

Suwannee River Water Management District

Governing Board Materials

## Mission Support

The following materials have been reviewed and approved for distribution to the Governing Board and the public.

Director of Mission Support

Assistant Executive Director

Executive Director

MEMORANDUM

TO: Governing Board  
FROM: Melanie Roberts, Director of Mission Support  
DATE: June 16, 2011  
RE: Approval of May Financial Report

RECOMMENDATION

**Staff recommends that the Governing Board approve the May 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 May 31, 2011, total District expenditures were \$9,060,633. This is equal to 16% of the \$56,514,539 FY 2011 Budget, as approved by the Governing Board on September 28, 2010.

**The District Budget of \$56,514,539 contains \$11,570,000 earmarked for acquisition and \$15,733,820 earmarked for reserves. The District budget, exclusive of acquisition and reserves, is \$29,210,719.**

**Year-to-date expenditures, exclusive of land purchases, total \$8,672,732. This is equal to 30% of \$29,210,719.**

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

MR/kc

MONTHLY STATUS OF FY 2010/2011 BUDGET EXPENDITURES BY DEPARTMENT  
THROUGH 5/31/11

Land Acquisition & Management

Description	Budgeted	Expenditures to Date	Expected Expenditures	% Expected Expenditures Used
516 Salaries & Benefits	\$1,181,142	\$713,930	\$817,714	87%
540 Other Personal Services	25,000	15,488	17,308	89%
580 Legal Services	117,500	61,461	68,542	90%
585 Audit Services	6,500	0	3,792	0%
586 Contractual Services	3,468,000	1,278,575	2,023,000	63%
590 Pmt. in Lieu of Taxes	360,000	19,810	210,000	9%
605 Printing & Binding	8,400	2,229	4,900	45%
606 Publication of Notices	3,000	937	1,750	54%
621 Meetings	1,500	0	875	0%
622 Registrations & Training	7,000	3,875	4,083	95%
626 Travel Expenses	6,000	3,653	3,500	104%
627 Utilities	11,500	3,673	6,708	55%
628 Communications	5,000	2,503	2,917	86%
629 Facilities Maintenance	7,000	5,739	4,083	141%
631 Equipment Maintenance	5,500	1,278	3,208	40%
701 Field Supplies	180,000	102,238	105,000	97%
702 Office Supplies	2,000	753	1,167	65%
703 Computer Supplies	4,500	0	2,625	0%
706 Books & Documents	1,500	716	875	82%
740 Office Support Equipment	3,000	7,489	1,750	428%
790 Other Commodities	1,000	0	583	0%
801 Computer Software	1,000	2,626	583	450%
802 Equipment Rental	2,500	572	1,458	39%
805 Property & Casualty Insurance	6,000	0	3,500	0%
809 Fees & Permits	8,500	5,190	4,958	105%
903 Office Equipment	2,500	0	1,458	0%
920 Acquisition	11,570,000	387,901	6,749,167	6%
922 Construction	0	32,996	0	N/A
924 Land Improvements	2,620,375	497,096	1,528,552	33%
930 Interagency Expenditures	440,500	38,662	256,958	15%
960 Reserves	9,356,620	0	5,458,028	0%
<b>TOTAL</b>	<b>\$29,413,037</b>	<b>\$3,189,388</b>	<b>\$19,608,691</b>	<b>16%</b>
<b>TOTAL W/O Acquisition/Reserves</b>	<b>\$8,486,417</b>	<b>\$2,801,488</b>	<b>\$5,657,611</b>	<b>50%</b>

MONTHLY STATUS OF FY 2010/2011 BUDGET EXPENDITURES BY DEPARTMENT  
THROUGH 5/31/11

Water Supply & Resource Management

Description	Budgeted	Expenditures to Date	Expected Expenditures	% Expected Expenditures Used
516 Salaries & Benefits	\$2,501,061	\$1,734,339	\$1,731,504	100%
540 Other Personal Services	80,000	35,278	55,385	64%
580 Legal Services	164,200	78,092	109,467	71%
586 Contractual Services	12,342,654	1,103,190	8,228,436	13%
605 Printing & Binding	11,050	1,801	7,367	24%
606 Publication of Notices	12,980	1,151	8,653	13%
621 Meetings	2,700	1,035	1,800	57%
622 Registrations & Training	31,240	12,342	20,827	59%
626 Travel Expenses	29,170	5,553	19,447	29%
627 Utilities	1,500	0	1,000	0%
631 Equipment Maintenance	4,400	178	2,933	6%
690 Other Contractual Services	3,400	0	2,267	0%
701 Field Supplies	69,450	25,879	46,300	56%
703 Computer Supplies	600	0	400	0%
705 Maps & Aerials	1,000	0	667	0%
706 Books & Documents	2,080	5	1,387	0%
715 Photographic Supplies	2,350	43	1,567	3%
740 Office Support Equipment	3,100	56	2,067	3%
790 Other Commodities	900	0	600	0%
801 Computer Software	7,770	0	5,180	0%
802 Equipment Rental	1,750	0	1,167	0%
809 Fees & Permits	300	488	200	244%
903 Office Equipment	1,500	0	1,000	0%
905 Mobile Equipment	24,000	2,272	16,000	14%
906 Computer Equipment	7,000	0	4,667	0%
907 Lab & Field Equipment	26,000	0	17,333	0%
930 Interagency Expenditures	1,057,800	575,161	705,200	82%
960 Reserves	1,254,000	0	836,000	0%
<b>TOTAL</b>	<b>\$17,643,955</b>	<b>\$3,576,861</b>	<b>\$11,762,637</b>	<b>30%</b>
<b>TOTAL W/O Acquisition/Reserves</b>	<b>\$16,389,955</b>	<b>\$3,576,861</b>	<b>\$10,926,637</b>	<b>33%</b>

MONTHLY STATUS OF FY 2010/2011 BUDGET EXPENDITURES BY DEPARTMENT  
THROUGH 5/31/11

Executive Office

Description	Budgeted	Expenditures to Date	Expected Expenditures	% Expected Expenditures Used
516 Salaries & Benefits	\$480,778	\$351,822	\$332,846	106%
580 Legal Services	43,319	13,823	28,879	48%
586 Contractual Services	50,000	0	33,333	0%
605 Printing & Binding	3,750	31	2,500	1%
622 Registrations & Training	6,525	3,068	4,350	71%
626 Travel Expenses	27,750	11,421	18,500	62%
650 Promotions	15,000	7,306	10,000	73%
706 Books & Documents	2,600	591	1,733	34%
715 Photographic Supplies	350	47	233	20%
930 Interagency Expenditures	7,000	7,126	4,667	153%
960 Reserves	5,123,200	0	3,415,467	0%
<b>TOTAL</b>	<b>\$5,760,272</b>	<b>\$395,236</b>	<b>\$3,840,181</b>	<b>10%</b>
<b>TOTAL W/O Acquisition/Reserves</b>	<b>\$637,072</b>	<b>\$395,236</b>	<b>\$424,715</b>	<b>93%</b>

MONTHLY STATUS OF FY 2010/2011 BUDGET EXPENDITURES BY DEPARTMENT  
THROUGH 5/31/11

Mission Support

Description	Budgeted	Expenditures to Date	Expected Expenditures	% Expected Expenditures Used
516 Salaries & Benefits	\$1,568,475	\$979,633	\$1,085,867	90%
564 Property Appraiser	210,000	153,127	140,000	109%
579 Tax Collector	125,000	83,688	83,333	100%
580 Legal Services	5,000	668	3,333	20%
585 Audit Services	35,000	34,000	23,333	146%
586 Contractual Services	530,500	130,210	353,667	37%
605 Printing & Binding	35,000	6,019	23,333	26%
606 Publication of Notices	15,000	2,849	10,000	28%
607 Postage	30,000	7,725	20,000	39%
621 Meetings	1,000	0	667	0%
622 Registrations & Training	33,000	21,230	22,000	96%
626 Travel Expenses	24,000	3,189	16,000	20%
627 Utilities	90,000	34,316	60,000	57%
628 Communications	150,000	79,760	100,000	80%
629 Facilities Maintenance	75,000	23,109	50,000	46%
630 Vehicle Maintenance	40,000	19,944	26,667	75%
631 Equipment Maintenance	27,500	5,416	18,333	30%
690 Other Contractual Services	3,700	817	2,467	33%
701 Field Supplies	0	2,494	0	N/A
702 Office Supplies	51,000	21,989	34,000	65%
703 Computer Supplies	26,000	16,943	17,333	98%
704 Fuel & Lubricants	100,000	43,423	66,667	65%
705 Maps & Aerials	2,000	12	1,333	1%
706 Books & Documents	7,800	2,207	5,200	42%
740 Office Support Equipment	11,000	504	7,333	7%
790 Other Commodities	4,000	0	2,667	0%
801 Computer Software	82,800	5,720	55,200	10%
802 Equipment Rental	60,000	24,759	40,000	62%
804 Workers Comp. Insurance	30,000	13,032	30,000	43%
805 Property & Casualty Insurance	65,000	53,372	65,000	82%
809 Fees & Permits	0	1,200	0	N/A
903 Office Equipment	17,500	0	11,667	0%
906 Computer Equipment	140,000	96,872	93,333	104%
907 Lab & Field Equipment	27,000	0	18,000	0%
930 Interagency Expenditures	75,000	30,921	50,000	62%
<b>TOTAL</b>	<b>\$3,697,275</b>	<b>\$1,899,147</b>	<b>\$2,464,850</b>	<b>77%</b>
<b>DISTRICT TOTAL</b>	<b>\$56,514,539</b>	<b>\$9,060,633</b>	<b>\$37,676,359</b>	<b>24%</b>
<b>TOTAL W/O Acquisition/Reserves</b>	<b>\$29,210,719</b>	<b>\$8,672,732</b>	<b>\$19,473,813</b>	<b>45%</b>

## MEMORANDUM

TO: Governing Board

FROM: Vern Roberts, Accounting Coordinator

DATE: June 17, 2011

RE: Governing Board Consideration of Agreement with James Moore & Co., P.L., for External Auditing Services for Fiscal Year 2012

### RECOMMENDATION

**Staff recommends that the Governing Board enter into agreement with James Moore & Co., P.L., for external auditing services including the preparation of financial statements in an amount not-to-exceed \$29,000 for Fiscal Year 2012.**

### BACKGROUND

Previously, the District has authorized James Moore & Co. to prepare a Comprehensive Annual Financial Report (CAFR), a report that exceeded the reporting standards required by the State of Florida. The CAFR was submitted annually to the Government Finance Officers Association as application for the "Excellence in Financial Reporting" Certificate of Achievement award.

In an effort to reduce District expenditures, the Governing Board requested at the March 2011 Governing Board meeting, that James Moore & Co. discontinue the Comprehensive Annual Financial Report (CAFR) formatting. It was requested that James Moore & Co. prepare a financial report that simply adhered to the audit and financial reporting standards as required by the State of Florida.

This request resulted in the document being reduced by approximately 40 pages, a contract savings of \$5,000, reduction in staff time, and a reduction in postage and application costs. A summary of the total savings is as follows:

	Cost Savings
Contract	\$5,000
Staff Time	3,200
Application Fee	500
Postage	50
Total Savings	\$8,750

James Moore & Co. has proposed the annual fee of \$29,000 for external auditing services for each fiscal year through Fiscal Year 2014. The contract with James Moore & Co. also includes a condition that this agreement may be terminated by either party with 60 days notice of their intention to terminate. Staff will continue to bring this agreement to you each year for approval.

The Governing Board directly employs the Auditor. Therefore, staff cannot enter into contract for auditing services but can only make a recommendation to the Board based on the evaluation of performance and proposed fees. Staff has found James Moore & Co., P.L., to be competent and cost effective in their auditing efforts. We feel that the Governing Board would be well advised to retain the services of James Moore & Co., P.L., for the upcoming fiscal year.

If you have any questions about this recommendation or would like additional information, please feel free to contact me.

VR/lgw

MEMORANDUM

TO: Governing Board

FROM: Vern Roberts, Accounting Coordinator

DATE: June 17, 2011

RE: Approval of Tentative Fiscal Year 2012 Budget; Authorization to Notify Property Appraisers of Proposed Millage for Fiscal Year 2012 along with the Dates and Times of Public Hearings

RECOMMENDATION

**Staff recommends that the Governing Board consider the Tentative Fiscal Year (FY) 2012 Budget of \$47,124,589 and authorize staff to notify the Property Appraisers of the District's 15 counties that: (1) the District proposes to levy a millage rate of 0.4250; (2) the District will hold one public hearing on September 13, 2011, at 5:30 p.m. to tentatively adopt the FY 2012 budget and establish the millage rate; and (3) will hold a second public hearing on September 27, 2011, at 5:30 p.m. to adopt the FY 2012 budget and establish the millage rate.**

BACKGROUND

Section 373.536(2), Florida Statutes, requires the District budget officer, on or before July 15 of each year, to submit for consideration by the Governing Board of the District a tentative budget for the District covering its proposed operation and requirements for the ensuing fiscal year. The tentative budget was prepared in consultation with the Leadership Team and the Governing Board and represents the following:

- Estimated total budget of \$47,124,589, a 17% reduction over last fiscal year's budget of \$56,514,539
- Estimated millage rate of 0.4250, a 3% reduction over last fiscal year's millage rate of 0.4399
- Ad Valorem of \$5,412,674 as directed by Senate Bill No. 2142
- 22<sup>nd</sup> consecutive year of no increase in numbers of full time equivalent staff positions
- Expenditures and projects that have undergone extensive review and evaluation with respect to statutory requirements and priorities established by the Governing Board
- Continuation of efforts to establish minimum flows and levels on District water bodies which are statutorily required.

Further refinements of fund allocations and areas of emphasis within the budget may be changed between now and September 13, 2011, as deemed appropriate by the Governing Board.

The major milestones in the budget adoption process for FY 2012 are as follows:

July 12	Tentative Budget and Millage adopted by Governing Board
July 15	Millage provided to Property Appraisers
August 1	Tentative Budget submitted to Governor's Office
September 13	First Public Hearing on FY 2012 Budget
September 20	Comments From Governor's Office
September 27	Final Public Hearing on FY 2012 Budget

If you have any questions about this recommendation, or if you would like any additional information, please feel free to contact us.

## MEMORANDUM

TO: Governing Board

FROM: Melanie Roberts, Director of Mission Support

DATE: June 16, 2011

RE: Activity Report, Department of Mission Support

### DATA MANAGEMENT:

- Staff recently received a check for \$11,825.71 for the largest public records request ever received by the District. The requester wanted water use permits and related data for six of our eastern counties.
- Staff provided training to ERP staff on assessing water use permits by reviewing existing permit files and other related data using District databases and GIS data. One of the goals is to create a spatial project boundary for each water use permit when the average daily requirement (ADR) is greater than 250,000 million gallons per day (mgd).
- Staff has executed a contract to update the software used to process the Weather Surveillance Doppler Radar data into a GIS format. This is necessary for the next GIS update which will be loaded later this year.
- Staff continues to provide support to staff, other agencies, and the public through GIS requests, database needs, and records requests.

### INFORMATION TECHNOLOGY AND COMMUNICATIONS:

- Communications staff completed a preliminary draft of the Alligator Lake kiosk.
- Information Technology (IT) staff is still on schedule to complete the computer rollout for Fiscal Year 2011.
- IT staff installed a Cisco ASA firewall device on the District network to enhance perimeter security and monitor and administer Internet traffic.

### ADMINISTRATION:

- Staff is developing the Fiscal Year 2012 budget and programs.
- Staff continues to respond to legislative budget requests.
- Staff has begun working with District external auditors, James Moore & Company, in preparation for their interim onsite work in July.

Thank you for your attention to this monthly activity report. If you would like any additional information or specifics on any of the above, please feel free to contact me.