



## **Audit of the RECOVER Program**

**Report # 10-07**

**Prepared by**  
Office of Inspector General

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# SOUTH FLORIDA WATER MANAGEMENT DISTRICT

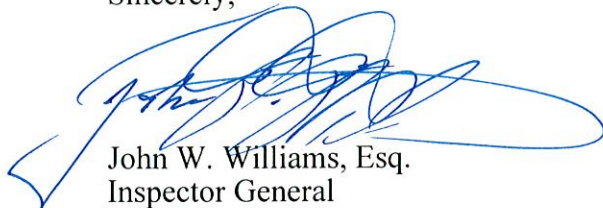
April 13, 2011

Audit and Finance Committee Members:  
Mr. Charles J. Dauray, Chair  
Mr. Joe Collins, Member  
Glenn J. Waldman, Esq., Member

Re: Audit of the RECOVER  
Program  
*Project No. 10-07*

This audit was performed pursuant to the Inspector General's authority set forth in Chapter 20.055, F.S. The objectives focused on reviewing the RECOVER Program's activities and assess the extent to which the program is meeting its goals and fulfilling its purposes and to review and analyze the program's expenditures to determine compliance with the 50/50 Federal and Non-Federal cost sharing provisions of the Design Agreement. This report was prepared by Tim Beirnes and Gary Bowen.

Sincerely,



John W. Williams, Esq.  
Inspector General

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## BACKGROUND

In accordance with the Office of Inspector General's Fiscal Year 2010 Audit Plan, we conducted an audit of the South Florida Water Management District's Restoration Coordination and Verification (RECOVER) Program to determine where we are today in terms of expenditures and expected deliverables and the future course of the program.

RECOVER is a part of the Comprehensive Everglades Restoration Plan (CERP) responsible for linking science and the tools of science to a set of system-wide planning, evaluation, and assessment tasks. The objectives of the RECOVER program are to 1) evaluate and assess CERP performance, 2) refine and improve the plan during the implementation period, and 3) ensure that a system-wide perspective is maintained throughout the restoration process. (See Appendix A for further details regarding RECOVER's mission.)

The authority and mandate for RECOVER activities are contained in the following documents:

- Design Agreement between the Department of the Army and the South Florida Water Management District (the "District") for the Design of Elements of the Comprehensive Plan for the Everglades and South Florida Ecosystem Restoration Project,
- Master Program Management Plan,
- Water Resources Development Act of 2000, Title VI Comprehensive Everglades Restoration, Section 601, and
- Programmatic Regulations for the Comprehensive Everglades Restorations Plan.

The RECOVER Program is conducted by a multi-agency team lead by the US Army Corps of Engineers (the "Corps") and the District, who share 50/50 in the program costs, and approximately ten additional agencies including:

- U.S. Environmental Protection Agency
- National Oceanic and Atmospheric Administration
- U.S. Fish and Wildlife Service
- U.S. Geological Survey
- National Park Service
- Miccosukee Tribe of Indians of Florida

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- Seminole Tribe of Florida
  - Florida Department of Agriculture and Consumer Services
  - Florida Department of Environmental Protection
  - Florida Fish and Wildlife Conservation Commission

The RECOVER Leadership Group (RLG) is composed of two RECOVER program managers from the Corps and the District and one representative from each of the above listed agencies. The RLG is responsible for coordinating and integrating the activities of the other RECOVER teams and ensuring the overall focus and direction of the implementation process remains consistent with the goals of system wide restoration. The RLG performs the following tasks:

- Sets overall priorities for RECOVER,
- Makes recommendations pertaining to the RECOVER budget,
- Coordinates the application of available resources and personnel among the teams to best focus on priority tasks,
- Reviews and revises the tasks and teams where needed to ensure that RECOVER meets its objectives,
- Issues the annual report card,
- Ensures appropriate public and agency review of RECOVER documents, and
- Refines the overall vision of success for the Comprehensive Plan.

The RLG presides over three technical teams that align with RECOVER missions, the Adaptive Assessment and Monitoring Team, the Evaluation Team, and the Planning Team.

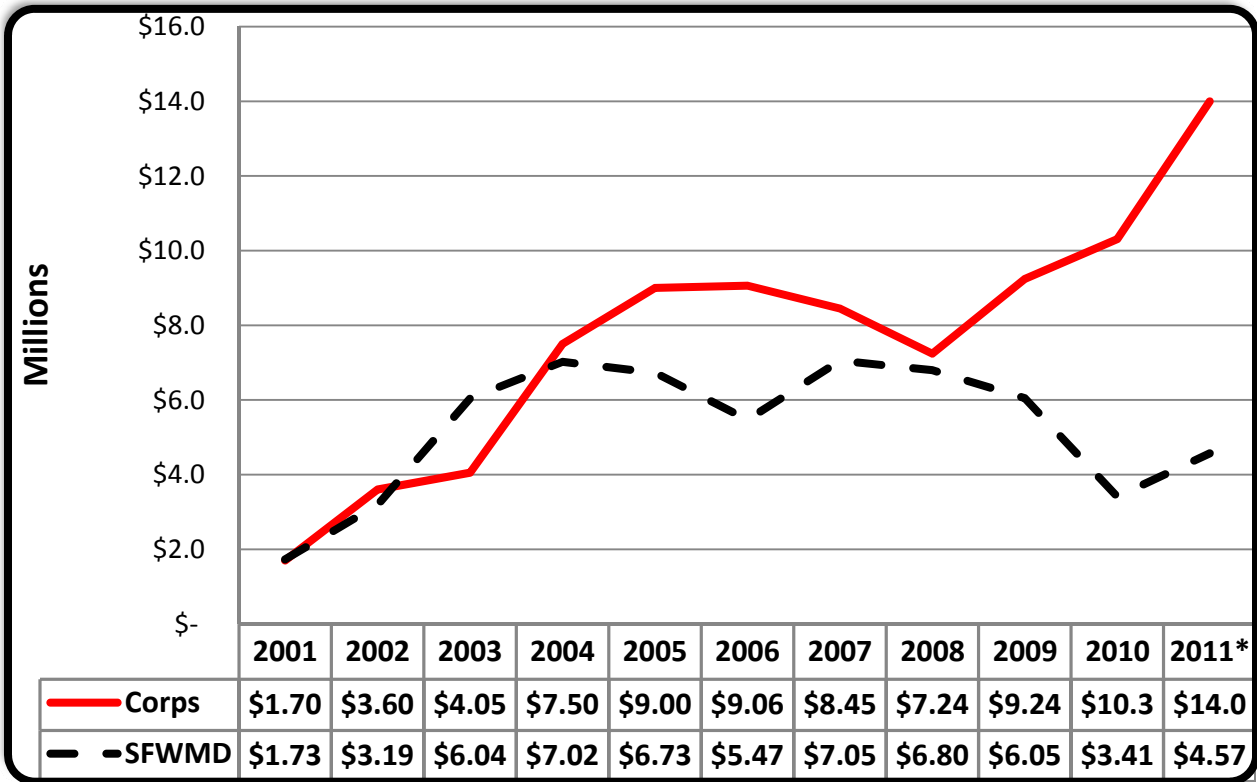
- Adaptive Assessment and Monitoring Team is primarily responsible for measuring the actual performance of implemented projects and interpreting the performance based on the analysis of information obtained from research, monitoring, modeling, and other relevant resources.
- Evaluation Team is primarily responsible for forecasting the performance of plans and the designs relative to desired objectives by using predictive modeling and other tools.

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- Planning Team is primarily responsible for developing recommendations to improve Plan performance and integrating RECOVER with appropriate planning and operations planning activities at the Corps and the District.

Organizationally, at the District, the RECOVER function is part of the Everglades Restoration and Capital Projects resource area's, Restoration Sciences Department. Prior to Fiscal Year 2010, the RECOVER function was under the Everglades Restoration Planning Department, and consisted of the RECOVER section with a budget of approximately \$5 million and ten employees – a section leader, six scientists, an administrative assistant, a budget lead, and a data steward. In Fiscal Year 2010, the RECOVER section was reorganized and personnel were reassigned to various positions in the Restoration Sciences Department. The function is no longer a formal agency unit, but was moved back into the scientific resource areas. The same responsibilities and tasks apply, but the reorganization allowed the District to eliminate redundancies and leverage resources by integrating the RECOVER scientists back into other science areas within the Restoration Sciences Department. The rationale for this change is that the data and monitoring performed by the function is useful to other areas of the District, not just to RECOVER. Regional modeling and water quality monitoring and assessment activities performed for RECOVER can also be used for the system-wide modeling and monitoring efforts required to support the District's missions, strategic plans and legal obligations. The reorganization facilitates better use of the personnel.

The District's Fiscal Year 2011 budget for RECOVER activities is \$4.571 million, compared with the Corps budget of \$14 million. The following graph displays RECOVER expenditures for the District and Corps for the period from inception in Fiscal Year 2001 through Fiscal Year 2010, as well as the Fiscal Year 2011 budget amounts.

**RECOVER Expenditures**  
 FY2001 – FY 2011\*  
 (Millions)



\*FY2011 = Budget

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## **OBJECTIVES, SCOPE and METHODOLOGY:**

The overall objectives of the audit are to review the original RECOVER agreement and determine where the District and Corps are today in terms of expenditures and expected deliverables and the future course of the program.

Our specific objectives were to:

- Review the RECOVER activities and assess the extent to which the program is meeting its goals and fulfilling its purposes, and
  
- Review and analyze RECOVER expenditures and cost sharing between the Federal share and the Non-Federal share to determine compliance with the cost sharing provisions of the Design Agreement.

Our methodology included:

- Reviewing and understanding the following pertinent documents:
  - Design Agreement Between the Corps and the District dated May 12, 2000, and the Amendments,
  - Master Program Management Plan (2000),
  - Water Resources Development Act of 2000,
  - Federal Regulation 33CFR385.20 Restoration Coordination and Verification,
  - Management Plan For Restoration Coordination and Verification, and
  - Other pertinent documents including the Mission Statement, periodic reports, and budget and expenditure and cost sharing reports, etc.
  
- Reviewing the requirements and mission(s) of the RECOVER Program and determining whether the District is fulfilling its responsibilities in meeting RECOVER goals and purposes.



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- Interviewing appropriate District personnel, and obtaining an understanding of the internal process for recording and reporting the District's share of RECOVER expenditures and costs.
  - Reviewing the cost sharing agreement (Design Agreement between the Corps and the District dated May 12, 2000, and updated Nov 2007) and determining whether the District is in compliance.
  - Obtaining and reviewing District Validation Expenditure Reports and the process as it relates to accumulating and validating expenditures assigned to the RECOVER program.
  - Obtaining and reviewing the RECOVER expenditure reports compiled by the Corps and noting whether the total amount expended to date is within the amount allocated for the Adaptive Assessment and Monitoring Program authorized by CERP.

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

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## AUDIT RESULTS

### Executive Summary

Overall, our audit revealed that the District is meeting its responsibilities and goals for the RECOVER program as set forth in the Design Agreement, Water Resources Development Act, Master Program Management Plan and the Programmatic Regulations for CERP. Although there have been no construction projects completed in the ten years since CERP was created, RECOVER has fulfilled the mandates of the authorizing documents to the extent possible. It was noted that progress has been made towards meeting RECOVER's goals and missions, by developing predictive models, baseline data, and monitoring and assessment processes, and is in a position to be able to continue to define and evaluate future CERP progress. RECOVER's accomplishments are summarized in the Scientific and Technical Knowledge Gained in Everglades Restoration (1999-2009) document.

We noted however, that the RECOVER Program Management Plan has not been updated since 2004, covering the period 2004 through 2006. The CERP Master Program Management Plan requires all CERP programs, including RECOVER to be guided by an approved program management plan to provide a basis for managing and monitoring the program's activities.

RECOVER expenditures, since the program was established in 2001 through Fiscal Year 2010, are shown in the following table:

	<b>CORPS</b>	<b>SFWMD</b>	<b>TOTAL</b>
Planning & Evaluation	\$ 32,288,755	\$ 13,990,829	\$ 46,279,584
Adaptive Assessment	<u>37,859,912</u>	<u>39,497,148</u>	<u>77,357,060</u>
Total Expenditures	<u>\$70,148,667</u>	<u>\$ 53,487,977</u>	<u>\$ 123,636,644</u>

It should be noted that expenditures for Adaptive Assessment and Monitoring activities, which is capped at \$100 million by the Water Resource and Development Act, has already reached \$77 million through Fiscal Year 2010, with the Corps contributing \$38 million and the District contributing \$39 million. (See Appendix B for further details.) With budget projections through Fiscal Year 2011, the total expenditures for Adaptive Assessment will reach nearly \$90 million.

The District's expenditure totals for Fiscal Years 2008 through 2010 shown in Appendix B are preliminary amounts, since they have not been reviewed and approved by the Corps as required. The District has not been timely in its reporting of Work-in-Kind expenditures. The

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expenditures are required to be reported quarterly, however, the District did not report the expenditures for Fiscal Years 2008 and 2009 until September 21, 2010.

During the audit it was brought to our attention that the Corps was charging expenditures related to climate change monitoring to RECOVER, while the District was not. Further, the District does not specifically track climate change monitoring expenditures and is not able to submit them for Work-In-Kind credit under the cost sharing agreement.

A provision in the Design Agreement states that the Non-Federal Sponsor (the District) is responsible for complying with the Single Audit Act of 1984, which requires a single or program specific audit of Non-Federal entities that expend \$300,000 or more per year in Federal awards. The District has been unable to comply with the Single Audit requirements contained in the Design Agreement with the Corps due to the Corps' lack of cooperation in providing and confirming the amount of their financial assistance to the CERP program.

### **RECOVER Program Management Plan Not Updated**

The RECOVER Program Management Plan (PMP) has not been updated since September 2004 (covering the period of Fiscal Years 2004 through 2006). The CERP Master Program Management Plan (MPMP) requires that all CERP programs, including RECOVER, be guided by an approved management plan. The most current PMP for the RECOVER program covers fiscal years 2004 through 2006. Section 4.0 Change Control Procedures of the PMP states that "This RECOVER Program Management Plan covers the three year period from 2004 to 2006 and will be updated before the beginning of fiscal year 2007". The PMP however, was not updated at that time, and therefore, no PMP has been completed for RECOVER since 2006.

The purpose of the project management plan is to establish the scope, schedule, costs, products and funding requirements of the program's activities, and provide a basis for managing and monitoring the execution of the activities. Not having a current project management plan in effect is a failure to comply with CERP program requirements, and increases the risk of not meeting the program's goals and objectives.

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**Recommendation**

- 1. Develop jointly with the USACE an updated RECOVER Program Management Plan as required by the CERP Master Program Management Plan.**

**Management Response:** Agree. A draft PMP update has been submitted and circulated with the expectation that the Design Coordination Team (a partnership with the Corps) will review in May. Following comments, it is expected that the PMP will be finalized by October 2011.

**Responsible Department:** Restoration Sciences Department

**Estimated Completion:** October 2011

**Submission of Work-in-Kind Expenditure Reports Not Timely**

The Design Agreement (Article II Section C) between the SFWMD and the Corps, states “The Non-Federal Sponsor [the SFWMD] shall provide, during the period of design, a contribution of in-kind services and, if necessary, cash contributions equal to 50 percent of the total design costs in accordance with this paragraph”. The Design Agreement (Article IV paragraph A) and Program Management Plan for Recover (Section 6.0) also require the District and the Corps to provide each other with a quarterly report setting forth the contributions to date and the current projections of cost details of in-kind work. These requirements apply to CERP in general, but they also apply specifically to RECOVER expenditures.

Based on our review of the CERP Federal (Corps) and District Annual Expenditures Report Work-In-Kind Program and Project Costs, prepared by the Corps, it appears that the District has not submitted Work-in-Kind expenditure reports for RECOVER expenditures to the Corps on a timely basis.

Estimated RECOVER Program Expenditures FY2008 through February 2010

Cost Categories	FY 2008	FY 2009	FY 2010	Total
Planning and Evaluation	\$1,099,851	\$1,037,443	\$ 151,241	\$2,288,535
Adaptive Assessment	\$5,699,853	\$5,012,467	\$1,468,734	\$12,181,054
<b>Total</b>	<b>\$6,799,704</b>	<b>\$6,049,910</b>	<b>\$1,619,975</b>	<b>\$14,469,589</b>

The District has not received the Corps approval for Work-In-Kind credit for the period Fiscal Year 2008 through February 2010, in the amount estimated to be \$14,469,589 (see table above). It was noted that In-Kind Credit requests for Fiscal Years 2008 and 2009 were submitted to the Corps on September 21, 2010. It was further noted that “unofficial” Work-in-Kind credits for Fiscal Year 2010 were sent to the Corps on January 26, 2011. Since a cash contribution can be required to settle any cost sharing deficits, it is in the District’s best interest to report such costs timely, to ensure that cash is not contributed unnecessarily, and the District receives full Work-in-Kind credit for its RECOVER expenditures. However, it should be noted that in accordance with the Master Agreement for Comprehensive Everglades Restoration Program, Section 9(e) state that: “The SFWMD will not be required to provide a cash contribution until the total of the Federal government’s expenditures and obligations for construction-related costs for all CERP projects with executed Project Partnership Agreement plus total design costs under the Design Agreement exceeds the total of the SFWMD’s actual expenditures and SFWMD’s projected contributions for land acquisition and construction-related costs for all CERP projects with executed Project Partnership Agreement plus total design costs under the Design Agreement.”

**Recommendation**

- 2. Submit RECOVER Work-in-Kind costs to the USACE at least quarterly, in accordance with the Design Agreement cost sharing requirements.**

**Management Response:** The Finance and Administration Department agrees that RECOVER Work-in-Kind (WIK) cost reports have not been submitted timely for fiscal

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years 2008, 2009 and 2010. Both the Design Agreement and the CERP Guidance Memorandum #37 mention filing a quarterly informational report but CERP Guidance Memorandum #37 also specifically defines filing timelines for an official Project Manager signed semi-annual report. The reason the reports have not been filed timely since fiscal year 2007 is due to the fact the District implemented the SAP Project Systems module which rendered existing WIK reports obsolete. As a result, new WIK reports had to be designed, tested and verified to ensure that the District captured the WIK data now contained in SAP Project Systems. This required the use of a dedicated SAP Solution Center Business Warehouse resource to work with the Accounting Division to design and test new WIK reports before they could be submitted to the Corps. For various reasons, BW resources for this effort were not readily available to Accounting and within the SAP Solution Center. As such, the WIK report redesign and testing took longer than anticipated. As of March 28, 2011, official PM signed semi-annual WIK reports have been submitted to the Corps for all periods except for fiscal year 2010. The District anticipates that fiscal year 2010 WIK reports will be officially submitted by April 30, 2011. Additionally, an informational first quarter report for fiscal year 2011 was filed timely and the District expects to be caught up with its reporting obligations by April 30, 2011.

**Responsible Department:** Finance and Administration

**Estimated Completion:** June 30, 2011

### **Climate Change Monitoring Costs Not Submitted for Work-in-Kind Credit**

RECOVER is mandated to take climate change into consideration for CERP projects under the Programmatic Regulations, CERP Guidance Memorandum Number 016, and the CERP Monitoring and Assessment Plan (MAP). The RECOVER Leadership Group is tasked under the MAP to develop strategies on how best to incorporate climate change issues into CERP. The climate change monitoring function at the District is under the Hydrologic & Environmental Systems Modeling Division, where climate change costs are not specifically

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tracked. The Corps has, however, included expenditures for climate change monitoring in the RECOVER costs, while the District has not. Because the District does not use a specific cost code to charge and track climate change expenditures, the dollar amount of potential Work-in-Kind credit that has been missed could not be determined.

**Recommendation**

- 3. Track climate change monitoring expenditures related to CERP projects and submit District expenditures to the Corps for RECOVER Work- in-Kind credit.**

**Management Response:** Agree. The Corps recently acknowledged that their climate change costs were being captured under CERP RECOVER. The District captured these costs in project systems and through functional codes. These codes have been provided to Accounting and Finance to submit for cost share crediting.

**Responsible Department:** Finance and Administration

**Estimated Completion:** May 2011

**Issues Regarding the Single Audit Provision in Design Agreement**

The Independent Single Audit of the Non-Federal Sponsor (the District) has not included the contributions of the Corps relating to RECOVER activities. The Design Agreement, Article VII, Paragraph B, states that the District is responsible for complying with the Single Audit Act of 1984. This Act requires an independent auditor to identify the District’s major federal programs and state projects and perform an audit of the financial statements, review the District’s internal controls over financial reporting, and express an opinion on the District’s compliance with the requirements of laws, regulations, contracts, and grants. Accordingly, the District requests the Corps annually to provide information detailing their financial assistance to joint projects with the District. The information provided is shown as Non-Cash Federal Financial Assistance in the Single Audit Report. We noted, however, that the information

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provided by the Corps does not include the assistance provided for the RECOVER activities, as well as many of the other CERP program costs.

Accounting standards require governments to record non-cash financial assistance in their accounting records. Since the Corps contributions to the CERP program are through non-cash financial assistance, the only source of information available to record such amounts in the District's accounting records must be provided by the Corps. However, the Corps has not provided such information. Further, due to the non-cash nature of the financial assistance, the only audit procedure available for the District's accounting firm to substantiate the Corps financial assistance is to request written confirmation from the Corps. The District's accounting firms have attempted to confirm these numbers over the years; however, the Corps has not responded to the confirmation requests. Thus, ironically, the District has been unable to comply with the Single Audit requirements contained in the Design Agreement with the Corps due to the Corps lack of cooperation in providing and confirming the amount of their financial assistance to the CERP program. However, since the Corps expenditures for cost share projects are the actual federal financial assistance, and considering that the Corps is the entity in control over such expenditures, it is questionable what additional audit assurance the Single Audit provision in the Design Agreement provides to the Corps.

#### **Recommendation**

- 4. Executive management should attempt to obtain the Corps cooperation with providing the District's accountants with the financial information necessary in order to comply with the Single Audit requirements contained in the Design Agreement for the CERP Program. Alternatively, management could request that the Corps waive the Single Audit requirement or amend the Design Agreement to remove the requirement.**

**Management Response:** Finance and Administration agrees that it is a good idea to obtain the details of the Corps contributions to the CERP program but disagrees that this has caused the District to be out of compliance with the Federal Single Audit Act. Each year the District has disclosed on the *Schedule of Expenditures of Federal Awards and State Financial Assistance* what the Corps has indicated as the value of in-kind services



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provided by them for that year. The report makes no assertion as to the accuracy of the number provided by the Corps. However, the fact that it is contained on the schedule makes it subject to audit procedures and the District has received an unqualified opinion on our Single Audit every year it's been performed.

While auditing the Corps financial contribution may be costly on an annual basis, staff agrees that an audit should be conducted of Corp expenses. Discussions are underway with the Inspector General's Office to ask the Governing Board to add this to the annual audit plan. To address the long-term issue, staff will also request the Corps to waive the single audit function or amend the Design Agreement to remove the requirement.

**Responsible Department:** Everglades Restoration and Construction Project, Policy and Coordination Department; and Finance and Administration Department

**Estimated Completion:** May 2011

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## APPENDIX A

### RECOVER'S MISSION STATEMENT

RECOVER provides essential support to CERP in meeting its goals and purposes by applying a system-wide and integrated perspective to the planning and implementation of the Plan. RECOVER conducts scientific and technical evaluations and assessments for improving CERP's ability to restore, preserve, and protect the south Florida ecosystem while providing for the region's other water related needs. RECOVER communicates and coordinates the results of these evaluations and assessments.

In accomplishing its mission, RECOVER adheres to the following principles:

- **Restoration:** The goal of restoration is the recovery and sustainability of the defining characteristics of the greater Everglades ecosystem.
- **Science-based approach:** Incorporates objective and fact-driven investigations, constructive debate, and peer review.
- **Transparency and access:** Offers transparency and universal access to tolls and data.
- **Consensus building:** Uses fair processes and strives to reach consensus on conclusions and proposals.
- **Inclusiveness:** Uses multi-governmental and interdisciplinary collaboration to foster inclusiveness.
- **Accountability:** Meets schedules, maintains professional responsibilities, and efficiently provides quality products for CERP processes and teams.
- **Adaptive management:** Seeks continuous improvement in the Plan and its operations by using and building upon existing science and technology.

**APPENDIX B  
SUMMARY OF RECOVER PROGRAM EXPENDITURES**

	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11 *	Totals
<b>PLANNING &amp; EVALUATION</b>												
CORPS - Planning & Evaluation	\$962,372	\$2,745,905	\$3,236,212	\$4,044,686	\$3,714,113	\$3,577,839	\$3,160,178	\$2,983,760	\$3,716,009	\$4,147,681	\$6,000,000	\$38,288,755
SFWMD - Planning & Evaluation	\$1,169,294	\$2,045,597	\$2,609,076	\$2,341,535	\$1,492,856	\$928,037	\$1,012,736	\$1,099,851	\$1,037,443	\$254,404	\$229,619	\$14,220,448
<b>TOTAL PLANNING &amp; EVALUATIO</b>	<b>\$2,131,666</b>	<b>\$4,791,502</b>	<b>\$5,845,288</b>	<b>\$6,386,221</b>	<b>\$5,206,969</b>	<b>\$4,505,876</b>	<b>\$4,172,914</b>	<b>\$4,083,611</b>	<b>\$4,753,452</b>	<b>\$4,402,085</b>	<b>\$6,229,619</b>	<b>\$52,509,203</b>
<b>ADAPTIVE ASSESSMENT</b>												
CORPS - Adaptive Assessment	\$742,821	\$853,483	\$812,533	\$3,455,593	\$5,280,106	\$5,477,238	\$5,290,394	\$4,250,920	\$5,531,876	\$6,164,948	\$8,000,000	\$45,859,912
SFWMD - Adaptive Assessment	\$562,470	\$1,138,986	\$3,429,841	\$4,673,872	\$5,240,821	\$4,543,047	\$6,036,341	\$5,699,853	\$5,012,467	\$3,159,450	\$4,341,261	\$43,838,409
<b>TOTAL ADAPTIVE ASSESSMENT</b>	<b>\$1,305,291</b>	<b>\$1,992,469</b>	<b>\$4,242,374</b>	<b>\$8,129,465</b>	<b>\$10,520,927</b>	<b>\$10,020,285</b>	<b>\$11,326,735</b>	<b>\$9,950,773</b>	<b>\$10,544,343</b>	<b>\$9,324,398</b>	<b>\$12,341,261</b>	<b>\$89,698,321</b>
<b>TOTAL CORPS &amp; SFWMD</b>	<b>\$3,436,957</b>	<b>\$6,783,971</b>	<b>\$10,087,662</b>	<b>\$14,515,686</b>	<b>\$15,727,896</b>	<b>\$14,526,161</b>	<b>\$15,499,649</b>	<b>\$14,034,384</b>	<b>\$15,297,795</b>	<b>\$13,726,483</b>	<b>\$18,570,880</b>	<b>\$142,207,524</b>
<b>TOTAL RECOVER EXPENDITURE</b>												
CORPS Expenditures	\$1,705,193	\$3,599,388	\$4,048,745	\$7,500,279	\$8,994,219	\$9,055,077	\$8,450,572	\$7,234,680	\$9,247,885	\$10,312,629	\$14,000,000	\$84,148,667
SFWMD Expenditures	\$1,731,764	\$3,184,583	\$6,038,917	\$7,015,407	\$6,733,677	\$5,471,084	\$7,049,077	\$6,799,704	\$6,049,910	\$3,413,854	\$4,570,880	\$58,058,857
<b>TOTAL CORPS &amp; SFWMD</b>	<b>\$3,436,957</b>	<b>\$6,783,971</b>	<b>\$10,087,662</b>	<b>\$14,515,686</b>	<b>\$15,727,896</b>	<b>\$14,526,161</b>	<b>\$15,499,649</b>	<b>\$14,034,384</b>	<b>\$15,297,795</b>	<b>\$13,726,483</b>	<b>\$18,570,880</b>	<b>\$142,207,524</b>
<b>CUMULATIVE EXPENDITURES</b>												
CORPS Expenditures	\$1,705,193	\$5,304,581	\$9,353,326	\$16,853,605	\$25,847,824	\$34,902,901	\$43,353,473	\$50,588,153	\$59,836,038	\$70,148,667	\$84,148,667	
SFWMD Expenditures	\$1,731,764	\$4,916,347	\$10,955,264	\$17,970,671	\$24,704,348	\$30,175,432	\$37,224,509	\$44,024,213	\$50,074,123	\$53,487,977	\$58,058,857	
<b>TOTAL CORPS &amp; SFWMD</b>	<b>\$3,436,957</b>	<b>\$10,220,928</b>	<b>\$20,308,590</b>	<b>\$34,824,276</b>	<b>\$50,552,172</b>	<b>\$65,078,333</b>	<b>\$80,577,982</b>	<b>\$94,612,366</b>	<b>\$109,910,161</b>	<b>\$123,636,644</b>	<b>\$142,207,524</b>	
<b>NOTE 1:</b>												
The Water Resources Development Act of 2000 authorized a total cost of \$100M shared 50/50 between the Federal sponsor and the non-federal sponsor for the Adaptive Assessment and Monitoring Program.												
<b>NOTE 2:</b>												
* Fiscal Year 2011 amounts are projections from the CERP Project Task Notification Forms												
<b>NOTE 3:</b>												
SFWMD expenditures for FY's 2008, 2009, 2010 are preliminary amounts. The Work-in-Kind reports have yet to be approved by the USACE.												