



## **Audit of Kissimmee River Restoration Project Cost Share Process**

**Project #16-06**

**Prepared by**  
Office of the Inspector General

**J. Timothy Beirnes, CPA, Inspector General**  
**Jankie Bhagudas, CPA, Lead Consulting Auditor**



## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

October 12, 2017

Governing Board Members

Re: Audit of Kissimmee River  
Restoration Project Cost Share  
Process, *Project No. 16-06*

This audit was performed pursuant to the Inspector General's authority set forth in Chapter 20.055, F.S. Our objective primarily focused on determining whether the District requested credit for all eligible KRRP restoration evaluation expenses and determine whether adequate supporting documentation is maintained for such expenditures. Jankie Bhagudas and I prepared this report.

Sincerely,

A handwritten signature in blue ink, reading "J. Timothy Beirnes".

J. Timothy Beirnes, CPA  
Inspector General

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## TABLE OF CONTENTS

<b>BACKGROUND .....</b>	<b>1</b>
<b>OBJECTIVE, SCOPE, AND METHODOLOGY .....</b>	<b>7</b>
<b>AUDIT RESULTS .....</b>	<b>8</b>
<b>Executive Summary .....</b>	<b>8</b>
<b>Process in Place to Ensure Eligible Costs     Claimed for Work-In-Kind Credit.....</b>	<b>10</b>
<b>Unclaimed Restoration Evaluation Related Expenses .....</b>	<b>12</b>
<i>Unclaimed Fiscal Year 2006 Expenses .....</i>	<i>12</i>
<i>Credit for Expenses Charged to Purchase         Orders Claimed Inconsistently .....</i>	<i>14</i>
<i>USACE Changed Expense Classification from         Non-Creditable to Creditable .....</i>	<i>20</i>
<b>Credit Requests Included Unsubstantiated,     Ineligible, and Duplicate Restoration Expenses .....</b>	<b>23</b>
<b>Unclaimed Land Acquisition Related Expenses.....</b>	<b>25</b>
<b>Recommendations .....</b>	<b>26</b>
<b>Appendices I and II</b>	

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## **BACKGROUND**

In accordance with the Office of Inspector General's Fiscal Year 2016 Audit Plan, we conducted an Audit of the Kissimmee River Restoration Project (KRRP) Cost Share.

The Kissimmee River once meandered for 103 miles through central Florida. Its floodplain, reaching up to three miles wide, was inundated for long periods by heavy seasonal rains. Native wetland plants, wading birds and fish thrived in the area. However, prolonged flooding in 1947 prompted a public outcry for federal assistance to reduce flood damage to property. In 1948, the U.S. Congress authorized the U.S. Army Corps of Engineers (USACE) to construct the Central and South Florida Project, which led to engineering changes to deepen, straighten and widen the waterway.

In the 1960s, the Kissimmee River was channelized by cutting and dredging a 30-foot-deep straightaway through the meandering river and created the C-38 canal. Before channelization was complete, biologists suspected the project would have devastating ecological consequences. While the project delivered on the promise of flood protection, it also destroyed much of a floodplain-dependent ecosystem that nurtured the threatened and endangered species, as well as hundreds of other native fish and wetland-dependent animals. More than 90 percent of the waterfowl that once graced the wetlands disappeared and the number of bald eagle nesting territories decreased by 70 percent. After the waterway was transformed into a straight, deep canal, it became oxygen-depleted and the fish community it supported changed dramatically.

The U.S. Congress passed the Water Resources Development Act of 1992, which authorized ecosystem restoration of the Kissimmee River (Kissimmee River Restoration Project) and changes to several lakes in the upper basin of the watershed to support the river restoration (Headwaters Revitalization Project). The Kissimmee River Restoration Project dealt with modifications to the C-38 canal and to the water control structures in the lower basin. The Headwaters Revitalization Project authorized modifications to Lakes Kissimmee, Hatchineha, Cypress, and Tiger in the Upper Kissimmee Basin to provide increased seasonal water storage so that releases to the Kissimmee River could be made more gradually and follow a more natural seasonal distribution. Recreating the natural seasonality of flow, especially to allow floodplain inundation for long periods that extend into the dry season, is essential to meeting the goals of the Kissimmee River

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Restoration Project. Headwaters Revitalization will have the additional benefit of increasing the quality and quantity of wetland habitat around the four upper basin lakes.

A March 22, 1994, cost-sharing Project Cooperative Agreement (PCA) between the U.S. Army Corps of Engineers (USACE/CORPS) and the South Florida Water Management District (Non-Federal/Local Sponsor) combined the Kissimmee River Restoration Project and the Headwaters Revitalization Project into a single entity called the Kissimmee River Restoration Project (KRRP). The agreement split the cost of the project 50-50 between the USACE and the District. USACE is responsible for design and construction and the District for real estate acquisition and restoration evaluation. The KRRP's goal is to reconnect and reconstruct the physical form of the river and modify headwater inflows to mimic historical patterns which would result in the restoration of the ecological integrity of the river's central region. This involved land acquisition, backfilling approximately 22 miles of the C-38 canal; reconnecting about 45 miles of disrupted river channels, removing two water control structures, and a comprehensive monitoring program to evaluate the success of the project in meeting its ecological goals.

After extensive planning, construction for the Kissimmee River Restoration Project began in 1999 with backfilling eight miles of the C-38 canal. Construction of the KRRP is comprised of four major phases. Three construction phases have been completed and the final phase is currently projected to be complete by 2020. When restoration is completed in 2020, more than 40 square miles of river-floodplain ecosystem will be restored, including almost 20,000 acres of wetlands and 44 miles of historic river channel. After construction completion, restoration monitoring will be conducted by the District for five years or until major effects stabilize.

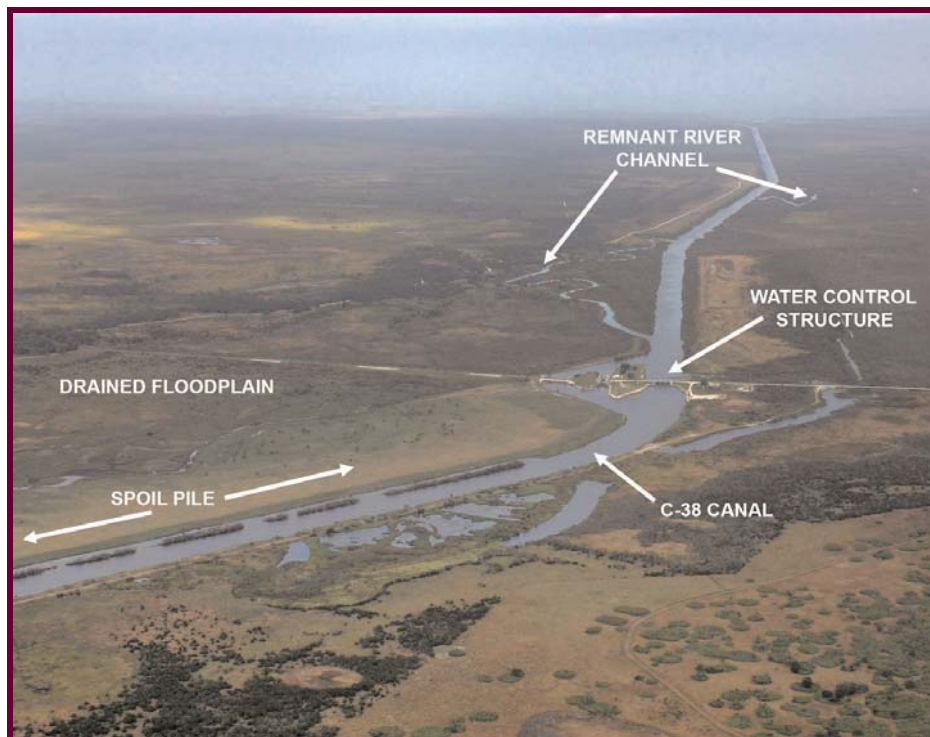
The following photographs show areas of the Kissimmee River pre-channelization, post channelization, and after construction restoration.

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### Kissimmee River – Prior to Channelization



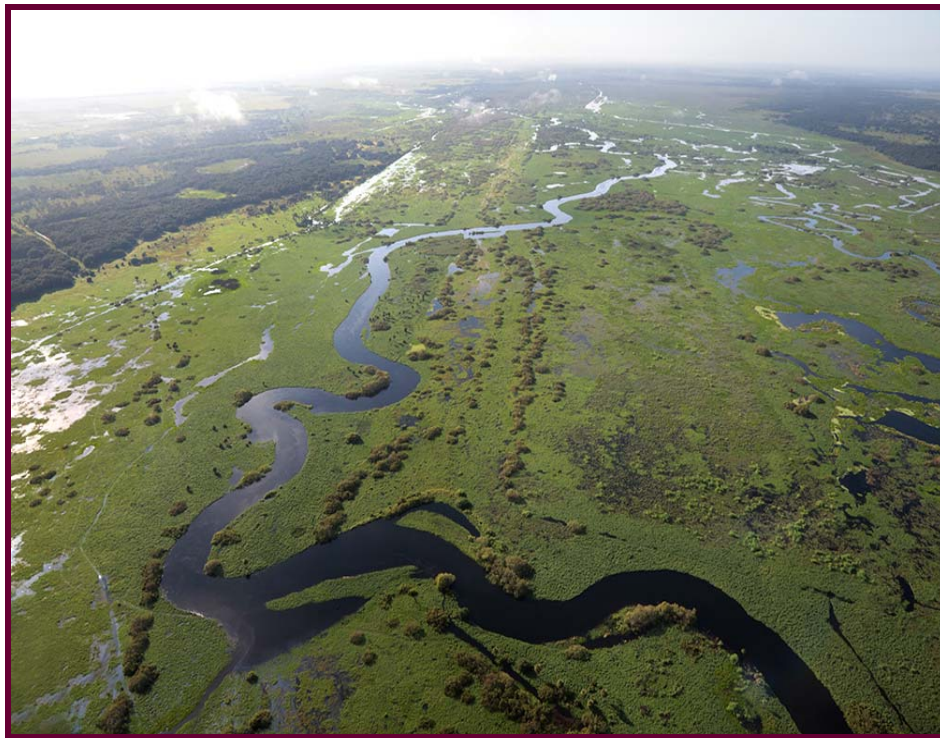
### Kissimmee River – After Channelization





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## **Phase I Restoration Area Floodplain and River Channel September 2015**



Several resource areas throughout the District are involved in the KRRP including the Real Estate Division, Lake and River Ecosystems Section, Finance Bureau, and Everglades Policy and Coordination Unit. The Real Estate Division is responsible for land acquisition and has acquired approximately 101,600 acres of the 102,000 acres needed to complete the Kissimmee River Restoration. The Applied Sciences Bureau's Lake and River Ecosystems Section's responsibilities include assessing achievement of the KRRP's goal of ecological integrity, identifying linkages between the restoration project and observed changes, and supporting adaptive management as construction proceeds and after project completion. It should be noted that the District is required to continue restoration evaluation monitoring for five years following construction completion. In addition, the Finance Bureau's responsibilities include compiling restoration expenses and preparing the Work-In-Kind reports, which are submitted to the USACE for credit. Finance Bureau staff also work closely with Lake and River Ecosystems Section and Restoration Planning and Coordination Unit staff to ensure all eligible expenses are submitted for credit. Further, the Restoration Planning and

Coordination Unit works closely with USACE staff on all aspects of the KRRP, such as resolving expense crediting issues.

As of the beginning of Fiscal Year 2017, the USACE estimated that the KRRP's cost will be about \$759 million. As of the end of Fiscal Year 2015, the District has submitted approximately \$390 million - \$303 million<sup>1</sup> in land acquisition costs and \$87 million in restoration costs - to the USACE for cost share credit. Based on the Project Cooperation Agreement, if the value of the District's contributions is less than 50 percent of the total project costs, during the period of construction, the District is required to contribute additional cash in the amount necessary to make the District's contribution of the project equal to 50 percent of the total project costs. As of December 2016, the District has made cash contributions totaling \$9.6 million to the USACE (see Appendix I for details) in addition to the \$390 million in restoration evaluation and land acquisition related expenses.

The USACE's estimated costs thru completion of the KRRP are summarized in the table below. The cost estimates are based on the USACE's records of approved items and were not audited as part of this audit.

<b>PROJECTED KRRP COSTS BASED ON USACE RECORDS, as of July 2016</b>						
<b>Partners</b>	<b>Thru Fiscal Year 2015</b>	<b>Projected Costs</b>				<b>Total</b>
		<b>Fiscal Year 2016</b>	<b>Fiscal Year 2017 (See Note)</b>	<b>Subtotal - Thru Fiscal Year 2017</b>	<b>Fiscal Years 2018 to 2025</b>	
<b>USACE</b>	\$314,869,000	\$31,087,000	\$15,890,000	\$361,846,000	\$12,629,000	\$374,475,000
<b>District</b>	266,228,000	10,789,000	92,910,000	369,927,000	14,517,000	384,444,000
<b>Total</b>	<b>\$581,097,000</b>	<b>\$41,876,000</b>	<b>\$108,800,000</b>	<b>\$731,773,000</b>	<b>\$27,146,000</b>	<b>\$758,919,000</b>
<b>PROJECTED 50/50 COST SHARE OBLIGATIONS</b>						
					<b>USACE</b>	<b>\$379,460,000</b>
					<b>District</b>	<b>\$379,460,000</b>

**NOTE:** The District's Fiscal Year 2017 amount includes Upper Basin land costs totaling \$91,020,000, which is comprised of the following: \$19,420,000 in submitted land costs and \$636,000 in submitted relocations costs not yet credited, \$27,691,000 in submitted reappraisals, and \$43,273,000 in land and relocation costs not yet submitted for credit. These costs were provided to the USACE by the District.

<sup>1</sup> This amount was provided by the Real Estate Division and was not audited as a part of this audit. We plan to perform a separate audit of land and related land costs this fiscal year.



Based on the USACE projected cost it appears at the completion of the project the USACE will owe \$4,985,000; however, that does not include the unclaimed costs identified as a result of our audit.

The District's expenses are summarized in the following table.

<b>Restoration Evaluation Expenditures Submitted for Work-In-Kind Credit Fiscal Year 1992 – Fiscal Year 2015</b>		
<b>Project ID</b>	<b>Work-In-Kind Activity Description</b>	<b>Total Credit Requested</b>
<b>FISCAL YEAR 2006 – FISCAL YEAR 2015</b>		
FA01	Kissimmee River and Headwaters Revitalization	\$ 10,630,780
FA06	Vegetation Mapping Kissimmee River Floodplain	7,945,272
FA07	Kissimmee River Restoration - Project Coordination	1,944,417
FA08	Kissimmee Basin Hydrologic Monitoring	3,529,098
FA09	Kissimmee Basin Modeling & Operations Study	5,468,351
FA10	Kissimmee River Post-Pilot Study Geomorphic Monitoring	759,791
FA11	Kissimmee River Vegetation Mapping Headwater Lakes	147,432
FA12	Kissimmee River Restoration Evaluation Program	10,085,878
FA13	Kissimmee River Restoration Phase I Interim Response Monitoring	404,272
FB07	Environmental Assessment of Project Lands	517,167
FD02	Restoration Work for C-37 Lands	327,019
<b>Total Restoration Evaluation Expenditures – FYs 2006 to 2015</b>		<b>\$ 41,759,477</b>
<b>FISCAL YEAR 1992 - YEAR 2005</b>		
Various	Various Kissimmee River Restoration Project Activities	\$ 45,826,182
<b>Total Restoration Evaluation Expenditures – FYs 1992 to 2015</b>		<b>\$ 87,585,659</b>
<b>Land Acquisition Expenditures Submitted for Work-In-Kind Credit Fiscal Years 1992 – July 2016</b>		
Various	Land acquisition expenses submitted to the USACE for approximately 101,600 of 102,000 acres of land (99%) needed for project	\$ 303,000,000
<b>Total Land Acquisition Expenditures</b>		<b>\$ 303,000,000</b>
<b>District's Cash Contribution</b>		
<b>District's cash contribution to the USACE</b>		<b>\$ 9,623,241</b>
<b>Total District Cost</b>		<b>\$ 400,208,900</b>

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## **OBJECTIVE, SCOPE, AND METHODOLOGY**

Our audit objective primarily focused on determining whether the District requested credit for all eligible KRRP restoration evaluation expenses and determine whether adequate supporting documentation is maintained for such expenditures. This audit covers costs related to KRRP restoration evaluation expenses; such as, project coordination, monitoring, modeling and operational studies. It does not include land and related acquisition costs; such as, lands, easement, rights-of way, relocations, and disposals. The Finance Bureau submits restoration related expenses for credit. Land acquisition cost share requests is a different and separate process and will be examined in a separate audit. The Real Estate Division submits land related expenses for credit.

To accomplish our objectives, we obtained an understanding of the credit request process for KRRP restoration evaluation expenses by interviewing Finance Bureau, Lake and River Ecosystems Section, and Restoration Planning and Coordination Unit, and other relevant staff. We also reviewed KRRP information maintained on the District's and USACE's website. We compared expenses claimed on the work-in-kind requests submitted to the USACE to KRRP evaluation expenses maintained in the District's financial system for Fiscal Year 2006 through Fiscal Year 2015, and conducted various audit tests. Specifically, for each internal order and Work Breakdown Structure (WBS)<sup>2</sup> element related to the KRRP, we determined the expense totals by cost element and compared our results to the work-in-kind credit submissions. In instances where there were discrepancies, we obtained explanations from Finance Bureau, Lake and River Ecosystems Section, and Restoration Planning and Coordination Unit staff. We also verified that expenses were adequately documented.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those 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.

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<sup>2</sup> Each project in SAP Project Systems (PS) is broken down into different WBS elements or activity codes. Typically, similar project elements are grouped and followed by detailed activities and tasks.

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## AUDIT RESULTS

### Executive Summary

Overall, the District has an adequate process in place to ensure that eligible KRRP restoration evaluation expenses are claimed for work-in-kind credit. Restoration related expenses submitted to the USACE for credit totaled \$41,759,477. Our audit revealed an additional \$5,252,082<sup>3</sup> of expenditures incurred during Fiscal Year 2006 – Fiscal Year 2015 that should be eligible for credit. In addition, we found that the District submitted expenditures that were overstated by \$174,282. As a result, we identified net unclaimed expenses totaling \$5,077,800, which is summarized in the following table.

<b>Unclaimed / Overstated Restoration Related Expenses</b> <i>Finance Bureau Submitted Credit Request (August 2017)</i>	
<b>Unclaimed Restoration Related Expenses</b>	
Unclaimed Fiscal Year 2006 expenses	\$ 852,265
Credit for contracted services not consistently claimed; e.g., all expenses charged to same purchase orders not claimed	1,974,272
Expenses classified as non-creditable and never submitted for credit – recently approved by USACE as creditable; e.g., contract monitoring and modeling expenses	868,905
Various reasons, e.g., overhead and fringe benefits not applied to salary, Packingham Slough restoration costs, plant maintenance work orders, and mitigation in lieu of land acquisition	465,869
<b>Total Unclaimed Expenses</b>	<b>\$ 4,161,311</b>
<b>Overstated Restoration Related Expenses</b>	
Unsubstantiated, ineligible, and duplicate expenses	\$ 174,282
<b>Net Total Unclaimed Restoration Related Expenses</b>	<b>\$ 3,987,029</b>
<b>Unclaimed Land Acquisition Related Expenses</b> <i>Real Estate Division Responsible for Claiming Credit</i>	
Expenses previously classified as non-creditable. USACE approved classification to creditable. Unclaimed expenses identified by our audit will be submitted for credit by the Real Estate Division	\$ 1,090,771
<b>Net Unclaimed Expenses</b>	<b>\$ 5,077,800</b>

It should be noted that after our preliminary draft was issued and discussed with District staff, the Finance Bureau and Lake and River Ecosystems Section staff

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<sup>3</sup> This amount includes restoration related expenses totaling \$4,161,311 and land acquisition related expenses totaling \$1,090,771.

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performed a detailed review of all unclaimed and overstated expenses we identified. After their review, we discussed the results and made necessary revisions to the preliminary draft report. The Finance Bureau has already submitted a Work-In-Kind request to the USACE requesting credit for the \$3,987,027<sup>4</sup> in net unclaimed restoration expenses credit identified by our audit. The Real Estate Division plans to submit the \$1,090,771 in land acquisition related expenses for credit. Thus, the various audit issues were conveyed to, and addressed by staff and management during the audit. Accordingly, many of the issues presented in this report have already been resolved.

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<sup>4</sup> Our audit identified \$2.00 more in creditable expenses. This difference is due to rounding and considered immaterial.

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## **Process in Place to Ensure Eligible Costs Claimed for Work-In-Kind Credit**

Restoration expenses are reviewed monthly and the District submits Work-In-Kind requests to the USACE semi-annually. Each month the Finance Bureau generates KRRP expense validation reports for project managers' review and approval. The Finance Bureau also generates expenditure reports semi-annually using specific SAP Business Warehouse queries which have been developed to ensure that all eligible KRRP restoration evaluation expenses are captured. The Finance Bureau reviews, validates, and summarizes the information in the format required by the USACE. The reports are reviewed and approved by relevant KRRP staff in the Lake and River Ecosystems Section and the Everglades Policy and Coordination Division and then emailed to the USACE for cost share credit approval. It should be noted that prior to Fiscal Year 2014, work-in-kind reports were submitted annually to the USACE. The USACE either approve, disapprove, or defer approval of certain expenses for various reasons; for example, until authorization is granted by the USACE to cover the expenses. District staff works with the USACE to revolve all issues.

To determine whether the District has requested credit for all eligible costs, we compared KRRP data maintained in the District's legacy financial system (LGFS)<sup>5</sup> for Fiscal Year 2006 and in SAP for Fiscal Year 2006 – Fiscal Year 2015. Our analysis disclosed differences between the expense amounts in the District's financial systems and the expense amounts included in the Work-In-Kind credit requests. Non-land expenses submitted to the USACE for credit totaled \$41,759,477. Our audit revealed an additional \$5,252,082<sup>6</sup> of expenditures incurred during Fiscal Year 2006 – Fiscal Year 2015 that should be eligible for credit. Credit was not claimed for various reasons. In addition, we found that the District submitted expenditures were overstated by \$174,282. The overstated and unclaimed expenses are summarized by fiscal year in the following table and detailed in Appendix II of this report.

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<sup>5</sup> The District's legacy financial system (LGFS) was replaced by SAP in June 2006.

<sup>6</sup> This amount includes restoration related expenses totaling \$4,161,311 and land acquisition related expenses totaling \$1,090,771.

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<b>Claimed and Unclaimed Expenditures Fiscal Year 2006 – Fiscal Year 2015</b>			
<b>Fiscal Year</b>	<b>Expenses Claimed for Credit</b>	<b>Overstated Expenses</b>	<b>Unclaimed Expenses</b>
2006	\$ 5,595,290	\$ 44,390	\$ 905,094
2007	7,892,319	106,780	47,225
2008	6,807,714	23,112	461,427
2009	4,950,485	-	293,833
2010	4,155,843	-	315,486
2011	3,847,302	-	818,269
2012	2,442,760	-	1,466,175
2013	2,430,082	-	534,595
2014	2,176,884	-	174,994
2015	1,460,798	-	234,984
<b>TOTAL</b>	<b>\$ 41,759,477</b>	<b>\$ 174,282</b>	<b>\$ 5,252,082</b>
<b>Total Unclaimed Expenses per Audit</b>			<b>\$ 5,077,800</b>
<b>Claimed Expenses per Work-In-Kind Reports</b>			<b>\$ 41,759,477</b>
<b>Unclaimed Expenses per Audit</b>			<b>\$ 5,252,082</b>
<b>Total Expenses per Audit</b>			<b>\$ 47,011,559</b>
<b>Overstated Expenses per Audit</b>			<b>\$ (174,282)</b>
<b>Net Total Expenses per Audit</b>			<b>\$ 46,837,277</b>
<b>Net Unclaimed Expense Percentage</b>			<b>10.84%</b>

Our analysis revealed several common reasons for which expenses were unclaimed. As a result, we grouped unclaimed expenses into major categories based on our observations and discussions with staff. It should be noted that we concluded that the District maintains sufficient documentation to substantiate claimed expenses; for example, vendor payment information is maintained in the District's Documentum database. The following sections details discussions with staff and the results of our analysis.

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## Unclaimed Restoration Evaluation Related Expenses

Our audit disclosed that an additional \$4,161,311 in restoration related expenditures incurred between Fiscal Year 2006 through Fiscal Year 2015 that should be eligible for credit. The Finance Bureau is responsible for submitting these expenses for credit. As part our analysis, we grouped unclaimed expenses into major categories, which are summarized in the following table. In addition, details are provided after the table for the major categories and an itemized listing of all expenses can be found in Appendix II.

<b>Unclaimed / Overstated Restoration Related Expenses Finance Bureau Submitted Credit Request (August 2017)</b>	
Unclaimed Fiscal Year 2006 expenses <sup>7</sup>	\$ 852,265
Credit for contracted services not consistently claimed; e.g., all expenses charged to same purchase orders not claimed	1,974,272
Expenses classified as non-creditable and never submitted for credit – recently approved by USACE as creditable; e.g., contract monitoring and modeling expenses	868,905
Various reasons, e.g., overhead and fringe benefits not applied to salary, Packingham Slough restoration costs, plant maintenance order, and mitigation in lieu of land acquisition	465,869
<b>Total Unclaimed Restoration Expenses</b>	<b>\$ 4,161,311</b>

It should be noted that the Finance Bureau and Lake and River Ecosystems Section staff performed a detailed review of all unclaimed expenditures we identified to ensure that the expenses were creditable. Further, the Finance Bureau has already submitted a Work-In-Kind request to the USACE requesting credit for the \$4,161,311 in unclaimed restoration related expenses.

### **Unclaimed Fiscal Year 2006 Expenses**

Our audit disclosed that \$905,094 in restoration expenses reflected in LGFS for Fiscal Year 2006 were not included in the Fiscal Year 2006 Work-In-Kind credit request. We classified \$52,829 of the \$905,094 as contracted services not consistently claimed. Examples of the remaining \$852,265 unclaimed expenses are as follows:

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<sup>7</sup> Total unclaimed expenses for Fiscal Year 2006 was \$905,094. However, \$52,829 is classified as contracted services not consistently claimed. Thus, the \$52,829 was included in that category and \$852,265 in unclaimed Fiscal Year 2006 expenses.

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- Salary expenses totaling \$71,000
  - Contract service external provider expenses totaling \$337,200

According to Finance Bureau staff, the expenses may have been inadvertently missed during the initial credit request submission. Staff also stated that the reporting process has been strengthened with the implementation of SAP. Further, in 2013, the Finance Bureau performed a data scrub of KRRP restoration expenses maintained in SAP but not the former LGFS financial system. As a result, some unclaimed expenses in LGFS were not identified.

Further, during Fiscal Year 2006 (June 2006), the District replaced its legacy LGFS financial system with SAP. As a result, general ledger accounts were converted from LGFS to SAP. During our review of KRRP internal orders in SAP, we noted that certain internal orders<sup>8</sup> contained the KRRP program code (FA) at the beginning of the internal order number and cost center codes (e.g., 1650 = Kissimmee Division and 1856 = Steamgauging / Engineering / Hydrologic Support) at the end of the internal order number but were missing the specific program activity references that is usually followed by the program code. (Examples of these internal orders are as follows: FA0000001650 and FA0000001856, while typical internal orders are as follows: FA0153011650 and FA0151001856.) In addition, most of these expenses were posted in SAP on May 31, 2006, as a single entry and described as open balance loads. We questioned whether the open load balance amounts were reported in the Fiscal Year 2006 Work-In-Kind credit request. Finance Bureau staff provided an itemized listing of the open load balances and the corresponding internal order numbers. Based on the Finance Bureau's expense details, we concluded that credit was requested for most of the open load expenses and were recorded in LGFS during October 1, 2015 to May 31, 2006. However, credit was not requested for expenses totaling \$140,426. Expenses were unclaimed due to staff oversight or were classified as not creditable at the time the credit was requested; however, they are now deemed creditable and credit has been requested.

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<sup>8</sup> Internal orders are used to track expenditures and consist of 12 characters. The first four characters represent the program code; the next four are used for different purposes depending on the internal order type (e.g., specific project activity); and the final four digits represent the cost center.

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### **Credit for Expenses Charged to Purchase Orders Claimed Inconsistently**

Our audit disclosed several instances where expenses charged to the same purchase order were not consistently submitted to the USACE for cost share consideration. The purchase orders were mostly for contract services provided by external providers and public universities. In addition, we noted that there were other similar contracted services where none of the expenses were claimed. Specifically, we found that these purchase order expenses totaled \$5,396,941; however, \$3,422,669 (63%) were submitted for credit and \$1,974,272 (37%) were not submitted to the USACE for credit. Further analysis of these inconsistencies revealed the following:

- During Fiscal Year 2006 to Fiscal Year 2008, we concluded that credit was claimed for \$1,639,506 (84%) and not claimed for \$322,779 (16%) in restoration expenses charged to the same internal order and the same purchase order during the same fiscal year.
- During Fiscal Year 2006 to Fiscal Year 2014, \$1,783,163 (58%) in restoration expenses charged to the same internal order / WBS activity code and same purchase order but in different fiscal years were submitted for credit. However, expenses totaling \$1,311,682 (42%) charged to these same internal order / WBS activity code and same purchase order in different fiscal years were not submitted for credit.
- During Fiscal Year 2012 to Fiscal Year 2013, \$339,811 in services provided by public universities and other external providers were not claimed. It should be noted that these expenses were for services similar to the instances where the same purchase order expenses were inconsistently claimed.

The inconsistencies are detailed in the three following tables.

Credit Not Consistently Claimed for Expenses Charged to the Same Purchase Order During the Same Fiscal Year				
Expense Description	Internal Order and Purchase Order	Expense Amounts		
		Total	Claimed	Unclaimed
Fiscal Year 2006				
External Provider Services	FA0131621846 – <i>M&amp;R Habitat Studies</i> PO 3500003969	\$ 69,500	\$ 44,053	\$ 25,447
	FA0131841856 – <i>River Channel Flow Characteristics</i> PO 3500002849	97,172	88,538	8,634
Operating Expense – Ins. Claim	FA0132751845 – <i>M&amp;R Surficial Monitoring Wells</i> PO 3500000069	274,665	255,918	18,747
Fiscal Year 2007				
Contracted Professional	FA0132001856 – <i>Monitoring &amp; Modeling</i> PO 3500001660	39,720	24,220	15,500
Fiscal Year 2008				
Interagency Public University	FA0631021650 – <i>Riverwoods Field Lab</i> PO 9500001955	215,808	164,273	51,535
Contracted Professional	FA0635661650 – <i>KRREP Database</i> PO 9500002417	114,896	85,864	29,032
External Provider	FA0832711856 – <i>Hydra. Resistance Study</i> PO 9500000578	170,399	159,131	11,268
	FA0832711856 – <i>Hydra. Resistance Study</i> PO 9500000752	158,569	141,627	16,942
	FA0932651650 – <i>KBMOS-Regulation Stimulation Model</i> PO 9500001687	821,556	675,882	145,674
TOTAL		\$ 1,962,285	\$ 1,639,506	\$ 322,779
PERCENTAGES		100%	83.55%	16.45%



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According to Finance Bureau staff, the inconsistent claims may have occurred due to the following reasons:

- Expenses were overlooked during the Work-In-Kind request preparation process.
- Some of the expenses may have been special period adjustments, i.e., expenses were adjusted after the end of fiscal year, and not were included in the Work-In-Kind credit request. Specifically, staff explained that during the early stage of SAP implementation, the transaction queries to determine KRRP restoration expenses did not capture any expense adjustments that occurred after the end of the fiscal year (referred to as 13<sup>th</sup> period expenses). As a result, certain expenses were not identified. Staff realized and corrected this oversight in the expense query.

Since most of the understated claims occurred during Fiscal Year 2006 to Fiscal Year 2008, it appears that this issue has been resolved.

The following table details the \$1,311,682 in restoration expenses charged to the same internal order / WBS activity code and same purchase order but in different fiscal years that were not submitted to the USACE for credit.

<b>Credit for Purchase Order Expenses Not Consistently Claimed for Services Provided in Different Fiscal Years</b>				
<b>Internal Order / WBS Element / Description</b>	<b>Purchase Order</b>	<b>FY</b>	<b>Expense Amount</b>	<b>Claim Status</b>
<b>External Provider Expenses</b>				
FA0175701430 RE/FM-Packingham Slough	3500000442	2006	\$ 25,395	Claimed
		2007	60,664	
		2008	29,791	Unclaimed
FA0631661650 – River Channel Invertebrate	9500002589	2008	14,343	Unclaimed
		2009	9,562	Claimed
FA0751001864 – Construction Project Management	9500002540	2008	26,090	Claimed
		2009	23,732	Unclaimed
FA0832451650 – Site Selection, Installation and Survey	9500003591	2009	10,324	Unclaimed
		2010	33,777	Claimed
FA1231401650 Integrated. Ecology Study Fish Food Web.	4500046460	2010	2,508	Claimed
		2011	11,356	
		2012	6,157	Unclaimed
FA0832711856 – Hydraulic Resistance Study	45000059217	2011	21,500	Claimed
		2012	2,400	Unclaimed
FA0832711856 – Hydraulic Resistance Study	45000067057	2012	16,500	Unclaimed
		2013	4,500	Claimed
FA0832721856 – Improvement and Uncertainty Index Velocity	4500059003	2011	22,900	Claimed
		2012	2,000	Unclaimed
FA0832461846 Calibration, Maintenance and Upgrades	4500067185	2012	20,167	Unclaimed
		2013	12,000	Claimed
		2014	5,000	
100651-03-05-14-05-02-02 – KRREP Lower Basin Field Vegetation Evaluation	4500053356	2011	37,473	Claimed
		2012	47,726	Unclaimed
		2013	14,728	

Credit for Purchase Order Expenses Not Consistently Claimed for Services Provided in Different Fiscal Years				
Internal Order / WBS Element / Description	Purchase Order	FY	Expense Amount	Claim Status
Operating Expense – Interagency Public University				
FA1231601650 – Integrated Ecology Study Fish and Wildlife Monitoring 100651-03-05-08 – KRREP Field Operations	9500002901	2010	417,496	Claimed
		2011	402,637	Claimed
		2012	333,307	Unclaimed
		2013	261,760	
100651-03-05-16-01-03 KRREP Geomorphic Monitoring Contracts	9500004592	2011	186,525	Claimed
		2012	91,575	Unclaimed
Contract Service Expenses – General Engineering				
100652-03-01 Kissimmee Basin Modeling and Operations Study Analysis	9500003942	2011	228,900	Claimed
		2012	433,873	Unclaimed
		2013	267,363	Claimed
FA0832741856 – Streamgauging Flow Monitoring	9500005289	2012	3,299	Unclaimed
		2013	7,517	Claimed
TOTAL		\$	3,094,845	100.00%
TOTAL CLAIMED		\$	1,783,163	57.62%
TOTAL UNCLAIMED		\$	1,311,682	42.38%

The following table details the \$339,811 in restoration related services provided by public universities and other external providers that were not claimed. It should be noted that these expenses were for services similar to the instances where the same purchase order expenses were inconsistently claimed.

Other Similar Unclaimed Expenses			
Cost Element Description	Expense Description	Internal Orders / WBS Element	Unclaimed Amount
<b>Fiscal Year 2012</b>			
Other Expense Interagency Public University	Geomorphic Monitoring – University of Florida	100651-03-05-16-01-02	\$ 66,700
External Provider	University of Florida - Processing Throw Traps of Prey Fishes	100651-03-05-15-02	7,314
	Hydroperiod Modeling - Floodplain Survey	100651-03-05-16-02-01	19,882
	Nutrient Evaluations - University of Florida	100651-03-05-16-03-01	191,290
<b>Fiscal Year 2013</b>			
External Provider	Fish Community Evaluations - Several Universities	100651-03-05-15-02	44,037
	Nutrient Evaluations - University of Florida	100651-03-05-16-03-01	10,588
<b>TOTAL UNCLAIMED</b>			<b>\$ 339,811</b>

According to Finance Bureau and Restoration Planning and Coordination Unit staff, the inconsistent claims for one fiscal year to another may have occurred due to the following:

- Expenses were overlooked during the work-in-kind request preparation process.
- Finance Bureau was instructed to exclude certain expenses.
- Staff working on specific restoration aspects of the KRRP may have been uncertain whether the expenses were eligible for credit. As a result, the expenses were submitted in some years and not in other years.
- The Project Cooperation Agreement stipulated that the District would receive credit for services provided by District; it did not address the use of contracted staff. However, the District needed contractual monitoring and modeling support

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services because it lacked the staff, expertise and/or equipment to perform specific required activities outlined in the *1991 KRR Feasibility Report and Environmental Impact Statement (EIS)* and the *1996 Headwaters Revitalization Report*. From the inception of the project to 2009, USACE and District staff operated under the assumption that the Project Cooperation Agreement allowed crediting for both staff and contracted support staff. As a result, the District submitted some of these expenses for credit consideration; however, credit determination was pending. In a memo, dated July 2016, the USACE determined that these expenses are eligible for credit and planned to review District Work-In-Kind requests for expenses related to modeling and monitoring work performed by contractors to determine the amount creditable. The USACE noted that these contracted costs account for approximately 75% of the current estimate of pending work-in-kind credit for the District. Further, USACE estimated that with the credit due the District may not be required to provide a cash contribution for the project to move forward. Thus, it appears that with the submission of the unclaimed expenses identified in our audit the District would be in an even better financial position.

**USACE Changed Expense Classification  
from Non-Creditable to Creditable**

Our audit tests disclosed that \$868,905 in restoration expenses for Kissimmee Basin Hydrologic Monitoring were not submitted for credit because they were determined to be non-creditable by the USACE. The WBS elements were also described as not creditable (NC) in SAP Project Systems. These expenses were primarily for site maintenance contracts and District staff's salaries for streamgauging, data processing, and quality assurance / quality control and detailed in the following table.



Expenses Never Submitted for Credit – Previously Classified as Non-Creditable			
Cost Element Description	Expense Description	Internal Orders / WBS Element	Unclaimed Amount
Fiscal Year 2009			
Parts/Supplies	Calibration, Maintenance, and Upgrades	FA0832461846 (NC)	\$ 5,368
External Provider		FA0832461846 (NC)	175,260
		FA0832461856 (NC)	15,000
Fiscal Year 2010			
Salaries	Calibration, Maintenance, and Upgrades	FA0832461856 (NC)	7,808
Fiscal Year 2011			
Salaries & Accruals	Calibration, Maintenance, and Upgrades	FA0832461856 (NC)	12,493
Fiscal Year 2012			
Salaries and Accruals	Calibration, Maintenance, and Upgrades	FA0832461846 (NC)	19,033
		FA0832461856 (NC)	21,249
Fiscal Year 2013			
Salaries and Accruals	Site Maintenance Labor	100828-75-05-02-01- 01 (NC)	16,059
External Provider	Site Maintenance Contracts / Parts and Supplies	100828-75-10-01-00 (NC)	124,241
Parts/Supplies	Site Maintenance Contracts / Parts and Supplies	100828-75-10-01-00 (NC)	8,819
Salaries, Accruals, and Adjustments	Data Processing Labor (Hydro Data Management Section Staff)	100828-79-05-02-01- 01 (NC)	24,989
	QA/QC Labor (Hydro Data Management Section Staff)	100828-79-05-04-01- 01 (NC)	2,106
	Streamgauging Labor (Hydro Data Management Section Staff)	100828-79-05-05-01- 01 (NC)	26,062
	Establish Gauge Elevations (Labor)	100828-83-05-01-01- 01 (NC)	1,205

Expenses Never Submitted for Credit – Previously Classified as Non-Creditable			
Cost Element Description	Expense Description	Internal Orders / WBS Element	Unclaimed Amount
Fiscal Year 2014			
External Provider	Site Maintenance Contracts / Parts & Supplies	100828-75-10-01- 00 (NC)	\$ 137,320
Salaries, Accruals and Adjustments	Data Processing Labor (Hydro Data Management Staff)	100828-79-05-02- 01-01 (NC)	27,302
	QA/QC Labor (Hydro Data Management Section Staff)	100828-79-05-04- 01-01 (NC)	439
	Streamgauging Labor (Hydro Data Management Section Staff)	100828-79-05-05- 01-01 (NC)	9,423
Fiscal Year 2015			
External Provider	Site Maintenance Contracts / Parts and Supplies	100828-75-10-01- 00 (NC)	6,875
		100828-75-10-01- 11 (NC)	124,025
Salaries, Accruals and Overtime	Site Maintenance Labor	100828-75-05-02- 01-02 (NC)	35,325
	Site Maintenance Contracts / Parts and Supplies	100828-75-10-01- 11 (NC)	17,110
	Data Processing Labor (Hydro Data Management Staff)	100828-79-05-02- 01-01 (NC)	249
		100828-79-05-02- 01-02 (NC)	27,043
	Streamgauging Labor (Hydro Data Management Staff)	100828-79-05-05- 01-01 (NC)	1,713
		100828-79-05-05- 01-01-02 (NC)	1,035
Inventory Parts/Supplies	Site Maintenance Labor	100828-75-05-02- 01-02 (NC)	604
Inventory Parts/Supplies	Site Maintenance Contracts / Parts and Supplies	100828-75-10-01- 11 (NC)	20,556
Parts/Supplies			194
TOTAL			\$ 868,905

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The Project Cooperation Agreement stipulated that the District would receive credit for services provided by District; it did not address the use of contracted staff. However, the District needed contractual monitoring and modeling support services because it lacked the staff, expertise and/or equipment to perform specific required activities outlined in the *1991 KRR Feasibility Report and Environmental Impact Statement (EIS)* and the *1996 Headwaters Revitalization Report*. From the inception of the project to 2009, USACE and District staff operated under the assumption that the Project Cooperation Agreement allowed crediting for both staff and contracted support staff. As a result, the District submitted some of these expenses for credit consideration; however, credit determination was pending. In a memo, dated July 2016, the USACE determined that these expenses are eligible for credit and planned to review District Work-In-Kind requests for expenses related to modeling and monitoring work performed by contractors to determine the amount creditable. The USACE noted that these contracted costs account for approximately 75% of the current estimate of pending work-in-kind credit for the District. Further, USACE estimated that with the credit due the District may not be required to provide a cash contribution for the project to move forward. Thus, it appears that with the submission of the unclaimed expenses identified in our audit the District would be in an even better financial position.

Since some of these activities are coded as not creditable in SAP and have been excluded from the work-in-kind reports, it is important that they are revised and designated as creditable. Further, the Finance Bureau should ensure that these WBS elements are included in the SAP transaction queries when determining future creditable costs.

### **Credit Requests Included Unsubstantiated, Ineligible, and Duplicate Restoration Related Expenses**

Our audit disclosed that restoration related expenses totaling \$174,282 in the Work-In-Kind requests could not be substantiated, were not eligible for credit, or were previously submitted. These expenses were incurred during Fiscal Year 2006 – Fiscal Year 2008. Our review and discussions with staff disclosed that the overstated expenses were primarily due to the following:

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- No corresponding expenses were indicated in LGFS and/or SAP and staff could not determine reasons for the overstatement.
  - Expenses were reversed and/or charged to different cost elements or non-creditable internal orders; however, they were still included in the Work-In-Kind credit requests. For example, \$62,742 in expenses were included in the Fiscal Year 2007 Work-In-Kind report; however, we found that the expenses were reversed and charged to a non-KRRP internal order.
  - Expenses were charged to a purchase order that was subsequently canceled.
  - Expenses that were previously submitted were re-submitted in a subsequent year as additional unclaimed expenses. As a result, credit was requested twice for the same expenses. Specifically, \$42,835 in contracted general maintenance expense and \$1,112 in parts and supplies operating expenses were claimed in the Fiscal Year 2007 Work-In-Kind request. However, our review disclosed that these same expenses were included again in the Fiscal Year 2012 Work-In-Kind request as additional expenses for Fiscal Year 2007.

According to staff, in 2013 the Finance Bureau performed a data scrub of KRRP restoration expenses maintained in SAP but not the LGFS financial system. As a result, some LGFS expense overstatements were not identified. Since most of the overstated claims occurred during Fiscal Years 2006 to Fiscal Year 2008, it appears that this issue has been resolved. Further, Finance Bureau staff explained that the credit reporting process has been strengthened with the implementation of SAP.

It should be noted that the Finance Bureau staff performed a detailed review of all overstated expenses we identified and have already submitted a Work-In-Kind request to the USACE that reflected credit reductions totaling \$174,282.

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## Unclaimed Land Acquisition Related Expenses

Our audit disclosed that expenses totaling \$1,281,584 were incurred in connection with Oak Creek Litigation Technical Support (SAP Project Systems – Project # 100581) during Fiscal Year 2010 to Fiscal Year 2014. These expenses are related to land acquisition and were not submitted for credit because they were determined to be non-creditable; however, in Fiscal Year 2015 the USACE determined that they were creditable. Our analysis disclosed that the Finance Bureau requested credit \$190,813 (15%) of the eligible expenses and credit was not requested for \$1,090,771 (85%) of the expenses.

The claimed expenses were incurred in Fiscal Year 2013 and Fiscal Year 2014 and submitted by the Finance Bureau to the USACE as additional expenses in the 1<sup>st</sup> and 2<sup>nd</sup> Quarter Fiscal Year 2015 Work-In-Kind credit request. However, credit was not requested for expenses incurred during Fiscal Years 2010, 2011, and 2012. The unclaimed expenses are summarized in the following table.

<b>Unclaimed Expenses for Oak Creek Litigation Technical Support - WBS Element 100581</b> <i>(FY 2013 and FY 2014 Expenses Claimed in FY 2015 as Prior Years' Expenses)</i>			
<b>Expense Description</b>	<b>Fiscal Year</b>		
	<b>2010</b>	<b>2011</b>	<b>2012</b>
Salaries	\$ 37,588	\$ 46,051	\$ 66,322
Accrued and Adjusted Salaries	2,497	(229)	(355)
Contract Service – Photographic	1,880	85,419	
Contract Service – Flow Monitoring	244,519	447,656	46,076
Contract Service – Science & Tech	2,979		
Contract Service – General Engineering	5,619	55,880	48,669
Operating Expense – Parts & Supplies		200	
<b>TOTAL</b>	<b>\$ 295,082</b>	<b>\$ 634,977</b>	<b>\$ 160,712</b>
		<b>TOTAL</b>	<b>\$ 1,090,771</b>

It should be noted that the Finance Bureau, Lake and River Ecosystems Section, and Real Estate Division staff performed a detailed review of these unclaimed expenses

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and concluded that the expenses appear creditable and should be submitted by the Real Estate Division for credit.

Regarding the \$190,813 credit request for the Fiscal Year 2013 and Fiscal Year 2014 expenses, we found that the Finance Bureau erroneously claimed some of the Fiscal Year 2014 expenses as Fiscal Year 2013 expenses. Further, credit for the C-37 Dredge Mitigation project (SAP Project Systems – Project #100872) expenses incurred in Fiscal Year 2013 and Fiscal Year 2014 were also requested in Fiscal Year 2015 as additional expenses and some of the Fiscal Year 2014 expenses were also erroneously claimed as Fiscal Year 2013 expenses. It should be noted that all expenses for this project were claimed. In sum, we concluded that the additional expenses for both these projects were overstated in Fiscal Year 2013 and understated in Fiscal Year 2014. Further, the additional expenses included salary expenses and the overall overhead and fringe percentages for Fiscal Year 2013 was greater than that for Fiscal Year 2014. As a result, the District's additional credit request was overstated by an immaterial amount.

## **Recommendations**

- 1. Ensure that the Real Estate Division submit a credit request to the USACE for the \$1,090,771 in land acquisition related expenses.**

**Management Response:** Management agrees. Management will direct staff to begin preparation of a credit request to the USACE for District expenses incurred during Fiscal Years 2010, 2011, and 2012 in the amount of \$1,090,771 in land acquisition related expenses

**Responsible Division:** Everglades Policy & Coordination Division

**Estimated Completion:** December 31, 2017

- 2. Ensure that the correct overhead and fringe percentages are applied to unclaimed salary expenses that are submitted for credit as additional expenses in Work-in-Kind requests.**

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**Management Response:** Management agrees. An SAP-BW query that systematically applies the annual rates to all labor charges has been developed. Once the reports are generated, Finance reviews the rate percentages and double checks all reports for completeness and accuracy prior to submission to the USACE.

**Responsible Division:** Administrative Services

**Estimated Completion:** Complete

3. **Consider revising the Work Breakdown Structure elements in SAP Project Systems for those work activities that were previously classified as not creditable to creditable.**

**Management Response:** Management agrees. All Work Breakdown Structure elements, Plant Maintenance Work Orders and Internal Orders that were identified in the audit as not coded creditable have been updated in SAP. An email notification is sent whenever new WBS Elements or Internal orders are created and/or changed. Finance verifies the accuracy of the account coding and consults with the appropriate Project Manager to verify if a cost share opportunity exists.

**Responsible Division:** Administrative Services

**Estimated Completion:** Complete

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**APPENDIX I**  
**OFFICE OF THE INSPECTOR GENERAL**  
**AUDIT OF KISSIMMEE RIVER RESTORATION PROJECT COST SHARE**  
**DISTRICT'S CASH CONTRIBUTIONS**  
**FISCAL YEARS 1991 – 2016**

<b>FISCAL YEAR</b>	<b>CASH CONTRIBUTION AMOUNT</b>
<b>1991</b>	<b>\$ 200,000</b>
<b>1992</b>	<b>154,000</b>
<b>1993</b>	<b>-</b>
<b>1994</b>	<b>52,300</b>
<b>1995 - 1997</b>	<b>-</b>
<b>1998</b>	<b>1,100,000</b>
<b>1999</b>	<b>493,000</b>
<b>2000</b>	<b>494,000</b>
<b>2001</b>	<b>-</b>
<b>2002</b>	<b>4,539,000</b>
<b>2003</b>	<b>1,537,881</b>
<b>2004</b>	<b>662,060</b>
<b>2005 - 2013</b>	<b>-</b>
<b>2014</b>	<b>391,000</b>
<b>2015 - 2016</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 9,623,241</b>

**APPENDIX II**  
**OFFICE OF THE INSPECTOR GENERAL**  
**AUDIT OF KISSIMMEE RIVER RESTORATION PROJECT COST SHARE**  
**RESTORATION EVALUATION EXPENSES - OVER/UNDER REPORTED**  
**FISCAL YEARS 2006 - 2015**

INTERNAL ORDER / WBS ELEMENT DESCRIPTION	INTERNAL ORDER NUMBER / WBS ELEMENT ACTIVITY	COST ELEMENT	COST ELEMENT DESCRIPTION	WORK-IN-KIND EXPENSES	
				OVERSTATED	UNDERSTATED (UNCLAIMED)
FISCAL YEAR 2006					
Monitoring and Research (M&R) Ecological Monitoring - Restoration Evaluation	FA013100	541400	Oper. Exp. - Tools & Equipment	\$ -	\$ 23.54
		541500	Oper. Exp. - Parts & Supplies	-	374.54
		542100	Oper. Exp. - District Travel	-	120.40
M&R - Riverwoods Field Laboratory	FA013102	541900	Oper. Exp. - Other Expense	-	61.74
M&R - Field Operations	FA013106	541400	Oper. Exp. - Tools & Equipment	-	507.52
				-	115.03
		543700	Oper. Expenses - Utilities	159.00	-
M&R - Baseline and Expectations Compendia Timeline	FA013110	541500	Oper. Exp. - Parts & Supplies	-	129.32
M&R - Threatened and Endangered Species	FA013144	510100	Salaries & Wages - Regular	-	142.78
M&R - Aerial Coverage of Veg.	FA013147	530900	Cont. Serv. - Professional	-	5,422.12
M&R - Contact - KR Vegetation Mapping	FA013148	510100	Salaries & Wages - Regular	-	58.55
M&R - Fish & Wildlife Monitoring	FA013160	541100	Oper. Exp. - Books & Subsc.	-	282.00
		541400	Oper. Exp. - Tools & Equipment	-	686.95
		541500	Oper. Exp. - Parts & Supplies	-	421.51
		541900	Oper. Exp. - Other Expense	780.42	-
M&R - Habitat Studies - Vegetation	FA013161	541900	Oper. Exp. - Other Expense	-	151.55
M&R - Habitat Studies - Hydrologic and Hydraulic	FA013162	530100	Cont. Serv. - External Provider	-	25,447.57
M&R - Ecosystem Function	FA013164	541500	Oper. Exp. - Parts & Supplies	-	303.99
		542100	Oper. Exp. - District Travel	-	63.86
M&R - River Channel Aquatic Invertebrate Assemblage Structure	FA013166	530900	Cont. Serv. - Professional	3,240.00	-
		541500	Oper. Exp. - Parts & Supplies	223.31	-
M&R - Geomorph Characteristics	FA013182	542100	Oper. Exp. - District Travel	-	176.90
M&R - River Channel Flow Characteristics	FA013184	530100	Cont. Serv. - External Provider	-	8,634.15
		530900	Cont. Serv. - Professional	-	466.41
M&R - Hydrologic & Hydraulic Monitoring and Modeling	FA013200	530100	Cont. Serv. - External Provider	-	21,855.39
M&R - Kissimmee Watershed Hydrologic Assessment Modeling	FA013265	530100	Cont. Serv. - External Provider	37,228.00	-
M&R - Surficial Monitoring Wells	FA013275	542400	Oper. Exp. - District Travel	-	225.00
		530100	Cont. Serv. - External Provider	-	198,526.45
		541820	Oper. Exp. - Ins. Claims	-	18,747.30

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**RESTORATION EVALUATION EXPENSES - OVER/UNDER REPORTED**  
**FISCAL YEARS 2006 - 2015**

INTERNAL ORDER / WBS ELEMENT DESCRIPTION	INTERNAL ORDER NUMBER / WBS ELEMENT ACTIVITY	COST ELEMENT	COST ELEMENT DESCRIPTION	WORK-IN-KIND EXPENSES	
				OVERSTATED	UNDERSTATED (UNCLAIMED)
Real Estate - Acquisition and Support	FA017100	510100	Salaries & Wages - Regular	439.83	-
		541900	Oper. Exp. - Other Expense	-	476.26
		542100	Oper. Exp. - District Travel	-	863.76
		580011	Capital Outlay - LIP Land Improvement	-	1,130.00
		580014	Capital Outlay - LIP Land Acquis	-	197,527.52
RE/FM - Flood Mitigation in Lieu of Land Acquisition	FA017500	530100	Cont. Serv. - External Provider	-	101,857.22
		530600	Cont. Serv. - Maintenance & Repairs	-	77,299.00
RE/FM - Pool D Residential - Cont. 15 HAE	FA017530	510100	Salaries & Wages - Regular	-	17,553.97
RE/FM - Basinger Grove Features	FA017560	510100	Salaries & Wages - Regular	-	1,486.58
RE/FM - Packingham Slough	FA017570	510100	Salaries & Wages - Regular	-	31,238.09
		530100	Cont. Serv. - External Provider	-	17,326.00
RE/FM - Construction: Shady Oaks, Rocks Fish Camp Demolition Services	FA017581	510100	Salaries & Wages - Regular	-	5,783.34
		530100	Cont. Serv. - External Provider	-	19,490.00
		580011	Capital Outlay - LIP Land Improvement	-	314.73
RE/FM - Hyatt Mack / Brownson	FA017582	510100	Salaries & Wages - Regular	-	14,937.74
		511100	Salaries & Wages - Overtime	-	157.99
Construction - Construction Management	FA018400	510100	Salaries & Wages - Regular	2,319.17	-
River Restoration Project	FA0000001130	530100	Cont. Serv. - External Provider	-	6,000.00
River Restoration Project	FA0000001840	530100	Cont. Serv. - External Provider	-	37,395.27
River Restoration Project	FA0000001864	530100	Cont. Serv. - External Provider	-	75,009.85
		530900	Cont. Serv. - Professional	-	6,000.00
		541300	Oper. Exp. - Construction Materials	-	990.00
		541400	Oper. Exp. - Tools & Equipment	-	1,940.37
KRR Project Management - PM	FB0110001861	510100	Salaries & Wages - Regular	-	7,371.16
<b>TOTAL - FISCAL YEAR 2006</b>				<b>\$ 44,389.73</b>	<b>\$ 905,093.42</b>
<b>NET TOTAL - FISCAL YEAR 2006</b>				<b>\$</b>	<b>860,703.69</b>

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**RESTORATION EVALUATION EXPENSES - OVER/UNDER REPORTED**  
**FISCAL YEARS 2006 - 2015**

INTERNAL ORDER / WBS ELEMENT DESCRIPTION	INTERNAL ORDER NUMBER / WBS ELEMENT ACTIVITY	COST ELEMENT	COST ELEMENT DESCRIPTION	WORK-IN-KIND EXPENSES	
				OVERSTATED	UNDERSTATED (UNCLAIMED)
FISCAL YEAR 2007					
RE - Land Resources Support	FA007300	510100	Salaries & Wages - Regular	\$ -	\$ 19,632.27
M&R - Field Operations	FA013106	541500	Oper. Exp. - Parts & Supp	1,112.00	-
M&R - Fish & Wildlife Monitoring	FA013160	541500	Oper. Exp. - Parts & Supp	60.95	-
		541900	Oper. Exp. - Other Expense	-	85.00
M&R - Habitat Studies - Vegetation	FA013161	541900	Oper. Exp. - Other Expense	-	147.66
M&R - Ecosystem Function	FA013164	541900	Oper. Exp. - Other Expense	-	78.00
M&R - Hydrologic & Hydraulic Monitoring and Modeling	FA013200	530900	Cont. Serv. - Professional	-	15,500.00
M&R - Kissimmee Watershed Hydrologic Assessment Modeling	FA013265	542300	Oper. Exp. - Travel for Training	30.21	-
M&R - Surficial Monitoring Wells	FA013275	530100	Cont. Serv. - External Provider	-	7,734.33
Real Estate - Acquisition and Support	FA017100	510100	Salaries & Wages - Regular	-	3,109.60
		511100	Salaries & Wages - Overtime	-	56.11
		530100	Cont. Serv. - External Provider	62,742.09	-
Real Estate - Interim Land Management	FA017200	531100	Const. Serv. - General Maintenance	42,835.00	-
Construction - Construction Management	FA018400	510100	Salaries & Wages - Regular	-	881.63
TOTAL - FISCAL YEAR 2007				\$ 106,780.25	\$ 47,224.60
NET TOTAL - FISCAL YEAR 2007				\$	(59,555.65)

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**RESTORATION EVALUATION EXPENSES - OVER/UNDER REPORTED**  
**FISCAL YEARS 2006 - 2015**

INTERNAL ORDER / WBS ELEMENT DESCRIPTION	INTERNAL ORDER NUMBER / WBS ELEMENT ACTIVITY	COST ELEMENT	COST ELEMENT DESCRIPTION	WORK-IN-KIND EXPENSES	
				OVERSTATED	UNDERSTATED (UNCLAIMED)
FISCAL YEAR 2008					
M&R - Fish & Wildlife Monitoring	FA013160	541500	Oper. Exp. - Parts & Supp	\$ 329.86	\$ -
M&R - Habitat Studies - Vegetation	FA013161	510100	Salaries & Wages - Regular	-	38.43
		542100	Oper. Exp. - District Travel	986.41	-
M&R - Habitat Studies - Hydrologic & Hydraulic	FA013162	510100	Salaries & Wages - Regular	-	88.57
M&R - Water Quality	FA013163	510100	Salaries & Wages - Regular	-	41.76
M&R - Ecosystem Function	FA013164	541500	Oper. Exp. - Parts & Supplies	1,161.74	-
M&R - River Channel Aquatic Invertebrate	FA013166	510100	Salaries & Wages - Regular	-	63.27
M&R - Lower Kissimmee Basin Water Quality	FA013173	510100	Salaries & Wages - Regular	-	36.04
M&R - Kiss. Watershed Hydro Assess. Modeling	FA013265	510100	Salaries & Wages - Regular	-	1,510.02
M&R - Hydraulic Resistance Study	FA013271	510100	Salaries & Wages - Regular	1,359.31	-
		511100	Salaries & Wages - Overtime	495.29	-
		530100	Cont. Serv. - External Provider	3,240.00	-
M&R - Streamgauging	FA013474	510100	Salaries & Wages - Regular	2,148.54	-
M&R - Surficial Monitoring Wells	FA013275	510100	Salaries & Wages - Regular	-	66.22
M&R - KRREP Database - GIS, WEB & DB	FA013566	510100	Salaries & Wages - Regular	-	36.67
Real Estate - Land Resources Support	FA007300	541900	Oper. Exp. - Other Expense	-	2,545.30
Real Estate - Acquisition & Support	FA017100	584010	AUC - Salaries & Wages	-	41,317.43
		510100	Salaries & Wages - Regular	-	44.29
Real Estate - Interim Land Management	FA017200	530100	Cont. Serv. - External Provider	5,002.74	-
RE/FM - Packingham Slough	FA017570	510100	Salaries & Wages - Regular	-	22.14
		530100	Cont. Serv. - External Provider	-	29,790.67
		541900	Oper. Exp. - Other Expense	-	105,061.83
M&R - Riverwoods Field Laboratory	FA063102	545040	Oper. Exp. - Interagency Public Univ.	-	51,535.25
M&R - Fish & Wildlife Monitoring	FA063160	541500	Oper. Exp. - Parts & Supplies	390.00	-
		542100	Oper. Exp. - District Travel	417.58	-
M&R - Habitat Studies - Vegetation	FA063161	510100	Salaries & Wages - Regular	3,543.88	-
		542100	Oper. Exp. - District Travel	-	733.27
		542310	Oper. Exp. - Memberships / Dues	150.00	-
M&R - Ecosystem Function	FA063164	542310	Oper. Exp. - Memberships / Dues	135.00	-
M&R - Phosphorous	FA063165	510100	Salaries & Wages - Regular	-	29.29
M&R - River Channel Aquatic Invertebrate Assemblage Structure	FA063166	530100	Cont. Serv. - External Provider	-	14,342.70
M&R - Floodplain Herpetofauna Assemblage Struc.	FA063169	542100	Oper. Exp. - District Travel	80.00	-
M&R - KRREP Database - GIS, WEB & DB	FA063566	530900	Cont. Serv. - Professional	-	29,031.74
Hydrologic Monitoring Network - Hydraulic Resistance Study	FA083271	510100	Salaries & Wages - Regular	2,685.67	-
Hydrologic Data QA/QC (Data Scrub)	FA083280	530100	Cont. Serv. - External Provider	-	31,210.19
		510100	Salaries & Wages - Regular	893.43	-
Kissimmee Basin Model and Operations Study-Regulation Simulation Model	FA093265	510100	Salaries & Wages - Regular	-	8,207.43
		530100	Cont. Serv. - External Provider	-	145,674.00
		542100	Oper. Exp. - District Travel	92.65	-
TOTAL - FISCAL YEAR 2008				\$ 23,112.10	\$ 461,426.51
NET TOTAL - FISCAL YEAR 2008				\$	438,314.41



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**FISCAL YEARS 2006 - 2015**

INTERNAL ORDER / WBS ELEMENT DESCRIPTION	INTERNAL ORDER NUMBER / WBS ELEMENT ACTIVITY	COST ELEMENT	COST ELEMENT DESCRIPTION	WORK-IN-KIND EXPENSES	
				OVERSTATED	UNDERSTATED (UNCLAIMED)
FISCAL YEAR 2009					
Plans & Specifications - Project Management	FA075100	530100	Cont. Serv. - External Provider	\$ -	\$ 23,731.68
Site Selection, Installation, and Survey	FA083245	530100	Cont. Serv. - External Provider	-	53,808.32
Hydrologic Monitoring Network - Calibration, Maintenance and Upgrades	FA083246	541500	Oper. Exp. - Parts & Supplies	-	5,367.56
		530100	Cont. Serv. - External Provider	-	175,259.96
		530100	Cont. Serv. - External Provider	-	15,000.00
Kissimmee Basin Hydrologic Monitoring	FA08 - WO = 4119636	540050	Oper. Exp. - Inventory Parts & Supplies	-	50.00
Integrated Ecology Study Riverwoods Field Lab	FA123102	543700	Oper. Exp. - Utilities	-	20,555.00
Integrated Eco. Study Fish Assembl. Structure	FA123138	543800	Oper. Exp. - Freight	-	35.00
Integrated Ecology Study Dissolved Oxygen	FA123185	543800	Oper. Exp. - Freight	-	26.62
TOTAL - FISCAL YEAR 2009				\$ -	\$ 293,834.14
FISCAL YEAR 2010					
South Florida Environmental Report	FA06SFER1650	510100	Salaries & Wages - Regular	\$ -	\$ 1,399.76
Hydrologic Monitoring Network - Calibration, Maintenance and Upgrades	FA083246	510100	Salaries & Wages - Regular	-	7,808.02
Integrated Ecology Study Riverwoods Field Lab	FA123102	543700	Oper. Exp. - Utilities	-	7,227.00
Integrated Ecological Study Field Operations	FA123106	530600	Cont. Serv. - Maintenance & Repairs	-	2,156.00
Kissimmee River Restoration Evaluation Program	FA12 - WO = 4169577	541500	Oper. Exp. - Parts & Supplies	-	1,812.79
100581 - Oak Creek Litigation Technical Support - Restoration Work for C-37 Lands - REAL ESTATE DIVISION WILL SUBMIT CREDIT REQUEST					
Phase I - Historical Data and Information Collection	100581-03-01-01	510100	Salaries & Wages - Regular	-	37,588.38
		510105	Salaries & Wages - Regular Accrued	-	2,496.82
		530103	Cont. Serv. - Photographic Services	-	1,880.00
		530113	Cont. Serv. - Flow Monitoring Services	-	244,519.21
		530122	Cont. Serv. - Science & Tech. Services	-	2,979.48
		530123	Cont. Serv. - General Eng. Services	-	5,619.08
TOTAL - FISCAL YEAR 2010				\$ -	\$ 315,486.54
FISCAL YEAR 2011					
Hydrologic Monitoring Network - Calibration, Maintenance and Upgrades	FA083246	510100	Salaries & Wages - Regular	\$ -	\$ 12,169.65
		510105	Salaries & Wages - Regular Accrued	-	323.18
Kissimmee Basin Hydrologic Monitoring	FA08 - WOs = 4192011 & 4192830	530100	Cont. Serv. - External Provider	-	159,854.53
KRREP Travel and Field Supplies	FA123000	530600	Cont. Serv. - Maintenance & Repairs	-	3,867.69
		541400	Oper. Exp. - Tools & Equipment	-	612.00
		541500	Oper. Exp. - Parts & Supplies	-	2,250.00
Kissimmee River Restoration Evaluation Program	FA12 - WOs = 4191220, 4206121 & 4214658	510100	Salaries & Wages - Regular	-	114.58
		541500	Oper. Exp. - Parts & Supplies	-	3,580.00
		543800	Oper. Exp. - Freight	-	100.00
Buttermilk - Packingham Slough Const. Contract	100285-05-01-05	580715	Capital Outlay - AUC Permits & Fees	-	420.00
100581 - Oak Creek Litigation Technical Support - Restoration Work for C-37 Lands - REAL ESTATE DIVISION WILL SUBMIT CREDIT REQUEST					
Phase I - Historical Data and Information Collection	100581-03-01-01	510100	Salaries & Wages - Regular	-	46,051.43
		510105	Salaries & Wages - Regular Accrued	-	(229.13)
		530103	Cont. Serv. - Photographic Services	-	85,419.00
		530113	Cont. Serv. - Flow Monitoring Services	-	447,656.00
		530123	Cont. Serv. - General Eng. Services	-	55,880.09
		541508	Oper. Exp. - Printing - Parts & Supp.	-	200.00
TOTAL - FISCAL YEAR 2011				\$ -	\$ 818,269.02

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**FISCAL YEARS 2006 - 2015**

INTERNAL ORDER / WBS ELEMENT DESCRIPTION	INTERNAL ORDER NUMBER / WBS ELEMENT ACTIVITY	COST ELEMENT	COST ELEMENT DESCRIPTION	WORK-IN-KIND EXPENSES	
				OVERSTATED	UNDERSTATED (UNCLAIMED)
FISCAL YEAR 2012					
Buttermilk - Packingham Slough Const. Contract	100285-05-01-05	580715	Capital Outlay - AUC Permits & Fees	\$ -	\$ 250.00
100651 - Kissimmee River Restoration Evaluation Program (KRREP)					
Field Operations	100651-03-05-08	545040	Oper. Exp. - Interagency Public Univ.	-	333,307.00
Lower Basin Field Vegetation Evaluations	100651-03-05-14-05-02-02	530100	Cont. Serv. - External Provider	-	47,726.50
Fish Community Evaluations	100651-03-05-15-02	530100	Cont. Serv. - External Provider	-	7,313.60
Invertebrate Community Evaluations	100651-03-05-15-04	531103	Cont. Serv. - Waste Disposal Services	-	1,904.78
Waterfowl Diet Taxonomy Contracts	100651-03-05-15-11-01	530100	Cont. Serv. - External Provider	-	4,800.00
Geomorphology Channel Characteristics-Contracts	100651-03-05-16-01-02	545040	Oper. Exp. - Interagency Public Univ.	-	66,700.00
Geomor Monitoring-Contracts	100651-03-05-16-01-03	545040	Oper. Exp. - Interagency Public Univ.	-	91,575.00
Hydroperiod Modeling	100651-03-05-16-02-01	530100	Cont. Serv. - External Provider	-	19,882.65
Nutrient Evaluations	100651-03-05-16-03-01	530100	Cont. Serv. - External Provider	-	191,290.00
Dissolved Oxygen Evaluations	100651-03-05-16-03-02	530600	Cont. Serv. - Maintenance & Repairs	-	1,996.00
KB Modeling and Operations Study - Analysis	100652-03-01	530123	Cont. Serv. - General Eng. Services	-	433,873.40
KRR Project Coordination - Compl Assess	100700-05-02-01-02	519010	Salaries & Wages - Adjustments	-	252.92
Hydrologic Monitoring Network - Calibration, Maintenance and Upgrades	FA083246	510100	Salaries & Wages - Regular	-	38,695.91
		510105	Salaries & Wages - Regular Accrued	-	1,586.50
		530100	Cont. Serv. - External Provider	-	20,167.25
		541500	Oper. Exp. - Parts & Supplies	-	102.92
Hydrologic Monitoring Network - Hydraulic Resistance Study	FA083271	530100	Cont. Serv. - External Provider	-	18,900.00
Improvement and Uncertainty Index Velocity	FA083272	530100	Cont. Serv. - External Provider	-	7,462.00
Streamgauging (Flow Monitoring)	FA083274	530113	Cont. Serv. - Flow Monitoring Services	-	3,299.46
Kissimmee Basin Hydrologic Monitoring	FA08 - WO = 4192011	530100	Cont. Serv. - External Provider	-	3,920.47
FY 2012 Temp Internal Order for FA08	FA08FY122000	511105	Salaries & Wages - Overtime	-	455.06
Integr Eco Study Fish Food Web/Physio	FA123140	530100	Cont. Serv. - External Provider	-	6,156.75
Kissimmee River Restoration Evaluation Program	FA12 - WOs = 4222508, 4230572 & 4251167	510100	Salaries & Wages - Regular	-	39.69
		541500	Oper. Exp. - Parts & Supplies	-	3,765.00
		543800	Oper. Exp. - Freight	-	40.00
100581 - Oak Creek Litigation Technical Support - Restoration Work for C-37 Lands - REAL ESTATE DIVISION WILL SUBMIT CREDIT REQUEST					
Phase I - His. Data & Info Collection	100581-03-01-01	510100	Salaries & Wages - Regular	-	65,608.05
		510105	Salaries & Wages - Regular Accrued	-	344.59
		519010	Salaries & Wages - Adjustments	-	(699.84)
		530113	Cont. Serv. - Flow Monitoring Services	-	46,076.26
		530123	Cont. Serv. - General Eng. Services	-	31,134.06
Phase I Field Inspection 5613222000	100581-03-01-01-01	530123	Cont. Serv. - General Eng. Services	-	17,534.88
Phase II Development of Info and Analysis	100581-03-01-02	510100	Salaries & Wages - Regular	-	714.47
TOTAL - FISCAL YEAR 2012				\$ -	\$ 1,466,175.33

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**FISCAL YEARS 2006 - 2015**

INTERNAL ORDER / WBS ELEMENT DESCRIPTION	INTERNAL ORDER NUMBER / WBS ELEMENT ACTIVITY	COST ELEMENT	COST ELEMENT DESCRIPTION	WORK-IN-KIND EXPENSES	
				OVERSTATED	UNDERSTATED (UNCLAIMED)
FISCAL YEAR 2013					
100651 - Kissimmee River Restoration Evaluation Program (KRREP)					
Field Operations	100651-03-05-08	545040	Oper. Exp. - Interagency Public Univ.	\$ -	\$ 261,760.00
Lower Basin Field Vegetation Evaluations	100651-03-05-14-05-02-02	530100	Cont. Serv. - External Provider	-	14,728.50
Fish Community Evaluations	100651-03-05-15-02	530100	Cont. Serv. - External Provider	-	44,036.75
Nutrient Evaluations	100651-03-05-16-03-01	530100	Cont. Serv. - External Provider	-	10,588.00
100828 - Kissimmee Basin Hydrologic Monitoring					
FY 2013 - FY 2014 Site Maintenance Labor - 4100 (OPS.NC)	100828-75-05-02-01-01	510100	Salaries & Wages - Regular	-	12,496.86
		519010	Salaries & Wages - Adjustments	-	3,561.70
Site Maintenance Contracts / Parts and Supplies (OPS.NC)	100828-75-10-01-00	530100	Cont. Serv. - External Provider	-	124,242.25
		541500	Oper. Exp. - Parts & Supplies	-	8,819.39
FY 2013 - FY 2014 Data Processing Labor (OPS.NC)	100828-79-05-02-01-01	510100	Salaries & Wages - Regular	-	23,545.88
		510105	Salaries & Wages - Regular Accrued	-	961.74
		519010	Salaries & Wages - Adjustments	-	480.97
FY 2013 - FY 2014 Data QA/QC Labor (OPS.NC)	100828-79-05-04-01-01	510100	Salaries & Wages - Regular	-	1,072.96
		519010	Salaries & Wages - Adjustments	-	1,033.28
FY 2013 - FY2014 Streamgauging Labor (OPS.NC)	100828-79-05-05-01-01	510100	Salaries & Wages - Regular	-	25,739.14
		519010	Salaries & Wages - Adjustments	-	322.55
Establish Gauge Elevations - Labor (OPS.NC)	100828-83-05-01-01-01	519010	Salaries & Wages - Adjustments	-	1,204.57
TOTAL - FISCAL YEAR 2013				\$ -	\$ 534,594.54
FISCAL YEAR 2014 - 1 <sup>st</sup> and 2 <sup>nd</sup> Quarters					
Kissimmee River Restoration-Construction - CNT 18A - S-65E Gated Spillway - NC	100700-04-04-07-01	510100	Salaries & Wages - Regular	\$ -	\$ 510.43
100828 - Kissimmee Basin Hydrologic Monitoring					
Site Maintenance Contracts / Parts and Supplies (OPS.NC)	100828-75-10-01-00	530100	Cont. Serv. - External Provider	-	57,020.00
FY 2013 - FY 2014 Data Processing Labor (OPS.NC)	10082879-05-02-01-01	510100	Salaries & Wages - Regular	-	15,129.44
		510105	Salaries & Wages - Regular Accrued	-	(150.58)
FY 2013 - FY 2014 Data QA/QC Labor (OPS.NC)	100828-79-05-04-01-01	510100	Salaries & Wages - Regular	-	358.80
FY 2013 - FY2014 Streamgauging Labor (OPS.NC)	100828-79-05-05-01-01	510100	Salaries & Wages - Regular	-	7,571.89
TOTAL - FISCAL YEAR 2014 - 1 <sup>st</sup> and 2 <sup>nd</sup> Quarters				\$ -	\$ 80,439.98
FISCAL YEAR 2014 - 3 <sup>rd</sup> and 4 <sup>th</sup> Quarters					
100828 - Kissimmee Basin Hydrologic Monitoring					
Site Maintenance Contracts / Parts and Supplies (OPS.NC)	100828-75-10-01-00	530100	Cont. Serv. - External Provider	\$ -	\$ 80,300.00
FY 2013 - FY 2014 Data Processing Labor (OPS.NC)	100828-79-05-02-01-01	510100	Salaries & Wages - Regular	-	12,255.50
		510105	Salaries & Wages - Regular Accrued	-	67.59
FY 2013 - FY 2014 Data QA/QC Labor (OPS.NC)	100828-79-05-04-01-01	510100	Salaries & Wages - Regular	-	79.73
FY 2013 - FY2014 Streamgauging Labor (OPS.NC)	100828-79-05-05-01-01	510100	Salaries & Wages - Regular	-	1,850.91
TOTAL - FISCAL YEAR 2014 - 3 <sup>rd</sup> and 4 <sup>th</sup> Quarters				\$ -	\$ 94,553.73

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				OVERSTATED	UNDERSTATED (UNCLAIMED)
FISCAL YEAR 2015 - 1 <sup>st</sup> and 2 <sup>nd</sup> Quarters					
100828 - Kissimmee Basin Hydrologic Monitoring					
Site Maintenance Contracts / Parts & Supplies (OPS.NC)	100828-75-10-01-00	530100	Cont. Serv. - External Provider	\$ -	\$ 6,875.00
FY 2015 Site Maintenance Contracts / Parts & Supplies (OPS.NC)	100828-75-10-01-11	530100	Cont. Serv. - External Provider	-	47,850.00
FY 2013 - FY 2014 Data Processing Labor (OPS.NC)	100828-79-05-02-01-01	510100	Salaries & Wages - Regular	-	1,095.09
		510105	Salaries & Wages - Regular Accrued	-	(846.04)
FY 2015 Data Processing Labor (OPS.NC)	100828-79-05-02-01-02	510100	Salaries & Wages - Regular	-	12,029.11
		510105	Salaries & Wages - Regular Accrued	-	672.00
FY 2013 - FY2014 Streamgauging Labor (OPS.NC)	100828-79-05-05-01-01	510100	Salaries & Wages - Regular	-	1,713.44
FY 2015 Streamgauging Labor (OPS.NC)	100828-79-05-05-01-01-02	510100	Salaries & Wages - Regular	-	1,035.20
TOTAL - FISCAL YEAR 2015 - 1 <sup>st</sup> and 2 <sup>nd</sup> Quarters				\$ -	\$ 70,423.80
FISCAL YEAR 2015 - 3 <sup>rd</sup> and 4 <sup>th</sup> Quarters					
100828 - Kissimmee Basin Hydrologic Monitoring					
FY 2015 Site Maintenance Labor - 4600 - (OPS.NC)	100828-75-05-02-01-02	510100	Salaries & Wages - Regular	\$ -	\$ 34,974.22
		511105	Salaries & Wages - Overtime	-	605.55
		540050	Oper. Exp. - Inventory Parts & Supplies	-	603.88
FY 2015 Site Maintenance Contracts / Parts & Supplies (OPS.NC)	100828-75-10-01-11	510100	Salaries & Wages - Regular	-	17,110.30
		530100	Cont. Serv. - External Provider	-	76,175.00
		540050	Oper. Exp. - Inventory Parts & Supp	-	20,555.77
		541500	Oper. Exp. - Parts & Supplies	-	193.69
FY 2015 Streamgauging Labor (OPS.NC)	100828-79-05-02-01-02	510100	Salaries & Wages - Regular	-	15,013.94
		510105	Salaries & Wages - Regular Accrued	-	(672.00)
TOTAL - FISCAL YEAR 2015 - 3 <sup>rd</sup> and 4 <sup>th</sup> Quarters				\$ -	\$ 164,560.35
TOTAL - FISCAL YEARS 2006 - 2015				\$ 174,282.08	\$ 5,252,081.96
NET EXPENSES - FISCAL YEARS 2006 - 2015				\$	5,077,799.88