



Audit of the CERP Cost Share Status

Project #11-14

Prepared by
Office of the Inspector General

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SOUTH FLORIDA WATER MANAGEMENT DISTRICT

July 11, 2013

Audit and Finance Committee Members:

Mr. Jim Moran, Chair
Mr. Tim Sargent, Vice Chair
Mr. Glenn Waldman, Member
Mr. Juan Portuondo, Member

Re: Audit of the CERP Cost Share Status
Project No. 11-14

This audit was performed pursuant to the Inspector General's authority set forth in Chapter 20.055, F.S. Our objectives focused primarily on determining whether the District CERP Cost-Share Balance Model is sufficient and effective to monitor the 50/50 cost share status and whether the current process effectively captures all eligible CERP costs. Jankie Bhagudas, Gary Bowen, and I prepared this report.

Sincerely,

A handwritten signature in blue ink that reads "J. Timothy Beirnes".

J. Timothy Beirnes, CPA
Inspector General

TABLE OF CONTENTS

BACKGROUND	1
OBJECTIVE, SCOPE, AND METHODOLOGY	7
AUDIT RESULTS	8
Executive Summary	8
Cost-Share Balance Monitoring	9
Cost-Share Balance Model is a Good Management and Monitoring Tool	9
Differences Noted with Accumulated Costs Per the Baseline Spreadsheet and Corps Spreadsheet.....	10
Incorrect Funding Source Recorded for Site 1 Impoundment Land Acquisition	13
Design, Program and Construction Costs	15
Process for Capturing Design, Programmatic, and Construction Cost is Effective	15
Construction and Design Expenditures are Sufficiently Supported	15
Process for Reporting Design Work In-Kind is Sufficient	16
Process for Certifying Construction Credit Needs Improvement.....	18

TABLE OF CONTENTS
(Continued)

Land Costs..... 21

**Process for Capturing and Supporting Land
Acquisition Cost is Sufficient 21**

Back-Up Needed for CERP Tract Sheets..... 24

Process for Certifying Land Credit Needs Improvement 25

Appendix I – Typical PIR Process..... 28

Appendix II – CERP Cost-Share Balance Model Baseline Master 29

Appendix III – Summary of CERP Project Expenditures 31

BACKGROUND

Comprehensive Everglades Restoration Plan

At the request of the SFWMD Executive Office, the Office of Inspector General examined the status of the CERP cost sharing between the South Florida Water Management District (“SFWMD” or District) and the U.S. Army Corps of Engineers (Corps).

The Water Resources Development Act of 2000 (WRDA 2000), Title IV Section 601, established the framework for the Comprehensive Everglades Restoration Plan (“CERP” or the “Plan”). WRDA 2000 requires the integration of Federal and State projects and activities related to CERP, and provides for a 50/50 cost sharing between the Federal (Corps), and the Non-Federal Local Sponsor (South Florida Water Management District). Specifically, WRDA 2000 also declares, relative to credits and monitoring of the cost share balance:

- The Non-Federal Sponsor is responsible for all lands, easements, rights of way and relocations;
- The Non-Federal Sponsor is responsible for 50% of the cost of operation, maintenance, repair, replacement, and rehabilitation activities authorized under CERP;
- Regardless of the date of acquisition, the value of lands and incidental costs in accordance with a project implementation report for any project included in CERP and authorized by Congress shall be included in the total cost of the project and credited toward the Non-Federal share of the cost of the project;
- The Secretary of the Army may provide credit, including in-kind credit, toward the non-Federal share for the reasonable cost of any work performed in connection with a study, preconstruction, engineering and design, or construction that is necessary for the implementation of the Plan if:
 - The credit is provided for work completed during the period of design, as defined in a design agreement between the Secretary and the Non-Federal Sponsor; or
 - The credit is provided for work completed during the period of construction, as defined in a project cooperation agreement for an authorized project between the Secretary and the Non-Federal Sponsor;
 - The design agreement or the project cooperation agreement prescribes the terms and conditions of the credit; and

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- The Secretary determines that the work performed by the Non-Federal Sponsor is integral to the project.
 - Any credit provided may be carried over between authorized projects; and,
 - To ensure that the contributions of the non-Federal Sponsor equal 50 percent proportional share for projects in the Plan, for each five year period beginning with the commencement of design of the Plan, the Secretary shall for each project, monitor the non-Federal provision of cash, in-kind services and land; and manage to the extent possible, the requirement of the non-Federal provision of cash, in-kind services and land.

It should be noted that WRDA-2000 does not authorize the commencement of construction of any CERP projects, but provides the framework for obtaining authorization from Congress. The typical CERP project implementation process shown in Appendix I is a representation of the steps leading up to submitting a project to Congress to obtain the authority for the Corps and the District to execute a Project Partnership Agreement, which provides the authorization to begin actual construction activities, and enter into contracts.

Cost Share Agreements

Several agreements prescribed by WRDA-2000, govern the terms and conditions for the 50/50 cost share arrangement between the Corps and the District. These documents include the Master Agreement, Design Agreement, Pre-partnership Credit Agreements, and Project Partnership Agreements. Following is a brief summary of each agreement:

- *Master Agreement Between the Department of the Army and the South Florida Water Management District for Cooperation in Constructing and Operating, Maintaining, Repairing, Replacing, and Rehabilitating Projects Authorized to be Undertaken Pursuant to the Comprehensive Everglades Restoration Plan (Master Agreement).* This agreement dated August 13, 2009, sets forth the terms of participation between the Corps and the SFWMD. The Master Agreement governs (among other things) the cost sharable expenses for construction costs, project operations, maintenance, repair, replacement and rehabilitation costs, land valuation and crediting, limitations and requirements for the Corps affording

work-in-kind credits to the District, and establishes the basis for monitoring and managing the cost share balance.

- *Design Agreement between the Department of the Army and the South Florida Water Management District for the Design of Elements of the Comprehensive Plan for the Everglades and South Florida Ecosystem Restoration Project* (Design Agreement). This agreement provides for the design costs of CERP relating to the planning, engineering and design of the project to be shared on a 50/50 basis, and sets forth the obligations of both parties. Amendment Number Two to the Design Agreement extended the scope for cost-share balance monitoring beyond just the design and programmatic elements to also include elements of construction for projects implemented under CERP.
- *Pre-partnership Credit Agreements (PPCA)*. These agreements between the Corps and the District provide for future consideration of credit for In-Kind-Work performed by the District prior to signing a Project Partnership Agreement (PPA). In order to be eligible for credit, the District’s work must be determined by the Corps to be integral to the authorized CERP project. In accordance with Section 6004 of WRDA 2007, the parties must execute a PPCA to maintain eligibility for In-Kind-Work credit for work completed by the District prior to the effective date of the applicable PPA. However, credit is not granted by the Corps until after the PPA is executed, and the expenditures are reviewed and approved.

The following table shows the projects with executed PPCAs:

Pre-Partnership Credit Agreements

Projects with PPCA’s	Date of Execution
Taylor Creek /Nubbin Slough/ Lakeside Ranch STA (non-CERP)	March 20, 2009
Picayune Strand Restoration	August 13, 2009
C-111 Spreader Canal	August 13, 2009
Biscayne Bay Coastal Wetlands	August 13, 2009
Indian River Lagoon South	August 13, 2009
Caloosahatchee River (C-43) Basin West Storage Reservoir	August 13, 2009

- *Project Partnership Agreements (PPAs)*. These agreements executed between the Corps and the District set forth the obligations of the parties to construct, operate, maintain, repair, replace, and rehabilitate the specifically authorized CERP project. Project expenditures for construction and land purchases under the PPA are eligible for cost sharing credit. The project covered by a PPA must be authorized and funding appropriated by Congress.

The following table shows the projects with executed PPAs:

Project Partnership Agreements

PPA's	Date of Execution
Picayune Strand Restoration	August 13, 2009
Site 1 Impound Phase 1	June 10, 2010
L-31N (L-30) Seepage Management Pilot	July 29, 2010
Melaleuca Eradication	July 30, 2010
Indian River Lagoon South Phase 1	September 9, 2010

CERP Guidance Documents

- *CERP Guidance Memorandum Number 37 (CGM 37)*. This CGM provides guidance on the procedures for submission, review, and approval of Work-In-Kind credit requests for design and programmatic activities. It defines eligible and ineligible activities, design activities, and describes the certification process. The CGM 37 does not address the certification of real estate, construction, OMRR&R costs, or Acceler8 design and construction expenditures.
- CGMs for crediting construction and ongoing maintenance costs are under development.

Project Authorization Process

As previously noted, District real estate and construction expenditures are not eligible for cost share credit until a PPA is executed. The process leading to achieving an executed PPA has been a lengthy process. This process is illustrated in Appendix I. The CERP project planning process generally takes place over a 3 to 8 year period, and leads to the development of, among other documents, a Project Management Plan, a Final Project Implementation Report, and a Chief of Engineers' Report. The Chief of Engineers' Report is submitted to the Assistant Secretary of the Army for Civil Works for review, then to the Office of Management and Budget, and then on to Congress for authorization (in a WRDA). After Congress authorizes a project for construction and subsequently appropriates funding for construction, the Corps is then authorized to enter into a Project Partnership Agreement with the District, after which construction on the project can begin. The District's pre-PPA construction and real estate expenditures related to the authorized project then become eligible for credit, provided a PPA was executed for the project.

Cost Share Eligibility by Expenditure Type

CERP project expenditures are categorized and tracked by six types, as reported by the Corps in the CERP Summary and Annual Expenditures Report, based on the Design Agreement:

Direct project expenditures including:

- 1) Real Estate, *eligible after PPA executed*
- 2) Design, *eligible after submission to, and approval by Corps*
- 3) Construction, *eligible after PPA executed*
- 4) Supervision and Administration, *type used by Corps only*

Indirect programmatic expenditures are eligible under the Design Agreement after submission and approval by the Corps, including:

- 5) Adaptive Assessment and Monitoring, and
- 6) Program Level Activities.

According to the Master Agreement, land purchases and construction expenditures are only eligible for credit towards the District's cost share subsequent to the date the PPA is signed, and the amounts are reviewed and approved by the Corps. Under the Design Agreement, District

Work In-Kind credits for design and programmatic expenditures are eligible for credit towards the cost share as they are incurred, submitted to, and approved by the Corps. A pre-partnership credit agreement allowed under WRDA 2007, may allow the Corps to grant the District credit for construction expenditures incurred prior to a PPA if the expenditures are determined by the Secretary of the Army to be integral to the authorized CERP project and that the proposed work complies with the various requirements of the Agreement, but such expenditures will be considered for credit only after a PPA has been executed for the project.

The following table summarizes cost share eligibility:

Cost-Sharing	Agreement	Activity	Eligible Projects	Eligible Costs - 50/50	
					
				Non-Federal	Federal
Shared Across Design & Authorized Projects	Design	Program & Design	All Projects – Authorized & Unauthorized	<ul style="list-style-type: none"> Expenditures – Approved & not yet approved Contractual obligations - not yet expended 	<ul style="list-style-type: none"> Expenditures Contractual obligations- not yet expended
	Master Agreement & PPAs	Construction	Authorized Projects Only	<ul style="list-style-type: none"> Expenditures Approved & not yet approved Contractual obligation - not yet expended 	<ul style="list-style-type: none"> Expenditures Contractual obligations- not yet expended
		Land	Authorized Projects Only	<ul style="list-style-type: none"> Estimated value of land interests – Approved & Not yet approved Future Land Purchases - Estimated value of land interests to be provided during period of construction 	<ul style="list-style-type: none"> District Land Purchases with Federal Grants Funds - Actual costs paid by Federal government Estimated value of land interests - provided by Federal agency
		Cash	All Projects	<ul style="list-style-type: none"> Cash Contributions – if needed to balance cost-share annually 	Cash Reimbursement - upon completion of entire CERP program if necessary to balance cost-share.

OBJECTIVES, SCOPE and METHODOLOGY

The overall objectives of the audit were to examine the CERP Cost-Share Balance Model to determine its sufficiency as an effective tool to manage and monitor the 50/50 cost share status; and to review CERP design, programmatic, construction, and land acquisition costs to determine whether the current process effectively captures all eligible CERP costs. Specifically, the audit scope included the following:

- Verified the numbers in the CERP Cost-Share Balance Model to determine that the amounts can be traced back to the District's financial systems, (i.e., SAP and the former LGFS system);
- Reviewed and documented the process for capturing programmatic, design, and construction costs;
- Reviewed and documented the process for capturing land costs to ensure that all eligible parcels are captured and that the costs are supportable by the District's information systems (SAP and IRIS¹); and,
- Determined that an adequate audit trail exists to support the costs.

Our methodology included obtaining and reviewing the following:

- CERP Cost-Share Balance Model and supporting spreadsheets;
- CERP Annual Expenditure Report for the fiscal year ending September 30, 2011;
- Supporting documentation related to In-Kind Credit requests to the Corps for design, programmatic, real estate and construction expenditures;
- Summary of Lands Acquired Under CERP Program – Purchase Price and Associated Costs from Inception through March 31, 2012;
- Review of land acquisition data maintained in SAP and IRIS;
- List of projects with executed Project Participation Agreements, and Pre-partnership Credit Agreements;
- CERP agreements including the Master Agreement, Design Agreement, Pre-Partnership Credit Agreements (PPCA), and Project Partnership Agreements (PPA);

¹ IRIS – Integrated Real Estate Information System

-
- CERP Guidance Memorandum for certifying WIK requests, and other pertinent documents relating to cost share eligibility; and,
 - Discussions with District staff.

Our audit was conducted in accordance with Generally Accepted Government Auditing Standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

AUDIT RESULTS

Executive Summary

Overall, our examination disclosed that the District has developed a cost-share balance model that appears to be sufficient and effective as a tool to manage and monitor the 50/50 cost share status between the District and the Corps. We also found while verifying the numbers in the cost-share model, that there were differences between the model spreadsheets and the Corps' CERP Summary and Annual Expenditures Report spreadsheets. We also noted that certain future anticipated expenditures for land acquisition and relocations are included in historical costs for the District's credit. This includes \$28,300,000 for land to be purchased and \$45,200,000 for future relocation costs for the Indian River Lagoon project. Subsequent to the date of the Baseline Master spreadsheet, approximately \$3,900,000 has been expended by the District for relocations, reducing this amount to \$41,300,000. Thus, \$69,600,000 is included on the District's side of the cost share balance calculation for land that has not yet been purchased and the estimated cost of relocations that have not been completed. However, it should be noted that the estimated value of land interests and relocations to be provided during the period of construction may be included in the annual cost-share balance monitoring review in accordance with the Master Agreement.

We also found that the processes for capturing and reporting design, programmatic, construction and land acquisition costs were sufficient. The audit trails and supporting documentation were, on the whole, adequate. We also found, however, follow up is needed on

\$2,011,000 of design costs previously disallowed for cost share credit by the Corps, but appear to be eligible expenditures.

We were able to trace the land acquisition costs listed on the District's Land Resources Bureau's tract sheet to supporting documentation; however, we found that staff costs indicated on the tract sheets do not reflect the actual staff costs. Specifically our review of 34 tract sheets, revealed that 22 of 34 (65%) of the sheets did not reflect updated staff costs. More importantly, Land Resources Bureau staff acknowledged that staff costs indicated on the tract sheets have to be updated to reflect actual staff costs incurred by the District to acquire CERP lands. As a result, the approximate \$70.8 million in associated cost listed on the *Summary of Lands Acquired under CERP Program - Purchase Price and Associated Costs* is understated. However, we could not determine how much it is understated due to the large number of tracts.

Cost-Share Balance Monitoring

Cost-Share Balance Model is a Good Management and Monitoring Tool

District management is responsible for managing and monitoring the status of the CERP cost sharing with the Corps to maintain, as close as is possible, a 50/50 split of expenditures incurred by the Corps and the District in order to comply with WRDA and cost sharing agreements. To accomplish this, management has developed a cost-share balance model using Excel spreadsheets to use as a tool to manage the District's cost share position, in order to maximize credits and to avoid having to make cash contributions. The CERP Cost-Share Balance Model and supporting spreadsheets, provide a decision making model that enables District management to run various scenarios by adding or deleting projects, and/or project components, and then calculating the effect on the cost share balance between the Corps and the District.

The Baseline Master spreadsheet (Appendix II) is the basis of the model and shows the assumed costs for projects (those with PPAs and PPCAs) broken down by component. Various scenarios are run using the Estimated Total Costs for projects (which are prepared by the Corps using project cost estimating software), by adding or subtracting components, projecting ten years out to the future, etc. The model allows for a great deal of flexibility in changing

assumptions and scenarios. The Scenario Dashboard spreadsheet is used to activate the cells on the Baseline spreadsheet to include the specific project and selected component in the scenario.

The Grand Total section of the Baseline and Scenario spreadsheets presents the difference between the expenditures and obligations of the Corps and the District. The cost differential represents the over and under spent amounts in relation to the 50/50 split. A positive difference indicates that the District would, at that point, overspend the Corps by that amount. Conversely, a negative difference indicates the District would have under spent the Corps and may be required to make a cash contribution to maintain the 50/50 split. According to the Baseline Master spreadsheet the differential through Fiscal Year 2012 is approximately \$222.7 million, indicating that the District has over-spent the Corps by that amount. The District therefore, has \$222.7 million in excess credits which can be applied across those projects with PPAs to offset Corps expenditures in maintaining the 50/50 cost share split. The cost share analysis indicates the cost split in actuality is 56/44 in favor of the District.

The model also includes the Cash Contribution Dashboard which schedules the expected cash contributions for each of the scenarios out to the year 2022, enabling the District to forecast how much cash will be required for each scenario for the next ten years thereby providing the ability to project and manage the cost share status.

To determine the accuracy of the Baseline spreadsheet we reviewed the formulas used in each of the columns and the totals. In addition, it was noted that the spreadsheets have imbedded quality and integrity checks including: Composite Formula Integrity Check, Row Integrity Check, Full Fund and Remaining Balance Check, Column and Row Check, all of which confirmed the accuracy of the spreadsheets.

Based on our review of the CERP Cost-Share Balance spreadsheets and analysis, we found that the District staff has developed a good tool to effectively manage and monitor the 50/50 cost share status.

Differences Noted with Accumulated Costs Per The Baseline Spreadsheet and Corps Spreadsheets

We also reviewed the design, construction and land credits shown on the Master Baseline spreadsheet under the column “Thru FY 11” (which represents historical cost) and compared the amounts to the CERP Summary and Annual Expenditures Report prepared by the Corps as of

September 30, 2011 to determine whether they agreed. We found that there were differences, attributable to the inclusion of future obligations for construction contracts for the Corps, and credit given for future land purchases for the District. These differences are detailed in the following schedule:

**COMPARISON OF BASELINE TO COE
PROJECTS WITH PPAs**

	BASELINE FY '11	COE 9/30/11 (REVISED 3/29/12)	CORPS OBLIGATIONS	COE 9/30/11 + CORPS OBLIGATIONS	DIFFERENCES	NOTES
DISTRICT						
DESIGN	\$473,527,000	\$473,527,018				
CONSTRUCTION						
Picayune Strand	\$13,316,000	\$12,329,943			\$986,057	1
Indian River Lagoon	\$9,364,000	\$9,364,443				
Melaleuca Eradication	\$53,000	\$2,256			\$50,744	2
Site 1	\$16,000	\$16,973				
Lands						
Picayune Strand	\$127,289,000	\$135,289,000			(\$8,000,000)	3
Indian River Lagoon	\$385,374,000	\$372,574,000			\$12,800,000	4
Melaleuca Eradication	\$0	\$0				
Site 1	\$2,615,000	\$2,615,000				
CORPS						
DESIGN	\$473,680,000	\$473,680,252				
CONSTRUCTION						
Picayune Strand	\$141,501,000	\$44,435,893	\$97,064,402	\$141,500,295		
Indian River Lagoon	\$30,507,000	\$384,865	\$30,125,127	\$30,509,992	(\$2,992)	5
Melaleuca Eradication	\$1,871,000	\$219,532	\$1,399,287	\$1,618,819	\$252,181	5
Site 1	\$46,343,000	\$12,784,956	\$33,116,684	\$45,901,640	\$441,360	5
Lands						
Picayune Strand	\$38,145,000	\$38,144,734				
Indian River Lagoon	\$5,056,000	\$5,056,000				
Melaleuca Eradication	\$0	\$0				
Site 1	\$2,615,000	\$2,615,000				

The following explanations were given for the differences between the District prepared cost-share amounts and the Corps amounts:

1. Picayune Strand Construction – difference of \$986,057 is being reviewed by the project manager to ensure all District construction expenses have been presented to the Corps for credit.
2. Melaleuca Construction Baseline amount of \$53,000 represents full fund estimate for the District’s expected expenditures. It may have to be adjusted to reflect actual costs when project is complete.
3. Picayune Real Estate difference of (\$8 million) is due to estimates for Belle Meade lands which need to be acquired. (The Corps used a \$10 million estimate, while the District’s estimate was \$2 million). In addition, both the District and Corps totals include \$180,000 estimated for the future acquisition of Fakahatchee lands.
4. Indian River Lagoon Real Estate difference of \$12,800,000 is due to District’s estimate for future relocation costs of \$45,200,000 compared to the Corps estimate of \$32,400,000.
5. Corps Construction differences totaling \$690,549 (sum of (\$2,992), \$252,181, and \$441,360) are unexplained differences.

The amount for land to be purchased and relocations to be performed by the District in the future are included in historical costs for the District’s credits. This includes \$28,300,000 for land to be purchased for the Indian River Lagoon project. The stated assumptions used in the analysis indicate the property is to be acquired after Fiscal Year 2022, when needed for construction of the C-23/C-24 and C-25 reservoirs and storm water treatment areas. Also included in District’s historical cost is \$45,200,000 for future relocation cost. Subsequent to the date of the Baseline Master spreadsheet, approximately \$3,900,000 has been expended by the District for relocations, reducing this amount to \$41,300,000. Thus, \$69,600,000 is included on the District’s side of the cost share balance calculation for land that has not yet been purchased and the estimated cost of relocations that have not been completed. However, it should be noted that the estimated value of land interests and relocations to be provided during the period of construction may be included in the annual cost-share balance monitoring review in accordance

with the Master Agreement. An additional row at the bottom of the spreadsheet should be added for Land Acquisition & Relocations/Cash to show the cash required for the remaining purchases to show the cost share balance both with and without the future expenditures.

Recommendation

- 1. Add a row on the Cost-Share Balance Spreadsheet to show the required future cash needs for land acquisition and relocations that are included in historical cost, but have not yet been expended.**

Management Response: The Cost Share Balance Spreadsheet will be adjusted to only show actual expenditures to date for land acquisitions and relocations. Future land expenditures and relocations will be shown in the expected year of acquisition. The Cost share Balance has already been adjusted for Generation 1 projects and effort has commenced to adjust Generation 2 projects.

Responsible Division: Administrative Services / Office of Everglades Policy & Coordination

Estimated Completion: September 30, 2013

Incorrect Funding Source Recorded for Site 1 Impoundment Land Acquisition

Based on the District's Integrated Real Estate Information System (IRIS) land for the Site 1 Impoundment project, Phases 1 and 2 (tract W9100-908, 1,642 acres) was purchased in December 1996, for \$8.3 million. District records indicate the funding used to acquire the land was mostly Federal funds (Farm Bill) in the amount of \$8.221 million (99.05%) and District/State funds in the amount of \$79,000 (0.95%). However, on the Cost-Share Balance Spreadsheet, the amount of land allocated to Phase 1 was \$5.23 million, with \$2.615 million shown as credited to both the District and the Corps based on 50% cost sharing.

The CERP Master Agreement and Title VI Section 601 both state that land acquired with Federal money is ineligible for cost sharing towards the District's share and is to be credited to the Federal share. The Cost-Share Balance Spreadsheet appears to incorrectly show a 50% cost credit to the District for the land purchase. However, upon further research, we noted the land

for the Site 1 Impoundment was part of the parcels acquired under the matching funds provision of the East Coast Buffer/Water Preserve Area Land Acquisition Grant No. FB-1 (Grant) executed in December, 1996. The matching funds provision of the Grant provided that the purchase price and the associated acquisition costs of 34 parcels (2,134.39 acres, of which the Site 1 Impoundment land was part) acquired by the District prior to the Grant, would be treated as the State's matching portion of the 50% cost share of acquiring the additional parcels under the Grant. The Site 1 Impoundment Project Implementation Report dated April, 2006, states that the land was acquired by the District at a cost of \$8.36 million and was to be cost shared 50% Federal and 50% State based on the Grant provision.

The 50% cost sharing reflected in the Cost-Share Balance Spreadsheet is correct, however, the funding source recorded in IRIS by the District for the land acquired under the Grant does not properly reflect the 50% cost sharing provision.

Recommendation

- 2. Correct the fund codes in District's land acquisition records to properly reflect the 50/50 cost sharing provision for all land acquired under the East Coast Buffer/Water Preserve Area Land Acquisition Grant No. FB-1.**

Management Response: Records of the cost sharing between the District and the East Coast Buffer/Water Preserve Area Land Acquisition Grant FB-1 are maintained by the District Finance unit. The Real Estate unit will coordinate with the Finance unit to ensure fund balances and codes in the Real Estate IRIS database accurately reflect the 50/50 cost share balances for all land acquired with these grant funds.

Responsible Division: Operations, Maintenance & Construction Division /Real Estate Section of the Land Resources Bureau

Estimated Completion: December 31, 2013

Design, Program and Construction Costs

Process for Capturing Design, Programmatic, and Construction Cost is Effective

We reviewed and documented the process for capturing CERP design, programmatic, and construction expenditures to determine whether it is sufficient to provide reasonable assurance that all CERP expenditures eligible for in-kind credit are being captured and submitted to the Corps for credit; and to determine that an adequate audit trail exists to support the costs. The process entails inputting detailed costs into the SAP system for tracking internal project staff hours incurred, project contract payments made, and other direct expenses. Each month the charges are detailed in the Validation Reports which report costs by project, expenditure type, etc. The Validation Reports are reviewed and approved by the respective project managers. The approved reports are then used to prepare the In-Kind Credit Submission Memoranda requesting credit from the Corps.

To document the audit trail linking the spreadsheet to the SAP financial system, the Validation reports were subtotaled by project; subtotals were traced to project totals per the In-Kind Credit Request Memoranda; which were traced to the Inception to Date spreadsheet, which in turn were traced to the Non- Federal Expenditures.

Per discussions with project managers, it is evident that the integrity of the process is incumbent upon staff to accurately track and record their time to the payroll system each pay period. If there is weak link to the system, this is it. (This matter is being addressed in a separate audit in FY2013 on a District wide basis.) Based on discussions, reviews and testing, the process for monitoring and capturing CERP expenditures is, in our opinion, sufficient to provide reasonable assurance that all CERP costs are being captured and submitted to the Corps for credit.

Construction and Design Expenditures are Sufficiently Supported

We selected a sample of construction and design costs from the Validation Reports which are prepared by the Finance Bureau and are the source of the information used to prepare the In-Kind Credit Requests submitted to the Corps on a semi-annual basis. A representative sample of 17 entries to the Validation reports from inception to Fiscal Year 2011 was selected to include

items from the various sub categories of expenditures including design labor, construction labor, non-labor, Aceler8 design and construction, and certain direct expenses. The purpose of the sample was to test the audit trail supporting the incurred costs and determine its adequacy.

Based on the testing and sampling performed we found that the items selected were sufficiently supported by payroll records or invoices and check copies. Also, based on reviewing and testing the audit trail process linking the spreadsheet (Inception to Date spreadsheet) to the SAP financial system (Validation Reports), we determined that the audit trail was sufficient.

Process for Reporting Design Work In-Kind Credit is Sufficient

Audit procedures also included tracing the captured costs submitted to Corps to the CERP Annual Expenditure Report as of September 30, 2011, (prepared by the Corps) to determine whether the District is receiving credit for eligible expenditures that have been submitted.

Audit procedures also included reconciling design, programmatic, and feasibility study costs per the District's records to those shown on the Corp's spreadsheets. This entailed comparing the amounts on the CERP Non-Federal Expenditures - Inception to Date spreadsheet (which summarizes the District's compiled costs for the In-Kind Credit submissions) to the amounts on the Corps' CERP Work In-Kind Project Cost spreadsheets. Differences were noted between the District's and the Corps' spreadsheets. The differences were discussed with appropriate personnel, and follow up explanations were obtained.

Information for the District's Inception to Date Spreadsheet as of 9/30/2011, was obtained from In Kind Credit Request Memoranda covering periods 2000 through 2005 (combined as one submission), and individual memoranda for the periods Fiscal Years 2006 through 2011. It was noted that the Corps has reviewed and granted in-kind credit for design and program expenditure submissions covering the period 2000 through 2007. Provisional credit has been received for submissions from 2008 through 2011, which require Corps review and approval before actual credit is given. Until the 2009 amendments to the Design Agreement, only design work was eligible for WIK credit. Design work expenditures for Acceler8 projects during the period were submitted separately in 2010. Based on testing performed we conclude that there is an adequate audit trail to support design and programmatic costs from the compiled cost detail (Inception to Date spreadsheet) to the Corps' spreadsheet.

We examined the District prepared CERP Non-Federal Expenditures In-Kind Credit Submission spreadsheet. The spreadsheet includes annual totals of cost share eligible expenditures for feasibility studies, CERP programs, and projects, for the period FY 1996 through FY 2011. We also obtained certifying letters and Work In-Kind Review Summary Reports from the Corps, for the period FY 2000 through FY 2007 showing WIK Requested, Approved, Disallowed, and Deferred. We compared and reconciled the amounts to the District's spreadsheet.

The following table represents a summary as of FY 2011 of the District's status relative to its cost sharable contributions as tracked by the District's Finance Bureau.

**SUMMARY OF DISTRICT CERP COST SHARE CONTRIBUTIONS
INCEPTION THROUGH SEPTEMBER 30, 2011
(IN THOUSANDS OF DOLLARS)**

EXPENDITURE TYPE	EXPENDED	SUBMITTED	DEFERRED	DISALLOWED	POTENTIAL SURPLUS LAND	CREDIT APPROVED	CONDITIONAL CREDIT	FUTURE SUBMISSIONS
DESIGN	\$491,818	\$491,818	\$499	\$2,011		\$178,617	\$308,684	
CONSTRUCTION	\$323,611	\$323,611					\$323,611	
REAL ESTATE	\$1,498,136	\$134,520			\$107,831		\$134,520	\$1,255,786
TOTAL	\$2,313,565	\$949,949	\$499	\$2,011	\$107,831	\$178,617	\$766,815	\$1,255,786

As previously noted, design expenditures are creditable as in-kind credit under the Design Agreement. All of the District's design expenditures have been submitted to the Corps for their review and approval. The deferred amounts represent deferred credits for the Indian River Lagoon Project- \$461,788 (pending PPA) and Acme Basin project \$36,893 (which was deferred as an Acceler8 project without PPA). A PPA was issued for Indian River Lagoon in October 2009. The amount should now be eligible for credit towards the cost share.

The amounts disallowed by the Corps are detailed as follows:

Project	Amount Disallowed	Explanation
Aquifer Storage and Recovery	\$55,859	Amount disallowed by Corps. District has documentation, will re-submit.
Adaptive Assessment & Monitoring	\$53,927	Amount disallowed by Corps. District has documentation, will re-submit
Program Level Activity	\$41,646	Amount disallowed by Corps. District has documentation, will re-submit
IRIS System Costs	\$1,859,829	Disagreement with Corps over eligibility for In-Kind Credit.
Total Disallowed	\$2,011,261	

Recommendation

- 3. Research and resubmit credit request to the Corps, and follow up to insure all eligible credit is received.**

Management Response: The Finance Bureau’s immediate priority is to review and submit fiscal year 2012 and 2013 work in-kind costs for CERP and the Kissimmee River Restoration Project to the Corps. When this is completed Finance Bureau staff will resubmit expenditures identified in the audit, along with supporting documentation that were previously disallowed.

Responsible Division: Administrative Services/Finance Bureau

Estimated Completion: September 30, 2013

Process for Certifying Construction Credit Needs Improvement

The processes described and reviewed relating to design and programmatic costs apply also to construction costs. However, construction costs are only eligible for in-kind credit on projects with a PPA in place and after Corps review and approval. Therefore, the Corps’ spreadsheet presents provisional credit for construction costs for the four projects with executed PPAs since the expenditures have not been reviewed and approved by the Corps. The District maintains appropriate records and documentation for all construction costs even if they are not yet eligible for cost share credit. We traced construction costs from Validation Reports to In-

Kind Credit Requests, and to Corps' spreadsheets. Based on review and testing, the audit trail for construction costs was considered adequate.

We also reviewed District and Corps records regarding the cost share status of the credits for District expenditures for CERP construction. The following table shows the breakdown of the construction credits through September 30, 2011. The table reveals that the District has expended a total of \$323,610,479 for CERP construction; \$24,414,205 has been expended for eligible projects with PPAs; while \$36,387,554 has been expended on projects with PPCAs; and \$262,808,720 has been expended on projects with neither a PPA, nor PPCA. It was noted that most of the expenditures were spent on the expedited projects, formerly called Acceler8. The District has not yet received cost share credit from the Corps for any CERP construction expenditures. The eligibility therefore cannot be assumed for any of the construction expenditures as their eventual crediting is not a certainty. We also noted that there is no CERP Guidance Memorandum to address the Corps' certification of construction or Acceler8 expenditures for cost share credit.

Status of District Construction Credits through September 30, 2011

	Project	Expended	Submitted	Credit	Pending Credit	Pending Submittal
With PPA	Indian River Lagoon South	\$11,139,611	\$11,139,611	-0-	\$11,139,611	-0-
	Picayune Strand	\$13,212,410	\$13,212,410	-0-	\$13,212,410	-0-
	L-31N Seepage Mgmt Pilot	-0-	-0-	-0-	-0-	-0-
	Site 1 Impoundment	\$57,460	\$57,460	-0-	\$57,460	-0-
	Melaleuca Eradication	\$4,724	\$4,724	-0-	\$4,724	-0-
	Subtotal With PPA	\$24,414,205	\$24,414,205	-0-	\$24,414,205	-0-
With PPCA	Caloosahatchee River (C43 Reservoir)	\$1,476,580	\$1,476,580	-0-	\$1,476,580	-0-
	Biscayne Bay Coastal Wetlands	\$4,540,546	\$4,540,546	-0-	\$4,540,546	-0-
	C-111 Spreader Canal	\$30,370,428	\$30,370,428	-0-	\$30,370,428	-0-
	Subtotal With PPCA	\$36,387,554	\$36,387,554	-0-	\$36,387,554	-0-
No Agreement	Lake Okeechobee Watershed	\$22,166,089	\$22,166,089	-0-	\$22,166,089	-0-
	Caloosahatchee Watershed	\$267,313	\$267,312	-0-	\$267,312	-0-
	EAA Reservoir	\$236,002,287	\$236,002,287	-0-	\$236,002,287	-0-
	WCA 3 Decomp & Sheet flow	-0-	-0-	-0-	-0-	-0-
	North Palm Beach County Part 1	\$565,909	\$565,909	-0-	\$565,909	-0-
	Acme Basin B Discharge	\$3,807,122	\$3,807,122	-0-	\$3,807,122	-0-
	Subtotal No Agreement	\$262,808,720	\$262,808,720	-0-	\$262,808,720	-0-
Total	\$323,610,479	\$323,610,479	-0-	\$323,610,479	-0-	

Recommendations

- 4. Follow up with the Corps to insure all eligible construction credit is received particularly those authorized, eligible expenditures for projects with a PPA.**

Management Response: Everglades Policy & Coordination will meet on a quarterly basis with Corps staff to review the status of open construction credit submissions and expected timing of construction credit approval. Based on these meetings we will provide any additional expenditure support needed for the Corps to approve expenditures for construction credit.

Responsible Division: Administrative Services / Office of Everglades Policy & Coordination

Estimated Completion: On-going

- 5. Follow up with the Corps to establish a CERP Guidance Memorandum which specifies the procedures to be followed for certifying construction and Acceler8 expenditures for cost share credit.**

Management Response: Everglades Policy & Coordination will work with the Corps staff to develop a draft construction CERP Guidance memorandum for review and approval by September 30, 2013 and finalize the CGM by December 31, 2013. This process should not delay receiving construction credit on projects with an approved PPA.

Responsible Division: Administrative Services / Office of Everglades Policy & Coordination

Estimated Completion: December 31, 2013

Land Costs

Process for Capturing and Supporting Land Acquisition Costs is Sufficient

Overall, our examination of supporting documentation disclosed that the District has a sufficient audit trail to support CERP land and associated costs. However, we noted that staff costs incurred in connection with land acquisition are not always updated on the supporting spreadsheets that are used to allocate the District's CERP expenditures. The Land Resources Bureau maintains a spreadsheet, *Summary of Lands Acquired under CERP Program - Purchase Price and Associated Costs*, that includes the following information for each tract of land acquired for CERP:

- CERP project identification number,
- Tract number,
- Acres acquired,
- Land purchase price,
- Associated costs, and
- Amount from different funding source, i.e., District/State, local, or federal.

This spreadsheet is one of the tools used to update the CERP Master land acquisition spreadsheet, which is updated quarterly and reflects acreage acquired, acreage remaining, and estimated land costs for all CERP projects.

The Land Resources Bureau also maintains a "tract sheet" for each parcel of land indicated on the *Summary of Lands Acquired under CERP Program - Purchase Price and Associated Costs* spreadsheet. Each tract sheet includes the following information: CERP project number, tract number, acres acquired, land purchase price, and associated acquisition costs. Associated land acquisition costs, referred to as "incidental costs" in the CERP Master Agreement, include costs such as the following:

- Title insurance
- Appraisals
- Surveys
- Risk assessments
- Relocations

-
- External counsel
 - Expert fees
 - Staff costs
 - Other costs

Each tract sheet also includes the year each cost was incurred, the voucher number or purchase order number, and the funding source.

To determine whether there was an adequate audit trail to substantiate the land and associated land costs indicated on the Summary spreadsheet and the tract sheets, we selected 10 land tracts acquired for CERP projects listed on the *Summary of Lands Acquired under CERP Program - Purchase Price and Associated Costs* spreadsheet. The 10 sampled tracts were acquired during the period 1993 to 2011. Based on the Land Resources Bureau's records, the total acquisition cost for these 10 tracts ranged from \$703,576 to \$28,819,072. It should be noted that for acquisitions prior to 2006, the District's financial system was LGFS and we viewed the Finance Bureau's records stored on microfilm. In 2006, the legacy LGFS financial system was replaced by SAP.

Overall, we were able to trace the expenses indicated on the tract sheets to supporting documentation, such as vendor invoices, purchase orders, and Governing Board Resolutions. However, our examination of the 10 tract sheets disclosed that staff costs were not always updated by the Land Resources Bureau. Specifically, we found the following:

- Tract KE100-145: This parcel was acquired in December 2007; however, no staff costs are indicated on the tract sheet.
- Tract GZ300-016: Acquisition expenses were incurred during Fiscal Year 2005 – Fiscal Year 2011; however, only \$363 in staff costs incurred in Fiscal Year 2009 is indicated on the tract sheet.
- Tract W9300-901: Acquisition expenses were incurred during the period Fiscal Year 1995 – Fiscal Year 1998; however, only \$431 in staff costs for Fiscal Years 1995 – 1997 are indicated on the tract sheet. No staff costs were indicated for Fiscal Year 1998.

Further, we examined an additional 24 tract sheets and found that 19 of the 24 tract sheets did not have updated staff costs. Therefore, our examination of 34 tract sheets revealed that 22

of 34 (65%) tract sheets did not have updated staff costs. Land Resources Bureau staff stated that staff cost allocations have been completed for Fiscal Years 2009 and 2010. However, the staff allocations have not been fully completed from CERP inception through Fiscal Year 2008, and Fiscal Years 2011, and 2012 (to September 2012). Consequently, all the tract sheets must be reviewed and updated. Consequently, the approximately \$70.8 million in associated costs listed on the *Summary of Lands Acquired under CERP Program - Purchase Price and Associated Costs* is understated due to the incomplete staff cost allocations and the large number of CERP tracts.

It should also be noted that during our examination, we found an instance where there were differences between the expenses on the tract sheet for tract GZ300-015 and the expenses per SAP. We discussed this instance with Land Resource Bureau staff. Specifically, we noted the following:

- The tract sheet did not include a total of \$18,280 in appraisal fees and \$1,630 in survey fees, which were indicated in SAP.
- A total of \$30,490 in appraisal fees was incorrectly charged to tract GZ300-015 that should have been charged to other tracts.

Recommendations

- 6. Review and complete staff costs allocations on the tract sheets to reflect actual staff and associated costs incurred to acquire CERP lands and revise all relevant spreadsheets to reflect the updated costs.**

Management Response: Recent staff reductions within the Real Estate unit in conjunction with the additional responsibilities associated with the District-wide land assessment has resulted in a backlog in the cost allocation spreadsheets for District staff and associated costs. The Real Estate unit will coordinate staff workload in order to update the staff cost allocation spreadsheets.

Responsible Division: Operations, Maintenance & Construction Division /Real Estate Section of the Land Resources Bureau

Estimated Completion: September 30, 2014

7. Ensure that the LGFS records on microfilm are maintained beyond the District's established records retention timeframe.

Management Response: Finance will ensure that these records are maintained as long as necessary.

Responsible Division: Administrative Services/Finance Bureau

Estimated Completion: On-going

Back-Up Needed for CERP Tract Sheets

We also concluded that the tract sheets are very important for acquisitions recorded in LGFS because the sheets include voucher numbers that are needed to obtain supporting documentation. The sheets are also very helpful for acquisition transactions processed in SAP; however, there are several ways to determine acquisition expenses in SAP. The Land Resources Bureau maintains the tract sheets in Excel. Specifically, an Excel workbook has been created for each CERP project component and within the workbook are tract sheets for each parcel. This information is stored on a Land Resources Bureau database server to which certain staff have access. Although, there are system back-ups, these files should also be stored externally due to their importance to the District's audit trail. These Excel files are an essential link in the District's audit trail for determining associated land cost for each land tract. Therefore, these spreadsheets should receive the same degree of protection against risk of data loss as all other accounting records and data.

Recommendation

- 8. Consider backing-up the tract sheets maintained on Excel worksheets on an external drive and update the saved information periodically, as an additional safeguard.**

Management Response: Real Estate staff will work with the District's Information Technology Bureau to ensure the spreadsheets are securely backed up routinely as a safeguard to inadvertent data loss.

Responsible Division: Operations, Maintenance & Construction Division /Real Estate Section of the Land Resources Bureau

Estimated Completion: September 30, 2013

Process for Certifying Land Credit Needs Improvement

We also reviewed District and Corps records regarding the cost share status of the credits for District expenditures for CERP real estate acquisitions. The table on the following page shows the breakdown of the land credits through September 30, 2011. As shown in the table that follows, the District has expended a total of \$1,498,136,466 for CERP land acquisitions; \$543,058,032 of which has been expended for eligible projects with PPAs; while \$955,078,433 has been expended on projects without a PPA. Although the Corps recognizes these credits in the annual cost-share balance analysis, the District has not yet received official cost share credit from the Corps for any CERP land acquisition expenditures. It should be noted that land for Picayune Strand and Site 1 projects have been submitted to the Corps and credit is pending their approval.

Status of District Land Credits through September 30, 2011

Project	Expended	Submitted	Potential Surplus ²	Credited	Pending Credit	Pending Submittal
Projects with PPA						
Indian River Lagoon	\$437,047,270	-0-	\$24,034,132	-0-	-0-	\$413,913,138
Picayune Strand	\$99,218,166	\$128,627,855	-0-	-0-	\$128,627,855	(\$29,409,690)
L-31N	\$386	-0-	-0-	-0-	-0-	\$386
Site 1 Impound	\$5,892,211	\$5,892,211	-0-	-0-	\$5,892,211	\$3,281,211
Subtotal	\$543,058,032	\$134,520,067	\$24,034,132	-0-	\$134,520,066	\$384,503,834
Projects with PPCA						
Caloosahatchee River C-43	\$58,127,657	-0-	-0-	-0-	-0-	\$58,127,657
Biscayne Bay Coastal Wetlands	\$99,873,351	-0-	\$3,932,570	-0-	-0-	\$95,940,781
C-111 Spreader Canal	\$16,147,602	-0-	-0-	-0-	-0-	\$16,147,602
Subtotal	\$174,148,610	-0-	\$3,937,570	-0-	-0-	\$170,216,040
Projects with No Agreement						
Lake O Watershed	\$116,904,906	-0-	\$50,942,359	-0-	-0-	\$65,962,548
EAA Reservoir	\$18,269,688	-0-	-0-	-0-	-0-	\$18,269,688
No Palm Beach Cnty	\$337,913,126	-0-	\$28,921,547	-0-	-0-	\$308,991,579
PBC Agricultural Reserve	\$17,001,610	-0-	-0-	-0-	-0-	\$17,001,610
North Lake Belt Storage	\$4,650,881	-0-	-0-	-0-	-0-	\$4,650,881
Central Lake Belt Storage	\$1,585,632	-0-	-0-	-0-	-0-	\$1,585,632
ENP Seepage Mgmt	\$2,212	-0-	-0-	-0-	-0-	\$2,212
Acme Basin B	\$4,114,996	-0-	-0-	-0-	-0-	\$4,114,996
Strazulla Wetlands	\$4,889,061	-0-	-0-	-0-	-0-	\$4,889,061
Bird Drive	\$23,011,346	-0-	-0-	-0-	-0-	\$23,011,346
Broward County Water Preserve	\$248,561,329	-0-	-0-	-0-	-0-	\$248,561,329
WPA Conveyance	\$4,015,036	-0-	-0-	-0-	-0-	\$4,015,036
Subtotal	\$780,919,823	-0-	\$79,863,906	-0-	-0-	\$701,055,917
Grand Total	\$1,498,136,466	\$134,520,067	\$107,830,608	-0-	\$134,520,066	\$1,255,785,791

² Potential Surplus Lands are those parcels that are outside of the present proposed project footprint. It has not yet been determined whether these parcels will be surplus pursuant to the current surplus land identification initiative. Further, the amounts are subject to change as project footprint boundaries are refined during the planning and design processes.

Recommendation

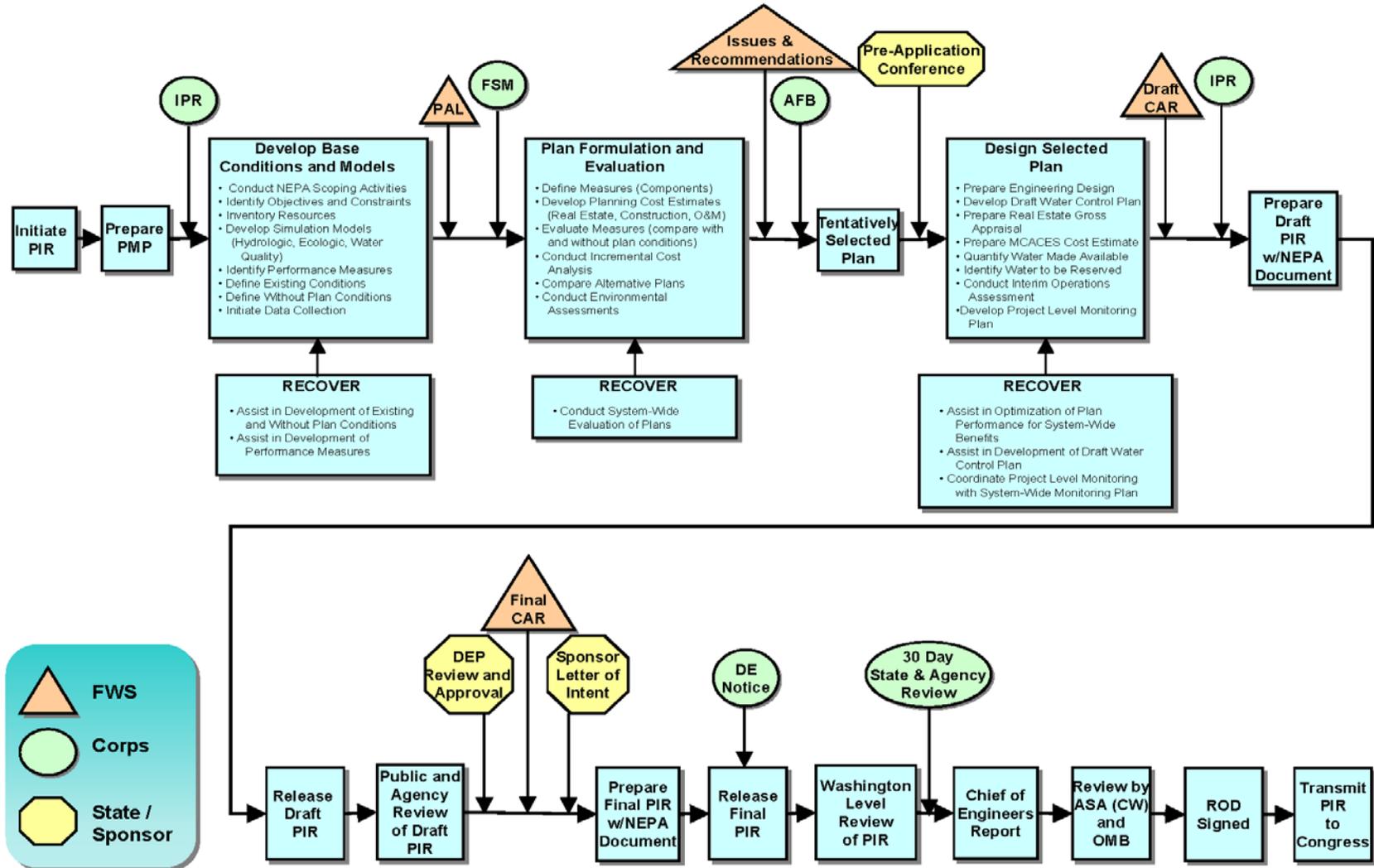
- 9. Follow up with the Corps to insure the District receives official credit for all eligible land.**

Management Response: Real Estate unit staff will coordinate with the USACE Real Estate unit in Jacksonville to ensure the District receives all eligible credit for land acquisitions.

Responsible Division: Operations, Maintenance & Construction Division /Real Estate Section of the Land Resources Bureau

Estimated Completion: December 31, 2013

TYPICAL PIR PROCESS



**APPENDIX II
CERP Cost Share Balance Model - Baseline Master**

	ESTIMATED TOTAL PROJECT COST			THRU FY11		FY12		THRU FY12		FY13		THRU FY13		FY14		THRU FY14		FY15		THRU FY15		FY16		THRU FY16		FY17		THRU FY17	
	COE	SPWMD	TOTAL	COE	SPWMD	COE	SPWMD	COE	SPWMD	COE	SPWMD	COE	SPWMD	COE	SPWMD	COE	SPWMD	COE	SPWMD	COE	SPWMD	COE	SPWMD	COE	SPWMD	COE	SPWMD	COE	SPWMD
DESIGN																													
PCAYUNE	316,253	146,744	462,997	179,646	140,605	320,251	10,700	1,096	332,017	53,957	556	386,560	36,067	2,338	324,065	15,592	1,712	442,270	1,250	548	444,068	1,250	548	445,866	1,250	548	445,866	1,250	548
LERDS	38,607	127,774	166,381	38,145	127,289	165,434	200	0	165,834	262	0	165,896	0	0	165,896	0	0	165,896	0	0	165,896	0	0	165,896	0	0	165,896	0	0
Relocations																													
Lands & Incidental Costs	38,607	127,774	166,381	38,145	127,289	165,434	200	0	165,834	262	0	165,896	0	0	165,896	0	0	165,896	0	0	165,896	0	0	165,896	0	0	165,896	0	0
CONSTRUCTION	277,646	18,970	296,616	141,501	13,316	154,817	10,500	1,096	166,413	53,695	556	220,664	36,067	2,338	259,069	15,592	1,712	276,734	1,250	548	278,744	1,250	548	279,970	1,250	548	279,970	1,250	548
MEBRITT	70,457	13,864	84,321	61,055	13,316	74,371	6,850	548	81,769	1,500		83,269	1,052		84,321			84,321			84,321			84,321			84,321		
FAKA	88,740	1,644	90,384	80,446		80,446	3,650	548	84,644	2,500	548	87,692	1,500	548	89,740	644		90,384			90,384			90,384			90,384		
Port of the Isles (by COE)	1,951	86	2,037	0	0	0	0	0	195	8	203	1,756	78	2,037				2,037			2,037			2,037			2,037		
Private Lands (by COE)- Requires 902 Fix	6,155	154	6,309	0	0	0	0	0	0	0	0	3,078	262	3,339	3,078	262	3,339	6,678	262	3,339	6,678	262	3,339	6,678	262	3,339	6,678	262	3,339
US-41 (by COE)- Requires 902 Fix	9,285	252	9,537	0	0	0	0	0	0	0	0	4,643	395	5,037	4,643	395	5,037	10,074	395	5,037	10,074	395	5,037	10,074	395	5,037	10,074	395	5,037
6-L (by COE)- Requires 902 Fix	11,956	799	12,755	0	0	0	0	0	0	0	0	5,978	508	6,486	5,978	508	6,486	12,972	508	6,486	12,972	508	6,486	12,972	508	6,486	12,972	508	6,486
Miller Protective Berm (by COE)	5,000	0	5,000	0	0	0	0	0	0	0	0	5,000	0	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	
Miller Road Removal (by COE)	8,910	150	9,060	0	0	0	0	0	0	0	0	4,455	75	4,530	4,455	75	4,530	9,060	75	4,530	9,060	75	4,530	9,060	75	4,530	9,060	75	4,530
Miller Tie-back Feature (by COE)	3,600	75	3,675	0	0	0	0	0	0	0	0	1,800	38	1,838	1,800	38	1,838	3,675	38	1,838	3,675	38	1,838	3,675	38	1,838	3,675	38	1,838
Port of the Isles (by WMD)	140	1,951	2,091	0	0	0	0	0	0	0	0	126	1,951	2,077			2,077			2,077			2,077			2,077			
Private Lands (by WMD)- Requires 902 Fix	523	6,155	6,678	0	0	0	0	0	0	0	0	262	3,078	3,339	262	3,078	6,678	262	3,078	6,678	262	3,078	6,678	262	3,078	6,678	262	3,078	
US-41 (by WMD)- Requires 902 Fix	789	9,285	10,074	0	0	0	0	0	0	0	0	395	4,643	5,037	395	4,643	10,074	395	4,643	10,074	395	4,643	10,074	395	4,643	10,074	395	4,643	
6-L (by WMD)- Requires 902 Fix	1,016	11,956	12,972	0	0	0	0	0	0	0	0	508	5,978	6,486	508	5,978	12,972	508	5,978	12,972	508	5,978	12,972	508	5,978	12,972	508	5,978	
Miller Protective Berm (by WMD)	0	5,000	5,000	0	0	0	0	0	0	0	0	5,000	0	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	
Miller Road Removal (by WMD)	677	8,910	9,587	0	0	0	0	0	0	0	0	339	4,455	4,794	339	4,455	9,587	339	4,455	9,587	339	4,455	9,587	339	4,455	9,587	339	4,455	
Miller Tie-back Feature (by WMD)	274	3,600	3,874	0	0	0	0	0	0	0	0	137	1,800	1,937	137	1,800	3,874	137	1,800	3,874	137	1,800	3,874	137	1,800	3,874	137	1,800	
MILLER- May require 902 Fix	68,279	2,466	70,745	0	0	0	0	0	49,500	49,500	14,748	548	64,796	548	3,313	1,250	548	66,594	1,250	548	68,392	1,250	548	68,392	1,250	548	70,190	1,250	548
Manatee Mitigation (by COE)- Requires 902 F	3,313	0	3,313	0	0	0	0	0	0	0	0	3,313	0	3,313	0	3,313	3,313	0	3,313	3,313	0	3,313	3,313	0	3,313	3,313	0	3,313	
Manatee Mitigation (by WMD)- Requires 902	0	3,313	3,313	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
SITE I	57,264	2,744	60,008	48,958	2,631	51,589	6,806	75	58,470	1,500	38	60,008	0	0	60,008	0	0	60,008	0	0	60,008	0	0	60,008	0	0	60,008	0	0
LANDS	2,615	2,615	5,230	2,615	2,615	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0
PHASE I	2,615	2,615	5,230	2,615	2,615	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0
Lands & Incidental Costs	2,615	2,615	5,230	2,615	2,615	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0
Relocations																													
PHASE II	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lands & Incidental Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Relocations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONSTRUCTION	54,649	129	54,778	46,343	16	46,359	6,806	75	53,240	1,500	38	54,778	0	0	54,778	0	0	54,778	0	0	54,778	0	0	54,778	0	0	54,778	0	0
PHASE I	54,649	129	54,778	46,343	16	46,359	6,806	75	53,240	1,500	38	54,778	0	0	54,778	0	0	54,778	0	0	54,778	0	0	54,778	0	0	54,778	0	0
PHASE II	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MELALEUCA ERADICATION	2,171	53	2,224	1,871	53	1,924	300	0	2,224	0	0	2,224	0	0	2,224	0	0	2,224	0	0	2,224	0	0	2,224	0	0	2,224	0	0
LANDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONSTRUCTION	2,171	53	2,224	1,871	53	1,924	300	0	2,224	0	0	2,224	0	0	2,224	0	0	2,224	0	0	2,224	0	0	2,224	0	0	2,224	0	0
IRLS	385,634	396,482	782,116	35,563	394,739	430,302	5,688	1,113	437,012	2,265	3,513	442,880	55,844	12,725	511,449	142,566	25,225	679,240	140,197	25,225	844,662	80,814	25,225	950,701	80,814	25,225	950,701	80,814	25,225
LANDS	5,056	385,375	390,431	5,056	385,375	390,431	0	0	390,431	0	0	390,431	0	0	390,431	0	0	390,431	0	0	390,431	0	0	390,431	0	0	390,431	0	0
Lands & Incidental Costs	5,056	340,175	345,231	5,056	340,175	345,231	0	0	345,231	0	0	345,231	0	0	345,231	0	0	345,231	0	0	345,231	0	0	345,231	0	0	345,231	0	0
Relocations		45,200	45,200		45,200	45,200			45,200			45,200			45,200			45,200			45,200			45,200			45,200		
CONSTRUCTION	380,578	11,107	391,685	30,507	9,364	39,871	5,688	1,113	46,672	2,265	3,513	52,449	55,844	12,725	121,018	142,566	25,225	288,809	140,197	25,225	454,231	80,814	25,225	560,270	80,814	25,225	560,270	80,814	25,225
C-44 Contract 1 (TIWC)	40,250	10,206	50,456	30,507	9,364	39,871	5,688	1,113	46,672	2,265	3,513	52,449	1,790	113	54,352			54,352			54,352			54,352			54,352		
C-44 Reservoir FY14-17 (Contract 2)	277,937	563	278,500	0	0	0	0	0	0	0	0	66,554	113	66,667	1														

APPENDIX II
CERP Cost Share Balance Model - Baseline Master

	FY18			FY19			FY20			FY21			FY22			FY23			REMAINING BALANCE		
	COE	SFWMD	TOTAL	COE	SFWMD	TOTAL	COE	SFWMD	TOTAL	COE	SFWMD	TOTAL	COE	SFWMD	TOTAL	COE	SFWMD	TOTAL	COE	SFWMD	TOTAL
DESIGN	35,000	8,000	1,249,143	35,000	8,000	1,292,143	35,000	8,000	1,335,143	35,000	8,000	1,378,143	35,000	8,000	1,421,143	859,616	561,527	(859,616)	(561,527)	(1,421,143)	
PICAYUNE	281	274	446,421	0	0	446,421	0	0	446,421	0	0	446,421	0	0	446,421	298,743	147,678	17,510	(932)	163,756	
LERRDS	0	0	165,896	0	0	165,896	0	0	165,896	0	0	165,896	0	0	165,896	38,607	127,289	0	485	485	
Lands & Incidental Costs			165,896			165,896			165,896			165,896			165,896	38,607	127,289	0	485	485	
Relocations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CONSTRUCTION	281	274	280,525	0	0	280,525	0	0	280,525	0	0	280,525	0	0	280,525	260,136	20,389	17,510	(1,410)	16,091	
MERRITT			84,321			84,321			84,321			84,321			84,321	70,457	13,864	0	0	0	
FAKA			90,384			90,384			90,384			90,384			90,384	88,740	1,644	0	0	0	
Port of the Isles (by COE)			2,037			2,037			2,037			2,037			2,037	1,951	86	0	0	0	
Private Lands (by COE) - Requires 902 Fix			6,678			6,678			6,678			6,678			6,678	6,155	523	0	(360)	(360)	
US-41 (by COE) - Requires 902 Fix			10,074			10,074			10,074			10,074			10,074	9,285	789	0	(557)	(557)	
6-Ls (by COE) - Requires 902 Fix			12,972			12,972			12,972			12,972			12,972	11,956	1,016	0	(717)	(717)	
Miller Protective Berm (by COE)			5,000			5,000			5,000			5,000			5,000	5,000	0	0	0	0	
Miller Road Removal (by COE)			9,060			9,060			9,060			9,060			9,060	8,910	150	0	0	0	
Miller Tie-back Feature (by COE)			3,675			3,675			3,675			3,675			3,675	3,600	75	0	0	0	
Port of the Isles (by WMD)			2,077			2,077			2,077			2,077			2,077	126	1,951	14	0	14	
Private Lands (by WMD) - Requires 902 Fix			6,678			6,678			6,678			6,678			6,678	523	6,155	0	0	0	
US-41 (by WMD) - Requires 902 Fix			10,074			10,074			10,074			10,074			10,074	789	9,285	0	0	0	
6-Ls (by WMD) - Requires 902 Fix			12,972			12,972			12,972			12,972			12,972	1,016	11,956	0	0	0	
Miller Protective Berm (by WMD)			5,000			5,000			5,000			5,000			5,000	5,000	0	0	0	0	
Miller Road Removal (by WMD)			9,587			9,587			9,587			9,587			9,587	677	8,910	0	0	0	
Miller Tie-back Feature (by WMD)			3,874			3,874			3,874			3,874			3,874	274	3,600	0	0	0	
MILLER - May require 902 Fix	281	274	70,745	0	0	70,745	0	0	70,745	0	0	70,745	0	0	70,745	68,279	2,466	0	0	0	
Manatee Mitigation (by COE) - Requires 902 F			3,313			3,313			3,313			3,313			3,313	3,313	0	0	0	0	
Manatee Mitigation (by WMD) - Requires 902			3,313			3,313			3,313			3,313			3,313	0	3,313	0	0	0	
SITE 1	0	0	60,008	0	0	60,008	0	0	60,008	0	0	60,008	0	0	60,008	57,264	2,744	0	1	1	
LANDS	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	2,615	2,615	0	0	0	
PHASE I	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	2,615	2,615	0	0	0	
Lands & Incidental Costs	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	0	0	5,230	2,615	2,615	0	0	0	
Relocations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PHASE II	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Lands & Incidental Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Relocations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CONSTRUCTION	0	0	54,778	0	0	54,778	0	0	54,778	0	0	54,778	0	0	54,778	54,649	129	0	1	1	
PHASE I	0	0	54,778	0	0	54,778	0	0	54,778	0	0	54,778	0	0	54,778	54,649	129	0	1	1	
PHASE II	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
MELALEUCA ERADICATION	0	0	2,224	0	0	2,224	0	0	2,224	0	0	2,224	0	0	2,224	2,171	53	0	0	0	
LANDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CONSTRUCTION	0	0	2,224	0	0	2,224	0	0	2,224	0	0	2,224	0	0	2,224	2,171	53	0	0	0	
IRLS	47,889	12,838	1,011,427	46,193	225	1,067,845	4,287	113	1,062,245	2,265	0	1,064,510	563,571	500,939	(177,937)	(104,457)	(282,394)				
LERRDS	0	0	390,431	0	0	390,431	0	0	390,431	0	0	390,431	5,056	385,375	0	0	0	0	0	0	
Lands & Incidental Costs			345,231			345,231			345,231			345,231	5,056	340,175	0	0	0	0	0	0	
Relocations			45,200			45,200			45,200			45,200	0	45,200	0	0	0	0	0	0	
CONSTRUCTION	47,889	12,838	620,997	46,193	225	667,415	4,287	113	671,814	2,265	0	674,079	558,515	115,564	(177,937)	(104,457)	(282,394)				
C-44 Contract 1 (TIWC)			54,352			54,352			54,352			54,352	40,250	14,102	0	(3,896)	(3,896)				
C-44 Reservoir FY14-17 (Contract 2)	4,557	113	278,500			278,500			278,500			278,500	277,937	563	0	1	1				
C-44 Reservoir FY15-18 (Contract 2)	41,629	113	273,830	4,557	113	278,500			278,500			278,500	277,937	563	0	1	1				
C-44 Pump Station (by WMD FY14-FY17)			0	0	0	0	0	0	0	0	0	0	(50,000)	50,000	0	0	0	0	0	0	
C-44 Pump Station (by WMD FY15-FY18)	(12,500)	12,500	0	0	0	0	0	0	0	0	0	0	(50,000)	50,000	0	0	0	0	0	0	
C-44 STA (by COE) Contract 3	14,203	113	14,316	41,636	113	56,064	4,287	113	60,644	2,265	0	62,729	62,729	338	0	1	1				
C-44 STA (by WMD FY16-19) Contract 3	0	17,399	44,993	0	17,399	62,391	0	0	62,391	0	0	62,391	(52,000)	114,391	0	0	0	0	0	0	
C-44 STA (by WMD FY16-18) Contract 3	0	38,130	62,391	0	38,130	62,391	0	0	62,391	0	0	62,391	(52,000)	114,391	0	0	0	0	0	0	
C-44 STA (by WMD FY15-17) Contract 3	0	0	62,391	0	0	62,391	0	0	62,391	0	0	62,391	(52,000)	114,391	0	0	0	0	0	0	
C-44 STA (by WMD FY17-19) Contract 3	0	38,130	24,261	0	38,130	62,391	0	0	62,391	0	0	62,391	(52,000)	114,391	0	0	0	0	0	0	
C-44 STA (by WMD FY18-20) Contract 3	(13,000)	38,130	(13,870)	0	38,130	24,261	0	38,130	62,391	0	0	62,391	(52,000)	114,391	0	0	0	0	0	0	
IRLS PHASE 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
LERRDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Lands & Incidental Costs			0			0			0			0			0			0		0	
Relocations			0			0			0			0			0			0		0	
CONSTRUCTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
C-111 SC	0	0	30,370	0	0	30,370	0	0	30,370	6,647	75	37,092	0	0	37,092	6,647	30,445	0	0	0	
LERRDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Relocations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CONSTRUCTION	0	0	30,370	0	0	30,370	0	0	30,370	6,647	75	37,092	0	0</							

APPENDIX III
CERP PROJECTS EXPENDITURES THROUGH 9/30/2011

CERP PROJECTS - Expenditures Thru - 9/30/2011	LAND					CONSTRUCTION			LAND + CONSTRUCTION			DIFFERENCE DISTRICT - USACE
	DISTRICT/STATE	NON-FEDERAL		FEDERAL	TOTAL	NON-FEDERAL DISTRICT/STATE	FEDERAL	TOTAL	NON-FEDERAL DISTRICT/STATE	FEDERAL	PROJECT TOTAL	
		LOCAL	TOTAL	FED AGENCIES			USACE			USACE		
FIRST GENERATION												
07 INDIAN RIVER LAGOON - SOUTH	\$ 385,361,614.21	\$ 52,585,655.60	\$ 437,947,269.81	\$ 28,864,224.23	\$ 466,811,494.04	\$ 11,060,333.55	\$ 384,864.83	\$ 11,445,198	\$ 449,007,603.36	\$ 29,249,089.06	\$ 478,256,692.42	\$ 419,758,514.30
C-44 West STA	37,965,254.51	7,358,317.34	45,323,571.85	-	45,323,571.85							
C-44 East STA	52,712,124.03	10,219,387.07	62,931,511.10	-	62,931,511.10							
C-44 Reservoir	52,814,438.47	9,845,152.59	62,659,591.06	-	62,659,591.06							
C-44 Basin - Potential Surplus	15,156,681.16	-	15,156,681.16	-	15,156,681.16							
C-23/C-24 Basin - Potential Surplus	8,944,400.42	-	8,944,400.42	-	8,944,400.42							
C-23/C-24 Basin - North Reservoir	37,713,718.26	-	37,713,718.26	-	37,713,718.26							
C-23/C-24 Basin - South Reservoir	74,891,380.93	-	74,891,380.93	-	74,891,380.93							
C-23/C-24 STA	28,287,866.77	-	28,287,866.77	-	28,287,866.77							
Allapattah Complex	20,296,549.60	15,420,644.75	35,717,194.35	28,864,224.23	64,581,418.58							
Cypress Creek Complex	21,223,353.34	-	21,223,353.34	-	21,223,353.34							
Cypress Creek Complex (Public Owned Lands)	4,352.22	4,677,802.00	4,682,154.22	-	4,682,154.22							
Southfork Storage & Water Quality	27,777,650.13	3,844,114.79	31,621,764.92	-	31,621,764.92							
Southfork Storage & Water Quality - Halpatokee Park	4,511,879.01	836,168.25	5,348,047.26	-	5,348,047.26							
North Fork Floodplain Restoration	3,028,395.36	384,068.81	3,412,464.17	-	3,412,464.17							
North Fork Floodplain Restoration (Public Owned Lands)	33,570.00	-	33,570.00	-	33,570.00							
30 PICAYUNE STRAND RESTORATION	\$ 132,329,859.71	\$ -	\$ 132,329,859.71	\$ -	\$ 132,329,859.71	\$ 13,206,241.09	\$ 44,435,893.46	\$ 57,642,134.55	\$ 145,536,100.80	\$ 44,435,893.46	\$ 189,971,994.26	\$ 101,100,207.34
Picayune Strand Restoration - Fakahatchee	32,088.02	-	32,088.02	-	32,088.02							
Picayune Strand (SGGE)	129,269,776.15	-	129,269,776.15	-	129,269,776.15							
Fakahatchee (DEP) - SG 100-043	3,025,370.54	-	3,025,370.54	-	3,025,370.54							
Fakahatchee - SG 100-004	2,625.00	-	2,625.00	-	2,625.00							
40 SITE 1 IMPOUNDMENT	\$ 117,584.19	\$ -	\$ 117,584.19	\$ 8,280,618.46	\$ 8,398,202.65	\$ 57,403.13	\$ 12,784,956.45	\$ 12,842,359.58	\$ 174,987.32	\$ 21,065,574.91	\$ 21,240,562.23	(\$20,890,587.59)
Site 1 Impoundment (Hillsboro)	117,584.19	-	117,584.19	8,280,618.46	8,398,202.65							
95 MELALEUCA ERADICATION & OTHER EXOTIC PLANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,721.60	\$ 219,532.25	\$ 224,253.85	\$ 4,721.60	\$ 219,532.25	\$ 224,253.85	(\$214,810.65)
Subtotal - Projects With PPA's	\$ 517,809,058.11	\$ 52,585,655.60	\$ 570,394,713.71	\$ 37,144,842.69	\$ 607,539,556.40	\$ 24,328,699.37	\$ 57,825,246.99	\$ 82,153,946.36	\$ 594,723,413.08	\$ 94,970,089.68	\$ 689,693,502.76	\$ 499,753,323.40
SECOND GENERATION												
04a CALOOSAHATCHEE RIVER (C-43) WEST BASIN STORAGE	\$ 58,127,656.50	\$ -	\$ 58,127,656.50	\$ 32,763,722.65	\$ 90,891,379.15	\$ 1,743,892.15	\$ -	\$ 1,743,892.15	\$ 59,871,548.65	\$ 32,763,722.65	\$ 92,635,271.30	\$ 27,107,826.00
C-43 Basin Storage Reservoir - Part 1 Remaining	8,318,666.64	-	8,318,666.64	6,998,781.43	15,317,448.07							
C-43 (Caloosahatchee River) West Basin Storage Reservoir	49,808,989.86	-	49,808,989.86	25,764,941.22	75,573,931.08							
28 BISCAYNE BAY COASTAL WETLANDS	\$ 71,600,949.32	\$ 33,412,902.53	\$ 105,013,851.85	\$ 36,208.31	\$ 105,050,060.16	\$ 4,562,240.26	\$ -	\$ 4,562,240.26	\$ 109,576,092.11	\$ 36,208.31	\$ 109,612,300.42	\$ 109,539,883.80
Biscayne Bay Coastal Wetlands - Phase 2	37,060,561.62	-	37,060,561.62	36,208.31	37,096,769.93							
Biscayne Bay Coastal Wetlands - Phase 2 (Miami Dade County)	58,669.65	32,833,902.53	32,892,572.18	-	32,892,572.18							
Biscayne Bay Coastal Wetlands - Phase 2 (Public Owned Lands)	21,251.31	579,000.00	600,251.31	-	600,251.31							
Biscayne Bay Coastal Wetlands - Phase 1	30,515,730.20	-	30,515,730.20	-	30,515,730.20							
Biscayne Bay Coastal Wetlands - Phase 1 (Public Owned Lands)	12,166.70	-	12,166.70	-	12,166.70							
Biscayne Bay Coastal Wetlands - Potential Surplus	3,932,569.84	-	3,932,569.84	-	3,932,569.84							
29 C-111 SPREADER CANAL	\$ 13,536,895.39	\$ 2,610,706.47	\$ 16,147,601.86	\$ -	\$ 16,147,601.86	\$ 30,369,942.96	\$ -	\$ 30,369,942.96	\$ 46,517,544.82	\$ -	\$ 46,517,544.82	\$ 46,517,544.82
C-111 Spreader Canal Eastern - Phase II Remaining	9,268,209.88	-	9,268,209.88	-	9,268,209.88							
C-111 Spreader Canal Eastern - Phase II (Miami Dade)	5,697.28	2,153,878.47	2,159,575.75	-	2,159,575.75							
C-111 Spreader Canal -Phase II (Public Owned Lands)	0.00	-	0.00	-	0.00							
C-111 Spreader Canal Western - (Miami Dade)	258.46	456,828.00	457,086.46	-	457,086.46							
C-111 Spreader Canal Western - Operations	3,237,413.17	-	3,237,413.17	-	3,237,413.17							
C-111 Spreader Canal - Western - Frog Pond & Aerojet	1,025,316.60	-	1,025,316.60	-	1,025,316.60							
45 BROWARD COUNTY WATER PRESERVE AREAS	\$ 236,289,225.87	\$ 4,134,000.00	\$ 240,423,225.87	\$ 38,423,847.89	\$ 278,847,073.76	\$ -	\$ -	\$ -	\$ 240,423,225.87	\$ 38,423,847.89	\$ 278,847,073.76	\$ 201,999,377.98
WCA 3A & 3B Levee Seepage Management	58,866,371.75	4,134,000.00	63,000,371.75	7,564,230.35	70,564,602.10							
C-11 Impoundment	155,032,521.29	-	155,032,521.29	21,605,572.58	176,638,093.87							
C-11 Impoundment (Public Owned Lands)	0.00	-	0.00	-	0.00							
C-9 Impoundment	22,390,332.83	-	22,390,332.83	9,254,044.96	31,644,377.79							
Subtotal - Projects Without PPA's	\$ 379,554,727.08	\$ 40,157,609.00	\$ 419,712,336.08	\$ 71,223,778.85	\$ 490,936,114.93	\$ 36,676,075.37	\$ -	\$ 36,676,075.37	\$ 456,388,411.45	\$ 71,223,778.85	\$ 527,612,190.30	\$ 385,164,632.60
CENTRAL EVERGLADES												
08 EVERGLADES AGRICULTURAL AREA STORAGE RESERVOIR	\$ 18,269,688.01	\$ -	\$ 18,269,688.01	\$ 68,757,643.64	\$ 87,027,331.65	\$ 236,002,286.68	\$ -	\$ 236,002,286.68	\$ 254,271,974.69	\$ 68,757,643.64	\$ 323,029,618.33	\$ 185,514,331.05
EEA Stor Resv - Ph I&II Remain w/ Bolles&Cross Canals Impv	9,880,682.30	-	9,880,682.30	33,893,548.28	43,774,230.58							
EEA Storage Reservoirs - Phase 1	8,389,005.71	-	8,389,005.71	34,864,095.36	43,253,101.07							
11 FLOW TO NW & CENTRAL WCA 3A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00
12 WCA 3 DECOMP & SHEETFLOW ENHANCEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,712.79	\$ 3,712.79	\$ -	\$ 3,712.79	\$ 3,712.79	(\$3,712.79)
36 L-31N (L-30) SEEPAGE MANAGEMENT PILOT	\$ 385.61	\$ -	\$ 385.61	\$ -	\$ 385.61	\$ 8,887.44	\$ -	\$ 8,887.44	\$ 9,273.05	\$ -	\$ 9,273.05	\$ 9,273.05
L-31N (L30) Seepage Management Pilot	385.61	-	385.61	-	385.61							
43 BIRD DRIVE RECHARGE AREA	\$ 25,313,216.73	\$ -	\$ 25,313,216.73	\$ 3,611,376.72	\$ 28,924,593.45	\$ -	\$ -	\$ -	\$ 25,313,216.73	\$ 3,611,376.72	\$ 28,924,593.45	\$ 21,701,840.01
Bird Drive Recharge Area - Shallow Water Remaining	10,164,637.38	-	10,164,637.38	1,434,622.52	11,599,259.90							
Bird Drive Recharge Area - Athol Subdivision - Shallow Water	7,528,836.93	-	7,528,836.93	8,583.71	7,537,420.64							
Bird Drive Recharge Area - Deep Water	7,619,742.42	-	7,619,742.42	2,168,170.49	9,787,912.91							
Subtotal - Central Everglades Projects	\$ 43,583,290.35	\$ -	\$ 43,583,290.35	\$ 72,369,020.36	\$ 115,952,310.71	\$ 236,011,174.12	\$ 3,712.79	\$ 236,014,886.91	\$ 279,594,464.47	\$ 72,372,733.15	\$ 351,967,197.62	\$ 207,221,731.32

APPENDIX III
CERP PROJECTS EXPENDITURES THROUGH 9/30/2011

CERP PROJECTS - Expenditures Thru - 9/30/2011	LAND					CONSTRUCTION			LAND + CONSTRUCTION			DIFFERENCE DISTRICT - USACE
	DISTRICT/STATE	NON-FEDERAL		FEDERAL	TOTAL	NON-FEDERAL DISTRICT/STATE	FEDERAL	TOTAL	NON-FEDERAL DISTRICT/STATE	FEDERAL	PROJECT TOTAL	
		LOCAL	TOTAL	FED AGENCIES			USACE			USACE		
OTHER CERP												
01 LAKE OKEECHOBEE WATERSHED	\$ 116,904,906.96	\$ -	\$ 116,904,906.96	\$ 2,027,616.33	\$ 118,932,523.29	\$ 22,165,751.76	\$ -	\$ 22,165,751.76	\$ 139,070,658.72	\$ 2,027,616.33	\$ 141,098,275.05	\$137,043,042.39
Taylor Creek/Nubbin Slough STA	42,422,913.24	-	42,422,913.24	1,117,463.00	43,540,376.24							
Lake Okeechobee Watershed WQ Treatment Facilities	23,539,634.56	-	23,539,634.56	-	23,539,634.56							
Lake Okeechobee Watershed - Potential Surplus	50,942,359.16	-	50,942,359.16	910,153.33	51,852,512.49							
02 LAKE ISTOKPOGA REGULATION SCHEDULE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
04b CALOOSAHATCHEE WATERSHED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
14 LOXAHATCHEE NWR INTERNAL CANAL STRUCTURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
17 NORTH PALM BEACH COUNTY - PART 1	\$ 327,012,682.81	\$ 10,900,443.17	\$ 337,913,125.98	\$ 5,029,561.83	\$ 342,942,687.81	\$ 565,813.62	\$ -	\$ 565,813.62	\$ 338,478,939.60	\$ 5,029,561.83	\$ 343,508,501.43	\$333,449,377.77
Palmar & J.W. Corbett Wildlife Mgt Area Hydropattern Restoration	55,531,700.00	7,430,690.00	62,962,390.00	1,378,833.63	64,341,223.63							
L-8 Basin	27,009,968.50	-	27,009,968.50	-	27,009,968.50							
C-51 & L-8 Reservoir	219,019,220.40	-	219,019,220.40	-	219,019,220.40							
NPB County - Potential Surplus	25,451,793.91	3,469,753.17	28,921,547.08	3,650,728.20	32,572,275.28							
20 PBC AGRICULTURAL RESERVE RESERVOIR	\$ 2,449,149.88	\$ 8,276,165.00	\$ 10,725,314.88	\$ 22,696,109.99	\$ 33,421,424.87	\$ -	\$ -	\$ -	\$ 10,725,314.88	\$ 22,696,109.99	\$ 33,421,424.87	(\$11,970,795.11)
PBC Agricultural Reserve Reservoir - Part 1	2,449,149.88	8,276,165.00	10,725,314.88	22,696,109.99	33,421,424.87							
22 HILLSBORO AQUIFER STORAGE AND RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
24 BROWARD CO. SECONDARY CANAL PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
25 NORTH LAKE BELT STORAGE AREA	\$ 4,814,053.09	\$ -	\$ 4,814,053.09	\$ 4,461,856.63	\$ 9,275,909.72	\$ -	\$ -	\$ -	\$ 4,814,053.09	\$ 4,461,856.63	\$ 9,275,909.72	\$352,196.46
North Lake Belt Storage Area - Phase 2	4,814,053.09	-	4,814,053.09	4,461,856.63	9,275,909.72							
W9311-969, W9311-973, W9311-983 (26.36ac)	-	-	-	-	-							
26 CENTRAL LAKE BELT STORAGE AREA	\$ 2,232,271.02	\$ -	\$ 2,232,271.02	\$ 156,080.81	\$ 2,388,351.83	\$ -	\$ -	\$ -	\$ 2,232,271.02	\$ 156,080.81	\$ 2,388,351.83	\$2,076,190.21
Central Lake Belt Storage Area - Phase 2	2,232,271.02	-	2,232,271.02	156,080.81	2,388,351.83							
27 ENP SEEPAGE MANAGEMENT	\$ 2,211.91	\$ -	\$ 2,211.91	\$ -	\$ 2,211.91	\$ -	\$ -	\$ -	\$ 2,211.91	\$ -	\$ 2,211.91	\$2,211.91
L-31N Seepage Management	2,211.91	-	2,211.91	-	2,211.91							
31 FLORIDA KEYS TIDAL RESTORATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
32 LAKE OKEECHOBEE AQUIFER STORAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
33 C-43 AQUIFER STORAGE AND RECOVERY PILOT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
34 HILLSBORO AQUIFER STORAGE AND RECOVERY PILOT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
35 LAKE BELT IN-GROUND RESERVOIR TECH PILOT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
37 WASTEWATER REUSE TECHNOLOGY PILOT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
38 ACME BASIN B DISCHARGE	\$ 4,114,996.22	\$ -	\$ 4,114,996.22	\$ -	\$ 4,114,996.22	\$ 3,807,122.35	\$ -	\$ 3,807,122.35	\$ 7,922,118.57	\$ -	\$ 7,922,118.57	\$7,922,118.57
ACME Basin B Discharge	4,114,996.22	-	4,114,996.22	-	4,114,996.22							
39 STRAZZULLA WETLANDS	\$ 5,004,765.98	\$ -	\$ 5,004,765.98	\$ -	\$ 5,004,765.98	\$ -	\$ -	\$ -	\$ 5,004,765.98	\$ -	\$ 5,004,765.98	\$5,004,765.98
Strazzulla Wetlands	5,004,765.98	-	5,004,765.98	-	5,004,765.98							
44 AQUIFER STORAGE AND RECOVERY REGIONAL STUDY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
46 C-4 CONTROL STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
47 WCA 3A/3B FLOWS TO CENTRAL LAKE BELT (CLB)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
48 WCA 2B FLOWS TO ENP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
49 WPA CONVEYANCE	\$ 4,015,035.73	\$ -	\$ 4,015,035.73	\$ 43,042.37	\$ 4,058,078.10	\$ -	\$ -	\$ -	\$ 4,015,035.73	\$ 43,042.37	\$ 4,058,078.10	\$3,971,993.36
Dade-Broward Levee & Canal	4,015,035.73	-	4,015,035.73	43,042.37	4,058,078.10							
91 WINSBERG FARMS	\$ 2,313,631.00	\$ -	\$ 2,313,631.00	\$ -	\$ 2,313,631.00	\$ -	\$ -	\$ -	\$ 2,313,631.00	\$ -	\$ 2,313,631.00	\$2,313,631.00
Winsberg Farms	2,313,631.00	-	2,313,631.00	-	2,313,631.00							
93 HENDERSON CREEK	\$ 3,891,000.00	\$ -	\$ 3,891,000.00	\$ -	\$ 3,891,000.00	\$ -	\$ -	\$ -	\$ 3,891,000.00	\$ -	\$ 3,891,000.00	\$3,891,000.00
Henderson Creek	3,891,000.00	-	3,891,000.00	-	3,891,000.00							
96 MICCO (Seminole Tribe)	\$ 7,500,000.00	\$ -	\$ 7,500,000.00	\$ -	\$ 7,500,000.00	\$ -	\$ -	\$ -	\$ 7,500,000.00	\$ -	\$ 7,500,000.00	\$7,500,000.00
MICCO - Seminole Tribe Big Cypress Water	7,500,000.00	-	7,500,000.00	-	7,500,000.00							
Subtotal - Other CERP Projects	\$ 480,254,704.60	\$ 19,176,608.17	\$ 499,431,312.77	\$ 34,414,267.96	\$ 533,845,580.73	\$ 26,538,687.73	\$ -	\$ 26,538,687.73	\$ 525,970,000.50	\$ 34,414,267.96	\$ 560,384,268.46	\$491,555,732.54
TOTAL LAND & CONSTRUCTION	\$ 1,421,201,780.14	\$ 111,919,872.77	\$ 1,533,121,652.91	\$ 215,151,909.86	\$ 1,748,273,562.77	\$ 323,554,636.59	\$ 57,828,959.78	\$ 381,383,596.37	\$ 1,856,676,289.50	\$ 272,980,869.64	\$ 2,129,657,159.14	\$1,583,695,419.86
PROGRAMATIC & DESIGN COSTS									\$ 492,429,059.84	\$ 464,837,742.50	\$ 957,266,802.34	\$27,591,317.34
TOTAL COSTS									\$ 2,349,105,349.34	\$ 737,818,612.14	\$ 3,086,923,961.48	\$1,611,286,737.20