

SOUTH FLORIDA WATER MANAGEMENT DISTRICT



Audit of Land Acquisitions

Audit # 01-07

Prepared By
Office of Inspector General

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SOUTH FLORIDA WATER MANAGEMENT DISTRICT

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Mr. Patrick J. Gleason, Member

RE: Audit of Land
Acquisitions Audit # 01-07

This audit was performed pursuant to the Inspector General's authority set forth in Chapter 20.055, F.S. The audit focused on the overall plan and strategy for land acquisitions and how it accommodates priority programs. Our audit covered land acquisitions subsequent to FY 99 the year in which the Government Accounting Office conducted its land acquisition audit. Fieldwork was conducted March 2001 through September 2001. This report was prepared by Dan Sooker.

Sincerely,

Allen Vann
Inspector General

AV/DS
Enclosure

c: Henry Dean

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INTRODUCTION

The District's land acquisition program has been subject to frequent audits by federal and state agencies. In order to avoid a duplication of effort, our audit focused on land acquisition planning, processes and strategies for implementing the Comprehensive Everglades Restoration Project (CERP) and other land acquisition initiatives.

BACKGROUND

The District, through state sponsored land acquisition programs and federal government grants, acquires land for environmental and other purposes. The District's Land Acquisition Department ("the Department") is responsible for negotiating real estate interests.

The stated mission of the Department is to acquire and dispose of real estate interests and provide real estate support services needed for the conservation and development of water supply, the protection and improvement of water quality, the mitigation of impacts from flood and drought, and the restoration and preservation of natural resources.

In support of the initiative to purchase lands that are environmentally sensitive or susceptible to development, the Florida Legislature created the Florida Preservation 2000 Trust Fund (P-2000) which was later superceded by the Florida Forever program. Funding is derived from an allocation of bond proceeds secured by a portion of the documentary stamp excise tax collected by the State. Allocation to the five water management districts is established in Florida Statutes. Other State land acquisition programs are also available to fund purchases that meet certain conditions. The Federal Government, through Department of Interior grants, also provided funds for District land acquisition. Purchases using grant funds mandate a minimum 50% District participation.

Prior to the major restoration efforts of recent years, land was targeted for acquisition on mostly an opportunistic basis and reserved for lands with restorative and preservative attributes. Annually, the District would evaluate and score applications from willing sellers for inclusion in the Save Our Rivers project lands for potential acquisition using a matrix that rates the value of the environmentally sensitive land. In the future, due to water supply and quality issues and the need to modify the existing system of canals and water control structures, land acquisitions are less opportunistic and more necessary for restoration projects.

The CERP is one such restoration project in which land acquisitions will be driven by project boundaries. After the project footprint is determined there will be little opportunity to deviate from the plan. The District will function as the local sponsor to the United States Army Corp of Engineers (“the USACE”) with primary responsibility to acquire the land necessary to implement the CERP, to assist with design work and to a lesser degree, construction. The District, as the local sponsor, and the state of Florida have earmarked \$100 million each annually for CERP funding. The total projected cost is approximately \$7.8 billion, of which \$2.2 billion is estimated for land. Implementation of the CERP will be through a series of Water Resource Development Acts over an approximate twenty-year period. These Acts approve CERP sub-components but require a congressional appropriation for funding the Federal share.

Concurrently, the District is also actively acquiring land for the Kissimmee River Restoration, the Everglades Construction Project and other critical restoration projects. Having the funds available to meet all the land acquisition demands will be challenging. A combination of Federal, State and District sources has provided the majority of funding. However, other sources may be necessary to supplement funding for the District’s share of these restoration projects.

Along with Federal grants and Florida Forever Act conditions, land acquisitions are subject to many internal District policies and procedures to ensure control over the acquisition process. District lands purchased using State funding sources are subject to Florida Department of Environmental Protection review and approval. In addition, each program stipulates the type of land acceptable for acquisition with program funds. Lands purchased using Federal grant funds are subject to Department of Interior approval.

Effective June 2001, the Land Acquisition Department was organizationally moved from Water Resource Management to the Everglades Restoration Resource Area. The move was made to better align the future CERP land acquisition demands with the group charged with overseeing the CERP project. The Department consists of sixty employees assigned to four units: Land Acquisition Support, Title Examination, Negotiation, and Grants & Reimbursement. The total FY 02 budget is \$151.9 million of which \$148.3 million is related to land acquisitions and the remaining \$3.6 million is for salaries and operating costs.

Objectives, Scope and Methodology

The District's Inspector General last performed an audit of land acquisitions in 1995 and covered the period 1989 through 1994. Since then, land acquisitions have been reviewed by several audit groups including, the State's Auditor General, the Federal Government's Defense Contracting Audit Agency and the General Accounting Office. These past audits have raised issues concerning the planning process and manner in which land purchases have been consummated.

The overall scope of this audit is to examine District programs that have significant land acquisition prerequisites. The objective of this audit was to examine the overall strategy for land acquisitions and the District's ability to fund these acquisitions. Our audit focused on evaluating the protocol for obtaining land and how it accommodates priority programs.

We set out to determine whether:

- The District's land acquisition activities compliment the organization's overall strategic plan and fits into the District's programmatic needs.
- The land acquisitions made during the audit period were the best possible purchases that fit into an overall program or strategic plan. The District acquired the necessary land interest for the program's needs, optimizing District funds.
- Adequate procedures and controls are in place to ensure that land acquisitions are prioritized. Cash flow analysis is performed and adjusted regularly for changing circumstances.

Our procedures included:

- Review of laws and regulations specific to land acquisitions including grant documents and the controls in place that ensure compliance.
- Review of consultant reports, audit reports, or other reports, both internal and external, that pertain to land acquisitions.
- Review of land acquisition documents.

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- Discussions with staff responsible for land acquisitions and external individuals and groups with an interest in the District's land acquisition program.

Our audit was conducted in accordance with generally accepted government auditing standards.

FINDINGS AND RECOMMENDATIONS

Summary

Going forward, the District's land acquisition programs will be driven by restoration project objectives and funding availability. The planning and financial reporting infrastructure is not yet in place to support the CERP and other major projects. A comprehensive long-range forecast should be developed that links to the real estate strategy. We also recommend that the District prepare a cash forecast to determine the cash needs for the CERP and other restoration projects that focuses on the Water Resource Development Act approved projects. The District's 5-year Capital Improvements Plan document, which ordinarily provides a long-range view of project activities, does not sufficiently project future needs and anticipated future funding requirements to meet those needs. Better forecasting of project revenues and costs would help management recognize the issues in advance and develop priorities.

The District's strategy to accelerate land acquisitions needed for CERP appears, in principal, to be well founded. A five-year historical analysis of District land acquisitions indicates that real estate costs have fluctuated widely and trended upward. However, there are risks applicable to this type of strategy that should be weighed against the benefits. A well-documented process that evaluates these and other risks and benefits would improve the control environment and be useful to decision-makers.

The process for receiving cost-sharing credit from the USACE for lands acquired and certified to a project needs streamlining. USACE cost share credit approval for some land acquired for the Kissimmee River Restoration project has taken approximately three years. In our opinion, without changes to the standard cost-sharing agreement and process, the District will be at risk for land acquisitions prior to the USACE finalizing acquisition lines and determining the real estate interest required.

Routinely the District enters into cost-sharing arrangements that often require an estimated cash contribution at the end of the agreement. Changes in project cost estimates should be monitored and the Governing Board provided periodic financial status reports on the District's estimated cash match that may affect future budgets.

Improve Internal Land Acquisition Procedures And Cost-Sharing Credit Process

A five-year historical analysis of District land acquisitions indicates that real estate costs vary widely from project to project. The strategy to acquire land needed for CERP in advance appears in principal to be well founded. However, there are risks applicable to this type of strategy that should be weighed against the benefits. Most importantly, there must be relative certainty that the early acquisition lands are within CERP project footprints and the real estate interest needed is defined. The District's experience with the Kissimmee River Restoration project, which is also a USACE cost-sharing agreement, indicates that the acquisition lines have changed. A well-documented process that evaluates these and other risks and benefits would be useful to decision-makers. For lands acquired and applied to a project the process for receiving cost-sharing credit from the USACE needs streamlining. USACE cost share credit approval for some lands acquired for the Kissimmee River Restoration project with the District has taken approximately three years.

The District has recently prepared a draft of a CERP land acquisition strategy. Finalization of this forward looking document should also provide direction for setting priorities and optimizing land acquisition funds. Even without a formal written strategy document, land acquisitions appear to follow, for the most part, a pattern. A review of land acquisitions through March 31, 2001 revealed the District is concentrating its acquisitions efforts in the CREW, the East Coast Buffer and Kissimmee River Restoration. The District is optimizing federal grant funds for acquisitions in CREW and East Coast Buffer.

Using the District's land acquisition database, we calculated the 5-year average cost per acre for all District projects and five individual projects in which there has been significant acquisition activities. The results are as follows:

	Average Cost per Acre by Year				
	1997	1998	1999	2000	2001(1)
All Projects	2,642	3,742	5,248	12,596	3,695
East Coast Buffer	18,666	9,675	13,027	15,407	48,901
CREW	(2)	1,385	1,988	6,251	7,358
Kissimmee River	2,739	2,517	2,808	3,568	2,515
Kissimmee Chain of Lakes	1,961	2,584	58,434	3,080	7,533
8.5 square mile	15,673	13,584	27,713	20,592	57,860

Average cost was obtained from the land acquisition database (lamis)

Note: Fluctuations in average cost per acre result from increases in real estate values and other factors such as the real estate interest acquired, property improvements, property type and location.

(1) Averages presented in 2001 represent a combination of sales and District offers made to landowners during the year.

(2) No CREW acquisitions in that year.

Over the five-year period analyzed, real estate costs have fluctuated widely with an upward trend. Although the price paid for real estate is subject to many variables, judging from this historical presentation, real estate costs will most certainly increase. Also, recent land acquisitions purchased through condemnations indicate that the cost is approximately 42% above appraised value. As a project nears its end, condemnation is often necessary. Based on historical acquisition costs, future real estate values presented in the CERP plan stated in FY99 dollars appear to be substantially understated.

Taking advantage of real estate pricing and acquiring land before project acquisition lines are drawn and required real estate interest is determined by the USACE is not risk free. Applicable risks to this strategy include: 1) acquisition of incorrect lands and real estate interest, 2) disapproval of requested credit amount, 3) additional administrative costs, 4) construction delays if the incorrect land is acquired, 5) poor use of District funds. The District does not have the resources to make the mistake of buying land that is not eligible for project cost share credit.

A standard Project Cooperative Agreement (PCA) with the USACE stipulates the project costs that the District, as local sponsor, can receive towards cost-sharing credit. The Agreement further states that only the value of necessary project lands and real estate interest, as determined by the USACE, is creditable towards the local sponsors cost-share. Article IV

of the Kissimmee River Restoration Project Cooperative Agreement stipulate these conditions and the USACE project ownership requirements which are: 1) fee simple up to the five-year flood line and 2) flowage easement for the five-year to one-hundred year flood line.

Through September 2001, the District has submitted claims of \$67 million for Kissimmee River project acquisitions and has received \$18.2 million of cost-share credit from the USACE. Recent efforts by a Real Estate staff person has stepped up cost sharing credit. For the period March 2001 through September 2001, \$17.4 million of cost sharing credit was received. However, the District has waited up to three years for the USACE to approve the acquisitions. The USACE's credit approval process is lengthy, particularly when additional approvals beyond the USACE's local office are necessary. This process needs streamlining.

To date the USACE has not completed all acquisition lines for the Kissimmee River Restoration. Pool D has not been finalized. In addition, the initial plan has been changed a number of times. The Paradise Run area was initially part of the Restoration project but was later deleted by the USACE. Approximately \$2.5 million of land acquisitions had been consummated in this area and were listed in the 5-year SOR plan therefore possessing restorative and conservation attributes. It should be noted that final disposition of acquisition lines is determined solely by the USACE and is not within the District's control. Similarly, changing acquisition lines could occur in the CERP resulting in unneeded land acquisitions that the District can ill afford.

To mitigate these risks District staff is developing strategies for early land acquisition in support of future CERP projects. The District proposes to obtain a reasonableness opinion from the USACE as to whether the early acquisitions are suitable for the future CERP project. In addition, the District's Real Estate staff and Office of Counsel is developing a white paper to identify issues to be resolved between the District and USACE. In our opinion, without changes to the standard cost-sharing agreement and process, the District will be at risk for all land acquisitions prior to the USACE finalizing acquisition lines and determining real estate interest. Moreover, the process for District cost-share credit approval will be lengthy.

Our review of an audit of the Land Management Department prepared by the District's Office of Inspector General, dated September 8, 1995 indicates that the District has not dealt with issues effecting land

acquisitions for the Kissimmee River Restoration project expeditiously. Issues were brought to the attention of Land Management staff that remain unresolved. Real Estate management has been aware of these issues since 1994 but have not acted until recently to try to find a solution. For example, navigational servitude has been an issue from the outset of the project. It primarily involves project lands in which the State government may have an ownership right and therefore not subject to project credit. The USACE has sole discretion on the land and land value which gets credited towards the project. In our previous report, we recommended that the District request a determination in writing from the USACE regarding cost sharing credit for land with disputed interests. In addition, we were concerned about credit eligibility for land acquired over appraisal value. Although management at that time agreed with the recommendations and stated that they would develop Standard Operating Procedures¹ with the USACE to address these issues, no procedures were developed.

While we believe that generally acquiring land in advance has many advantages, acquisition risks and cash availability vs. benefits should be evaluated and documented. District policies and procedures need revision to accommodate these types of acquisitions. The present system evaluates potential acquisitions on a willing seller basis, which is not always going to be the case for CERP. Most importantly, decision-makers within the District, including Governing Board members, need to be appraised of the risks of acquiring the land and the likelihood of the early land acquisitions being needed for the CERP. USACE determination and other support for early acquisition should be documented and included in the Governing Board back-up information.

Once a CERP component is complete, any excess land purchases, if any, should be identified as surplus for later disposition. Surplus land procedures should be developed in the event that early acquisitions are later not within the CERP. The value of excess lands may have to be repaid to the Save Our Everglades Trust Fund.

¹ The CERP Master Program Agreement directs the District and USACE to prepare Standard Operating Procedures that describe the processes and procedures for all phases of real estate acquisitions.

Recommendations

- 1. Streamline the cost-sharing credit process by developing procedures that are acceptable to the USACE and District.**

Management Response:

Management concurs with the recommendation that the District should work with the USACE to streamline the cost-sharing credit process. At this time, District staff has already drafted two white papers with the cooperation of Corps staff in Jacksonville. The first white paper sets forth a streamlined process for determining the amount of credit for real estate provided by the District, the State of Florida and other local governments will be dealt with in the crediting process. The second white paper provides for a Corps review of advanced land acquisitions, which if utilized should speed up the process of file review by the Corps at the time of crediting. Additionally, the District has been working with Corps staff in Jacksonville, Atlanta and Washington D.C. regarding an increase in the dollar threshold of the delegated appraisal review authority of Jacksonville staff from \$1,000,000 to \$10,000,000.

Responsible Department: Land Acquisition Department

Estimated Completion Date: December 2002

- 2. Revise the CERP land cost estimated schedule for inflation and apply a real estate index to the estimate.**

Management Response:

Management concurs and will coordinate closely with the USACE and DEP to initiate this effort.

Responsible Department: Land Acquisition Department

Estimated Completion Date: March 2002

3. Amend District policies and procedures to accommodate the new strategies for the CERP land acquisition program. Develop land surplus strategies.

Management Response:

Management concurs that District land acquisition policies and procedures should be amended to align with the strategies for CERP land acquisition. Management also concurs that a clear strategy for dealing with and surplus land acquired in anticipation of a CERP project but ultimately not required should be developed.

Responsible Department: Land Acquisition Department

Estimated Completion Date: June 2002

4. Document an acquisition risk vs. benefits analysis for early land acquisitions. Include with Governing Board back-up materials.

Management Response:

Management concurs with the recommendation to document the risk/benefit analysis for advance land acquisitions. Some progress in this area has already been achieved with the drafting of the Advance Land Acquisition Review white paper in conjunction with the USACE staff in Jacksonville. Management believes that the development of this analysis should be done by the Program Management Support Contractor or another contractor.

Responsible Department: Land Acquisition Department

Estimated Completion Date: June 2002

Prepare Forecasts and Cash Flow Analyses To Better Manage and Account For Projects

Better long and short term forecasting of restoration project revenues and costs and cash flow timing would help management develop priorities, better manage projects and anticipate funding needs. Governments have a propensity to focus on the short-term annual budget cycle. An approach that continually aligns the land acquisition strategy with the short and long-term cash flow would prove beneficial to the District. Although forecasting revenues and costs for the entire CERP should be done, the primary focus should be on those projects which are congressionally approved in the Water Resource Development Acts.

The CERP in particular is a dynamic project that at this point is undergoing constant change. The sheer magnitude of the anticipated land acquisition expenditures for CERP and other projects necessitates that the District's financial management, which includes Budget Office and Financial Departments, is updated on a regular basis for acquisition strategy changes and anticipated closings. The Real Estate Division should regularly communicate with the Budget Office and Financial Departments in order to not only meet accelerated acquisitions goals and take advantage of opportunities but also ensuring that funds are available and interest income is maximized.

Currently, the District's 5-year Capital Improvements Plan document, which should provide a long-range view of project activities, does not sufficiently project future needs and anticipated future funding requirements to meet those needs. The District needs to develop and update a comprehensive long-range forecast of its anticipated funding that it expects will be available to meet scheduled restoration project expenditures (i.e. land acquisitions, and design and construction costs) and other initiatives. The analysis should also consider inflation and other cost factors over the life of the projects. Updates should be prepared periodically as new data becomes available or circumstances change.

The reduction in discretionary funding and the District's billion-dollar commitment has also necessitated improvement to forecasting. In the past, the District's land acquisition programs were primarily reserved for lands with restorative and preservative attributes. However, legislative changes to the land acquisition programs have further reduced discretionary land acquisition funds, which has rendered spending on land outside of restoration projects unaffordable. To illustrate this point, \$25

million of the District's \$33 million allocation from the Florida Forever Act proceeds has been designated to CERP. The remaining \$8 million has been earmarked for the Kissimmee River Restoration. As of July 2001, the Water Management Lands Trust Fund new proceeds are designated for management and maintenance of District SOR land.

Funds available for land acquisitions are maintained in state controlled trust funds. The District has access to state contributions in the Save Our Everglades Trust Fund reserved for CERP related acquisitions. As of September 12, 2001 according to DEP, the unencumbered balance is \$103 million, which represents the State of Florida's two-year contribution of \$205 million less \$102 million for anticipated and completed CERP land acquisitions. Included in fund expenditures is payment to the District for its share of the Berry Grove acquisition. In order to free up money for the Kissimmee River Restoration project, the District has managed to swap funding sources for the Berry Groves acquisition. The Save Our Everglades Trust Fund has reimbursed the District's P-2000 Fund approximately \$38 million.

As of September 2001, total cash in other state acquisition trust fund accounts is \$68 million of which \$45 million is earmarked for the Kissimmee River Restoration project. The remaining \$23 million cash balances in other land acquisition accounts is not sufficient to match the federal grant funds balance of approximately \$28.5 million. However, the State of Florida has agreed to provide matching funds from CARL for lands acquired with federal grant proceeds.

To the right is a table of the major projects and other acquisition activities comprising the District's commitments. A short narrative of significant projects follows:

<u>Project</u>	<u>Commitment</u>
CERP*	\$3.9 Billion
Kissimmee River*	\$158.0 Million
Critical Restoration	\$48.0 Million
Total	\$4.1 Billion

* The District has outstanding offers of approximately \$48.7 million in these project areas. In addition the District initiates and is subject to condemnation actions in which the Office of Counsel estimates a value at year-end.

CERP

Widely known is the funding challenges in meeting CERP obligations. The State of Florida and other governmental agencies have committed funding for restoration initiatives but it may not be sufficient without the District dedicating more ad valorem revenue and/or additional funding commitments from other sources in the future. Preliminary estimates of revenue and expenditure for the CERP do not convincingly demonstrate

that the project is adequately funded. The estimated cost of \$7.8 billion to be spent over more than a 20-year period is in FY99 dollars and has not been indexed for inflation and/or changing real estate prices.

To fund CERP project costs, the State of Florida and the District have committed \$100 million each annually. However, \$75 million of the State's CERP commitment through 2010 is predicated on annual appropriations from the Florida Legislature. The remaining \$25 million is coming out of the District's Florida Forever allocation. The District has committed to contribute funds, in-kind services, credits and local contributions that in the aggregate total \$102 million annually. Its commitment consists of \$48.2 million in earmarked ad valorem taxes² but only \$21 million is revenue with the balance of \$27.1 million representing in-kind services. The remaining \$54 million is made up of credits for previously purchased land expected to be applicable to CERP, other in-kind services, special state appropriations, local government contributions and CARL contributions.

The combination of a finite revenue stream funding land acquisitions in a rising real estate market could severely hamper timelines for the CERP and other District projects. Notwithstanding normal real estate price increases, when nearing the end of a project, acquisition costs could rise dramatically because of less project flexibility, and at times, the need to initiate condemnations. Also, the District is relying heavily on in-kind services and credits estimated at \$289 million to avert project deficits over the ten-year period. Clearly, without these credits there is a significant deficit that would have to be offset with ad valorem taxes unless another funding source can be substituted. Compounding the funding problem is the need to acquire project lands at the beginning stages of the project. Through 2010, estimated local sponsor CERP costs total \$ 1.8 billion.

Other assumptions such as CARL funds and special state appropriations are also critical to avoiding shortfalls but the District does not have a firm funding commitment. The present funding assumptions need to be firmed up.

² For FY02 and beyond, the District has committed \$58.9 million for CERP, which increases revenue dedicated for CERP land acquisitions by \$10.7 million.

Kissimmee River Restoration

Less visible is the Kissimmee River Restoration Project, in which substantial acquisition activities have taken place. Changing leadership ranging from management turnover to reorganizations has made it difficult to maintain continuity for long-term projects. The initial Kissimmee River Restoration agreement estimated that at the end of the project the District's cash contribution would be \$65.8 million. This type of arrangement is not unusual as the District routinely enters cost sharing agreements that require a cash contribution at projects end. Conditions such as construction costs, real estate values and other variables have changed and may continue to change during the project that result in an increase or decrease to the original estimate. An update of the Kissimmee project estimate prepared by the US Army Corps of Engineers indicates that the total project cost increased \$20 million to \$531 million and the District probable cash contribution has increased to \$73 million. However, the District's Project Manager believes the cash contribution will be substantially less. The Project Manager is in the process of determining and valuing the costs, one of which is in-kind District services, that are creditable towards the project. Settlement of the cash match will be determined after the project is complete and both parties perform an accounting of costs. Calculating changes in the status of these potential cash matches and developing a reporting mechanism is needed.

In order to finish the project, the remaining land costs are estimated to be \$85 million according to the Kissimmee River Restoration Director. The District has purchased 75% of the required easements or fee simple title to the land. As the project winds down the remaining 25% will most likely be more difficult negotiations and if the District is forced into condemnation, the cost will most likely increase. To fund on-going activities, the District has earmarked \$8 million annually out of the Florida Forever funds and a one time \$38 million transfer to the District from the Save Our Everglades Trust Fund relating to the Berry Groves acquisition.

Critical Restoration Projects

The District is also initiating the Critical Restoration Projects. Included in the Water Resource Development Act are seven projects costing approximately \$48 million over the next three years. The District has designated \$16 million from fund balance for Critical Restoration Projects.

Recommendations

5. **Prepare long and short term financial forecasts for anticipated restoration project revenues and costs. The District should continually align and re-align land acquisition strategy with forecasts and cash flow. In addition, funding commitments should be firmed up.**

Management Response:

Management concurs that long and short-term land acquisition forecasts of revenue and expenditures should be developed and maintained. Management has targeted this activity for the Program Management Support contractor or another contractor. Management also concurs that land acquisition funding commitments should be firmed up, recognizing that this objective is substantially outside of the District's control.

Responsible Departments: Land Acquisition Department and
Finance and Administration
Department

Estimated Completion Date: March 2002

6. **Communicate regularly any changes in strategy, funding and costs with District's Finance and Administration Department.**

Management Response:

Management concurs that regular communication between the Land Acquisition Department and the Finance and Administration Department is important to the success of CERP. Management intends to have quarterly meetings between the directors and their respective staffs together with informal communications on an as needed basis.

Responsible Departments: Land Acquisition Department and
Finance and Administration
Department

Estimated Completion Date: December 2001

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7. **The Governing Board should be provided periodic financial status reports on the Kissimmee River Restoration project and other projects that require a cash match. Status reports should include an estimate of the District's probable matching shortfall that may impact future budgets.**

Management Response:

Management concurs. Semi- annually project managers will prepare a status report of estimated shortfalls in the Kissimmee River and other projects requiring a cash match for inclusion in Governing Board documentation.

Responsible Departments: Finance and Administration,
Kissimmee River Restoration and
Other Departments managing these
type agreements

Estimated Completion Date: June 2002