St. Johns River Water Management District
Schedule of Sources and Uses of Funds
For the Ten Month Period Ending July 31, 2026
(Unaudited)

	Current Budget	Actuals Through 7/31/2026	Variance (under)/Over Budget	Actuals As A % of Budget
Sources				
Ad Valorem Property Taxes	$ 116,329,485	$ 115,020,953	$ (1,308,532)	99%
Intergovernmental Revenues	176,862,312	15,129,641	(161,732,671)	9%
Interest on Invested Funds	1,290,000	6,471,241	5,181,241	502%
Unrealized Gains and Amortization of Premiums	-	(1,424,302)	(1,424,302)	
License and Permit Fees	2,275,000	1,908,812	(366,188)	84%
Other	1,908,440	10,415,731	8,507,291	546%
Subtotal	298,665,237	147,522,076	(151,143,161)	49%
Sale of Capital Assets/Insurance Proceeds	125,000	386,516	261,516	0%
Lease/SBITA Financing		-		
Fund Balance	70,014,968	70,014,968	-	100%
Total Sources	**$ 368,805,205**	**$ 217,923,560**	**$ (150,881,645)**	**59%**

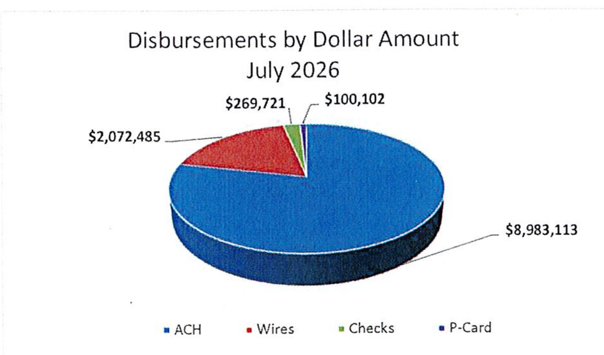
	Current Budget	Expenditures	Encumbrances [1]	Available Budget	% Expended	% Obligated [2]
Uses						
Water Resources Planning and Monitoring	$ 25,017,313	$ 16,862,956	$ 1,731,473	$ 6,422,884	67%	74%
Acquisition, Restoration and Public Works	246,569,320	32,625,616	40,187,987	173,755,717	13%	30%
Operation and Maintenance of Lands and Works	59,138,411	27,357,478	9,544,164	22,236,769	46%	62%
Regulation	22,055,885	14,858,966	319,158	6,877,761	67%	69%
Outreach	1,996,384	1,395,029	25,466	575,889	70%	71%
Management and Administration	14,027,892	10,948,698	793,209	2,285,985	78%	84%
Total Uses	**$ 368,805,205**	**$ 104,048,743**	**$ 52,601,457**	**$ 212,155,005**	**28%**	**42%**

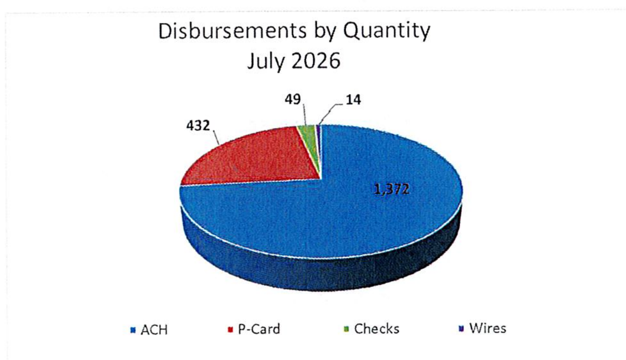
[1] Encumbrances represent unexpended balances of open purchase orders and contracts.
[2] Represents the sum of expenditures and encumbrances as a percentage of the current budget.

This unaudited financial statement is prepared as of July 31, 2026

Financial Report
Delegated Disbursements per FS 373.553
For the Month Ending July 31, 2026
UNAUDITED

Paper:			
Check numbers 225324 through 225372			$ 269,721
Electronic:			
Electronic funds transfers (ACH) to vendors transaction numbers 68895 to 69200			6,482,977
Payroll disbursements, net plus withholding and match (Checks $0, Wire $1,208,121 and ACH $2,500,136)			3,708,257
P-Card			100,102
Wire transfer details:	Description		
Engie	Utility Bills	3,168	
Empower	Deferred Comp	79,413	
Engie	Utility Bills	12,704	
ADP	ADP Processing Fees-724134280	14,603	
Dept of Revenue	FRS Retirement - State of Florida	588,881	
Engie	Utility Bills	3,468	
Empower	Deferred Comp	79,883	
Engie	Utility Bills	2,366	
Empower	Def Comp	79,878	
			864,364
			$ 11,425,421





Cole Oliver, Treasurer

9/8/26
Date

St. Johns River Water Management District
Schedule of Sources and Uses of Funds - Budget and Actual
For the Ten Month Period Ending July 31, 2026
(Unaudited)

Sources	**Current Budget**	**Actuals Through 7/31/2026**	**Variance (under)/Over Budget**	**Actuals As A % of Budget**
Ad Valorem Property Taxes	$ 116,329,485	$ 115,020,953	$ (1,308,532)	99%
Intergovernmental Revenues	176,862,312	15,129,641	(161,732,671)	9%
Interest on Invested Funds	1,290,000	6,471,241	5,181,241	502%
Unrealized Losses and Amortization of Premiums	-	(1,424,302)	(1,424,302)	N/A
License and Permit Fees	2,275,000	1,908,812	(366,188)	84%
Other	1,908,440	10,415,731	8,507,291	546%
Subtotal	298,665,237	147,522,076	(151,143,161)	49%
Sale of Capital Assets/ Insurance Recovery	125,000	386,516	261,516	0%
Fund Balance	70,014,968	70,014,968	-	100%
Total Sources	**$ 368,805,205**	**$ 217,923,560**	**$ (150,881,645)**	**59%**

Uses	**Budget**	**Expenditures**	**Encumbrances [1]**	**Available Budget**	**% Expended**	**% Obligated [2]**
Water Resources Planning and Monitoring	**$ 25,017,313**	**$ 16,862,956**	**$ 1,731,473**	**6,422,884**	**67%**	**74%**
Salaries and Benefits	15,337,650	11,491,892	378	3,845,380	75%	75%
Operating Expenses	9,560,257	5,371,064	1,731,095	2,458,098	56%	74%
Debt Services	119,406	-	-	119,406	0%	0%
Acquisition, Restoration and Public Works	**246,569,320**	**32,625,616**	**40,187,987**	**173,755,717**	**13%**	**30%**
Salaries and Benefits	12,244,222	8,974,543	260	3,269,419	73%	73%
Operating Expenses	26,882,600	4,374,239	4,235,849	18,272,512	16%	32%
Construction and Land Acquisition	123,761,712	10,037,254	8,436,124	105,288,334	8%	15%
Cooperative Funding	83,596,354	9,239,580	27,515,754	46,841,020	11%	44%
Debt Services	84,432	-	-	84,432	0%	0%
Operation and Maintenance of Lands and Works	**59,138,411**	**27,357,478**	**9,544,164**	**22,236,769**	**46%**	**62%**
Salaries and Benefits	10,100,417	7,799,191	280	2,300,946	77%	77%
Operating Expenses	21,179,431	10,757,005	4,971,940	5,450,486	51%	74%
Construction and Land Acquisition	27,583,267	8,801,282	4,571,944	14,210,041	32%	48%
Debt Services	275,296	-	-	275,296	0%	0%
Regulation	**22,055,885**	**14,858,966**	**319,158**	**6,877,761**	**67%**	**69%**
Salaries and Benefits	18,785,267	13,818,683	428	4,966,156	74%	74%
Operating Expenses	3,135,326	1,040,283	318,730	1,776,313	33%	43%
Debt Services	135,292	-	-	135,292	0%	0%
Outreach	**1,996,384**	**1,395,029**	**25,466**	**575,889**	**70%**	**71%**
Salaries and Benefits	1,448,496	1,027,676	41	420,779	71%	71%
Operating Expenses	537,246	367,353	25,425	144,468	68%	73%
Debt Services	10,642	-	-	10,642	0%	0%
Management and Administration	**14,027,892**	**10,948,698**	**793,209**	**2,285,985**	**78%**	**84%**
Salaries and Benefits	7,957,373	6,099,339	312	1,857,722	77%	77%
Operating Expenses	5,971,836	4,849,359	792,897	329,580	81%	94%
Debt Services	98,683	-	-	98,683	0%	0%
Operating Expenses	133,140,121	75,970,627	12,077,635	45,091,859	57%	66%
Non-Operating Expenses	235,665,084	28,078,116	40,523,822	167,063,146	12%	29%
Total Uses	**$ 368,805,205**	**$ 104,048,743**	**$ 52,601,457**	**$ 212,155,005**	**28%**	**42%**

[1] Encumbrances represent unexpended balances of open purchase orders and contracts.
[2] Represents the sum of expenditures and encumbrances as a percentage of the current budget.

This unaudited financial statement is prepared as of July 31, 2026

St. Johns River Water Management District
Balance Sheet -- Governmental Funds
July 31, 2026

	General Fund	Special Revenues Fund	Capital Projects Fund	Total All Funds
Assets				
Cash & Investments	$ 150,458,529	$ 59,332,442	$ 23,833,514	$ 233,624,485
Lease & Interest Receivable	789,684	1,935,461	-	2,725,145
Due from Special Revenues Fund	15,862,742	-	-	15,862,742
Inventory	792,039	-	-	792,039
Due from other Governmental Agencies	203,268	15,862,742	-	16,066,010
Other Assets	567,848	-	-	567,848
Total Assets	**$ 168,674,110**	**$ 77,130,645**	**$ 23,833,514**	**$ 269,638,269**
Liabilities				
Accounts Payable and Accrued Expenses	$ 2,970,894	$ 3,163,588	$ 342,954	$ 6,477,436
Due to General Fund	-	15,862,742	-	15,862,742
Unearned Revenue	-	22,003,071	-	22,003,071
Total Liabilities	**2,970,894**	**41,050,133**	**342,954**	**44,363,981**
Deferred Inflows of Resources				
Unavailable Revenue-Property Taxes/Leases	168,701	1,574,667	-	1,743,368
Total Deferred Inflows of Resources	**168,701**	**1,574,667**	**-**	**1,743,368**
Fund Balances				
Nonspendable:				
Inventory/Prepaids	1,359,887	-	-	1,359,887
Spendable:				
Restricted:	-	24,841,436	-	24,841,436
Committed:	107,121,387	9,664,409	23,490,559	140,276,355
Assigned:	2,252,000	-	-	2,252,000
Unassigned:	54,801,241	-	-	54,801,241
Total Fund Balance	**165,534,515**	**34,505,845**	**23,490,559**	**223,530,919**
Total Liabilities, Deferred Inflows of Resources and Fund Balances	**$ 168,674,110**	**$ 77,130,645**	**$ 23,833,513**	**$ 269,638,268**

St. Johns River Water Management District
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Ten Month Period Ending July 31, 2026

	General Fund	Special Revenues Fund	Capital Projects Fund	Actual Year to Date
Revenue				
District Sources:				
Ad Valorem Taxes	$ 115,020,953	$ -	$ -	$ 115,020,953
Investment Earnings	5,878,865	592,376	-	6,471,241
Unrealized Losses & Amortization of Premiums	(1,110,341)	(313,961)	-	(1,424,302)
Local Mitigation	-	162,663	-	162,663
Licenses and Permits	1,908,812	-	-	1,908,812
Lease and Timber Sales	-	9,863,269	-	9,863,269
Fines and Other Assessments	52,000	-	-	52,000
Other	113,029	-	-	113,029
State Sources:				
Dept. of Environmental Protection	-	13,632,095	-	13,632,095
Dept. of Transportation	-	38,522	-	38,522
Fish & Wildlife Conservation Comm.	-	249,380	-	249,380
Federal Sources:				
U.S. Department of the Treasury	-	714,304	-	714,304
U.S. Department of Commerce	-	303,021	-	303,021
U.S. Department of the Interior/Fish & Wildlife	-	74,985	-	74,985
Local/Other Sources:				
Cities & Counties	-	117,334	-	117,334
Suwannee River WMD	-	193,050	-	193,050
Northwest WMD	-	18,720	-	18,720
South FL WMD	-	13,000	-	13,000
Total Revenues	**121,863,318**	**25,658,758**	**-**	**147,522,076**
Expenditures				
Water Resources Planning & Monitoring	15,849,698	1,013,258	-	16,862,956
Acquisition, Restoration & Public Works	17,140,531	10,345,170	5,139,915	32,625,616
Operation & Maintenance of Lands & Works	17,529,951	5,377,331	4,450,196	27,357,478
Regulation	14,835,107	23,859	-	14,858,966
Outreach	1,393,127	1,902	-	1,395,029
District Management & Administration	10,931,210	17,488	-	10,948,698
Total Expenditures	**77,679,624**	**16,779,008**	**9,590,111**	**104,048,743**
Other Financing Sources/Uses:				
Net Transfer In/Out from Other Funds	(1,152,839)	(347,161)	1,500,000	-
Sale of Capital Assets	251,784	-	-	251,784
Insurance/Loss Recovery	134,732	-	-	134,732
Total Other Financing Sources	**(766,323)**	**(347,161)**	**1,500,000**	**386,516**
Net Change in Fund Balance	**43,417,371**	**8,532,589**	**(8,090,111)**	**43,859,849**
Fund Balance, beginning of year	**122,117,144**	**25,973,256**	**31,580,670**	**179,671,070**
Fund Balance, as of July 31, 2026	**$ 165,534,515**	**$ 34,505,845**	**$ 23,490,559**	**$ 223,530,919**

Treasurer's Report
Changes in Cash and Investments
For the Month Ending July 31, 2026

Beginning balances, July 1, 2026		
General Fund	$ 156,185,996	
Special Revenue Funds	39,504,433	
Capital Projects Funds	25,397,929	
		$ 221,088,358
Receipts		24,442,579
Disbursements:		
* Accounts payable	(7,717,164)	
* Net payroll and related match	(3,708,257)	
Total disbursements		(11,425,421)
Changes in Investments:		
Unrealized gain (loss) on investments		(557,409)
Realized gain (loss) on investments		2,819
Amortization of premium/discounts		73,559
Ending balances, July 31, 2026		
General Fund	150,458,529	
Special Revenue Funds	59,332,442	
Capital Projects Funds	23,833,514	
Total cash and investments, as of July 31, 2026		$ 233,624,485

Cash and investments classified as:	Yield as of end of month	
Cash in bank - TD Bank	3.50%	$ 225,429
** Securities - Long Term Investments - Chandler	3.89%	103,813,764
** Securities - Endowment - Chandler	4.11%	16,584,081
** Securities - Pablo Creek - Chandler	3.80%	7,970,974
*** Money market funds - Chandler	2.72%	85,342
*** Money market funds - Endowment - Chandler	2.72%	34,451
*** Money market funds - Pablo Creek - Chandler	2.72%	212,189
State Board of Administration Pooled Cash - FL PRIME	3.84%	104,698,255
		$ 233,624,485

Securities Revenue: Securities are managed pursuant to an agreement with Chandler Asset Management. At July 31, 2026, the original cost of the investment portfolio including money markets funds was $130,196,873 and the market value was $128,700,801 resulting in a life-to-date unrealized loss of ($1,496,072). For the month ending July 2026, the portfolio had earned interest of $657,174 with an unrealized loss of ($557,409), realized gain of $2,819, amortization of premiums/discounts of $73,559 and investment fees of ($7,868). Fiscal year to date return on investments, net of unrealized gains, amortization, and investment fees is $5,046,939.

* see attached detail of disbursements by type

** reported yield per Chandler quarterly Performance Review as June 30, 2026 -Average Purchase Yield

*** reported yield per Chandler quarterly Performance Review as June 30, 2026 -Book Yield