

MEMORANDUM

TO: Governing Board Members

FROM: Doug Bergstrom, Director, Administrative Services Division

DATE: June 13, 2013

SUBJECT: Monthly Financial Statement – April 2013

The attached financial status report is provided for your review. This report provides a high level snapshot of District financial activity and includes revenue collections by source and expenditures by program. Also attached is a summary in the State Program format in compliance with Chapter 373.536(4)(e) F.S., requiring each District to provide a monthly financial statement in the form and manner prescribed by the Department of Financial Services to the District's Governing Board and make such monthly financial statement available for public access on its website. This unaudited financial statement is provided as of April 30, 2013, with 58% of the fiscal year completed.

Schedule of Sources and Uses – This financial statement compares revenues received and encumbrances / expenditures made against the District's FY2013 \$622.2 million consumable budget. Encumbrances represent orders for goods and services which have not yet been received.

- As of April 30, 2013, with the fiscal year 58% complete, 76.4% of the District's budgeted operating revenue (excludes fund balance) has been collected. The primary source of operating revenue received to date is taxes. Ad Valorem taxes comprise 68% of the budgeted operating revenues and drive collections based on the annual cycle of the property tax bill. The remaining revenue source is fund balance which represents the amount of prior year residual revenue that is budgeted in the current year and has already been received. Total FY2013 sources collected were 85.1% of budget or \$529.2 million.
- As of April 30, 2013, 92.6% of budgeted Ad Valorem tax revenue and 99.8% of budgeted Agricultural Privilege tax revenue have been collected. Ad Valorem and Agricultural Privilege tax collections peak November through January driven by the mailing of property tax bills in October and the 4% maximum discount available when paid in full by November 30. These taxes are budgeted at a discounted rate of 95% to allow for the discounts property owners may take advantage of through early payment options. Historical ad valorem trends for the past five years through April support an average collection rate of 90.1%. Ad Valorem tax revenue will receive one more boost in receipts during the last quarter when June tax certificates are sold by the county tax collectors for delinquent property tax bills.
- As of April 30, 2013, 11.2% of budgeted intergovernmental revenues have been collected. In addition to reimbursement agreements, intergovernmental revenues include proceeds from the sale of Indian River Lagoon and Everglades license plates. Revenue received through April for the sale of license plates totals \$223K. The bulk of intergovernmental revenue is from reimbursements from the Save Our Everglades Trust

Fund, Water Management Lands Trust Fund, and the Florida Fish and Wildlife Conservation Commission. Reimbursement requests are submitted to the state based on actual expenses incurred and are typically received later in the fiscal year.

- As of April 30, 2013, \$2.8 million or 55.8% of budgeted Investment Earnings have been realized. The District budgeted \$4.95 million in investment earnings for FY2013 distributed as follows: \$4.59 million in ad valorem funds and \$362K in non ad valorem funds. Year to date interest earnings in ad valorem funds amount to \$2.2 million or 47.7% of the budgeted amount, while interest earnings in non ad valorem funds amount to \$577K or 159.1% of the budgeted level. Projected interest earnings in FY13 in ad valorem funds amount to \$3,394,000 which is a shortfall of \$1,198,000. This will be offset by greater than budgeted revenues from USACE reimbursements, surplus sale proceeds, and permit fees. Investment earnings reflect a downward trend over the past years and are representative of lower cash balances, reduced ad valorem tax levies and lower interest rate yields.
- Lease revenue represents amounts collected from leases of real property owned by the District. The timing of revenue received is based on the fee schedules within the agreements – monthly, semi-annual or annual payments – and these varying timing issues impact the collection rate. The District has currently collected \$2.3 million which represents 95.9% of the current year budgeted lease revenue of \$2.4 million. The lease revenue collected for lands within restricted categories such as Farm Bill and State Lands require these funds be used within strict guidelines as defined by acquisition agreements.
- Budgeted licenses, permits and fees revenue is from water use permits, environmental resource permits and right of way permits. FY2013 income received totals \$13.5 million and is primarily due to unbudgeted receipts of \$11.9 million from dedicated Lake Belt and Wetland mitigation fees from restoration projects and fees for mining tonnage removed. The balance of receipts includes permit fees \$539K (66.3% of budgeted revenue) and licenses/miscellaneous fees of \$1.1 million (74.8% of budgeted revenue). Based on current trend data, there is a projected surplus in environmental resource permit revenue of \$305K, and there is a projected surplus in water use permits of approximately \$125K.
- Budgeted revenue in the Other category includes \$275K in civil penalties and enforcement fees and \$250K in miscellaneous revenues such as cash discounts, insurance reimbursements, refunds for prior year expenditures, and sale of recycled oil and scrap metal. Fiscal year collections amount to \$520K representing 99% of the budgeted \$525K.
- Sale of District Property represents the sale of real property and land. This is budgeted conservatively at \$250,000 due to the uncertainty involved. FY2013 revenues received total \$432K.
- Self insurance premiums represent the District's contribution and the contribution from active and retired District employees to the self funded health benefits program. Also included is the District's contribution to the workers compensation, auto and general liability self insurance program. Contributions of \$13.6 million received through April equate to 52.7% of the \$25.7 million budget and reflect monthly premiums.

Expenditure and Encumbrance Status:

As of April 30, 2013, with 58% of the year complete, the District has expended **\$232.8 million or 41.7%** and has encumbered **\$126.3 million or 22.6%** of its non-reserve budget. The District has obligated (encumbrances plus expenditures) **\$359.1 million or 64.4%** of its non-reserve budget.

Summary of Expenditures and Encumbrances by Program – This financial statement illustrates the effort to date for each of the District's program areas. Provided below is a discussion of the primary uses of funds by program.

- The **Comprehensive Everglades Restoration Plan Program** has obligated 48.6% and expended 12.5% of their \$124.8 million budget. Principal expenditures include personnel services (\$3.2 million), contractual services (\$1.9 million), operating (\$623K), and capital outlay (\$9.8 million). Contractual services and operating encumbrances (\$9.3 million) and capital outlay encumbrances (\$35.8 million) include the following projects: L-8 Flow Equalization Basin, C-44 Reservoir/STA Project, CERP Monitoring and Assessment, CERP Water Quality Studies, C-111 Spreader Canal, Southern Crew, Loxahatchee Impoundment Landscape Initiative, Picayune Strand, South Miami Dade Seasonal Operations Study, Biscayne Bay Coastal Wetlands, WCA3 Decpartmentalization and Sheetflow Equalization, and Central Everglades Planning Study.
- The **Coastal Watersheds Program** has obligated 70.0% and expended 31.8% of their total \$17.9 million budget. Principal expenditures include personnel services (\$1.75 million), contractual services (\$3.6 million), operating (\$69K), and capital outlay (\$257K). Contractual services encumbrances primarily consist of interagency agreements (\$5.0 million) including: St. Lucie River and Indian River Lagoon Initiatives Projects, St. Lucie River License Tag Projects in Martin, St. Lucie, and Palm Beach counties, Loxahatchee River Preservation Initiative Projects, Big Cypress Basin Stormwater Projects, Everglades City Water Supply System Improvements, Spanish Creek/Four Corners, Miami Gardens NW 178th Dr. Stormwater Retrofit, Miami River Ecosystem Restoration, El Portal Stormwater Improvements, Mirror Lakes/Halfway Pond Rehydration, Lakes Park Restoration; remaining contractual encumbrances (\$1.6 million) include: St. Lucie River and Caloosahatchee River Regulatory Source Controls; Biscayne Bay, Loxahatchee River, St. Lucie River and Caloosahatchee Watershed Research and Water Quality Monitoring; Florida Bay and Coastal Wetlands Project; Lake Trafford Biological Monitoring; Big Cypress Basin Saltwater Network Plan; refinement of hydrological model for Naples Bay; Collier County Water Quality Monitoring; digital flood insurance rate map development for Highlands and Polk Counties. Capital outlay encumbrances (\$293K) are for preliminary survey and geo-tech services, environmental assessment, and preliminary design for the Lake Hicpochee Hydrologic Enhancement project.
- The **District Everglades Program** has obligated 52.1% and expended 38.0% of their total \$52.4 million budget. Principal expenditures include personnel services (\$9.4 million), contractual services (\$3.6 million), operating (\$3.7 million), and capital outlay (\$3.2 million). Contractual services encumbrances (\$2.6 million) primarily include the

operations monitoring, maintenance, and repair of Stormwater Treatment Areas (STA's), Diesel Oxidation Catalyst Installation, STA 1E Exterior Levee Certification, STA Structure Inspection Program, Sulfur Action Plan, and Everglades Regulation Source Control. Operating encumbrances (\$1.0 million) are in support of the overall operations and maintenance of vegetation and exotic plant control of the STA's. Capital outlay encumbrances (\$3.8 million) include work on Everglades Agricultural Area A1 Flow Equalization Basin, and STA1W Expansion, completing Compartments B & C, G-250S and G-337 Pump Bearing replacement.

- The **Kissimmee Watershed Program** has obligated 57.8% and expended 6.7% of their total \$31.7 million budget. Principal expenditures include personnel services (\$903K), contractual services (\$625K), operating (\$21K), and capital outlay (\$572K). Contractual services and operating encumbrances (\$1.2 million) primarily consist of the Kissimmee River Restoration Evaluation (\$190K), Kissimmee Basin Modeling and Operating System (\$561K), the Oak Creek project (\$116K), Rolling Meadows (\$75K), hydrologic monitoring (\$211K), and land acquisition costs and environmental risk assessments (\$40K). Capital outlay encumbrances (\$15.0 million) are primarily for the Kissimmee River Restoration land acquisition cases and the Kissimmee River Restoration project.
- The **Lake Okeechobee Program** has obligated 61.7% and expended 19.3% of their total \$21.9 million budget. Principal expenditures include personnel services (\$2.1 million), contractual services (\$1.8 million), operating (\$207K), and capital outlay (\$62K). Contractual services and operating encumbrances (\$9.1 million) primarily consist of the Dispersed Water Management and Florida Ranchland Environmental Services Projects (\$8.1 million), Information Technology Support (\$572K), Northshore Navigation Canal project (\$95K), Lake Okeechobee Watershed Pre-Drainage Characterization study (\$83K), Phosphorous Source Control project (\$40K), Phosphorus Reduction projects (\$135K), Water Quality Assessments and reporting (\$96K), and Lakeside Ranch STA (\$28K). Capital outlay encumbrances (\$131K) are primarily for the Lakeside Ranch STA and Dispersed Water Management.
- The **Land Stewardship Program** has obligated 55.6% and expended 30.2% of their total \$18.2 million budget. Principal expenditures include personnel services (\$2.1 million), contractual services (\$2.6 million), operating (\$642K), and capital outlay (\$101K). Contractual and operating encumbrances (\$4.3 million) include the maintenance of vegetation and exotic plant control, provision of law enforcement services, and management of District owned lands and facilities. Capital outlay encumbrances (\$316K) are primarily for work on the C-139 Annex Mitigation project.
- The **Mission Support Program** has obligated 56.8% and expended 47.0% of their total \$52.2 million budget. Principal expenditures include personnel services (\$12.9 million), contractual services (\$3.7 million), operating (\$7.3 million), and capital outlay (\$377K). Contractual services encumbrances (\$2.9 million) include Information Technology consulting services, hardware, software, and systems maintenance for the fiscal year; facilities maintenance and repair services, and audit and legal professional services. Operating encumbrances (\$1.6 million) include utilities, equipment rental, space rental and advertising. Capital outlay encumbrances (\$653K) include design and engineering for the Emergency Operations Center air conditioner system and computer hardware components.

- The **Modeling and Science Support Program** has obligated 62.2% and expended 49.7% of their total \$12.9 million budget. Principal expenditures include personnel services (\$4.9 million), contractual services (\$1.1 million), operating (\$305K), and capital outlay (\$80K). Contractual services and operating encumbrances (\$1.6 million) include technical and peer reviews, computer hardware and software, organic analysis, sediment/water quality sampling, fuel, utilities, and equipment rental. Capital outlay encumbrances (\$46K) are primarily for field equipment.
- The **Operations and Maintenance Program** has obligated 77.4% and expended 60.4% of their total \$140.9 million budget. Principal expenditures include personnel services (\$29.6 million), contractual services (\$29.1 million), operating (\$19.8 million), and capital outlay (\$6.5 million). Encumbrances for contractual services and capital outlay (\$22.4 million) primarily relate to the O&M capital program for maintenance and repair of existing water management system canals and water control structures including C-41A Canal Bank Stabilization, North Shore Trash Rake Project, Miami B-47 Building Replacement, Hillsboro Canal Bank Stabilization Design, S-193 Navigation Lock Refurbishment, Diesel Oxidation Catalyst Installation, S-5A Hardening and Service Bridge Refurbishment, S-331 Repower and Gearbox Replacement, S-21 Cathodic Protection, S-2, S-3, S-4 Roof Replacements, Information Technology Shelters, Central and Southern and Central Flood Control Structure Inspections, L-40 Exterior Levee Certification, East Coast Protective Levee, Central Bridges Repairs/Replacements, project culvert replacements, the SCADA Systems Study, Vertical Datum-NAVD88, and Operations Decision Support System software. Operating encumbrances (\$1.7 million) are primarily associated with field station daily operations and maintenance including vegetation and exotic plant control for the Central and Southern Flood Control system.
- The **Regulation Program** has obligated 61.4% and expended 55.2% of their total \$25.4 million budget. Principal expenditures include personnel services (\$9.4 million), contractual services (\$786K), operating (\$3.7 million), and capital outlay (\$92K). Contractual services encumbrances (\$1.0 million) include application development, permit scanning contractors/support, and computer hardware and software. Operating encumbrances (\$223K) primarily include equipment rental and fuel. Capital outlay encumbrances (\$309K) consist primarily of the ePermitting enhancement project which saves time and expenses with online filing/searching of permits.
- The **Water Supply Program** has obligated 69.0% and expended 43.1% of their total \$17.6 million budget. Principal expenditures include personnel services (\$3.2 million), contractual services (\$857K), operating (\$3.4 million), and capital outlay (\$202K). Contractual services encumbrances (\$4.5 million) include the Caloosahatchee Rule Making (\$115K), Central Florida Water Initiative (\$557K), WaterSIP grants (\$265K), Florida Automated Weather Network (\$34K), Lower Floridan Aquifer (\$76K), interagency agreements for Alternative Water Supply projects (\$1.7 million), Big Cypress Basin (\$1.4 million), hydrologic data gathering (\$324K), and education/outreach (\$20K). Capital outlay encumbrances (\$29K) consist primarily of the Lower Floridan Aquifer project.
- **Reserves** of \$64.1 million are held for future transfer to program areas as project needs and requirements are identified by staff and presented to the Governing Board for review. Sixty million dollars (\$60.0 million) of these reserves are designated as economic stabilization reserves, including \$10.0 million for O&M capital projects. Remaining managerial reserves include programmatic balances of \$254K for O&M, \$109K for Everglades, \$100K for Mission Support, \$69K for regulatory support, \$62K for

CERP, \$28K for Lake Okeechobee, \$9K for scientific support, and \$5K for Coastal Watersheds.

FY13 funds intended for FY14 rebudget were moved to reserves. Programmatic balances for these rebudget reserves include \$1.4 million for the C-139 Annex Restoration Mitigation Project, \$1.1 million for Lake Okeechobee Dispersed Water Management Projects, \$705K for the CERP C-111 Project, \$122K for Indian River Lagoon Issues Team Projects, \$91K for Kissimmee River Littoral Zone Topographic Mapping, \$50K for the Everglades EFA Source Control Program, and \$15K for educational outreach (Great Water Odyssey).

- **Debt Service** expenses amount to 100% of the total \$42.1 million budget. Debt service principal and interest payments include Land Acquisition Bonds issued through the Water Management Lands Trust Fund and Certificates of Participation. Scheduled debt service payments are structured into a single principal payment and partial payment of interest in October and the balance of interest in April.

We hope these reports and the associated narrative will aid in understanding the District's financial condition as well as expenditure performance against the approved budget. If you have any questions, please feel free to call Chris Flierl at (561) 682-6078 or Mike Smykowski at (561) 682-6295.

DB/CF/MS
Attachment

South Florida Water Management District
Statement of Sources and Uses of Funds (Unaudited)

For the month ended: April 30, 2013. Percent of fiscal year completed: 58%

SOURCES	ACTUALS			
	ANNUAL BUDGET	THROUGH 4/30/2013	VARIANCE (UNDER) / OVER BUDGET	ACTUALS AS A % OF BUDGET
Ad Valorem Property Taxes	\$ 268,114,920	\$ 248,225,099	\$ (19,889,821)	92.6%
Agricultural Privilege Taxes	11,352,040	11,329,459	(22,581)	99.8%
Intergovernmental - Ad Valorem Funds	5,423,928	2,191,242	(3,232,686)	40.4%
Intergovernmental - Non Ad Valorem Funds	73,312,901	6,627,291	(66,685,610)	9.0%
Intergovernmental Total	78,736,829	8,818,533	(69,918,296)	11.2%
Investment Earnings - Ad Valorem Funds	4,592,000	2,189,456	(2,402,544)	47.7%
Investment Earnings - Non Ad Valorem Funds	362,300	576,520	214,220	159.1%
Investment Earnings Total	4,954,300	2,765,977	(2,188,323)	55.8%
Leases	2,403,736	2,304,445	(99,291)	95.9%
Permit Fees	812,160	538,720	(273,440)	66.3%
Licenses and Miscellaneous Fees	1,487,150	1,112,199	(374,951)	74.8%
Mitigation Fees - Lake Belt & Wetlands	105,000	11,863,988	11,758,988	11299.0%
Licenses, Permits and Fees Total	2,404,310	13,514,907	11,110,597	562.1%
Other	525,000	519,718	(5,282)	99.0%
Sale of District Property	250,000	431,753	181,753	172.7%
Self Insurance Premiums	25,712,821	13,563,481	(12,149,340)	52.7%
SUB-TOTAL OPERATING REVENUES	394,453,956	301,473,373	(92,980,583)	76.4%
Fund Balance	227,710,540	227,710,540	-	100.0%
TOTAL SOURCES	\$ 622,164,496	\$ 529,183,913	\$ (92,980,583)	85.1%

USES	ANNUAL BUDGET	EXPENDITURES	ENCUMBRANCES ¹	REPORTED	% EXPENDED	% ENCUMBERED	% OBLIGATED ²
				AVAILABLE BUDGET			
CERP	\$ 124,827,392	\$ 15,575,121	\$ 45,056,080	\$ 64,196,191	12.5%	36.1%	48.6%
Coastal Watersheds	17,931,180	5,698,596	6,852,079	5,380,505	31.8%	38.2%	70.0%
District Everglades	52,350,207	19,898,537	7,397,200	25,054,469	38.0%	14.1%	52.1%
Kissimmee Watershed	31,666,662	2,127,335	16,171,832	13,367,495	6.7%	51.1%	57.8%
Lake Okeechobee	21,859,433	4,213,262	9,270,670	8,375,501	19.3%	42.4%	61.7%
Land Stewardship	18,239,736	5,499,621	4,649,439	8,090,677	30.2%	25.5%	55.6%
Mission Support	52,239,365	24,542,372	5,150,461	22,546,532	47.0%	9.9%	56.8%
Modeling & Sci Supp	12,939,475	6,436,594	1,614,538	4,888,343	49.7%	12.5%	62.2%
Ops & Maintenance	140,861,996	85,039,784	24,050,265	31,771,948	60.4%	17.1%	77.4%
Regulation	25,410,876	14,028,402	1,574,563	9,807,911	55.2%	6.2%	61.4%
Water Supply	17,617,143	7,601,698	4,555,605	5,459,840	43.1%	25.9%	69.0%
Debt Service	42,136,957	42,136,954	-	3	100.0%	0.0%	100.0%
SUB-TOTAL NON-RESERVES USES	558,080,421	232,798,275	126,342,733	198,939,414	41.7%	22.6%	64.4%
Reserves	64,084,075	-	-	64,084,075	0.0%	0.0%	0.0%
TOTAL USES	\$ 622,164,496	\$ 232,798,275	\$ 126,342,733	\$ 263,023,489	37.4%	20.3%	57.7%

¹ Represents unexpended balances of open purchase orders

² Represents the sum of expenditures and encumbrances as a percentage of the annual budget

**South Florida Water Management District
Statement of Sources and Uses of Funds
For the Month ending April 30, 2013
(Unaudited)**

	Current Budget	Actuals Through 4/30/2013	Variance (under)/Over Budget	Actuals as a % of Budget
Sources				
Taxes ¹	\$ 279,466,960	\$ 259,554,558	\$ (19,912,402)	92.9%
Intergovernmental Revenues	78,736,829	8,818,533	(69,918,296)	11.2%
Interest on Invested Funds	4,954,300	2,765,977	(2,188,323)	55.8%
License and Permit Fees	2,404,310	13,514,907	11,110,597	562.1%
Other ²	28,891,557	16,819,398	(12,072,159)	58.2%
Fund Balance	227,710,540	227,710,540	-	100.0%
Total Sources	\$ 622,164,496	\$ 529,183,913	\$ (92,980,583)	85.1%

¹ Includes Ad Valorem and Agricultural Privilege Taxes

² Includes Leases, Sale of District Property, and Self Insurance Premiums

	Current Budget	Expenditures	Encumbrances³	Available Budget	%Expended	%Obligated⁴
Uses						
Water Resources Planning and Monitoring	\$ 54,841,120	\$ 25,104,079	\$ 11,702,836	\$ 18,034,204	45.8%	67.1%
Acquisition, Restoration and Public Works	241,360,125	60,523,349	76,093,279	104,743,496	25.1%	56.6%
Operation and Maintenance of Lands and Works	251,226,024	109,640,106	33,132,264	108,453,654	43.6%	56.8%
Regulation	29,236,669	15,845,588	2,128,764	11,262,317	54.2%	61.5%
Outreach	2,825,914	1,527,636	109,580	1,188,698	54.1%	57.9%
Management and Administration	42,674,645	20,157,516	3,176,010	19,341,118	47.2%	54.7%
Total Uses	\$ 622,164,496	\$ 232,798,275	\$ 126,342,733	\$ 263,023,489	37.4%	57.7%

³ Encumbrances represent unexpended balances of open purchase orders and contracts.

⁴ Represents the sum of expenditures and encumbrances as a percentage of the available budget.

This unaudited financial statement is prepared as of April 30, 2013, and covers the interim period since the most recent audited financial statements.

South Florida Water Management District
Summary of Uses - Statement of Sources and Uses of Funds (Unaudited)
As of: April 30, 2013

	Annual Budget	Expenditures	Encumbrances	Reported Available Budget	% Expended	% Encumbered	% Obligated
CERP							
Personnel Services	\$ 6,745,469	\$ 3,242,500	-	\$ 3,502,969	48.1%	0.0%	48.1%
Contractual Services	18,232,554	1,920,287	9,158,806	7,153,461	10.5%	50.2%	60.8%
Operating	1,297,287	623,262	105,945	568,080	48.0%	8.2%	56.2%
CERP Indirect	4,750,000			4,750,000	0.0%	0.0%	0.0%
Travel	45,703	16,626	646	28,431	36.4%	1.4%	37.8%
Capital Outlay	93,756,380	9,772,447	35,790,684	48,193,250	10.4%	38.2%	48.6%
Total CERP	124,827,392	15,575,121	45,056,080	64,196,191	12.5%	36.1%	48.6%
Coastal Watersheds							
Personnel Services	\$ 3,462,578	\$ 1,753,617	\$ -	\$ 1,708,961	50.6%	0.0%	50.6%
Contractual Services	12,697,429	3,612,938	6,547,727	2,536,764	28.5%	51.6%	80.0%
Operating	101,932	69,350	10,601	21,981	68.0%	10.4%	78.4%
Travel	25,115	5,852	1,118	18,146	23.3%	4.5%	27.8%
Capital Outlay	1,644,126	256,840	292,633	1,094,652	15.6%	17.8%	33.4%
Total Coastal Watersheds	17,931,180	5,698,596	6,852,079	5,380,505	31.8%	38.2%	70.0%
District Everglades							
Personnel Services	\$ 16,656,556	\$ 9,385,836	\$ -	\$ 7,270,720	56.3%	0.0%	56.3%
Contractual Services	11,752,287	3,601,446	2,608,393	5,542,448	30.6%	22.2%	52.8%
Operating	7,187,445	3,669,767	1,035,793	2,481,886	51.1%	14.4%	65.5%
Travel	31,650	6,904	335	24,411	21.8%	1.1%	22.9%
Capital Outlay	16,722,268	3,234,584	3,752,680	9,735,004	19.3%	22.4%	41.8%
Total District Everglades	52,350,207	19,898,537	7,397,200	25,054,469	38.0%	14.1%	52.1%
Kissimmee Watershed							
Personnel Services	\$ 2,263,385	\$ 903,357	\$ -	\$ 1,360,028	39.9%	0.0%	39.9%
Contractual Services	11,359,702	625,397	1,171,275	9,563,030	5.5%	10.3%	15.8%
Operating	71,031	20,939	23,500	26,592	29.5%	33.1%	62.6%
Travel	22,465	5,568	447	16,450	24.8%	2.0%	26.8%
Capital Outlay	17,950,078	572,074	14,976,609	2,401,396	3.2%	83.4%	86.6%
Total Kissimmee Watershed	31,666,662	2,127,335	16,171,832	13,367,495	6.7%	51.1%	57.8%

South Florida Water Management District
 Summary of Uses - Statement of Sources and Uses of Funds (Unaudited)
 As of: April 30, 2013

	Annual Budget	Expenditures	Encumbrances	Reported Available Budget	% Expended	% Encumbered	% Obligated
Lake Okeechobee							
Personnel Services	\$ 4,376,880	\$ 2,138,987	\$ -	\$ 2,237,892	48.9%	0.0%	48.9%
Contractual Services	16,672,730	1,805,538	8,993,928	5,873,263	10.8%	53.9%	64.8%
Operating	608,119	206,566	146,080	255,474	34.0%	24.0%	58.0%
Travel	6,356	210	-	6,146	3.3%	0.0%	3.3%
Capital Outlay	195,348	61,960	130,662	2,726	31.7%	66.9%	98.6%
Total Lake Okeechobee	21,859,433	4,213,262	9,270,670	8,375,501	19.3%	42.4%	61.7%
Land Stewardship							
Personnel Services	\$ 3,638,390	\$ 2,147,023	\$ -	\$ 1,491,367	59.0%	0.0%	59.0%
Contractual Services	11,140,663	2,602,005	4,082,219	4,456,440	23.4%	36.6%	60.0%
Operating	1,235,080	642,303	251,345	341,432	52.0%	20.4%	72.4%
Travel	16,165	7,738	-	8,427	47.9%	0.0%	47.9%
Capital Outlay	2,209,437	100,551	315,874	1,793,011	4.6%	14.3%	18.8%
Total Land Stewardship	18,239,736	5,499,621	4,649,439	8,090,677	30.2%	25.5%	55.6%
Mission Support							
Personnel Services	\$ 22,535,234	\$ 12,930,071	\$ -	\$ 9,605,163	57.4%	0.0%	57.4%
Contractual Services	8,656,479	3,723,535	2,894,780	2,038,164	43.0%	33.4%	76.5%
Operating	23,433,995	7,294,226	1,574,810	14,564,959	31.1%	6.7%	37.8%
CERP Indirect	(4,750,000)	-	-	(4,750,000)	0.0%	0.0%	0.0%
Travel	368,172	217,716	27,696	122,760	59.1%	7.5%	66.7%
Capital Outlay	1,995,485	376,823	653,175	965,487	18.9%	32.7%	51.6%
Total Mission Support	52,239,365	24,542,372	5,150,461	22,546,532	47.0%	9.9%	56.8%
Modeling & Science Support							
Personnel Services	\$ 9,126,301	\$ 4,928,755	\$ -	\$ 4,197,546	54.0%	0.0%	54.0%
Contractual Services	2,968,091	1,113,030	1,381,175	473,885	37.5%	46.5%	84.0%
Operating	673,901	304,797	186,927	182,177	45.2%	27.7%	73.0%
Travel	43,485	10,105	275	33,104	23.2%	0.6%	23.9%
Capital Outlay	127,697	79,906	46,161	1,630	62.6%	36.1%	98.7%
Total Modeling & Science Support	12,939,475	6,436,594	1,614,538	4,888,343	49.7%	12.5%	62.2%

South Florida Water Management District
 Summary of Uses - Statement of Sources and Uses of Funds (Unaudited)
 As of: April 30, 2013

	Annual Budget	Expenditures	Encumbrances	Reported Available Budget	% Expended	% Encumbered	% Obligated
Operations & Maintenance							
Personnel Services	\$ 50,059,972	\$ 29,608,992		\$ 20,450,979	59.1%	0.0%	59.1%
Contractual Services	45,042,694	29,127,868	12,464,958	3,449,868	64.7%	27.7%	92.3%
Operating	27,950,049	19,751,043	1,669,622	6,529,385	70.7%	6.0%	76.6%
Travel	138,502	82,827	6,016	49,658	59.8%	4.3%	64.1%
Capital Outlay	17,670,779	6,469,053	9,909,669	1,292,057	36.6%	56.1%	92.7%
Total Operations & Maintenance	140,861,996	85,039,784	24,050,265	31,771,948	60.4%	17.1%	77.4%
Regulation							
Personnel Services	\$ 16,587,961	\$ 9,446,513	\$ -	\$ 7,141,449	56.9%	0.0%	56.9%
Contractual Services	2,025,509	786,413	1,041,876	197,220	38.8%	51.4%	90.3%
Operating	6,371,187	3,692,872	222,544	2,455,771	58.0%	3.5%	61.5%
Travel	25,985	11,091	1,423	13,471	42.7%	5.5%	48.2%
Capital Outlay	400,233	91,512	308,721	-	22.9%	77.1%	100.0%
Total Regulation	25,410,876	14,028,402	1,574,563	9,807,911	55.2%	6.2%	61.4%
Water Supply							
Personnel Services	\$ 5,680,605	\$ 3,157,011	\$ -	\$ 2,523,594	55.6%	0.0%	55.6%
Contractual Services	6,115,784	856,766	4,516,972	742,046	14.0%	73.9%	87.9%
Operating	5,560,429	3,383,117	9,420	2,167,891	60.8%	0.2%	61.0%
Travel	9,926	2,606	41	7,279	26.3%	0.4%	26.7%
Capital Outlay	250,399	202,198	29,172	19,029	80.8%	11.7%	92.4%
Total Water Supply	17,617,143	7,601,698	4,555,605	5,459,840	43.1%	25.9%	69.0%
Reserves							
Reserves	\$ 64,084,075	\$ -	\$ -	\$ 64,084,075	0.00%	0.00%	0.00%
Total Reserves	64,084,075			64,084,075	0.00%	0.00%	0.00%
Debt Service							
Debt Service	\$ 42,136,957	\$ 42,136,954	\$ -	\$ 3	100.0%	0.0%	100.0%
Total Debt Service	42,136,957	42,136,954		3	70.0%	0.0%	70.0%
Grand Total	\$ 622,164,496	\$ 232,798,275	\$ 126,342,733	\$ 263,023,489	37.4%	20.3%	57.7%