

MEMORANDUM

TO: Governing Board

FROM: Joe Flanagan, Deputy Executive Director 

THRU: David Still, Executive Director 

DATE: September 24, 2009

RE: Approval of August Financial Report

RECOMMENDATION

Staff recommends that the Governing Board approve the August Financial Report and confirm the expenditures of the District.

BACKGROUND

Chapter 373.553(1), F.S., authorizes the delegation of authority by the Governing Board to the Executive Director to disburse District funds, providing certification is made to the Board at the next regular meeting that such disbursement is proper, in order, and within budgetary limits. In compliance with the statutory provisions in Chapter 373, the Governing Board of the Suwannee River Water Management District has directed staff to prepare a Financial Report in the manner presented.

As of August 31, 2009, total District expenditures were \$17,533,960. This is equal to 25% of the \$69,786,244 FY 2009 Budget, as approved by the Governing Board on September 23, 2008.

The District Budget of \$69,786,244 contains \$23,071,000 earmarked for acquisition and \$12,730,866 earmarked for reserves. The District budget, exclusive of acquisition and reserves, is \$33,984,378.

Year-to-date expenditures, exclusive of land purchases, total \$13,798,156. This is equal to 41% of \$33,984,378.

If you have any questions about this recommendation or if you would like any further information regarding the District's financial transactions before the October 13 Governing Board meeting, please contact me.

MONTHLY STATUS OF FY 2008/2009 BUDGET EXPENDITURES BY DEPARTMENT
THROUGH 8/31/09

Land Acquisition & Management

Description	Budgeted	Expenditures to Date	Expected Expenditures	% Expected Expenditures Used
516 Salaries & Benefits	\$1,387,574	\$1,089,898	\$1,271,943	86%
540 Other Personal Services	100,000	68,410	91,667	75%
580 Legal Services	151,000	89,434	138,417	65%
585 Audit Services	4,000	4,746	3,667	129%
586 Contractual Services	3,907,361	1,585,134	3,581,748	44%
590 Pmt. in Lieu of Taxes	175,000	184,196	160,417	115%
605 Printing & Binding	48,400	4,529	44,367	10%
606 Publication of Notices	3,000	7,805	2,750	284%
621 Meetings	6,000	0	5,500	0%
622 Registrations & Training	27,000	6,331	24,750	26%
626 Travel Expenses	20,000	6,939	18,333	38%
627 Utilities	9,000	12,092	8,250	147%
628 Communications	4,000	4,731	3,667	129%
629 Facilities Maintenance	2,500	3,533	2,292	154%
631 Equipment Maintenance	7,500	3,491	6,875	51%
701 Field Supplies	316,444	130,190	290,074	45%
702 Office Supplies	2,000	25	1,833	1%
703 Computer Supplies	5,500	0	5,042	0%
706 Books & Documents	3,000	938	2,750	34%
715 Photographic Supplies	2,000	0	1,833	0%
740 Office Support Equipment	1,000	520	917	57%
790 Other Commodities	5,000	0	4,583	0%
801 Computer Software	0	619	0	N/A
802 Equipment Rental	5,500	157	5,042	3%
805 Property & Casualty Insurance	9,000	4,681	8,250	1%
809 Fees & Permits	5,000	3,311	4,583	72%

MONTHLY STATUS OF FY 2008/2009 BUDGET EXPENDITURES BY DEPARTMENT
THROUGH 8/31/09

Land Acquisition & Management Continued

Description	Budgeted	Expenditures to Date	Expected Expenditures	% Expected Expenditures Used
903 Office Equipment	3,000	0	2,750	0%
905 Mobile Equipment	55,000	0	50,417	0%
920 Acquisition	23,071,000	3,735,804	21,148,417	1%
922 Construction	0	635,154	0	N/A
924 Land Improvements	5,340,872	142,932	4,895,799	3%
930 Interagency Expenditures	373,500	53,260	342,375	16%
960 Reserves	8,929,895	0	8,185,737	0%
TOTAL	\$43,980,046	\$7,778,859	\$40,315,042	19%
TOTAL W/O Acquisition/Reserves	\$11,979,151	\$4,043,055	\$10,980,888	37%

MONTHLY STATUS OF FY 2008/2009 BUDGET EXPENDITURES BY DEPARTMENT
THROUGH 8/31/09

Resource Management

Description	Budgeted	Expenditures to Date	Expected Expenditures	% Expected Expenditures Used
516 Salaries & Benefits	\$1,453,001	\$1,107,116	\$1,331,918	83%
540 Other Personal Services	130,000	48,481	119,167	41%
580 Legal Services	119,000	145,198	109,083	133%
586 Contractual Services	1,671,620	646,908	1,532,318	42%
605 Printing & Binding	8,500	1,143	7,792	15%
606 Publication of Notices	15,000	4,527	13,750	33%
621 Meetings	4,200	0	3,850	0%
622 Registrations & Training	31,850	8,440	29,196	29%
626 Travel Expenses	22,979	12,727	21,064	60%
631 Equipment Maintenance	1,900	365	1,742	21%
690 Other Contractual Services	8,400	3,541	7,700	46%
701 Field Supplies	6,500	2,644	5,958	44%
703 Computer Supplies	2,400	0	2,200	0%
705 Maps & Aerials	2,500	0	2,292	0%
706 Books & Documents	2,500	232	2,292	10%
715 Photographic Supplies	2,400	663	2,200	30%
740 Office Support Equipment	5,000	168	4,583	4%
790 Other Commodities	1,600	0	1,467	0%
801 Computer Software	6,500	400	5,958	7%
802 Equipment Rental	3,000	0	2,750	0%
809 Fees & Permits	3,000	171	2,750	6%
903 Office Equipment	6,000	0	5,500	0%
905 Mobile Equipment	25,000	0	22,917	0%
907 Lab & Field Equipment	8,000	0	7,333	0%
930 Interagency Expenditures	8,387,500	1,503,233	7,688,542	20%
TOTAL	\$11,928,350	\$3,485,959	\$10,934,321	32%

MONTHLY STATUS OF FY 2008/2009 BUDGET EXPENDITURES BY DEPARTMENT
THROUGH 8/31/09

Water Resources

Description	Budgeted	Expenditures to Date	Expected Expenditures	% Expected Expenditures Used
516 Salaries & Benefits	\$1,136,414	\$1,007,318	\$1,041,713	97%
540 Other Personal Services	150,900	68,139	138,325	49%
580 Legal Services	23,500	2,979	21,542	14%
586 Contractual Services	3,933,977	1,538,412	3,606,146	43%
605 Printing & Binding	43,000	18,524	39,417	47%
606 Publication of Notices	2,700	1,408	2,475	57%
621 Meetings	1,500	200	1,375	15%
622 Registrations & Training	29,100	3,282	26,675	12%
626 Travel Expenses	17,700	2,904	16,225	18%
631 Equipment Maintenance	15,500	238	14,208	2%
690 Other Contractual Services	17,600	4,814	16,133	30%
701 Field Supplies	58,200	8,741	53,350	16%
702 Office Supplies	1,100	0	1,008	0%
703 Computer Supplies	2,000	208	1,833	11%
705 Maps & Aerials	5,000	0	4,583	0%
706 Books & Documents	2,500	470	2,292	20%
715 Photographic Supplies	3,000	52	2,750	2%
720 Graphic Arts Supplies	250	0	229	0%
740 Office Support Equipment	2,900	496	2,658	19%
801 Computer Software	8,500	908	7,792	12%
802 Equipment Rental	8,000	1,560	7,333	21%
903 Office Equipment	2,500	0	2,292	0%
905 Mobile Equipment	60,000	1,830	55,000	3%
906 Computer Equipment	14,000	0	12,833	0%
907 Lab & Field Equipment	51,300	13,413	47,025	29%
930 Interagency Expenditures	618,315	294,499	566,789	52%
TOTAL	\$6,209,456	\$2,970,395	\$5,692,001	52%

MONTHLY STATUS OF FY 2008/2009 BUDGET EXPENDITURES BY DEPARTMENT
THROUGH 8/31/09

Executive Office

Description	Budgeted	Expenditures to Date	Expected Expenditures	% Expected Expenditures Used
516 Salaries & Benefits	\$392,047	\$283,864	\$359,376	79%
580 Legal Services	36,000	15,367	33,000	47%
586 Contractual Services	25,000	2,853	22,917	12%
605 Printing & Binding	13,000	2,388	11,917	20%
621 Meetings	3,000	0	2,750	0%
622 Registrations & Training	10,000	3,191	9,167	35%
626 Travel Expenses	50,500	13,315	46,292	29%
650 Promotions	15,000	8,721	13,750	63%
690 Other Contractual Services	5,000	0	4,583	0%
706 Books & Documents	3,000	2,359	2,750	86%
715 Photographic Supplies	500	334	458	73%
740 Office Support Equipment	1,500	0	1,375	0%
903 Office Equipment	1,500	0	1,375	0%
930 Interagency Expenditures	12,500	6,613	11,458	58%
960 Reserves	3,800,971	0	3,484,223	0%
TOTAL	\$4,369,518	\$339,003	\$4,005,392	8%
TOTAL W/O Acquisition/Reserves	\$568,547	\$339,003	\$521,168	65%

**MONTHLY STATUS OF FY 2008/2009 BUDGET EXPENDITURES BY DEPARTMENT
THROUGH 8/31/09**

Administration

Description	Budgeted	Expenditures to Date	Expected Expenditures	% Expected Expenditures Used
516 Salaries & Benefits	\$1,300,636	\$1,509,811	\$1,192,250	127%
540 Other Personal Services	60,000	19,625	55,000	36%
580 Legal Services	5,000	2,878	4,583	63%
585 Audit Services	35,000	35,000	32,083	109%
586 Contractual Services	218,438	152,364	200,235	76%
550 Property Appriaser	200,000	201,501	183,333	110%
565 Tax Collector	110,000	93,242	100,833	92%
605 Printing & Binding	20,000	11,697	18,333	64%
606 Publication of Notices	18,000	980	16,500	6%
607 Postage	45,000	18,761	41,250	45%
621 Meetings	1,000	637	917	69%
622 Registrations & Training	29,000	22,619	26,583	85%
626 Travel Expenses	24,500	18,703	22,458	83%
627 Utilities	90,000	54,221	82,500	66%
628 Communications	140,000	131,505	128,333	102%
629 Facilities Maintenance	150,000	146,262	137,500	106%
630 Vehicle Maintenance	40,000	30,992	36,667	85%
631 Equipment Maintenance	44,800	15,851	41,067	39%
690 Other Contractual Services	2,000	653	1,833	36%
701 Field Supplies	12,000	5,155	11,000	47%
702 Office Supplies	60,000	32,815	55,000	60%
703 Computer Supplies	46,000	49,600	42,167	118%
704 Fuel & Lubricants	150,000	56,750	137,500	41%

**MONTHLY STATUS OF FY 2008/2009 BUDGET EXPENDITURES BY DEPARTMENT
THROUGH 8/31/09**

Administration Continued

Description	Budgeted	Expenditures to Date	Expected Expenditures	% Expected Expenditures Used
705 Maps & Aerials	2,000	101	1,833	6%
706 Books & Documents	8,000	3,304	7,333	45%
740 Office Support Equipment	11,000	9,523	10,083	94%
790 Other Commodities	8,000	731	7,333	10%
801 Computer Software	82,500	65,407	75,625	86%
802 Equipment Rental	42,000	32,776	38,500	85%
804 Workers Comp. Insurance	35,000	21,905	32,083	68%
805 Property & Casualty Insurance	75,000	45,449	68,750	66%
903 Office Equipment	10,000	0	9,167	0%
906 Computer Equipment	169,000	159,393	154,917	103%
907 Lab & Field Equipment	10,000	9,529	9,167	104%
930 Interagency Expenditures	45,000	0	41,250	0%
TOTAL	\$3,298,874	\$2,959,744	\$3,023,968	98%
DISTRICT TOTAL	\$69,786,244	\$17,533,960	\$63,970,724	27%
TOTAL W/0 Acquisition/Reserves	\$33,984,378	\$13,798,156	\$31,152,347	44%

MEMORANDUM

TO: Governing Board

FROM: Vern Roberts, Finance Officer 

THRU: David Still, Executive Director 
Joe Flanagan, Deputy Executive Director 

DATE: September 24, 2009

RE: FY 2008/2009 Budget Amendment to Reconcile Account Codes

RECOMMENDATION

District staff recommends that the Governing Board authorize the amendment of the FY 2008/2009 budget to reconcile overexpenditures and underexpenditures within specific Special Revenue Funds.

BACKGROUND

During the current Fiscal Year ending September 30, 2009, there are seven Special Revenue Funds that are projected to be over-spent at the end of the Fiscal Year.

District Auditors, James Moore & Co., have recommended that Special Revenue Fund over expenditures be corrected by amending the budget and transferring additional budgeted funds from the General Fund or other Special Revenue Funds in which surpluses exist. They further recommend that these transfers be approved by the Governing Board as a part of the budget amendment process.

The FY 2008/2009 Revenue and Expenditure Account Transfers to effectuate the budget amendment appear on the following pages. Please note that the overall District budget remains the same after the specific accounts have been adjusted.

If you have any questions about this recommendation or if you would like any further explanation of the process prior to the October 13 Governing Board meeting, please contact me or Joe Flanagan.

FISCAL YEAR 08/09 ACCOUNT TRANSFERS

	Orig Budget	Amendment	New Budget
GENERAL FUND REVENUES			
Transfers to Other Funds	\$0	(\$5,000)	(\$5,000)
Carryover From Previous years	\$3,346,238	(\$55,000)	\$3,291,238
Total Change in General Fund Revenue		(\$60,000)	
GENERAL FUND EXPENDITURES			
Contractual Services	\$368,438	(\$60,000)	\$308,438
Total Change in General Fund Expenditures		(\$60,000)	
LAND ACQUISITION & MANAGEMENT FUND REVENUES			
Carryover From Previous years	\$18,235,864	(\$15,000)	\$18,220,864
Total Change in Land Acquisition & Management Fund Revenue		(\$15,000)	
LAND ACQUISITION & MANAGEMENT FUND EXPENDITURES			
Contractual Services	\$4,278,679	(\$15,000)	\$4,263,679
Total Change in Land Acquisition & Management Fund Expenditures		(\$15,000)	
FEMA I MAPPING FUND REVENUES			
FEMA Revenue	\$0	\$30,000	\$30,000
Total Change in FEMA I Mapping Fund Revenue		\$30,000	
FEMA I MAPPING FUND EXPENDITURES			
Contractual Services	\$0	\$30,000	\$30,000
Total Change in FEMA I Mapping Fund Expenditures		\$30,000	
QUALITY COMMUNITIES FUND REVENUES			
Local Revenue	\$0	\$25,000	\$25,000
DEP Revenue	\$0	\$30,000	\$30,000
Transfers for the General Fund	\$0	\$5,000	\$5,000
Total Change in Quality Communities Fund Revenue		\$60,000	
QUALITY COMMUNITIES FUND EXPENDITURES			
Contractual Services	\$0	\$60,000	\$60,000
Total Change in Quality Communities Fund Expenditures		\$60,000	
SRP DAIRY BMP FUND REVENUES			
S.R. Partnership Grant	\$0	\$10,000	\$10,000
Total Change in SRP Dairy BMP Fund Revenue		\$10,000	

FISCAL YEAR 08/09 ACCOUNT TRANSFERS (Continued)

	Orig Budget	Amendment	New Budget
SRP DAIRY BMP FUND EXPENDITURES			
Contractual Services	\$0	\$10,000	\$10,000
Total Change in SRP Dairy BMP Fund Expenditures		\$10,000	
SRP COORDINATION & OUTREACH REVENUE			
S.R. Partnership Grant	\$1,010,000	(\$60,000)	\$950,000
Total Change in SRP Coordination & Outreach Fund Revenue		(\$60,000)	
SRP COORDINATION & OUTREACH EXPENDITURES			
Contractual Services	\$744,709	(\$60,000)	\$684,709
Total Change in SRP Coordination & Outreach Fund Expenditures		(\$60,000)	
MALLORY SWAMP RESTORATION REVENUE			
NRCS Revenue	\$128,682	\$15,000	\$143,682
Total Change in Mallory Swamp Restoration Fund Revenue		\$15,000	
MALLORY SWAMP RESTORATION EXPENDITURES			
Contractual Services	\$128,682	\$15,000	\$143,682
Total Change in Mallory Swamp Restoration Fund Expenditures		\$15,000	
FEMA II MAPPING FUND REVENUES			
FEMA Revenue	\$0	\$7,000	\$7,000
Total Change in FEMA II Mapping Fund Revenue		\$7,000	
FEMA II MAPPING FUND EXPENDITURES			
Contractual Services	\$0	\$7,000	\$7,000
Total Change in FEMA II Mapping Fund Expenditures		\$7,000	
FEMA III MAPPING FUND REVENUES			
FEMA Revenue	\$60,000	\$100,000	\$160,000
Total Change in FEMA III Mapping Fund Revenue		\$100,000	
FEMA III MAPPING FUND EXPENDITURES			
Contractual Services	\$60,000	\$100,000	\$160,000
Total Change in FEMA III Mapping Fund Expenditures		\$100,000	

FISCAL YEAR 08/09 ACCOUNT TRANSFERS (Continued)

	Orig Budget	Amendment	New Budget
FEMA IV MAPPING FUND REVENUES			
FEMA Revenue	\$435,000	(\$80,000)	\$355,000
Total Change in FEMA IV Mapping Fund Revenue		(\$80,000)	
FEMA IV MAPPING FUND EXPENDITURES			
Contractual Services	\$435,000	(\$80,000)	\$355,000
Total Change in FEMA IV Mapping Fund Expenditures		(\$80,000)	
FEMA V MAPPING FUND REVENUES			
FEMA Revenue	\$369,620	(\$57,000)	\$312,620
Total Change in FEMA V Mapping Fund Revenue		(\$57,000)	
FEMA V MAPPING FUND EXPENDITURES			
Contractual Services	\$369,620	(\$57,000)	\$312,620
Total Change in FEMA V Mapping Fund Expenditures		(\$57,000)	
SURFACE WATER IMPROVEMENT FUND REVENUE			
Water Quality Assurance Revenue	\$0	\$50,000	\$50,000
Total Change in Water Quality Assurance Fund Revenue		\$50,000	
SURFACE WATER IMPROVEMENT FUND EXPENDITURES			
Contractual Services	\$0	\$50,000	\$50,000
Total Change in Water Quality Assurance Fund Expenditures		\$50,000	
TOTAL CHANGE IN FY 08/09 REVENUES - ALL FUNDS		\$0	
TOTAL CHANGE IN FY 08/09 EXPENSES - ALL FUNDS		\$0	
TOTAL NET CHANGE TO TOTAL FY 08/09 BUDGET - ALL FUNDS		\$0	

MEMORANDUM

TO: Governing Board

FROM: Joe Flanagan, Deputy Executive Director *JF*

THRU: David Still, Executive Director *DS*

DATE: September 23, 2009

RE: Activity Report, Department of Administration

GEOGRAPHIC INFORMATION SYSTEMS:

Paul Buchanan, GIS Program Coordinator is working with three other water management districts and the USGS in the preparing of a proposal for possible Federal grant money that is being competed for nationally. This grant is funded by the Federal government and is classified as stimulus budget and is solely for the capture of LiDAR data. The proposed area of interest is the central Florida area which includes a portion of Levy County.

Bebe Willis, GIS Analyst II, is working on updating the current versions of county parcel data with the new data sets recently delivered by the Department of Revenue. This new parcel data will be integrated into the District's GIS for access and use by staff.

INFORMATION TECHNOLOGY:

David Jenness, Programmer/Analyst, continued working on improvements to the Water Use Reporting System. He continues to work on the Location ID system that he will deploy soon. This system is fairly complex as it uses ArcGIS server, Microsoft SQL Server 2008 (with spatial datatypes), Microsoft Silverlight, Web Services, Projection Utilities from the Corps of Engineers, and Microsoft Access. He handled the move of the Public Share on our main data server to minimize storage requirements. He also started working on two new projects for the Land Acquisition and Management team.

Lloyd Baldwin, Computer Systems Administrator, modified server backup procedures to provide more comprehensive data recovery if it is ever needed. He also modified the virtual machine management server to provide disk space for expansion.

Rhonda Scott, Computer Systems Analyst, set up mailboxes for Governing Board members and created training documentation. She compiled a list for computer distribution to staff. She also continues to provide staff with support.

Jon Wood, Network and Systems Coordinator, has set up a SharePoint website for IT project management. The website includes tasks lists for all Project Team members and is updated daily and reviewed each week in Project Team meetings. He is also working on the Location ID project and the Governing Board meeting materials project.

Deborah Parker, Web Developer and Desktop Publisher, continued to serve as project manager for the electronic Governing Board meeting materials project. She set up demos from two vendors of collaboration software and trained staff on advanced features of PowerPoint for Governing Board presentations. She also continued work on the new R.O. Ranch web redesign.

FINANCE:

Leah LaMontagne, Fiscal Assistant III, processed accounts payable and payroll. Leah is assisting all employees on open enrollment for health, dental and vision insurance. She continues to help employees in using accufund for various reports. She assisted auditors with requested items. She is preparing for the end of the fiscal year and the beginning of the new fiscal year and all of the challenges that the future holds.

Vern Roberts, Accounting Coordinator, along with other staff members, worked with Tony Thompson on the installation of the Financial Software System upgrade to AccuFund. We have installed General Ledger, Accounts Payable and Paperless Electronic Timesheets. Leah Lamontagne has done an excellent job with the payroll transition to AccuFund, and Linda Smith has also done an outstanding job transitioning Purchase Requisitions and Purchase Order processing to AccuFund. We have processed the TRIM documents, notifying the property appraisers of our intended millage levy. Our External Auditors, James Moore & Co staffers were in the office in early September working on the Districts FY 2009 audit. We prepared documents and reports as requested by them for their review.

Linda Smith, Procurement Coordinator, prepared requests for bids and purchase orders, purchased office supplies and equipment, coded District invoices, and performed administrative duties for the District Procurement Card Program. Linda and Vanessa Fultz, Business Resource Specialist III, represented the District at the Small Business Resource Fair sponsored by State Representatives Debbie Boyd and Leonard Bemby on September 1 at the Lake City Community College.

ADMINISTRATION:

Diane Bell, Records Manager, has completed prepping records for imaging for this fiscal year. Diane will begin to prepare to purge old records that have met retention requirements beginning October 1. She also continues to assist staff and the public with records requests and subpoenas.

Vanessa Fultz, Business Resource Specialist III, has been fulfilling communications requests from staff; updating news alerts on the District website; and designing a brochure for resource management. She also sent budget ads to local newspapers; attended a business resource fair in Lake City; and attended the TIP open house and quarterly meeting.

Kristel Callahan, Business Resource Specialist II, assisted the Records Manager in processing new ERP, WUP, Complaint, and Enforcement files; assisted the Executive Office Coordinator with contracts; assisted the Fiscal Coordinator with distribution of accounts payable checks; assisted the HR/Governing board Coordinator with preparing Board materials; and completed other administrative tasks as assigned.

Pilot Project with Enterprise Fleet Services: In keeping with the Governing Board Financial Principles to evaluate and consider outsourcing all services and activities that can be performed more cost effectively by the private sector, staff evaluated the motor pool in the winter of 2009.

This evaluation indicated that the non fuel operating cost of the motor pool was 70 cents per mile. Staff explored a rental arrangement with Enterprise Fleet Services that contemplated the sale of the 8 vehicles in the motor pool to Enterprise with the proceeds of this sale being applied to the rental of vehicles on an as needed basis. It was anticipated that the non fuel operating cost of this rental arrangement would be 28 cents per mile.

Staff is pleased to report that after one quarter of usage the actual non fuel cost per mile of the rental arrangement is 26 cents per mile which is a reduction of 63% from the non fuel cost of 70 cents per mile for the motor pool.

Fuel costs have also been reduced as the fuel efficiency of the rental vehicles is 27 miles per gallon versus 21 miles per gallon for the motor pool.

Thank you for your attention to this monthly activity report. The mission of the Department of Administration is to provide both the facilities and the processes that enhance the productivity of the District. This report attempts to highlight both the ongoing and non-routine activities of the Department of Administration that contribute to the overall mission of the District. If you would like any additional

information or specifics on any of the above, please feel free to contact me prior to the October 13, 2009, Governing Board Meeting.