



Inspector General Insights

Background: Historically, ATV riders used public lands in the Southern Golden Gate Estates (SGGE) as riding trails. However, the State of Florida and the South Florida Water Management District (SFWMD) acquired a huge portion of land in the SGGE as part of the Everglades Restoration Project. As part of the settlement agreement to vacate the platted roadways/road rights of way with the SGGE, the County was to receive 640 contiguous acres suitable for recreational uses, including ATV riding by October 1, 2005.

Following years of effort to locate suitable acreage in Collier County for the ATV park, the Board approved a \$3 million cash settlement on May 10, 2011 from the SFWMD, in lieu of providing the 640 contiguous acres.

Objective: The Clerk of Courts received a taxpayer inquiry requesting the status of efforts to develop an ATV park in Collier County, with a specific focus on how the settlement funds were spent and the amount of available funds remaining.

Scope: A timeline was developed that identified the Board actions related to the ATV park. In addition, a review of historical expenses within the ATV park project from inception in FY 2011 through the adopted budget in FY 21 was undertaken. Finally, a running fund balance calculation was also performed for the same timeframe.

Observations: Initially, the \$3 million in settlement funds was deposited in Parks Capital Fund (306) on June 9, 2011. However, the Board subsequently approved (December 10, 2013; agenda item 11G) segregating the remaining settlement proceeds into a separate ATV Settlement Capital Fund (305), so that interest earnings could accumulate and be held specifically for ATV riding purposes. On January 14, 2014, a transfer of the \$2,965,270.52 residual settlement funds was posted in ATV Settlement Fund (305).

To address the taxpayer inquiry into how much of the ATV settlement funds remained, a running fund balance calculation was performed. Actual expenses from FY11 through FY 20, as well as FY 20 encumbrances amounted to \$92,302.48. The running fund balance calculation (FY11 – FY19 actual revenues and expenses, FY20 forecast revenues and expenses, and FY 21 budgeted revenues and expenses) reflects a variance of only \$68.20 in actual fund balance of \$3,102,268.20 when compared to FY 21 budgeted fund balance of \$3,102,200.00. The \$68.20 difference between the actual versus budgeted fund balance is attributed solely to rounding, as Budget Office FY 20 forecast figures and FY 21 budgeted amounts are rounded to the nearest \$100 for presentation purposes.

The running fund balance calculation correctly identified the remaining available cash from the ATV settlement proceeds. However, the interest earned on the ATV settlement funds from June 2011 through January 13, 2014 was credited to Parks Capital Fund (306). The estimated interest earnings that were credited to Parks Capital Fund (306), prior to the establishment of the separate ATV Settlement capital fund, amounted to \$44,638.66.

The following timeline denotes the Board actions relative to ATV park policy decisions.

ATV Park Timeline		
Date	Agenda Item #	Action
9/23/2003	8I and 10K	BCC adopts resolution to vacate platted road rights of way in the Southern Golden Gate Estates.
5/10/2011	(Staff and General Communications)	Board approval of \$3M settlement agreement with SFWMD
7/26/2011	16A19 (moved to 10J)	BCC approves budget amendment within Parks Capital Fund (306) for the specific purpose of establishing a public All Terrain Vehicle (ATV) Park
9/28/2011	n/a	Public information meeting held to solicit input from ATV users/stakeholders. (Date referenced in 2/26/13 Executive Summary).
3/29/2012	n/a	Public information meeting held to solicit input from ATV users/stakeholders. (Date referenced in 2/26/13 Executive Summary).
6/12/2012	16A16 (moved to 11G)	Staff report for locating a potential ATV site, ATV park site Ad Hoc Committee established.
2/26/2013	11F	BCC receives progress report for locating a proposed ATV park site.
12/10/2013	11G	Consideration of ATV Ad Hoc Committee recommendations, including ATV settlement funds being moved to a restricted, segregated account (Fund 305).
10/13/2015	16D9	Approval of Pilot "Tickets to Ride" Program (includes Lazy Springs LLC)
2/22/2016 Posting Date	n/a	Final payment - \$1,000 of \$9,000 total paid to Lazy Springs LLC for Tickets to Ride program.
3/22/2016	16D8	Consider option of a long-term lease for ATV park at Immokalee Airport
11/8/2016	n/a	Commission District 5 General Election; McDaniel defeats Tamara Paquette
12/13/2016	1B	Commissioner McDaniel sworn in as County Commissioner
10/24/2017	11D	Recommendation <u>not</u> to proceed with construction of an ATV park at the Immokalee Airport and reinstitute a modified version of the "Tickets to Ride" Program for Board consideration. (Approved 4-0; Commissioner McDaniel abstained).
4/17/2018	n/a	Ethics Commission response regarding McDaniel potential conflict.
4/24/2018	11C	Re-establish "Tickets to Ride" Program
9/25/2018	16D13	Approving ATV Riding Agreements

Recommendations & Actions: The estimated interest earnings that were credited to Parks Capital Fund (306), prior to the establishment of the separate ATV Settlement capital fund, of \$44,638.66 should be transferred from Parks Capital Fund (306) to the ATV Settlement Fund (305).

Total # Transactions	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	# Observations / Recommendations
20	\$ 3,092,302.48	\$ 44,638.66	N/A	1