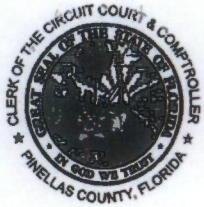


6. REPORTS TO BE RECEIVED FOR FILING:

- a. Division of Inspector General, Audit Services, Clerk of the Circuit Court and Comptroller, 2014 Annual Audit Plan.
- b. Division of Inspector General, Audit Services, Clerk of the Circuit Court and Comptroller, Report No. 2014-01, January 16, 2014 – Follow-Up Audit of Enterprise Information Security Oversight and Administration.
- c. Division of Inspector General, Audit Services, Clerk of the Circuit Court and Comptroller, Report No. 2014-02, January 16, 2014 – Follow-Up Audit of the Management of Cross Bar and AL-Bar Ranches.
- d. Dock Fee Report for the month of December 2013.
- e. Quarterly Report of Routine Dock and Dredge/Fill Permits issued from October 1, 2013 to December 31, 2013.



## **Ken Burke, CPA**

**CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA**

Clerk of the County Court  
Recorder of Deeds  
Clerk and Accountant of the Board of County Commissioners  
Custodian of County Funds  
County Auditor

### **Division of Inspector General**

510 Bay Avenue  
Clearwater, FL 33756  
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Fraud Hotline: (727) 45FRAUD (453-7283)  
Clerk's website: [www.mypinellasclerk.org](http://www.mypinellasclerk.org)

**TO:** The Honorable Chairman and Members  
of the Board of County Commissioners

**FROM:** Ken Burke, CPA  
Clerk of the Circuit Court and Comptroller  
Ex Officio County Auditor

**SUBJECT:** Follow-Up Audit of the Management of Cross Bar & AL-Bar Ranches

**DATE:** January 16, 2014

For your review and filing in the Official Records, I am enclosing a copy of the follow-up audit dated January 16, 2014 on the above-referenced audit.

I hope you find this report helpful in ensuring Pinellas County government provides the best possible service to our citizens.

cc: Robert S. LaSala, County Administrator  
David E. Scott, P.E., Executive Director, Dept of Environment & Infrastructure (DEI)  
Jorge M. Quintas, P.E., Division Director 2, DEI  
Dave Slonena, Hydrogeology Manager, DEI  
Jim Bennett, County Attorney  
Claretha N. Harris, Chief Deputy Director, Finance Division  
Crowe Horwath







## **DIVISION OF INSPECTOR GENERAL**

**KEN BURKE, CPA**

**CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA**

# **FOLLOW-UP AUDIT OF THE MANAGEMENT OF CROSS BAR & AL-BAR RANCHES**



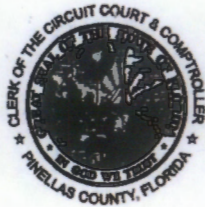
**An Accredited Office of  
Inspectors General**

**Hector Collazo Jr.  
Inspector General/Chief Audit Executive**

**Audit Team  
Ken Green, CIGA – Inspector General Manager  
Flo Riggie, CIA, CISA, CRISC, CIGA, ITIL-F – Inspector General Auditor II**

**JANUARY 16, 2014  
REPORT NO. 2014-02**





## Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA

Clerk of the County Court  
Recorder of Deeds  
Clerk and Accountant of the Board of County Commissioners  
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January 16, 2014

The Honorable Chairman and Members  
of the Board of County Commissioners

We have conducted a Follow-Up Audit of the Management of Cross Bar & AL-Bar Ranches. The objectives of our review were to determine the implementation status of our previous recommendations.

Of the 16 recommendations contained in the audit report, we determined that 12 have been implemented, 1 acceptable alternative has been implemented, and 3 have been partially implemented. The status of each recommendation is presented in this follow-up review.

We appreciate the cooperation shown by the staff of the Department of Environment and Infrastructure during the course of this review.

Respectfully Submitted,

Hector Collazo Jr.  
Inspector General/Chief Audit Executive

Approved:

Ken Burke, CPA\*  
Clerk of the Circuit Court and Comptroller  
Ex Officio County Auditor

\*Regulated by the State of Florida



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Inspectors General



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# INTRODUCTION

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## *Scope and Methodology*

We conducted a follow-up audit of the Management of Cross Bar and AL-Bar Ranches (Ranches). The purpose of our follow-up review is to determine the status of previous recommendations for improvement.

The purpose of the original audit was to:

1. Determine if contracts related to the management and operation of the Cross Bar and AL-Bar Ranches sufficiently cover services necessary to meet the operational requirements of the property.
2. Determine if the Department of Environment and Infrastructure's (DEI) performance monitoring process for contractor compliance with contract terms is adequate and determine if DEI is receiving the services contracted for.
3. Determine if invoices submitted by the contractors to DEI sufficiently document services provided, expenditures are proper and in compliance with contract terms, and the invoice and supporting documentation is reviewed and approved timely prior to payment.
4. Determine if Pinellas County is in compliance with the Interlocal Agreement with Tampa Bay Water (formerly West Coast Regional Water Supply).
5. Determine if Pinellas County is filing all required reports with the Southwest Florida Water Management District.
6. Evaluate the financial position of the Cross Bar and AL-Bar Ranches.

In order to meet the objectives of our audit, we:

- Reviewed and evaluated the following contracts related to ranch operations:
  - November 3, 2007 Agreement for Professional Land Management Services at AL-Bar and Cross Bar Ranches with Albert E. Roller (Contract #978-0090-P).
  - November 3, 2007 Agreement for Forestry Operations Services and Wildlife Management Project for Pinellas County Properties at AL-Bar and Cross Bar Ranches with Natural Resource Planning Services, Inc. (Contract #978-0092-P).
  - April 24, 2012 Agreement for Sale of Surplus Pine Timber at AL-Bar and Cross Bar Ranches with Boyett Timber, Inc. (Contract #112-0176-R).
  - April 1, 2010 Agreement for Sale of Surplus Pine Straw at AL-Bar and Cross Bar Ranches with Central Florida Mulch, Inc. (Contract #089-0382-R).
  - November 3, 2012 thru November 2, 2017 Renewal of Agreement for Professional Land Management Services at AL-Bar and Cross Bar Ranches with Albert E. Roller.
  - November 3, 2012 thru November 2, 2017 Renewal of Agreement for Forestry Operations Services and Wildlife Management Project for Pinellas County



Properties at AL-Bar and Cross Bar Ranches with Natural Resource Planning Services, Inc.

- Other contracts and/or agreements related to AL-Bar and Cross Bar Ranches.
- Interlocal Agreement with West Coast Regional Water Supply.
- Interviewed County staff responsible for administering the contracts related to the management and operation of the AL-Bar and Cross Bar Ranches to obtain a clear understanding of the scope of services and performance monitoring processes.
- Interviewed contractors to obtain a clear understanding of the scope of services being delivered and performance of the tasks.
- Tested, on a sample basis, contract compliance, service quality, invoicing, and payments to determine if the County is receiving services contracted for.
- Evaluated the costs and revenues related to owning the Cross Bar and AL-Bar Ranches.

To determine the current status of our previous recommendations, we surveyed and/or interviewed management to determine the actual actions taken to implement recommendations for improvement. We performed limited testing to verify the process of the recommendations for improvement.

Our follow-up audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Standards for Offices of Inspector General*, and, accordingly, included such tests of records and other auditing procedures, as we considered necessary in the circumstances. Our follow-up testing was performed during the month of October and November 2013. The original audit period was October 1, 2000 through June 30, 2012. However, transactions and processes reviewed were not limited by the audit period.

## **Overall Conclusion**

Of the 16 recommendations in the report, we determined that 12 were implemented, 1 acceptable alternative was implemented, and 3 were partially implemented. We commend management for implementation of most of our recommendations and continue to encourage management to fully implement the remaining recommendations.



## Status

OFI NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS				
		Implemented	Acceptable Alternative	Partially Implemented	Not Implemented	No Longer Applicable
1	<b><i>Cross Bar &amp; AL-Bar Ranches Revenue During The Past 12 Years Has Not Supported The Operating Expenses.</i></b>					
	We recommended that Management maintain aggregated financial information for the Cross Bar Ranch and AL-Bar Ranch for reference and presentation. The ranch operations and associated financial records should be accounted for as a stand-alone project to provide transparency to the BCC, Pinellas County utility customers, and citizens. The financial information obtained by IG should be used as a starting point, and at least yearly, updated with current information from the source records/departments. As covered in Opportunity for Improvement No. 3, transparency should be supported by a current business plan for the Ranches.	✓				
2	<b><i>Educational Activities At The Ranch Are A Major Cost, Create Risks, Do Not Directly Benefit Pinellas County Citizens, And Have Not Been Formally Evaluated Or Included In A Business Plan.</i></b>					
	A. We recommended that Management create a formal business plan addressing the objectives, financing, operations, and risks of hosting an educational program at the Cross Bar and AL-Bar Ranches.			✓		
	B. We recommended that Management discuss the services being provided to Pasco County students and associated risks with Risk Management.	✓				
	C. We recommended that Management work with the District School Board of Pasco County and Tampa Bay Water to address long term funding of the Education Center and tours.			✓		
	D. We recommended that Management address the tours in the interagency agreement with the District	✓				



Introduction  
Follow – Up Audit of Management of Cross Bar & AL-Bar Ranches

OFI NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS				
		Implemented	Acceptable Alternative	Partially Implemented	Not Implemented	No Longer Applicable
	School Board of Pasco County.					
3	<b><i>The Business Plan For The Cross Bar And AL-Bar Ranches Needs To Be Updated.</i></b>					
	We recommended that Management update the business plan for the Ranches and include an analysis of all the operations taking place on the land. In addition, the plan should include planned capital improvements to the property, the inventory of assets, and projections of additional land acquisitions. We recommend the business plan be updated when changes are made to the operations or financial information changes. A current business plan should be presented to the BCC along with the next contract renewal request (in 2017) for the land management and the forest and wildlife contracts.			✓		
4	<b><i>The Oversight Process, Inspections, And Results For The Land Management And Forestry &amp; Wildlife Contracts Are Not Adequately Documented.</i></b>					
	We recommended that Management develop a written procedure that covers how compliance to the contract requirements will be confirmed. In addition, we recommended all site visits, service verification, and associated results be documented.	✓				
5	<b><i>DEI Is Not Using The Proper Accounting Procedures For Recording Timber Operating Expenses.</i></b>					
	We recommended that Management capitalize the expenses for the replanting and maintenance of the timber sites harvested in Fiscal Year 2012. Include any expenses incurred in Fiscal Year 2011 for preparation of the sites. Based on the amount of time it would take vs. the benefit, it is not recommended that DEI go back to the prior timber cycle to capitalize the expenses related to those timber operations. The exception to this recommendation is expenses incurred going forward for timber stands not yet harvested.	✓				
	The pine straw operations would be considered as a side product and not part of the timber operations. The					



## Follow – Up Audit of Management of Cross Bar &amp; AL-Bar Ranches

OFI NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS				
		Implemented	Acceptable Alternative	Partially Implemented	Not Implemented	No Longer Applicable
	expenses for the preparation and harvesting can be realized as incurred since the revenue is received in the same time frame.					
6	<b><i>A Formal Written Procedure Is Needed For The Land Management Contract Invoice Payment Process.</i></b>					
	We recommended that Management document the current invoice payment process detailing how the three different types of cost categories are handled, and continue to require the Contractor to submit monthly service records accompanied with the Land Management Service invoices. The procedure should also include that for "Special Projects" where a sub-contractor is not always involved; the Contractor at times provides these services. Management should consider requiring additional verification of special projects performed by the Contractor since an invoice from an independent vendor would not be present.	✓				
7	<b><i>Cross Bar And AL-Bar Land Parcels May Be Exempt From Taxation.</i></b>					
	We recommended that Management evaluate the possibility of having some or all of the parcels of land that constitute the Cross Bar and AL-Bar Ranches exempt from Pasco County taxation.	✓				
8	<b><i>There Is No Written Procedure For Chemical Application On The Ranch Property.</i></b>					
	We recommended that Management develop written procedures covering application of chemicals on the Cross Bar/AL-Bar Ranch (procedure to include all contractors performing spraying) and record keeping by DEI. Any verbal requirements and other factors should be documented.	✓				
9	<b><i>Safety Site Inspections Of The Cross Bar And AL-Bar Ranches Are Not Being Performed.</i></b>					
	We recommended that Management coordinate with Risk Management to establish a safety site inspections checklist and schedule.		✓			
10	<b><i>Firearms Are Being Used For Recreational Hunting</i></b>					



Introduction  
Follow – Up Audit of Management of Cross Bar & AL-Bar Ranches

OFI NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS				
		Implemented	Acceptable Alternative	Partially Implemented	Not Implemented	No Longer Applicable
	<b><i>On The Ranch Property.</i></b>					
	We recommended that Management amend the land management contract to prohibit recreational hunting and recreational firearm use on the Cross Bar Ranch and AL-Bar Ranch property.	✓				
11	<b><i>Risk And Insurance Coverage For Ranch Safari Bus Operations Needs To Be Addressed By DEI.</i></b>					
	We recommended that Management meet with Risk Management to discuss the ranch tour operations and identify County exposure to risk that may require an amendment to tour operations or the land management contract.	✓				
12	<b><i>Safari Buses Used For Cross Bar Ranch and AL-Bar Ranch Tours Have Not Been Serviced Recently.</i></b>					
	We recommended that Management assign the bus maintenance and repair responsibility to Fleet, the land management contractor, or an outside entity. Having Fleet perform maintenance and repairs at their facility may not be cost justified due to the transport expense. If the responsibility is not assigned to the land management contractor, the contract needs to be amended to adjust this line item cost (Note: there are other County vehicles that maintenance is being performed on by the land management that do not have a stand-alone cost line item for service in the contract). In addition, we recommend DEI management work with Fleet to create an inspection checklist for preventative maintenance that needs to be performed on the buses annually, such as oil changes, tire pressure, and hose replacement. The checklist should be specifically tailored for the use of the vehicles.	✓				
13	<b><i>A Fuel Tank Used By The Pine Straw Contractor Is Not Being Inspected By DEI.</i></b>					
	We recommended that Management inspect the fuel site during the monthly site visits performed by the DEI contract administrator based on the risk of pollution.	✓				

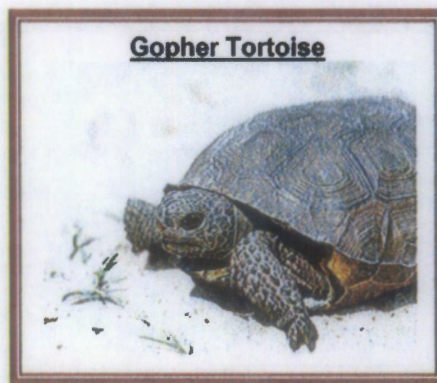


## Background

Geographically, Pinellas County is located with limited access to the Florida aquifer ground water system, and in order to meet the increasing water supply, Pinellas County had to purchase neighboring parcels of land for its ground water development. In 1976, Pinellas County invested in the Cross Bar Ranch located in Pasco County during the height of the "water wars," when three adjacent counties were competing for local water resources. Subsequently in the mid 1990's, Pinellas County turned over their water rights to the regional authority, Tampa Bay Water, who now controls the production pumping of water at the Cross Bar Ranch. Meanwhile, the ranch was leased for cattle and crop operations throughout the years.

In 1990, the AL-Bar Ranch, which adjoins the Cross Bar Ranch, was purchased and leased back to the seller to continue ranching activities. The two Ranches combined are approximately 12,400 acres. It was the desire of Pinellas County to implement a forestry management program that reflected responsible financial planning and addressed the concerns of the primary land use. Both forestry operations and cattle ranching provide revenue producing crops while maintaining sound stewardship of the site's overall natural resources. These revenues were to help offset the cost of contracts associated with the Ranches that help maintain the land overall. The planting of pine trees also benefited fresh water reclamation by increasing the recharge rates of the ground water and decreasing the evaporation rates when compared to pasture grass lands.

Beyond the timber and farming activities that occur on the Ranches, other activities help to revive local and endangered wildlife populations by protecting their native ecosystems. Over three million gallons per day are pumped from Pinellas County augmentation sites to help maintain the wetland communities that make up all of the various natural sites on the property. These fresh water wet prairies, marshes, ponds, and lakes are home to an abundant wildlife and game species. Throughout the Ranches, confirmed endangered species include the Florida scrub jay, gopher tortoise, sandhill crane, whooping cranes, burrowing owls, indigo snakes, American alligators, and 19 other species of concern. Most commonly found wild game are composed of deer, turkey, and hogs that roam the area.

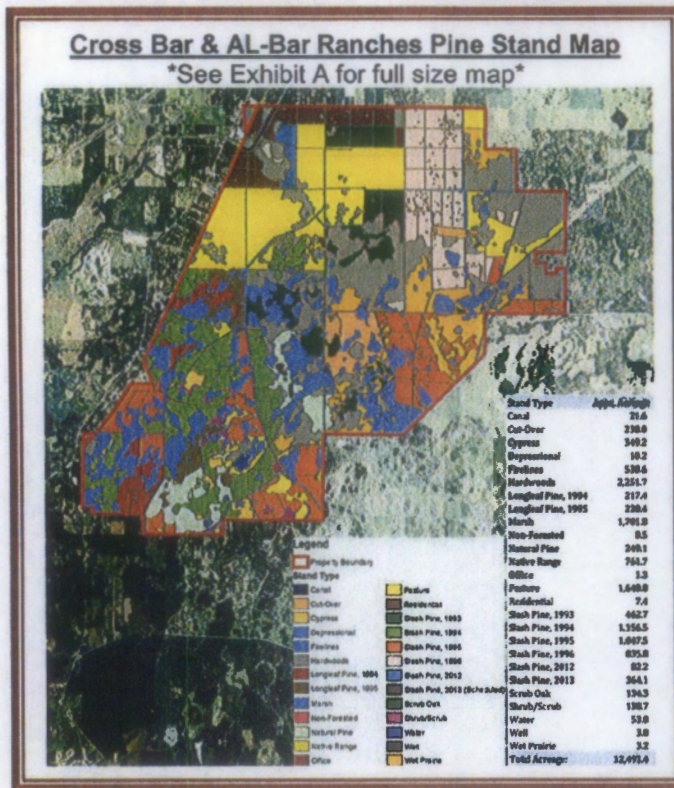


Gopher Tortoise

Currently the Ranches support active production well fields, pine timber and straw operations, wildlife and ecosystem enhancement, agricultural and cattle operations, numerous augmentation sites, and four homes occupied by contractors to provide security. Approximately half the acreage is set aside for the enhancement of endangered wildlife.

Over the years, the Ranches have required four contracts and one interlocal agreement in order to oversee services that coincide with the goal of the County for the property.





On November 3, 1992, the Board of County Commissioners (BCC) approved an agreement with Natural Resource Planning Services, Inc. (NRPS), a consulting forestry firm, to provide forestry operation services and wildlife management services to restore and enhance a wildlife habitat consistent with good stewardship management practices of public lands. The agreement was for five years with six options to renew. Each renewal period is for an additional five years. The third renewal option was approved on November 3, 2007, for a cost not to exceed \$1,085,100 over five years. NRPS specific services include forest management planning, timber and pine straw harvesting sales, market analysis, fire management, mapping, insect and disease monitoring, habitat and wildlife management, and reforestation coordination. NRPS used a sub-contractor,

Peacock & Associates, for ecosystem management.

An agreement was entered into with Albert Roller on November 3, 1992 to provide land management services. The agreement was for five years with options to renew for six additional five-year terms. The third option to renew was executed in October 2007, with a total five-year cost not to exceed \$2,701,900. Albert Roller provides security, road maintenance, wild-fire prevention, fire line maintenance, prescribed burns, habitat enhancement, maintenance of lakes and ponds, exotic weed control, hog control, building maintenance, tours, and supervision of all activities on both ranch properties.

In August of 2009, the County set out a bid and contracted Central Florida Mulch to rake, collect, and haul the pine straw needles located throughout the property as a revenue generating project. The contract was for a 63 month term to coincide with the timber harvests, at a rate of \$37,762.50 per month for a total of \$2,379,037.50 at the end of the contract. The monthly fee has been reduced starting in 2011 with the harvesting of the pine trees. Central Florida Mulch is given the right to collect pine straw needles on the Ranches under the guidance of NRPS to ensure efficiency and environmental oversight of the operations.

On April 26, 2011, the BCC awarded the bid for the sale of pine timber on the Ranches to Boyett Timber for being the highest responsible bid received. The contract was rebid in April 2012 with the option for extension for two additional twelve month periods, at an estimated annual revenue amount of \$605,000. Boyett Timber follows the guidance of NRPS foresters for the harvest and hauling of timber off the ranch sites.



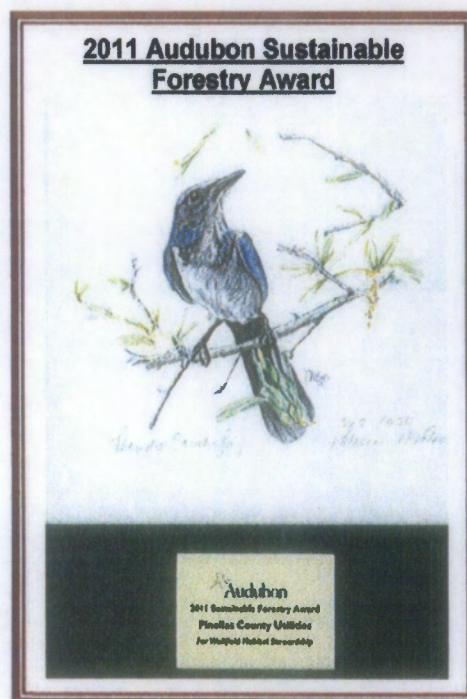
The Interlocal Agreement is between Hillsborough County, Pasco County, Pinellas County, City of St. Petersburg, City of Tampa, and City of New Port Richey (Member Governments) reorganizing the West Coast Regional Water Supply Authority (presently Tampa Bay Water Authority). The reorganization was to eliminate rate differentials, varying entitlements, and other divergent interests. The Tampa Bay Water Authority (Authority) is a provider of wholesale water. Created in 1998, the Authority's mission is to provide its Member Governments with adequate and reliable supplies of high-quality water to meet the area's present and future needs in an economically and environmentally sound manner. Pinellas County has a transfer agreement, which conveys the Cross Bar Ranch production well sites to the Authority.



A major component in gaining the public support is educating the public on the benefits of undertaking projects of this type for ground water and wildlife protection. Under encouragement of the previous Utilities Director, an Educational Center was built in 2004 in an effort to mend relations between Pinellas and Pasco Counties. Its goal is to promote an education within the natural environment for the young minds of students enrolled within the Florida public school education system. Taking a hands-on approach helps facilitate lessons learned that text books could never recreate in the classroom. Children have the opportunity to

take a tour of the property in one of two safari buses, take field measurements of a surface water site, explore the property to observe nature and wildlife, and participate in classroom lectures on the importance of watershed management, water conservation and the wetlands and upland habits to our ecosystem.

The AL-Bar and Cross Bar Ranches have gained notoriety for their conservation and forestry efforts over the years. In 1998, the successful management of the land gained attention all over the country when the Ranch was featured in Jack Hanna's Animal Adventures series. Highlighted on the show were a number of endangered and threatened species, their native habitat, and the conservation practices the County employs to enhance their environment. In December of 2007, state officials symbolically added the Ranches to Florida's Forever Program, inaugurating it into the conservation 'A-List'. This has set the precedence of keeping the land under public ownership and out of hands for future development. Most recently for 2011, the Audubon Society has recognized the efforts of Pinellas County with their Sustainable Forestry Award, for Wellfield Habitat Stewardship. The Audubon Society's focal point for the criteria of the award was the Ranches' multiple use





management philosophy, and encourages other land managers across the state to follow and embrace the goals that Pinellas County DEI have set and achieved.

The overall project has always been part of Pinellas County's ongoing governmental effort to restore, protect, and develop areas of water resources. Over the years, Pinellas County has converted the area into a balanced regime of active production well fields, pine timber and straw operations, wildlife and ecosystem enhancement, and agricultural and cattle operations with due diligence to restore what once was natural Florida.



# STATUS OF RECOMMENDATIONS

This section reports our follow-up on actions taken by management on the Recommendations for Improvement in our original audit of the Management of Cross Bar and AL-Bar Ranches. The recommendations contained herein are those of the original audit, followed by the current status of the recommendations.

## ***1. Cross Bar & AL-Bar Ranches Revenue During The Past 12 Years Has Not Supported The Operating Expenses.***

Analysis of ranch revenues and expenses shows operations have resulted in a total net loss of \$1,965,247 over the past 12 years. Included in this amount is an estimated \$899,000 in operating expenses for the education center and tours. The ranch land was purchased at a total cost of \$11 million and the current market value, as listed in Pasco County Property Appraiser records, is \$58 million. Ranch revenue is mainly generated from the sale of pine timber and straw, and the total net operating expenses include DEI administration, ranch operating costs, and fixed asset depreciation expenses. This information, operating at a loss, is not consistent with the financial position presented by management that the Ranches are operating at close to or at a profit. The financial information included in this Opportunity for Improvement was accumulated and put into a form that could be used for financial analysis by the Inspector General (IG). DEI did not have the detailed financial information easily available to perform an analysis. Lack of the ranch financial information prevents transparency to Pinellas County decision makers and the public.

### 12 Year Analysis of Total Operations

The \$1,965,247 net loss presented above includes total operating costs related to the Ranches as summarized below. A detailed analysis of the net operating loss by year of \$1,130,357 is presented further below under, "12 Year Analysis of Direct Operations." If an estimate of DEI administration cost of \$31,000 per year and actual depreciation cost of ranch fixed assets of \$462,890 are included, the total operating loss for the Ranches since Fiscal Year 2001 to date is \$1,965,247. The estimated administration cost of \$31,000 per year was calculated at 20% of the contract administrator's annual salary including benefits plus \$3,000 for miscellaneous expenses for items such as lab processing samples for water quality.

12 YEAR TOTAL OPERATIONS	
Expense	Amount
Net Operating Loss	(\$1,130,357)
Estimated DEI Administration	(372,000)
Fixed Asset Depreciation	(462,890)
<b>TOTAL NET LOSS</b>	<b>(\$1,965,247)</b>



### 12 Year Analysis of Direct Operations

The Ranches direct operations for Fiscal Year 2001 through August 31, 2012 have resulted in an operating loss of \$1,130,357. Expenses include annual real estate taxes paid to the Pasco County Tax Collector by DEI. The general ledger information was not available for Fiscal Year 1992 to Fiscal Year 2000 because ranch financial transactions were not recorded in separate cost centers during this timeframe.

12 YEAR EXPENSE & REVENUE SUMMARY			
Year	Expense	Revenue	Profit/(Loss)
FY 2001	\$393,031	\$191,963	(\$201,067)*
FY 2002	646,606	504,579	(142,027)
FY 2003	607,359	421,925	(185,434)
FY 2004	719,187	483,295	(235,892)
FY 2005	674,790	558,356	(116,434)
FY 2006	691,378	621,226	(70,152)
FY 2007	772,846	621,226	(151,620)
FY 2008	871,085	621,226	(249,859)
FY 2009	690,571	621,226	(69,345)
FY 2010	686,451	537,188	(149,263)
FY 2011	642,935	698,419	55,485*
FY 2012 as of 8/31/2012	597,957	983,210	385,253
<b>TOTAL</b>	<b>\$7,994,196</b>	<b>\$6,863,839</b>	<b>(\$1,130,357)*</b>

\*Difference due to rounding.

The Ranches were operating at a loss from Fiscal Year 2001 through Fiscal Year 2010 and started making a profit during Fiscal Year 2011 through August 31, 2012 totaling \$440,738. The change in financial position is related to timber revenue generated from harvesting the 1993 pine timber stands. Pine timber revenue for Fiscal Year 2011 was \$245,083 and for Fiscal Year 2012 (as of August 31, 2012) \$598,161.

### 5 Year Analysis of Total Operations

The net loss presented below in the table entitled, "5 YEAR EXPENSE & REVENUE SUMMARY" does not include other ranch operating costs. If an estimate of DEI's administration cost of \$31,000 per year and actual depreciation cost of ranch fixed assets of \$253,637 were included, the total operating loss for the Ranches since Fiscal Year 2008 to date is \$436,367.



**Status of Recommendations**  
**Follow – Up Audit of Management of Cross Bar & AL-Bar Ranches**

5 YEAR TOTAL OPERATIONS	
Expense	Amount
Net Operating Loss	(\$27,730)
Estimated DEI Administration	(155,000)
Fixed Asset Depreciation	(253,637)
<b>TOTAL NET LOSS</b>	<b>(\$436,367)</b>

**5 Year Analysis of Direct Operations**

A more detailed analysis of the financial operations of the Ranches for the past five years, which covers the current land management and forestry & wildlife services contracts expiring November 2012, shows a loss of \$27,730.

5 YEAR EXPENSE & REVENUE SUMMARY						
Year	FY 2012 as of 8/31/2012	FY 2011	FY 2010	FY 2009	FY 2008	Total
<b>Expenses</b>						
Land Management	\$294,532	\$368,978	\$380,310	\$398,497	\$526,003	\$1,968,320
Forestry	29,455	38,048	37,517	33,774	38,069	176,863
Wildlife	79,122	62,920	86,215	66,372	88,800	383,428*
Pine Timber & Straw	94,827	87,786	80,578	93,184	100,949	457,325*
Education Center	50,323	51,474	51,510	52,414	67,545	273,266
Pasco Real Estate Tax	49,697	33,729	50,321	46,330	49,719	229,798*
<b>Total Expenses</b>	<b>\$597,957*</b>	<b>\$642,935</b>	<b>\$686,451</b>	<b>\$690,571</b>	<b>\$871,085</b>	<b>\$3,489,000*</b>
<b>Revenue</b>						
Pine Straw Sales	\$357,449	\$453,336	\$537,188	\$621,226	\$621,226	\$2,590,425
Pine Timber Sales	598,161	245,083	0	0	0	843,244
Ed Center Pasco Support	27,600	0	0	0	0	27,600
<b>Total Revenue</b>	<b>\$983,210</b>	<b>\$698,419</b>	<b>\$537,188</b>	<b>\$621,226</b>	<b>\$621,226</b>	<b>\$3,461,269</b>
<b>NET OPERATING PROFIT (LOSS)</b>	<b>\$385,253</b>	<b>\$55,485*</b>	<b>(\$149,263)</b>	<b>(\$69,345)</b>	<b>(\$249,859)</b>	<b>(\$27,730)*</b>

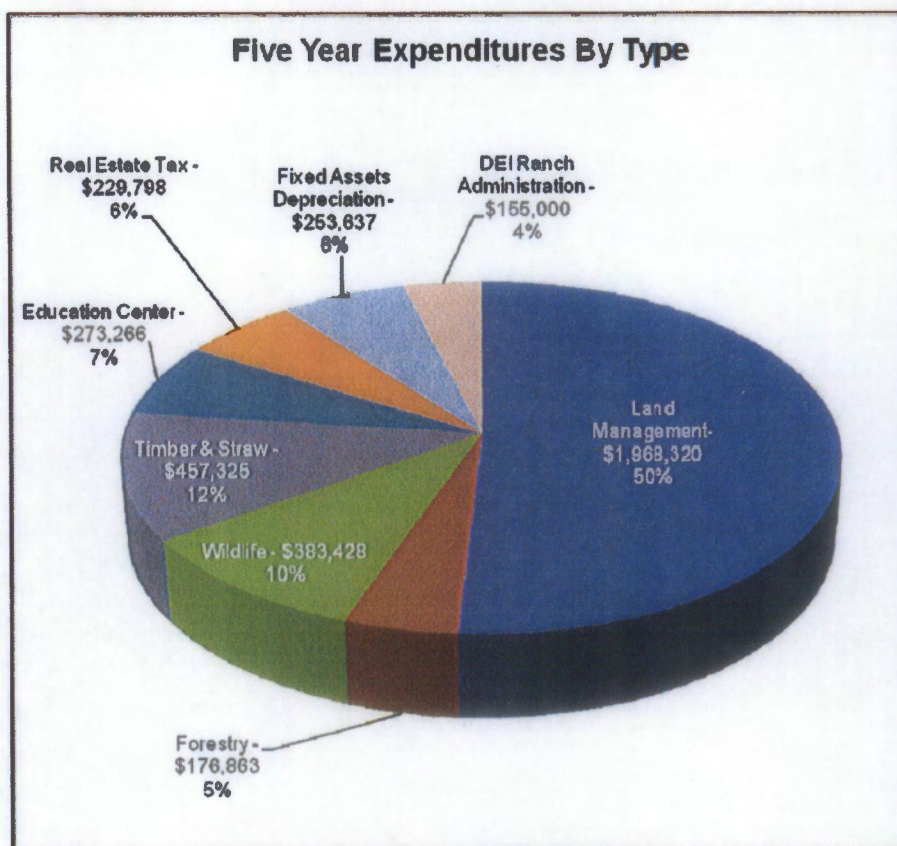
\*Difference due to rounding.

As stated in the 12 year analysis above, Fiscal Years 2011 and 2012 include revenue from the sale of timber. Timber harvesting and sales are scheduled to continue for the next 10 years. Each pine stand harvested will be replanted the following year. The time for re-growth and harvesting availability is 17 years. Based on DEI management's plans (based on the NRPS Silvicultural Report), there will be a seven year time frame with no income from pine timber. The income from pine straw will decrease as the pine tree stands are harvested (income for pine straw is calculated based on a per acre available rate) and increase as the replanted pine



stands mature. It takes seven years for newly planted pine stands to produce pine straw for collection.

Total operating expenses over the past five years by type are shown below:



The education center operating cost for the past five years was \$273,266. In Fiscal Year 2012, Pinellas County received funding from Pasco County of \$27,600 for Pasco schools' use of the education center. As covered in Opportunity for Improvement No. 2, the educational center operations was not part of the original purpose of the Ranches, which included active production well fields, pine timber and straw operations, wildlife and ecosystem enhancement, and agricultural and cattle operations.

In the land management contract, Section V, the County provides three houses and 1,500 acres for use by the contractor. In turn, the contractor pays the County for use of these houses and acreage. This line item amount in Exhibit B Cost Summary of the contract, "Use of Pastures & Homes" is reduced from the "Total Basic Services" line item amount paid by the County monthly. IG reviewed the amount paid by the land management contractor and concluded that it was calculated properly at the current market rate for the benefits received.

Actual operating costs during the five year time frame were lower than budget. During Fiscal Year 2008 through Fiscal Year 2011, ranch actual expenses were under budget by \$668,170,



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and for 11 months of Fiscal Year 2012, are running under budget. Note that Pasco County real estate taxes, fixed asset depreciation expense, and DEI administration costs are not budgeted in the Ranches' cost centers.

BUDGET TO ACTUAL FOR FY 2008 TO FY 2012 as of 8/31/2012			
Year	Budget Expenses	Actual Expenses	(Over)/Under Budget
FY 2008	\$919,900	\$871,085	\$48,815
FY 2009	874,800	690,571	184,229
FY 2010	830,250	686,451	143,799
FY 2011	700,720	642,935	57,785
FY 2012 as of 8/31/2012	831,500	597,957	233,543
<b>TOTAL</b>	<b>\$4,157,170</b>	<b>\$3,489,000*</b>	<b>\$668,170*</b>

\*Difference due to rounding.

### Land Purchases

A large portion of the Cross Bar Ranch land purchase occurred in 1976 and for the AL-Bar Ranch in 1990, with additional parcels purchased during 1993 through 1995. The total cost of the land was \$11,118,774. The current land value as listed in Pasco County Property Appraiser records is \$57,584,868 for market value and \$2,605,559 for agricultural value. Purchase of the land was directly related to assuring a supply of fresh water for Pinellas County residents. All ranch parcels are classified as agricultural (AG). In accordance with Florida Statute 193.461, the Pasco County Property Appraiser classifies land within Pasco County as either agricultural or non-agricultural. Land which is classified as agricultural is assessed taxes based on the agricultural value, which is less than the market value. Only land which is used primarily for bona fide agricultural purposes is classified as agricultural.

CROSS BAR & AL-BAR RANCHES LAND ACQUISITION						
Property	Original Acquisition Cost*	Acreage**	Land Value**	AG Land Value**	Building Value**	Extra Features Value**
Cross Bar Ranch	\$5,336,373	8,145	\$33,395,966	\$1,725,598	\$657,908	\$62,036
AL-Bar Ranch	5,782,401	4,233	24,188,902	879,961	82,867	4,114
<b>TOTAL</b>	<b>\$11,118,774</b>	<b>12,378</b>	<b>\$57,584,868</b>	<b>\$2,605,559</b>	<b>\$740,775</b>	<b>\$66,150</b>

\* Original acquisition cost obtained from real estate closing statements.

\*\* Obtained from Pasco County Property Appraiser website.

### Fixed Assets

Property improvements on the Ranches occurred from 1990 to 2007. The total cost for these improvements was \$2,537,689. The current annual fixed asset depreciation expense is \$50,744. Details for the capital improvement projects were not available because the files were



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past the required retention period. Most fixed asset costs relate to the use and care of the water wells and the construction of the education center.

CROSS BAR & AL-BAR RANCHES ASSETS				
Asset - Description	Cost	Category	Date Placed In Service	Annual Depreciation Expense
Cross Bar - Visitor Center	\$1,038,814	Buildings	9/30/2004	\$20,776
Cross Bar	29,677	Buildings	9/30/1997	594
Cross Bar - House 12/14/94 BCC	75,000	Buildings	10/1/1995	1,500
Cross Bar - Metal Barn	151,293	Buildings	10/1/1995	3,026
Cross Bar	7,975	Buildings	9/30/1990	160
AL-Bar/Cross Bar - Hydrologic Evaluations of Augmentation	10,443	Pump & Purify	9/20/2006	209
Cross Bar/Al Bar Misc. Augmentation Improvements	29,126	Wells	9/30/2007	583
Cross Bar – Well Field Visitor Center	37,081	Buildings	9/30/2004	742
AL-Bar - Augmentation/LBG - Hydro	992	Wells	9/30/2003	20
Cross Bar - Augmentation/Hydro Svcs.	6,016	Wells	9/30/2003	120
Cross Bar – Misc. Augmentation Imp.	5,161	Wells	9/30/2003	103
Cross Bar - Hydrogeologic Svcs.	246,306	Wells	9/30/2002	4,926
Cross Bar - Access Rd. Feasibility Study	7,178	Buildings	9/30/2002	144
Cross Bar - Augmentation	822,701	Wells	9/30/2002	16,454
Cross Bar - Ditch Blocking	9,326	Buildings	9/30/2002	187
Cross Bar	1,002	Wells	9/30/1990	10
Cross Bar - Misc. Additions Ed Center	55,821	Buildings	9/30/2007	1,116
Cross Bar - Improvements to Ed Center	3,777	Buildings	9/20/2007	76
<b>TOTAL</b>	<b>\$2,537,689</b>			<b>\$50,744*</b>

\*Difference due to rounding.

The complete financial information for Cross Bar Ranch and AL-Bar Ranch was not easily available from DEI to analyze revenue and costs, determine the ranch financial position, and answer questions from the BCC or citizens. Lack of complete financial documentation prevents accurate determination of financial status for use in DEI management presentations and decision making. Currently, there is a lack of transparency to Pinellas County decision makers and the public.

Based on discussions with DEI management, the Cross Bar and AL-Bar Ranches are considered part of the Pinellas County Water Utility Service Operation Fund, and financial information is presented like any other utility operation. The operating revenue and expense transactions are available from the general ledger (starting with Fiscal Year 2001), fixed assets information is available from the Finance Department fixed asset application, and the land purchase information is available from the Pasco County Property Appraiser, Pasco County Tax Collector, and land purchase files maintained by the Pinellas County Real Estate



Management Department. However, DEI has no current process in place to maintain a summary of the financial information, assure completeness of records, and retain in a format for easy reference and presentation.

Financial information for ranch operations should be maintained in an easily obtainable format and include all information related to the Ranches' revenue and expenses. The Ranches' revenue and expenses should be clearly identifiable to enable an analysis of projections and results.

**We Recommended** that DEI management:

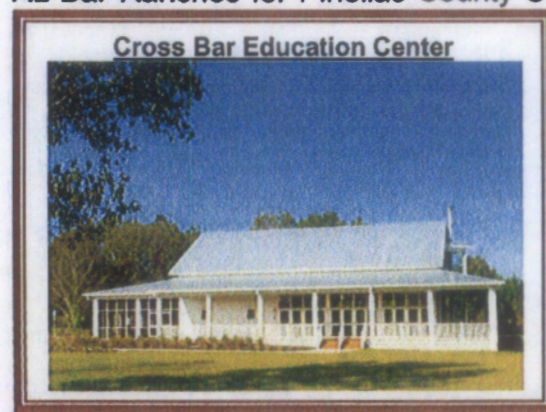
Maintain aggregated financial information for the Cross Bar Ranch and AL-Bar Ranch for reference and presentation. The ranch operations and associated financial records should be accounted for as a stand-alone project to provide transparency to the BCC, Pinellas County utility customers, and citizens. The financial information obtained by IG should be used as a starting point, and at least yearly, updated with current information from the source records/departments. As covered in Opportunity for Improvement No. 3, transparency should be supported by a current business plan for the Ranches.

**Status:**

**Implemented.** Profits and losses for the Ranches are now being tracked in a form suitable for presentation to the BCC, Pinellas County utility customers, and citizens.

## ***2. Educational Activities At The Ranch Are A Major Cost, Create Risks, Do Not Directly Benefit Pinellas County Citizens, And Have Not Been Formally Evaluated Or Included In A Business Plan.***

Educational facilities and a tour program were established at Cross Bar Ranch without a business plan, funding need projections, and risk analysis. In August 1998, Natural Resources Planning Services, Inc. developed "A Financial Analysis of Operations" for the Cross Bar and AL-Bar Ranches for Pinellas County Utilities (now DEI). The document states the purpose of



acquiring the property was for well field production and environmental enhancement. In 1992, a land management stewardship team was established and tasked to convert the property from its principal use of a well field and cattle ranch to a balanced regime of active production well fields, pine timber and straw operations, wildlife and ecosystem enhancement, and agricultural and cattle operations. An educational program was not part of the original plan for the property, nor has a subsequent analysis been performed addressing this service.



In 2004, Pinellas County contracted with Bandes Construction Company to build an education center on the Cross Bar Ranch for \$799,168 and estimated at that time an annual reoccurring operating and maintenance cost of \$100,000. The purpose of the building was to provide an outreach program to educate citizens in the areas of conservation, water, and environmental awareness. A pavilion adjacent to the education center was constructed several years later to be used for educational activities. Fixed asset records show a total cost for the education center and pavilion of \$1,135,493. The education center is only open to governmental and non-profit groups and is currently used mainly by the Pasco County School District to support their environmental education curriculum. Pasco County students visit the Ranches for an environmental classroom lesson, in-field experiment, and bussed tour of the property. During 2012, Pasco County utilized the facilities 90 days during the school year. Other governmental and non-profit entities can use the facilities by completing an application and making a reservation through the DEI Education Coordinator. During 2012, the University of Florida Master Naturalist Program, Southwest Florida Water Management District, and Pasco County administration utilized the facilities for a total of 4 days.

Pinellas County has contracted with Albert Roller since 1992 for land management services at the Ranches. The current contracted services include giving tours, education center janitorial services, grounds maintenance, and bus maintenance. Pinellas County has historically fully funded the Pasco County education program. These educational services cost \$51,474 in Fiscal Year 2011 and a total of approximately \$273,266 over the past five year contract period with Albert Roller. Due to budget challenges, in March 2012, Pinellas County entered into a formal interagency agreement with the District School Board of Pasco



County to address cost sharing. This is the first formal written agreement addressing the environmental education program even though the program has been ongoing since 2004. The agreement states that the Pasco County School Board will pay Pinellas County \$9,900 as a rental fee and for janitorial services for the education center. It further states that Pinellas County agrees to expend additional funds to maintain the facilities and to provide security during the School Board's use. The agreement does not address the tour guide or safari buses that Pasco County Schools are using. The Pasco County School Board has committed funds to support the on-site educational experience at Cross Bar Ranch with equal shares coming from a Wells Fargo Bank grant and Tampa Bay Water commitment. After questioning DEI Finance management regarding the receipt of these funds, DEI invoiced Pasco County School Board for \$17,700 for the Tampa Bay Water funding commitment. The rental fee and Tampa Bay Water grant funds were received in August 2012 for a total of \$27,600.

DEI is funding tours and educational facility costs mainly for the benefit of Pasco County citizens. Pasco County's recent contribution toward the educational program does not cover the costs to maintain the education center and provide tours. During these fiscal challenging times, funding services that do not benefit Pinellas County citizens does not fit in with the



County's effort to focus limited resources on core services. In addition, providing these services to Pasco County has created additional risks that have not been adequately addressed by DEI and presented to the Pinellas County Risk Management Department (Risk Management).

A formal business plan should have been developed addressing the objectives, financing, operations, and risks of hosting an educational program at the Cross Bar and AL-Bar Ranches. A business plan is a formal document that sets business goals and a plan to attain those goals. It is used as a decision making tool. The document is used both by internal and external stakeholders. Internally, the document provides a roadmap to reach goals of the project and usually lists success factors for measurement. Externally, the business plan is used by stakeholders, in a government environment, the tax-payers. In addition, how the educational program fits in with Pinellas County's mission should have been evaluated.

**We Recommended DEI management:**

- A. Create a formal business plan addressing the objectives, financing, operations, and risks of hosting an educational program at the Cross Bar and AL-Bar Ranches.
- B. Discuss the services being provided to Pasco County students and associated risks with Risk Management.
- C. Work with the District School Board of Pasco County and Tampa Bay Water to address long term funding of the Education Center and tours.
- D. Address the tours in the interagency agreement with the District School Board of Pasco County.

**Status:**

- A. **Partially Implemented.** DEI's Executive Director, David Scott, presented a formal Business Plan at the August 13, 2013 BCC Work Session. DEI is currently awaiting a Board policy decision for any future action.
- B. **Implemented.** The new land management contract no longer includes the tours in the scope of services. Additional insurance requirements are also included in the land management contract to address Risk Management concerns.
- C. **Partially Implemented.** Fiscal Year 2013 funding of \$19,327 was paid by the Pasco County School Board for the Education Center Facility. long-term plan, which will be covered in a future Business Plan.
- D. **Implemented.** DEI has entered into an interagency agreement with the Pasco County School Board and includes the bus tours.



### **3. The Business Plan For The Cross Bar And AL-Bar Ranches Needs To Be Updated.**

DEI has not developed a current business plan for the Ranches. In August 1998, Pinellas County Utilities (now DEI) contracted with Natural Resource Planning Services, Inc. (forestry & wildlife contractor) to develop, "A Financial Analysis of Operations" for the Ranches. This document can adequately serve as a business plan for the Ranches. The document covered the objectives of the site, stewardship/use of the property, forestry and habitat management, and the timber and pine straw operations. This information currently reflects the operations on the Ranches. However, the financial information in the document is outdated. In addition, other areas should be included in a current business plan, such as the education center and tour operations, payment of Pasco County real estate taxes and the benefit received by Pinellas County residents from the transfer of water wells to Tampa Bay Water.



An overview of the information presented in the August 1998 document is listed below. The Cross Bar and AL-Bar Ranches' management operations were to address the concerns for the protection of groundwater resources in two critical areas:

1. the protection of groundwater quality, and
2. groundwater withdrawal that impacts the health of the surface environment.

In pursuit of the objective of protecting groundwater, Pinellas County purchased the 8,000 acre Eldridge-Wilde Well Field and the approximately 12,400 acre Cross Bar and AL-Bar Ranches.

The Cross Bar and AL-Bar Ranches are managed to protect the groundwater system. As of August 1998, ranch operations' management had:

- Transformed 5,000 acres from pasture grasses for ranching purposes to forestry production. The change was to increase the recharge rates and reduce the evaporation rates using pine forest operations.
- Continued the agricultural production for about 1,500 acres.
- Increased the wetland habitat for wildlife species to approximately 6,000 acres of natural lakes, wetlands, and uplands.

The Ranches are managed for a balanced system of responsible ecosystem management that includes active production well fields, pine timber and straw operations, wildlife and ecosystem enhancement, and agricultural and cattle operations.





- **Wildlife Management** – Emphasizes developing habitat for targeted endangered or threatened species such as the Florida scrub jay, Florida sandhill crane, Florida burrowing owl, and Southern kestrel. Other species on site include deer, wild turkey, gopher tortoise, squirrel, wading birds, and numerous amphibian and fish species.

- **Forestry and Habitat Management** – Emphasizes planting and management of over 5,000 acres of slash and long leaf pine, and put in place a groundwater augmentation and management process for the habitats.

- **Timber Harvest For Existing Pine Stands** – There are several old pine stands on the Ranches. The 1981 and 1982 slash pine plantations were scheduled for thinning at 20 years (2001) and final harvest five years later (2006). The natural pine stand and the 1960 pine plantation were scheduled for final harvest in 1999.

- **Timber Harvest For Young Pine Stands** – The first thinning is scheduled for age 16 and a second thinning 5 years later. The final harvest is projected at 26 years.

#### Financial Analysis – Timber Operations

- The "Discounted Cash Flow Analysis" for the years ending 1998 to 2023 was a total net present value of \$3,126,509.
- The total revenue projected for timber harvest (harvests 1999 to 2022) was \$23,096,610 (revenue price was by type of product with inflation of 1% increase).
- The total revenue projected for straw harvest (harvests 1999 to 2010) was \$2,652,558 (\$50 per acre with inflation of 3% increase).
- The projected cash flow for ranch operations (1993 to 2023) was \$9,576,193. (Management costs projected for inflation of 3%. Reforestation cost at \$135 per acre.)

This financial information is outdated and no longer relevant. Numerous assumptions have changed including:

- The value of timber was projected based on cord type with an average price increase of 4% per year; \$30 per cord for pulpwood, \$75 per cord for chip-n-saw, and \$115 per cord for ply logs. Currently, timber is being sold at a flat rate of \$13.32 per ton.
- The value of straw was projected based on \$50 per acre with an average price increase of 3% per year. Currently, for August 2012, straw is being sold at \$30,486.04 per month (monthly straw revenue is being reduced by timber harvesting).





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- The education center operating costs and tours provided to Pasco County Schools and other non-profits were not included in the costs.
- Pasco County real estate taxes paid were not included in the costs.

DEI management provided two additional documents that contain information on the Cross Bar and AL-Bar Ranches. The information contained in the first, "Pinellas County Utilities FY 2012 Utilities Rate Study" (Rate Study) is too general and would not be pertinent to a business plan. The information contained in the second, "Silvicultural Report & Timber Harvest Schedule" (Timber Plan) should be incorporated into a current business plan.

1. Rate Study - The "Pinellas County Utilities FY 2012 Utilities Rate Study" dated June 13, 2012 included budgeted expenses and projected revenue for the Cross Bar and AL-Bar Ranches. This financial information is presented as any other department/function of the water utility operations; it does not provide detailed information on the Ranches' operations.
2. Timber Plan - The "Silvicultural Report & Timber Harvest Schedule" issued by NRPS on June 30, 2010 is an in-depth analysis of the Cross Bar and AL-Bar Ranches' pine plantation operations. The analysis covers both the Slash and Longleaf Pine stands harvested for timber and straw. The report projected for the 1993 to 1996 pine stands to output 89 to 105 tons per acre. The Slash Pine stands cover 3,959 acres and Longleaf Pine stands cover 432 acres. The harvest and reforestation schedule from the report for the next ten years is listed below. The projected gross income from this harvest period is \$3,120,000.

SLASH PINE STANDS SCHEDULE				
Stand	Harvest Year(s)*	Acreage	Reforestation Years*	Gross Revenue Estimate
1993 Slash Pine	2011-2012	450	2011-2012	\$375,000
1993 Slash Pine	2013	450	2013-2014	375,000
1994 Slash Pine	2014	578	2014-2015	455,000
1994 Slash Pine	2015	578	2015-2016	455,000
1995 Slash Pine	2016	523	2016-2017	405,000
1995 Slash Pine	2017	523	2017-2018	405,000
1996 Slash Pine	2018	418	2018-2019	325,000
1996 Slash Pine	2019	418	2019-2020	325,000
<b>TOTAL</b>		<b>3,938</b>		<b>\$3,120,000</b>

\*The harvest time table has been adjusted one year to reflect the current DEI time schedule.

The ranch operations are being conducted as a stand-alone business entity under the DEI umbrella and should be accounted for as such. The ranch operation is an entity that is designed to be mostly self-funded with separate business requirements that differ from other standard DEI services delivered to the public.



Without a current business plan for the Ranches, changes in site conditions, economic changes, County issues, and other factors for ranch operations will not be formally documented. In addition, the renewal of the related contracts will not be supported by a current business plan and financial analysis.

**We Recommended DEI management:**

Update the business plan for the Ranches and include an analysis of all the operations taking place on the land. In addition, the plan should include planned capital improvements to the property, the inventory of assets, and projections of additional land acquisitions. We recommend the business plan be updated when changes are made to the operations or financial information changes. A current business plan should be presented to the BCC along with the next contract renewal request (in 2017) for the land management and the forest and wildlife contracts.

**Status:**

**Partially Implemented.** A presentation was made to the Board in the August 13, 2013 Work Session meeting and the Board's decision is pending.

#### ***4. The Oversight Process, Inspections, And Results For The Land Management And Forestry & Wildlife Contracts Are Not Adequately Documented.***

There are no written procedures for the process used by the DEI contract administrator to document contractor compliance with service requirements. The DEI contract administrator stated that a site visit is performed once a month and additional visits to the Ranches take place when certain services are completed (i.e. pine tree replanting). Any issues noted are verbally discussed with the contractor, but are not formally documented. The DEI contract administrator does not document the site visits, results, and any required corrective action.

For the land management contract, there are two categories of services being performed that can be inspected by DEI. Under the "Basic Services" category, the contractor is currently submitting a general list of services performed on the monthly invoice that are authorized by the budget and completed during the invoice period. The results of these services performed could be verified in conjunction with the DEI site visits. The second category of services, "Special Projects," is specific services requested by DEI. The invoice description notes the service performed, which could also be inspected on site visits.

The major services provided by Natural Resource Planning Services (NRPS) are consulting on forestry and wildlife management, performing site inspections, coordinating pine timber and straw sales, mapping, and report preparation. The County relies heavily on the contractor to manage the pine timber and straw sales and perform environmental monitoring. NRPS invoices include a daily activity log for the tasks performed that month. During DEI's monthly



site visits, the contract administrator can verify observable services provided. Certain services performed by NRPS do not produce documentation supporting performance unless there is an issue, such as insect and disease monitoring, habitat consulting, and agricultural oversight. These types of services are discussed over telephone calls between NRPS and the contract administrator. Telephone calls and meetings can be logged. Other services do generate documentation, such as mapping, timber sales, and report preparation. These services can be logged or otherwise recorded when received.

There is no DEI procedure requiring the contract administrator to formally document the oversight process for the land management and forestry & wildlife contracts. According to the Pinellas County Human Resources job description for the Hydrogeology Manager (current contract administrator), illustrative tasks include administering contracts, project inspection, and payment request review/approvals. According to the Pinellas County Purchasing Dictionary of Purchasing Terms, contract administration is, "the management of all actions that must be taken to assure compliance with the terms of the contract after the award of the contract." The Purchasing Procedure Manual details contract administration responsibilities including, "...maintain a written record of the vendor's performance relating to contract requirements" in Section 9.14.

Without written documentation, information on what services were reviewed, how they were reviewed, and the results are all verbal. In addition, there is no formal written support for recommending the renewal or non-renewal of the contracts related to the Ranches. All verification and inspections performed during site visits should be documented. Formal written feedback to the contractor should also be provided. Without the feedback, the contractor does not have written assurance from the County that performance being provided meets the contract requirements.

It is the contract administrator's responsibility to assure that the contractor is delivering the services stated in the contract. Based on the extensive services being delivered by contractors, a formal written oversight plan and procedures are necessary. In addition, the testing for compliance and the results should be formally documented.

**We Recommended DEI management:**

Develop a written procedure that covers how compliance to the contract requirements will be confirmed. In addition, we recommend all site visits, service verification, and associated results be documented.

**Status:**

**Implemented.** Written procedures that cover how compliance to the contract requirements are to be confirmed, including steps to document all site visits, service verification, and associated results have been developed.



## **5. DEI Is Not Using The Proper Accounting Procedures For Recording Timber Operating Expenses.**

The pine timber operating expense has and is currently being recorded on a cash basis. For the current timber cycle starting with the harvesting of pine trees in 2011, the expenses in Fiscal Year 2012 for the purchase of pine tree seedlings was \$6,647. There are other expenses related to the replanting that include land preparation, planting labor, equipment rental, and other related items. Revenue realized as received is the proper accounting treatment.

In the "Utilities Department Well Field Management Contracts" Audit (2000-10), Opportunity for Improvement No. 5 states, "All costs pertaining to the timberland were not capitalized." The costs for planting the trees, site preparation performed by the Land Manager were not capitalized. Management agreed with the audit recommendation to capitalize expenses. However, the appropriate accounting procedure was not implemented.

Fixed asset records for the Ranches lists Asset #13566 as "Cross Bar Pine Trees Planting" for \$76,663 dated March 24, 1995. This pine stand will be harvested in approximately three years during 2015. Some replanting costs have been capitalized in the past, but no depreciation/depletion has been taken to date.

The Government Accounting Standards Board and Generally Accepted Accounting Principles are silent in the area of pine timber business accounting. Most of the articles and information on timberland deals with the tax treatment of the assets, expenses, and revenue. Based on our review of the available information, the timber operating expenses should be capitalized until the revenue is realized for the pine stand timber. In addition to the replanting, the operating and maintenance expenses related to the pine stands should be capitalized until the pine timber is harvested and the revenue is received. The current timber operations have an 18 year cycle (replanting takes one year after harvesting) with a 17 year pine growth.



The expenses that can be capitalized for the timber operations are:

- Planting of new seedlings
- Insects & disease treatments
- Fertilizer
- Chemical control of unwanted vegetation
- Hired labor



Short-lived tools, "Carrying Costs," such as property taxes, insurance premiums, and forest management fees are considered "ordinary and necessary" and should be expensed in the year they are incurred.

Using a cash based accounting procedure for the timber operation does not match expenses of the operations with the revenue. The operating expenses for the Ranches' operations would be overstated in the 18 years prior to the harvesting occurring.

**We Recommended DEI management:**

Capitalize the expenses for the replanting and maintenance of the timber sites harvested in Fiscal Year 2012. Include any expenses incurred in Fiscal Year 2011 for preparation of the sites. Based on the amount of time it would take vs. the benefit, it is not recommended that DEI go back to the prior timber cycle to capitalize the expenses related to those timber operations. The exception to this recommendation is expenses incurred going forward for timber stands not yet harvested.

The pine straw operations would be considered as a side product and not part of the timber operations. The expenses for the preparation and harvesting can be realized as incurred since the revenue is received in the same time frame.

**Status:**

**Implemented.** Capitalization of replanting costs are being recorded on an ongoing basis.

## ***6. A Formal Written Procedure Is Needed For The Land Management Contract Invoice Payment Process.***

An internal written procedure addressing invoice processing that supplements the information contained in the land management contract is needed. The procedure should detail the invoice requirements, documentation, and process for invoice payment.

The current land management contract contains information on how invoices will be submitted to the County for processing. Contract Section IV (Compensation) states the County shall pay the Contractor, "... an annual amount as reflected on the attached Cost Summary, Exhibit B. Payment shall be made in monthly installments." The contract further states that for contracted services provided to the County, the County shall pay the Contractor, "... the actual costs of these services when the cost is substantiated by an invoice from the vendor providing the services. For armed security performed by contracted services, the COUNTY will pay the CONTRACTOR the actual cost of these services and the actual cost incurred for additional insurance, to include Workers' Compensation."

This information is adequate for the contract, but does not reflect the DEI internal procedure being followed. Contract Exhibit B, Cost Summary, lists three cost subtotals, "Total Basic Services," "Total Contracted Services," and "Total Special Projects." The "Total Basic



Services" is billed and paid as a fixed monthly fee and the other two cost categories are billed and paid by the service performed. Other DEI invoice payment processing procedures include:

- Requiring the Contractor to list the function performed on the monthly invoice for basic services. Prior to May 2012, the Contractor was not required to submit monthly service records outlining land management services completed during the invoice timeframe.
- The Contractor is performing road grading for a fixed fee of \$1,000.
- The Contractor performed pine tree replanting, which was invoiced under the special projects category; however, the County needs the actual cost of the replanting for capitalization purposes.



DEI management did not develop a formal written procedure for invoice processing since the current contract administrator and the land manager contractor understand the process in place. However, without formal written procedures for processing invoices, errors could occur, invoice processing may not be completed consistently, payments may be made without sufficient backup detailing services provided, and in the case of a change of staff, there would be no documentation to guide the process.

Written procedures provide guidance that is necessary to properly and consistently carry out departmental activities at a required level of quality. The establishment of the procedures provides the opportunity for management to ensure that adequate process/internal controls have been established. It is management's responsibility to establish written internal procedures covering key department processes, such as contractor invoice processing. The procedures should be in sufficient detail to provide standard performance criteria and reduce the risk of misunderstanding and/or unauthorized deviations that could cause processing errors. The development of the procedures could prevent the establishment of unnecessary controls or steps that negatively affect process productivity. The procedures also support the cross-training and back-up for key staff functions.

Under Part VI, Invoices of the Land Management Contract, "all sums paid to the contractor will, in each case, be subject to the receipt by the COUNTY of a statement from the CONTRACTOR to enable the COUNTY to properly perform its audit responsibilities." Without the sufficient back-up documentation, DEI cannot confirm that the Contractor has performed said services in conformance with the agreement, nor can the County perform its evaluation for the use of public funds.

**We recommended DEI management:**

Document the current invoice payment process detailing how the three different types of cost categories are handled, and continue to require the Contractor to submit monthly service records accompanied with the Land Management Service invoices. The procedure should also



include that for "Special Projects," a sub-contractor is not always involved; the Contractor at times provides these services. Management should consider requiring additional verification of special projects performed by the Contractor since an invoice from an independent vendor would not be present.

**Status:**

**Implemented.** Documentation of the land management contract payment process is included in the Cross Bar Ranch Land Management Contract Compliance document.

## ***7. Cross Bar And AL-Bar Land Parcels May Be Exempt From Taxation.***

DEI management has not pursued the possibility of having some or all parcels of land that constitute the Cross Bar and AL-Bar Ranches exempt from taxation. Review of the 2011 Pasco County Tax Collector "Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments" (Assessments) for all parcels related to the Cross Bar and AL-Bar properties shows that the parcels are classified as agricultural and are taxed based on the agricultural value of the land. For 2011, Pinellas County was assessed \$35,963.42 in taxes for Cross Bar Ranch, \$13,728.54 in taxes for AL-Bar Ranch, and \$5.33 for other County taxes. Pinellas County general ledger reports show the following amounts paid to Pasco County Tax Collector for property taxes over the past five years:

- 2011 Taxes - \$49,697.29
- 2010 Taxes - \$33,729.15
- 2009 Taxes - \$50,321.47
- 2008 Taxes - \$46,330.34
- 2007 Taxes - \$49,719.39

In addition to being classified as agricultural land, the Cross Bar and AL-Bar properties are on the current 2012 Florida Forever Priority List. Florida Forever is Florida's conservation and recreation lands acquisition program, a blueprint for conserving natural resources and renewing Florida's commitment to conserve the state's natural and cultural heritage.



There are several laws that address municipal exemption from taxation such as:

- Fla. Const. Art. VII, s. 3(a), "All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious, or charitable purposes may be exempted by general law from taxation."



- Fla. Stat. s. 196.192 (1), "All property owned by an exempt entity, including educational institutions, and used exclusively for exempt purposes shall be totally exempt from ad valorem taxation."
- F.S. 196.26, Exemption for real property dedicated in perpetuity for conservation purposes, "(2) Land that is dedicated in perpetuity for conservation purposes and that is used exclusively for conservation purposes is exempt from ad valorem taxation. Such exclusive use does not preclude the receipt of income from activities that are consistent with a management plan when the income is used to implement, maintain, and manage the management plan."

The DEI contract manager stated that the County is paying property taxes and has not pursued the possibility of taxation exemption per past practices. Factors that make it prudent to explore the possibility of taxation exemption include:

- All parcels of land are classified as agricultural by the Pasco County Property Appraiser and are taxed based on the agricultural value.
- The property is listed on the Florida Forever Priority List, which indicates the land has significant natural or cultural value.
- Part of the land is used for educational purposes, such as the Pasco County environmental education program.
- Part of the land is used for wildlife management and enhancement, which could be considered scientific activities.

**We Recommended DEI management:**

Evaluate the possibility of having some or all of the parcels of land that constitute the Cross Bar and AL-Bar Ranches exempt from Pasco County taxation.

**Status:**

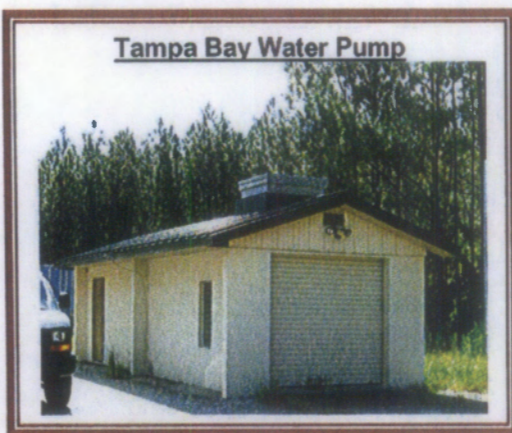
**Implemented.** 2012/2013 taxes have not been paid. The possibility of tax exemption is currently being challenged. Litigation is pending.

**8. *There Is No Written Procedure For Chemical Application On The Ranch Property.***

Spraying of non-restricted herbicide and pesticide chemicals on the Cross Bar and AL-Bar Ranches is not covered by a formal written procedure outlining the documentation and approval requirements for these activities. Spraying is routinely performed by the land management and pine straw contractors and occasionally by outside contractors. The chemicals used are first reviewed and approved by NRPS whom then obtains approval from Tampa Bay Water prior to spraying.



According to Risk Management, when they reviewed the land management contract for insurance requirements, they were not aware that the land manager was spraying chemicals on the property and pollution insurance was not discussed. The land management contract and sale of surplus pine straw contracts do require pesticide/herbicide application as a deliverable. Exhibit B, Cost Summary in the land management contract, lists line item costs for cat tail and exotic weed control. Section E, item 6 in the invitation to bid for the sale of surplus pine straw, which is incorporated as part of the contract, states that the contractor will apply herbicide to weeds in the pine plantations. In a meeting with NRPS, it was confirmed that the land manager and the pine straw contractors notify NRPS prior to application of chemicals. The process continues with NRPS contacting Tampa Bay Water to obtain approval for spraying on the Cross Bar Ranch (there are no production wells on the AL-Bar Ranch). Once approval from Tampa Bay Water is obtained, they turn off the well pumps in the area being sprayed for several weeks. The entire process is mainly verbal with no written documentation produced.



DEI considers the spraying of chemicals a service that is supplied by contractors and insurance coverage, and documenting the spraying is the contractors' responsibility. As contract administrator, land owner, and water permit holder, it is IG's opinion that DEI has the overall responsibility for the application and record keeping of chemicals used on the Ranches. This responsibility should be covered by a formal written procedure. Chemical use documentation, such as chemical name, application date, application amount, spray operator, and approvals is not being maintained by DEI. Any potential chemical contamination can

adversely affect water quality and the County's compliance with the Interlocal Agreement with Tampa Bay Water

**We Recommended DEI management:**

Develop written procedures covering application of chemicals on the Cross Bar/AL-Bar Ranch (procedure to include all contractors performing spraying) and record keeping by DEI. Any verbal requirements and other factors should be documented.

**Status:**

**Implemented.** A written procedure has been developed for the application of chemicals.

## ***9. Safety Site Inspections Of The Cross Bar And AL-Bar Ranches Are Not Being Performed.***

There is no formal safety site inspection of the Cross Bar and AL-Bar Ranches property conducted by Risk Management or DEI. An inspection is considered necessary based on the



use of the property for hosting tours for non-profit organizations, governmental agencies, and Pasco County schools. The inspections should be conducted by a qualified Pinellas County staff member, some scheduled and others unannounced. The schedule should include random safety site inspections when Pasco County schools are using the facilities and taking tours.

Risk Management's website states, "The Loss Control section of Risk Management develops, implements and monitors a comprehensive safety program for Pinellas County Government. The main focus is safety awareness and prevention; therefore, Loss Control addresses workplace health and safety issues, offers construction safety inspections and training, continually monitors and develops environmental and occupational health training, and follows through with fire prevention and safety inspections and training, in accordance with state and federal regulation. Through safety awareness and loss prevention we are able to ensure the continued success and growth of Pinellas County for all its' citizens."

Safety issues may not be identified and corrective action taken. A site safety inspection program should be in place to avoid accidents and undue risk to the County.

**We Recommended DEI management:**

Coordinate with Risk Management to establish a safety site inspections checklist and schedule.

**Status:**

**Acceptable Alternative.** A safety audit/checklist has been developed and inspections are performed during site visits as well as once a year during unannounced site visits.

## ***10. Firearms Are Being Used For Recreational Hunting On The Ranch Property.***

Recreational hunting is taking place on the Cross Bar and AL-Bar Ranches. During discussions with the DEI contract administrator, it was confirmed that the land management contractor, Albert Roller, allows recreational hunting by his staff on the property during the weekends of hunting season as long as no tours are taking place. The land management contract in Exhibit A, Scope of Services, states, "Establish and maintain a wild hog control program."

It is reasonable that firearms may be used to control nuisance species, but the contract does not address the use of firearms for recreational purposes. During discussions with Risk Management, they stated that they were not aware that recreational hunting was taking place and this creates unnecessary risk, especially with school children and others being on the property for tours. Allowing recreational hunting on





County owned property increases risk to the County, creates possible insurance issues, and does not provide a benefit to the County

The Cross Bar/AL-Bar Ranch property is managed for active production well fields, pine timber and straw operations, wildlife and ecosystem enhancement, and agricultural and cattle operations. Recreational hunting does not fit in with the use of the land, nor is it authorized by the land management contract. There are no other County owned properties that allow recreational hunting without specific authorization. DEI has not formally addressed recreational hunting in the land management contract or the risk it creates for the County. The County is exposed to unnecessary risk that can easily be mitigated by formally prohibiting recreational hunting.

**We Recommended DEI management:**

Amend the land management contract to prohibit recreational hunting and recreational firearm use on the Cross Bar Ranch and AL-Bar Ranch property.

**Status:**

**Implemented.** Recreational hunting and the use of firearms on the Ranches is prohibited as documented in the Albert Roller Renewal Agreement.

## ***11. Risk And Insurance Coverage For Ranch Safari Bus Operations Needs To Be Addressed By DEI.***

Tour bus operations on the Cross Bar and AL-Bar Ranches expose the County to additional risk that needs to be discussed with the Risk Management Department.

The land management contract with Albert Roller in Exhibit A, Scope of Services, Item 17 states, "Host any tours which are to be conducted on the Cross Bar or AL-BAR Ranches by Pinellas County or at Pinellas County's direction." In Exhibit B of the contract, a cost line item for services states, "School Classes & Group Tours." The contract is silent on who will drive the safari buses. The DEI contract administrator stated that the safari buses are driven by Albert Roller and his brother. In addition to the safari buses, the land management contractor and staff drive two trucksters on the property that is owned by the County.

Risk Management stated that they were not informed by DEI that a contractor is driving County owned vehicles, including the safari buses, which transport Pasco County school children around the property. Risk Management has to review the contractor's auto and liability insurance policies to ensure there is adequate coverage for these services. In addition, Risk Management stated that the





land management contract should specifically state that the County will provide County owned vehicles for conducting the tours.

The land management contractor, Albert Roller, and his staff, are unable to obtain a County driver's license since they are not County employees. Since the vehicles are operated on the ranch property only, a Florida Drivers License is not required.

Risk Management's website states, "A primary focus within Risk Management is the mitigation of risk. The key to mitigating risks is the identification of potential exposure that may cause the risk (loss) within the County." All risks associated with ranch operations must be known and evaluated so the appropriate insurance coverage is obtained. The land management contract terms identifies services to be performed, but lacks details of operations that are pertinent to identifying and mitigating risks. The County may be exposed to risks that are not properly mitigated.

**We Recommended DEI management:**

Meet with Risk Management to discuss the ranch tour operations and identify County exposure to risk that may require an amendment to tour operations or the land management contract.

**Status:**

**Implemented.** Tours are no longer part of the scope of services in the Land Management Contract.

## ***12. Safari Buses Used For Cross Bar Ranch and AL-Bar Ranch Tours Have Not Been Serviced Recently.***

Neither Pinellas County Fleet Management (Fleet) nor the land management contractor, Albert Roller, has serviced the safari buses since 2009. In May 2001, Pinellas County acquired two 1992 Ford Thomas Built buses for a total cost of \$114,487. The purchase was to fulfill the previous Utilities Director's vision of offering tours of the ranch property to educate citizens about water and the environment. Fleet modified the buses based on discussions with the Utilities Director to meet his vision of creating "safari buses." Bus modifications included hard top removal and replaced with canvas covers, camouflage paint, elevated seating, and one bus was made wheelchair accessible. In the past, Fleet has serviced the buses for regular maintenance and repairs. Most maintenance and repairs were performed at Fleet's shop in Pinellas County. The buses would be transported by trailer to the facility since they are not registered or licensed to be driven on the road. Fleet's records show a life to date maintenance total of \$22,801 with the last service being performed in October 2009.





The land management contract with Albert Roller, in Exhibit A, Scope of Services, does not specifically mention maintenance of the safari buses; it only states that the contractor will, "Host any tours which are to be conducted on the Cross Bar or AL-BAR Ranches by Pinellas County or at Pinellas County's direction." Exhibit B, Cost Summary of the contract, states the costs for Basic Services. Included is the cost for "Janitorial, Grounds and Bus Maintenance" of \$106,000 over the 5 year contract term. Albert Roller has not performed any maintenance or repairs on the buses except for a visual inspection of the vehicles prior to use. There is no clear written responsibility assigned for maintenance of the buses by DEI.

The maintenance manual for Thomas Built Buses states, "Scheduled maintenance provides a key element for safe operation of your vehicle. A proper maintenance program also helps to minimize downtime and to safeguard warranties... Perform the operations in this maintenance manual at scheduled intervals based upon distance traveled or months of operation." Properly maintaining the buses will reduce future repair costs, optimize the vehicles' performance, maintain the vehicles' value, and extend the vehicles' life. Maintenance is also a key factor in reducing the risk of accidents.

**We Recommended DEI management:**

Assign the bus maintenance and repair responsibility to Fleet, the land management contractor, or an outside entity. Having Fleet perform maintenance and repairs at their facility may not be cost justified due to the transport expense. If the responsibility is not assigned to the land management contractor, the contract needs to be amended to adjust this line item cost (Note: there are other County vehicles that maintenance is being performed on by land management that do not have a stand-alone cost line item for service in the contract). In addition, we recommended DEI management work with Fleet to create an inspection checklist for preventative maintenance that needs to be performed on the buses annually, such as oil changes, tire pressure, and hose replacement. The checklist should be specifically tailored for the use of the vehicles.

**Status:**

**Implemented.** Safari buses have been inspected by the County Fleet Management Division; however, future inspections will be outsourced because it is more practical to use a source closer to the Ranches. A formal inspection checklist has been developed.



### **13. A Fuel Tank Used By The Pine Straw Contractor Is Not Being Inspected By DEI.**

The fuel tank owned and operated by the pine straw contractor, Central Florida Mulch, shows possible leaking and ground pollution. During the IG site inspection of the Ranches, it was observed that there were excess amounts of fuel surrounding the outside of the primary storage tank. The fuel tank is not being inspected by the County per a discussion with the DEI contract administrator; however, once this issue was addressed, DEI committed to check the tank and assess for possible environmental damage. It was noted that this fuel site is located about 1,000 yards from a County augmentation water well pump site. The fuel tank is less than 500 gallons, thus does not need to be registered with the State, and does not require inspections.



A follow up inspection of the fuel site on September 11, 2012 by IG found the site cleaned and the fuel removed from the pan outside the primary tank.

Section E - Specifications of the Sale of Surplus Pine Straw Invitation to Bid, states, "Petroleum products must be managed, collected, and discarded properly to avoid environmental damage. Spills of any nature must be immediately reported to the County." DEI was not inspecting the fuel tank and did not request the land manager, Albert

Roller, to spot check the site and report any issues.

The fuel tank site could present a safety issue to the contractor staff. If environmental pollution is occurring, the County's water permits for augmentation are at risk as well as the quality of water being pumped by Tampa Bay Water.

**We Recommended DEI management:**

Inspect the fuel site during the monthly site visits performed by the DEI contract administrator based on the risk of pollution.

**Status:**

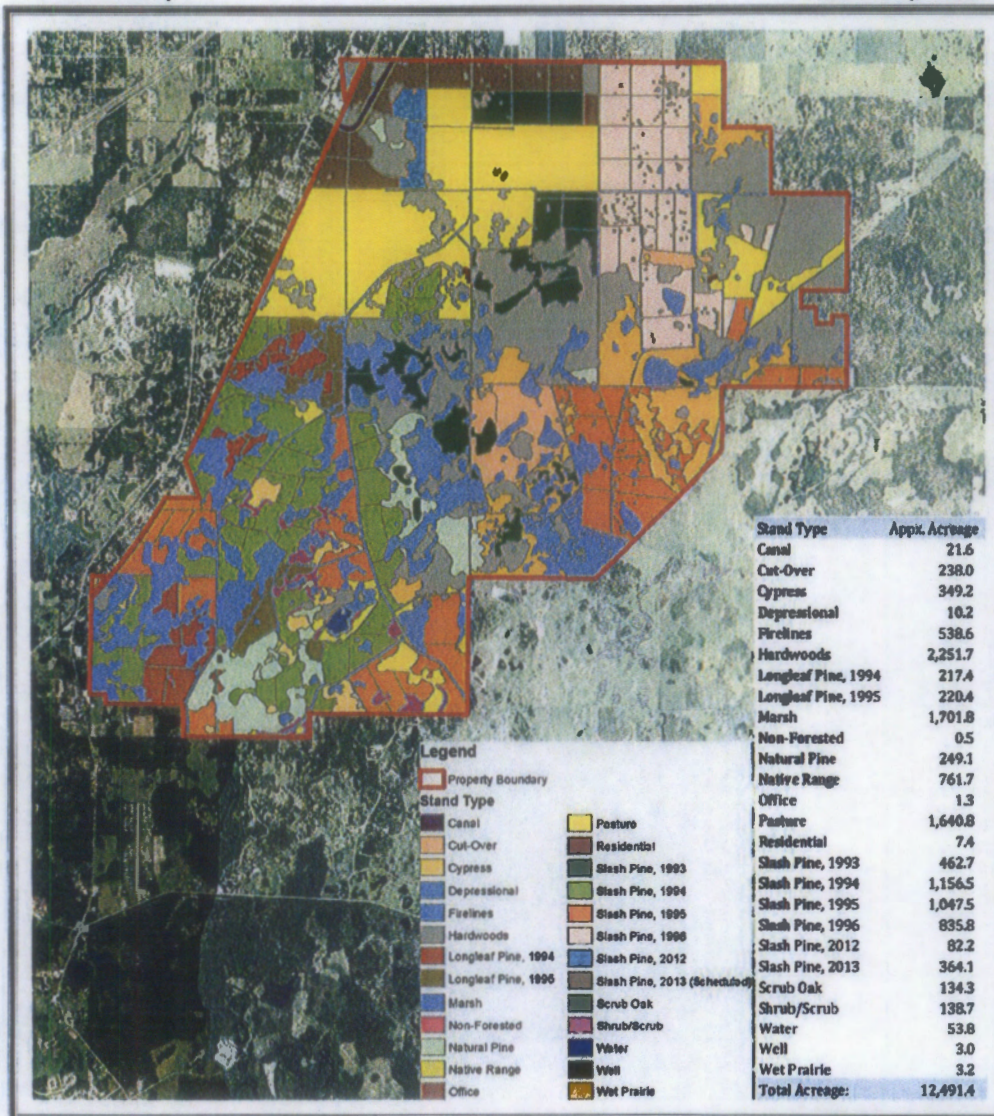
**Implemented.** Monthly inspections of the fuel tanks are performed.



## Follow – Up Audit of Management of Cross Bar &amp; AL-Bar Ranches

Pinellas County  
Cross Bar - Albar Ranch  
Stand Map

Sections 11-14, 25-27 & 34-36  
Township 24 S, Range 18 E  
Sections 7-9, 16-21, 29 & 30  
Township 24 S, Range 18 E  
Pasco County, Florida



0 3,000 6,000 12,000 Feet

## NOTICE:

This map is not a survey. Therefore, any derived acreage numbers on this map or accompanying report are approximate and should only be used for planning and management.

This map is not suitable for engineering design or construction. Further, the use of any associated acreage numbers for sales or negotiations is entirely at the risk of the buyer and seller.

Projection: NAD 1983 UTM Zone 17 North  
2010 True Color Aerial Map Updated by: M. Moss



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