

MEMORANDUM

TO: Finance, Expenditures and Legal Subcommittee

SUBJECT: Accounts Over 110%:

- Acct # - 010100 4311 – Public Notices - Meetings
- Acct # - 010100 4391 – Accounting Fees
- Acct# - 0101004397 – Employee Training

DATE: March 4, 2009

FROM: John Winkler, General Manager

District Policy 1.5 FEL Subcommittee – Budgetary Oversight states, “If, at any time during the fiscal year, the District expenditures from any budgetary account, for which more than \$10,000 was budgeted for that fiscal year, exceed the amount budgeted by more than 10%, the chairperson of the FEL Subcommittee may call a meeting of such Subcommittee to consider recommendations to the Board with respect to such accounts.”

Pursuant to this policy the following accounts are submitted for review:

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| <p>Acct. # 01 01-00 4311 Public Notices</p> <p>Budget \$20,000 – Actual \$24,656.50 (123%)</p> | <p>More than half of the budgeted amount (\$10,849.00) was used to advertise three position openings – Groundwater Management Engineering, Stormwater Management Engineer and Land Steward. Also, the Omaha World Herald has changed their format for classified ads and legal notices which resulted in an increase to publish notices. We currently are paying \$7.91 per line on Sundays and \$6.52 per line on weekdays. We run the majority of notices on weekdays.</p> |
| <p>Acct. # 01 01-00 4391 Accounting Fees</p> <p>Budget \$37,500 – Actual \$46,456.14 (124%)</p> | <p>Due to the transition in accounting staff during the audit period the District incurred the expenses of an outside consultant to assist with the transition and the audit itself. In addition, the District auditing consultant, Bland and Associates, incurred additional expenses to assist in training new District personnel. These two additional expenses totaled (\$8,762.50).</p> |
| <p>Acct. # 01 01-00 4397 Employee Training</p> <p>Budget \$10,000 – Actual \$13,028.83 (130%)</p> | <p>Due to the transition in accounting staff it was discovered that no current District personnel was ever formally trained to run the District’s Accounting Software. Therefore, the District made arrangements and incurred expenses to train several District employees to utilize the accounting/budgeting software (\$9,473.83).</p> |

It is recommended that the Subcommittee recommend to the Board that the following accounts be allowed to exceed 110% of the budgeted amount:

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- **Acct# - 0101004397 – Employee Training**