

St. Johns River Water Management District Fund Balance

Water Management District	Dedicated Funds - Program	Amount	Funds Restricted
RESTRICTED			
	Mitigation	11,051,552	Yes
	Debt Service	6,396,362	Yes
COMMITTED			
	Economic Stabilization Reserve	6,900,000	Yes
ASSIGNED FUND BALANCE (formerly known as Unreserved - Designated Fund Balances)			
	Land Management	6,932,970	Yes
	Fellsmere Water Management Area	9,787,518	No
	Canal-1/10 Rediversion	11,611,000	No
	Apopka North Shore Restoration	800,000	No
	Survey NAVD 88 Vertical Datum Conversion	38,000	No
	Groundwater Resources Assessment - Aquifer Performance Testing, Modeling and Data Enhancements	10,000,000	No

	Rough Fish Harvesting to reduce phosphorus levels and improve water quality	2,167,299	No
	Alum treatment for stormwater control to protect lake water quality	2,200,000	No
	Flood control structure rehabilitation USJRB	2,600,000	No
	MFL Prevention -Recovery Strategy Projects (WRD and/or AWS)	25,000,000	No
	Water Quality & Ecological Restoration Projects	25,000,000	No
	Water Conservation & Demand Management Projects	13,000,000	No
	Taylor Creek Design	721,269	No
	Operating Reserves	5,000,000	No
Future Years' Budgets (for Carryover Encumbrances)	General Fund	40,366,425	Yes

UNASSIGNED FUND BALANCE (formerly known as Unreserved - Undesignated Fund Balances - Estimated at 09/30/2011)

Undesignated Fund	General Fund	5,400,000	No
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TOTAL	184,972,395
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Governmental Accounting - Fund Balance Reporting

Current Terms

Reserved



GASB 54 Terms

Nonspendable

Restricted

Committed

Unreserved

- Designated

- Undesignated



Assigned

Unassigned

Source of Funds

Accumulated long-term management mitigation funds received from state and local sources as well as associated interest earnings.

Prior Year Ad Valorem designated

District revenues (including ad valorem) accumulated and designated from prior fiscal years.

Land management activities (timber sales, lease & license fees, hunting permits) designated for land management activities

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At the end of the fiscal
year, the Annual Audit
will determine
unexpended fund
balances.

Detail of Restriction (Internal/External Authority)

Restricted for the perpetual maintenance of specific environmentally sensitive conservation lands. The District is able to use only the interest earnings from the fund, for land maintenance purposes.

Restricted debt service requirement to retain one year's debt service payment. Note: final debt service payment is due July 2016.

General fund Reserve Policy - specifically established at an amount not less than 5% of the previous year's actual revenues from all sources of ad valorem revenue. The District must have a budgetary plan established to replenish the reserve to the required level within the next two consecutive fiscal years.

Dedication of funds for revenues generated from use of District lands to land management and acquisition activities. All of the designated fund balances are based on internal Governing Board authority.

The Governing Board designated the fund balances via resolution and Governing Board action is required to change any of the designations. All of the designated fund balances are based on internal Governing Board authority.

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Reserve funding to handle emergency items as well as to fund programs, projects and activities that occur outside of the normal budget development process. The Governing Board must authorize any use of these funds through a budget transfer or amendment to respective project(s) or activity(ies). If unexpended at the end of the fiscal year, the funds fund the next fiscal year's budgeted operating reserve

Encumbered District Funds for contractual obligations (carryover encumbrances) for long-term capital and cooperative funding projects that will not be completed at the end of the fiscal year. The funds will carryover to support the contractual obligation in future years' budgets. Contractual action is required to cancel or reduce the obligations. This figure represents the anticipated carryover encumbrances from FY 2010-2011 into FY 2011-2012. See Carryover Worksheet for more information.

The month after the Comprehensive Annual Financial Report (CAFR is presented to and approved by the Governing Board, staff will prepare a resolution to designated the funds based on the Governing Board's direction.