

MEMORANDUM

TO: Governing Board

FROM: Roary Snider, Division Director, Administration and Operations

DATE: March 31, 2016

RE: Approval of February 2016 Financial Report

RECOMMENDATION

**Staff recommends the Governing Board approve the February 2016 Financial Report and confirm the expenditures of the District.**

BACKGROUND

Subsection 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 as attached.

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.

RS/pf  
Attachments

**Suwannee River Water Management District  
Cash Report  
February 2016**

<b>ACCOUNT</b>	<b>Monthly Interest</b>	<b>Interest Rate %</b>	<b>Closing Balance</b>
Bank of America Permit Fee	-	-	\$273,180.70
First Federal Permit Fee	\$4.97	0.30%	\$19,521.15
First Federal Depository	\$769.14	0.55%	\$1,206,967.90
SPIA	\$47,153.73	1.22%	\$51,078,122.67
TOTAL	\$47,927.84		\$52,577,792.42

**Suwannee River Water Management District  
Statement of Sources and Uses of Funds  
For the Month ending February 29, 2016  
(Unaudited)**

	<b>Current Budget</b>	<b>Actuals Through 2/29/2016</b>	<b>Variance (Under)/Over Budget</b>	<b>Actuals As A % of Budget</b>
<b>Sources</b>				
Ad Valorem Property Taxes	\$5,580,000	\$ 4,589,487	\$ (990,513)	82%
Intergovernmental Revenues	\$22,043,352	\$ 8,413,420	(13,629,932)	38%
Interest on Invested Funds	\$300,000	\$ 231,212	(68,788)	77%
License and Permit Fees	\$135,000	\$ 73,754	(61,246)	55%
Other	\$405,600	\$ 705,285	299,685	174%
Fund Balance	\$16,830,718	\$ -	(16,830,718)	0%
<b>Total Sources</b>	<b>\$45,294,670</b>	<b>\$ 14,013,157</b>	<b>\$ (31,281,513)</b>	<b>31%</b>

	<b>Current Budget</b>	<b>Expenditures</b>	<b>Encumbrances <sup>1</sup></b>	<b>Available Budget</b>	<b>%Expended</b>	<b>%Obligated <sup>2</sup></b>
<b>Uses</b>						
Water Resources Planning and Monitoring	\$9,766,226	\$ 2,057,715	\$ 33,184	\$ 7,675,327	21%	21%
Acquisition, Restoration and Public Works	\$29,824,383	5,616,123	62,152	24,146,108	19%	19%
Operation and Maintenance of Lands and Works	\$2,633,661	647,961	2,581	1,983,119	25%	25%
Regulation	\$1,319,102	419,176	76,141	823,785	32%	38%
Outreach	\$245,482	91,026	-	154,456	37%	37%
Management and Administration	\$1,505,816	580,304	18,985	906,528	39%	40%
<b>Total Uses</b>	<b>\$45,294,670</b>	<b>\$ 9,412,305</b>	<b>\$ 193,043</b>	<b>\$ 35,689,321</b>	<b>21%</b>	<b>21%</b>

<sup>1</sup> Encumbrances represent unexpended balances of open purchase orders and contracts.

<sup>2</sup> Represents the sum of expenditures and encumbrances as a percentage of the available budget.

This financial statement is prepared as of February 29, 2016 and covers the interim period since the most recent audited financial statements.

**STATEMENT OF ACTIVITY - REVENUE AND EXPENSE DETAIL (UNAUDITED)**

February 29, 2016

Recap of All Funds	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
<b>TOTAL REVENUES</b>	14,013,157.38	0.00	45,294,670.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	1,945,733.58	0.00	5,882,926.00
TOTAL OTHER PERSONAL SERVICES	3,825,173.79	70,297.22	26,289,994.00
TOTAL OPERATING EXPENSES	328,531.75	37,040.53	1,778,303.00
TOTAL CAPITAL OUTLAY	160,029.38	80,585.87	251,750.00
TOTAL FIXED CAPITAL OUTLAY	2,519,167.00	0.00	3,247,967.00
TOTAL INTERAGENCY EXPENSES	633,669.63	0.00	7,843,730.00
TOTAL RESERVES	0.00	0.00	0.00
<b>TOTAL EXPENSES</b>	<u>9,412,305.13</u>	<u>187,923.62</u>	<u>45,294,670.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>4,600,852.25</u>	<u>(187,923.62)</u>	<u>0.00</u>
Fund 01: General Fund	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
<b>TOTAL REVENUES</b>	3,049,694.38	0.00	9,569,837.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	1,125,407.78	0.00	3,577,840.00
TOTAL OTHER PERSONAL SERVICES	542,221.88	8,278.62	3,673,562.00
TOTAL OPERATING EXPENSES	300,931.80	39,779.73	1,261,744.00
TOTAL CAPITAL OUTLAY	160,029.38	5,592.87	161,000.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	200,000.00
TOTAL INTERAGENCY EXPENSES	198,716.50	0.00	695,691.00
TOTAL RESERVES	0.00	0.00	0.00
<b>TOTAL EXPENSES</b>	<u>2,327,307.34</u>	<u>53,651.22</u>	<u>9,569,837.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>722,387.04</u>	<u>(53,651.22)</u>	<u>0.00</u>
Fund 04: Ichetucknee Springs	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
<b>TOTAL REVENUES</b>	920,755.65	0.00	4,733,889.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	0.00	0.00	0.00
TOTAL OTHER PERSONAL SERVICES	920,755.65	0.00	4,733,889.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	0.00
TOTAL RESERVES	0.00	0.00	0.00
<b>TOTAL EXPENSES</b>	<u>920,755.65</u>	<u>0.00</u>	<u>4,733,889.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**STATEMENT OF ACTIVITY - REVENUE AND EXPENSE DETAIL (UNAUDITED)**

February 29, 2016

Fund 05: Middle Suwannee	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	142,921.10	0.00	996,000.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	0.00	0.00	0.00
TOTAL OTHER PERSONAL SERVICES	142,921.10	0.00	996,000.00
TOTAL OPERATING EXPENSES	13,264.02	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	0.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>156,185.12</u>	<u>0.00</u>	<u>996,000.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(13,264.02)</u>	<u>0.00</u>	<u>0.00</u>
<i>*Operating Expenses to be covered by General Fund</i>			

Fund 06: Springs Appropriation 2014-15	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	732,400.00	0.00	10,129,374.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	4,464.75	0.00	71,374.00
TOTAL OTHER PERSONAL SERVICES	1,284,104.00	0.00	7,288,000.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	4,000.00	0.00	2,770,000.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>1,292,568.75</u>	<u>0.00</u>	<u>10,129,374.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(560,168.75)</u>	<u>0.00</u>	<u>0.00</u>
<i>*Excess to be covered by DEP Reimbursement Grant</i>			

Fund 07: Local Revenue	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	105,600.00	0.00	105,600.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	0.00	0.00	0.00
TOTAL OTHER PERSONAL SERVICES	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	105,600.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>105,600.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>105,600.00</u>	<u>0.00</u>	<u>0.00</u>

**STATEMENT OF ACTIVITY - REVENUE AND EXPENSE DETAIL (UNAUDITED)**

February 29, 2016

Fund 08: WMLTF / Springs	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	843,869.76	0.00	2,350,234.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	194,161.55	0.00	465,124.00
TOTAL OTHER PERSONAL SERVICES	229,510.75	62,018.60	1,519,510.00
TOTAL OPERATING EXPENSES	460.09	0.00	20,600.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	176,750.00	0.00	345,000.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>600,882.39</u>	<u>62,018.60</u>	<u>2,350,234.00</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>242,987.37</u>	<u>(62,018.60)</u>	<u>0.00</u>
Fund 10: Florida Forever & P-2000	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	53,028.45	0.00	3,016,826.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	2,961.47	0.00	41,826.00
TOTAL OTHER PERSONAL SERVICES	28,345.00	0.00	2,275,000.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	700,000.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	0.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>31,306.47</u>	<u>0.00</u>	<u>3,016,826.00</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>21,721.98</u>	<u>0.00</u>	<u>0.00</u>
Fund 11: FEMA FY 2009	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	0.00	0.00	5,000.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	0.00	0.00	0.00
TOTAL OTHER PERSONAL SERVICES	0.00	0.00	5,000.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	0.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**STATEMENT OF ACTIVITY - REVENUE AND EXPENSE DETAIL (UNAUDITED)**

February 29, 2016

Fund 12: DOT ETDM	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	207.16	0.00	1,000.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	53.93	0.00	1,000.00
TOTAL OTHER PERSONAL SERVICES	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	0.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>53.93</u>	<u>0.00</u>	<u>1,000.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>153.23</u>	<u>0.00</u>	<u>0.00</u>
Fund 13: WMLTF / Operations, Land Acquisition & Management	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	1,118,484.08	0.00	2,396,357.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	241,564.87	0.00	728,648.00
TOTAL OTHER PERSONAL SERVICES	243,627.25	0.00	994,000.00
TOTAL OPERATING EXPENSES	5,357.22	(2,739.20)	423,209.00
TOTAL CAPITAL OUTLAY	0.00	0.00	15,000.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	235,500.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>490,549.34</u>	<u>(2,739.20)</u>	<u>2,396,357.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>627,934.74</u>	<u>2,739.20</u>	<u>0.00</u>
Fund 15: ERP & Wetlands	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	376,052.80	0.00	766,656.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	246,692.95	0.00	564,906.00
TOTAL OTHER PERSONAL SERVICES	17,376.42	0.00	58,000.00
TOTAL OPERATING EXPENSES	5,459.87	0.00	49,000.00
TOTAL CAPITAL OUTLAY	0.00	74,993.00	75,750.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	19,000.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>269,529.24</u>	<u>74,993.00</u>	<u>766,656.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>106,523.56</u>	<u>(74,993.00)</u>	<u>0.00</u>

**STATEMENT OF ACTIVITY - REVENUE AND EXPENSE DETAIL (UNAUDITED)**

February 29, 2016

Fund 16: Water Well Permitting	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	27,270.90	0.00	132,402.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	35,742.13	0.00	113,402.00
TOTAL OTHER PERSONAL SERVICES	0.00	0.00	14,500.00
TOTAL OPERATING EXPENSES	261.25	0.00	4,500.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	0.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>36,003.38</u>	<u>0.00</u>	<u>132,402.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(8,732.48)</u>	<u>0.00</u>	<u>0.00</u>
<i>*Excess to be covered by General Fund District Revenues</i>			

Fund 17: Water Use Permitting	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	38,165.00	0.00	342,558.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	87,781.54	0.00	297,808.00
TOTAL OTHER PERSONAL SERVICES	399.75	0.00	25,500.00
TOTAL OPERATING EXPENSES	2,738.51	0.00	19,250.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	0.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>90,919.80</u>	<u>0.00</u>	<u>342,558.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(52,754.80)</u>	<u>0.00</u>	<u>0.00</u>
<i>*Excess to be covered by State Appropriation</i>			

Fund 19: DOT Mitigation	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	2,985,735.64	0.00	4,070,998.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	6,356.68	0.00	20,998.00
TOTAL OTHER PERSONAL SERVICES	100,899.50	0.00	1,702,033.00
TOTAL OPERATING EXPENSES	44.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	2,519,167.00	0.00	2,347,967.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	0.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>2,626,467.18</u>	<u>0.00</u>	<u>4,070,998.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>359,268.46</u>	<u>0.00</u>	<u>0.00</u>

**STATEMENT OF ACTIVITY - REVENUE AND EXPENSE DETAIL (UNAUDITED)**

February 29, 2016

Fund 29: SRP	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	6,881.32	0.00	175,000.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	0.00	0.00	0.00
TOTAL OTHER PERSONAL SERVICES	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	175,000.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>175,000.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>6,881.32</u>	<u>0.00</u>	<u>0.00</u>
Fund 33: PCS Mitigation	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	539.48	0.00	0.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	0.00	0.00	0.00
TOTAL OTHER PERSONAL SERVICES	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	0.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>539.48</u>	<u>0.00</u>	<u>0.00</u>
Fund 45: FEMA FY 2010	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	1,787.50	0.00	5,000.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	0.00	0.00	0.00
TOTAL OTHER PERSONAL SERVICES	1,787.50	0.00	5,000.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	0.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>1,787.50</u>	<u>0.00</u>	<u>5,000.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**STATEMENT OF ACTIVITY - REVENUE AND EXPENSE DETAIL (UNAUDITED)**

February 29, 2016

Fund 48: FEMA FY 2011	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	68,697.50	0.00	250,000.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	0.00	0.00	0.00
TOTAL OTHER PERSONAL SERVICES	68,697.50	0.00	250,000.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	0.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>68,697.50</u>	<u>0.00</u>	<u>250,000.00</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund 51: District Ag Cost Share	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	1,304,947.64	0.00	1,340,000.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	0.00	0.00	0.00
TOTAL OTHER PERSONAL SERVICES	13,775.27	0.00	1,300,000.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	40,000.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>13,775.27</u>	<u>0.00</u>	<u>1,340,000.00</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>1,291,172.37</u>	<u>0.00</u>	<u>0.00</u>
Fund 52: DACS	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	115.65	0.00	250,000.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	0.00	0.00	0.00
TOTAL OTHER PERSONAL SERVICES	0.00	0.00	250,000.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	0.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>250,000.00</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>115.65</u>	<u>0.00</u>	<u>0.00</u>

**STATEMENT OF ACTIVITY - REVENUE AND EXPENSE DETAIL (UNAUDITED)**

February 29, 2016

Fund 53: District River Cost Share	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	2,014,212.11	0.00	2,007,500.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	0.00	0.00	0.00
TOTAL OTHER PERSONAL SERVICES	8,960.96	0.00	0.00
TOTAL OPERATING EXPENSES	14.99	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	254,203.13	0.00	2,007,500.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>263,179.08</u>	<u>0.00</u>	<u>2,007,500.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,751,033.03</u>	<u>0.00</u>	<u>0.00</u>

Fund 54: FEMA FY 2012	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	124,167.76	0.00	150,000.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	0.00	0.00	0.00
TOTAL OTHER PERSONAL SERVICES	124,167.76	0.00	150,000.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	0.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>124,167.76</u>	<u>0.00</u>	<u>150,000.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Fund 55: FEMA FY 2013	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
TOTAL REVENUES	97,623.50	0.00	150,000.00
<b>EXPENSES</b>			
TOTAL SALARIES AND BENEFITS	0.00	0.00	0.00
TOTAL OTHER PERSONAL SERVICES	97,623.50	0.00	150,000.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL FIXED CAPITAL OUTLAY	0.00	0.00	0.00
TOTAL INTERAGENCY EXPENSES	0.00	0.00	0.00
TOTAL RESERVES	0.00	0.00	0.00
TOTAL EXPENSES	<u>97,623.50</u>	<u>0.00</u>	<u>150,000.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**STATEMENT OF ACTIVITY - REVENUE AND EXPENSE DETAIL (UNAUDITED)**

**February 29, 2016**

Fund 56: FEMA Grants	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
56-0464-0-1300-14-00-000-0000 FEMA FY 2014 Revenue	0.00	0.00	350,000.00
56-0464-0-1300-15-00-000-0000 FEMA FY 2015 Revenue	0.00	0.00	100,000.00
<b>TOTAL REVENUES</b>	<u>0.00</u>	<u>0.00</u>	<u>450,000.00</u>
<b>EXPENSES</b>			
<b>TOTAL SALARIES AND BENEFITS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER PERSONAL SERVICES</b>			
56-2586-0-1300-14-00-000-0000 Contr. Svcs - FEMA FY 2014	0.00	0.00	350,000.00
56-2586-0-1300-15-00-000-0000 Contr. Svcs - FEMA FY 2015	0.00	0.00	100,000.00
<b>TOTAL OTHER PERSONAL SERVICES</b>	<u>0.00</u>	<u>0.00</u>	<u>450,000.00</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL FIXED CAPITAL OUTLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL INTERAGENCY EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL RESERVES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL EXPENSES</b>	<u>0.00</u>	<u>0.00</u>	<u>450,000.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Fund 60: Reimbursable Grants</b>	<u>Y-T-D</u> <u>ACTUAL</u>	<u>ENCUM.</u>	<u>ANNUAL</u> <u>BUDGET</u>
<b>REVENUES</b>			
60-0431-0-2300-06-02-000-0000 FFWC - Edwards Bottomlands	0.00	0.00	250,000.00
60-0433-0-1103-02-00-000-0000 NFW Fdn Revenue (Oil Spill	0.00	0.00	200,000.00
60-0439-0-2400-05-01-000-0000 DOT Mitigation Revenue - Union	0.00	0.00	950,743.00
60-0439-0-2400-05-02-000-0000 DOT Mitigation Revenue - Union	0.00	0.00	499,696.00
<b>TOTAL REVENUES</b>	<u>0.00</u>	<u>0.00</u>	<u>1,900,439.00</u>
<b>EXPENSES</b>			
<b>SALARIES AND BENEFITS</b>			
<b>TOTAL SALARIES AND BENEFITS</b>	<b>545.93</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER PERSONAL SERVICES</b>			
60-2586-0-1103-02-00-000-0000 Contr. Svcs - NFWF/Oil Spill	0.00	0.00	200,000.00
60-2586-0-2300-06-02-000-0000 Contr. Svcs - DOT Mitigation -	0.00	0.00	250,000.00
<b>TOTAL OTHER PERSONAL SERVICES</b>	<u>0.00</u>	<u>0.00</u>	<u>450,000.00</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL FIXED CAPITAL OUTLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>INTERAGENCY EXPENDITURES</b>			
60-6930-0-2400-05-01-000-0000 Interag Expend - Union County	0.00	0.00	950,743.00
60-6930-0-2400-05-02-000-0000 Interag Expend - Union County	0.00	0.00	499,696.00
<b>TOTAL INTERAGENCY EXPENSES EXPENSES</b>	<u>0.00</u>	<u>0.00</u>	<u>1,450,439.00</u>
<b>TOTAL RESERVES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL EXPENSES</b>	<u>545.93</u>	<u>0.00</u>	<u>1,900,439.00</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(545.93)</u>	<u>0.00</u>	<u>0.00</u>

*\*Salaries are for Union County LAP projects to be covered by DOT grant*