

Northwest Florida Water Management District Fund Balance (Estimated Reserves at 9/30/12)

Water Management District	Dedicated Funds - Program	Amount	Funds Restricted	Source of Funds	Detail of Restriction (Internal/External Authority)
RESTRICTED					
	Mitigation	11,037,714	Yes	FDOT & Interest earnings	External authority. Funds represent unearned revenue received by the District from FDOT for future mitigation activities and mitigation land management.
	Phipps Endowment Account	259,426	Yes	Private contribution	External authority. Endowment from former land owner.
	Environment Resource Permitting Program (ERP)	943,435	Yes	DEP - WMLTF	External authority. Funds were specifically appropriated in the State General Appropriations Act for the ERP program as required by state statute.
	Employee Benefits - Financial Obligations	803,538	Yes	General Fund	Financial liability for accrued employee leave and other post employment benefits (as required by GASB 45).
	Land Acquisition	2,445,721	Yes	Bond proceeds	External authority. Unexpended reserve from revenue bonds restricted for land acquisition.
COMMITTED					
	Water Resource & Supply Projects	14,504,503	Yes	District General Fund (ad valorem tax, WMLTF and interest earnings)	Designation of funds for priority long-term water resource and supply projects based on internal Governing Board authority. The committed funds represent a portion of the estimated 9/30/12 balance in the General Fund.
	Lands Management	10,996,628	Yes	Land management activities (timber sales, licenses, leases, right-of-way easements & interest).	Designation of funds for the management and maintenance of District owned lands based on internal Governing Board authority. Amounts are estimates, the actual 9/30 audited fund balance in the Special Revenue Funds (Lands Fee Fund and Capital Improvement & Land Acquisition) will be committed each year.
ASSIGNED FUND BALANCE (formerly known as Unreserved - Designated Fund Balances)					
	Mitigation Banking Activities	1,000,000	No	District General Fund (ad valorem tax, WMLTF and interest earnings)	The Governing Board assigned the fund balances via approval of the Budget. Action by either the Governing Board or Executive Director is required to change any of the designations. All assigned fund balances are based on internal authority.
	Capital Improvement Projects	900,000	No	District General Fund (ad valorem tax, WMLTF and interest earnings)	The Governing Board assigned the fund balances via approval of the Budget. Action by either the Governing Board or Executive Director is required to change any of the designations. All assigned fund balances are based on internal authority.
	Litigation and Expert Witnesses	360,000	No	District General Fund (ad valorem tax, WMLTF and interest earnings)	The Governing Board assigned the fund balances via approval of the Budget. Action by either the Governing Board or Executive Director is required to change any of the designations. All assigned fund balances are based on internal authority.

Computer and Technology Requirements	460,000	No	District General Fund (ad valorem tax, WMLTF and interest earnings)	The Governing Board assigned the fund balances via approval of the Budget. Action by either the Governing Board or Executive Director is required to change any of the designations. All assigned fund balances are based on internal authority.
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UNASSIGNED FUND BALANCE (formerly known as Unreserved - Undesignated Fund Balances)

Budget Stabilization Reserve	8,380,072	No	District General Fund. At the end of the fiscal year, the Annual Audit will determine unexpended fund balances.	Estimated fund balance available for budget stabilization, unanticipated general expense needs, revenue short falls and emergencies. After completion of the FY 2010-11 audited financial statements the actual unassigned balances will brought forward into the FY 2011-12 budget by an amendment to the budget (approved by the Governing Board) restating al carry forward balances and reserve balances.
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TOTAL	52,091,037			
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