTLAY	573,271.30	170,976.71	402,294.59	235.29%
66900 · Reconciliation Discrepancies	0.00	-5,044.24	5,044.24	100.0%
Total Expense	1,635,784.52	1,142,690.70	493,093.82	43.15%
Net Income	3,393,015.30	3,591,728.09	-198,712.79	-5.53%

South Walton County Mosquito Control District

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Register: 102.001 · Local Fund Checking

From 03/01/2022 through 03/31/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/01/2022	ACH	Donna Johns	30 · OPERATING EX...	March Exp	150.00	X		176,896.58
03/01/2022	ACH	Kristine A Faulk	30 · OPERATING EX...	March Exp	150.00	X		176,746.58
03/01/2022	ACH	Doug Liles	30 · OPERATING EX...	March Exp	150.00	X		176,596.58
03/01/2022	ACH	AFLAC	20 · PERSONAL SER...		1,035.38	X		175,561.20
03/01/2022	ACH	UNUM	-split-	0298361-001	1,735.54	X		173,825.66
03/01/2022	ACH	METLIFE	20 · PERSONAL SER...	tm0556200000...	291.30	X		173,534.36
03/02/2022	E-pay	United States Treasury	-split-	59-1089665 Q...	7,226.58	X		166,307.78
03/02/2022		Alejandro F Rodriguez	-split-		1,168.46	X		165,139.32
03/02/2022		Arnold Joe Deel	-split-		1,583.48	X		163,555.84
03/02/2022		Bernadette K Canut	-split-		1,261.26	X		162,294.58
03/02/2022		Cameron L Williams	-split-		1,324.20	X		160,970.38
03/02/2022		Javier F Canut	-split-		168.97	X		160,801.41
03/02/2022		Karl R Balder	-split-		1,046.81	X		159,754.60
03/02/2022		Kenneth Hobbs	-split-		1,551.08	X		158,203.52
03/02/2022		Kenneth M McDaniel	-split-		958.05	X		157,245.47
03/02/2022		Lindsey M Ashman	-split-		1,260.19	X		155,985.28
03/02/2022		Norman E Pruett	-split-		1,488.44	X		154,496.84
03/02/2022		Shad A Farmer	-split-		1,433.99	X		153,062.85
03/02/2022		Teahna Ratliff	-split-		1,579.56	X		151,483.29
03/02/2022		Thomas Hilaman	-split-		1,134.55	X		150,348.74
03/02/2022		Thomas Mahn	-split-		231.24	X		150,117.50
03/02/2022		Darrin E Dunwald	-split-		2,532.69	X		147,584.81
03/02/2022		Cammie L Henderson	-split-		2,020.86	X		145,563.95
03/02/2022		Donna Johns	-split-		164.97	X		145,398.98
03/02/2022		Doug Liles	-split-		164.97	X		145,234.01
03/02/2022		Gerald Williams	-split-		1,662.82	X		143,571.19
03/02/2022		Kristine A Faulk	-split-		159.87	X		143,411.32
03/02/2022		Richard Mitchell	-split-		1,507.33	X		141,903.99
03/04/2022	ACH	FL DOR	208.000 · Payroll Liabi...		301.85	X		141,602.14
03/07/2022			-split-	Deposit		X	78,992.80	220,594.94
03/07/2022	ACH	Trustmark Credit Card	204.000 · Trustmark C...		7,033.67	X		213,561.27
03/07/2022	ACH	CREATIVE WEB S...	30 · OPERATING EX...	11636	129.00	X		213,432.27
03/08/2022	ACH	Teahna Ratliff	40 · TRAVEL & PER ...	AMCA Confer...	311.22	X		213,121.05
03/08/2022	ACH	Capital One BLUE T...	205.000 · Capital One ...	Pymt Conf# 22...	159.37	X		212,961.68
03/09/2022			49 · OTHER CURREN...	Deposit		X	39.00	213,000.68
03/09/2022	ACH	NATIONWIDE	235.900 · Net pension l...	PR 3/2/2022	600.00	X		212,400.68
03/10/2022			-split-	Deposit		X	112.60	212,513.28
03/10/2022	ACH	Darrin E Dunwald	-split-		544.85	X		211,968.43
03/14/2022	ACH	Lumen	41 · COMMUNICATI...	280979245	857.15	X		211,111.28
03/14/2022	6895	ADAPCO	202.000 · Accounts Pa...		10,538.00	X		200,573.28

South Walton County Mosquito Control District

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From 03/01/2022 through 03/31/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/14/2022	6896	CREATIVE WEB S...	202.000 · Accounts Pa...	VOID:		X		200,573.28
03/14/2022	6897	CULLIGAN	202.000 · Accounts Pa...		17.50	X		200,555.78
03/14/2022	6898	DAG	202.000 · Accounts Pa...		371.31	X		200,184.47
03/14/2022	6899	Deere & Company	202.000 · Accounts Pa...		17,265.82	X		182,918.65
03/14/2022	6900	DEFUNIAK HERALD	202.000 · Accounts Pa...		5.50	X		182,913.15
03/14/2022	6901	HYDRO SOLUTIONS	202.000 · Accounts Pa...		8,990.00			173,923.15
03/14/2022	6902	IFIXCOMPUTERS	202.000 · Accounts Pa...		1,377.24	X		172,545.91
03/14/2022	6903	MBDV	202.000 · Accounts Pa...	439.01	3,575.00	X		168,970.91
03/14/2022	6904	OREILLY	202.000 · Accounts Pa...	300737	43.96	X		168,926.95
03/14/2022	6905	PGIT	202.000 · Accounts Pa...		3,034.25	X		165,892.70
03/14/2022	6906	PUBLIX	202.000 · Accounts Pa...	VOID: 2003130		X		165,892.70
03/14/2022	6907	QUILL	202.000 · Accounts Pa...		127.79			165,764.91
03/14/2022	6908	REGIONAL UTILIT...	202.000 · Accounts Pa...		242.47	X		165,522.44
03/14/2022	6910	UNIFIRST	202.000 · Accounts Pa...	331036	137.40	X		165,385.04
03/14/2022	6911	WALTON COUNTY...	202.000 · Accounts Pa...		21,383.94	X		144,001.10
03/14/2022	6912	XEROX CORPOPR...	202.000 · Accounts Pa...		70.04	X		143,931.06
03/15/2022			45 · INSURANCE:45....	Deposit		X	734.00	144,665.06
03/15/2022			-split-	Deposit		X	232.50	144,897.56
03/15/2022	ACH	CHELCO	43 · UTILITY SERVI...	700109304	493.16	X		144,404.40
03/15/2022	ACH	FEDEX	42 · FREIGHT SERVI...	187759331	35.51	X		144,368.89
03/15/2022	ACH	RETIF	202.000 · Accounts Pa...		1,905.63	X		142,463.26
03/16/2022	E-pay	United States Treasury	-split-	59-1089665 Q...	7,188.70	X		135,274.56
03/16/2022		Alejandro F Rodriguez	-split-		1,164.46	X		134,110.10
03/16/2022		Arnold Joe Deel	-split-		1,583.46	X		132,526.64
03/16/2022		Bernadette K Canut	-split-		1,329.04	X		131,197.60
03/16/2022		Cameron L Williams	-split-		1,404.57	X		129,793.03
03/16/2022		Javier F Canut	-split-		53.57	X		129,739.46
03/16/2022		Karl R Balder	-split-		1,046.81	X		128,692.65
03/16/2022		Kenneth Hobbs	-split-		1,343.39	X		127,349.26
03/16/2022		Kenneth M McDaniel	-split-		922.79	X		126,426.47
03/16/2022		Lindsey M Ashman	-split-		1,319.38	X		125,107.09
03/16/2022		Norman E Pruett	-split-		1,488.45	X		123,618.64
03/16/2022		Shad A Farmer	-split-		1,433.98	X		122,184.66
03/16/2022		Teahna Ratliff	-split-		1,579.55	X		120,605.11
03/16/2022		Thomas Hilaman	-split-		1,259.37	X		119,345.74
03/16/2022		Thomas Mahn	-split-		75.51	X		119,270.23
03/16/2022		Cammie L Henderson	-split-		1,942.86	X		117,327.37
03/16/2022		Darrin E Dunwald	-split-		2,522.49	X		114,804.88
03/16/2022		Donna Johns	-split-		164.95	X		114,639.93
03/16/2022		Doug Liles	-split-		164.95	X		114,474.98

South Walton County Mosquito Control District

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Register: 102.001 · Local Fund Checking

From 03/01/2022 through 03/31/2022

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Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/16/2022		Gerald Williams	-split-		1,662.82	X		112,812.16
03/16/2022		Kristine A Faulk	-split-		159.87	X		112,652.29
03/16/2022		Richard Mitchell	-split-		1,507.33	X		111,144.96
03/18/2022	ACH	FL DOR	208.000 · Payroll Liabi...		301.85	X		110,843.11
03/21/2022	ACH	AT&T	41 · COMMUNICATI...	287297285865	950.35	X		109,892.76
03/24/2022	ach	NATIONWIDE	235.900 · Net pension l...	3/16/2022 Payr...	700.00	X		109,192.76
03/24/2022	ACH	Kristine A Faulk	-split-		522.84	X		108,669.92
03/25/2022	ACH	FNBT	108001 · FNBT Bank		1,965.95	X		106,703.97
03/25/2022	ACH	WASTE MANAGE...	43 · UTILITY SERVI...	9276199-4814-8	90.58	X		106,613.39
03/25/2022	ACH	Doug Liles	-split-		1,132.14	X		105,481.25
03/25/2022	ACH	Cammie L Henderson	-split-		483.92	X		104,997.33
03/28/2022	ACH	Teahna Ratliff	40 · TRAVEL & PER ...		168.00	X		104,829.33
03/29/2022	ACH	FEDEX	42 · FREIGHT SERVI...	7-705-88118	36.75			104,792.58
03/30/2022	E-pay	United States Treasury	-split-	59-1089665 Q...	7,483.54			97,309.04
03/30/2022	6913	CA Florida Holdings...	202.000 · Accounts Pa...		551.35			96,757.69
03/30/2022	6914	COPYSYSTEMS	202.000 · Accounts Pa...		640.00			96,117.69
03/30/2022	6915	FOSTER & FOSTER	202.000 · Accounts Pa...		1,850.00			94,267.69
03/30/2022	6916	FRONTIER PRECIS...	202.000 · Accounts Pa...		7,242.21			87,025.48
03/30/2022	6917	HAND	202.000 · Accounts Pa...		950.00			86,075.48
03/30/2022	6918	IFIXCOMPUTERS	202.000 · Accounts Pa...		2,025.65			84,049.83
03/30/2022	6919	OREILLY	202.000 · Accounts Pa...	300737	109.65			83,940.18
03/30/2022	6920	QUILL	202.000 · Accounts Pa...		126.78			83,813.40
03/30/2022	6921	UNIFIRST	202.000 · Accounts Pa...	331036	412.29			83,401.11
03/30/2022	6922	XEROX CORPOPR...	202.000 · Accounts Pa...		60.10			83,341.01
03/30/2022	6923	REGIONAL UTILIT...	202.000 · Accounts Pa...		129.25			83,211.76
03/30/2022		Alejandro F Rodriguez	-split-		1,157.49	X		82,054.27
03/30/2022		Arnold Joe Deel	-split-		1,583.48	X		80,470.79
03/30/2022		Bernadette K Canut	-split-		1,362.55	X		79,108.24
03/30/2022		Cameron L Williams	-split-		1,264.40	X		77,843.84
03/30/2022		Cynthia D Dye	-split-		78.30	X		77,765.54
03/30/2022		Kenneth Hobbs	-split-		1,400.81	X		76,364.73
03/30/2022		Karl R Balder	-split-		1,148.72	X		75,216.01
03/30/2022		Kenneth M McDaniel	-split-		958.06	X		74,257.95
03/30/2022		Lindsey M Ashman	-split-		1,218.51	X		73,039.44
03/30/2022		Norman E Pruett	-split-		1,488.44	X		71,551.00
03/30/2022		Shad A Farmer	-split-		1,433.99	X		70,117.01
03/30/2022		Steve Wrick	-split-		82.43	X		70,034.58
03/30/2022		Teahna Ratliff	-split-		1,800.59	X		68,233.99
03/30/2022		Thomas Hilaman	-split-		1,259.37	X		66,974.62
03/30/2022		Thomas Mahn	-split-		605.92	X		66,368.70

South Walton County Mosquito Control District

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From 03/01/2022 through 03/31/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/30/2022		Richard Mitchell	-split-		1,779.74	X		64,588.96
03/30/2022		Cammie L Henderson	-split-		1,942.86	X		62,646.10
03/30/2022		Darrin E Dunwald	-split-		2,522.48	X		60,123.62
03/30/2022		Donna Johns	-split-		164.95	X		59,958.67
03/30/2022		Doug Liles	-split-		164.95	X		59,793.72
03/30/2022		Gerald Williams	-split-		1,662.83	X		58,130.89
03/30/2022		Kristine A Faulk	-split-		159.86	X		57,971.03
03/31/2022			402.001 · Interest inco...	Interest		X	4.34	57,975.37
03/31/2022		RETIF	202.000 · Accounts Pa...	QuickBooks ge...		X		57,975.37
03/31/2022			49 · OTHER CURREN...	Service Charge	39.80	X		57,935.57
03/31/2022	ACH	FRS Employee FLD...	-split-		15,442.05	X		42,493.52
03/31/2022	ACH	RETIF	202.000 · Accounts Pa...		2,548.87	X		39,944.65
03/31/2022	ACH	NATIONWIDE	235.900 · Net pension l...		700.00	X		39,244.65
03/31/2022	E-pay	United States Treasury	208.000 · Payroll Liabi...	59-1089665 Q...	730.83			38,513.82
03/31/2022	E-pay	United States Treasury	-split-	59-1089665 Q...	33.88			38,479.94

South Walton County Mosquito Control District

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Register: 102.002 - Local Fund Savings

From 03/01/2022 through 03/31/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/31/2022			-split-	Deposit	X		121,091.39	9,497,695.33
03/31/2022			-split-	Deposit	X		455.04	9,498,150.37
03/31/2022			402.001 - Interest inco...	Interest	X		1,165.21	9,499,315.58

IT Monthly Charges

Item	Description	Qty	Rate	Serviced	Amount
MSPprevent	MSP Preventative Care/AV/Spyware/Patch	19	15.00		285.00
MSPServer	MSP Total Care SERVER	1	100.00		100.00
service	AV/Patch/Antispy and all management Monthly Managed Firewall, programming, updating as needed	1	119.00		119.00
Backup	Backup for voice recorder PC, up to 150 GB	1	20.00		20.00
service	Monthly Managed Offsite Backup Service for 1 server covering up to 500 GB of data.	1	79.00		79.00
Backup	Data overage 178 GB	1	8.25		8.25
Backup	Admin Desktop that hosts Quickbooks company files	1	20.00		20.00
service	Cyber security awareness training	1	43.00		43.00
maas 360	Mobile device management	27	4.00		108.00
remote acce...	Remote Desktop services	4	5.00		20.00
dns filter	web protection for 1 million look ups	1	15.00		15.00
Backup	Lab-camera PC backup, up to 150 GB	1	20.00		20.00
service	Keeper Password Manager	9	3.50		31.50
Backup	Office 365 Backup Archiving + Teams Archiving including Ediscovery	23	7.50		172.50

IT Misc Changes

Date	Name	Memo	Clr	Debit
TING EXPENSES				
ther Services				
- IFIX COMPUTERS				
03/22/2022	IFIXCOMPUTERS	2 Tablets running Frontier		2,025.65
03/25/2022	IFIXCOMPUTERS	2 power adapters for desk phones & connected Lindsey desk phone		120.65
03/31/2022	IFIXCOMPUTERS	Internet Outage due to storms - restoration of mechanic phone & computer		40.37
03/31/2022	IFIXCOMPUTERS	Firmware & software updates for Fieldseeker		286.87
03/31/2022	IFIXCOMPUTERS	Boardroom computer Teams update reconnect		38.25
14.32 - IFIX COMPUTERS				2,511.79



South Walton County Mosquito Control District District Policy

PURCHASING POLICY

PURPOSE: To establish internal control over purchases, delegate purchasing responsibility and authority, and encourage competitive bidding, as well as to streamline purchasing of approved budgeted items by not requiring double approvals.

GENERAL

All vendors shall be subject to the public records requirements of Chapter 119 of the Florida Statutes. The District retains the right to request and obtain any and all documents pertaining to purchases and services provided. It is the District's policy to require that the following language be included in any and all contracts or agreements:

"Vendor acknowledges and agrees, pursuant to Chapter 119 of the Florida Statutes, that he/she shall comply with all terms and provisions of Chapter 119, the Public Records Act."

TYPES OF PURCHASES

After payroll costs, the next largest portion of expenditures is represented by purchases of supplies and equipment. There are six types of purchases made by the District:

- A. Petty Credit Card Purchases – This type encompasses all small purchases of materials, goods, or supplies purchased by a District employee that needs to be reconciled by the District's credit card process. These purchases are limited to \$500.
- B. Exempt Purchases – Certain other purchases are exempted from formal purchasing procedures because of the kind of expense. These include expenses which are under contract or are contractual in nature (consultant fees, rental expense) reimbursements subject to the District's Education Reimbursement Policy or ordinary, routine, unavoidable expenditures (payroll, utility, vehicle parts, repair and maintenance, etc.). While such purchases are exempt from formal purchasing procedures (i.e., submission of Purchase Request and Receipt of Purchase Order), these purchases are subject to the approval process as identified in District procedure. The Director and Office Manager or designee, where applicable, must approve these purchases prior to disbursement of funds.
- C. Purchases requiring a Purchase Request – ALL PURCHASES, except for exempt purchases, require a purchase request; it serves as the purchaser's approval to make the purchase.
- D. Purchases requiring a Purchase Order – All other purchases of goods or services in excess of \$1,000.00 require a Purchase Order.



South Walton County Mosquito Control District District Policy

- E. Purchases requiring Board Approval – All purchases in excess of \$5,000 require Board approval at a Public Meeting.
- F. Emergency Purchases – Emergency purchases are those which must be incurred by the District because of an unforeseen emergency, exceed the dollar limit that the Director has the authority to approve, and have not received prior Board approval. There is a limit of \$25,000 on this type of expense. The Director must approve the purchase prior to disbursement and must inform the Board of Commissioners at their next meeting of any disbursement of funds for emergency purchases. Construction services must be bid by statute. If an emergency purchase exceeds the limit of \$25,000, the Director may obtain verbal approval by a majority of the Board for the expenditure prior to disbursement, and then the Director must inform the Board of Commissioners of such a disbursement at their next meeting.
- G. Purchases Required During a Declared Emergency – In the event a state of emergency is declared by the Board of County Commissioners for Walton County, the Governor for the State of Florida, or the President of the United States, the Director is authorized to approve, via purchase order, the necessary purchase of goods or services, up to a maximum of \$50,000 for each purchase. This provision acknowledges that circumstances may arise which make it impossible to contact members of the Board for verbal approval. This provision does not provide the Director with the authority to sign District checks. The Director must inform the Board of Commissioners of any and all purchases under this provision at the next Board of Commissioners' meeting.
- H. Blanket Purchase Orders – Blanket purchase orders may be used for the purchase of commodities or services on an as needed basis without having to obligate the District to a total contract amount, as long as the monthly blanket purchase order does not exceed \$5,000, or when the Board has approved a fixed unit price or other predetermined pricing method.
- I. Leases, Contracts and Other Legal Documents – The Chairman, upon majority vote of the Board in open session, shall be the only authority to execute contracts or other legal documents having a binding effect upon the District; the Director may also execute contracts and legal documents when such action has been authorized by the Board in open session.



South Walton County Mosquito Control District District Policy

ACQUISITION OF PROFESSIONAL SERVICES

The District follows the guidelines established in Section 287.055, Florida Statutes, for the acquisition of professional services.

In addition, the District has established additional internal procedures for purchases as identified in the District's Purchase Procedures.

The purchase request and the purchase order are the instruments used to initiate and control purchases. All purchases must be initiated by an approved Purchase Request. If the purchase is in excess of \$1,000, the Purchase Request generates the processing of a Purchase Order. All purchases in excess of \$1,000 must have an approved Purchase Request and Purchase Order completed prior to initiation of the purchase so that effective managerial control over resources is continually maintained. The purpose of the system is to ensure that only those items needed by the District are purchased.

All capital purchases or purchases of materials, supplies, and services are coordinated through the Office Manager or designee who will oversee bid solicitation and sign purchase orders. Approval of the Board of Commissioners will be obtained for purchases in excess of \$5,000, by approval during the course of a Board Meeting. Approval of the Board of Commissioners will be obtained for items under \$5,000 by approval during Public Meeting or signature on the check or Purchase Order.

TITLE	Purchasing Policy
Board Adoption Date	
Resolution #	
Effective Date	
Revision Date	



South Walton County Mosquito Control District Purchasing Procedure

In accordance with Chapter 287, Florida Statutes, and the District’s Purchasing Policy, this procedure sets forth the process by which the District Commissioners and employees (collectively, “District employees”) will purchase good and services for the performance of the District.

PURPOSE

To outline the actions to be taken for (1) the procurement of product, supplies and capital, (2) the continuous analysis of product usage and balances in order to minimize the over purchasing or lack of availability, and (3) the completion of related documentation.

SCOPE

This procedure applies to the purchase of all products, supplies, and capital property.

OVERVIEW

	< \$500	Between \$500 & \$999	Between \$1,000 & \$5,000	> \$5,000 but below \$35,000	\$35,000 +
Require Purchase Request?	No	Yes <small>*Unless exempt item.</small>	Yes	Yes	Yes
Require PO?	No	No	Yes	Yes	Yes
Bid Process Required?	No	No	No	Written	RFP
Minimum # of Bids	N/A	N/A	N/A	3	3
Submit bid documentation to Office Manager?	No	No	No	Yes	Yes

RESPONSIBILITIES

All Employees that require a product or service must complete Purchase Requests specifying items for purchase and obtain required approvals as indicated in the District Purchasing Policy.

The Managers are responsible for using good purchasing methods, optimizing price savings, quality or value of product, vendor working relationships, assuring quality of product through inspection, maintaining product inventories, placing orders with approved suppliers, negotiating pricing with suppliers, and forwarding all paperwork to the Administrative Assistant for processing.

Operation Managers or designee are responsible for receiving, inspecting materials, and forwarding all paperwork to the Administrative Assistant.



South Walton County Mosquito Control District Purchasing Procedure

The Administrative Assistant is responsible for verifying all paperwork is completed appropriately and input all invoices into the accounting system.

The Office Manager is responsible for processing all payment of invoices only after satisfactory completion or delivery of goods or services has been made. Office Manager must sign all purchase orders.

The Director is responsible for signing all checks and final approval of all purchases and purchase orders.

Commissioner must sign purchase orders over \$5,000.

TITLE	Purchasing Procedures
Adoption Date	
Effective Date	
Revision Date	

4.6 Holidays

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

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

Holidays that fall on Saturday will be observed on the preceding Friday. Holidays that fall on Sunday will be observed on the following Monday. Holidays that fall on a Tuesday, Wednesday or Thursday will be observed on that day, unless alternate days are designated. If it becomes necessary to work on a holiday the employee will be paid for the holiday as well as the hours worked or may choose another day in that pay period to observe the holiday.

HAND ARENDALL HARRISON SALE LLC

304 MAGNOLIA AVENUE
PANAMA CITY, FLORIDA 32401
(850) 769-3434 Facsimile: (850) 769-6121
FED. I.D. NO. 63-0259798

Invoice 336284
April 11, 2022

South Walton County Mosquito Control District
Attn: Executive Director
Post Office Box 1130
Santa Rosa Beach, FL. 32459
US

ID: 36694-227912

Billing Attorney: Amy E. Myers

Re: General Representation

For Services Rendered Through March 31, 2022

PAYMENT DUE UPON RECEIPT

If you would like to submit payment by Credit Card, please use the following link:
<https://secure.lawpay.com/pages/handarendall/operating>
or please contact Accounts Receivable at 251-694-6329.

Balance Forward		0.00
Current Fees	650.00	
Total Current Charges		650.00
Total Due		650.00

PLEASE RETURN THIS PAGE WITH YOUR PAYMENT

For Billing Inquiries, Please Call Our Billing Department at (850) 769-3434.

Hand Arendall Harrison Sale LLC
304 MAGNOLIA AVENUE PANAMA CITY, FLORIDA 32401 (850) 769-3434

South Walton County Mosquito Control District
I.D. 36694-227912 - AEM
Re: General Representation

April 11, 2022
Invoice 336284
Page 2

Fees			
Date	Atty	Description	Hours
03/09/22	AEM	Email from and to Cammie Henderson re employee matter. Telephone conference with Cammie Henderson and Darrin Dunwald re various employment matter.	0.50
03/22/22	AEM	Telephone call from Darrin Dunwald re board meeting follow up.	0.55
03/23/22	AEM	Email from Cammie Henderson re gas stipend. Review FS and AGO.	1.00
03/28/22	AEM	Email from and to Cammie Henderson re dual officeholding question. Review Florida Statute and Attorney General Opinion.	0.25
03/29/22	AEM	Email from and to Cammie Henderson re Power of Attorney. Review form, FS388.	0.30
Total Hours			2.60

Hand Arendall Harrison Sale LLC
304 MAGNOLIA AVENUE PANAMA CITY, FLORIDA 32401 (850) 769-3434

South Walton County Mosquito Control District
I.D. 36694-227912 - AEM
Re: General Representation

April 11, 2022
Invoice 336284
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Fee Recap

Name/Desc	Init	Classification	Hours	Rate/Hour	Amount
Amy E. Myers	AEM	Member	2.60	250.00	650.00
Totals			2.60		650.00

April 13, 2022

South Walton County Mosquito Control District
Darrin Dunwald, Director
774 North County Highway 393
Santa Rosa Beach, FL 32459

VIA EMAIL TO administration@swcmcd.org

RE: Proposal for Legal Representation

Mr. Dunwald and Commissioners,

Please accept this proposal to provide general legal representation for the South Walton County Mosquito Control District. The Firm proposes to diligently perform these services with Amy Myers primarily serving as the lead attorney for the District with support from the entire Firm. This proposal is a firm and irrevocable offer for ninety (90) days from the date of this letter.

As long-time local government specialists in the Florida Panhandle community, we are uniquely qualified to serve the District as a General Counsel. Our team of attorneys and staff bring qualifications and experience unmatched in the Florida panhandle. This means we can bring the District more responsive and comprehensive services than others - all while doing so at a better value.

Local Government Representation

The Firm's Local Government group provides full-service representation for numerous local government entities across the Panhandle on issues ranging from litigation to public finance. Collectively, our group handles all legal matters related to local governments. We work closely with our client's elected and appointed officials, their staff, individual members of the public, and local advisory boards to help advise and represent local governments in a wide variety of legal matters.

Our attorneys routinely provide legal advice and advocacy, including drafting local ordinances and land development regulations, prosecuting code enforcement

violations, handling nuisance abatements, and defending local government actions in quasi judicial hearings, trial courts, and appellate courts. Our team of lawyers is experienced with handling every aspect of local government representation.

Our full service, regional law firm has approximately 100 lawyers across Northwest Florida and Alabama, 22 of whom concentrate in local government law. Our current Florida local government clients include the City of Panama City Beach, the City of Lynn Haven, the City of Callaway, the City of Springfield, Bay Medical Center, the Bay County School Board, the Bay County Airport Authority, Bay County Tourist Development Council, Panama City Beach Community Redevelopment Agency, Panama City Community Redevelopment Agency, Beach Mosquito Control District, Walton County Zoning Board of Adjustment, City of Valparaiso, City of Fort Walton, City of Mary Esther, Northwest Florida State College Board of Trustees. We routinely work with the Florida League of Cities giving us a superior understanding of the underlying trends in local government law throughout the State of Florida. This knowledge provides us an advantage from both a production and cost standpoint.

We are Set Apart

While our firm continues to grow significantly, in response to ever-changing and complex client needs, our commitment to client service remains unchanged. Our experience and extensive knowledge of our region and its resources sets our firm apart in all areas of practice for clients seeking legal representation or consultation. Our Firm is committed to bringing the breadth of knowledge, skill and experience to the South Walton County area with the same energy and professionalism that has satisfied clients for many years.

Our Business Practice Areas generally include:

- Admiralty & Maritime
- Banking & Financial Services
- Business & Commercial Law
- Community Associations
- Disaster Recovery
- Economic Development & Public-Private Partnerships
- Employment Consulting
- Estate Planning & Wealth Preservation
- Intellectual Property & Technology
- Land Use & Environmental
- Local Government
- Public Finance
- Real Estate Law

HAHS has eight offices throughout Florida and Alabama.

Region	Office (founding date)
Florida Offices	Panama City (1984) Destin (2012) Santa Rosa Beach (2014) Panama City Beach (2018)
Alabama Offices	Mobile (1941) Birmingham (1996) Athens (2005) Fairhope (2007)

Proposed Firm Attorneys

HAHS proposes that the District retain HAHS, the firm, as its General Counsel. We intend Mrs. Amy Myers to be the lead attorney for District matters, with Hayward Dykes providing direct support as needed.

- **Amy Myers** is a Partner with the Firm. She has served as the Attorney for the Beach Mosquito Control District since 2006, and as the City Attorney for the City of Panama City Beach since 2015. Amy has practiced exclusively in the area of local government law since joining the firm in 2002, and is well versed in finance, contract, real estate and land use matters, and the state Sunshine and Ethics laws. Amy is a resident of Bay County and works in the Firm's Panama City Beach office.
- **Hayward Dykes** is a Partner with the Firm. He serves as Special Magistrate for Code Enforcement in Walton County, represents the Walton County Board of Adjustment, and serves as City Attorney for the cities of Fort Walton Beach (11 years), Valparaiso (10 years) and Mary Esther (15 years). Hayward is a resident of Walton County and is based in the Firm's Destin office. His primary areas of practice are local government law, civil litigation, contracts, construction law, business law and criminal law.

The chart on the following page shows the attorneys from our Florida Local Government practice who are available to provide services to the Foundation during our representation. All attorneys in HAHS Florida offices are in good standing with the Florida Bar.

The Firm has learned through years of service that our governmental clients' needs are best served, and most expeditiously served, by our environment of teamwork among attorneys with various areas of expertise. Our diverse team makes it possible to meet our clients' varied needs without delay for research when matters arise in areas of the law in which we already have experienced lawyers. For example, in the event that a complex or high-risk employment matter arises for the District, the Firm typically would rely on its Employment Law attorneys to ensure the best and most prompt service to the District.

Additional information on all HAHS local government attorneys, in Florida and Alabama, is available on our website at <https://www.handfirm.com/practices/business-services>.

Additional information about all HAHS attorneys in general is available on our website at www.handfirm.com.

Attorney (Office)	Degrees	Significant Individual Experience	FL Board Certs.
Franklin Harrison (PC) Hometown: Panama City	J.D., University of Florida (1972) B.S., University of Florida (1969)	<ul style="list-style-type: none"> • Board Attorney, Bay County School Board (42 years) 	<ul style="list-style-type: none"> • Education Law
Douglas Sale (PC) Hometown: Panama City	J.D., University of Florida (1976) B.A., Vanderbilt University (1972)	<ul style="list-style-type: none"> • City Attorney, Panama City Beach (36 years) • Assistant City Attorney, Panama City Beach (5 years) • General Counsel for many county agencies, city agencies, boards, financing commission, and special districts 	
D. Ross McCloy (PC) Hometown: Panama City	J.D., Mercer Law School (1978) B.A., Davidson College (1975)	<ul style="list-style-type: none"> • 42 years of trial experience • Chairman of the 14th Circuit Judicial Nomination Commission 	<ul style="list-style-type: none"> • Civil Trial • Business Litigation • Civil Circuit Court Mediator
Robert Jackson (PC) Hometown: Irmo, SC	J.D., Florida State University (1998) B.S., United States Naval Academy (1988)	<ul style="list-style-type: none"> • City Attorney, Lynn Haven (15 years) • General Counsel for a healthcare special district • Civil litigation, labor and employment 	
Jennifer Shuler (PC-Remote) Home region: Midwest	J.D., Santa Clara University (2001) B.A., University of California: Santa Cruz (1991)	<ul style="list-style-type: none"> • Deputy Assistant County Attorney for Bay County (9 years) • County Attorney for Liberty County • City Attorney for numerous villages, town, and cities (10+ years) • Civil litigation for government entities 	<ul style="list-style-type: none"> • City, County, Local Government Law

<p>Hayward Dykes (Destin) Hometown: Vernon</p>	<p>J.D., University of Mississippi (2001) B.S., Florida State University (1998)</p>	<ul style="list-style-type: none"> • Special Magistrate for Code Enforcement, Walton County (2021-present) • City Attorney for Fort Walton Beach (11 years), Valparaiso (10 years), and Mary Esther (15 years) • Board Attorney for Walton County Zoning (6 years) and a state college board (9 years) • Assistant State Attorney, 6th Judicial Circuit (3 years) • Trial and appellate attorney, state and federal court 	
<p>Kevin Obos (PC) Hometown: Panama City</p>	<p>J.D., Cumberland School of Law (2002) B.S., Florida State University (1999)</p>	<ul style="list-style-type: none"> • City Attorney, Lynn Haven • City Attorney, Springfield • City Attorney, Callaway • Civil litigation, school board • Assistant State Attorney, 14th Judicial Circuit (3 years) 	
<p>Amy Myers (PCB) Hometown: Panama City Beach</p>	<p>J.D., Cumberland School of Law (2002) B.A., University of Florida (1999)</p>	<ul style="list-style-type: none"> • City Attorney, Panama City Beach (4 years) • Assistant City Attorney, Panama City Beach (13 years) • Board Attorney, Beach Mosquito Control District • General Counsel for Gulf Coast State College Foundation 	
<p>J. Cole Davis (PCB) Hometown: Panama City Beach</p>	<p>J.D., Florida State University (2011) B.S., Florida State University (2006)</p>	<ul style="list-style-type: none"> • Assistant City Attorney, Panama City Beach • Civil litigation, labor and employment 	

<p>Heather Hudson (PC) Hometown: Panama City</p>	<p>J.D., Mercer Law School (2011) B.A., University of West Florida (2007)</p>	<ul style="list-style-type: none"> • Assistant Board Attorney, Bay County School Board 	<ul style="list-style-type: none"> • Education Law
<p>Julia Maddalena (PC) Hometown: Tallahassee</p>	<p>J.D., Florida State University (2014) B.A., University of Central Florida (2010)</p>	<ul style="list-style-type: none"> • Judicial Clerk, 14th Judicial Circuit (3 years) • Civil litigation, general 	
<p>H. Jared Doster (PC) Hometown: Panama City</p>	<p>J.D., Vanderbilt Law School (2017) M.S., Michigan State University (2013) Dual B.S., Florida State University (2011)</p>	<ul style="list-style-type: none"> • Federal litigation, intellectual property • Registered patent attorney 	
<p>Will Platt (PC) Hometown: Panama City</p>	<p>J.D., Mercer Law School (2018) B.A., Florida State University (2014)</p>	<ul style="list-style-type: none"> • Civil litigation and trials, commercial • Transactions, real estate 	

Proposed Fee Schedule

The Firm proposes that legal services be performed on an as-needed basis. Unless otherwise agreed in writing, our legal fees will be billed on an hourly basis. We will bill time and rate charges on a monthly basis and provide an itemized statement that includes any costs and expenses that are necessarily and reasonably incurred.

- i. Rate: The rate for partners will be at a rate of \$250 per hour, and the rate for associates will be \$200 per hour. These rates include all secretarial expenses, office overhead, books, legal periodicals, and the like.
- ii. Reimbursement of Costs: Any actual costs incurred by an HAHS attorney on behalf of the Foundation during the performance of legal services would be fully reimbursed, including but not limited to court filing fees, expert witness fees, and deposition transcripts.
- iii. Bond Issue Fee: HAHS proposes that fees for public financing bond issues and bank borrowing be set at a fixed rate of \$0.95 per \$1,000.00 with a minimum fee of \$7,500.00.
- iv. Rate increases: HAHS proposes that after the second year of the contract, it be allowed to annually propose increased rate adjustments for approval by the District.
- v. Outside Attorneys: HAHS understands the engagement is non-exclusive, and proposes that it be allowed to propose the association and compensation of other attorneys outside of HAHS in specialized areas, should any such attorneys be necessary for highly specialized or unusual issues.

We take the Right Approach with Clients and Community

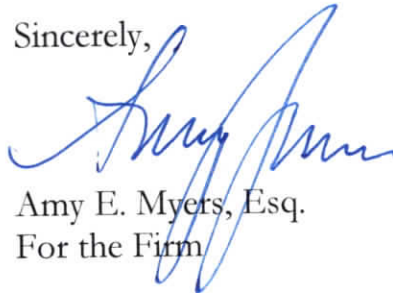
We are not aware of any clients the Firm currently represents that could cause a conflict of interest with our responsibilities to the South Walton County Mosquito Control District. As we do with other local government clients, the Firm generally would decline representations that would be likely to create conflicts with our responsibilities to the District. When conflicts become unavoidable for a particular matter, the Firm would assist both clients to secure other counsel to represent their interests in the matter related to the conflict.

Hand Arendall Harrison Sale is committed to client satisfaction. Our attorneys achieve results through a commitment to the job and being accessible. In this situation, our decades of involvement in the many (and sometimes repetitious) contentions that arise between local governments and their citizens give us the experience and

knowledge to provide legal services not only effectively and fairly, but also with the confidence to always be respectful and courteous to your citizens and staff. If one of us hasn't seen it, we probably have seen something very close to it.

We would like to continue discussing ways our Firm can assist the South Walton County Mosquito Control District as its General Counsel. We thank you for the opportunity to submit this proposal and we are available to answer any questions.

Sincerely,



Amy E. Myers, Esq.
For the Firm