

# ***South Walton County Mosquito Control District***

## **REGULAR BOARD MEETING**

November 12, 2019

### **Agenda**

**Call to Order**

**Invocation and Pledge**

**Approval of Minutes (motion)**

#### **Administration Items**

1. Financial Reports for October 2019
2. Approval of Expenditures for October 2019
3. Building update
4. Other

#### **Legal**

1. Improvement District
2. Other

#### **Operations**

1. Activity Report
2. Drainage
3. Other

#### **Announcements**

**Seat 1- Commissioner John Magee**

**Seat 2- Commissioner Tim Norris**

**Seat 3- Commissioner Kristine Faulk**

**Restate New Action Items**

**Public Comments**

**Adjourn**

## **REGULAR BOARD MEETING**

October 15, 2019

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 October 15, 2019 at 9:30 a.m.

Commissioner Norris called the meeting to order and opened with a prayer and pledge of allegiance to the American Flag.

The Commissioners attending the meeting were Kristine Faulk and Tim Norris.

Staff present:           Harley Sampson Jr., Director  
                                  Shirley Steele Office Manager  
                                  Mike Yawn Operations Manager  
                                  Hallie Oalde Public Relations Specialist

The Minutes for September 2019 Regular Board Meeting were reviewed, and one correction was suggested. Commissioner Norris requested a motion for approval. Motion made by Commissioner Faulk and approved unanimously.

Financial reports including expenditures for September 2019 presented for approval. Motion was made to approve financial reports with expenditures for September 2019 by Commissioner Norris and unanimously.

The new cell phone policy was reviewed and updated. The motion was made to update the cell phone policy by Commissioner Norris and approved unanimously.

Director Sampson presented the building update with the completion of Task Order III. The request was made for a projected timeline including the pre-application meetings and the estimated start date.

The Florida Association of Special District winter conference is scheduled for January 27 – 31, 2020 in Tallahassee. Director Sampson requested the opportunity to attend this conference and apply for the Certified District Manager training program. A motion was made by Commissioner Faulk to approve the District recommending Director Sampson and provide the application fee of \$1200 and accommodations to complete the Certified District Manager training program and approved unanimously.

The recommendation was made to host the Employee Recognition luncheon at the Blue Mabel for 2019. The holiday schedule was discussed, and a motion was made to give an additional day off on December 23, 2019. The motion was unanimously approved.

Invoice#7768 for \$10,048.97 from Manson Bolves Donaldson Varn, P.A. was submitted for services rendered for September 2019 was submitted for payment. A motion was made by Commissioner Faulk to approve Invoice#7768 for Attorney Donaldson for \$10,048.97 for payment. The motion was unanimously approved.

Invoice#275239 for \$2,231.41 from Hand Arendall Harrison Sale LLC. was submitted for services rendered for September 2019 was submitted for payment. A motion was made by Commissioner Faulk to approve Invoice#27539 for Attorney Donaldson for \$2,231.41 for payment. The motion was unanimously approved

Mike Yawn presented the Operations activity report for October 2019.

The FirstNet AT&T network for 1<sup>st</sup> responders is pending approval as a second-tier responder.

Hallie Oalde, Kenny Hobbs and Mike Yawn volunteered at the SWCMCD table at the Walton County Fair.

#### Announcements

FMCA November 16 – 20, 2019

FMCA Tallahassee Days January 21 & 22, 2020

FMCA Dodd February 3- 7<sup>th</sup>, 2020

A motion was made to adjourn the meeting by Commissioner Faulk. The meeting was adjourned at 10:14 a.m.

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Tim Norris, Commissioners

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Kristine Faulk, Secretary



## South Walton County Mosquito Control District

## Balance Sheet

11/10/19

As of October 31, 2019

Accrual Basis

Oct 31, 19

## ASSETS

## Current Assets

## Checking/Savings

FL CLASS

2,027,483.52

FL FIT

1,523,864.98

Local Fund Checking

169,681.26

Local Fund Savings

681,352.87

## Total Checking/Savings

4,402,382.63

## Other Current Assets

130001 · Due from other governments

18,738.47

## Total Other Current Assets

18,738.47

## Total Current Assets

4,421,121.10

## Fixed Assets

161.03 · Land

500.00

162.03 · Building

399,879.00

163.03 · Building Improvement

142,423.00

166.03 · Equipment and Furniture

1,622,036.00

## Total Fixed Assets

2,164,838.00

## Other Assets

190 · Deferred Outflow

190.01 · Subsequent

15,915.00

190.02 · Assumptions

242,553.00

190.03 · NPL

49,949.00

190.04 · Investments

119.00

190.05 · Experience

57,974.00

## Total 190 · Deferred Outflow

366,510.00

## Total Other Assets

366,510.00

## TOTAL ASSETS

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**6,952,469.10**

## LIABILITIES &amp; EQUITY

## Liabilities

## Current Liabilities

## Accounts Payable

20000 · Accounts Payable

61,570.41

## Total Accounts Payable

61,570.41

## Credit Cards

100001 · FNBT Bank

422.12

100002 · Walmart

650.33

100003 · Publix

111.00

100004 · Blue Tarp

329.07

## Total Credit Cards

1,512.52

## Other Current Liabilities

2000001 · Accounts Payable<sup>1</sup>

-523.89

210.03 · Accrued compensated absences

-45,842.00

211.03 · Accrued OPEB liability

-124,929.00

212.03 · Net person liability

-846,969.00

## Total Other Current Liabilities

-1,018,263.89

## Total Current Liabilities

-955,180.96

## Total Liabilities

-955,180.96

9:46 PM

South Walton County Mosquito Control District

Balance Sheet

11/10/19

As of October 31, 2019

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Accrual Basis

	Oct 31, 19
Equity	
30000 · Opening Balance Equity	8,064,242.36
32000 · Retained Earnings	-10,348.21
Net Income	-146,244.09
Total Equity	7,907,650.06
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>6,952,469.10</u></b>

## South Walton County Mosquito Control District

## Expenses by Vendor Summary

October 2019

	Oct 19
ACENTRIA	20,438.08
B&C	572.50
BEARD	1,760.65
Blue Tarp	478.71
CENTRYLINK	367.90
CHELCO	697.90
CLARKE	0.00
Cornwell	119.90
Culligan	109.95
Cumulus	5,475.60
DEFUNIAK HERALD	393.25
DEO	175.00
DEX	160.06
FASD	4,207.70
FEDEX	217.10
FL DOR	7,966.21
FNB	3,591.44
Grainger	0.00
GREAT AMERICA	153.13
Guardian	85.93
IFAS EXTENSION	10.00
INTUIT	87.97
IRS	20,767.74
JORDON	82.34
Kauffman	0.00
LIBERTY NATIONAL	107.07
MEDIACOM	291.89
MELHORNS	650.94
METLIFE	551.42
Mitchel	100.00
NATIONWIDE	100.00
OReilly	168.49
Publix	35.26
Regional Utilities	65.61
RETIF	2,557.14
RHONDA SKIPPER	-32.60
Shannon Outdoors	118.94
Shoreline	35.00
South Bay	173.19
TERRYS AC	467.35
Thompson CAT	84.70
Trustmark	-3,157.94
UNIFIRST	641.75
UNUM	1,468.16
Verizon	606.12
Walmart	297.92
Walton County	83.28
WALTON COUNTY BOC	38,549.43
WASTE MANAGEMENT	43.85
<b>TOTAL</b>	<b>111,926.03</b>

## South Walton County Mosquito Control District

11/10/19

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

October 2019

Oct 19

<b>Income</b>	
Interest income	6,471.69
<b>311 · AD VALOREM</b>	
311.1 · Prior Year Taxes/Other	29,388.93
311 · AD VALOREM - Other	32.60
<b>Total 311 · AD VALOREM</b>	<b>29,421.53</b>
<b>Total Income</b>	<b>35,893.22</b>
<b>Gross Profit</b>	<b>35,893.22</b>
<b>Expense</b>	
<b>10 · Payroll Expenses</b>	
10.1 · FIT	8,240.47
10.2 · FICA Company (District)	1,602.37
10.3 · Medicare Company (District)	374.74
10.4 · LIBERTY NATIONAL	107.07
10.5 · Garnishments	997.70
10.6 · NATIONWIDE	100.00
11 · Executive Salaries	884.34
12 · Regular Salaries and wages	62,913.77
13 · Other salaries and wages	1,930.00
10 · Payroll Expenses - Other	8,573.06
<b>Total 10 · Payroll Expenses</b>	<b>85,723.52</b>
<b>20 · PERSONAL SERVICES BENEFITS</b>	
21 · FICA Taxes	1,602.37
21.2 · Medicare	374.73
22 · Retirement contributions	7,467.36
23 · Life and Health Insurance	
Supplement Insurance Program	121.94
23.2 · Walton County Group Plan	38,549.43
23.4 · METLIFE	551.42
23.5 · Unum	1,468.16
23.6 · Guardian	85.93
<b>Total 23 · Life and Health Insurance</b>	<b>40,776.88</b>
26 · Other postemployment benefits	
26.1 · Joann Gaines	-139.20
26.2 · Jose Hernandez	-127.10
26.3 · Geraldine Via	-105.40
<b>Total 26 · Other postemployment benefits</b>	<b>-371.70</b>
<b>20 · PERSONAL SERVICES BENEFITS - Other</b>	<b>0.00</b>
<b>Total 20 · PERSONAL SERVICES BENEFITS</b>	<b>49,849.64</b>
<b>30 · OPERATING EXPENSES</b>	
32 · ACCOUNTING & AUDITING	-0.98
3400 · Other Services	
03412 · Other services IT Hosting	
03412.5 · Cumulus	5,475.60
<b>Total 03412 · Other services IT Hosting</b>	<b>5,475.60</b>
34.20 · UNIFIRST	641.75
3400 · Other Services - Other	485.00
<b>Total 3400 · Other Services</b>	<b>6,602.35</b>
<b>30 · OPERATING EXPENSES - Other</b>	<b>0.00</b>
<b>Total 30 · OPERATING EXPENSES</b>	<b>6,601.37</b>
<b>40 · TRAVEL &amp; PER DIEM</b>	<b>0.00</b>



## South Walton County Mosquito Control District

11/10/19

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

October 2019

	Oct 19
41 · COMMUNICATION SERVICES	1,265.91
42 · FREIGHT SERVICES	217.10
43 · UTILITY SERVICES	
4304 · GARBAGE SOLID WASTE SERVICES	43.85
43 · UTILITY SERVICES - Other	763.51
Total 43 · UTILITY SERVICES	807.36
44 · RENTALS & LEASES	
4400.1 · LEASE OF KONICA COPIER	153.13
Total 44 · RENTALS & LEASES	153.13
45 · INSURANCE	
45.1 · WORKERS COMP	2,834.75
45.2 · POLLUTION	12,948.33
45.6 · General liability	4,655.00
45 · INSURANCE - Other	0.00
Total 45 · INSURANCE	20,438.08
46 · REPAIR & MAINTENANCE SERVICES	
46.6 · Construction & Maint by District	835.53
46.11 · Maint Bldg/Ground by others	1,039.85
46.3 · Maintenance of other equipment	1,417.46
46 · REPAIR & MAINTENANCE SERVICES - Other	0.00
Total 46 · REPAIR & MAINTENANCE SERVICES	3,292.84
47 · PRINTING & BINDING	160.06
48 · PROMOTIONAL ACTIVITIES	52.18
49 · OTHER CURRENT CHARGES	
49.1 · Other Government Agencies	258.28
49.2 · advertising required by law	393.25
49 · OTHER CURRENT CHARGES - Other	121.57
Total 49 · OTHER CURRENT CHARGES	773.10
50 · SUPPLIES/MATERIALS	
51 · Office Supplies	84.70
50 · SUPPLIES/MATERIALS - Other	33.50
Total 50 · SUPPLIES/MATERIALS	118.20
52 · Operating Supplies	
52.1 · Gasoline Oil Lubricant	
52.11 · Gasoline	2,015.73
52.12 · Diesel	541.41
52.1 · Gasoline Oil Lubricant - Other	0.00
Total 52.1 · Gasoline Oil Lubricant	2,557.14
52.2 · Chemicals Solvents Additives	0.00
52.3 · Clothing and Wearing Apparel	655.00
52.4 · Misc Supplies & Incidentals	
52.45 · Publix	35.26
52.47 · Chickens	650.94
52.48 · Lab	25.20
52.49 · Fish	7.98
52.4 · Misc Supplies & Incidentals - Other	4,135.91
Total 52.4 · Misc Supplies & Incidentals	4,855.29
52.5 · Tool and small implements	133.86
52 · Operating Supplies - Other	109.95
Total 52 · Operating Supplies	8,311.24

10:45 PM

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

11/10/19

Accrual Basis

October 2019

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Oct 19

54 · DUES & SUBSCRIPTIONS	2,907.70
55 · TRAINING	1,310.00
60 · CAPITAL OUTLAY	0.00
66900 · Reconciliation Discrepancies	155.88
89 · CONTINGENCY	0.00
<b>Total Expense</b>	<b>182,137.31</b>
<b>Net Income</b>	<b>-146,244.09</b>

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## Profit &amp; Loss Budget vs. Actual

October 2019

	Budget
<b>Income</b>	
Interest income	
311 · AD VALOREM	
311.1 · Prior Year Taxes/Other	
311 · AD VALOREM - Other	4,308,673.00
<b>Total 311 · AD VALOREM</b>	4,308,673.00
<b>Total Income</b>	4,308,673.00
<b>Gross Profit</b>	4,308,673.00
<b>Expense</b>	
10 · Payroll Expenses	
10.1 · FIT	
10.2 · FICA Company (District)	
10.3 · Medicare Company (District)	
10.4 · LIBERTY NATIONAL	
10.5 · Garnishments	
10.6 · NATIONWIDE	
11 · Executive Salaries	
12 · Regular Salaries and wages	
13 · Other salaries and wages	
10 · Payroll Expenses - Other	935,000.00
<b>Total 10 · Payroll Expenses</b>	935,000.00
20 · PERSONAL SERVICES BENEFITS	
21 · FICA Taxes	
21.2 · Medicare	
22 · Retirement contributions	
23 · Life and Health Insurance	
Supplement Insurance Program	
23.2 · Walton County Group Plan	
23.4 · METLIFE	
23.5 · Unum	
23.6 · Guardian	
<b>Total 23 · Life and Health Insurance</b>	
26 · Other postemployment benefits	
26.1 · Joann Gaines	
26.2 · Jose Hernandez	
26.3 · Geraldine Via	
<b>Total 26 · Other postemployment benefits</b>	
20 · PERSONAL SERVICES BENEFITS - Other	474,000.00
<b>Total 20 · PERSONAL SERVICES BENEFITS</b>	474,000.00
30 · OPERATING EXPENSES	
32 · ACCOUNTING & AUDITING	
3400 · Other Services	
03412 · Other services IT Hosting	
03412.5 · Cumulus	
<b>Total 03412 · Other services IT Hosting</b>	
34.20 · UNIFIRST	
3400 · Other Services - Other	
<b>Total 3400 · Other Services</b>	
30 · OPERATING EXPENSES - Other	162,200.00
<b>Total 30 · OPERATING EXPENSES</b>	162,200.00
40 · TRAVEL & PER DIEM	21,500.00

## South Walton County Mosquito Control District

11/10/19

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

October 2019

	Budget
41 · COMMUNICATION SERVICES	18,000.00
42 · FREIGHT SERVICES	3,000.00
43 · UTILITY SERVICES	
4304 · GARBAGE SOLID WASTE SERVICES	
43 · UTILITY SERVICES - Other	10,600.00
Total 43 · UTILITY SERVICES	10,600.00
44 · RENTALS & LEASES	
4400.1 · LEASE OF KONICA COPIER	33,250.00
Total 44 · RENTALS & LEASES	33,250.00
45 · INSURANCE	
45.1 · WORKERS COMP	
45.2 · POLLUTION	
45.6 · General liability	
45 · INSURANCE - Other	45,000.00
Total 45 · INSURANCE	45,000.00
46 · REPAIR & MAINTENANCE SERVICES	
46.6 · Construction & Maint by District	
46.11 · Maint Bldg/Ground by others	
46.3 · Maintenance of other equipment	
46 · REPAIR & MAINTENANCE SERVICES - Other	50,050.00
Total 46 · REPAIR & MAINTENANCE SERVICES	50,050.00
47 · PRINTING & BINDING	1,500.00
48 · PROMOTIONAL ACTIVITIES	35,000.00
49 · OTHER CURRENT CHARGES	
49.1 · Other Government Agencies	
49.2 · advertising required by law	
49 · OTHER CURRENT CHARGES - Other	4,675.00
Total 49 · OTHER CURRENT CHARGES	4,675.00
50 · SUPPLIES/MATERIALS	
51 · Office Supplies	5,000.00
50 · SUPPLIES/MATERIALS - Other	
Total 50 · SUPPLIES/MATERIALS	5,000.00
52 · Operating Supplies	
52.1 · Gasoline Oil Lubricant	
52.11 · Gasoline	
52.12 · Diesel	
52.1 · Gasoline Oil Lubricant - Other	
Total 52.1 · Gasoline Oil Lubricant	
52.2 · Chemicals Solvents Additives	200,000.00
52.3 · Clothing and Wearing Apparel	5,000.00
52.4 · Misc Supplies & Incidentals	
52.45 · Publix	
52.47 · Chickens	
52.48 · Lab	
52.49 · Fish	
52.4 · Misc Supplies & Incidentals - Other	47,500.00
Total 52.4 · Misc Supplies & Incidentals	47,500.00
52.5 · Tool and small implements	3,000.00
52 · Operating Supplies - Other	27,250.00
Total 52 · Operating Supplies	282,750.00

10:45 PM

# South Walton County Mosquito Control District

11/10/19

## Profit & Loss Budget vs. Actual

Accrual Basis

October 2019

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**Budget**

54 · DUES & SUBSCRIPTIONS	11,000.00
55 · TRAINING	14,000.00
60 · CAPITAL OUTLAY	4,147,171.00
66900 · Reconciliation Discrepancies	
89 · CONTINGENCY	350,000.00
<b>Total Expense</b>	<b>6,603,696.00</b>
<b>Net Income</b>	<b><u>-2,295,023.00</u></b>

## South Walton County Mosquito Control District

11/10/19

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

October 2019

## \$ Over Budget

<b>Income</b>	
Interest income	
311 · AD VALOREM	
311.1 · Prior Year Taxes/Other	
311 · AD VALOREM - Other	-4,308,640.40
<b>Total 311 · AD VALOREM</b>	<b>-4,279,251.47</b>
<b>Total Income</b>	<b>-4,272,779.78</b>
<b>Gross Profit</b>	<b>-4,272,779.78</b>
<b>Expense</b>	
10 · Payroll Expenses	
10.1 · FIT	
10.2 · FICA Company (District)	
10.3 · Medicare Company (District)	
10.4 · LIBERTY NATIONAL	
10.5 · Garnishments	
10.6 · NATIONWIDE	
11 · Executive Salaries	
12 · Regular Salaries and wages	
13 · Other salaries and wages	
10 · Payroll Expenses - Other	-926,426.94
<b>Total 10 · Payroll Expenses</b>	<b>-849,276.48</b>
20 · PERSONAL SERVICES BENEFITS	
21 · FICA Taxes	
21.2 · Medicare	
22 · Retirement contributions	
23 · Life and Health Insurance	
Supplement Insurance Program	
23.2 · Walton County Group Plan	
23.4 · METLIFE	
23.5 · Unum	
23.6 · Guardian	
<b>Total 23 · Life and Health Insurance</b>	
26 · Other postemployment benefits	
26.1 · Joann Gaines	
26.2 · Jose Hernandez	
26.3 · Geraldine Via	
<b>Total 26 · Other postemployment benefits</b>	
20 · PERSONAL SERVICES BENEFITS - Other	-474,000.00
<b>Total 20 · PERSONAL SERVICES BENEFITS</b>	<b>-424,150.36</b>
30 · OPERATING EXPENSES	
32 · ACCOUNTING & AUDITING	
3400 · Other Services	
03412 · Other services IT Hosting	
03412.5 · Cumulus	
<b>Total 03412 · Other services IT Hosting</b>	
34.20 · UNIFIRST	
3400 · Other Services - Other	
<b>Total 3400 · Other Services</b>	
30 · OPERATING EXPENSES - Other	-162,200.00
<b>Total 30 · OPERATING EXPENSES</b>	<b>-155,598.63</b>
40 · TRAVEL & PER DIEM	-21,500.00

## South Walton County Mosquito Control District

## Profit &amp; Loss Budget vs. Actual

October 2019

	\$ Over Budget
41 · COMMUNICATION SERVICES	-16,734.09
42 · FREIGHT SERVICES	-2,782.90
43 · UTILITY SERVICES	
4304 · GARBAGE SOLID WASTE SERVICES	
43 · UTILITY SERVICES - Other	-9,836.49
Total 43 · UTILITY SERVICES	-9,792.64
44 · RENTALS & LEASES	
4400.1 · LEASE OF KONICA COPIER	-33,096.87
Total 44 · RENTALS & LEASES	-33,096.87
45 · INSURANCE	
45.1 · WORKERS COMP	
45.2 · POLLUTION	
45.6 · General liability	
45 · INSURANCE - Other	-45,000.00
Total 45 · INSURANCE	-24,561.92
46 · REPAIR & MAINTENANCE SERVICES	
46.6 · Construction & Maint by District	
46.11 · Maint Bldg/Ground by others	
46.3 · Maintenance of other equipment	
46 · REPAIR & MAINTENANCE SERVICES - Other	-50,050.00
Total 46 · REPAIR & MAINTENANCE SERVICES	-46,757.16
47 · PRINTING & BINDING	-1,339.94
48 · PROMOTIONAL ACTIVITIES	-34,947.82
49 · OTHER CURRENT CHARGES	
49.1 · Other Government Agencies	
49.2 · advertising required by law	
49 · OTHER CURRENT CHARGES - Other	-4,553.43
Total 49 · OTHER CURRENT CHARGES	-3,901.90
50 · SUPPLIES/MATERIALS	
51 · Office Supplies	-4,915.30
50 · SUPPLIES/MATERIALS - Other	
Total 50 · SUPPLIES/MATERIALS	-4,881.80
52 · Operating Supplies	
52.1 · Gasoline Oil Lubricant	
52.11 · Gasoline	
52.12 · Diesel	
52.1 · Gasoline Oil Lubricant - Other	
Total 52.1 · Gasoline Oil Lubricant	
52.2 · Chemicals Solvents Additives	-200,000.00
52.3 · Clothing and Wearing Apparel	-4,345.00
52.4 · Misc Supplies & Incidentals	
52.45 · Publix	
52.47 · Chickens	
52.48 · Lab	
52.49 · Fish	
52.4 · Misc Supplies & Incidentals - Other	-43,364.09
Total 52.4 · Misc Supplies & Incidentals	-42,644.71
52.5 · Tool and small implements	-2,866.14
52 · Operating Supplies - Other	-27,140.05
Total 52 · Operating Supplies	-274,438.76

10:45 PM

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

11/10/19

Accrual Basis

October 2019

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**\$ Over Budget**

54 · DUES & SUBSCRIPTIONS	-8,092.30
55 · TRAINING	-12,690.00
60 · CAPITAL OUTLAY	-4,147,171.00
66900 · Reconciliation Discrepancies	
89 · CONTINGENCY	-350,000.00
<b>Total Expense</b>	<b>-6,421,558.69</b>
<b>Net Income</b>	<b><u>2,148,778.91</u></b>



South Walton County Mosquito Control District

Profit & Loss Budget vs. Actual

October 2019

	% of Budget
<b>Income</b>	
Interest income	
311 · AD VALOREM	
311.1 · Prior Year Taxes/Other	
311 · AD VALOREM - Other	0.0%
<b>Total 311 · AD VALOREM</b>	0.7%
<b>Total Income</b>	0.8%
<b>Gross Profit</b>	0.8%
<b>Expense</b>	
10 · Payroll Expenses	
10.1 · FIT	
10.2 · FICA Company (District)	
10.3 · Medicare Company (District)	
10.4 · LIBERTY NATIONAL	
10.5 · Garnishments	
10.6 · NATIONWIDE	
11 · Executive Salaries	
12 · Regular Salaries and wages	
13 · Other salaries and wages	
10 · Payroll Expenses - Other	0.9%
<b>Total 10 · Payroll Expenses</b>	9.2%
20 · PERSONAL SERVICES BENEFITS	
21 · FICA Taxes	
21.2 · Medicare	
22 · Retirement contributions	
23 · Life and Health Insurance	
Supplement Insurance Program	
23.2 · Walton County Group Plan	
23.4 · METLIFE	
23.5 · Unum	
23.6 · Guardian	
<b>Total 23 · Life and Health Insurance</b>	
26 · Other postemployment benefits	
26.1 · Joann Gaines	
26.2 · Jose Hernandez	
26.3 · Geraldine Via	
<b>Total 26 · Other postemployment benefits</b>	
20 · PERSONAL SERVICES BENEFITS - Other	0.0%
<b>Total 20 · PERSONAL SERVICES BENEFITS</b>	10.5%
30 · OPERATING EXPENSES	
32 · ACCOUNTING & AUDITING	
3400 · Other Services	
03412 · Other services IT Hosting	
03412.5 · Cumulus	
<b>Total 03412 · Other services IT Hosting</b>	
34.20 · UNIFIRST	
3400 · Other Services - Other	
<b>Total 3400 · Other Services</b>	
30 · OPERATING EXPENSES - Other	0.0%
<b>Total 30 · OPERATING EXPENSES</b>	4.1%
40 · TRAVEL & PER DIEM	0.0%

## South Walton County Mosquito Control District

11/10/19

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

October 2019

	% of Budget
41 · COMMUNICATION SERVICES	7.0%
42 · FREIGHT SERVICES	7.2%
43 · UTILITY SERVICES	
4304 · GARBAGE SOLID WASTE SERVICES	
43 · UTILITY SERVICES - Other	7.2%
Total 43 · UTILITY SERVICES	7.6%
44 · RENTALS & LEASES	
4400.1 · LEASE OF KONICA COPIER	0.5%
Total 44 · RENTALS & LEASES	0.5%
45 · INSURANCE	
45.1 · WORKERS COMP	
45.2 · POLLUTION	
45.6 · General liability	
45 · INSURANCE - Other	0.0%
Total 45 · INSURANCE	45.4%
46 · REPAIR & MAINTENANCE SERVICES	
46.6 · Construction & Maint by District	
46.11 · Maint Bldg/Ground by others	
46.3 · Maintenance of other equipment	
46 · REPAIR & MAINTENANCE SERVICES - Other	0.0%
Total 46 · REPAIR & MAINTENANCE SERVICES	6.6%
47 · PRINTING & BINDING	10.7%
48 · PROMOTIONAL ACTIVITIES	0.1%
49 · OTHER CURRENT CHARGES	
49.1 · Other Government Agencies	
49.2 · advertising required by law	
49 · OTHER CURRENT CHARGES - Other	2.6%
Total 49 · OTHER CURRENT CHARGES	16.5%
50 · SUPPLIES/MATERIALS	
51 · Office Supplies	1.7%
50 · SUPPLIES/MATERIALS - Other	
Total 50 · SUPPLIES/MATERIALS	2.4%
52 · Operating Supplies	
52.1 · Gasoline Oil Lubricant	
52.11 · Gasoline	
52.12 · Diesel	
52.1 · Gasoline Oil Lubricant - Other	
Total 52.1 · Gasoline Oil Lubricant	
52.2 · Chemicals Solvents Additives	0.0%
52.3 · Clothing and Wearing Apparel	13.1%
52.4 · Misc Supplies & Incidentals	
52.45 · Publix	
52.47 · Chickens	
52.48 · Lab	
52.49 · Fish	
52.4 · Misc Supplies & Incidentals - Other	8.7%
Total 52.4 · Misc Supplies & Incidentals	10.2%
52.5 · Tool and small implements	4.5%
52 · Operating Supplies - Other	0.4%
Total 52 · Operating Supplies	2.9%

10:45 PM

# South Walton County Mosquito Control District

11/10/19

## Profit & Loss Budget vs. Actual

Accrual Basis

October 2019

---

	% of Budget
54 · DUES & SUBSCRIPTIONS	26.4%
55 · TRAINING	9.4%
60 · CAPITAL OUTLAY	0.0%
66900 · Reconciliation Discrepancies	
89 · CONTINGENCY	0.0%
<b>Total Expense</b>	<b>2.8%</b>
<b>Net Income</b>	<b>6.4%</b>

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# MANSON BOLVES DONALDSON VARN, P.A.

109 N. Brush Street, Suite 300  
Tampa, FL 33602  
EIN - 26-2553333

(813) 514-4700

South Walton Mosquito Control District  
Attn: Ben Brewer, Director  
Post Office Box 1130  
Santa Rosa Beach, FL 32459

Statement Date: November 7, 2019  
Statement No. 7899  
Account No. 439.01

Page: 1

RE: General

## STATEMENT For Services Rendered 10/01/2019 Through 10/31/2019

### Fees

			Hours	
10/07/2019	LJD	Review correspondence; correspond with H. Sampson; revise bullets; correspond regarding bullets.	1.20	300.00
10/08/2019	LJD	Review correspondence; telephone conference with H. Sampson.	0.20	50.00
10/10/2019	LJD	Review correspondence; correspond with A. Tracy; telephone conference with H. Sampson and A. Tracy; draft support statement; correspond regarding draft support statement; review and revise cell phone policy.	1.40	350.00
10/11/2019	PS LJD	Review and revise easement. Review correspondence; correspond with H. Sampson; correspond with A. Tracy; review powerpoint presentation; telephone conference with H. Sampson.	0.60 1.90	120.00 475.00
10/14/2019	LJD	Telephone conference with A. Tracy; review slides; correspond regarding slides; draft local bill certification and Representative Drake talking sheet.	1.30	325.00
10/15/2019	LJD	Revise talksheet and EIS; correspond with Representative Drake's office.	0.30	75.00
10/16/2019	LJD	Meeting with Representative Drake's office; meeting with B. Cyphers regarding Northwest Florida Water Management District assistance.	1.30	325.00
10/17/2019	LJD	Review public meeting questions; correspond with H. Sampson.	0.20	50.00
10/22/2019	CDV LJD	Telephone conference with L. Donaldson and A. Tracy. Review correspondence; meeting with C. Varn; correspond with A. Tracy; telephone conference with A. Tracy and C. Varn; draft water control powers summary; correspond with H. Sampson; review public question responses.	1.00 1.30	250.00 325.00
10/23/2019	LJD	Revise public question responses; review correspondence; correspond with A. Tracy; research.	2.10	525.00

South Walton Mosquito Control District  
 Account No. 439.01  
 RE: General

Statement Date: 11/07/2019  
 Statement No. 7899  
 Page No. 2

			Hours	
10/25/2019	LJD	Review correspondence; correspond with H. Sampson.	0.30	75.00
10/28/2019	LJD	Telephone conference with A. Tracy	0.30	75.00
10/29/2019	LJD	Review correspondence; review boundary; telephone conference with S. Steele; correspond regarding boundary description.	<u>0.50</u>	<u>125.00</u>
		For Current Services Rendered	13.90	3,445.00
		Total Current Work		3,445.00
		Previous Balance		\$17,506.37
<u>Payments</u>				
11/07/2019		Payment Received, Thank You		-7,450.40
11/07/2019		Payment Received, Thank You		<u>-10,048.97</u>
		Total Payments		-17,499.37
		Balance Due		<u><u>\$3,452.00</u></u>

Payment is due upon receipt.

# MANSON BOLVES DONALDSON VARN, P.A.

109 N. Brush Street, Suite 300  
Tampa, FL 33602  
EIN - 26-2553333

(813) 514-4700

South Walton Mosquito Control District  
Attn: Ben Brewer, Director  
Post Office Box 1130  
Santa Rosa Beach, FL 32459

Statement Date: November 7, 2019  
Statement No. 7900  
Account No. 439.02

Page: 1

RE: Legal Representation

## STATEMENT

For Services Rendered 10/01/2019 Through 10/31/2019

### Fees

			Hours	
10/07/2019	AWB	Review email correspondence from H. Sampson and L. Donaldson regarding Headquarters Task 3 agreement.	0.10	25.00
10/08/2019	AWB	Review Task 3 agreement.	0.80	200.00
10/09/2019	AWB	Meeting with L. Donaldson regarding Task 3 agreement; email correspond with H. Sampson and L. Donaldson regarding same; review email correspondence from H. Sampson regarding local bill.	0.50	125.00
	LJD	Meet with A. Brennan regarding Task 3 agreement; review correspondence; telephone conference with H. Sampson.	0.60	150.00
10/10/2019	AWB	Meeting with L. Donaldson regarding revised cell phone policy; review email correspondence from client regarding same; review and revise policy and correspond with L. Donaldson regarding same.	0.90	225.00
	LJD	Meeting with A. Brennan regarding revised cell phone policy.	0.20	50.00
	PS	Meetings with L. Donaldson regarding easement issues; review draft mosquito control easement and drainage easement from L. Donaldson; research; draft a combined mosquito control, stormwater, and drainage easement.	2.50	625.00
10/11/2019	LJD	Review revised Task 3 agreement.	0.20	50.00
		For Current Services Rendered	5.80	1,450.00

### Expenses

10/31/2019		Photocopy/Laser Printing expense		0.80
10/31/2019		Scan Copy Expense.		0.80
		Total Expenses		1.60
		Total Current Work		1,451.60

South Walton Mosquito Control District  
Account No. 439.02  
RE: Legal Representation

Statement Date: 11/07/2019  
Statement No. 7900  
Page No. 2

Balance Due

\$1,451.60

Payment is due upon receipt.

# MANSON BOLVES DONALDSON VARN, P.A.

109 N. Brush Street, Suite 300  
Tampa, FL 33602  
EIN - 26-2553333

(813) 514-4700

South Walton Mosquito Control District  
Attn: Ben Brewer, Director  
Post Office Box 1130  
Santa Rosa Beach, FL 32459

Statement Date: November 7, 2019  
Statement No. 7900  
Account No. 439.02

Page: 1

RE: Legal Representation

## STATEMENT

For Services Rendered 10/01/2019 Through 10/31/2019

	Balance
General	\$3,452.00
Legal Representation	\$1,451.60
	<u>\$4,903.60</u>

Payment is due upon receipt.





Florida Department of Agriculture and Consumer Services  
 Division of Agricultural Environmental Services  
**MOSQUITO CONTROL MONTHLY REPORT - LOCAL FUNDS**

Submit to:  
 Mosquito Control Program  
 3125 Conner Blvd, Suite E  
 Tallahassee, FL 32399-1650

**NICOLE "NIKKI" FRIED**  
**COMMISSIONER**

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

COUNTY/ DISTRICT South Walton Mosquito Control FISCAL YEAR: 2019-2020 MONTH: October

**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)	\$ 4,308,673.00	\$ 29,421.53	\$ 29,421.53	\$ 4,279,251.47
334.1	State Grant	\$ -	\$ -	\$ -	\$ -
362	Equipment Rentals	\$ -	\$ -	\$ -	\$ -
337	Grants and Donations	\$ -	\$ -	\$ -	\$ -
361	Interest Earnings	\$ 87,000.00	\$ 6,471.69	\$ 6,471.69	\$ 80,528.31
364	Equipment and/or Other Sales	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00
369	Misc./Refunds (prior yr expenditures)	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
380	Other Sources	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
389	Loans	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RECEIPTS</b>		<b>\$ 4,499,173.00</b>	<b>\$ 35,893.22</b>	<b>\$ 35,893.22</b>	<b>\$ 4,463,279.78</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 2,344,523.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,344,523.00</b>
<b>Total Receipts &amp; Balance</b>		<b>\$ 6,843,696.00</b>	<b>\$ 35,893.22</b>	<b>\$ 35,893.22</b>	<b>\$ 6,807,802.78</b>

**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	\$ 935,000.00	\$ 85,723.52	\$ 85,723.52	\$ 849,276.48
20	Personal Services Benefits	\$ 474,000.00	\$ 49,849.64	\$ 49,849.64	\$ 424,150.36
30	Operating Expense	\$ 162,200.00	\$ 6,601.37	\$ 6,601.37	\$ 155,598.63
40	Travel & Per Diem	\$ 21,500.00	\$ -	\$ -	\$ 21,500.00
41	Communication Services	\$ 18,000.00	\$ 1,265.91	\$ 1,265.91	\$ 16,734.09
42	Freight Services	\$ 3,000.00	\$ 217.10	\$ 217.10	\$ 2,782.90
43	Utility Service	\$ 10,600.00	\$ 807.36	\$ 807.36	\$ 9,792.64
44	Rentals & Leases	\$ 33,250.00	\$ 153.13	\$ 153.13	\$ 33,096.87
45	Insurance	\$ 45,000.00	\$ 20,438.06	\$ 20,438.06	\$ 24,561.94
46	Repairs & Maintenance	\$ 50,050.00	\$ 3,292.84	\$ 3,292.84	\$ 46,757.16
47	Printing and Binding	\$ 1,500.00	\$ 160.06	\$ 160.06	\$ 1,339.94
48	Promotional Activities	\$ 35,000.00	\$ 52.18	\$ 52.18	\$ 34,947.82
49	Other Charges	\$ 4,675.00	\$ 773.10	\$ 773.10	\$ 3,901.90
51	Office Supplies	\$ 5,000.00	\$ 118.20	\$ 118.20	\$ 4,881.80
52.1	Gasoline/Oil/Lube	\$ 27,250.00	\$ 2,557.14	\$ 2,557.14	\$ 24,692.86
52.2	Chemicals	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00
52.3	Protective Clothing	\$ 5,000.00	\$ 655.00	\$ 655.00	\$ 4,345.00
52.4	Misc. Supplies	\$ 47,500.00	\$ 4,855.29	\$ 4,855.29	\$ 42,644.71
52.5	Tools & Implements	\$ 3,000.00	\$ 243.81	\$ 243.81	\$ 2,756.19
54	Publications & Dues	\$ 11,000.00	\$ 2,907.70	\$ 2,907.70	\$ 8,092.30
55	Training	\$ 14,000.00	\$ 1,310.00	\$ 1,310.00	\$ 12,690.00
60	Capital Outlay	\$ 4,147,171.00	\$ -	\$ -	\$ 4,147,171.00
71	Principal	\$ -	\$ -	\$ -	\$ -
72	Interest	\$ -	\$ -	\$ -	\$ -
81	Aids to Government Agencies	\$ -	\$ -	\$ -	\$ -
83	Other Grants and Aids	\$ -	\$ -	\$ -	\$ -
89	Contingency (Current Year)	\$ 350,000.00	\$ -	\$ -	\$ 350,000.00
99	Payment of Prior Year Accounts	\$ -	\$ -	\$ -	\$ -
<b>TOTAL BUDGET AND CHARGES</b>		<b>\$ 6,603,696.00</b>	<b>\$ 181,981.41</b>	<b>\$ 181,981.41</b>	<b>\$ 6,421,714.59</b>
0.001	Reserves - Future Capital Outlay	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00
0.002	Reserves - Self-Insurance	\$ -	\$ -	\$ -	\$ -
0.003	Reserves - Cash Balance to be Carried Forward	\$ 160,000.00	\$ -	\$ -	\$ 160,000.00
0.004	Reserves - Sick and Annual Leave	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00
<b>TOTAL RESERVES ENDING BALANCE</b>		<b>\$ 240,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 240,000.00</b>
<b>TOTAL BUDGETARY EXPENDITURES and BALANCES</b>		<b>\$ 6,843,696.00</b>	<b>\$ 181,981.41</b>	<b>\$ 181,981.41</b>	<b>\$ 6,661,714.59</b>
<b>ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ (146,088.19)</b>	<b>\$ (146,088.19)</b>	<b>\$ 146,088.19</b>

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

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**SETTLEMENT AGREEMENT  
AND GENERAL RELEASE**

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This Settlement Agreement and General Release (“the Agreement”) is entered into by and between Plaintiff Jack Doug Liles, Jr. (“Liles”), and Defendant South Walton County Mosquito Control District (“SWCMCD”).

**I. RECITALS**

**WHEREAS**, Liles is the owner of real property located in Walton County, Florida, more particularly described in the deed attached hereto as Exhibit “A” (the “Property”); and

**WHEREAS**, following a dispute between Liles and the SWCMCD (together “the parties”) regarding the Property, Liles commenced a civil action against the SWCMCD and Walton County, Florida in the First Judicial Circuit in and for Walton County, Florida, which was assigned case number 2015-CA-00574 (“the lawsuit”); and

**WHEREAS**, Liles and the SWCMCD have determined that their respective interests would best be served by resolving any and all claims that they may have against one another without any further proceedings;

**NOW THEREFORE**, in consideration of the completion of the terms outlined herein, the receipt and sufficiency of which are acknowledged, the parties agree as follows:

**II. RELEASE AND COVENANTS**

1. The SWCMCD agrees to perform maintenance/repair work (“the work”) to deteriorated portions of the walls of Mosquito Control Ditch 10 (“MCD-10”), which runs across the Property, up to 150 linear feet of the walls of MCD-10, providing up to 300 feet of filter cloth, up to 100 cubic yards of dirt, and up to 200 cubic yards of stone “rip rap.” The SWCMCD will perform the work with labor, materials, and equipment supplied by the SWCMCD. Liles will grant SWCMCD staff permission to enter the Property for the purposes of performing the maintenance/repair work described above, will meet with SWCMCD staff at the time the maintenance/repair work is scheduled to begin, and will work with designated SWCMCD staff to resolve any issues that may arise in the course of the work, including but not limited to, removal of trees that pose an impediment to completion of the maintenance/repair work. This agreement is contingent upon approval by the Board of the SWCMCD at their next regular meeting following execution of this Agreement. The work will begin after approval of this Agreement on a date mutually agreed to by Liles and the SWCMCD and is estimated to take no more than three (3) weeks to complete.

2. In exchange for the consideration described herein, Liles agree to dismiss, with prejudice, his claims in the lawsuit and to never commence any civil action based upon or arising out of the facts and events alleged therein.

3. In further exchange for the consideration described herein, Liles releases the SWCMCD and its members, officers, administrators, employees, agents, third party administrators, legal representatives, insurers, successors, and assigns, if any, and any other person, partnership, corporation, association, organization or entity now or previously acting directly or indirectly in the interest of or on behalf of the SWCMCD, along with any other related entities thereof, personally, officially, or in any capacity whatsoever, from any and all manner of actions, suits, liens, debts, damages, injuries, claims and demands whatsoever, at law or in equity, arising out of or under any federal, state, or local law, statute, ordinance, public policy, Executive Order, or constitutional provision, or concerning any other claim of any type, whether known or unknown, which Liles may now have or which Liles may have had prior to the date of this Agreement, whether raised in the lawsuit or not, to the maximum extent permitted by law.

4. Liles and the SWCMCD agree that each party shall bear its own attorneys' fees and costs incurred in connection with this matter including the preparation, review of, and entry into this Agreement.

5. Liles and the SWCMCD recognize and agree that execution of this Agreement and compliance with it by the SWCMCD constitutes a total settlement and release of all claims against the SWCMCD ever held by Liles as of the date of this Agreement.

6. Liles and the SWCMCD acknowledge that they have each entered into this Agreement voluntarily and with full understanding of its terms and conditions; that they have been represented by competent legal counsel of their own choosing throughout the pendency of the negotiations leading to the entry into this Agreement or have had the opportunity to consult with competent legal counsel of their own choosing throughout the pendency of the negotiations leading to the entry into this Agreement; and, that they have been advised regarding their rights.

7. It is understood and agreed that this Agreement is the compromise of a disputed claim and that the SWCMCD expressly denies any liability for the acts complained of by Liles, and that this Agreement is intended to avoid litigation and, once and for all, to end any dispute between Liles and the SWCMCD. Neither this Agreement, nor anything contained herein or anything represented or averred by Liles or the SWCMCD is to be construed as an admission by the SWCMCD of any liability, wrongdoing or unlawful conduct whatsoever.

8. Liles agrees that the only consideration provided to him by the SWCMCD for entering into this Agreement is that stated herein; that no other promises or

inducements of any kind have been made to him by any person or entity to cause him to execute this Agreement; and, that he fully understands the Agreement's meaning and intent including but not limited to its final and binding effect. Liles acknowledges that no oral representations have been made to him by the SWCMCD or its representatives regarding the terms of this Agreement including the tax implications (if any) of any payment made pursuant to this Agreement.

9. This Agreement contains and constitutes the entire agreement, understanding, and stipulation of the parties with respect to the matters contemplated herein and fully supersedes any and all prior agreements or understandings between the parties pertaining to the subject matter hereof. The terms of this Agreement are contractual, not a mere recital, and may be enforced. No change, modification, or waiver of any provision of this Agreement shall be valid unless in writing and signed by each of the parties.

10. This Agreement shall be construed in accordance with the laws of the State of Florida. Venue for any dispute shall be the First Judicial Circuit in and for Walton County, Florida.

11. The provisions of this Agreement are severable and if any part of it is found to be void or unenforceable the remaining provisions shall remain fully valid and enforceable.

12. No waiver of any breach of any provision or term of this Agreement or of any objection to any act or omission connected therewith shall be implied or claimed by either party or be deemed to constitute a consent to any continuation of such breach, act, or omission.

13. This Agreement may be executed in one or more counterparts each of which shall be deemed an original and all of which shall constitute one and the same instrument.

14. All notices, requests, or other communications hereunder shall be in writing and shall be deemed to have been duly given when delivered in person; by expedited delivery service; when posted by United States registered or certified mail, postage prepaid; or, when transmitted via electronic mail, facsimile, telex, cable, or any other mechanical form of written communication, confirmed by mail, postage prepaid, to the last known address of the party.

**THE UNDERSIGNED, HAVING READ AND UNDERSTOOD THIS RELEASE, VOLUNTARILY AND OF THEIR OWN FREE WILL, AGREE TO ALL OF ITS PROVISIONS.**

IN WITNESS WHEREOF, I have hereunto set my hand and seal this \_\_\_\_ day of September 2019.

\_\_\_\_\_  
Jack Doug Liles, Jr.

**STATE OF FLORIDA  
COUNTY OF WALTON**

The foregoing instrument was acknowledged before me this \_\_\_\_ day of September 2019, by Jack Doug Liles, Jr., who is [ ] personally known to me or [ ] who has produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
Print, type or stamp name and expiration date

\_\_\_\_\_  
Harley S. Sampson, Jr., as Director  
South Walton County Mosquito Control  
District

**STATE OF FLORIDA  
COUNTY OF WALTON**

The foregoing instrument was acknowledged before me this \_\_\_\_ day of September 2019, by Harley S. Sampson, Jr. in his capacity as Director of the South Walton County Mosquito Control District, who is [ ] personally known to me or [ ] who has produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
Print, type or stamp name and expiration date