

South Florida Water Management District Fund Balance

Water Management District	Dedicated Funds - Program	Amount	Funds Restricted	Source of Funds	Detail of Restriction (Internal/External Authority)
<b>NONSPENDABLE</b>					
	Inventory Reserve - Okeechobee Basin	\$5,913,886	Okeechobee Basin revenue - Yes;	Okeechobee Basin revenues (including ad valorem) accumulated from prior fiscal years.	Okeechobee Basin revenues are restricted to use in the Okeechobee Basin boundaries (excludes Collier County).
	Inventory Reserve - Big Cypress Basin	\$56,516	Big Cypress Basin revenue - Yes.	Big Cypress Basin revenues (including ad valorem) accumulated from prior fiscal years.	Big Cypress Basin funds are restricted to use in Collier County and a small portion of mainland Monroe County.
	Mitigation- Permanent Fund	\$12,707,636	Wetlands Mitigation - Yes	Developer Permit Mitigation Fees	The principal balance of mitigation funds that is held in trust in perpetuity.
<b>RESTRICTED</b>					
	Reserve for Carryover Encumbrances	\$126,279,435	Yes	Various (Restricted Ad Valorem, State Appropriations (i.e., Lake Okeechobee Trust Fund Save Our Everglades Trust Fund), Certificates of Participation, Internal Service Funds)	Okeechobee Basin revenues are restricted to use in the Okeechobee Basin boundaries (excludes Collier County). State appropriations (i.e., Lake Okeechobee Trust Fund, Save Our Everglades Trust Fund) are restricted based on the language of the specific enabling legislation. Proceeds from the Series 2006 Certificates of Participation are restricted to projects outlined in the Official Statement of that bond issue.  The reserve for encumbrances represents District funds (contractual obligations via purchase orders issued to vendors) that will roll into FY12.
	Net Assets - Internal Service Funds	\$16,968,595	Yes	District Revenues	Available revenues used for internal service fund expenditures.
	Operating Support - Use of Fund Balance in FY12 & FY13 to mitigate revenue loss	\$4,748,000	Okeechobee Basin revenue - Yes.	Okeechobee Basin revenues (including ad valorem) accumulated from prior fiscal years.	Operating support of District operations in FY12 and FY13 was approved by the Governing Board as a component of the 5 Year Spend Down Plan.
	External Risk Management	\$12,500,000	Okeechobee Basin revenue - Yes.	Okeechobee Basin revenues (including ad valorem) accumulated from prior fiscal years.	District revenues may be spent for authorized activities within the SFWMD boundaries. Okeechobee Basin revenues are restricted to use in the Okeechobee Basin boundaries (excludes Collier County).  External Risk Management was approved by the Governing Board as a component of the 5 Year Spend Down Plan.
	Dispersed Storage (Existing Commitments)	\$11,754,365	Okeechobee Basin revenue - Yes; State Appropriations - Yes.	Okeechobee Basin revenues (including ad valorem) accumulated from prior fiscal years, and state appropriations (Lake Okeechobee Trust Fund)	Okeechobee Basin revenues are restricted to use in the Okeechobee Basin boundaries (excludes Collier County). State appropriations (Lake Okeechobee Trust Fund) are restricted based on the language of the specific enabling legislation.  Dispersed Storage projects were approved by the Governing Board as a component of the 5 Year Spend Down Plan.
	Contingency	\$33,512,602	Okeechobee Basin revenue - Yes.	Okeechobee Basin revenues (including ad valorem) accumulated from prior fiscal years.	Okeechobee Basin revenues are restricted to use in the Okeechobee Basin boundaries (excludes Collier County).  Contingency reserves were approved by the Governing Board as a component of the 5 Year Spend Down Plan.
	Contingency (Big Cypress Basin)	\$744,663	Big Cypress Basin revenue - Yes.	Big Cypress Basin revenues (including ad valorem) accumulated from prior fiscal years.	Big Cypress Basin funds are restricted to use in Collier County and a small portion of mainland Monroe County.
	O&M Capital Reserve	\$10,000,000	Okeechobee Basin revenue - Yes.	Okeechobee Basin revenues (including ad valorem) accumulated and designated from prior fiscal years.	Okeechobee Basin revenues are restricted to use in the Okeechobee Basin boundaries (excludes Collier County).  The O&M capital reserve funding was included in the SFWMD 5 Year Spend Down Plan approved by the District Governing Board.
	Dispersed Storage (Private) New Commitments	\$24,203,894	Okeechobee Basin revenue - Yes; State Appropriations - Yes.	Okeechobee Basin revenues (including ad valorem) accumulated from prior fiscal years, and state appropriations (Lake Okeechobee Trust Fund)	Okeechobee Basin revenues are restricted to use in the Okeechobee Basin boundaries (excludes Collier County). State appropriations (Lake Okeechobee Trust Fund) are restricted based on the language of the specific enabling legislation.  Dispersed Storage projects were approved by the Governing Board as a component of the 5 Year Spend Down Plan.
	Dispersed Storage (Public) New Commitments	\$1,685,000	Okeechobee Basin revenue - Yes; State Appropriations - Yes.	Okeechobee Basin revenues (including ad valorem) accumulated from prior fiscal years.	Okeechobee Basin revenues are restricted to use in the Okeechobee Basin boundaries (excludes Collier County).  Dispersed Storage projects were approved by the Governing Board as a component of the 5 Year Spend Down Plan.
	Environmental Services Laboratory Relocation	\$251,436	Everglades Construction Project revenue - Yes.	Everglades Construction Project revenues, including ad valorem accumulated from prior fiscal years.	Everglades Construction project revenues are used to support activities within the ECP boundaries.  Funding to complete the lab construction was included in the 5 Year Capital Spend Down Plan approved by the District Governing Board. Fund balance will be designated in the FY12 budget adoption resolution.
	Lakeside Ranch Stormwater Treatment Area Phase 1	\$5,656,257	Okeechobee Basin revenue - Yes; State Appropriations - Yes.	Okeechobee Basin revenues (including ad valorem) accumulated from prior fiscal years, and state appropriations (Lake Okeechobee Trust Fund)	Okeechobee Basin revenues are restricted to use in the Okeechobee Basin boundaries (excludes Collier County). State appropriations (Lake Okeechobee Trust Fund) are restricted based on the language of the specific enabling legislation.  The Lakeside Ranch Stormwater Treatment Area Phase 1 project was approved by the Governing Board as a component of the 5 Year Spend Down Plan.

Water Management District	Dedicated Funds - Program	Amount	Funds Restricted	Source of Funds	Detail of Restriction (Internal/External Authority)
	Rotenberger Supplemental Pump Station	\$5,117,180	Everglades Construction Project - Yes;	Everglades Construction Project revenues (including ad valorem) accumulated from prior fiscal years.	Everglades Construction Project revenues are restricted to use on activities with the ECP boundaries.  The Rotenberger Pump Station project was included in the SFWMD 5 Year Spend Down Plan approved by the District Governing Board. Funds for future year project costs will be designated in the District's FY12 budget adoption resolution.
	Central Florida Water Initiative & Lower Floridan Aquifer Investigation, Kissimmee	\$5,240,941	Okeechobee Basin revenue - Yes.	Okeechobee Basin revenues (including ad valorem) accumulated from prior fiscal years.	Okeechobee Basin revenues are restricted to use in the Okeechobee Basin boundaries (excludes Collier County).  The Central Florida Water Initiative & Lower Floridan Aquifer investigation project was included in the SFWMD 5 Year Spend Down Plan approved by the District Governing Board. Funds for future year project costs will be designated in the District's FY12 budget adoption resolution.
	BCB: Golden Gate Weir No. 6 & 7	\$635,914	Big Cypress Basin revenue - Yes.	Big Cypress Basin revenues (including ad valorem) accumulated from prior fiscal years.	Big Cypress Basin funds are restricted to use in Collier County and a small portion of mainland Monroe County.
	Local Government Agreements	\$6,481,508	Big Cypress Basin revenue - Yes.	Big Cypress Basin revenues (including ad valorem) accumulated from prior fiscal years.	Big Cypress Basin funds are restricted to use in Collier County and a small portion of mainland Monroe County.
	BCB Field Station Construction	\$6,190,217	Big Cypress Basin revenue - Yes.	Big Cypress Basin revenues (including ad valorem) accumulated from prior fiscal years.	Big Cypress Basin funds are restricted to use in Collier County and a small portion of mainland Monroe County.
	Picayune Strand Restoration	\$337,070	Big Cypress Basin revenue - Yes.	Big Cypress Basin revenues (including ad valorem) accumulated and designated from prior fiscal years.	Big Cypress Basin funds are restricted to use in Collier County and a small portion of mainland Monroe County.
	Corkscrew Retrofits	\$25,000	Big Cypress Basin revenue - Yes.	Big Cypress Basin revenues (including ad valorem) accumulated and designated from prior fiscal years.	Big Cypress Basin funds are restricted to use in Collier County and a small portion of mainland Monroe County.
	Golden Gate Weir No. 4 Retrofit	\$400,000	Big Cypress Basin revenue - Yes.	Big Cypress Basin revenues (including ad valorem) accumulated and designated from prior fiscal years.	Big Cypress Basin funds are restricted to use in Collier County and a small portion of mainland Monroe County.
	Henderson Creek Diversion	\$1,400,000	Big Cypress Basin revenue - Yes.	Big Cypress Basin revenues (including ad valorem) accumulated from prior fiscal years.	Big Cypress Basin funds are restricted to use in Collier County and a small portion of mainland Monroe County.
	Compartment B Buildout	\$5,137,828	Everglades Construction Project - Yes; Certificates of Participation - Yes.	Residual bond proceeds from Series 2006 Certificates of Participation and Everglades Construction Project revenues (including ad valorem) accumulated from prior fiscal years.	Everglades Construction Project revenues are restricted to use on activities with the ECP boundaries. Proceeds from the Series 2006 Certificates of Participation are restricted to projects outlined in the Official Statement of that bond issue.  The Compartment B Buildout project was included in the SFWMD 5 Year Spend Down Plan approved by the District Governing Board. Funds for future year project costs will be designated in the District's FY12 budget adoption resolution.
	Compartment C Buildout	\$6,251,040	Everglades Construction Project - Yes; Certificates of Participation - Yes.	Residual bond proceeds from Series 2006 Certificates of Participation and Everglades Construction Project revenues (including ad valorem) accumulated from prior fiscal years.	Everglades Construction Project revenues are restricted to use on activities with the ECP boundaries. Proceeds from the Series 2006 Certificates of Participation are restricted to projects outlined in the Official Statement of that bond issue.  The Compartment C Buildout project was included in the SFWMD 5 Year Spend Down Plan approved by the District Governing Board. Funds for future year project costs will be designated in the District's FY12 budget adoption resolution.
	Water Quality Enhancement Projects	\$100,000,000	Everglades Construction Project - Yes; Certificates of Participation - Yes.	Everglades Construction Project revenues (including ad valorem) accumulated from prior fiscal years and residual bond proceeds from Series 2006 Certificates of Participation.	Everglades Construction Project revenues are restricted to use on activities with the ECP boundaries. Proceeds from the Series 2006 Certificates of Participation are restricted to projects outlined in the Official Statement of that bond issue.  Water Quality Enhancement projects were included in the SFWMD 5 Year Spend Down Plan approved by the District Governing Board. Funds for future year project costs will be designated in the District's FY12 budget adoption resolution.
	Loxahatchee Watershed (L-8)	\$22,061,475	CERP revenue - Yes. Save Our Everglades Trust Fund revenue - Yes.	CERP revenues (including ad valorem) accumulated from prior fiscal years and state appropriations (Save Our Everglades Trust Fund proceeds).	CERP revenues are restricted to use on authorized CERP projects. Save Our Everglades Trust Fund revenues are restricted to design, construction, and land acquisition for authorized CERP projects.  The Loxahatchee Watershed Restoration project was included in the District's 5 Year Spend Down Plan that was approved by the District Governing Board. Funds for future year project costs will be designated in the District's FY12 budget adoption resolution.
	C-44 Reservoir/STA Project	\$29,805,618	CERP revenue - Yes. Certificates of Participation - Yes.	CERP revenues (including ad valorem) accumulated from prior fiscal years and residual proceeds from Series 2006 Certificates of Participation.	CERP revenues are restricted to use on authorized CERP projects. Proceeds from the Series 2006 Certificates of Participation are restricted to projects outlined in the Official Statement of that bond issue.  The C-44 project was included in the SFWMD 5 Year Spend Down Plan approved by the District Governing Board. Funds for future year project costs will be designated in the District's FY12 budget adoption resolution.
	Caloosahatchee Basin Storage/Treatment	\$19,000,000	Okeechobee Basin revenue - Yes.	Okeechobee Basin revenues (including ad valorem) accumulated from prior fiscal years.	Okeechobee Basin revenues are restricted to use in the Okeechobee Basin boundaries (excludes Collier County).  The Caloosahatchee Basin Storage/Treatment project was included in the SFWMD 5 Year Spend Down Plan approved by the District Governing Board. Funds for future year project costs will be designated in the District's FY12 budget adoption resolution.
	Future EFA Projects Reserve	\$11,159,564	Everglades Construction Project - Yes;	Everglades Construction Project revenues (including ad valorem) accumulated from prior fiscal years.	Everglades Construction Project revenues are restricted to use on activities with the ECP boundaries.

Water Management District	Dedicated Funds - Program	Amount	Funds Restricted	Source of Funds	Detail of Restriction (Internal/External Authority)
	Future Mitigation Projects Reserve	\$17,001,856	Yes	Developer permit mitigation fees	Authorized uses of these funds include land acquisition associated with mitigation, restoration of wetlands, and land management activities including prescribed burns, exotics control, public use and security, and updates to land management plans.
<b>COMMITTED</b>					
	C-111 Spreader Canal	\$233,466	CERP revenue - Yes.	CERP ad valorem revenues (including ad valorem) accumulated from prior fiscal years.	CERP revenues are restricted to use on authorized CERP projects. Completion of the C-111 Spreader Canal construction was approved by the District Governing Board as a component of the District's 5 Year Spend Down Plan.
	Loxahatchee Watershed (L-8)	\$43,119,716	CERP revenue - Yes. Save Our Everglades Trust Fund revenue - Yes.	CERP revenues (including ad valorem) accumulated from prior fiscal years and state appropriations (Save Our Everglades Trust Fund proceeds).	CERP revenues are restricted to use on authorized CERP projects. Save Our Everglades Trust Fund revenues are restricted to design, construction, and land acquisition for authorized CERP projects. The Loxahatchee Watershed Restoration project was included in the District's 5 Year Spend Down Plan that was approved by the District Governing Board. Funds for future year project costs will be designated in the District's FY12 budget adoption resolution.
	Alternative Water Supply/Water Conservation	\$1,500,000	District revenue - No;	District revenues (including ad valorem) accumulated from prior fiscal years.	District revenues may be spent for authorized activities within the SFWMD boundaries. Alternative Water Supply projects were included in the 5 Year Capital Spend Down Plan approved by the District Governing Board. Fund balance will be designated in the FY12 budget adoption resolution.
<b>ASSIGNED FUND BALANCE (formerly known as Unreserved - Designated Fund Balances)</b>					
	Reserve for Carryover Encumbrances	\$22,367,417	District revenue - No;	District revenues (including ad valorem) accumulated from prior fiscal years.	District revenues may be spent for authorized activities within the SFWMD boundaries. The reserve for encumbrances represents District funds (contractual obligations via purchase orders issued to vendors) that will roll into FY12.
	Operating Support - Use of Fund Balance in FY12 and FY13 to mitigate revenue loss	\$20,711,493	District revenue - No;	District revenues (including ad valorem) accumulated from prior fiscal years.	District revenues may be spent for authorized activities within the SFWMD boundaries. Operating support of District operations in FY12 and FY13 was approved by the Governing Board as a component of the 5 Year Spend Down Plan.
	External Risk Management	\$12,500,000	District revenue - No;	District revenues (including ad valorem) accumulated from prior fiscal years.	District revenues may be spent for authorized activities within the SFWMD boundaries. External Risk Management was approved by the Governing Board as a component of the 5 Year Spend Down Plan.
	Contingency	\$15,742,735	District revenue - No;	District revenues (including ad valorem) accumulated from prior fiscal years.	District revenues may be spent for authorized activities within the SFWMD boundaries. Contingency reserves were approved by the Governing Board as a component of the 5 Year Spend Down Plan.
	C-111 Spreader Canal	\$727,868	CERP revenue - Yes.	CERP ad valorem revenues (including ad valorem) accumulated from prior fiscal years.	CERP revenues are restricted to use on authorized CERP projects. Completion of the C-111 Spreader Canal construction was approved by the District Governing Board as a component of the District's 5 Year Spend Down Plan.
	Environmental Services Laboratory Relocation	\$530,585	District revenue - No;	District revenues (including ad valorem) accumulated from prior fiscal years.	District revenues may be spent for authorized activities within the SFWMD boundaries. Funding to complete the lab construction was included in the 5 Year Capital Spend Down Plan approved by the District Governing Board. Fund balance will be designated in the FY12 budget adoption resolution.
	Emergency Operations Center Enhancements	\$261,762	District revenue - No;	District revenues (including ad valorem) accumulated from prior fiscal years.	District revenues may be spent for authorized activities within the SFWMD boundaries. Completion of the Emergency Operations Center Data Center construction was approved by the Governing Board as a component of the 5 Year Spend Down Plan.
	Southern CREW	\$600,000	CERP revenue - Yes.	CERP revenues (including ad valorem) accumulated from prior fiscal years.	CERP revenues are restricted to use on authorized CERP projects. The design of the Southern CREW project was approved by the District Governing Board as a component of the District's 5 Year Spend Down Plan.
	Loxahatchee Watershed (L-8)	\$2,444,250	CERP revenue - Yes.	CERP revenues (including ad valorem) accumulated from prior fiscal years.	CERP revenues are restricted to use on authorized CERP projects. The Loxahatchee Watershed Restoration project was included in the District's 5 Year Spend Down Plan that was approved by the District Governing Board. Funds for future year project costs will be designated in the District's FY12 budget adoption resolution.
	C-44 Reservoir/STA Project	\$115,000	CERP revenue - Yes;	CERP revenues (including ad valorem) accumulated from prior fiscal years.	CERP revenues are restricted to use on authorized CERP projects. The C-44 project was included in the SFWMD 5 Year Spend Down Plan approved by the District Governing Board. Funds for future year project costs will be designated in the District's FY12 budget adoption resolution.
	Alternative Water Supply/Water Conservation	\$1,500,000	District revenue - No;	District revenues (including ad valorem) accumulated from prior fiscal years.	District revenues may be spent for authorized activities within the SFWMD boundaries. Alternative Water Supply projects were included in the 5 Year Capital Spend Down Plan approved by the District Governing Board. Fund balance will be designated in the FY12 budget adoption resolution.
	Caloosahatchee Basin Storage/Treatment	\$1,000,000	District revenue - No;	District revenues (including ad valorem) accumulated from prior fiscal years.	District revenues may be spent for authorized activities within the SFWMD boundaries. The Caloosahatchee Basin Storage/Treatment project was included in the SFWMD 5 Year Spend Down Plan approved by the District Governing Board. Funds for future year project costs will be designated in the District's FY12 budget adoption resolution.
<b>UNASSIGNED FUND BALANCE (formerly known as Unreserved - Undesignated Fund Balances)</b>					
		12,080,571			
<b>TOTAL</b>		<b>638,662,359</b>			