

MEMORANDUM

TO: Governing Board Members

FROM: Doug Bergstrom, Director, Administrative Services Division

DATE: November 12, 2015

SUBJECT: Monthly Financial Statement – September 2015

The attached financial status report is provided for your review. This report provides an overview 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 September 30, 2015, with the fiscal year 100% complete. This information may change as the result of the annual fiscal year-end audit.

Schedule of Sources and Uses – This financial statement compares revenues received and encumbrances / expenditures made against the District's FY15 \$813.2 million consumable budget. Encumbrances represent orders for goods and services which have not yet been received.

- With the fiscal year complete, 84.3% of the District's budgeted operating revenue (excludes fund balance) has been collected. The primary source of operating revenue received to date is ad valorem taxes. Ad Valorem taxes comprise 50.1% 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 FY15 sources collected were 89.7% of budget or \$729.7 million.
- 101.2% of budgeted Ad Valorem tax revenue and 101.2% 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 September average a collection rate of 99.7%.
- There is \$4 million in budgeted intergovernmental revenue in ad valorem funds, which includes \$1 million in Alligator Alley toll revenue, \$2.4 million in USACE reimbursements, \$315K for gate overhaul from other water management districts and \$304K in DEP reimbursements for aquatic plant control activities. Revenues recognized as of the end of September amount to \$9.1 million. This amount includes \$2.2 million revenue from FEMA for Hurricane Isaac expenditures, \$293,645 from US Fish & Wildlife for pump station removal on L-40 Levee and \$232,174 from NRCS for the Allapattah project. \$1.9 million of DEP General Revenue was received as reimbursement for expenditures in ad valorem funds for the Dispersed Water Management Program and South Florida operations.
- There is \$202.1 million in budgeted intergovernmental revenue in dedicated funds, comprised of \$132.4 million in SOETF reimbursements, \$20 million in Florida Forever Funds, \$18.8 million state appropriations for C-43, Loxahatchee River Initiatives and St. Lucie River Issues Team, \$8.7 million in reimbursements from the Florida Fish and Wildlife Conservation Commission (FWC) for

aquatic/invasive plant control and \$15K for Model Lands security, \$7.6 million in Alligator Alley tolls, \$6.9 million in WMLTF reimbursements for debt service expenses related to bonds and \$3.9 million for the Corbett Levee, reimbursement of federal revenues of \$1 million for St. Lucie Watershed Water Farming and \$497K for Hillsboro Canal Project, \$295K from Indian River Lagoon and Everglades License Tag proceeds, and \$199K reimbursement from FDEP for water quality studies, \$55K for Watershed Model Upgrade. FY15 actual revenue as of September amounts to \$88.2 million. Reimbursement requests are submitted to the state based on actual expenses incurred. Amounts not spent roll forward as encumbrances or are included in the FY16 adopted budget.

- Budgeted Ad Valorem Investment Earnings is \$3.3 million for FY15. Revenue received in all funds to date is \$5.3 million; \$3.9 million or 121.4% of investment earnings in ad valorem funds and \$1.4 million in dedicated funds.
- Lease revenue represents collections from 87 active leases encompassing 109,000 acres 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 \$4.4 million which represents 158.2% of the \$2.8 million budgeted lease revenue. 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 agreement.
- There is \$9.1 million in budgeted permit fee revenue, which includes water use permits (\$749K), right of way permits (\$68K), Environmental Resource Permit (ERP) application fees (\$2 million), and Lake Belt Mitigation Fees for C-139 Annex Restoration (\$6.3 million). FY15 revenue of \$23.4 million received includes \$17.4 million from Lake Belt fees, \$2.6 million from Loxahatchee Mitigation Bank, \$598K from water use permits, \$2.6 million from ERP Application Fees, and \$152K from other applications and fees.
- Other budgeted revenue 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 \$4.8 million at the end of September, representing more than ten times the budgeted \$461K. Of that amount, \$3 million is revenue received as refund of prior year payment to Florida Division of Emergency Management for FEMA's de-obligation of Hurricane Charley funds. \$749K of the amount received is refund of life insurance premiums paid from prior years. \$264,908 was donated for maintenance of the Barron property in Collier County. Received \$123,266 severance damages for easement sold to FDOT.
- Sale of District Property represents the sale of real property and land. This conservative budget of \$250K is due to the uncertainty involved. FY15 revenues received total \$4.8 million, representing almost 20 times the budget, primarily due to the sale of land parcels. This amount includes \$50K received from FPL for conveyance of 7.44 acre parcel of land adjacent to the C-44 Project in Martin County for a substation utility easement. In April, \$273,800 was recorded for sale of two easements, also in Martin County, to FDOT for widening of State Road 76. In May, \$686,978 was recorded for sale of 126.28 acres surplus land in St. Lucie County to ARRCO. In June, \$480,105 was recorded for property located in Osceola County that was sold to Lally Development Inc. In August, \$356,800 was recorded for 31.71 acres of Tiger Lake parcels in Polk County sold to J W Fulwood and William Jurnigan. In September, \$2.1 million was recorded for sale to Triple L Farms in Okeechobee and \$415,000 for BOMA to FDOT.

- Self-insurance premiums represent contributions from the District, active, separated, 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 \$28.9 million received through September was 85.3% of the \$33.8 million budget.

Expenditure and Encumbrance Status:

As of September 30, 2015, with the fiscal year complete, the District has expended **\$461 million or 73%** and has encumbered **\$135.8 million or 21.5%** of its non-reserve budget. The District has obligated (encumbrances plus expenditures) **\$596.6 million or 94.4%** 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 95.5% and expended 52.4% of their \$143 million budget. Principal expenditures include personnel services (\$6.8 million), contractual services (\$4.7 million), operating (\$526K), and capital outlay (\$63 million). Capital outlay encumbrances (\$53.6 million) and contractual services encumbrances (\$6.9 million) include the following projects: C-43 Basin Storage Reservoir, C-44 Reservoir/STA Project, L-8 Flow Equalization Basin (FEB), MECCA FEB, Southern CREW, Biscayne Bay Coastal Wetlands, C-111 Spreader Canal, Loxahatchee Impoundment Landscape Assessment, Picayune Strand, WCA3 Decentralization and Sheetflow Equalization, Ten Mile Creek Pump Stations #1 & #2 Refurbishment and Repair, CERP Monitoring and Assessment, CERP Water Quality Studies, ENP S-356 Field Test, and CERP Data Management.
- The **Coastal Watersheds Program** has obligated 97.3% and expended 73.7% of their total \$13.9 million budget. Principal expenditures include personnel services (\$3.6 million), contractual services (\$5.3 million), operating (\$161K), and capital outlay (\$1.2 million). Contractual services encumbrances primarily consist of regional projects (\$2.3 million) including: St. Lucie River and Indian River Lagoon Initiatives, Indian River Lagoon License Tag projects, and Big Cypress Basin Stormwater Projects; remaining contractual encumbrances (\$672K) include: water quality monitoring for Indian River Lagoon, St. Lucie River, Loxahatchee River, and Caloosahatchee River; St. Lucie and Caloosahatchee River Watersheds nutrient study; enhancement to St. Lucie Watershed WaSh Model for application in the Basin Management Action Plan; modeling to assess best management practices efficiencies for reducing nutrient loading in the St. Lucie Estuary watershed; water quality monitoring, modeling, nutrient, ecological, and hydrological studies for the Florida Bay and Coastal Wetlands Project; Dissolved Organic Nitrogen Bioassay in Mesocosm for C-43 WQ Testing Facility project; public process to develop a restoration vision of the Caloosahatchee River and Estuary; Lake Trafford submerged aquatic vegetation mapping and drainage area topographic and hydrologic analysis; BCB real-time monitoring and modeling services and system upgrade; hydro model for Naples and Rookery Bay, and Collier County groundwater monitoring. Capital outlay encumbrances (\$261K) are for the Lake Hicpochee Hydrologic Enhancement project.
- The **District Everglades Program** has obligated 97.8% and expended 84.2% of their total \$92.0 million budget. Principal expenditures include personnel services (\$17.1 million), contractual services (\$9.9 million), operating (\$7.1 million), and capital outlay (\$43.3 million). Contractual services encumbrances (\$4.5 million) primarily include the operations monitoring, maintenance, and repair of Stormwater Treatment Areas (STA), Lainhart & Masten Dam project, Restoration Strategies Science Plan projects, STA 1W Expansion, S-5AS Divide, and the Everglades

Regulation Source Control. Operating encumbrances (\$330K) are in support of the overall operations and the maintenance of the STA's. Capital outlay encumbrances (\$7.7 million) include work on Everglades Agricultural Area A1 Flow Equalization Basin, STA 1W Expansion, G-716 Structure Expansion, G341 Conveyance Improvement, MECCA Replacement Features, and L-8 Divide.

- The **Kissimmee Watershed Program** has obligated 97.8% and expended 45.2% of their total \$16.2 million budget. Principal expenditures include personnel services (\$1.4 million), contractual services (\$765K), operating (\$75K), and capital outlay (\$5.1 million). Contractual services and operating encumbrances (\$322K) primarily consist of Orange County Area Stormwater Improvements (\$155K), Kissimmee River Restoration Evaluation (\$4K), Kissimmee Chain of Lakes and Kissimmee Upper Basin Monitoring (\$72K), the Rolling Meadows project (\$38K), hydrologic monitoring (\$19K), and land acquisition related costs, environmental risk assessments, engineering services, and electrical services (\$35K). Capital outlay encumbrances (\$8.2 million) are for land management costs associated with land purchased for the Kissimmee River Restoration.
- The Lake Okeechobee Program has obligated 91.7% and expended 53.2% of their total \$22.0 million budget. Principal expenditures include personnel services (\$3.9 million), contractual services (\$6.8 million), operating (\$145K), and capital outlay (\$879K). Contractual services and operating encumbrances (\$8.5 million) consist of Dispersed Water Management (DWM) and Florida Ranchland Environmental Services Projects (\$5.7 million), Lake Istokpoga Marsh project (\$1.6 million), Northshore Navigation Canal project (\$979K), Lake Okeechobee Watershed Pre-Drainage Characterization study (\$63K), water quality assessments and reporting (\$53K), computer hardware/software maintenance and support (\$47K), and utilities (\$3K). Capital outlay encumbrances (\$52K) consist of Interim DWM engineering design and land clearing (\$48K), and Lakeside Ranch STA Phase II South design (\$4K).
- The **Land Stewardship Program** has obligated 77.9% and expended 35.7% of their total \$39.8 million budget. Principal expenditures include personnel services (\$4.0 million), contractual services (\$8.1 Million), operating (\$1.8 million), and capital outlay (\$423K). Contractual services and operating encumbrances (\$16.5 million) include the maintenance of vegetation and exotic plant control, work on the C-139 Annex Mitigation project, provision of law enforcement services, and management of District owned lands and facilities. Capital outlay encumbrances (\$277K) include work on the C-139 Annex Mitigation project and Rough Island.
- The **Mission Support Program** has obligated 102.6% and expended 97.2% of their total \$42.7 million budget, pending year-end closing accounting transactions. Principal expenditures include personnel services (\$19.5 million), contractual services (\$5.5 million), and operating (\$16.0 million). Contractual services encumbrances (\$1.4 million) include facilities maintenance and repair services; legal and technical support services; and IT consulting services. Operating encumbrances (\$670K) include utilities. Capital outlay encumbrances (\$226K) include computer hardware, and helicopter replacement equipment.
- The **Modeling and Science Support Program** has obligated 93.9% and expended 90.4% of their total \$13.4 million budget. Principal expenditures include personnel services (\$9.5 million), contractual services (\$1.9 million), operating (\$400K), and capital outlay (\$230K). Contractual services and operating encumbrances (\$456K) include Adaptation to Sea Level Rise (\$4K) and FY15 Hydrology and Hydraulics Standard Practice Review (\$10K), with remaining encumbrances for various water quality monitoring, sampling and analytical services, modeling and technical support services, field equipment maintenance, computer hardware/software maintenance and consulting, fuel, utilities, and parts and supplies.

- The **Operations and Maintenance Program** has obligated 92.7% and expended 80.1% of their total \$165.1 million budget. Principal expenditures include personnel services (\$49.7 million), contractual services (\$30.3 million), operating (\$26.0 million), and capital outlay (\$26.0 million). Encumbrances for contractual services and capital outlay (\$19.9 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-4 Canal Bank Improvements, S-5A Refurbishment, BCB Field Station Design/Build, Hillsboro Canal Bank Repairs, S-9 Access Bridge Replacement, S-6 Tower Replacement, North Shore Trash Rake Project, S-13 Repower and Automation, Fall Protection Improvements, S-2, S-3, S-4 Service Bridge Refurbishment, J.W. Corbett Levee Repairs, L-40 Levee Repairs, G-420, G-420S and G-422 Modifications, S-46 Weir Construction, S-151 Structure Replacement, North Shore Path Automation and Command & Control, IT Shelter Replacements, Golden Gate Weir #4 Design, and G-58 Planning & Design. Operating encumbrances (\$878K) are primarily associated with field station daily operations and maintenance including vegetation and exotic plant control for the Central and Southern Flood Control system as well as the SCADA Stilling Well/Platform project.
- The **Regulation Program** has obligated 92.7% and expended 91.6% of their total \$22.5 million budget. Principal expenditures include personnel services (\$15.7 million), contractual services (\$1.3 million), and operating (\$3.5 million). Contractual services and operating encumbrances (\$206K) include application development, permit scanning contractors/support, computer hardware/software, and advertising services. Capital outlay encumbrances (\$50K) consist primarily of helicopter replacement equipment.
- The **Water Supply Program** has obligated 89.8% and expended 85.6% of their total \$19.1 million budget. Principal expenditures include personnel services (\$5.2 million), contractual services (\$2.3 million), and operating (\$8.8 million). Contractual services and operating encumbrances (\$815K) include the MFL Water Reservation Rules Status (\$125K), Central Florida Water Initiative (\$42K), WaterSIP grants (\$185K), interagency agreements for Alternative Water Supply projects (\$146K), Big Cypress Basin (\$185K), Mobile Irrigation Lab (\$14K), Florida Automated Weather Network (\$14K), hydrologic data gathering and analysis (\$71K), Water Supply Plan implementation (\$25K), and Outreach and Education (\$9K).
- **Debt Service** expenses in the amount of \$42.1 million were paid according to budget. Debt service principal and interest payments include Land Acquisition Bonds issued through WMLTF and Certificates of Participation. Scheduled debt service payments are structured into a single October principal payment and partial interest payments in October and April.
- **Reserves** of \$181.5 million consist of \$60.1 million designated as economic stabilization reserves, including \$10.0 million for O&M capital projects. Remaining reserves contain \$1.9 million in cost savings, \$1.2M from District programs transferred to emergency reserves to respond to District fuel and electric demands in support of pumping operations, and \$118.3 million in FY15 funds intended for FY16 re-budget.

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 contact Candida Heater at (561) 682-6486.

South Florida Water Management District
Statement of Sources and Uses of Funds (Unaudited)
For the month ended: September 30, 2015. Percent of fiscal year completed: 100%

SOURCES	ANNUAL BUDGET	ACTUALS		ACTUALS AS A
		THROUGH 9/30/2015	VARIANCE (UNDER) / OVER BUDGET	
Ad Valorem Property Taxes	\$ 265,935,610	\$ 269,051,504	\$ 3,115,894	101.2%
Agricultural Privilege Taxes	10,950,000	11,080,857	130,857	101.2%
Intergovernmental - Ad Valorem Funds	3,955,843	9,140,437	5,184,594	231.1%
Intergovernmental - Non Ad Valorem Funds	202,109,675	88,200,157	(113,909,518)	43.6%
Intergovernmental Total	206,065,518	97,340,594	(108,724,924)	47.2%
Investment Earnings - Ad Valorem Funds	3,250,000	3,944,648	694,648	121.4%
Investment Earnings - Non Ad Valorem Funds	-	1,377,320	1,377,320	-
Investment Earnings Total	3,250,000	5,321,968	2,071,968	163.8%
Leases	2,763,601	4,372,063	1,608,462	158.2%
Permit Fees/Miscellaneous Fees	2,810,999	5,981,154	3,170,155	212.8%
Mitigation Fees - Lake Belt & Wetlands	6,260,053	17,451,476	11,191,423	278.8%
Licenses, Permits and Fees Total	9,071,052	23,432,631	14,361,579	258.3%
Other	461,200	4,822,937	4,361,737	1045.7%
Sale of District Property	250,000	4,758,384	4,508,384	1903.4%
Self Insurance Premiums	33,834,393	28,852,210	(4,982,183)	85.3%
SUB-TOTAL OPERATING REVENUES	532,581,374	449,033,148	(83,548,226)	84.3%
Fund Balance	280,655,443	280,655,443	-	100.0%
TOTAL SOURCES	\$ 813,236,817	\$ 729,688,591	\$ (83,548,226)	89.7%

USES	ANNUAL BUDGET	EXPENDITURES	ENCUMBRANCES ¹	REPORTED	% EXPENDED	% ENCUMBERED	% OBLIGATED ²
				AVAILABLE BUDGET			
CERP	\$ 142,988,756	\$ 74,993,274	\$ 61,567,063	\$ 6,428,419	52.4%	43.1%	95.5%
Coastal Watersheds	13,890,708	10,233,560	3,285,528	371,619	73.7%	23.7%	97.3%
District Everglades	91,961,000	77,449,810	12,488,763	2,022,427	84.2%	13.6%	97.8%
Kissimmee Watershed	16,198,309	7,315,921	8,521,187	361,201	45.2%	52.6%	97.8%
Lake Okeechobee	22,050,091	11,724,527	8,505,769	1,819,796	53.2%	38.6%	91.7%
Land Stewardship	39,834,081	14,228,310	16,792,380	8,813,390	35.7%	42.2%	77.9%
Mission Support	42,719,763	41,527,514	2,313,426	(1,121,177)	97.2%	5.4%	102.6%
Modeling & Sci Supp	13,368,040	12,084,713	472,412	810,915	90.4%	3.5%	93.9%
Ops & Maintenance	165,062,213	132,168,240	20,821,130	12,072,842	80.1%	12.6%	92.7%
Regulation	22,530,754	20,631,435	255,861	1,643,458	91.6%	1.1%	92.7%
Water Supply	19,078,479	16,325,466	815,066	1,937,946	85.6%	4.3%	89.8%
Debt Service	42,056,447	42,056,447	-	0	100.0%	0.0%	100.0%
SUB-TOTAL NON-RESERVES USES	631,738,640	460,739,217	135,838,586	35,160,837	72.9%	21.5%	94.4%
Reserves	\$ 181,498,177	-	-	181,498,177	0.0%	0.0%	0.0%
TOTAL USES	\$ 813,236,817	\$ 460,739,217	\$ 135,838,586	\$ 216,659,014	56.7%	16.7%	73.4%

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 (Unaudited)
For the month ended: September 30, 2015. Percent of fiscal year completed: 100%

	CURRENT BUDGET	ACTUALS THROUGH 9/30/2015	VARIANCE (UNDER) / OVER BUDGET	ACTUALS AS A % OF BUDGET
Sources				
Taxes ¹	\$ 276,885,610	\$ 280,132,361	\$ 3,246,751	101.17%
Intergovernmental Revenues	206,065,518	97,340,594	(108,724,924)	47.24%
Interest on Invested Funds	3,250,000	5,321,968	2,071,968	163.8%
License and Permit Fees	9,071,052	23,432,631	14,361,579	258.3%
Other ²	37,309,194	42,805,594	5,496,400	114.7%
Fund Balance	280,655,443	280,655,443	-	100.0%
Total Sources	\$ 813,236,817	\$ 729,688,591	\$ (83,548,226)	89.7%

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	\$ 53,604,359	\$ 45,398,010	\$ 4,426,355	\$ 3,779,993	84.7%	92.9%
Acquisition, Restoration and Public Works	396,158,172	180,409,553	90,336,667	125,411,951	45.5%	68.3%
Operation and Maintenance of Lands and Works	300,230,675	174,624,249	39,262,766	86,343,661	58.2%	71.2%
Regulation	26,516,417	23,788,349	319,090	2,408,978	89.7%	90.9%
Outreach	2,267,464	2,246,434	23,284	(2,254)	99.1%	100.1%
Management and Administration	34,459,731	34,272,622	1,470,423	(1,283,315)	99.5%	103.7%
Total Uses	\$ 813,236,817	\$ 460,739,217	\$ 135,838,586	\$ 216,659,014	56.7%	73.4%

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 September 30, 2015, and covers the interim period since the most recent audited financial statements.

South Florida Water Management District
Statement of Sources and Uses of Funds (Unaudited)
For the month ended: September 30, 2015. Percent of fiscal year completed: 100%

	Annual Budget	Expenditures	Encumbrances	Reported Available Budget	% Expended	% Encumbered	% Obligated
CERP							
Personnel Services	\$ 7,338,404	\$ 6,751,137	\$ -	\$ 587,267	92.0%	0.0%	92.0%
Contractual Services	11,997,474	4,666,938	6,937,335	393,200	38.9%	57.8%	96.7%
Operating	1,566,509	526,279	1,037,265	2,965	33.6%	66.2%	99.8%
Travel	24,966	21,466	258	3,242	86.0%	1.0%	87.0%
Capital Outlay	118,728,437	63,027,454	53,592,205	2,108,778	53.1%	45.1%	98.2%
CERP Indirect	3,332,968	-	-	3,332,968	0.0%	0.0%	0.0%
Total CERP	142,988,756	74,993,274	61,567,063	6,428,419	52.4%	43.1%	95.5%
Coastal Watersheds							
Personnel Services	3,866,434	3,598,943	-	267,491	93.1%	0.0%	93.1%
Contractual Services	8,364,843	5,261,815	3,016,641	86,388	62.9%	36.1%	99.0%
Operating	178,306	161,098	7,563	9,644	90.3%	4.2%	94.6%
Travel	29,373	21,277	-	8,096	72.4%	0.0%	72.4%
Capital Outlay	1,451,752	1,190,427	261,324	0	82.0%	18.0%	100.0%
Total Coastal Watersheds	13,890,708	10,233,560	3,285,528	371,619	73.7%	23.7%	97.3%
District Everglades							
Personnel Services	18,564,292	17,073,780	-	1,490,513	92.0%	0.0%	92.0%
Contractual Services	13,968,153	9,898,881	4,505,361	(436,090)	70.9%	32.3%	103.1%
Operating	8,225,691	7,135,605	330,067	760,019	86.7%	4.0%	90.8%
Travel	35,562	27,252	568	7,742	76.6%	1.6%	78.2%
Capital Outlay	51,167,302	43,314,292	7,652,766	200,244	84.7%	15.0%	99.6%
Total District Everglades	91,961,000	77,449,810	12,488,763	2,022,427	84.2%	13.6%	97.8%
Kissimmee Watershed							
Personnel Services	1,714,046	1,400,270	-	313,777	81.7%	0.0%	81.7%
Contractual Services	1,143,684	764,558	311,032	68,094	66.9%	27.2%	94.0%
Operating	49,624	74,540	11,159	(36,075)	150.2%	22.5%	172.7%
Travel	19,014	11,901	999	6,114	62.6%	5.3%	67.8%
Capital Outlay	13,271,940	5,064,652	8,197,997	9,292	38.2%	61.8%	99.9%
Total Kissimmee Watershed	\$ 16,198,309	\$ 7,315,921	\$ 8,521,187	\$ 361,201	45.2%	52.6%	97.8%

South Florida Water Management District
Statement of Sources and Uses of Funds (Unaudited)
For the month ended: September 30, 2015. Percent of fiscal year completed: 100%

	Annual Budget	Expenditures	Encumbrances	Reported Available Budget	% Expended	% Encumbered	% Obligated
Lake Okeechobee							
Personnel Services	\$ 4,490,070	\$ 3,921,033	\$ -	\$ 569,036	87.3%	0.0%	87.3%
Contractual Services	16,349,413	6,773,410	8,425,597	1,150,407	41.4%	51.5%	93.0%
Operating	218,632	144,966	28,435	45,232	66.3%	13.0%	79.3%
Travel	8,822	6,568	-	2,255	74.4%	0.0%	74.4%
Capital Outlay	983,154	878,550	51,737	52,866	89.4%	5.3%	94.6%
Total Lake Okeechobee	22,050,091	11,724,527	8,505,769	1,819,796	53.2%	38.6%	91.7%
Land Stewardship							
Personnel Services	4,354,678	3,978,590	-	376,088	91.4%	0.0%	91.4%
Contractual Services	27,912,144	8,073,147	16,456,858	3,382,139	28.9%	59.0%	87.9%
Operating	2,011,927	1,750,847	58,937	202,143	87.0%	2.9%	90.0%
Travel	5,328	2,277	-	3,051	42.7%	0.0%	42.7%
Capital Outlay	5,550,004	423,450	276,585	4,849,969	7.6%	5.0%	12.6%
Total Land Stewardship	39,834,081	14,228,310	16,792,380	8,813,390	35.7%	42.2%	77.9%
Mission Support							
Personnel Services	20,607,596	19,540,673	-	1,066,924	94.8%	0.0%	94.8%
Contractual Services	7,079,689	5,475,643	1,388,622	215,425	77.3%	19.6%	97.0%
Operating	17,392,824	15,955,204	670,449	767,170	91.7%	3.9%	95.6%
Travel	368,444	284,766	28,800	54,878	77.3%	7.8%	85.1%
Capital Outlay	604,177	271,228	225,556	107,394	44.9%	37.3%	82.2%
CERP Indirect	(3,332,968)	-	-	(3,332,968)	0.0%	0.0%	0.0%
Total Mission Support	42,719,763	41,527,514	2,313,426	(1,121,177)	97.2%	5.4%	102.6%
Modeling & Science Support							
Personnel Services	10,304,756	9,549,988	-	754,769	92.7%	0.0%	92.7%
Contractual Services	2,267,064	1,861,512	381,118	24,433	82.1%	16.8%	98.9%
Operating	504,153	399,530	74,575	30,048	79.2%	14.8%	94.0%
Travel	45,259	43,240	1,119	900	95.5%	2.5%	98.0%
Capital Outlay	246,807	230,442	15,600	765	93.4%	6.3%	99.7%
Total Modeling & Science Support	\$ 13,368,040	\$ 12,084,713	\$ 472,412	\$ 810,915	90.4%	3.5%	93.9%

South Florida Water Management District
Statement of Sources and Uses of Funds (Unaudited)
For the month ended: September 30, 2015. Percent of fiscal year completed: 100%

	Annual Budget	Expenditures	Encumbrances	Reported Available Budget	% Expended	% Encumbered	% Obligated
Operations & Maintenance							
Personnel Services	\$ 52,995,658	\$ 49,739,207	\$ -	\$ 3,256,450	93.9%	0.0%	93.9%
Contractual Services	40,149,438	30,278,745	7,517,769	2,352,924	75.4%	18.7%	94.1%
Operating	33,330,534	26,024,966	877,518	6,428,050	78.1%	2.6%	80.7%
Travel	170,160	111,695	30,628	27,837	65.6%	18.0%	83.6%
Capital Outlay	38,416,422	26,013,627	12,395,215	7,580	67.7%	32.3%	100.0%
Total Operations & Maintenance	165,062,213	132,168,240	20,821,130	12,072,842	80.1%	12.6%	92.7%
Regulation							
Personnel Services	16,661,278	15,696,799	-	964,479	94.2%	0.0%	94.2%
Contractual Services	1,543,224	1,364,652	140,939	37,634	88.4%	9.1%	97.6%
Operating	4,220,405	3,519,248	64,922	636,235	83.4%	1.5%	84.9%
Travel	30,211	25,101	-	5,110	83.1%	0.0%	83.1%
Capital Outlay	75,635	25,635	50,000	-	33.9%	66.1%	100.0%
Total Regulation	22,530,754	20,631,435	255,861	1,643,458	91.6%	1.1%	92.7%
Water Supply							
Personnel Services	5,629,052	5,209,808	-	419,244	92.6%	0.0%	92.6%
Contractual Services	3,124,245	2,295,691	811,193	17,361	73.5%	26.0%	99.4%
Operating	10,317,961	8,814,314	3,661	1,499,986	85.4%	0.0%	85.5%
Travel	7,221	5,653	213	1,355	78.3%	2.9%	81.2%
Total Water Supply	19,078,479	16,325,466	815,066	1,937,946	85.6%	4.3%	89.8%
Reserves							
Reserves	181,498,177	-	-	181,498,177	0.0%	0.0%	0.0%
Total Reserves	181,498,177	-	-	181,498,177	0.0%	0.0%	0.0%
Debt Service							
Debt Service	42,056,447	42,056,447	-	0	100.0%	0.0%	100.0%
Total Debt Service	42,056,447	42,056,447	-	0	100.0%	0.0%	100.0%
Grand Total	\$ 813,236,817	\$ 460,739,217	\$ 135,838,586	\$ 216,659,014	56.7%	16.7%	73.4%