

M E M O R A N D U M

TO: Governing Board Members

FROM: Doug Bergstrom, Director, Administrative Services Division

DATE: January 9, 2014

SUBJECT: Monthly Financial Statement – November 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 November 30, 2013, with 16.7% of the fiscal year completed.

Schedule of Sources and Uses – This financial statement compares revenues received and encumbrances/expenditures made against the District's FY2014 \$717.6 million consumable budget. Encumbrances represent orders for goods and services which have not yet been received.

- With the fiscal year 16.7% complete, 19.3% 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 64.0% 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 FY2014 sources collected were 53.0% of budget or \$380.0 million.
- 15.4% of budgeted Ad Valorem tax revenue and 8.3% of Agricultural Privilege tax revenue have been collected to date. Ad Valorem and Agricultural Privilege tax collections peak November through January driven by the mailing of property tax bills in October and the 4.0% maximum discount available when paid in full by November 30. These taxes are budgeted at a discounted rate of 95.0% 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 November average a collection rate of 9.8%.
- There is \$9.1 million in budgeted intergovernmental revenue in ad valorem funds, which includes \$4.4 million in Alligator Alley toll revenue, \$2.8 million in WMLTF for moving water south, \$1.6 million in USACE reimbursements, and \$304K in DEP reimbursements for aquatic plant control activities. Actual revenues earned as of the end of November amount to \$2.0 million.

- There is \$92.0 million in budgeted intergovernmental revenue in dedicated funds, comprised of \$74.8 million in SOETF reimbursements, \$5.0 million in reimbursements from the Florida Fish and Wildlife Conservation Commission (FWC) for aquatic/invasive plant control and \$15K for Model Lands, \$6.9 million in WMLTF reimbursements for debt service expenses related to bonds and \$4.0 million for the Corbett Levee, reimbursement of federal revenues of \$538K for St. Lucie Watershed Water Farming and \$375K for Tropical Storm Isaac repairs, \$240K from Indian River Lagoon and Everglades License Tag proceeds, and \$175K reimbursement from FDEP for water quality studies. FY14 actual revenue to date amounts to \$26.2 million. Reimbursement requests are submitted to the state based on actual expenses incurred and are typically received later in the fiscal year.
- The District budgeted \$2.9 million in investment earnings in ad valorem funds for FY14. Total revenue to date is \$1.0 million or 35.0% of budgeted Investment Earnings; \$761K or 26.5% of investment earnings in ad valorem funds and \$245K in dedicated funds.
- 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 received \$711K which represents 23.4% of the current year budgeted lease revenue of \$3.0 million. The use of lease revenue collected for lands purchased with State or Federal funds is restricted based on the guidelines in the acquisition or grant.
- There is \$3.9 million in budgeted permit fee revenue, which includes water use permits (\$549K), right of way permits (\$68K), Environmental Resource Permit (ERP) application fees (\$1.5 million), and wetland mitigation fees for C-139 Annex Restoration (\$1.8 million). FY14 revenue amounts received include \$173K from water use permits, \$528K from ERP Application Fees, \$3.0 million in unbudgeted revenues from Lake Belt Mitigation fees, and \$13K from other applications and fees.
- Budgeted revenue in the Other category includes \$210K in civil penalties and enforcement fees and \$251K 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 \$1.2 million at the end of the second month of the fiscal year, representing 260.4% of the budgeted \$461K. \$1.1 million of the amount received was a refund of prior year expenditure from Florida League of Cities.
- Sale of District Property represents the sale of real property and land. This is budgeted conservatively at \$250K due to the uncertainty involved. FY14 revenues received total \$155K.
- 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 \$3.8 million received through November equate to 13.1% of the \$28.8 million budget.

Expenditure and Encumbrance Status:

As of November 30, 2013, with 16.7% of the year complete, the District has expended **\$73.1 million or 11.1%** and has encumbered **\$176.0 million or 26.8%** of its non-reserve budget. The District has obligated (encumbrances plus expenditures) **\$249.1 million or 37.9%** 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 32.9% and expended 1.3% of their \$159.1 million budget. Principal expenditures include personnel services (\$883K), contractual services (\$828K), operating (\$68K), and capital outlay (\$270K). Capital outlay encumbrances (\$43.4 million) and contractual services encumbrances (\$7.0 million) include the following projects: Southern CREW, Biscayne Bay Coastal Wetlands, C-111 Spreader Canal, L-8 Flow Equalization Basin, Loxahatchee River Watershed Restoration Replacement Project - Mecca, C-44 Reservoir/STA Project, Loxahatchee Impoundment Landscape Assessment, Picayune Strand, WCA3 Decompartmentalization and Sheetflow Equalization, CERP Monitoring and Assessment, Modified Water Deliveries & South Dade C-111 Project, and CERP Data Management.
- The **Coastal Watersheds Program** has obligated 40.7% and expended 4.3% of their total \$21.8 million budget. Principal expenditures include personnel services (\$553K), contractual services (\$354K), and capital outlay (\$15K). Contractual services encumbrances primarily consist of interagency agreements (\$6.6 million) including: St. Lucie River and Indian River Lagoon Initiatives, NEEP Rio St. Lucie project, Loxahatchee River Preservation Initiative, Lakes Park Restoration, Spanish Creek/Four Corners, Mirror Lakes/Halfway Pond Rehydration, Big Cypress Basin Stormwater Projects, Collier County Canal System Maintenance, Everglades City Water Management System Master Plan, Village of El Portal Stormwater project, and Miami Gardens NW 178th Dr. Stormwater Retrofit; remaining contractual encumbrances (\$1.2 million) include: St. Lucie River Regulatory Source Control, St. Lucie River Watershed WaSh Model Upgrade, water quality monitoring in Indian River Lagoon, St. Lucie River, Loxahatchee River, Lake Trafford, Florida Bay and Coastal Wetlands project, Biscayne Bay Water Quality and Submerged Aquatic Monitoring, public process to develop a restoration vision of the Caloosahatchee River and Estuary, Hydro Model for Naples and Rookery Bay, Naples Bay Salinity Data Collection, Big Cypress Basin Real-time Hydrologic Monitoring and Modeling System, and Collier County Water Quality Monitoring. Capital outlay encumbrances (\$101K) are for the Lake Hicpochee Hydrologic Enhancement project.
- The **District Everglades Program** has obligated 41.3% and expended 4.4% of their total \$104.6 million budget. Principal expenditures include personnel services (\$2.9 million), contractual services (\$247K), operating (\$940K), and capital outlay (\$519K). Contractual services encumbrances (\$3.1 million) primarily include the operations monitoring, maintenance, and repair of Stormwater Treatment Areas (STA), L-40 and STA 1E Exterior Levee Certification, STA Structure Inspection Program, Restoration

Strategies Science Plan projects, Diesel Oxidation Catalyst project and the Everglades Regulation Source Control. Operating encumbrances (\$560K) are in support of the overall operations and the maintenance of vegetation and exotic plant control of the STA's. Capital outlay encumbrances (\$35.0 million) include work on Everglades Agricultural Area A1 Flow Equalization Basin, STA 1W Expansion, Restoration Strategies Science Plan projects and completion of the Compartment B Cell 8 repairs.

- The **Kissimmee Watershed Program** has obligated 53.3% and expended 1.3% of their total \$27.2 million budget. Principal expenditures include personnel services (\$286K) and contractual services (\$67K). Contractual services and operating encumbrances (\$714K) primarily consist of Kissimmee River Restoration Evaluation (\$283K), Kissimmee Basin Modeling and Operating System (\$111K), the Oak Creek project (\$74K), Rolling Meadows project (\$8K), hydrologic monitoring (\$198K), and land acquisition costs and environmental risk assessments (\$40K). Capital outlay encumbrances (\$13.4 million) are primarily for the Kissimmee River Restoration land acquisition cases.
- The **Lake Okeechobee Program** has obligated 45.0% and expended 4.1% of their total \$23.7 million budget. Principal expenditures include personnel services (\$646K), contractual services (\$267K), and operating (\$57K). Contractual services and operating encumbrances (\$9.7 million) are primarily for the following: Dispersed Water Management and Florida Ranchland Environmental Services Projects (\$8.9 million), computer hardware, software, and equipment (\$566K), Northshore Navigation Canal project (\$95K), Lake Okeechobee Watershed Pre-Drainage Characterization study (\$76K), Lakeside Ranch project (\$8K), and water quality assessments and reporting (\$23K).
- The **Land Stewardship Program** has obligated 29.2% and expended 8.5% of their total \$20.4 million budget. Principal expenditures include personnel services (\$682K), contractual services (\$204K), operating (\$766K), and capital outlay (\$81K). Contractual services and operating encumbrances (\$4.2 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 (\$47K) are for work on the C-139 Annex Mitigation project.
- The **Mission Support Program** has obligated 30.7% and expended 18.2% of their total \$46.3 million budget. Principal expenditures include personnel services (\$3.7 million), contractual services (\$1.0 million), and operating (\$3.6 million). Contractual services encumbrances (\$2.8 million) include annual audit, and legal and technical support services, IT consulting services and hardware / software, and systems maintenance for the fiscal year, and facilities maintenance and repair services. Operating encumbrances (\$1.9 million) include utilities, and space rental. Capital outlay encumbrances (\$1.0 million) include design, construction and inspection work to upgrade the chiller system to provide redundant cooling capacity for the IT data center, located within the Emergency Operations Center.
- The **Modeling and Science Support Program** has obligated 32.1% and expended 18.1% of their total \$13.0 million budget. Principal expenditures include personnel services (\$1.7 million), contractual services (\$425K), and operating (\$179K). Contractual

services and operating encumbrances (\$1.8 million) include technical and peer reviews, model maintenance and enhancements, computer hardware and software, organic analysis, and sediment/water quality sampling. Capital outlay encumbrances (\$55K) are for replacement field equipment.

- The **Operations and Maintenance Program** has obligated 33.5% and expended 9.9% of their total \$155.2 million budget. Principal expenditures include personnel services (\$8.9 million), contractual services (\$1.8 million), operating (\$4.4 million) and capital outlay (\$315K). Encumbrances for contractual services and capital outlay (\$34.5 million) primarily relate to the O&M capital program for maintenance and repair of existing water management system canals and water control structures including, Miami B-47 Building Replacement, Diesel Oxidation Catalyst Installation, G-16 Canal Dredging and Bank Stabilization, S-21 Cathodic Protection, S-5A Hardening and Service Bridge Refurbishment, S-235 Automation, BCB Field Station Design/Build, North Shore Trash Rake Project, S-13 Repower and Automation, G-94 A-D Refurbishment and Repairs, S-150 Replacement and Automation, Central and Southern Flood Control Structure Inspections, and Operations Decision Support System software. Operating encumbrances (\$2.0 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 23.6% and expended 16.7% of their total \$23.2 million budget. Principal expenditures include personnel services (\$2.8 million), contractual services (\$309K), operating (\$648K), and capital outlay (\$74K). Contractual services and operating encumbrances (\$1.3 million) include application development, permit scanning contractors/support, computer hardware and software, and advertising services. Capital outlay encumbrances (\$263K) consist primarily of the ePermitting enhancement project which saves time and expenses with online filing/searching of permits.
- The **Water Supply Program** has obligated 37.4% and expended 12.0% of their total \$21.0 million budget. Principal expenditures include personnel services (\$918K), contractual services (\$87K), operating (\$1.5 million), and capital outlay (\$18K). Contractual services and operating encumbrances (\$5.3 million) include the Caloosahatchee Rule Making (\$72K), Central Florida Water Initiative (\$151K), WaterSIP grants (\$250K), Lower Floridan Aquifer (\$75K), interagency agreements for Alternative Water Supply projects (\$926K), Big Cypress Basin (\$3.2 million), Mobile Irrigation Lab (\$55K), and hydrologic data gathering and analysis (\$524K). Capital outlay encumbrances (\$20K) consist primarily of the Lower Floridan Aquifer project.
- **Debt Service** expenses amount to 70.9% (\$29.8 million) 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.
- **Reserves** of \$60.0 million are designated as economic stabilization reserves, including \$10.0 million for O&M capital projects.

Governing Board Members

January 9, 2014

Page 6

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 Mike Smykowski at (561) 682-6295.

DB/MS

Attachment

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

For the month ended: November 30, 2013. Percent of fiscal year completed: 17%

SOURCES	ANNUAL BUDGET	ACTUALS THROUGH 11/30/2013	VARIANCE (UNDER) / OVER BUDGET	ACTUALS AS A % OF BUDGET
Ad Valorem Property Taxes	\$ 266,557,178	\$ 41,052,268	\$ (225,504,910)	15.4%
Agricultural Privilege Taxes	11,300,000	940,362	(10,359,638)	8.3%
Intergovernmental - Ad Valorem Funds	9,136,087	2,044,656	(7,091,431)	22.4%
Intergovernmental - Non Ad Valorem Funds	92,026,091	26,174,129	(65,851,962)	28.4%
Intergovernmental Total	101,162,178	28,218,784	(72,943,394)	27.9%
Investment Earnings - Ad Valorem Funds	2,870,000	760,184	(2,109,816)	26.5%
Investment Earnings - Non Ad Valorem Funds	-	244,855	244,855	-
Investment Earnings Total	2,870,000	1,005,040	(1,864,960)	35.0%
Leases	3,041,656	710,666	(2,330,990)	23.4%
Permit Fees/Miscellaneous Fees	2,110,999	714,195	(1,396,804)	33.8%
Mitigation Fees - Lake Belt & Wetlands	1,801,117	2,988,638	1,187,521	165.9%
Licenses, Permits and Fees Total	3,912,116	3,702,833	(209,283)	94.7%
Other	461,200	1,200,790	739,590	260.4%
Sale of District Property	250,000	154,490	(95,510)	61.8%
Self Insurance Premiums	28,799,913	3,773,493	(25,026,420)	13.1%
SUB-TOTAL OPERATING REVENUES	418,354,241	80,758,727	(337,595,514)	19.3%
Fund Balance	299,242,283	299,242,283	-	100.0%
TOTAL SOURCES	\$ 717,596,524	\$ 380,001,010	\$ (337,595,514)	53.0%

USES	ANNUAL BUDGET	EXPENDITURES	ENCUMBRANCES ¹	REPORTED AVAILABLE BUDGET	% EXPENDED	% ENCUMBERED	% OBLIGATED ²
CERP	\$ 159,138,834	\$ 2,050,460	\$ 50,341,329	\$ 106,747,044	1.3%	31.6%	32.9%
Coastal Watersheds	21,766,021	927,867	7,923,266	12,914,888	4.3%	36.4%	40.7%
District Everglades	104,624,323	4,598,572	38,648,341	61,377,410	4.4%	36.9%	41.3%
Kissimmee Watershed	27,245,316	359,175	14,153,040	12,733,101	1.3%	51.9%	53.3%
Lake Okeechobee	23,658,211	969,912	9,667,239	13,021,060	4.1%	40.9%	45.0%
Land Stewardship	20,411,543	1,737,073	4,229,586	14,444,884	8.5%	20.7%	29.2%
Mission Support	46,254,776	8,405,575	5,773,045	32,076,156	18.2%	12.5%	30.7%
Modeling & Scientific Support	13,017,567	2,356,197	1,819,865	8,841,505	18.1%	14.0%	32.1%
Operations & Maintenance	155,199,031	15,424,840	36,563,484	103,210,708	9.9%	23.6%	33.5%
Regulation	23,193,489	3,882,739	1,581,306	17,729,444	16.7%	6.8%	23.6%
Water Supply	20,969,598	2,518,569	5,322,541	13,128,488	12.0%	25.4%	37.4%
Debt Service	42,074,439	29,834,800	-	12,239,639	70.9%	0.0%	70.9%
SUB-TOTAL NON-RESERVES USES	657,553,147	73,065,778	176,023,041	408,464,327	11.1%	26.8%	37.9%
Reserves	60,043,377	-	-	60,043,377	0.0%	0.0%	0.0%
TOTAL USES	\$ 717,596,524	\$ 73,065,778	\$ 176,023,041	\$ 468,507,705	10.2%	24.5%	34.7%

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 November 30, 2013
(Unaudited)**

		ACTUALS			
	CURRENT BUDGET	THROUGH 11/30/2013	VARIANCE (UNDER) / OVER BUDGET	ACTUALS AS A % OF BUDGET	
Sources					
Taxes ¹	\$ 277,857,178	\$ 41,992,631	\$ (235,864,547)	15.11%	
Intergovernmental Revenues	101,162,178	28,218,784	(72,943,394)	27.89%	
Interest on Invested Funds	2,870,000	1,005,040	(1,864,960)	35.0%	
License and Permit Fees	3,912,116	3,702,833	(209,283)	94.7%	
Other ²	32,552,769	5,839,440	(26,713,329)	17.9%	
Fund Balance	299,242,283	299,242,283	-	100.0%	
Total Sources	\$ 717,596,524	\$ 380,001,010	\$ (337,595,514)	53.0%	

¹ Includes Ad Valorem and Agricultural Privilege Taxes

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

	CURRENT BUDGET	EXPENDITURES	ENCUMBRANCES ³	AVAILABLE BUDGET	% EXPENDED	% OBLIGATED ⁴
Uses						
Water Resources Planning and Monitoring	\$ 52,907,020	\$ 7,279,660	\$ 12,650,223	\$ 32,977,137	13.8%	37.7%
Acquisition, Restoration and Public Works	331,890,554	27,285,583	114,303,776	190,301,195	8.2%	42.7%
Operation and Maintenance of Lands and Works	267,513,468	26,528,498	44,818,692	196,166,278	9.9%	26.7%
Regulation	26,593,678	4,386,565	1,686,032	20,521,081	16.5%	22.8%
Outreach	2,630,816	424,888	61,932	2,143,996	16.2%	18.5%
Management and Administration	36,060,988	7,160,585	2,502,385	26,398,018	19.9%	26.8%
Total Uses	\$ 717,596,524	\$ 73,065,778	\$ 176,023,041	\$ 468,507,705	10.2%	34.7%

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

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

This unaudited financial statement is prepared as of November 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: November 30, 2013

	Annual Budget	Expenditures	Encumbrances	Reported Available	% Expended	% Encumbered	% Obligated
CERP							
Personnel Services	\$ 6,351,974	\$ 882,639	\$ -	\$ 5,469,335	13.9%	0.0%	13.9%
Contractual Services	19,448,332	827,274	6,964,994	11,656,064	4.3%	35.8%	40.1%
Operating	1,309,815	67,858	12,598	1,229,359	5.2%	1.0%	6.1%
Travel	32,535	3,018	251	29,266	9.3%	0.8%	10.0%
Capital Outlay	128,663,210	269,672	43,363,486	85,030,052	0.2%	33.7%	33.9%
CERP Indirect	3,332,968	-	-	3,332,968	0.0%	0.0%	0.0%
Total CERP	159,138,834	2,050,460	50,341,329	106,747,044	1.3%	31.6%	32.9%
Coastal Watersheds							
Personnel Services	3,679,941	553,184		3,126,757	15.0%	0.0%	15.0%
Contractual Services	10,300,955	353,674	7,821,161	2,126,120	3.4%	75.9%	79.4%
Operating	140,055	5,361	252	134,442	3.8%	0.2%	4.0%
Travel	27,186	1,107	486	25,593	4.1%	1.8%	5.9%
Capital Outlay	7,617,884	14,541	101,367	7,501,976	0.2%	1.3%	1.5%
Total Coastal Watersheds	21,766,021	927,867	7,923,266	12,914,888	4.3%	36.4%	40.7%
District Everglades							
Personnel Services	18,257,070	2,890,755	-	15,366,315	15.8%	0.0%	15.8%
Contractual Services	9,925,372	247,442	3,085,350	6,592,580	2.5%	31.1%	33.6%
Operating	9,486,035	940,165	559,868	7,986,002	9.9%	5.9%	15.8%
Travel	32,185	1,644	237	30,304	5.1%	0.7%	5.8%
Capital Outlay	66,923,661	518,565	35,002,886	31,402,210	0.8%	52.3%	53.1%
Total District Everglades	104,624,323	4,598,572	38,648,341	61,377,410	4.4%	36.9%	41.3%
Kissimmee Watershed							
Personnel Services	2,095,900	286,439	-	1,809,461	13.7%	0.0%	13.7%
Contractual Services	7,835,667	66,968	697,705	7,070,995	0.9%	8.9%	9.8%
Operating	455,681	3,351	16,600	435,730	0.7%	3.6%	4.4%
Travel	22,405	1,666	-	20,739	7.4%	0.0%	7.4%
Capital Outlay	16,835,662	750	13,438,735	3,396,177	0.0%	79.8%	79.8%
Total Kissimmee Watershed	\$ 27,245,316	\$ 359,175	\$ 14,153,040	\$ 12,733,101	1.3%	51.9%	53.3%

South Florida Water Management District

Summary of Uses - Statement of Sources and Uses of Funds (Unaudited)

As of: November 30, 2013

	Annual Budget	Expenditures	Encumbrances	Reported Available	% Expended	% Encumbered	% Obligated
Lake Okeechobee							
Personnel Services	\$ 3,983,403	\$ 645,676	\$ -	\$ 3,337,727	16.2%	0.0%	16.2%
Contractual Services	18,370,012	267,394	9,535,412	8,567,205	1.5%	51.9%	53.4%
Operating	795,289	56,842	130,174	608,272	7.1%	16.4%	23.5%
Travel	7,856	-	-	7,856	0.0%	0.0%	0.0%
Capital Outlay	501,652	-	1,652	500,000	0.0%	0.3%	0.3%
Total Lake Okeechobee	23,658,211	969,912	9,667,239	13,021,060	4.1%	40.9%	45.0%
Land Stewardship							
Personnel Services	4,070,333	681,971	-	3,388,362	16.8%	0.0%	16.8%
Contractual Services	12,070,627	203,946	3,946,484	7,920,196	1.7%	32.7%	34.4%
Operating	2,489,951	765,627	236,221	1,488,104	30.7%	9.5%	40.2%
Travel	15,610	4,693	-	10,917	30.1%	0.0%	30.1%
Capital Outlay	1,765,022	80,836	46,881	1,637,306	4.6%	2.7%	7.2%
Total Land Stewardship	20,411,543	1,737,073	4,229,586	14,444,884	8.5%	20.7%	29.2%
Mission Support							
Personnel Services	22,081,997	3,700,381	-	18,381,616	16.8%	0.0%	16.8%
Contractual Services	8,000,337	1,030,319	2,791,668	4,178,350	12.9%	34.9%	47.8%
Operating	16,833,288	3,585,095	1,936,878	11,311,315	21.3%	11.5%	32.8%
Travel	301,146	89,780	11,177	200,189	29.8%	3.7%	33.5%
Capital Outlay	2,370,976	-	1,033,322	1,337,654	0.0%	43.6%	43.6%
CERP Indirect	(3,332,968)	-	-	(3,332,968)	0.0%	0.0%	0.0%
Total Mission Support	46,254,776	8,405,575	5,773,045	32,076,156	18.2%	12.5%	30.7%
Modeling & Science Support							
Personnel Services	9,511,745	1,720,562	-	7,791,183	18.1%	0.0%	18.1%
Contractual Services	2,680,450	425,227	1,479,447	775,777	15.9%	55.2%	71.1%
Operating	633,754	178,853	285,126	169,775	28.2%	45.0%	73.2%
Travel	42,818	3,505	159	39,154	8.2%	0.4%	8.6%
Capital Outlay	148,800	28,050	55,133	65,616	18.9%	37.1%	55.9%
Total Modeling & Science Support	\$ 13,017,567	\$ 2,356,197	\$ 1,819,865	\$ 8,841,505	18.1%	14.0%	32.1%

South Florida Water Management District

Summary of Uses - Statement of Sources and Uses of Funds (Unaudited)

As of: November 30, 2013

	Annual Budget	Expenditures	Encumbrances	Reported Available	% Expended	% Encumbered	% Obligated
Operations & Maintenance							
Personnel Services	\$ 52,278,889	\$ 8,855,475	\$ -	\$ 43,423,414	16.9%	0.0%	16.9%
Contractual Services	35,836,932	1,827,687	21,336,409	12,672,836	5.1%	59.5%	64.6%
Operating	31,280,884	4,390,662	2,039,632	24,850,590	14.0%	6.5%	20.6%
Travel	165,173	36,223	21,318	107,631	21.9%	12.9%	34.8%
Capital Outlay	35,637,153	314,793	13,166,123	22,156,237	0.9%	36.9%	37.8%
Total Operations & Maintenance	155,199,031	15,424,840	36,563,484	103,210,708	9.9%	23.6%	33.5%
Regulation							
Personnel Services	17,242,570	2,849,510	-	14,393,060	16.5%	0.0%	16.5%
Contractual Services	1,716,469	308,716	1,044,613	363,139	18.0%	60.9%	78.8%
Operating	3,869,461	647,684	274,043	2,947,734	16.7%	7.1%	23.8%
Travel	28,014	2,957	-	25,057	10.6%	0.0%	10.6%
Capital Outlay	336,975	73,872	262,649	454	21.9%	77.9%	99.9%
Total Regulation	23,193,489	3,882,739	1,581,306	17,729,444	16.7%	6.8%	23.6%
Water Supply							
Personnel Services	5,594,857	918,420	-	4,676,437	16.4%	0.0%	16.4%
Contractual Services	6,216,870	86,884	5,301,622	828,364	1.4%	85.3%	86.7%
Operating	9,111,777	1,494,501	1,219	7,616,057	16.4%	0.0%	16.4%
Travel	8,239	609	-	7,630	7.4%	0.0%	7.4%
Capital Outlay	37,855	18,155	19,700	-	48.0%	52.0%	100.0%
Total Water Supply	20,969,598	2,518,569	5,322,541	13,128,488	12.0%	25.4%	37.4%
Reserves							
Reserves	60,043,377	-	-	60,043,377	0.00%	0.00%	0.00%
Total Reserves	60,043,377	-	-	60,043,377	0.00%	0.00%	0.00%
Debt Service							
Debt Service	42,074,439	29,834,800	-	12,239,639	70.9%	0.0%	70.9%
Total Debt Service	42,074,439	29,834,800	-	12,239,639	70.9%	0.0%	70.9%
Grand Total	\$ 717,596,524	\$ 73,065,778	\$ 176,023,041	\$ 468,507,705	10.2%	24.5%	34.7%