



# Florida Department of Environmental Protection

Marjory Stoneman Douglas Building  
3900 Commonwealth Boulevard  
Tallahassee, Florida 32399-3000

Charlie Crist  
Governor

Jeff Kottkamp  
Lt. Governor

Michael W. Sole  
Secretary

## LEGISLATIVE BUDGET REQUEST

Department of Environmental Protection  
Tallahassee, Florida

October 15, 2008

Mr. Jerry L. McDaniel, Director  
Office of Policy and Budget  
Executive Office of the Governor  
1701 Capitol  
Tallahassee, Florida 32399-0001

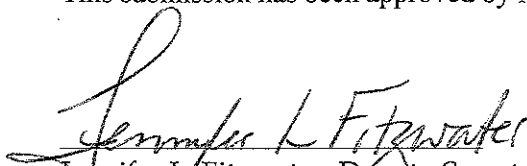
Mr. Michael Hansen, Budget Director  
House Policy and Budget Council  
418 Capitol  
Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director  
Senate Fiscal Policy & Calendar Committee  
201 Capitol  
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Environmental Protection is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year.

This submission has been approved by Michael W. Sole, Secretary.

  
Jennifer L. Fitzwater, Deputy Secretary  
Office of Policy and Planning

## **Department Level Exhibits and Schedules**

## Schedule VII: Agency Litigation Inventory

*For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.*

<b>Agency:</b>	Department of Environmental Protection		
<b>Contact Person:</b>	Larry Morgan	<b>Phone Number:</b>	850/245-2242
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Claimant: Billy Williams <u>Shannon Franco, et al. v. Coronet Industries, et al.</u>		
<b>Court with Jurisdiction:</b>	Thirteenth Judicial Circuit/Circuit Court for Hillsborough County		
<b>Case Number:</b>	04-CA-002576		
<b>Summary of the Complaint:</b>	Claimant seeks damages of \$2,435,000 million for damages sustained on or about November 12-14, 2003. Claimant's claims that the Department had knowledge that the Coronet Industries, Inc. property contained certain chemicals and corrosive wastes produced as a result of chemical manufacturing operations at the site. Claimant claims he suffers from several medical problems as result of the chemicals from the Coronet Industries, Inc. site.		
<b>Amount of the Claim:</b>	N/A		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	N/A		
<b>Status of the Case:</b>	The Department is no longer party in this matter and no current environmental claims against the state.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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*Office of Policy and Budget – July, 2008*

**Schedule VII: Agency Litigation Inventory**

*For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.*

Agency:	Department of Environmental Protection		
Contact Person:	Suzanne Brantley	Phone Number:	245-2242
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Nature Quest, Inc. v. Department of Environmental Protection, et al.</u>		
Court with Jurisdiction:	Second Judicial Circuit/Circuit Court for Leon County		
Case Number:	2004-CA-002573		
Summary of the Complaint:	Plaintiff sued the Department and ten individual employees for the following: (1) General allegations, (2) Breach of Implied Duty to Renew Agency Relationship, (3) Defamation, (4) Tortious Interference with a Business Relationship and (5) Civil Conspiracy.		
Amount of the Claim:	N/A		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	Case settled. No money involved in settlement.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency General Counsel's Office	
	<input checked="" type="checkbox"/>	Office of the Attorney General	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

## Schedule VII: Agency Litigation Inventory

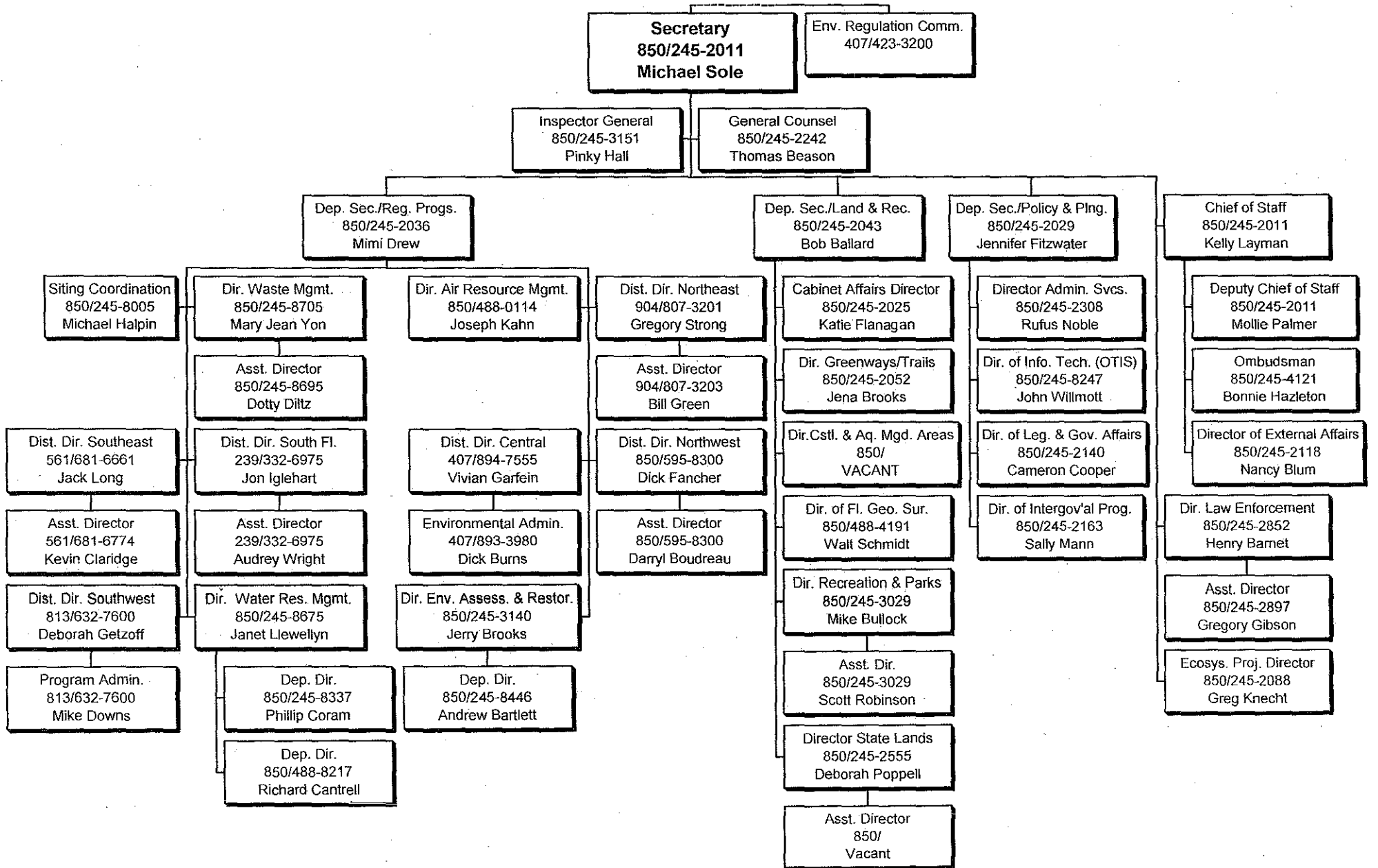
*For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.*

Agency:	Department of Environmental Protection (DEP)		
Contact Person:	Betsy Hewitt	Phone Number:	850/245-2242
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<p>Claimant: Save Our Beaches, Inc. and Stop the Beach Renourishment, Inc.</p> <p>Case Style: <u>Florida Department of Environmental Protection, The Board of Trustees of the Internal Improvement Trust Fund, City of Destin and Walton County vs. Save Our Beaches, Inc. and Stop the Beach Renourishment, Inc.</u></p>		
Court with Jurisdiction:	1 <sup>st</sup> District Court of Appeals		
Case Number:	1D05-4086		
Summary of the Complaint:	<p>Claimants asserts that the Department's action, setting an Erosion Control Line and issuing a permit for beach nourishment in the City of Destin and Walton County effected an uncompensated "taking" of certain beachfront property. DEP's Final Order found that the permit and erosion control line were appropriate, and that the property owners riparian rights were not unreasonable interfered with. The First District Court of Appeals disagreed, stating that the permit and erosion control line were invalid and that a taking of two riparian rights had occurred. The First District Court of Appeal denied DEP's Motion for Rehearing, but certified a question of great public importance to the Florida Supreme Court. The Department has requested that the Florida Supreme Court grant discretionary review of the First District Court of Appeal's decision, based on the certified question and conflict with another Florida Supreme Court decision. The Florida Supreme Court accepted discretionary review of the district court's decision, and the case was fully briefed, with oral argument held on April 14, 2007. A decision by the Florida Supreme Court has not yet been rendered. This case has statewide significance for the Department's beach nourishment program. Simultaneous with the litigation, certain plaintiffs have filed a tort claim with Risk Management asserting that DEP has slandered and defamed their title to real property by recording the Erosion Control Line, which fixes the line between private and state owned property, and is associated with all beach nourishment projects.</p>		
Amount of the Claim:	Potential claim may exceed \$10 million		

Specific Statutes or Laws (including GAA) Challenged:	N/A	
Status of the Case:	The First District Court of Appeal denied DEP's Motion for Rehearing, but certified a question of great public importance to the Florida Supreme Court. The Department has requested that the Florida Supreme Court grant discretionary review of the First District Court of Appeal's decision, based on the certified question and conflict with another Florida Supreme Court decision. The Florida Supreme Court accepted discretionary review of the district court's decision, and the case was fully briefed, with oral argument held on April 14, 2007. A decision by the Florida Supreme Court has not yet been rendered.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

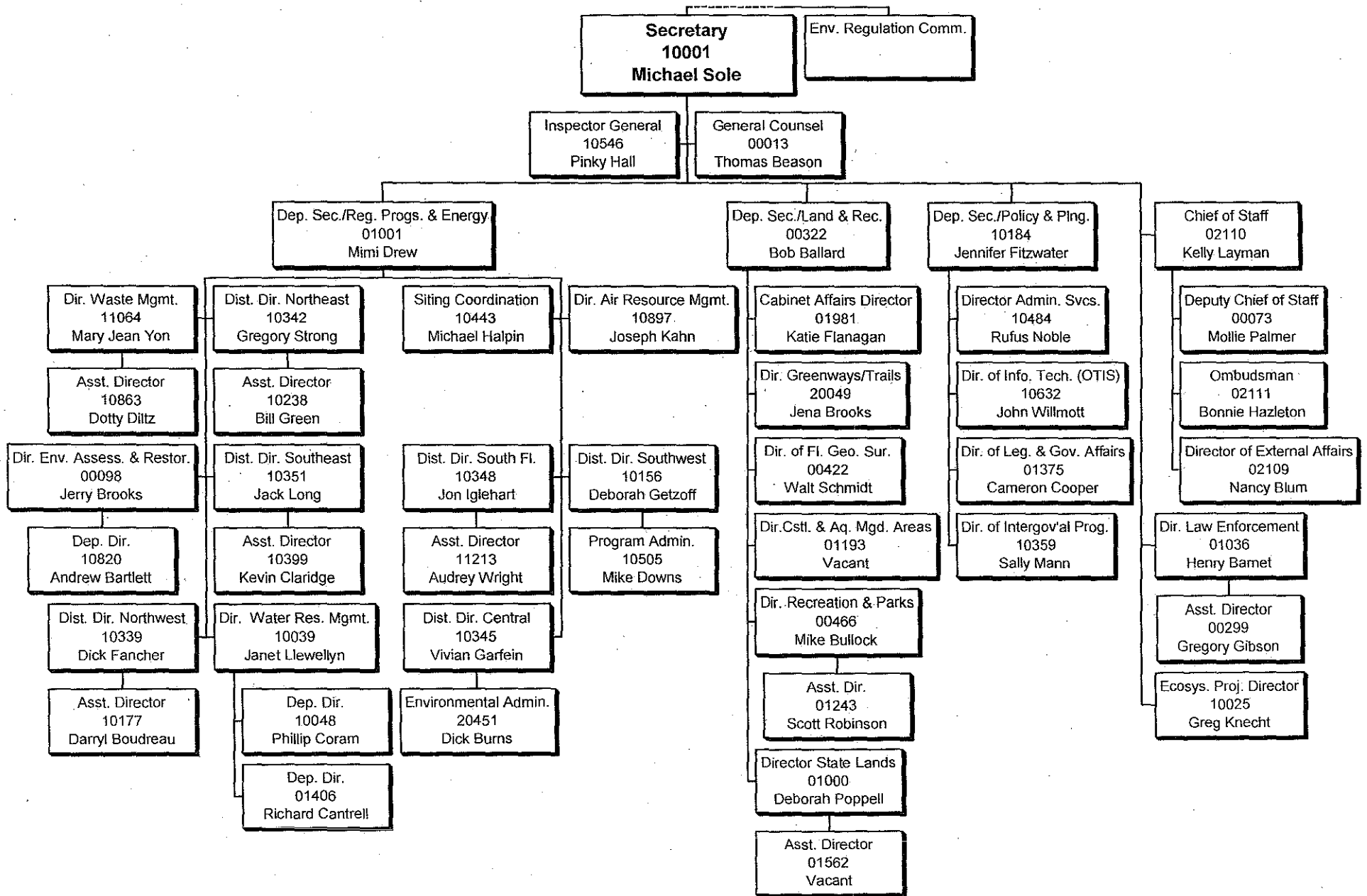
*Office of Policy and Budget – July 2008*

DEPARTMENT OF ENVIRONMENTAL PROTECTION



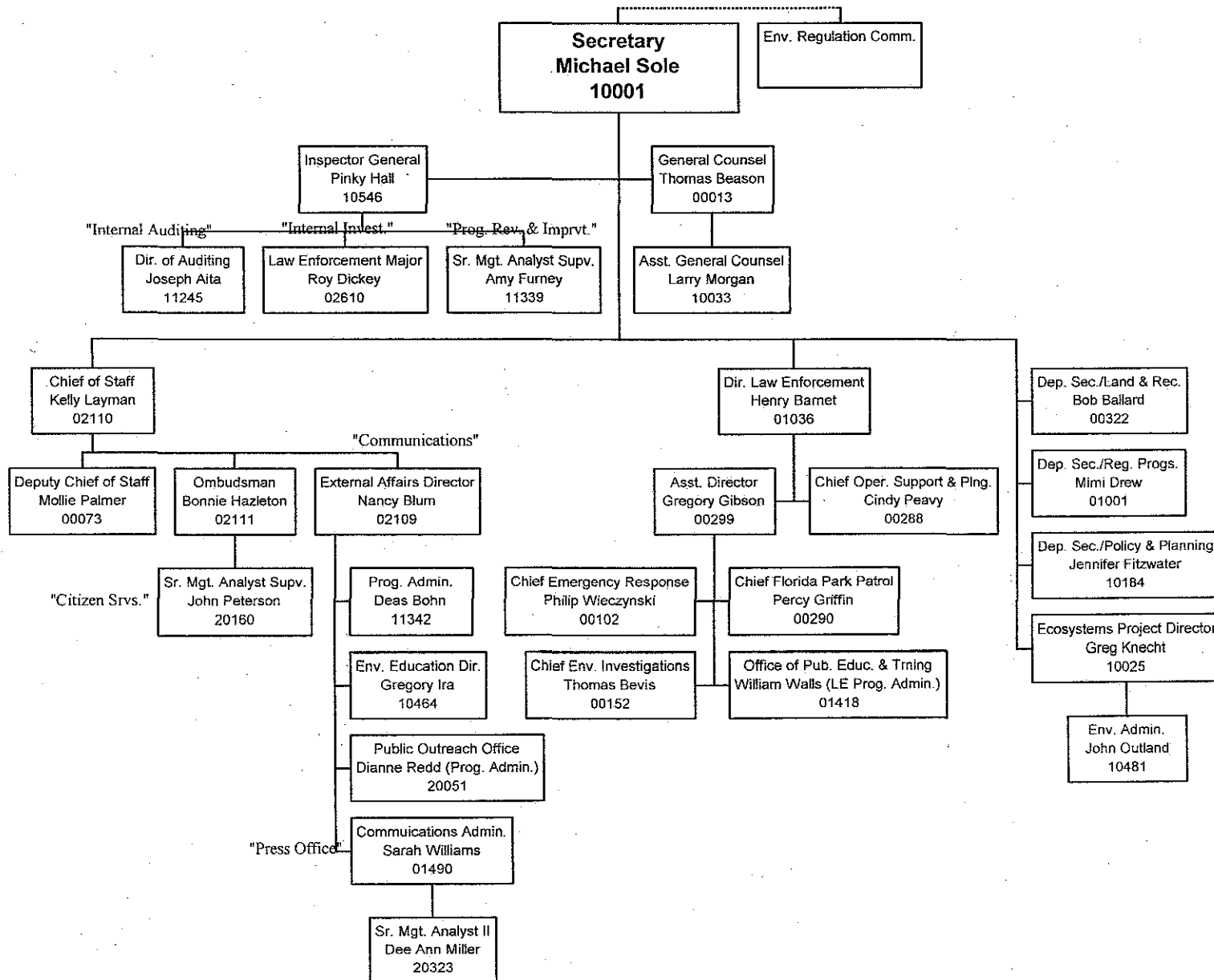


DEPARTMENT OF ENVIRONMENTAL PROTECTION



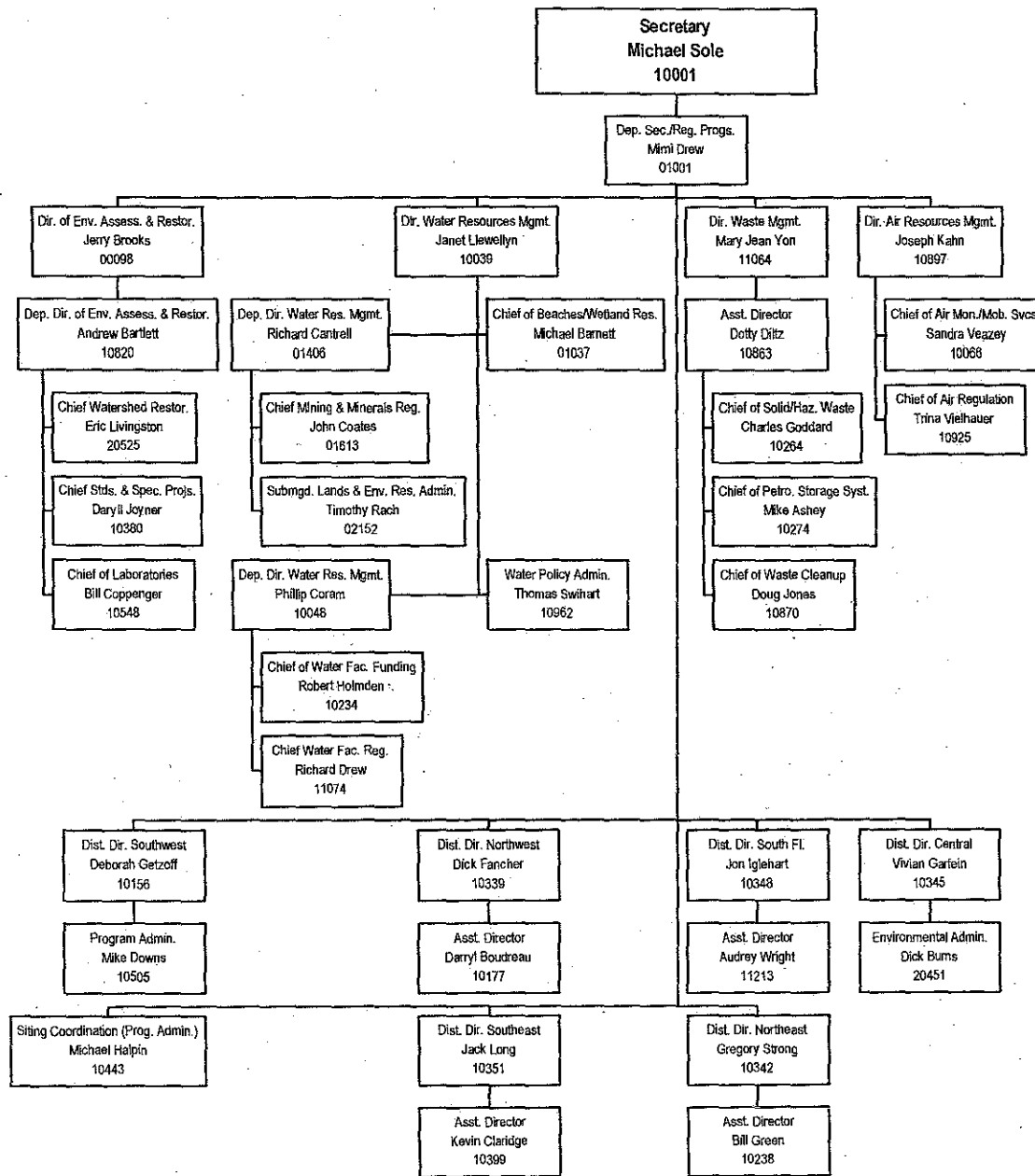
DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 EXECUTIVE MANAGEMENT OVERVIEW - Office of Secretary

07/30/08



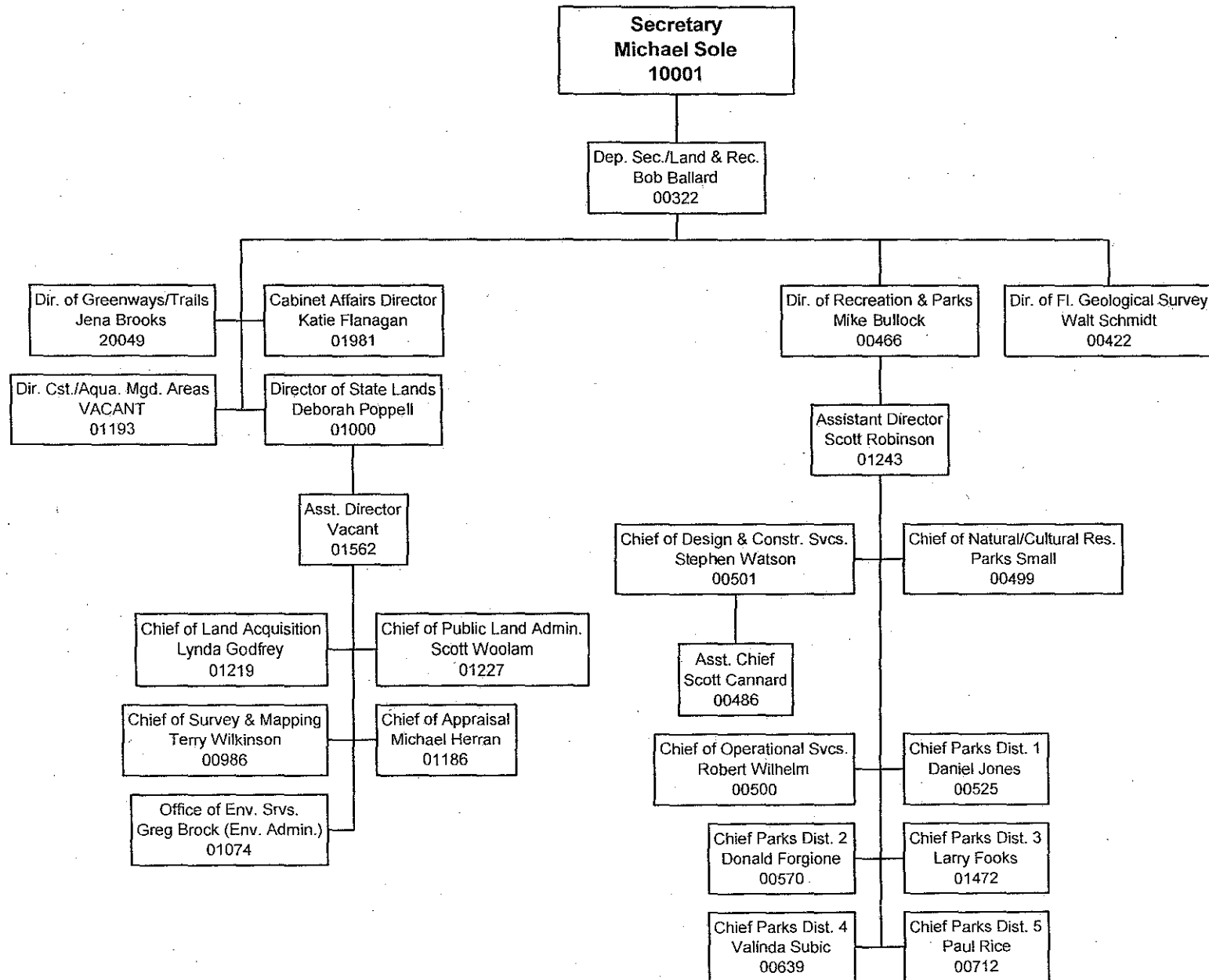
DEPARTMENT OF ENVIRONMENTAL PROTECTION  
Deputy Secretary of Regulatory Programs

07/30/08



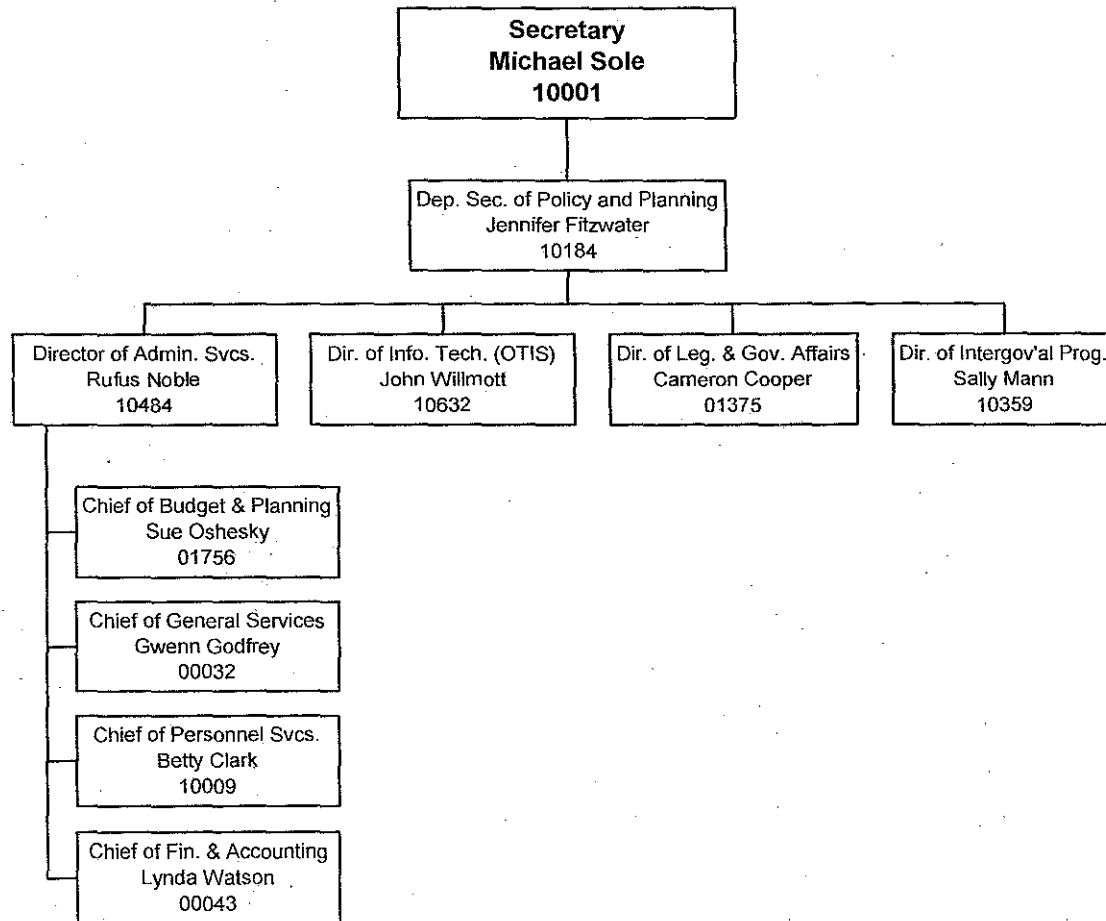
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Deputy Secretary of Land & Recreation

07/30/08

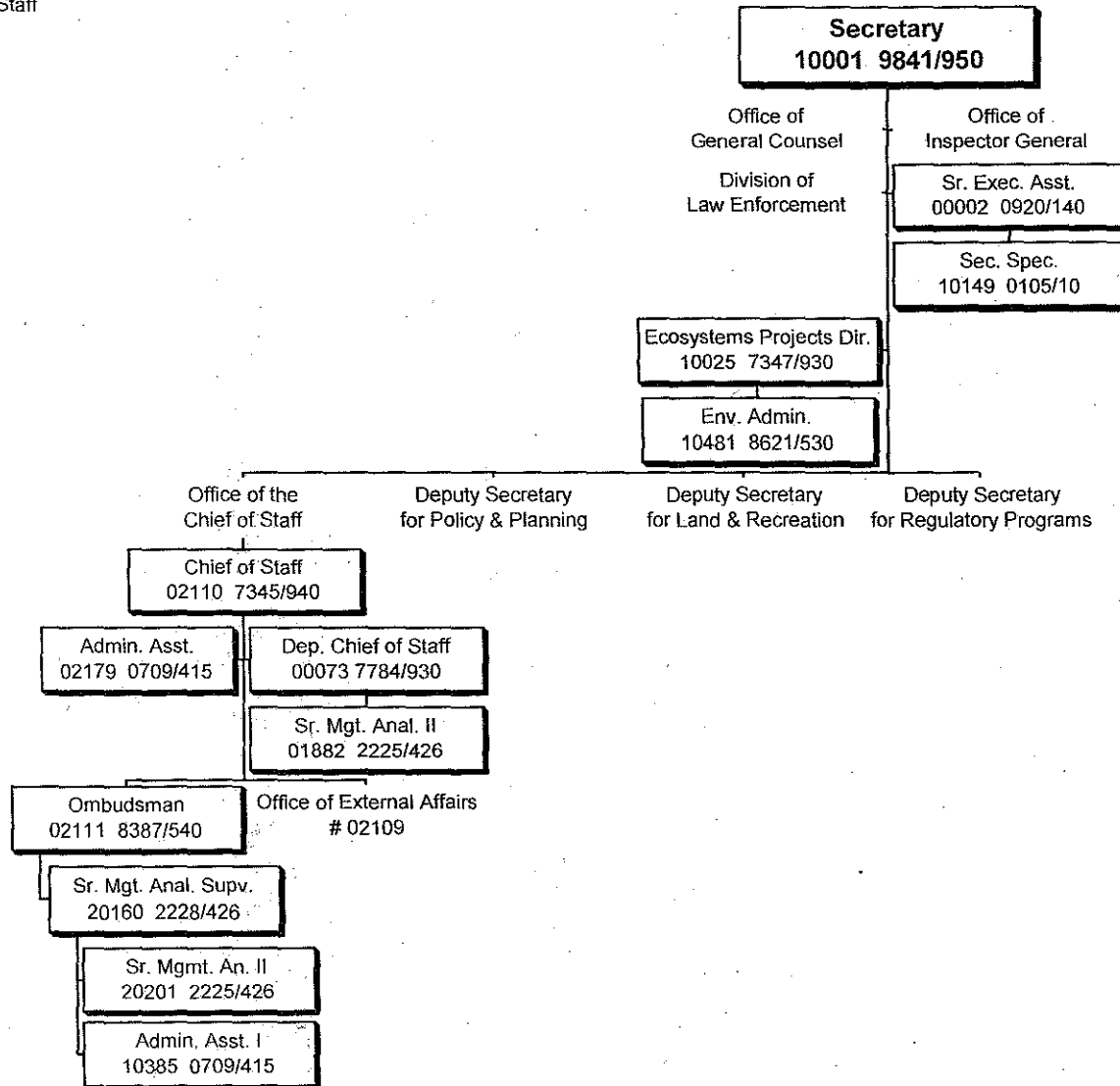


DEPARTMENT OF ENVIRONMENTAL PROTECTION  
Deputy Secretary of Policy and Planning

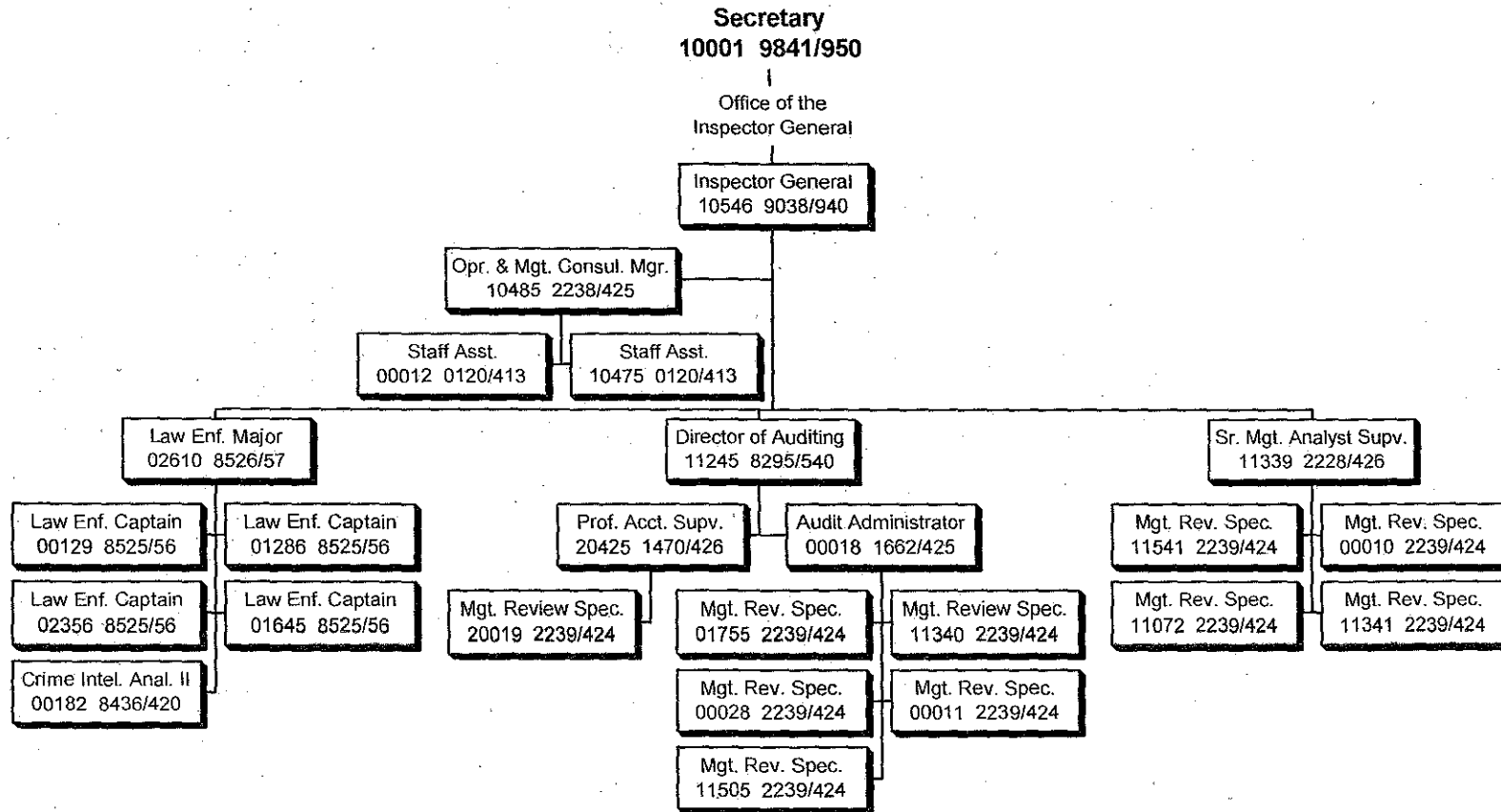
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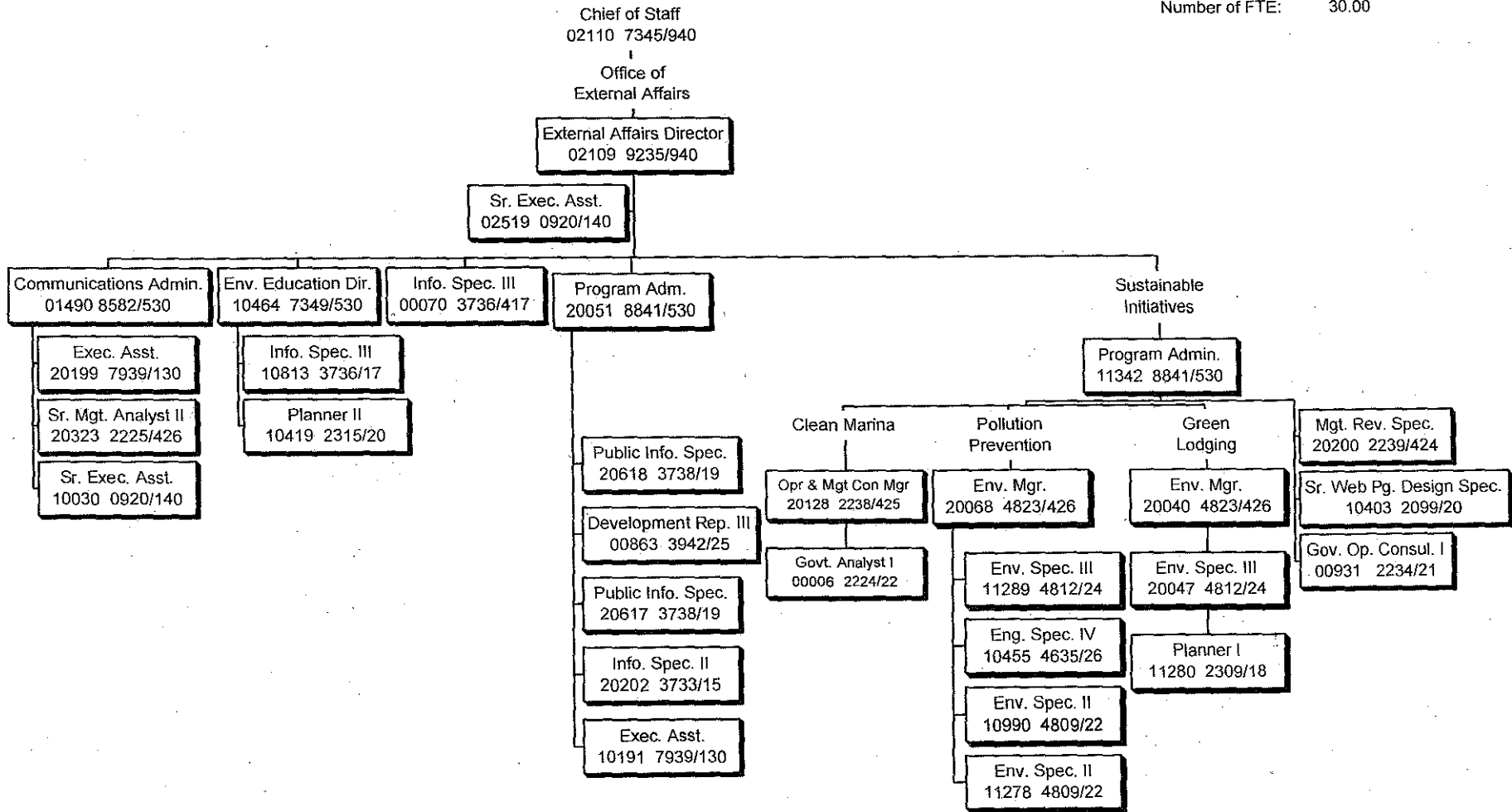


Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 13  
 Number of FTE: 13.00



Policy Making Positions:  
 00073  
 00002



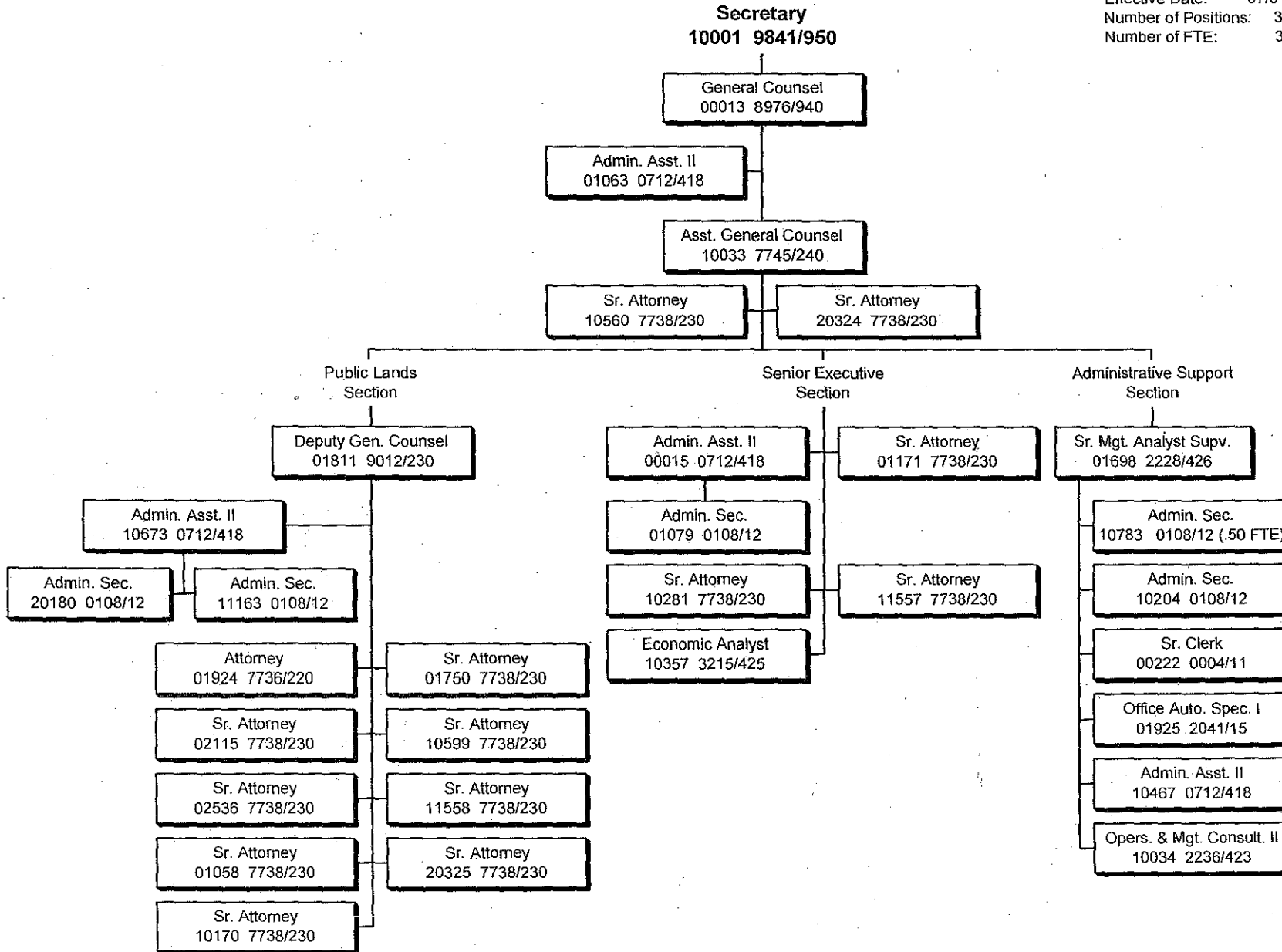


Policy Making Positions:

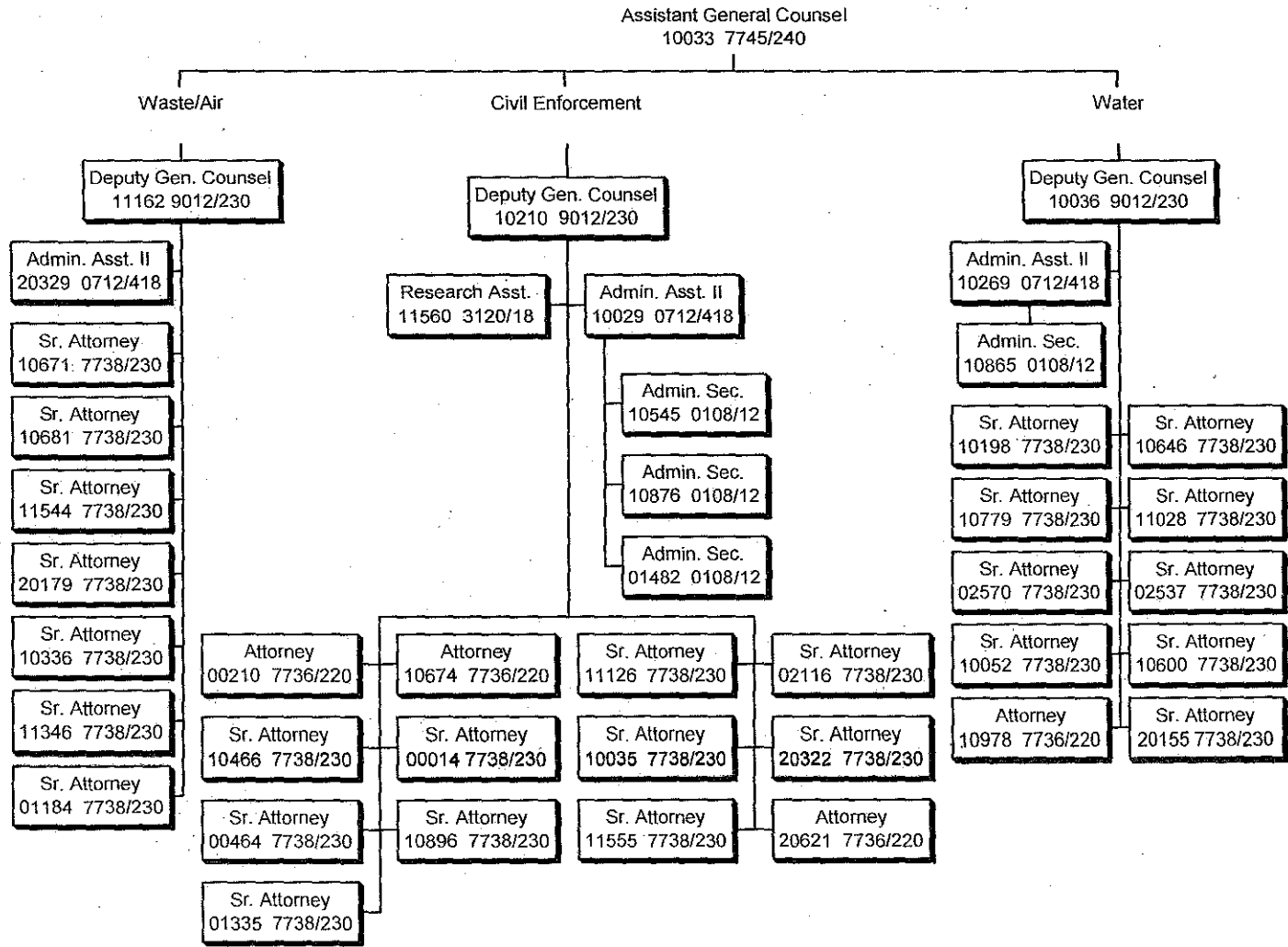
- 02519
- 10030
- 20199
- 10191



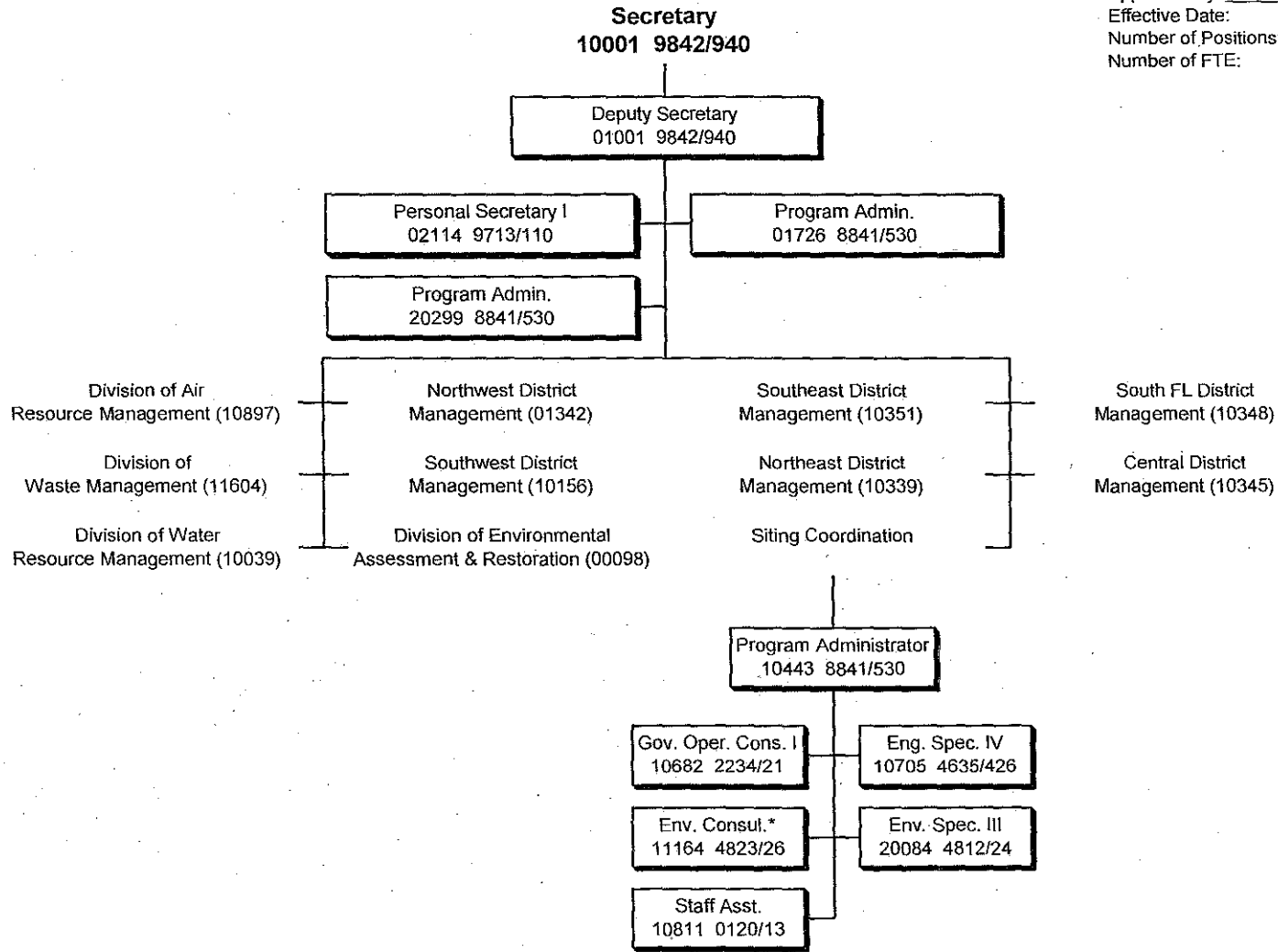
Approved By: \_\_\_\_\_  
Effective Date: 07/01/08  
Number of Positions: 31  
Number of FTE: 30.5



Approved By: \_\_\_\_\_  
Effective Date: 07/01/08  
Number of Positions: 41  
Number of FTE: 41.0

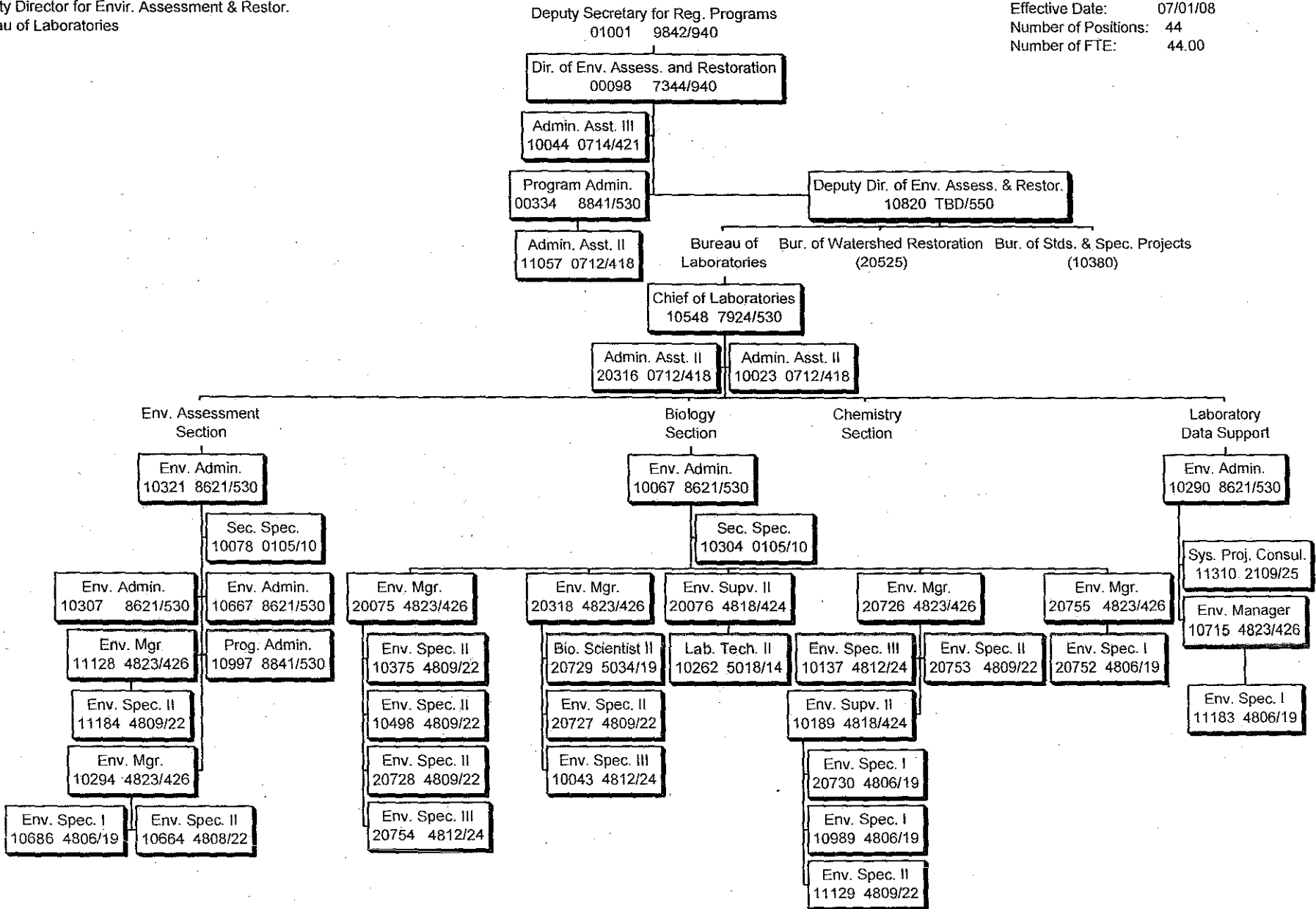


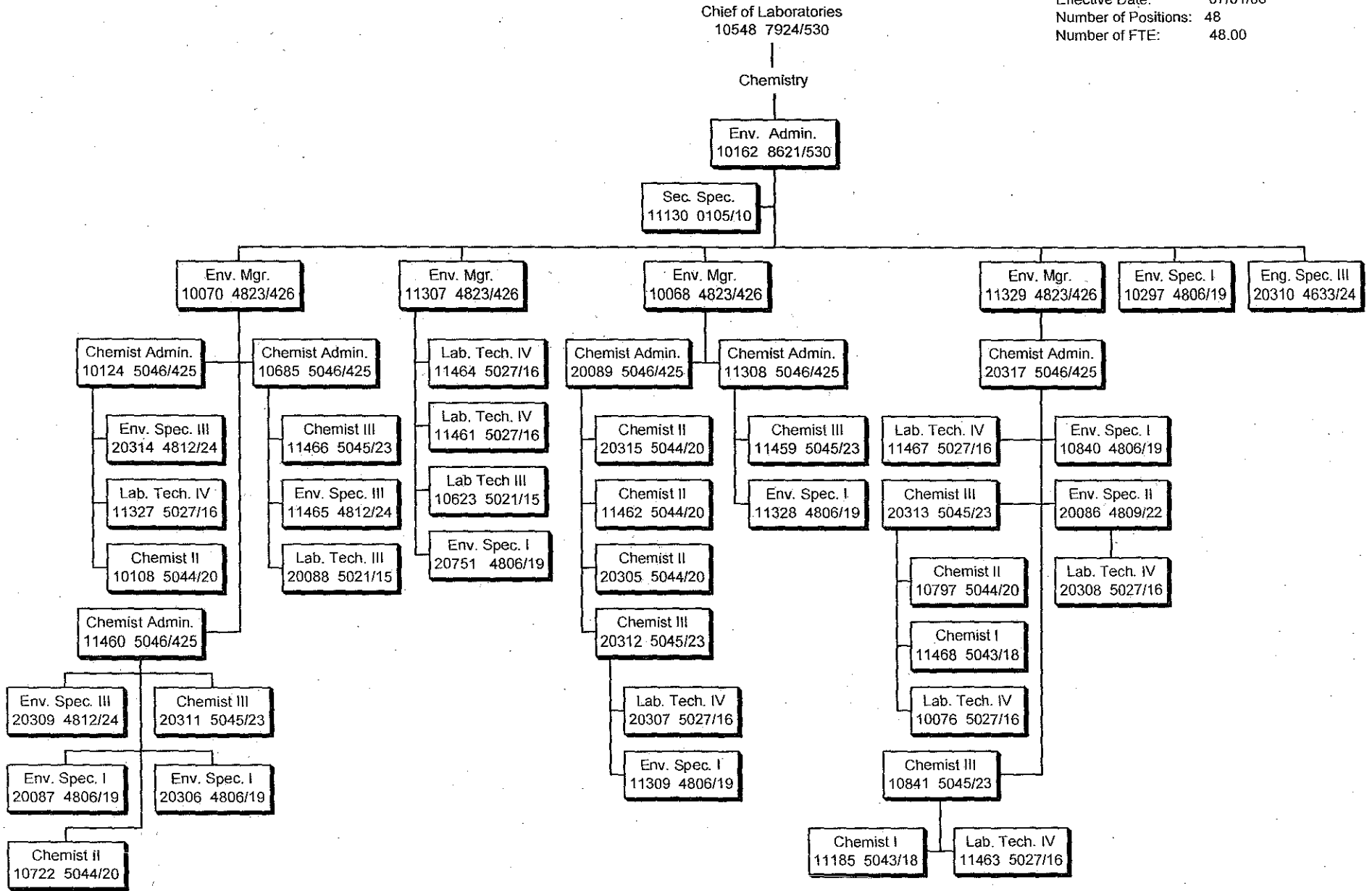
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 Number of FTE: 10.00

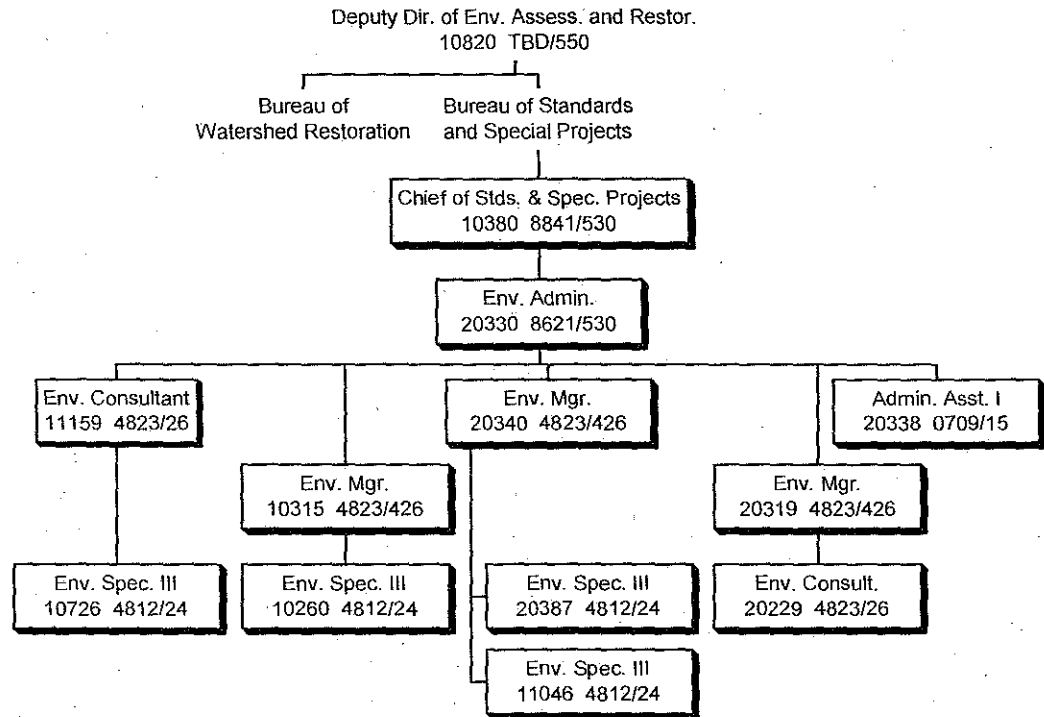


\* Shared

Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 44  
 Number of FTE: 44.00







Dep. Dir. of Envir. Assess. and Restoration  
 10820 TBD/550

Chief of  
 Watershed Restoration  
 20525 8577/530

Adm. Asst. II  
 10666 0712/18

Oper. Analyst II  
 10830 2212/19

Env. Spec. III  
 20732 4812/24

Springs Initiative

Watershed Monitoring  
 & Data Management

Watershed Planning  
 and Coordination

Program Admin.  
 20393 8841/530

Env. Admin.  
 02446 8621/530

Env. Spec. III  
 20611 4812/24

Env. Admin.  
 10002 8621/530

Admin. Asst. I  
 10165 0709/15

Env. Consult.  
 10687 4823/26

Env. Consult.  
 02090 4823/26

Env. Consult.  
 10680 4823/26

Env. Consult.  
 20530 4823/26

Env. Consult.  
 11174 4823/26

Watershed  
 Assessment

Env. Admin.  
 11157 8621/530

Admin. Asst. I  
 11055 0709/15

Env. Mgr.  
 10563 4823/426

Env. Spec. II  
 20527 4809/22

Env. Spec. III  
 20738 4812/24

Env. Spec. III  
 20737 4812/24

Prof. Eng. II  
 10458 4660/427

Env. Spec. II  
 10231 4809/22

Env. Spec. II  
 20740 4809/22

Env. Mgr.  
 10308 4823/426

Env. Spec. II  
 10024 4809/22

Env. Spec. III  
 20735 4812/24

Env. Spec. II  
 20739 4809/22

Env. Mgr.  
 10723 4823/426

Env. Spec. III  
 10961 4812/24

Env. Spec. III  
 10328 4812/24

Env. Spec. II  
 20427 4809/22

Eng. Spec. I  
 10725 4627/21

Env. Spec. I  
 10160 4806/19

Env. Mgr.  
 20526 4823/426

Env. Spec. III  
 10374 4812/24

Env. Spec. II  
 20741 4809/22

Env. Mgr.  
 10872 4823/426

Env. Spec. III  
 20736 4812/24

Env. Consult.  
 20077 4823/26

Env. Consult.  
 10976 4823/26

Env. Mgr.  
 20528 4823/426

Env. Spec. III  
 10873 4812/24

Env. Spec. II  
 20742 4809/22

Ground Water  
 Management

Prof. Geol. Admin.  
 10828 5058/430

Prof. Geol. II  
 10271 5055/27

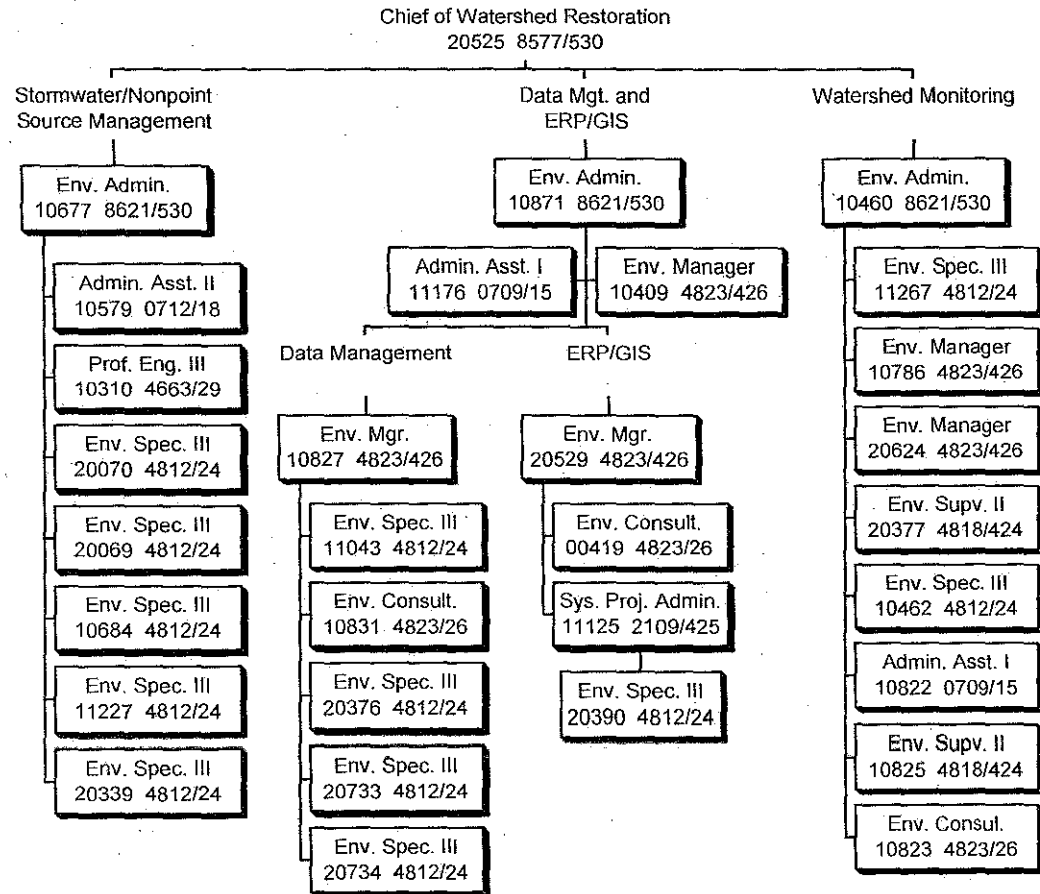
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 10874 5055/27

Prof. Geol. II  
 10826 5055/427

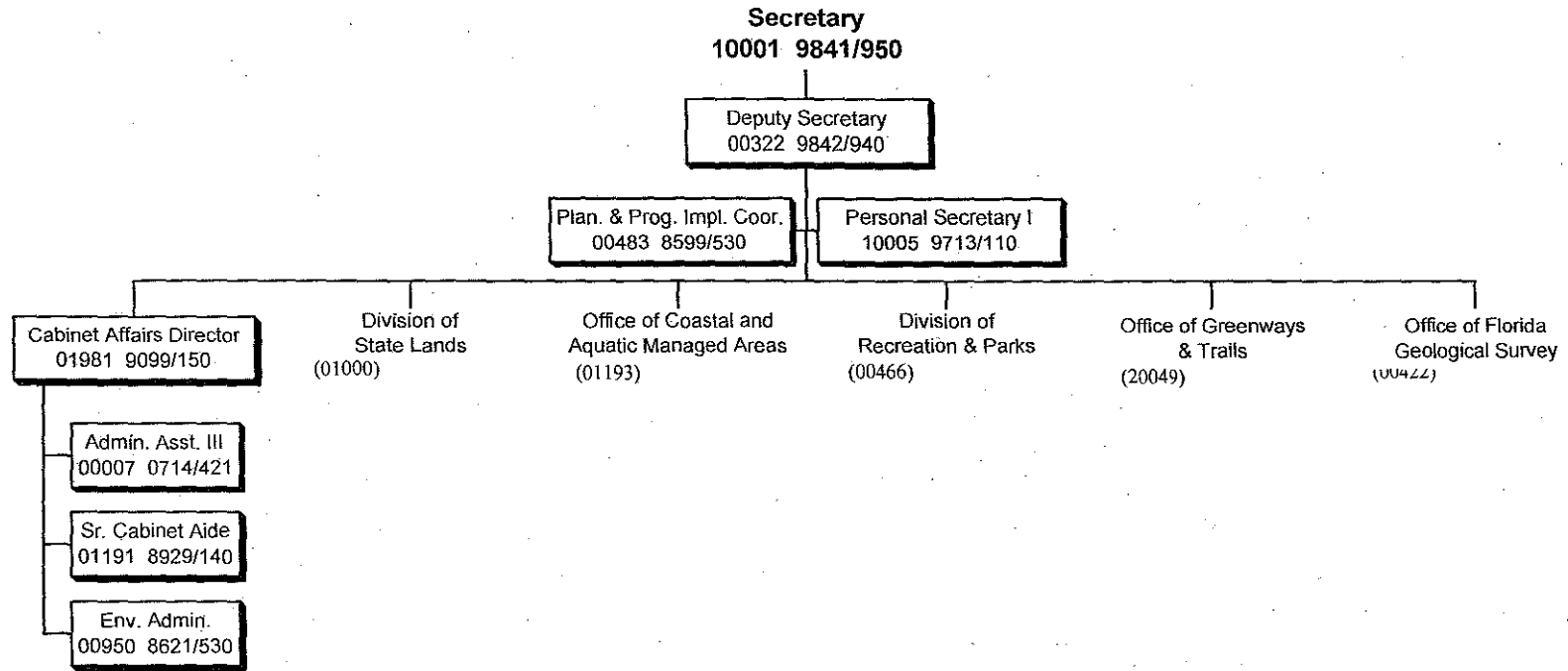
Env. Cons.  
 11232 4823/26

Admin. Asst. I  
 10552 0709/15

Env. Spec. III  
 11172 4812/424



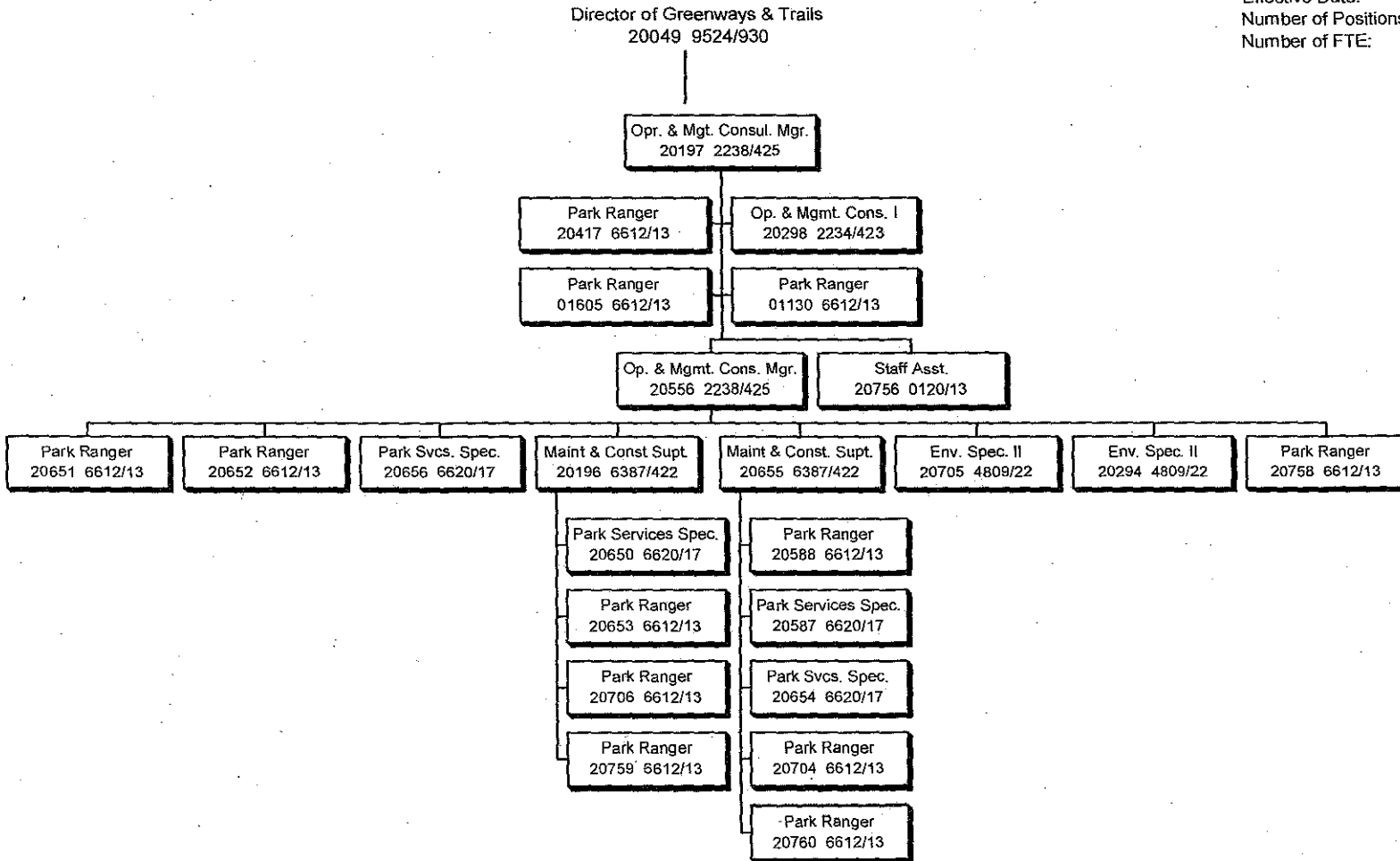




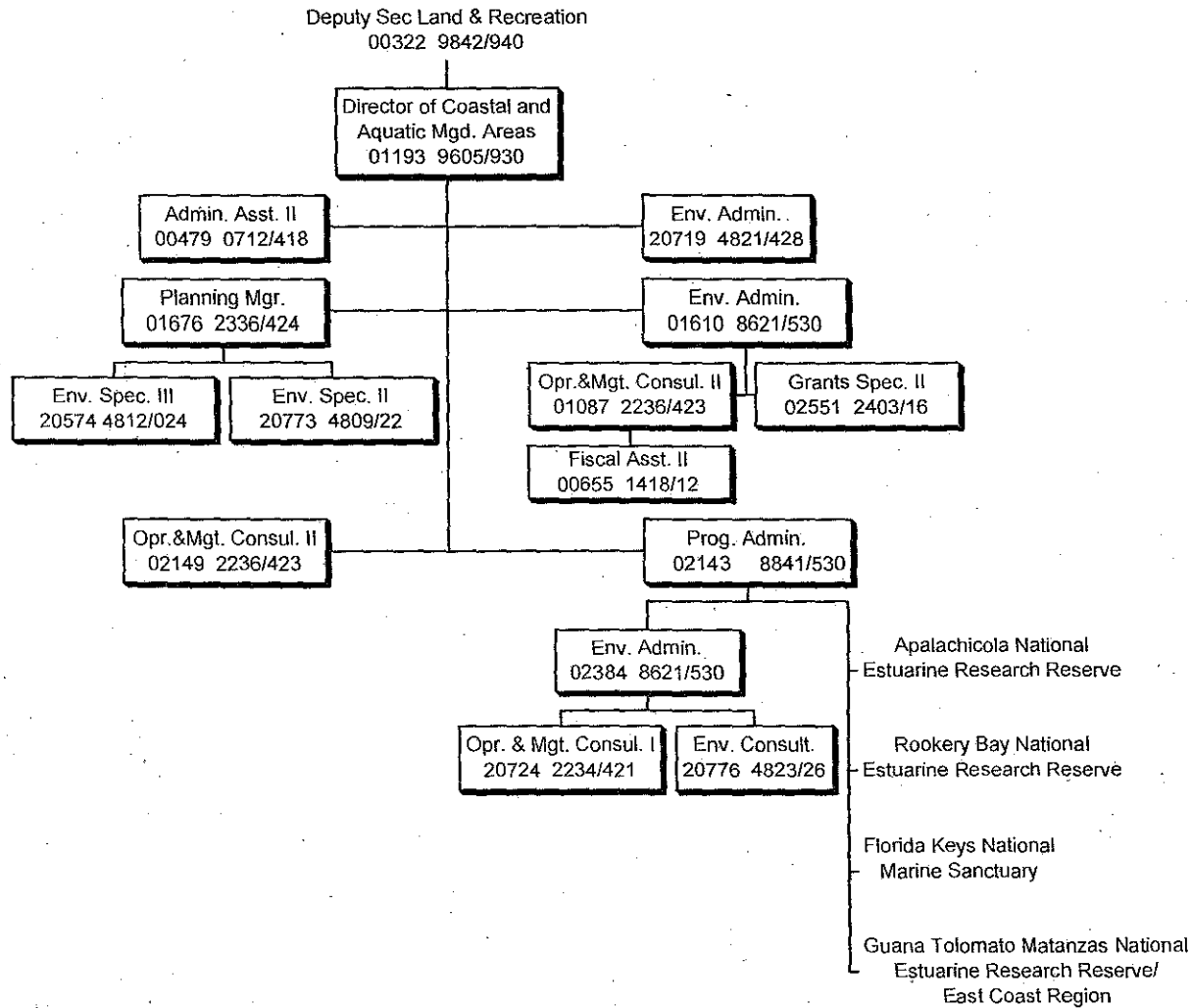
Policy Making Position:  
01191



Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 24  
 Number of FTE: 24.00

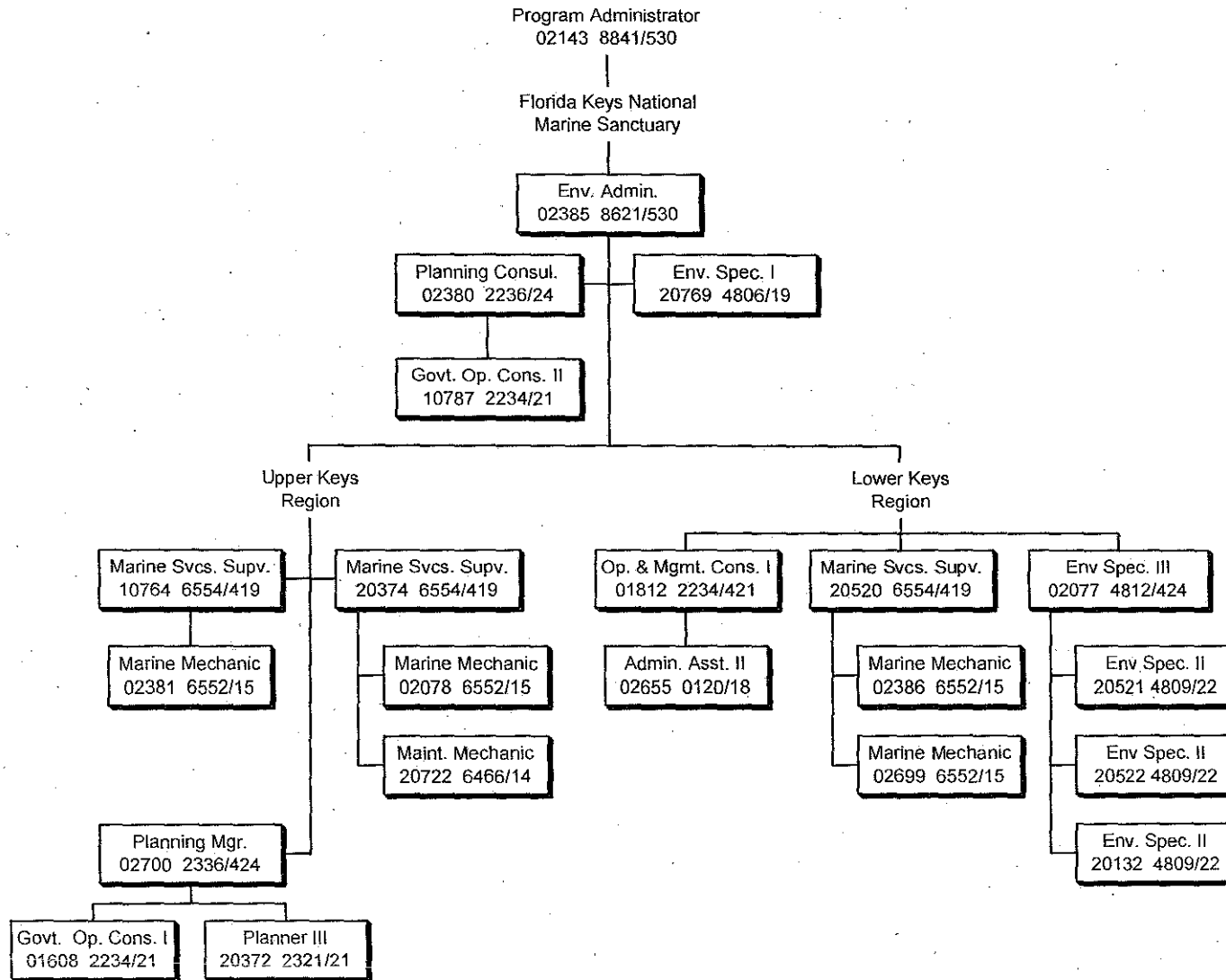


Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 15  
 Number of FTE: 15.00

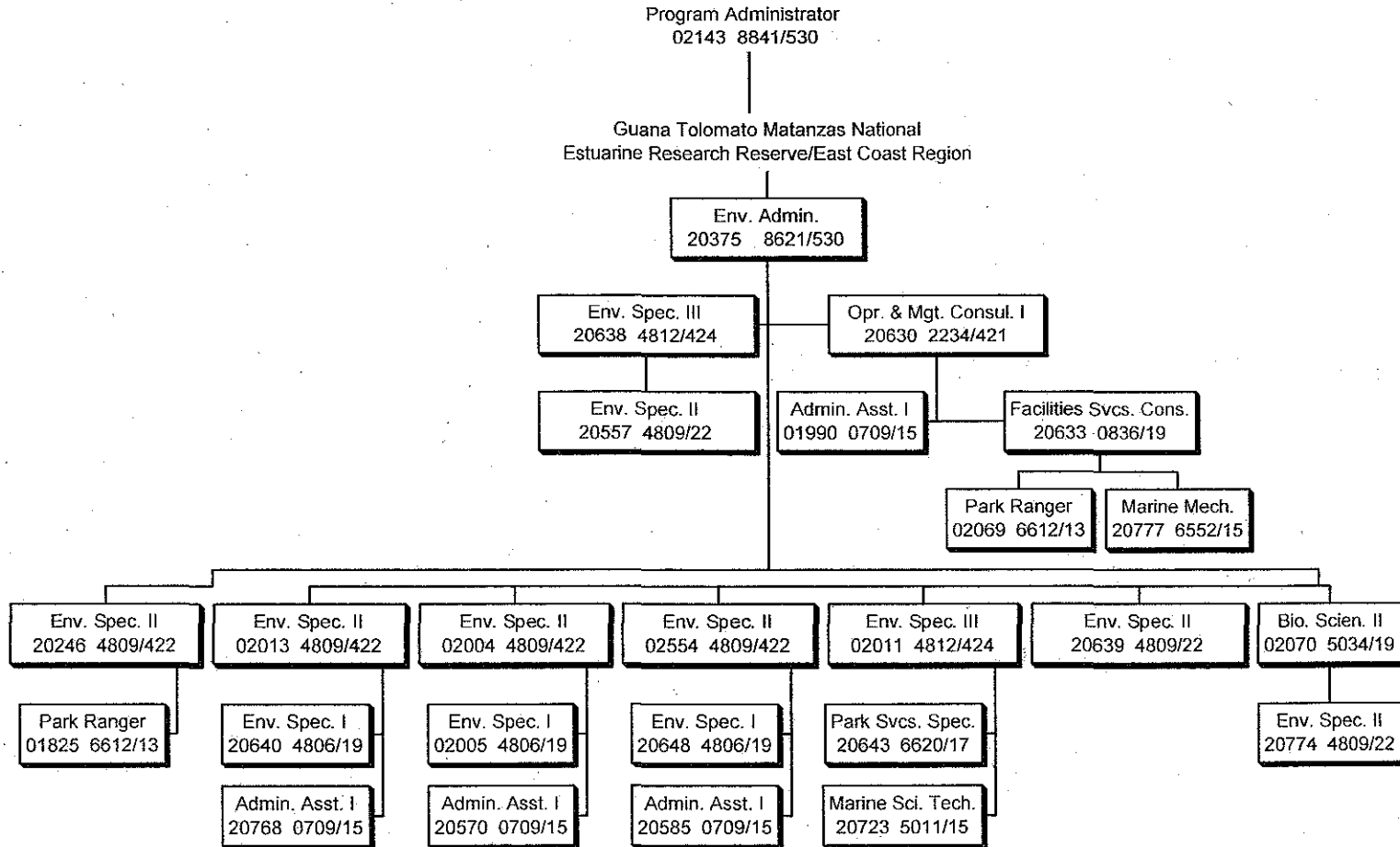


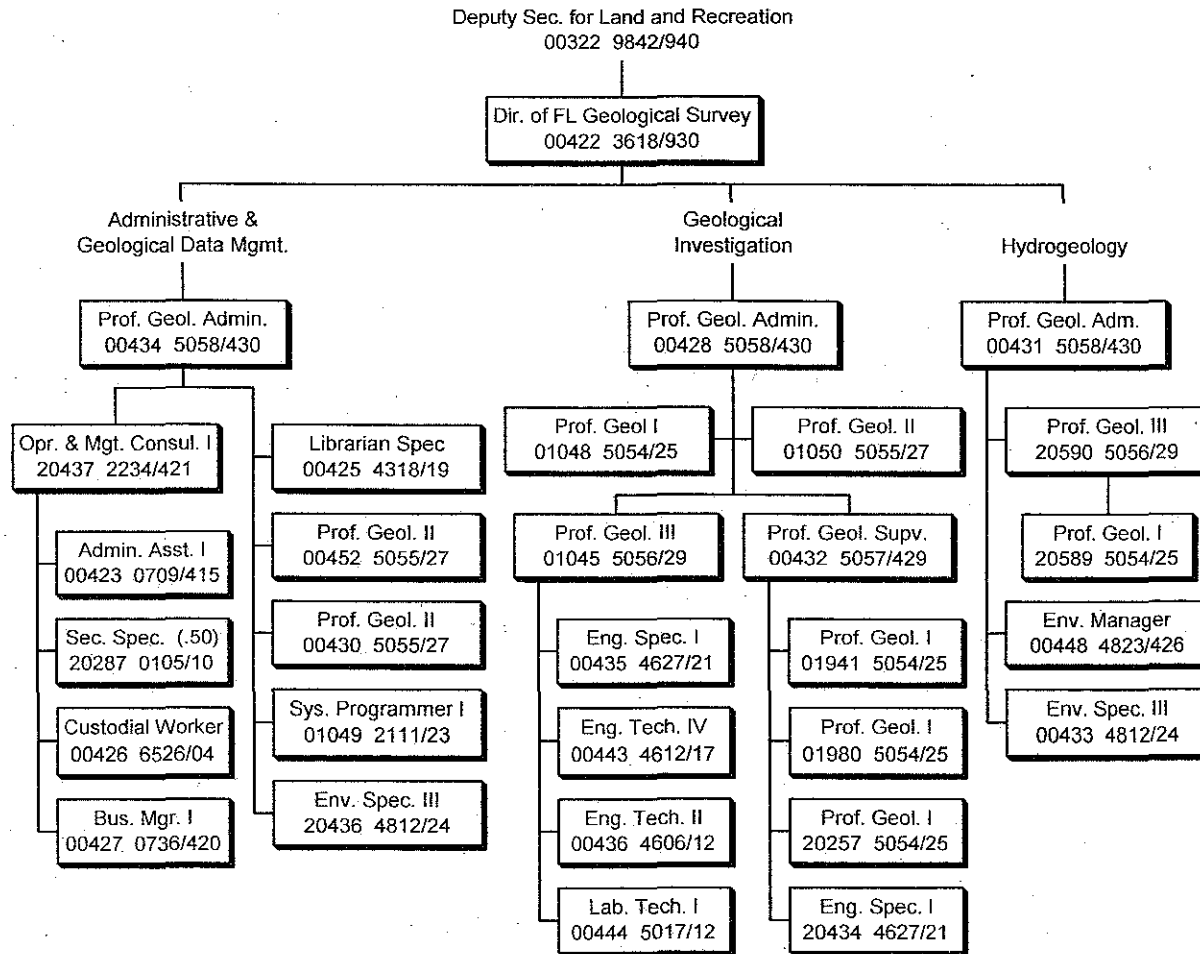


Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 21  
 Number of FTE: 21.00



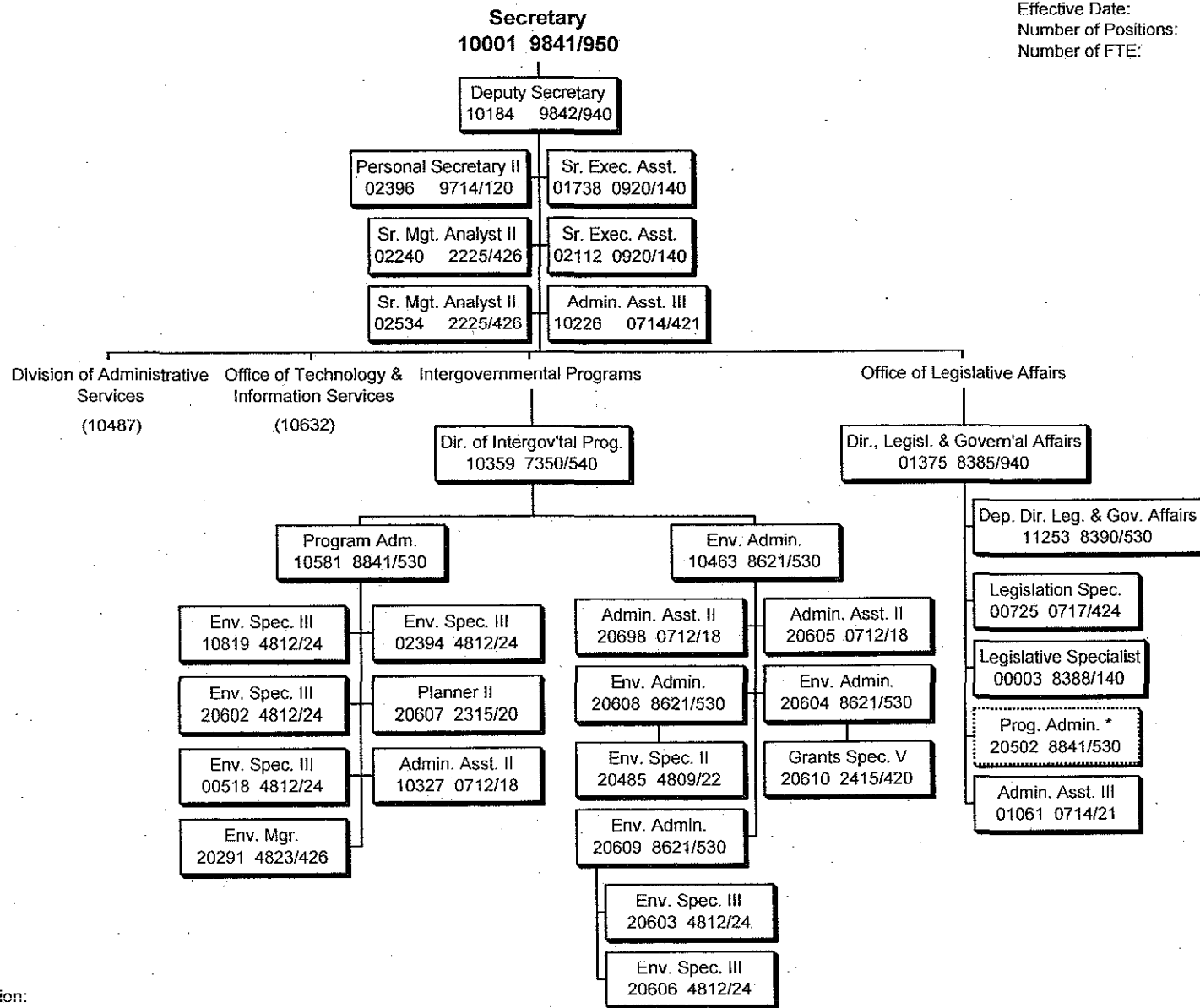
Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 25  
 Number of FTE: 25.00







Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 32  
 Number of FTE: 32.00

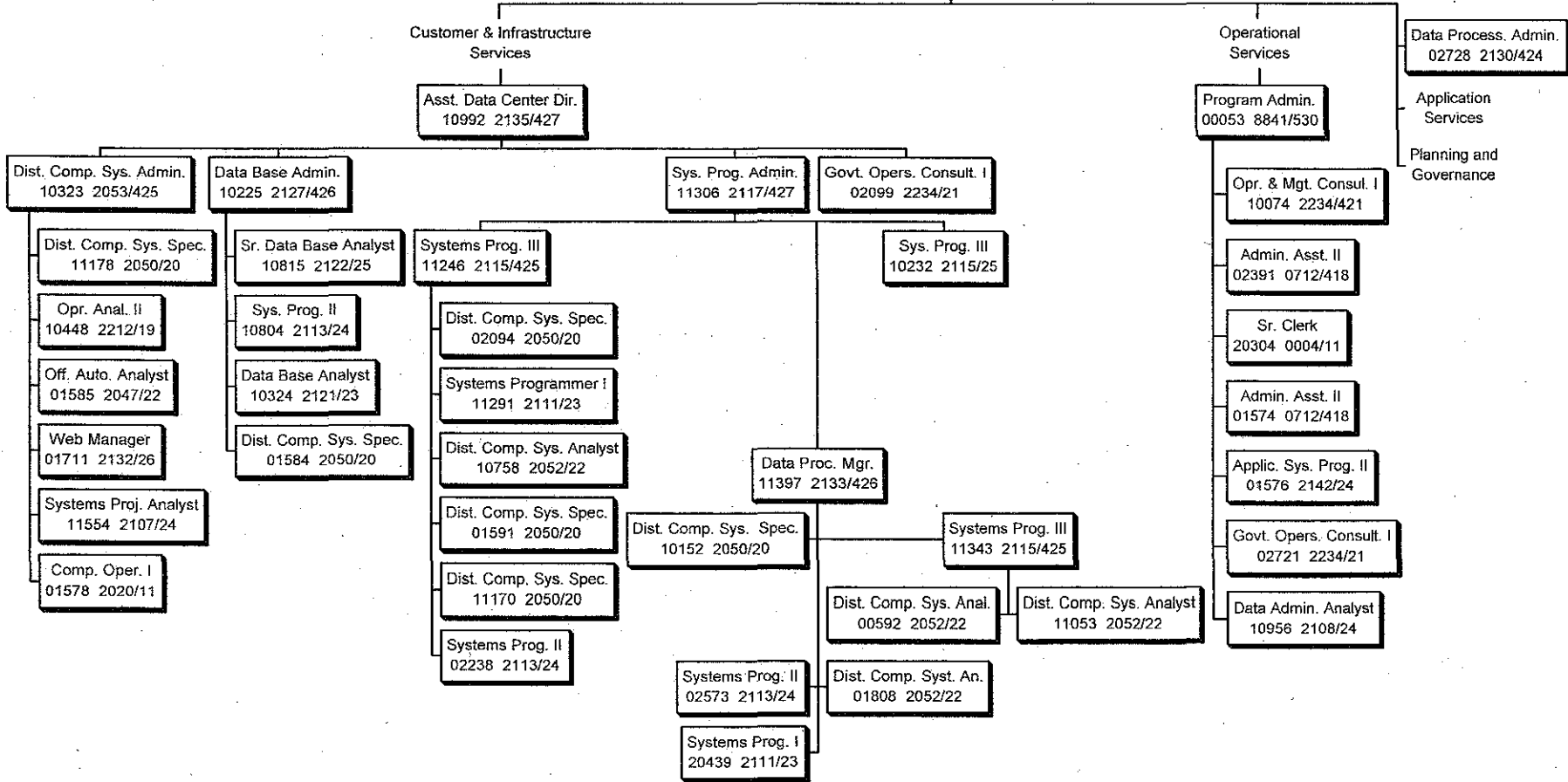


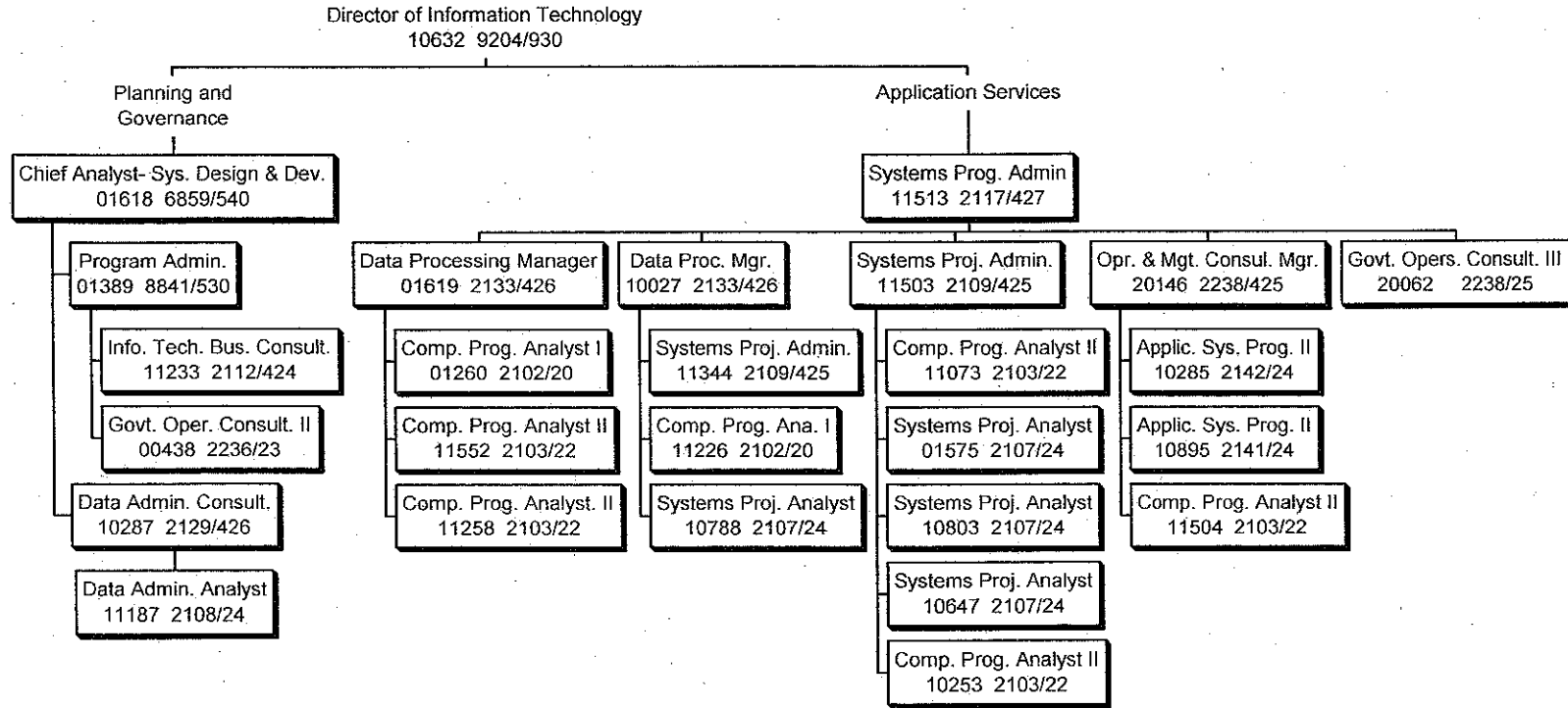
Policy Making Position:  
 01738  
 00003

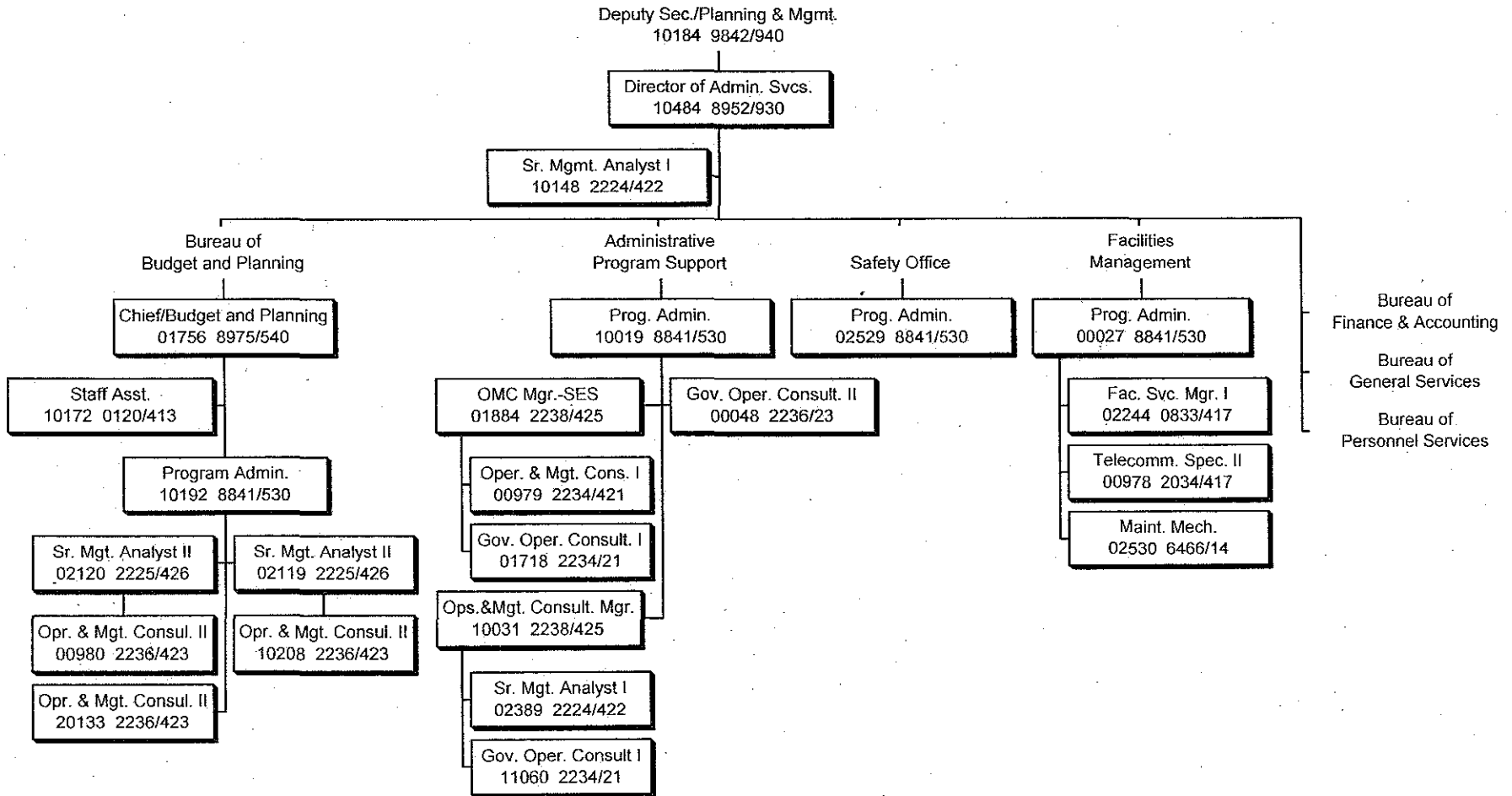
\* NWDM/Air  
 Washington, DC

Deputy Sec. for Policy and Planning  
 10184 9842/940

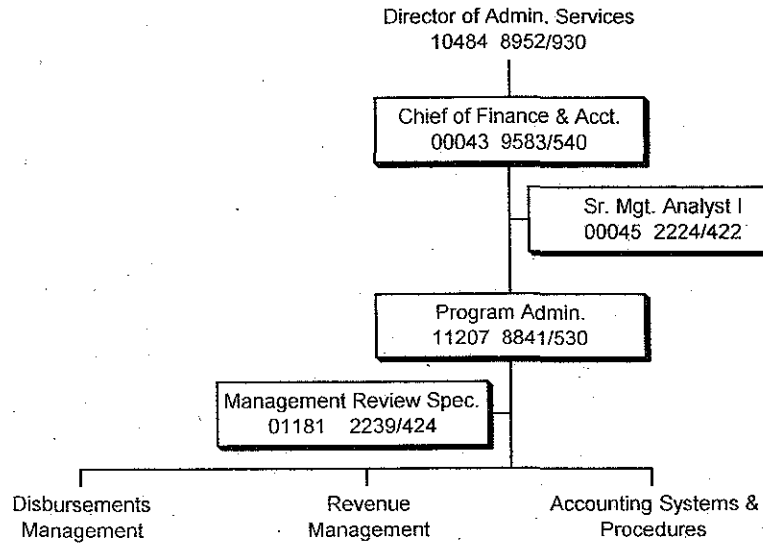
Dir. of Information Technology  
 10632 9204/930

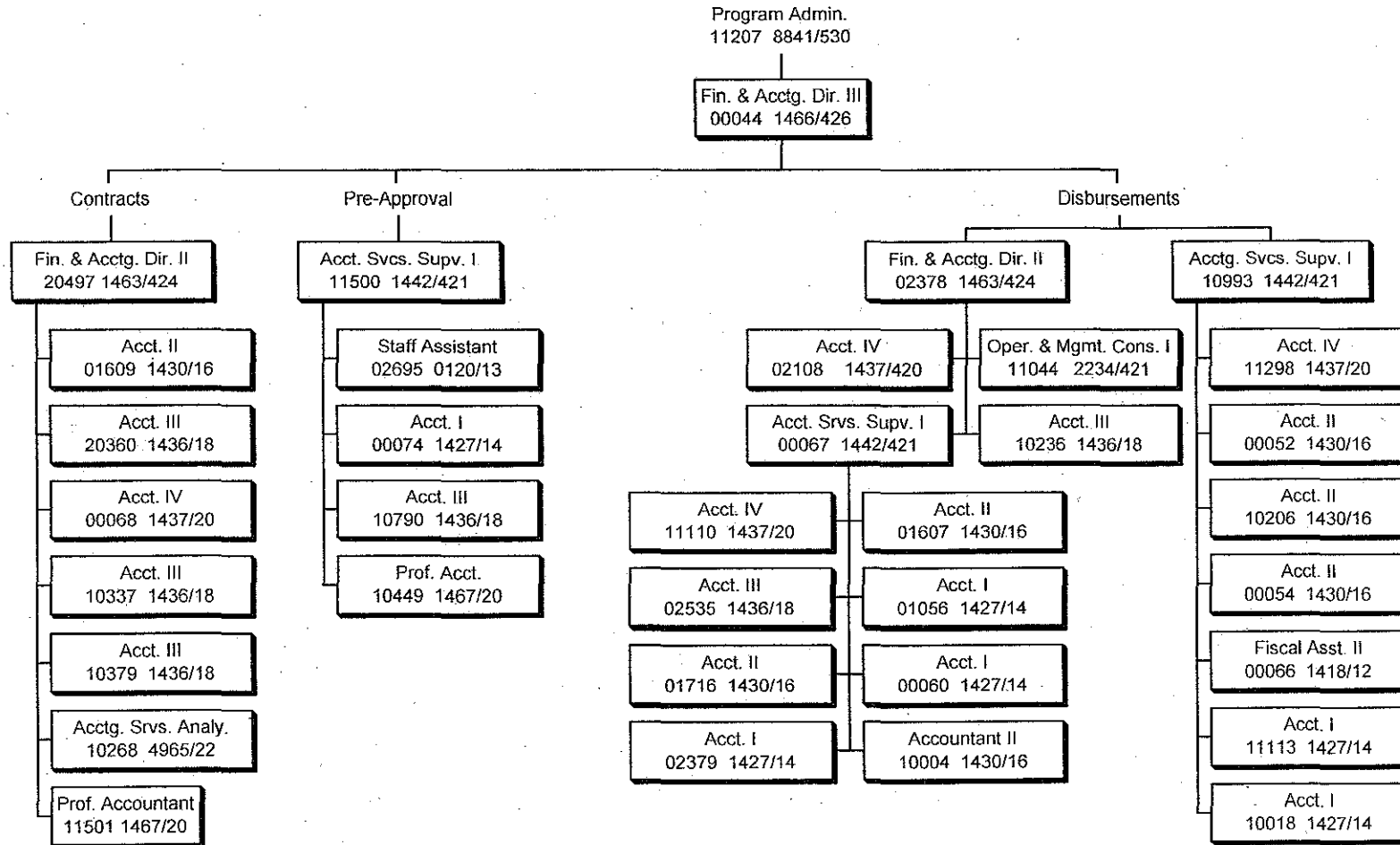




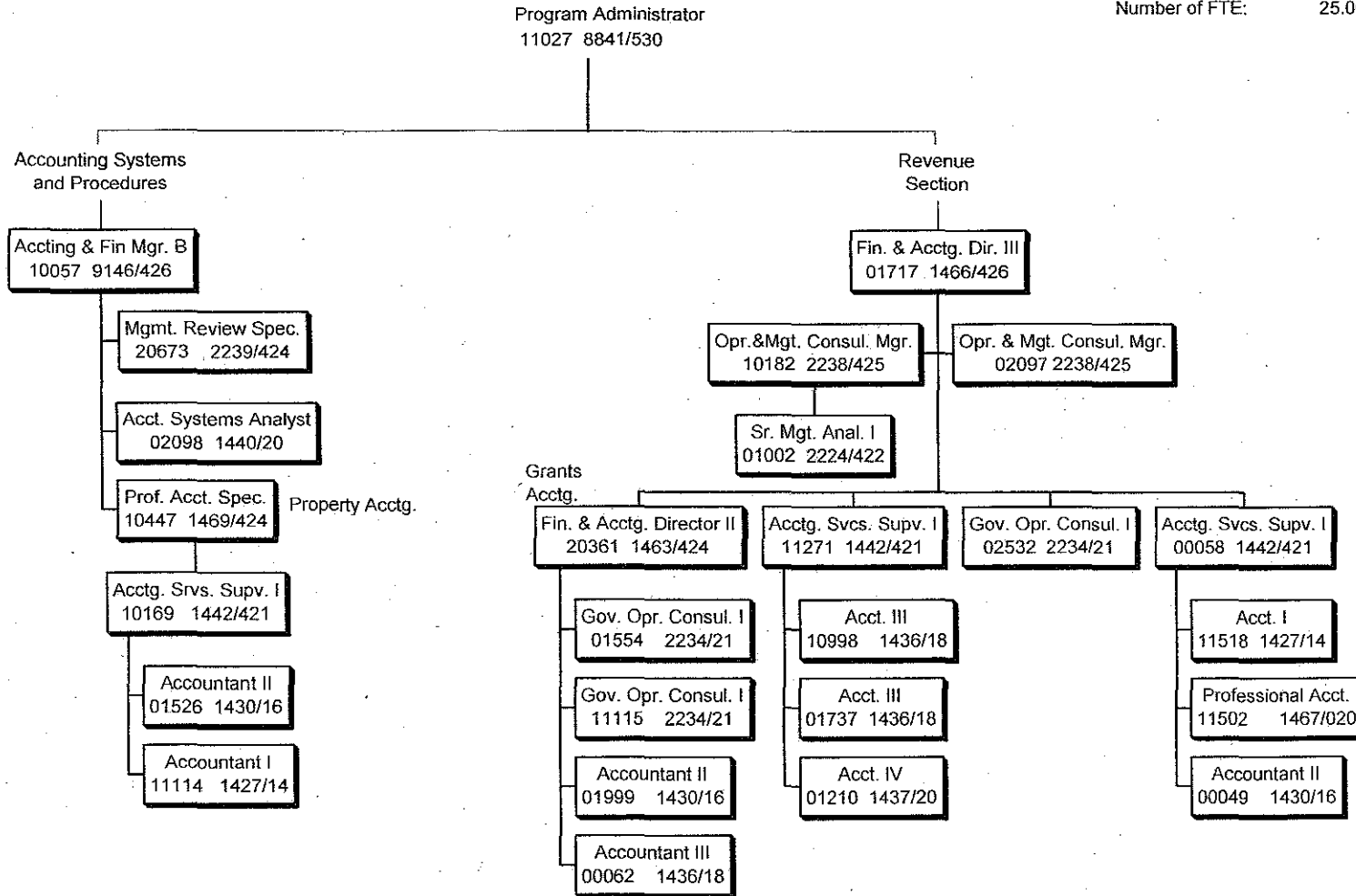


Approved By: \_\_\_\_\_  
Effective Date: 01/30/2008  
Number of Positions: 4  
Number of FTE: 4

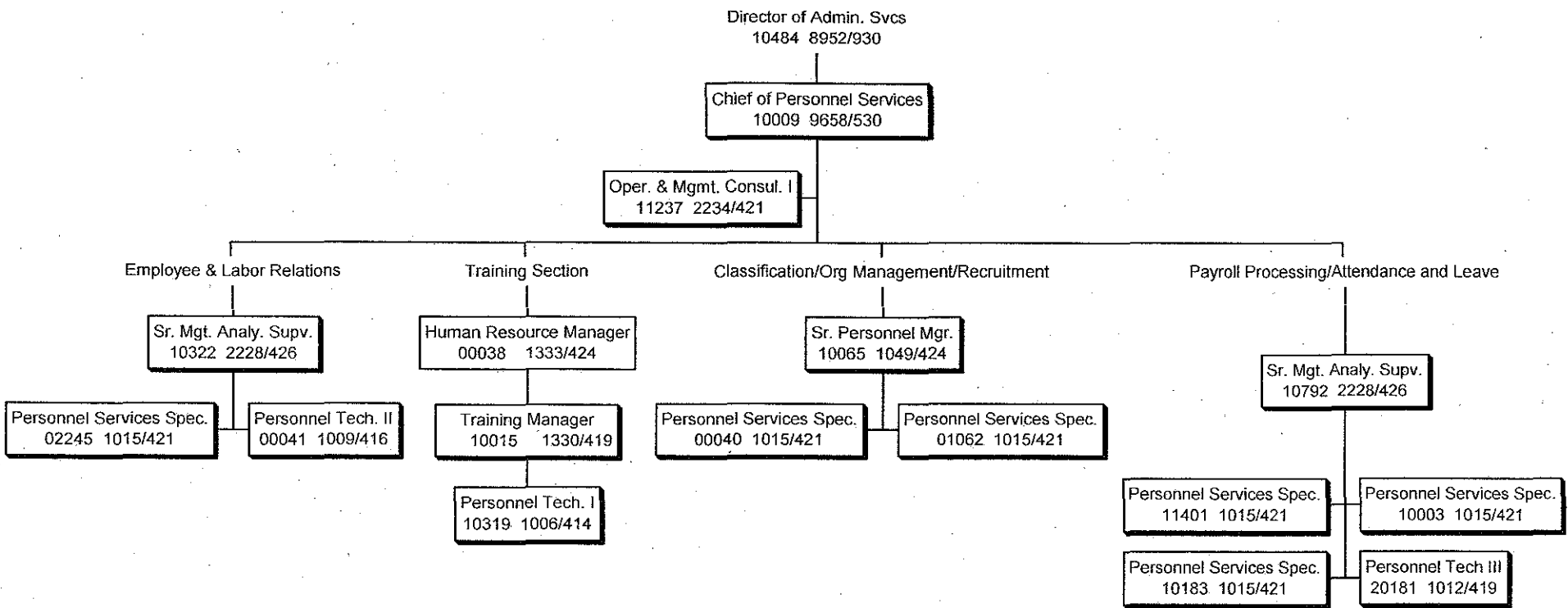




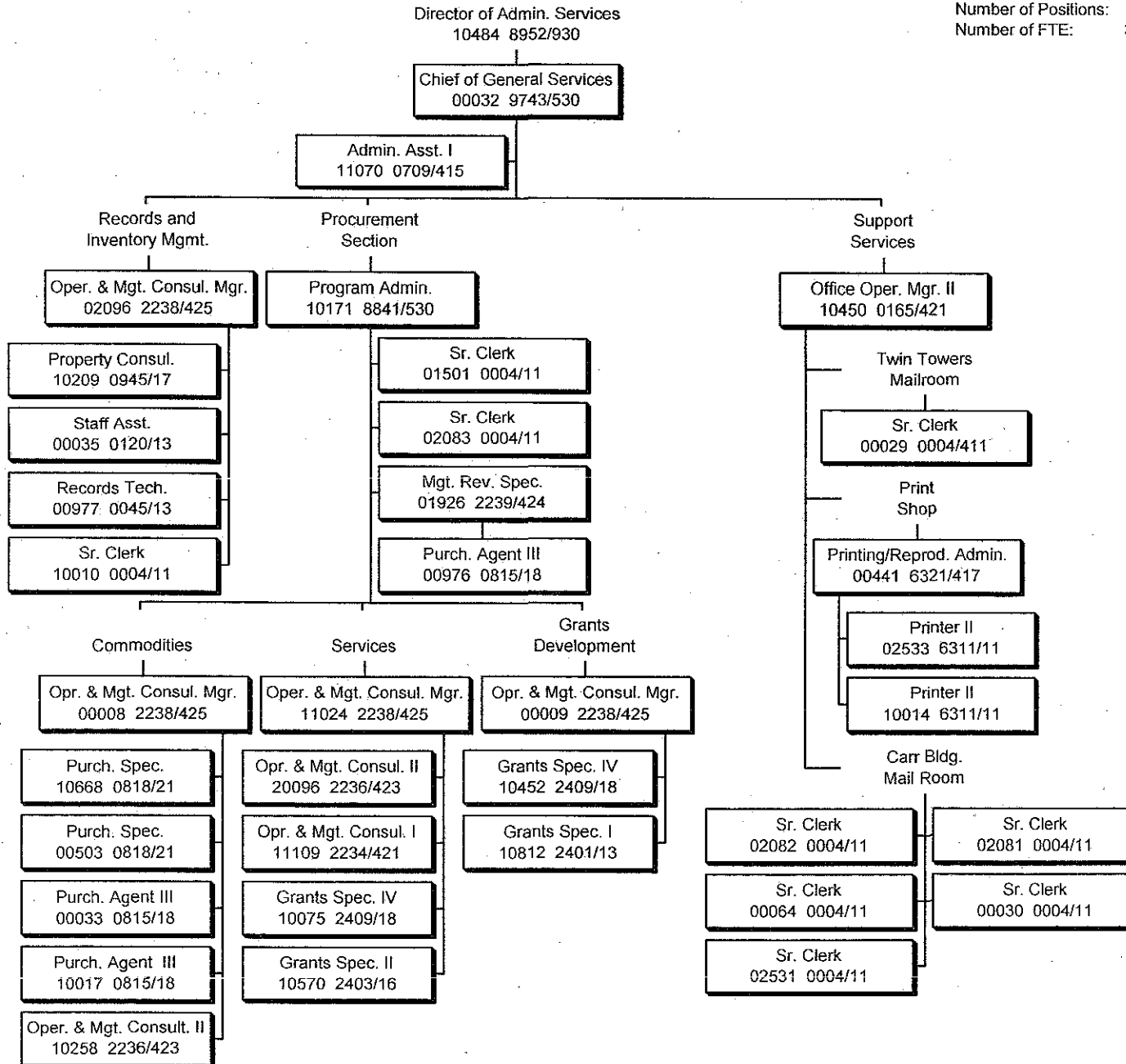
Approved By: \_\_\_\_\_  
 Effective Date: 04/28/2008  
 Number of Positions: 25  
 Number of FTE: 25.00

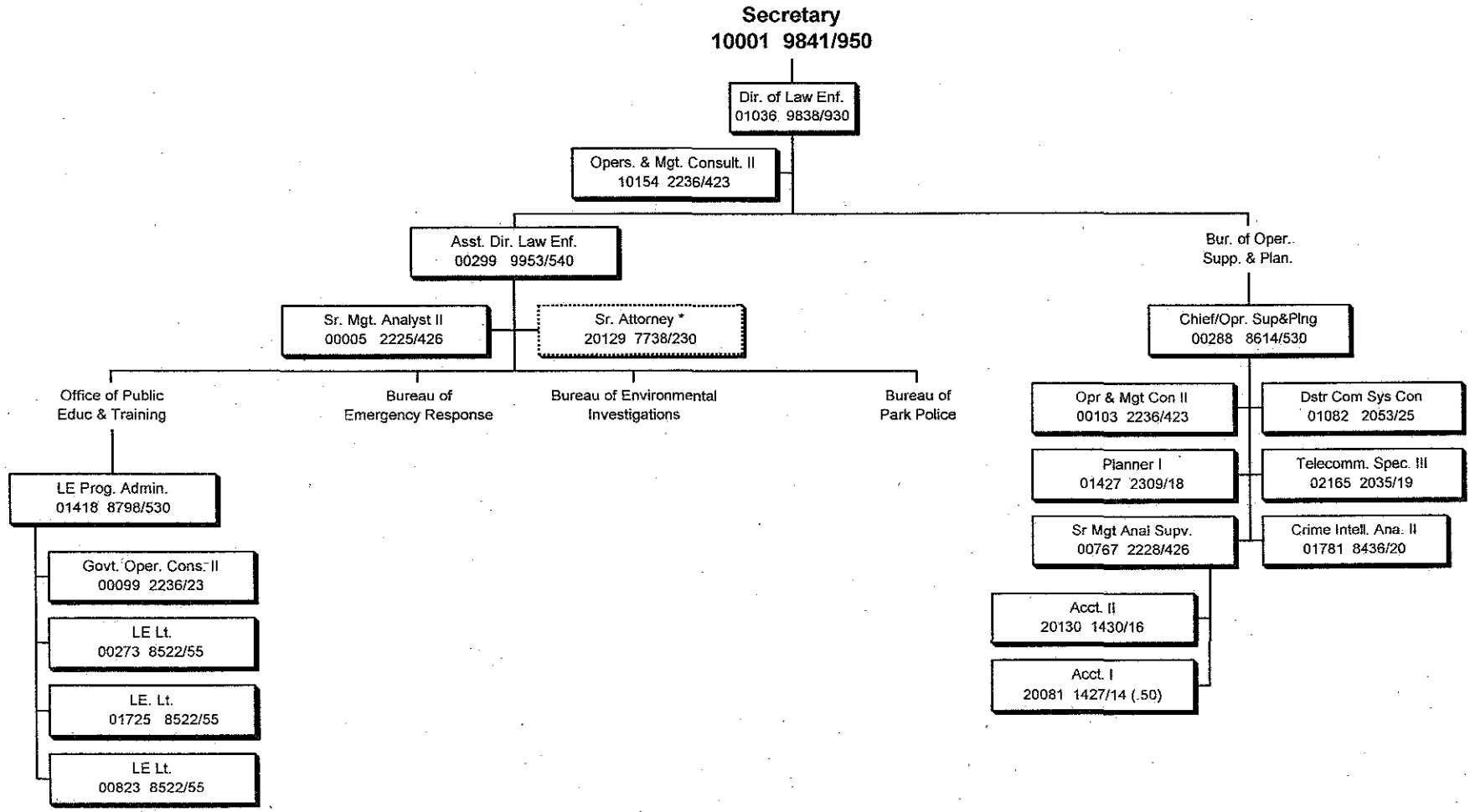


Approved By: \_\_\_\_\_  
 Effective Date: 02/15/2008  
 Number of Positions: 16  
 Number of FTE: 16.00



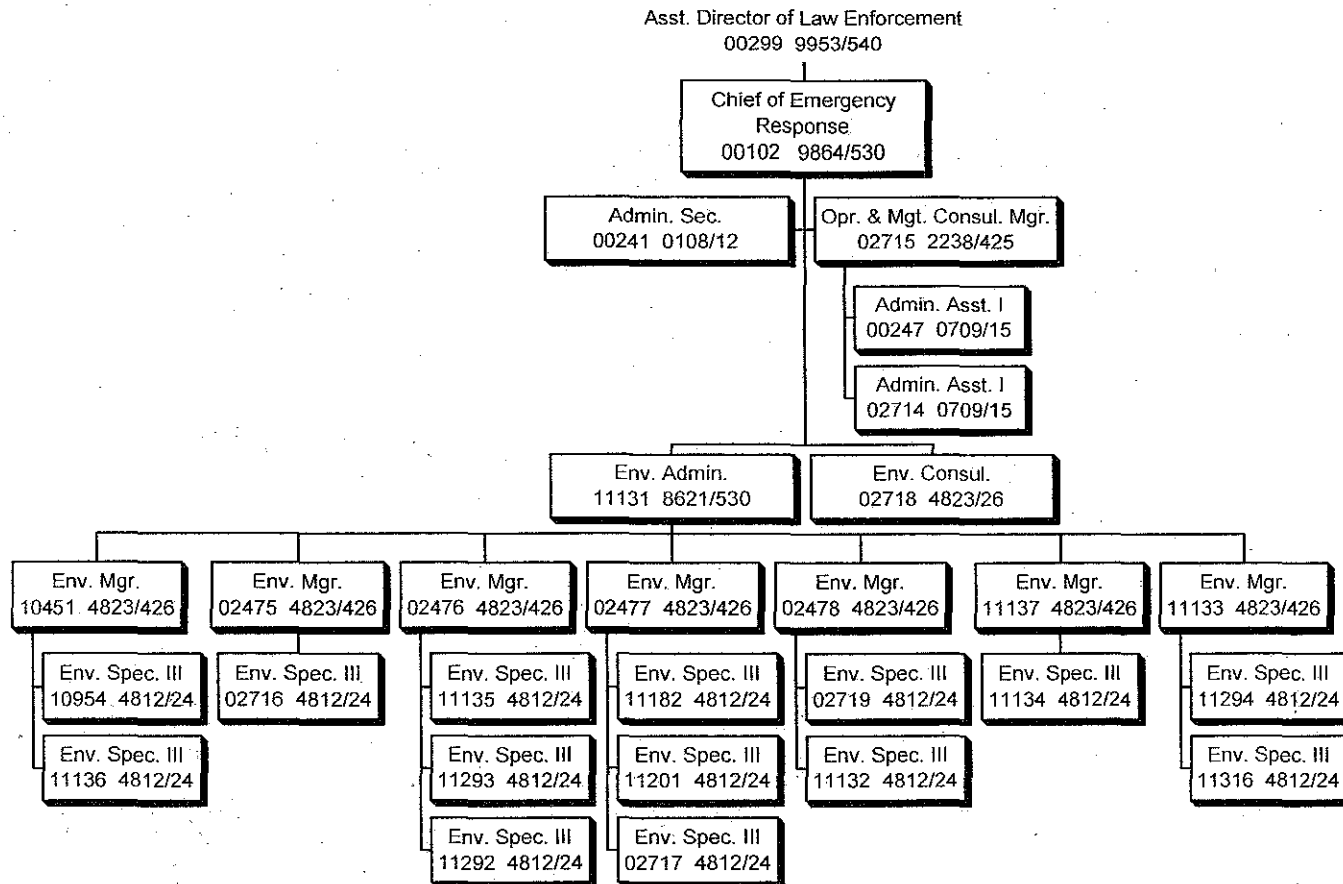






\*This position reports to position #01811 in OGC.

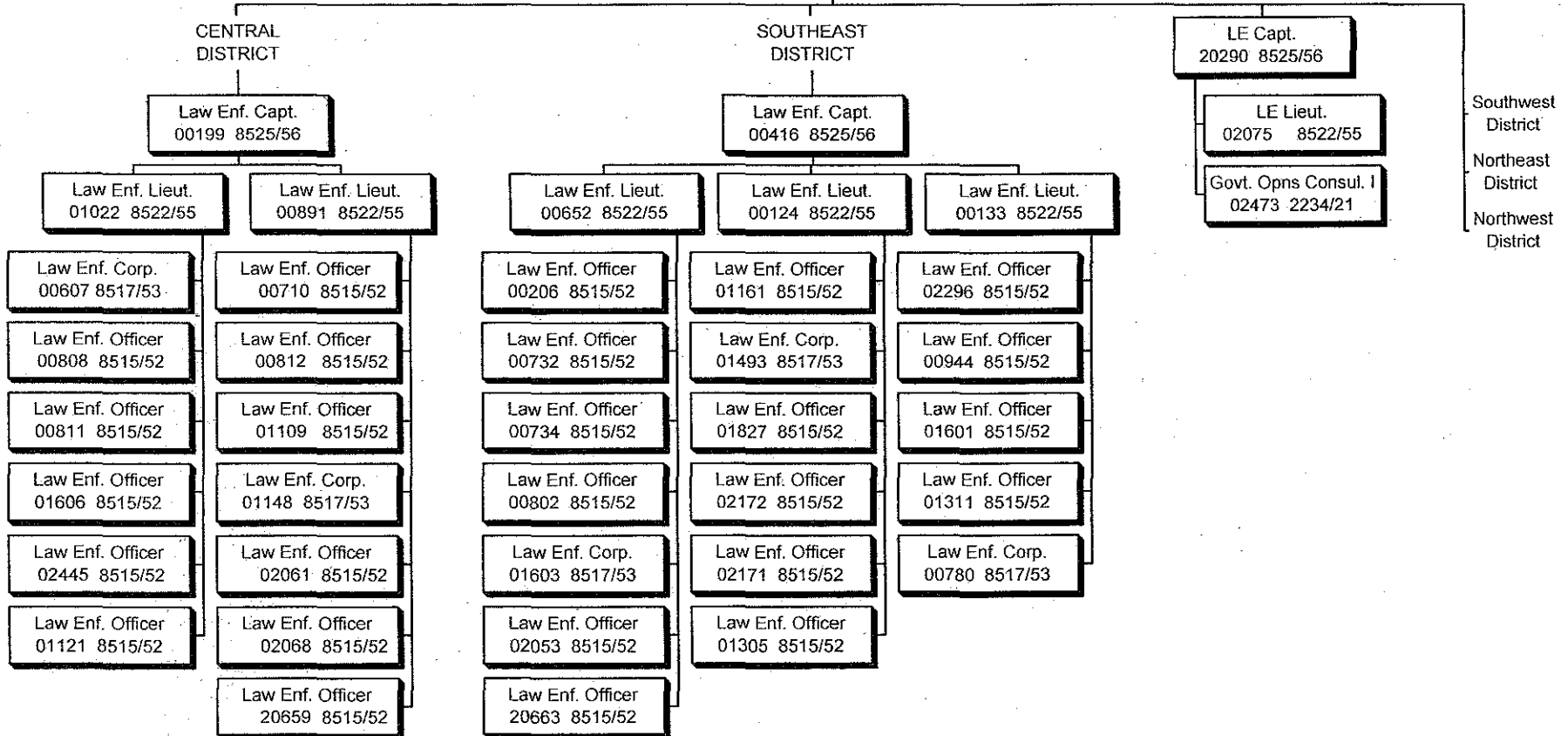
Approved By: \_\_\_\_\_  
 Effective Date: 04/01/07  
 Number of Positions: 28  
 Number of FTE: 28.00



Asst. Director of Law Enforcement  
 00299 9953/540

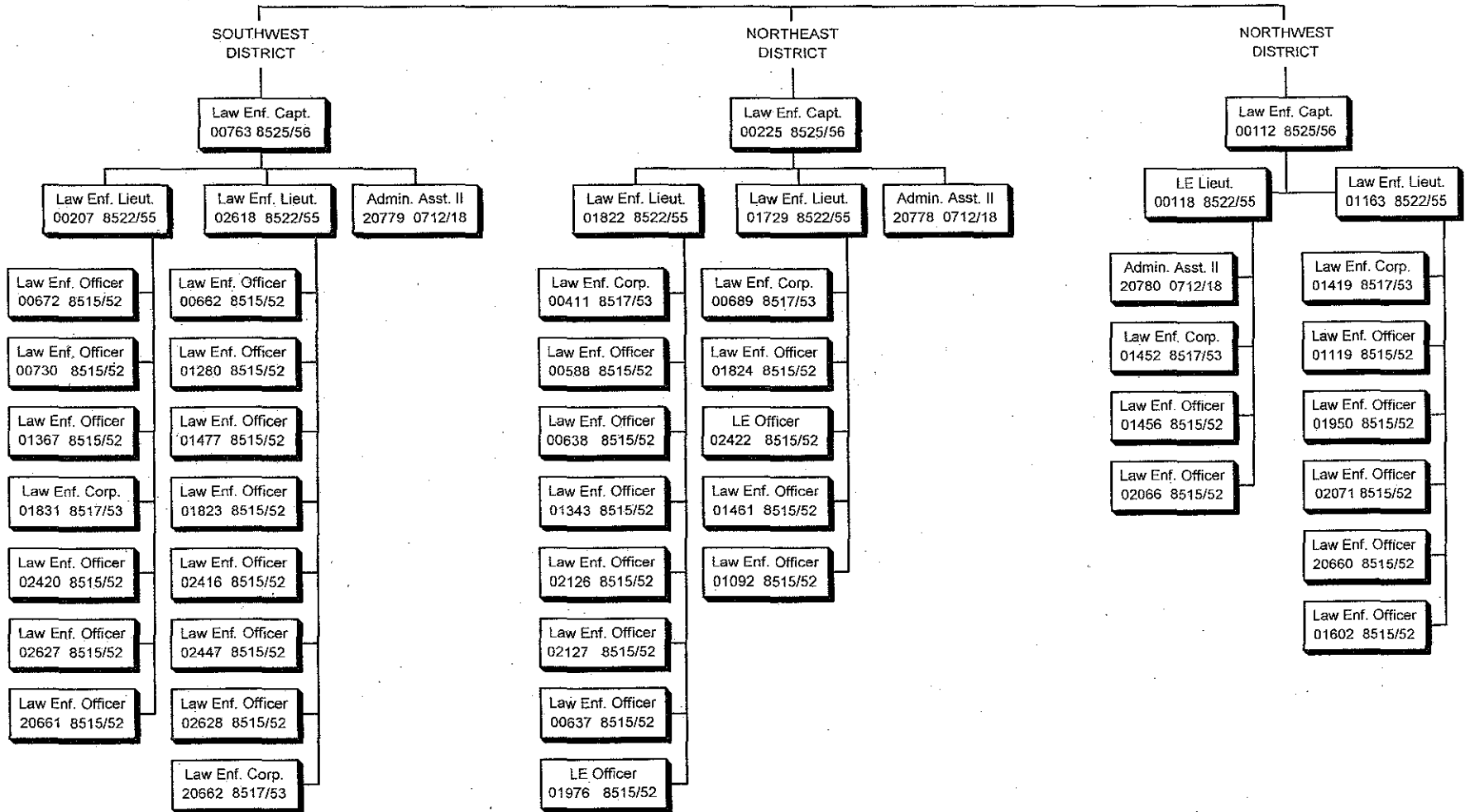
Chief of Park Police  
 00290 7352/530

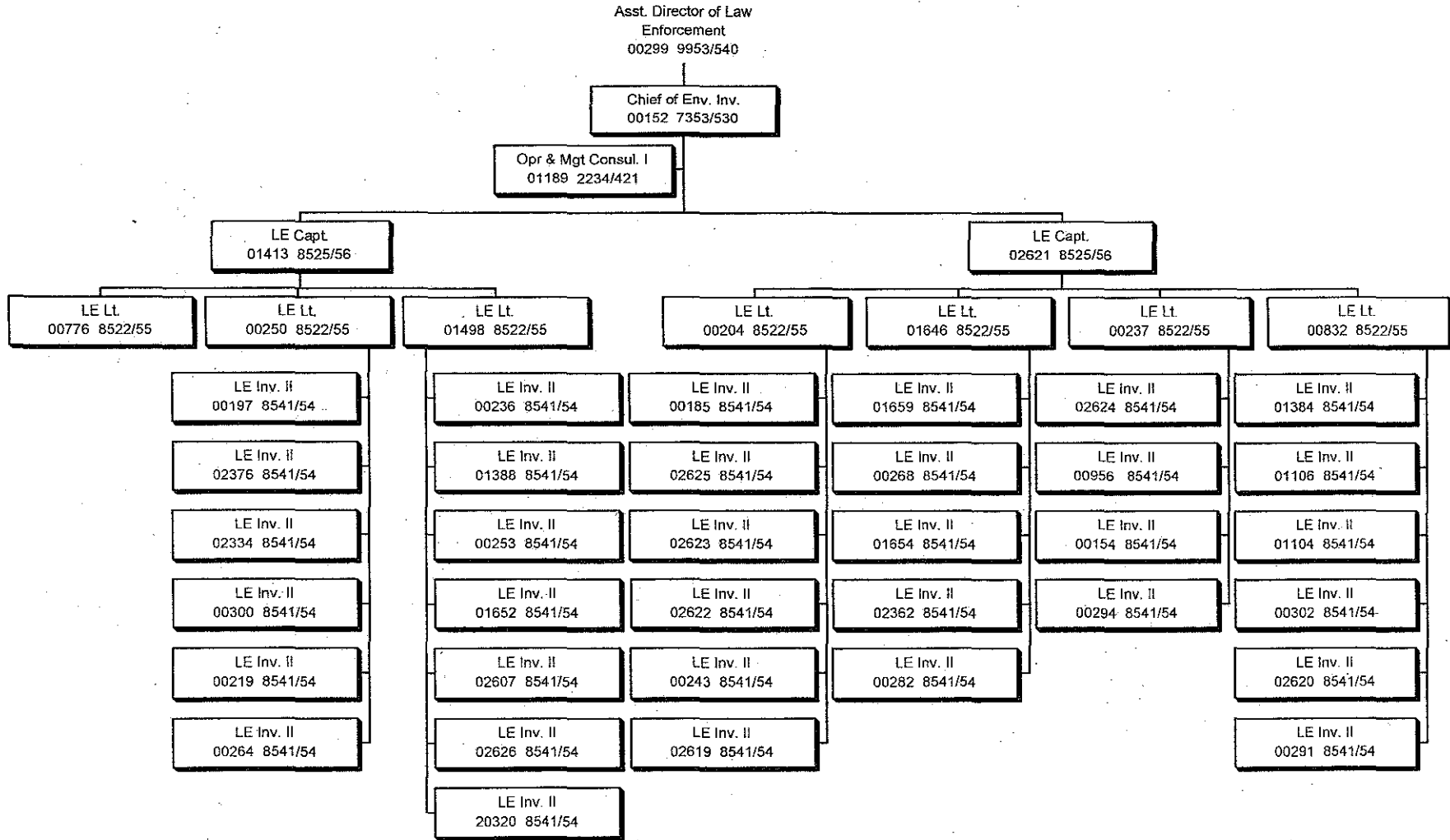
Oper. Review Spec.  
 00590 2239/24

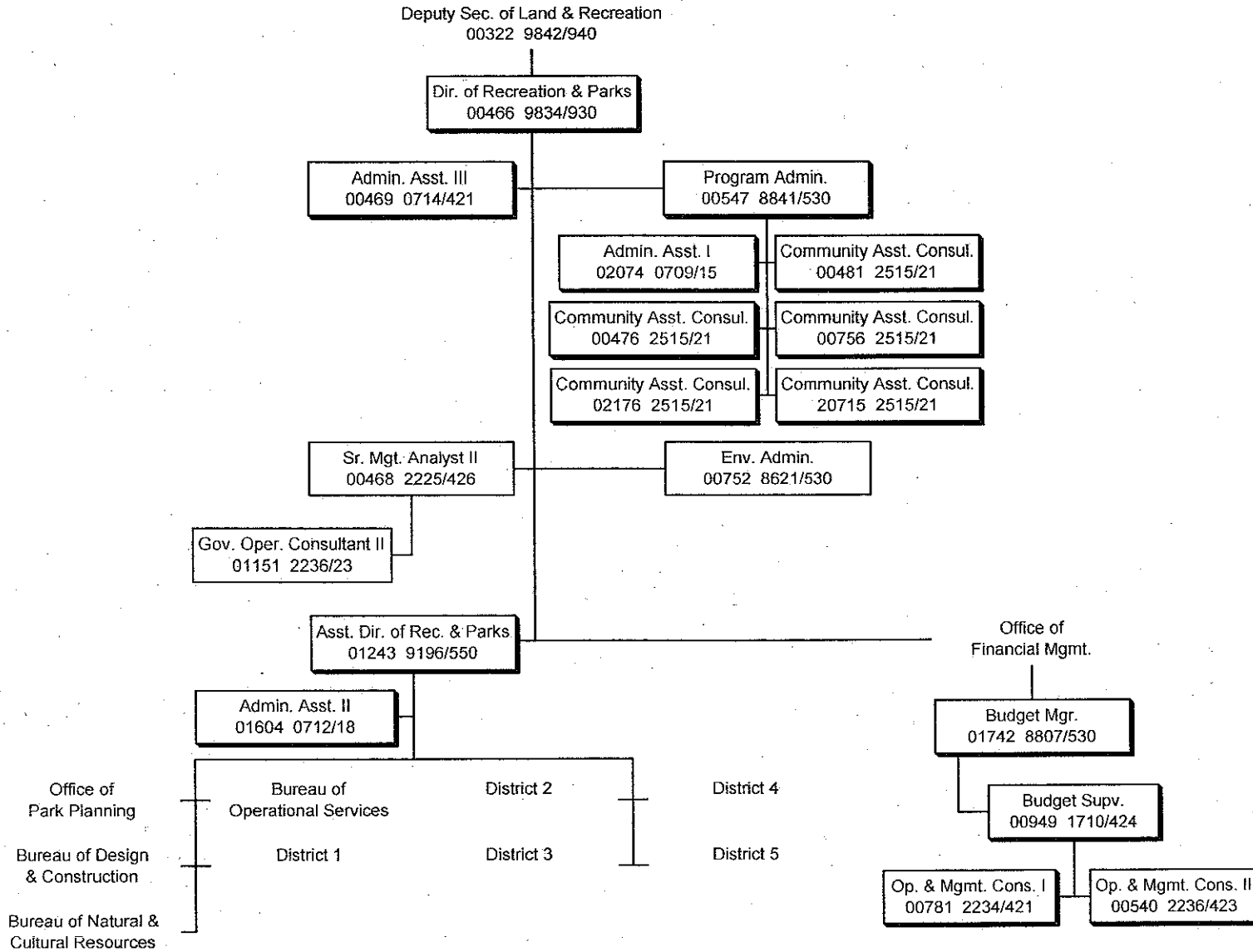


Approved by: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 49  
 Number of FTE's: 49.0

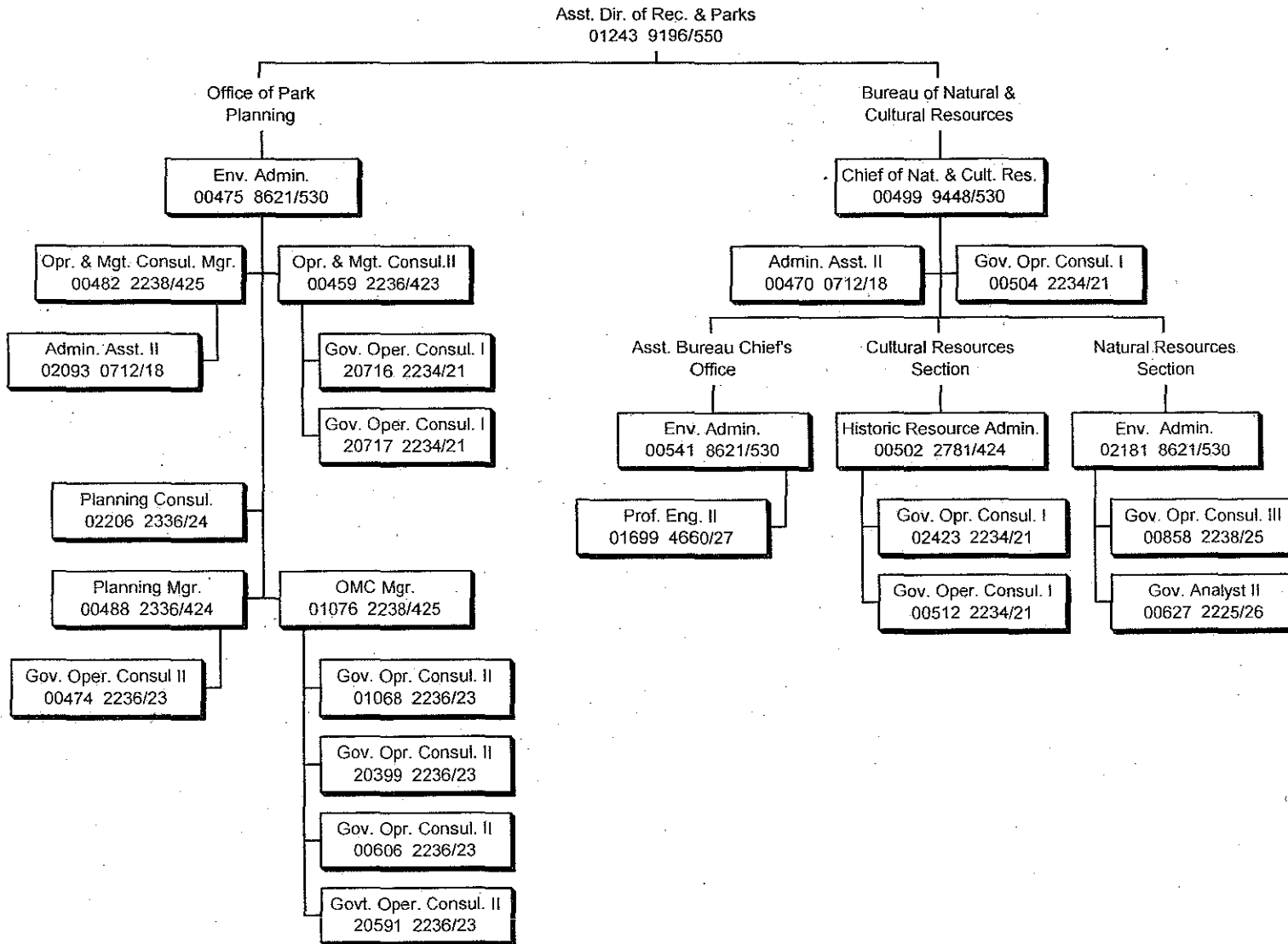
Chief of Park Police  
 00290 7352/530



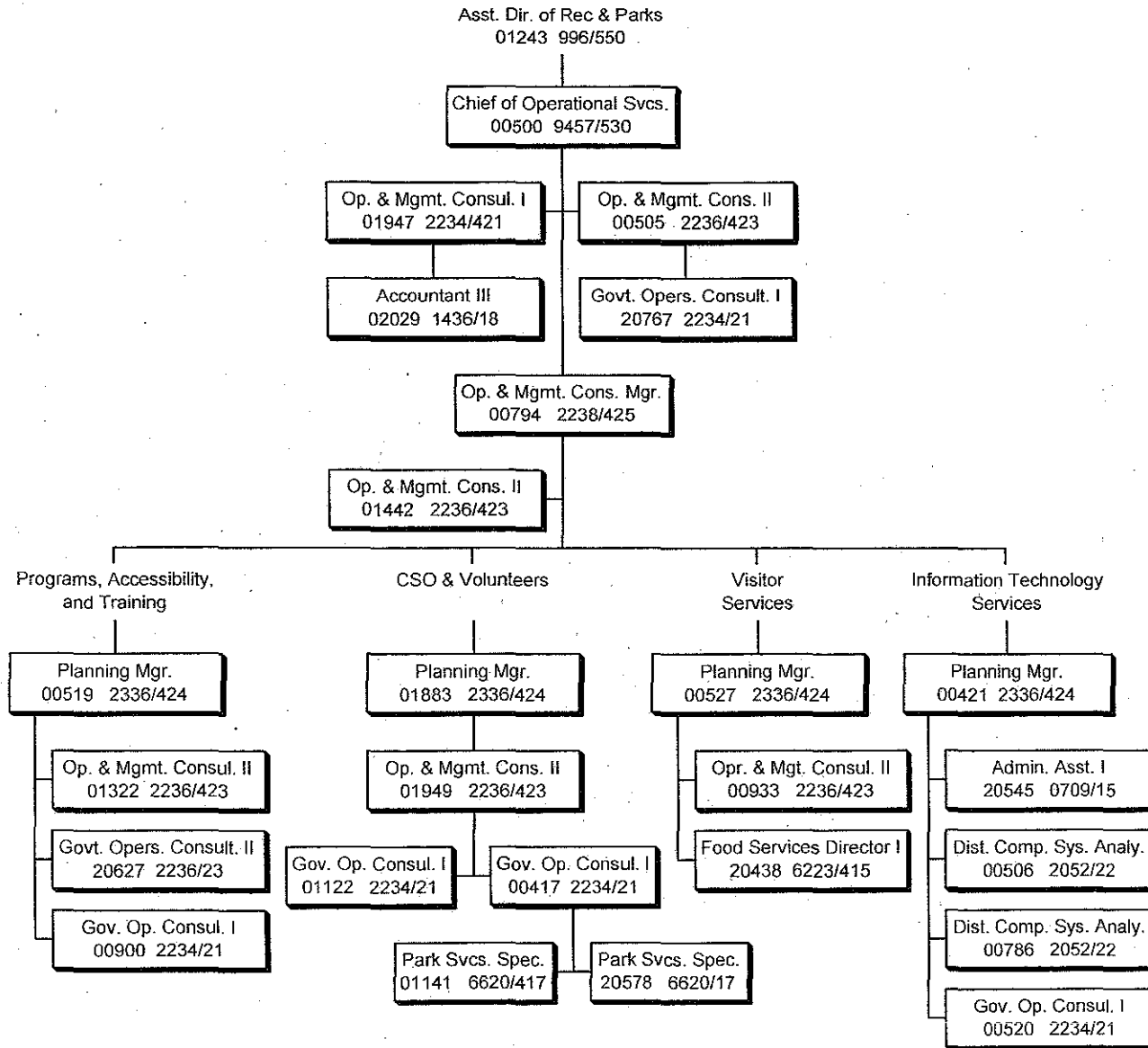


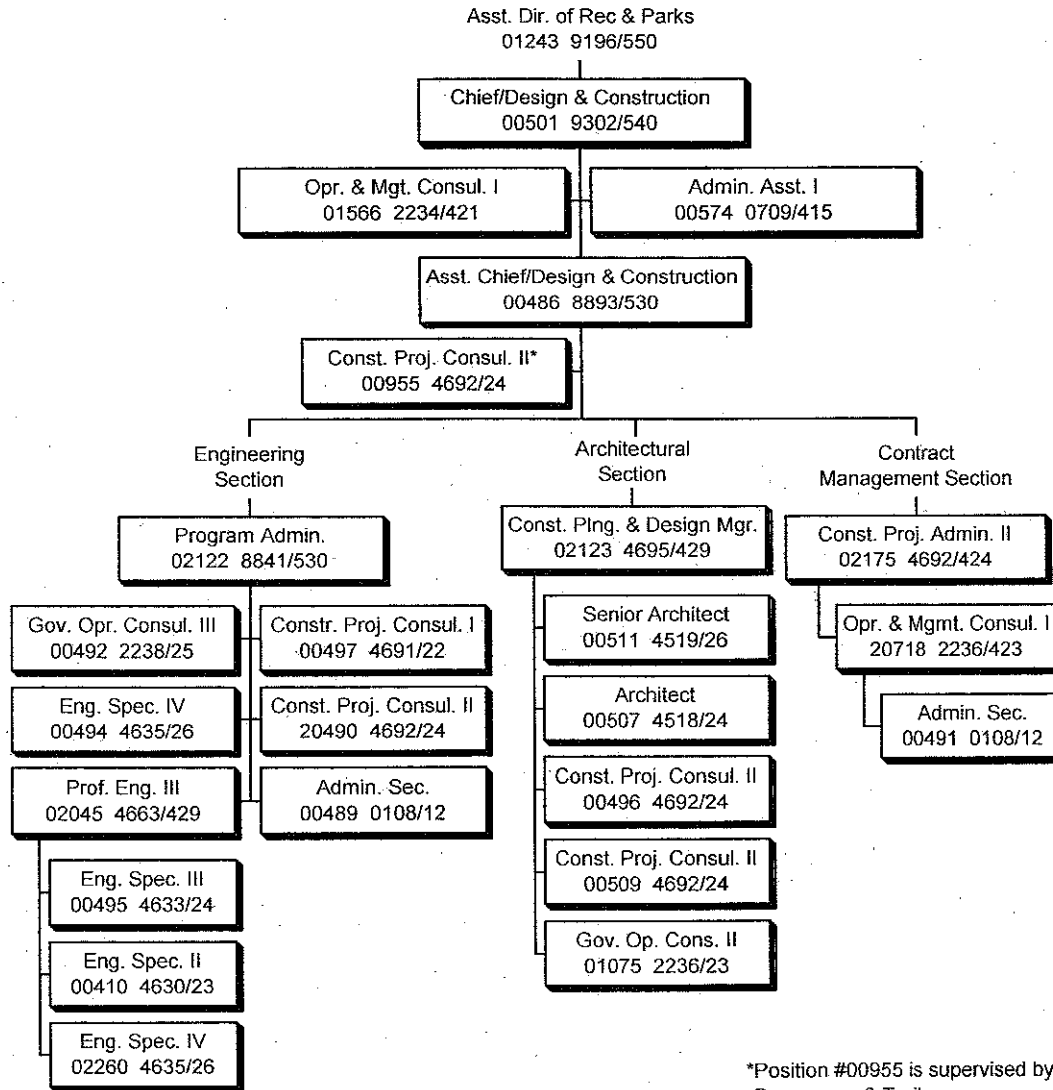


Approved By: \_\_\_\_\_  
 Effective Date: 01/03/08  
 Number of Positions: 25  
 Number of FTE: 25.00









\*Position #00955 is supervised by position #20327 in Greenways & Trails

Approved By: \_\_\_\_\_  
 Effective Date: 04/01/08  
 Number of Positions: 32  
 Number of FTE: 32.00

Asst. Dir. of Rec & Parks  
 01243 9196/550

Chief of Parks District  
 00525 8576/530

Admin. Asst. II  
 00526 0712/18

Opr. & Mgt. Consul. II  
 20568 2236/423

Env. Spec. III  
 02182 4812/424

Env. Spec. II  
 02251 4809/22

Env. Spec. II  
 02252 4809/22

Park Prog. Devel. Spec.  
 02250 3740/18

Educ. & Training Spec.  
 02249 1328/18

Env. Spec. II  
 00938 4809/22

OMC I  
 02324 2234/421

Bldg. Const. Spec.  
 01876 6484/415

Acct. IV  
 02247 1437/20

Maint. Mech.  
 01880 6466/14

Oper. & Mgmt. Cons. Mgr.  
 02051 2238/425

Blackwater River  
 State Park\*

Falling Waters  
 State Park

Torrey  
 State Park

Camp Helen  
 State Park

St. Andrews  
 State Park

Three Rivers  
 State Park

Res. Park Mgr. I  
 00530 6621/419

Res. Park Mgr. I  
 00911 6621/419

Res. Park Mgr. II  
 00945 6624/421

Res. Park Mgr. I  
 20402 6621/419

Big Lagoon  
 State Park

Tallahassee/St.  
 Marks Geopark

Park Svcs. Spec.  
 00531 6620/17

Admin. Asst. I  
 00550 0709/15

Park Ranger  
 00946 6612/13

Park Svcs. Spec.  
 20281 6620/17

T.H. Stone Mem./St. Joseph  
 Peninsula State Park

Edward Ball  
 Wakulla Springs St. Park

Park Ranger  
 00532 6612/13

Park Ranger  
 00912 6612/13

Park Ranger  
 00947 6612/13

Park Ranger  
 20401 6612/13

Choctaw  
 Geopark

Florida Caverns  
 State Park

\*Yellow River Marsh  
 Garcon Point

Park Svcs. Spec.  
 00914 6620/17

Park Ranger  
 20687 6612/13

Eden Gardens  
 State Park

Ochlocknee River  
 State Park

St. George Island  
 State Park

Ponce DeLeon Springs  
 State Park

Biological Sci. II  
 02228 5034/19

Park Ranger  
 00539 6612/13

Torrey  
 State Park

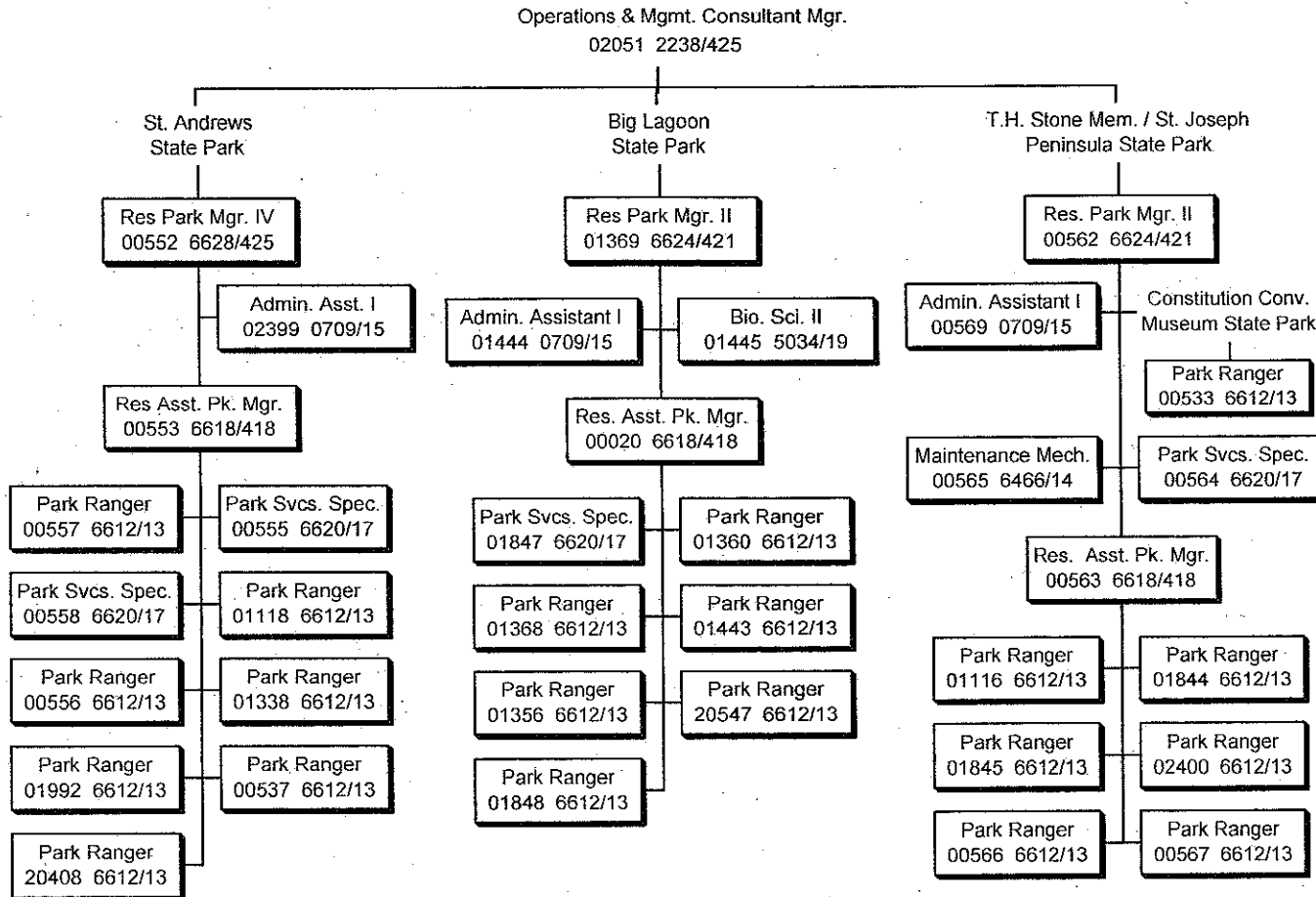
Gulf Dunes  
 Geopark

Park Ranger  
 00551 6612/13

Maint. Repairman  
 01088 6373/09

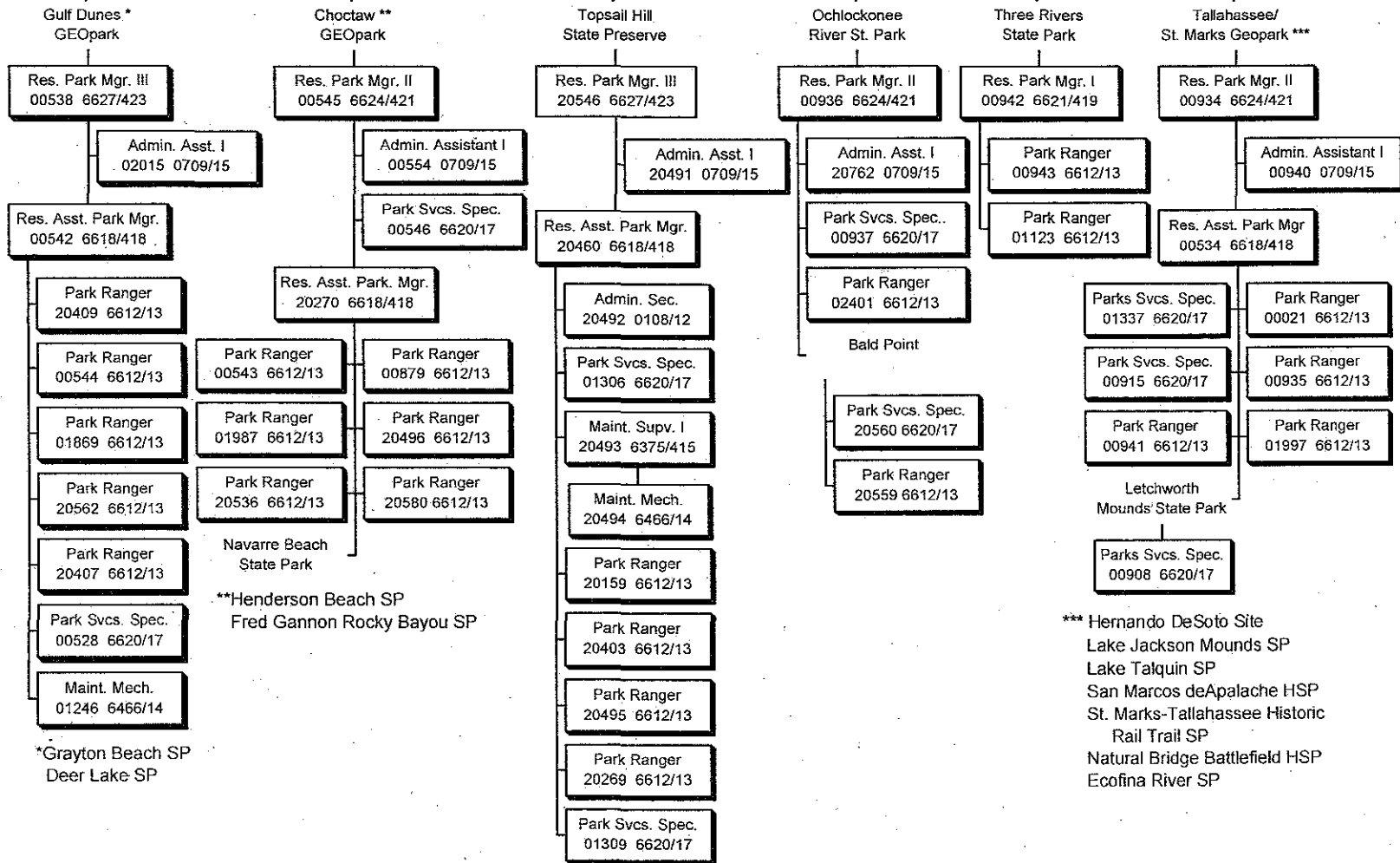
Alfred B. Maclay  
 Gardens State Park

Topsail Hill  
 Preserve State Park



Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 51.00  
 Number of FTE: 51.00

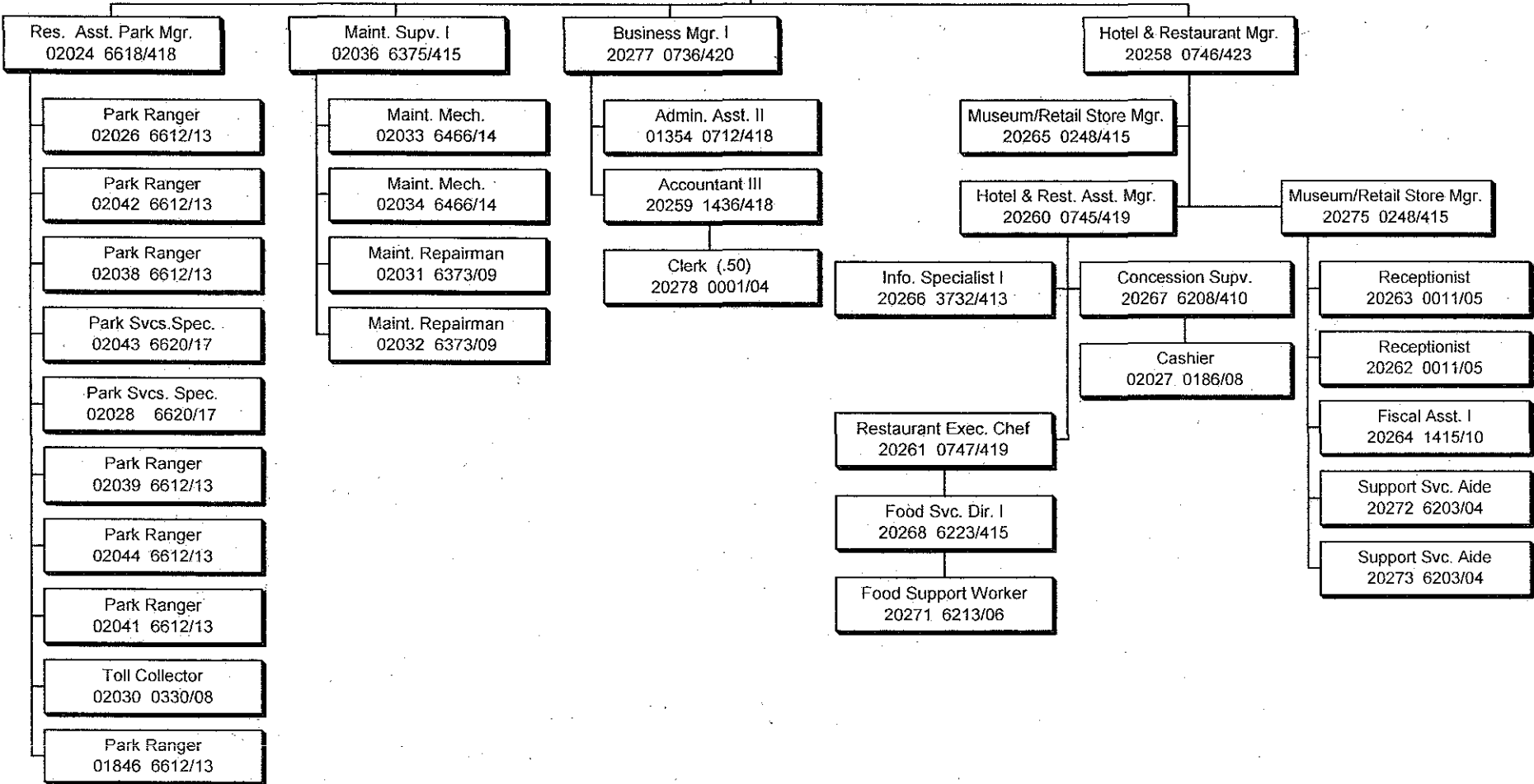
Oper. & Mgt. Consult. Mgr.  
 02051 2238/425



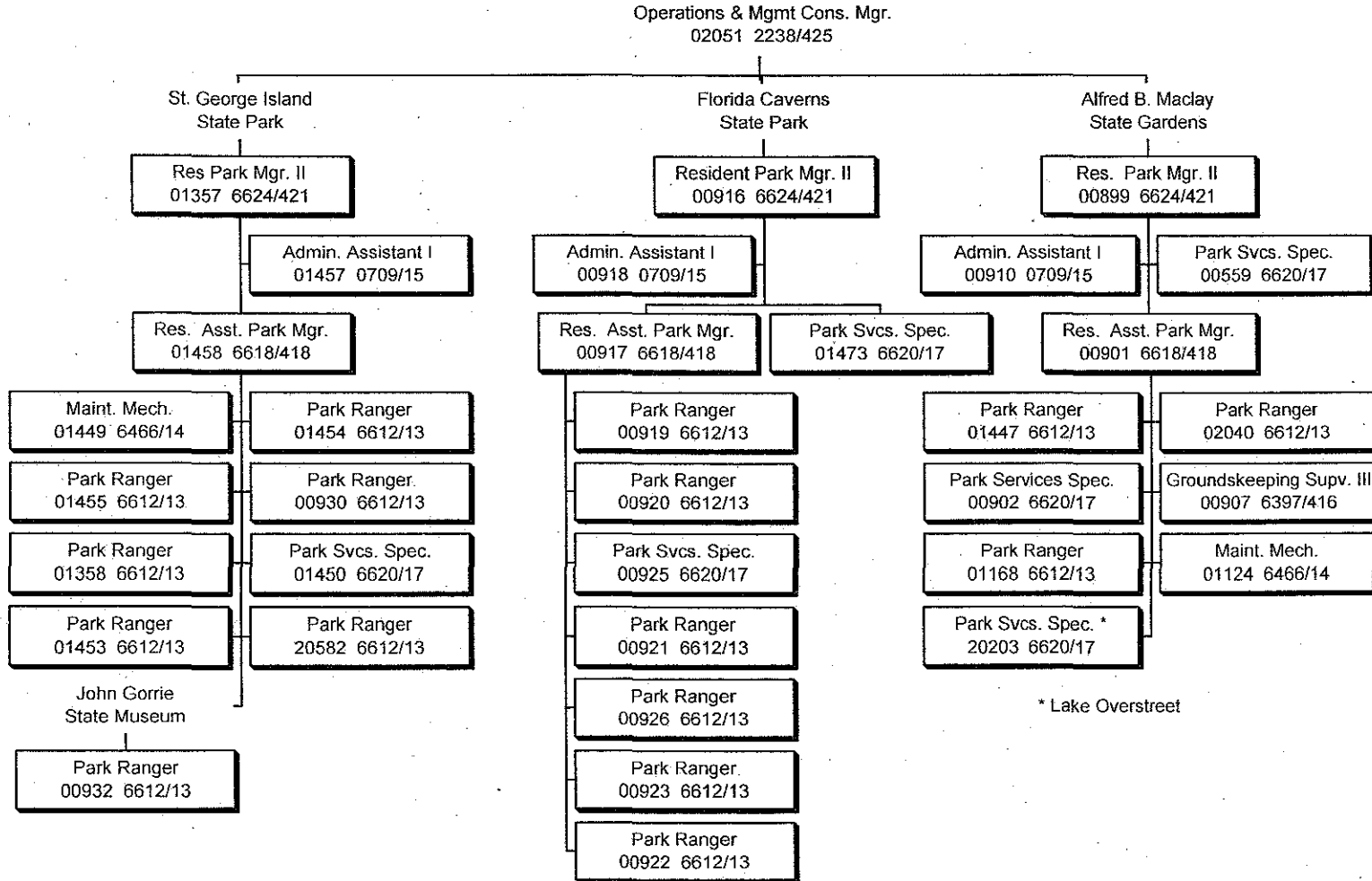
Operations & Mgmt. Cons. Mgr.  
 02051 2238/425

Res. Park Mgr. IV  
 02025 6628/425

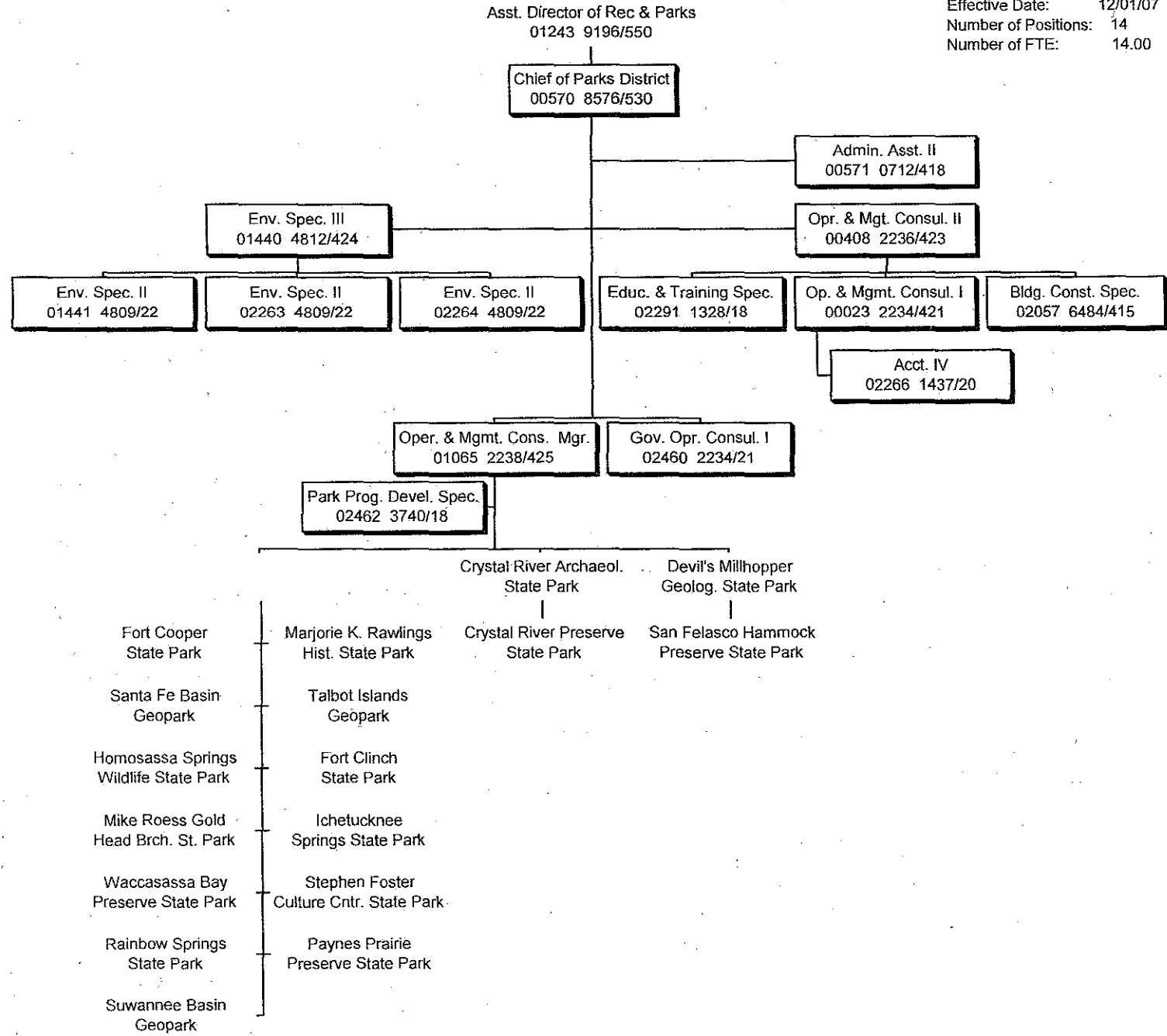
Biol. Sci. II  
 00905 5034/19



Approved By: \_\_\_\_\_  
 Effective Date: 12/01/07  
 Number of Positions: 34  
 Number of FTE: 34.00

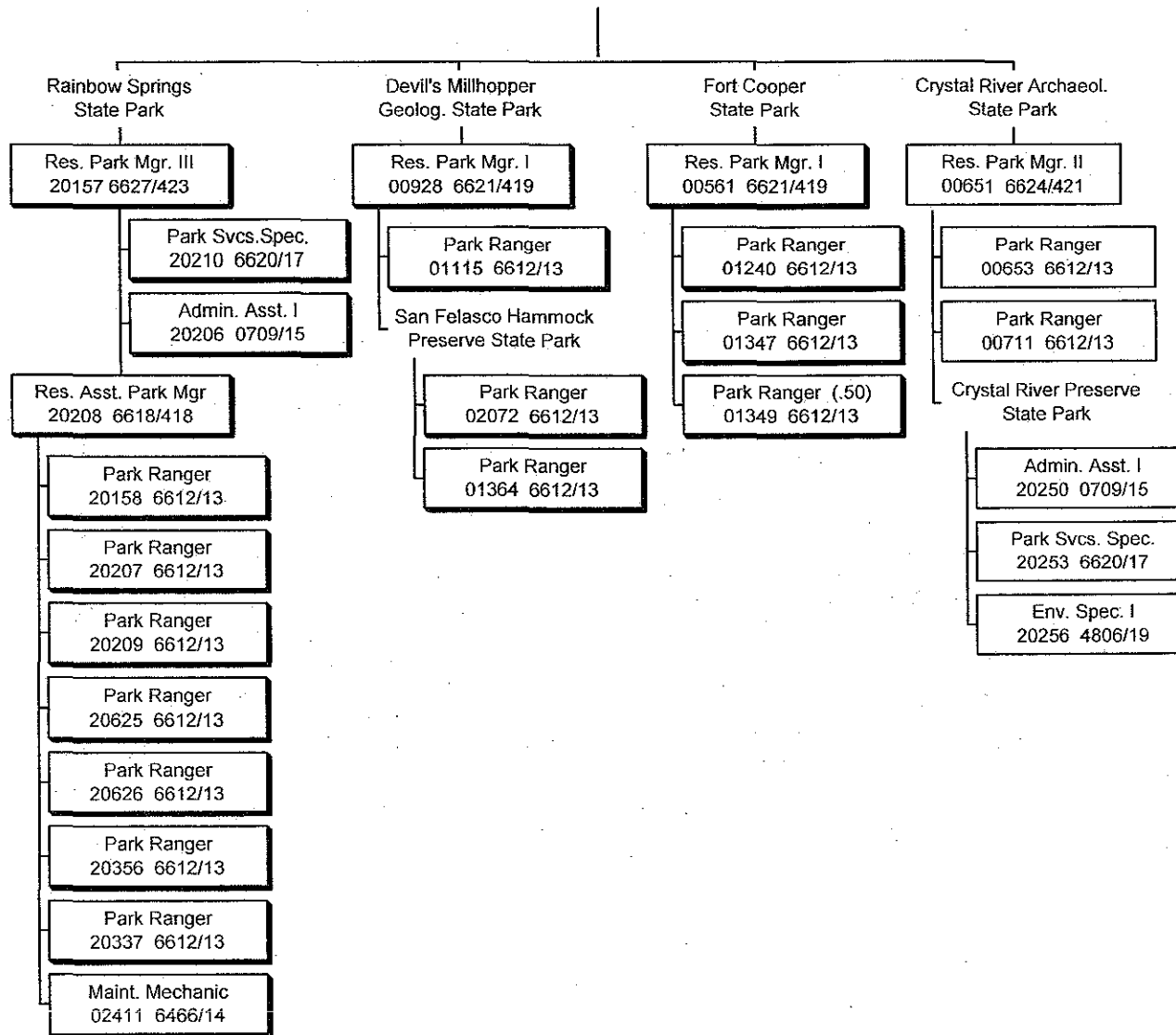


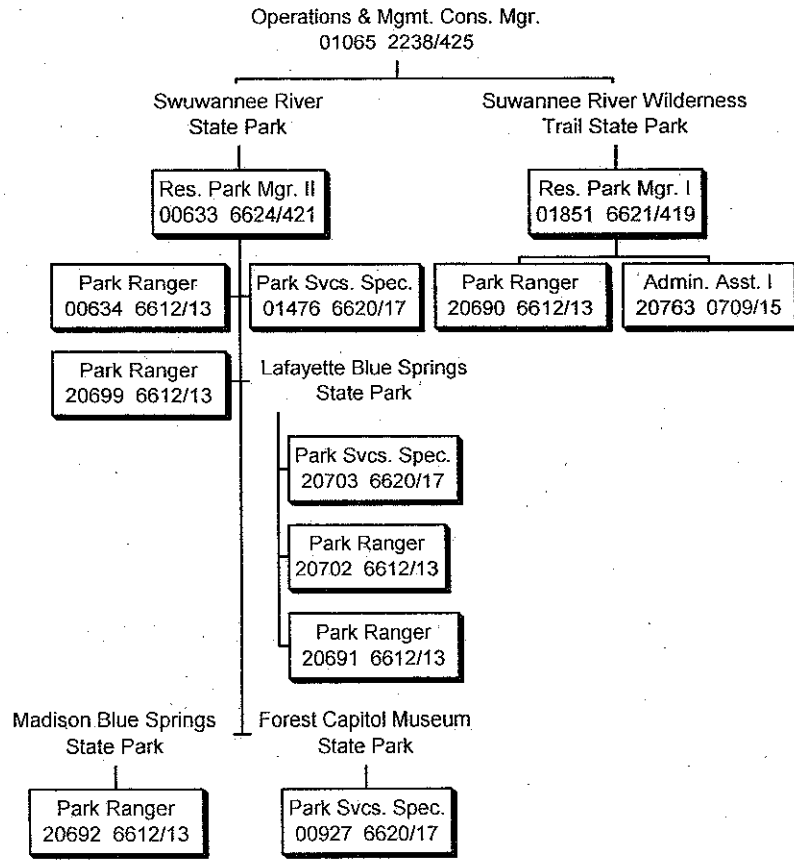
Approved By: \_\_\_\_\_  
 Effective Date: 12/01/07  
 Number of Positions: 14  
 Number of FTE: 14.00



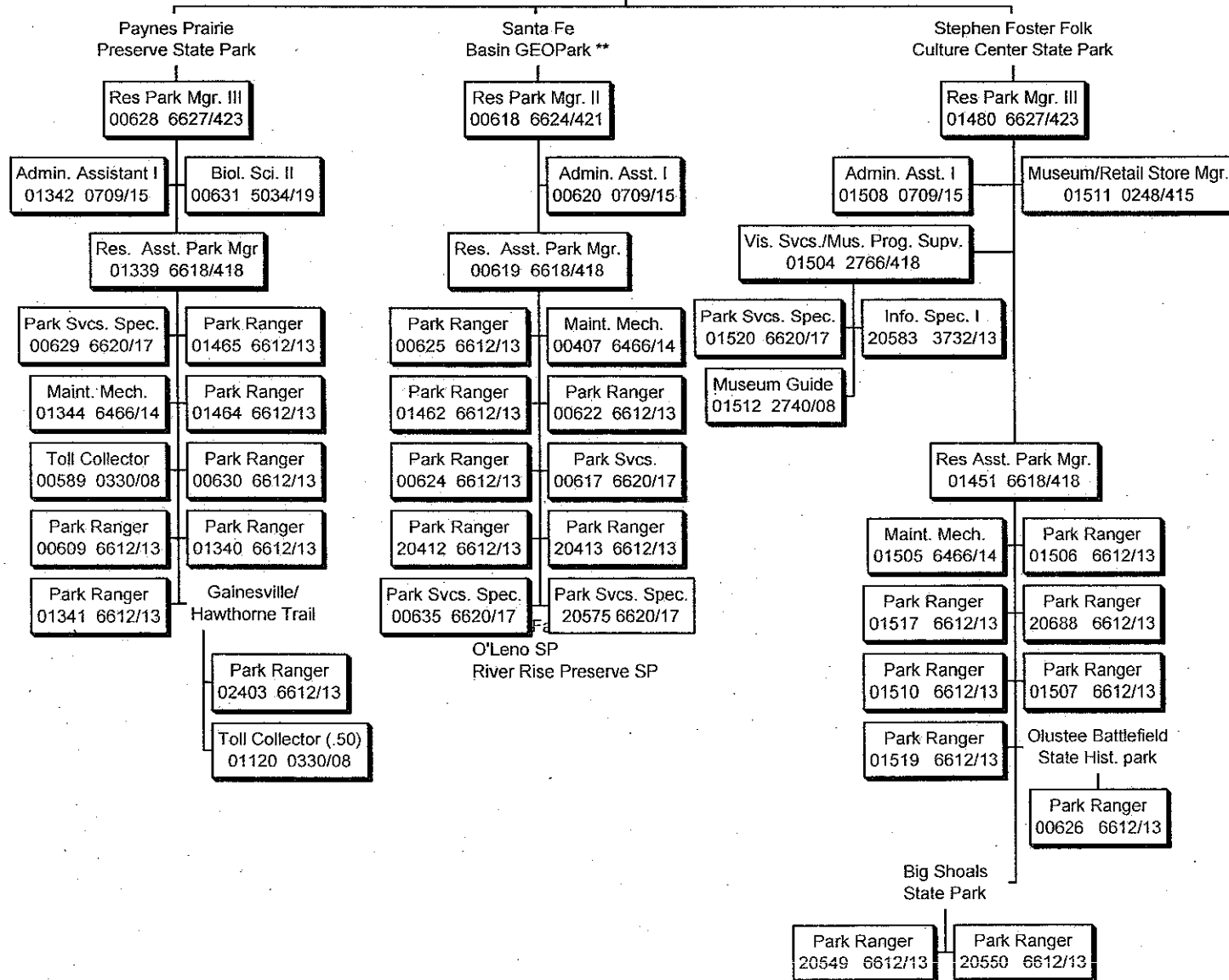


Operations & Mgmt. Cons. Mgr.  
 01065 2238/425



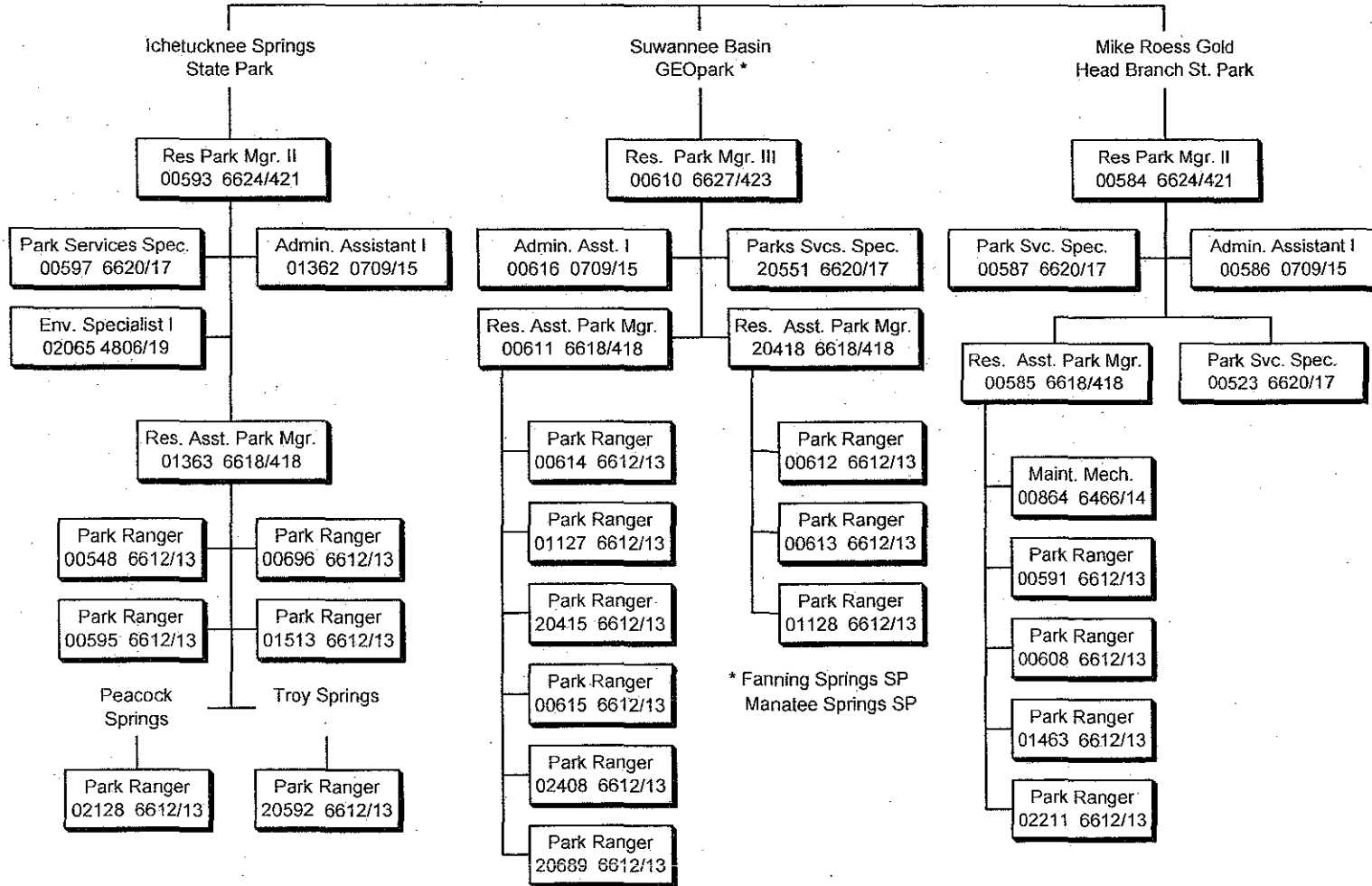


Operations & Mgmt. Cons. Mgr.  
 01065 2238/425



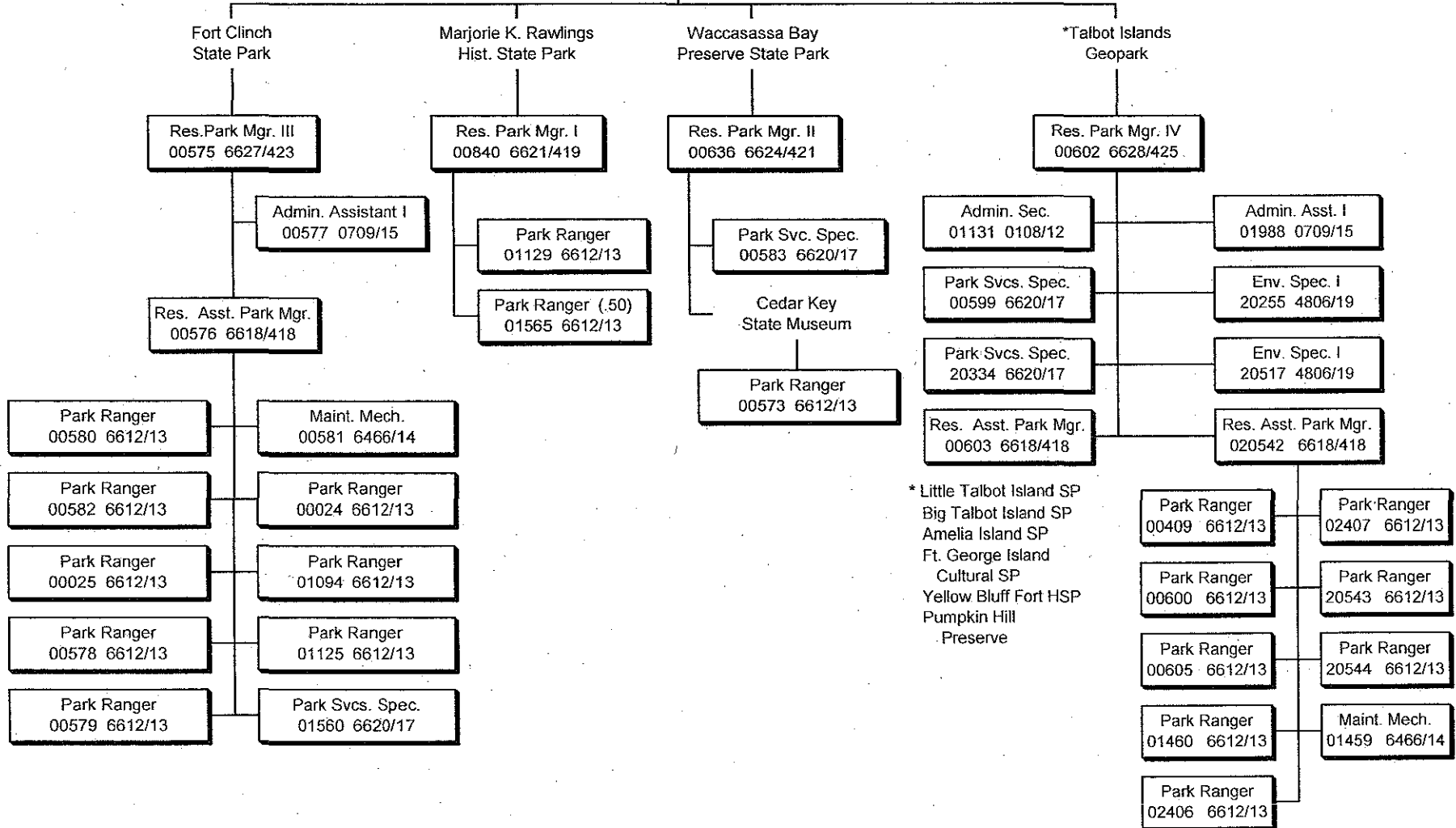
Approved By: \_\_\_\_\_  
 Effective Date: 06/01/08  
 Number of Positions: 35  
 Number of FTE: 35.00

Operations & Mgmt. Cons. Mgr.  
 01065 2238/425

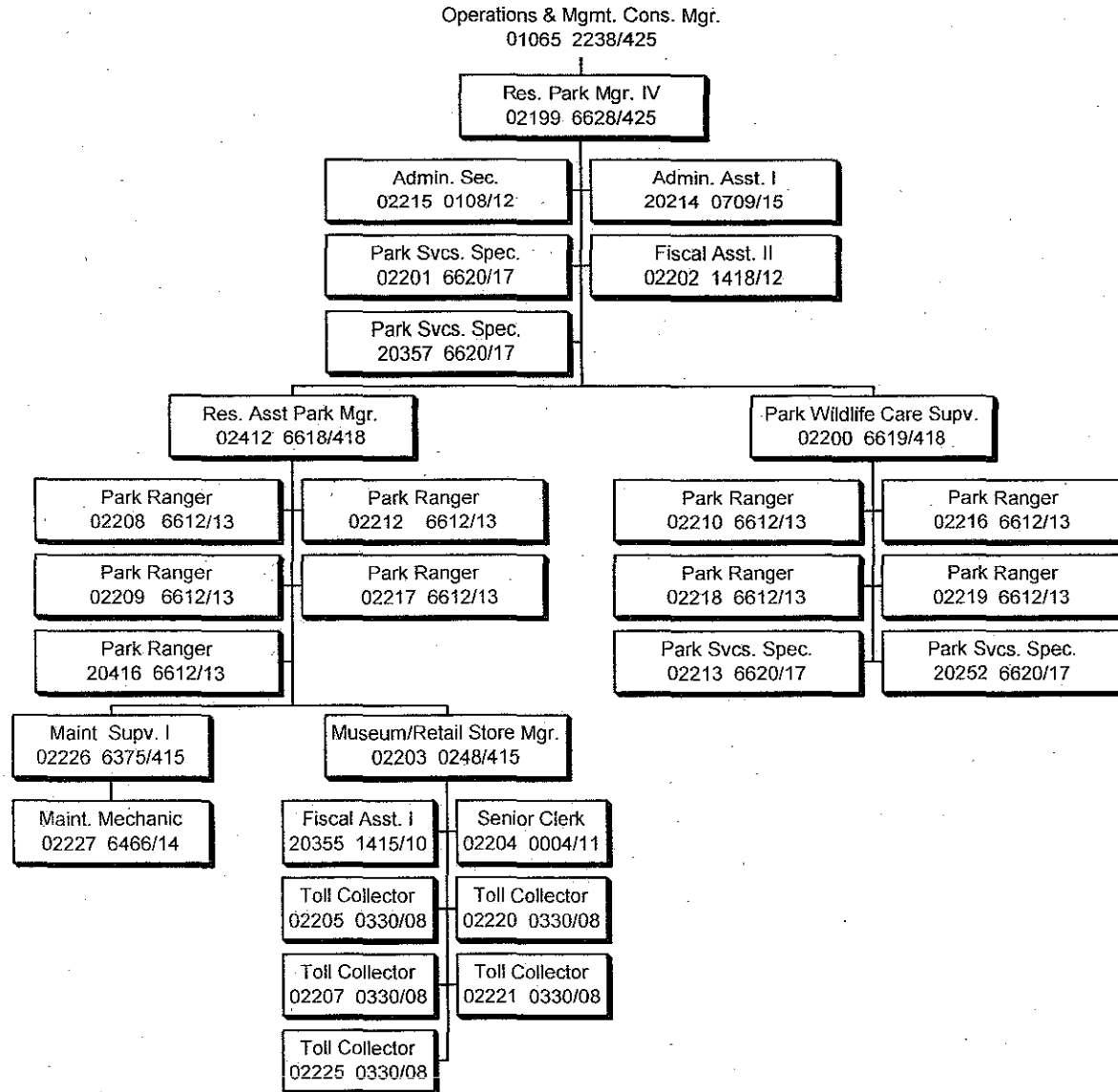


Approved By: \_\_\_\_\_  
 Effective Date: 06/01/08  
 Number of Positions: 37  
 Number of FTE: 36.50

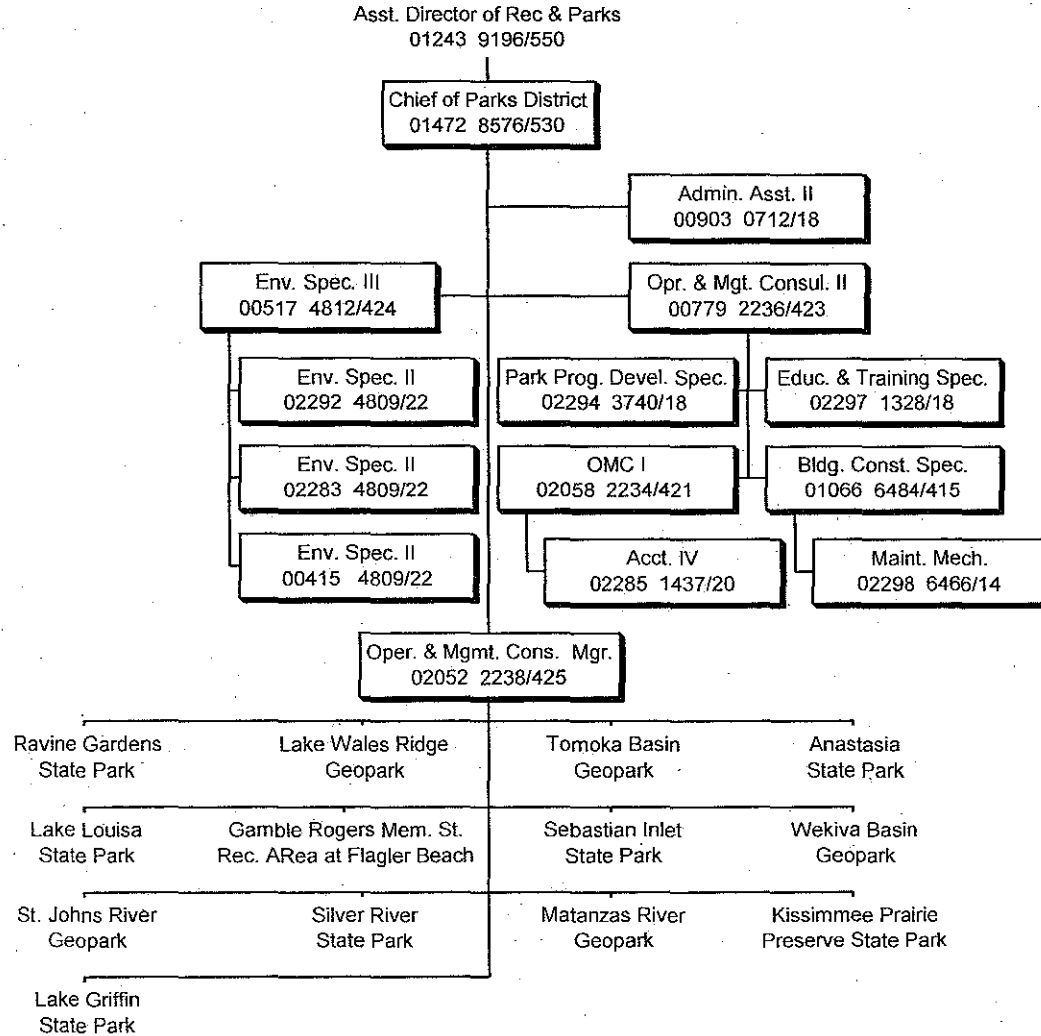
Operations & Mgmt. Cons. Mgr.  
 01065 2238/425

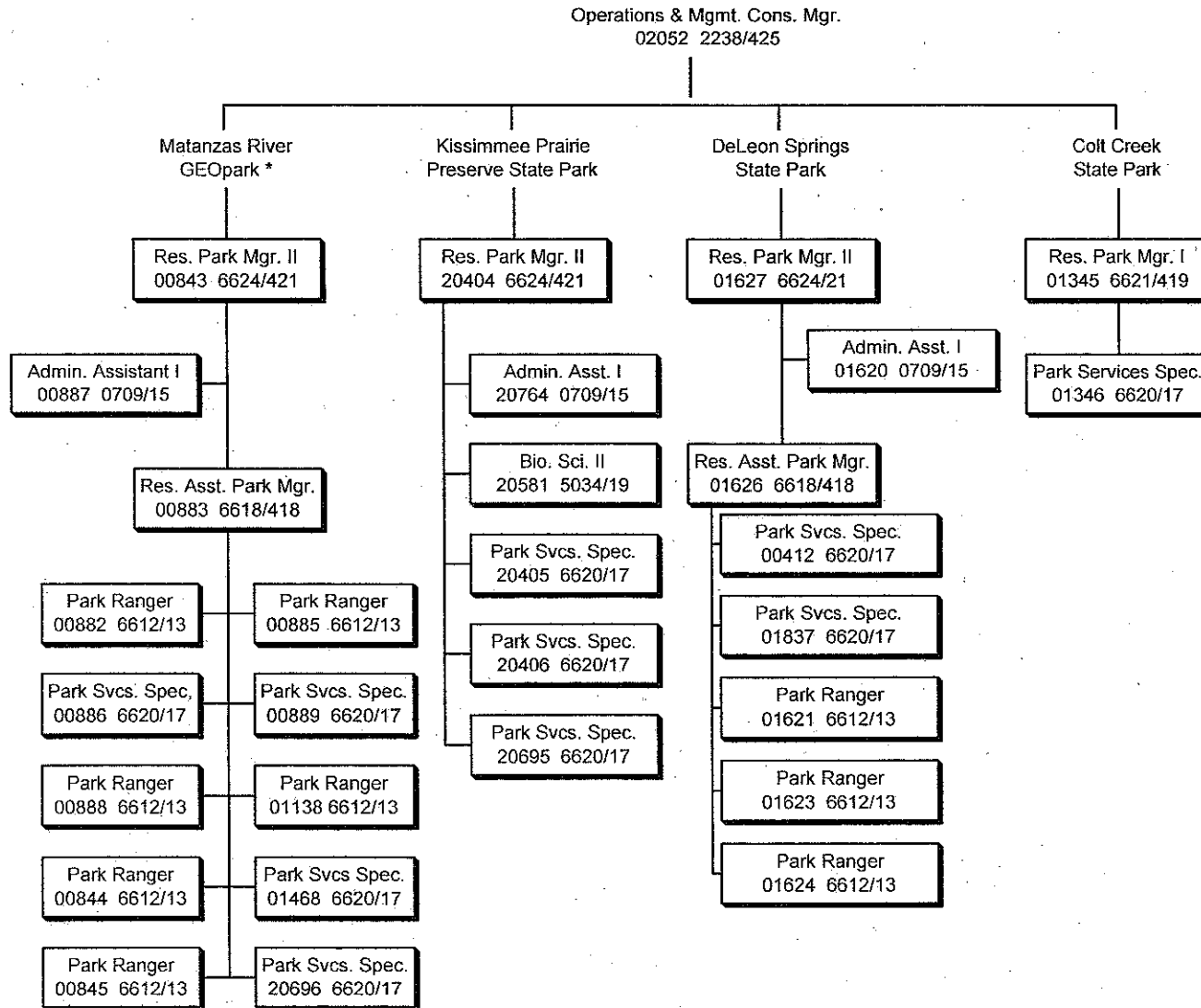


Approved By: \_\_\_\_\_  
 Effective Date: 06/01/08  
 Number of Positions: 29  
 Number of FTE: 29.00



Approved By: \_\_\_\_\_  
 Effective Date: 12/01/07  
 Number of Positions: 14  
 Number of FTE: 14.00



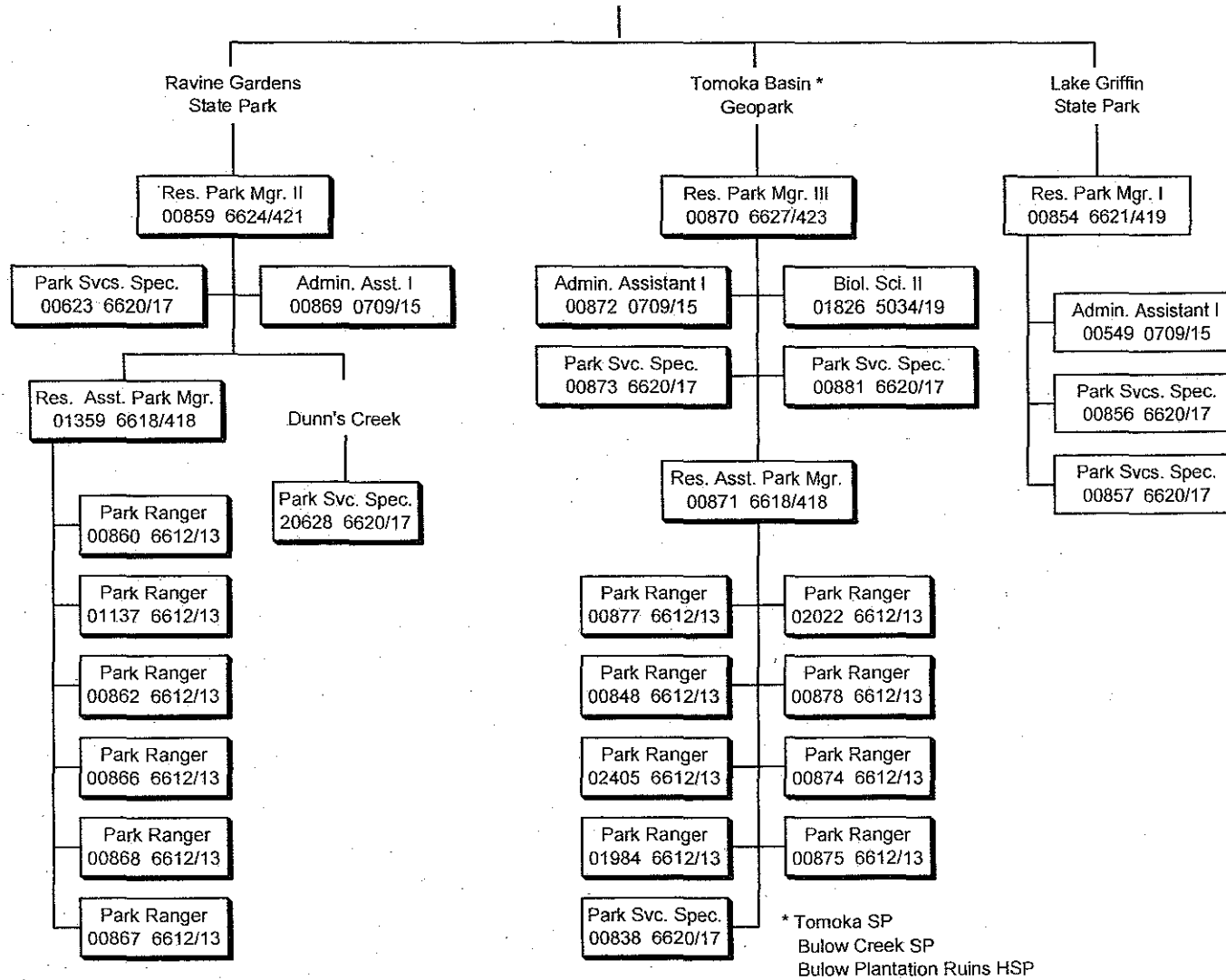


\* Faver-Dykes SP  
 Washington Oaks Gardens SP



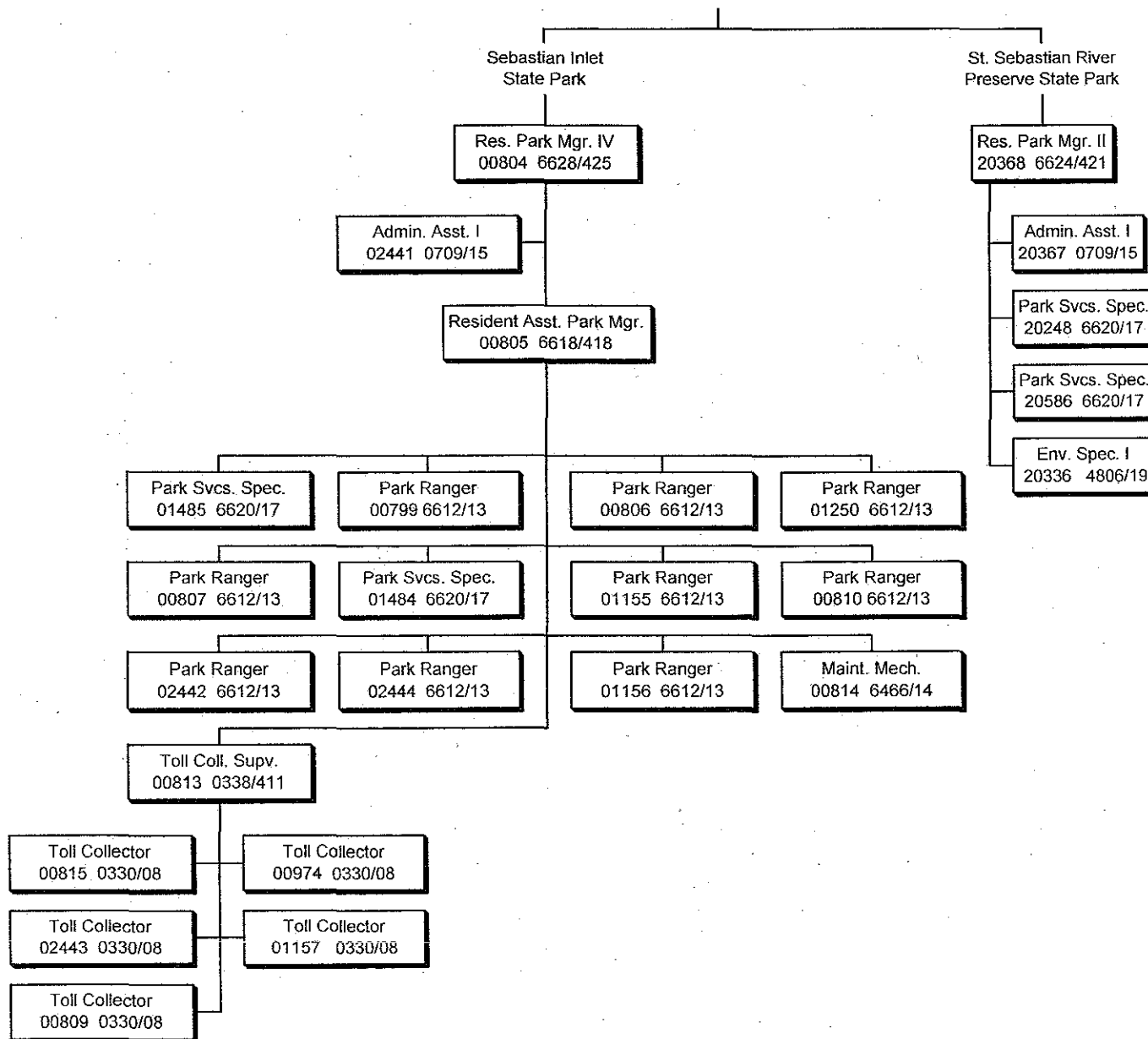
Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 30  
 Number of FTE: 30.00

Operations & Mgmt. Cons. Mgr.  
 02052 2238/425

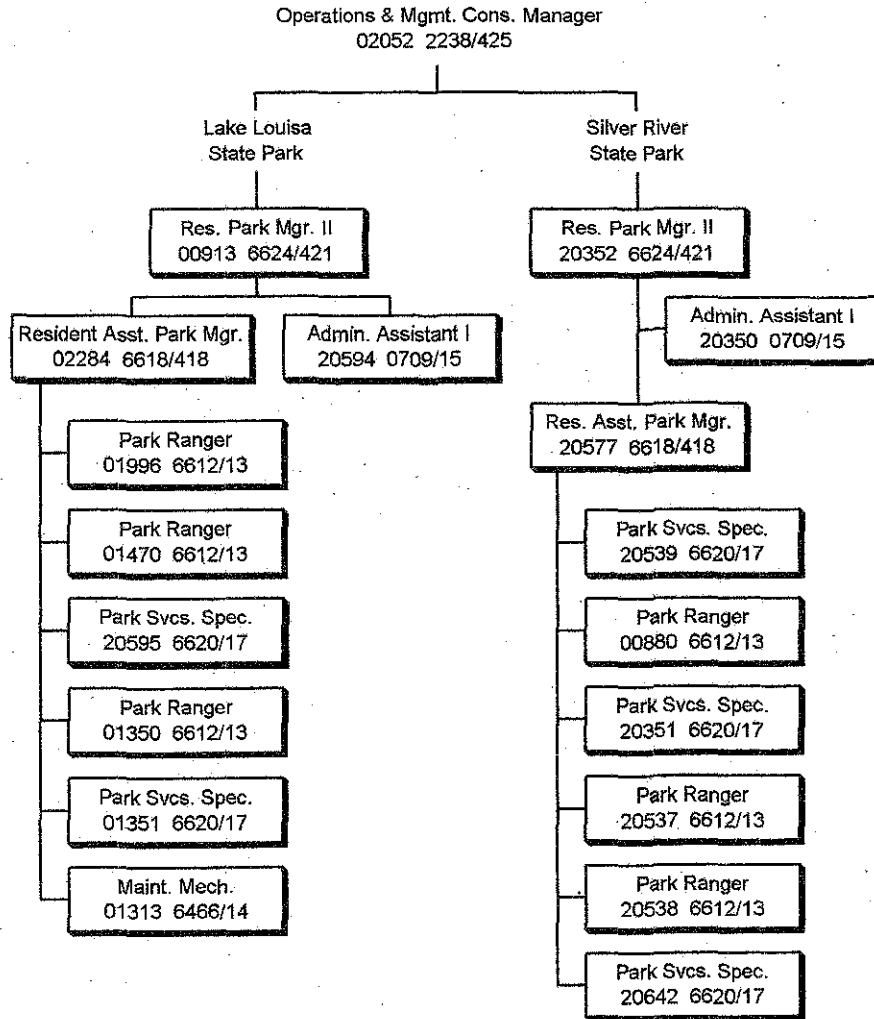


Approved By: \_\_\_\_\_  
 Effective Date: 06/01/08  
 Number of Positions: 26  
 Number of FTE: 26.00

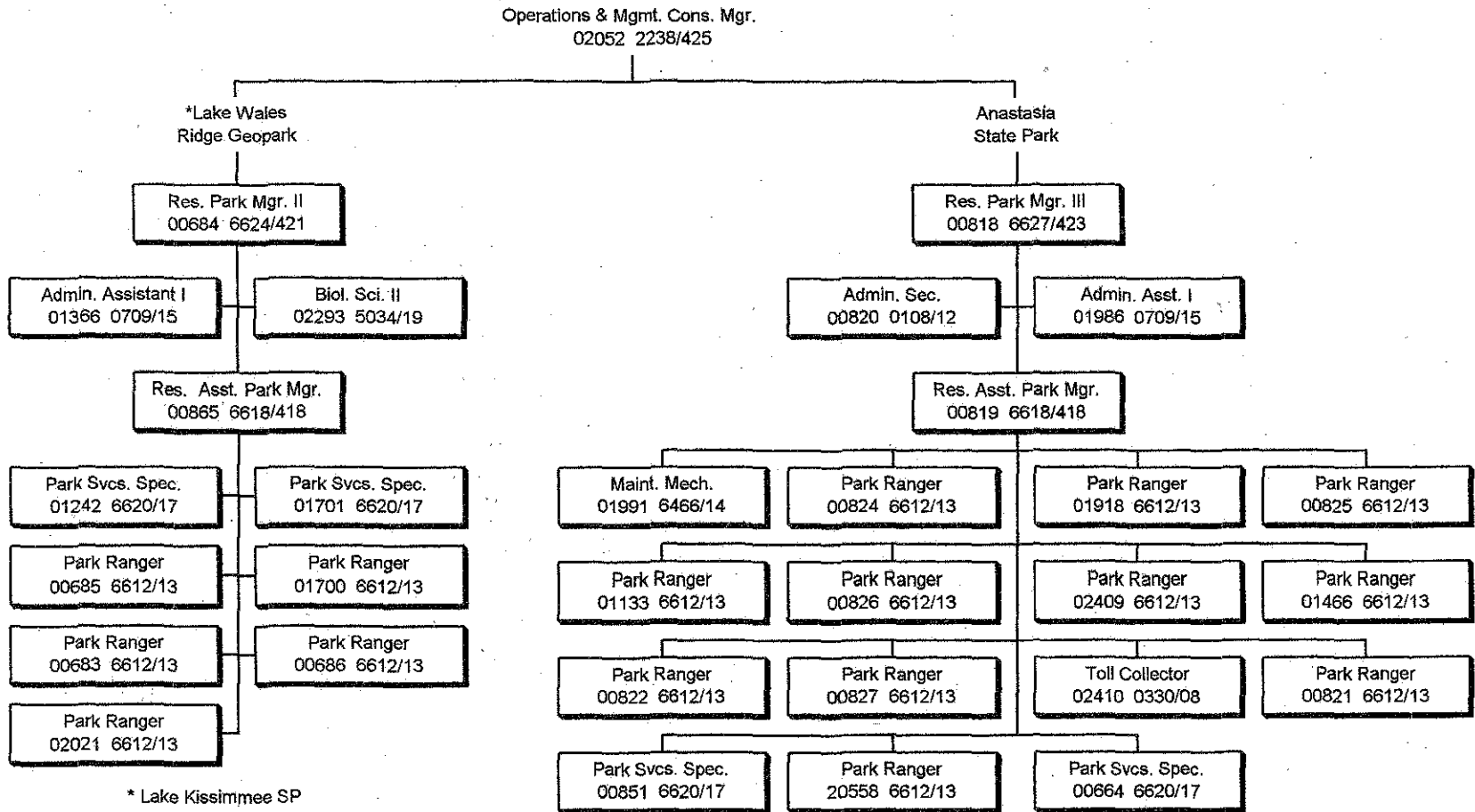
Operations & Mgmt. Cons. Manager  
 02052 2238/425



Approved By: \_\_\_\_\_  
 Effective Date: 06/01/08  
 Number of Positions: 18  
 Number of FTE: 18.00

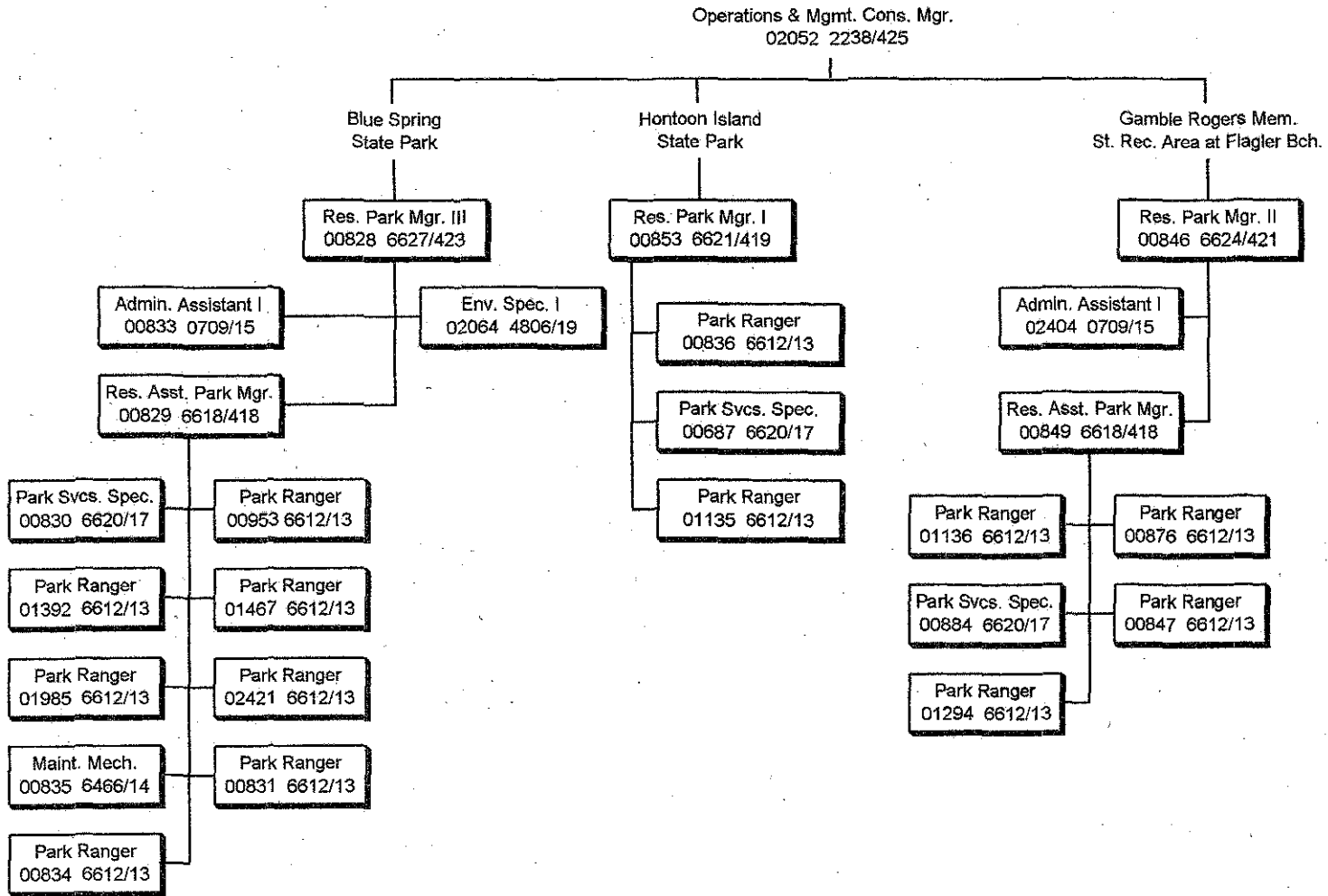


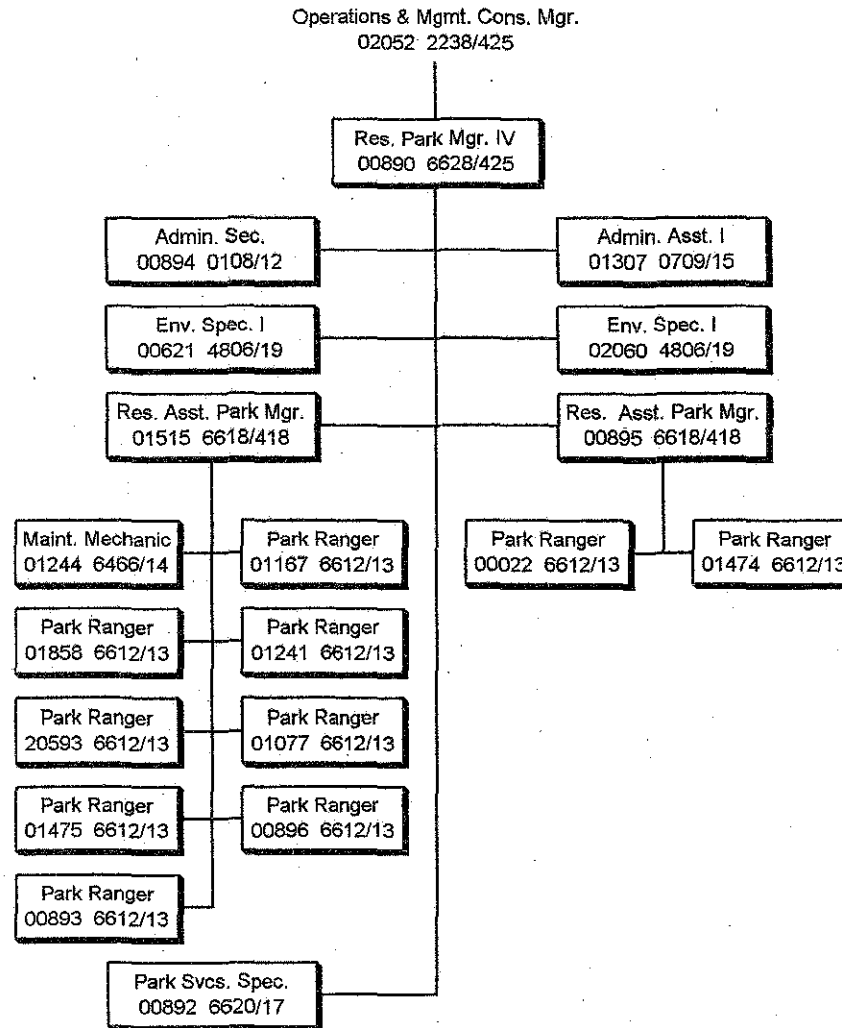
Approved By: \_\_\_\_\_  
 Effective Date: 06/01/08  
 Number of Positions: 30  
 Number of FTE: 30.00



\* Lake Kissimmee SP  
 Catfish Creek, David Allen  
 Broussard SP

Approved By: \_\_\_\_\_  
 Effective Date: 06/01/07  
 Number of Positions: 25  
 Number of FTE: 25.00

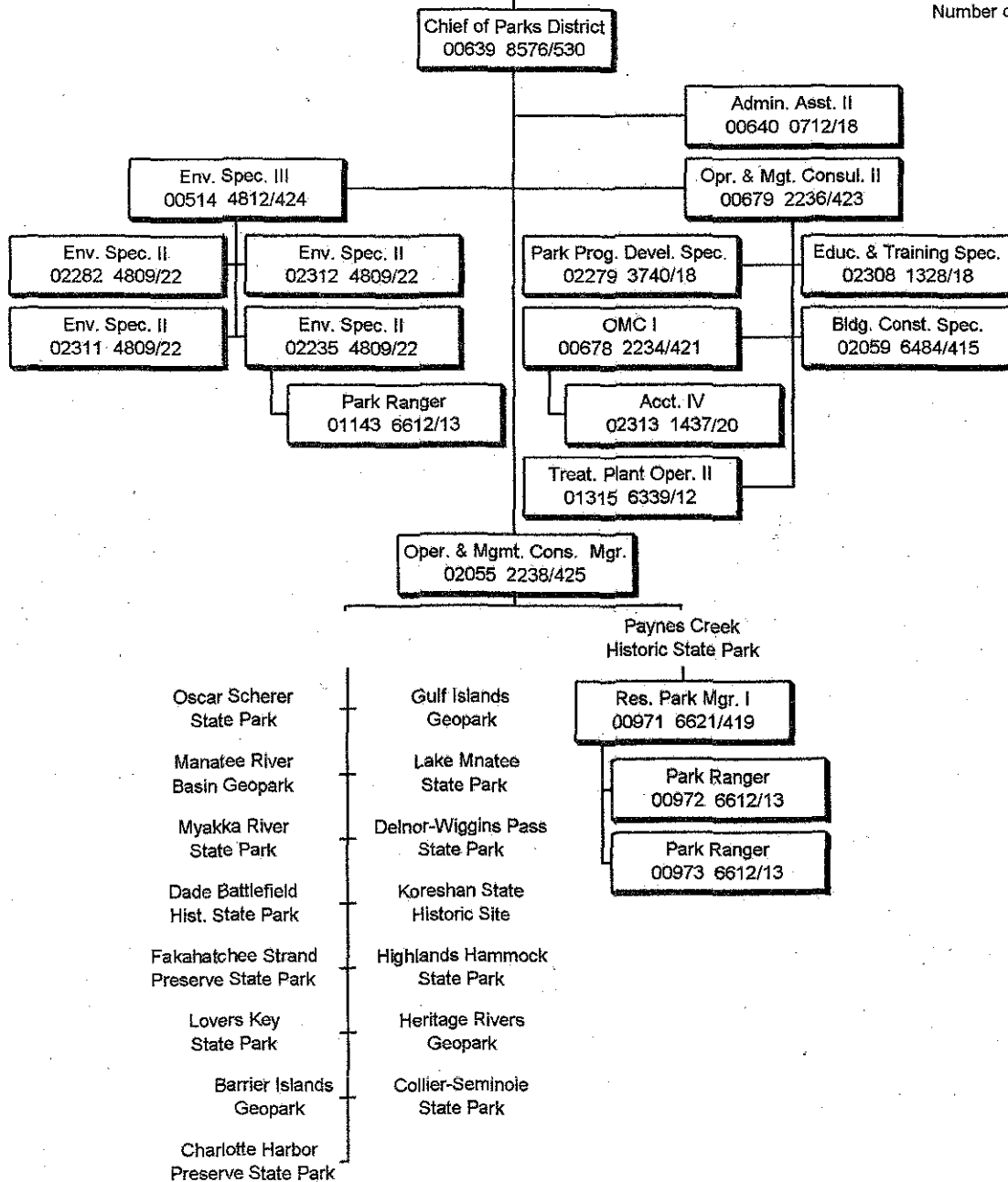




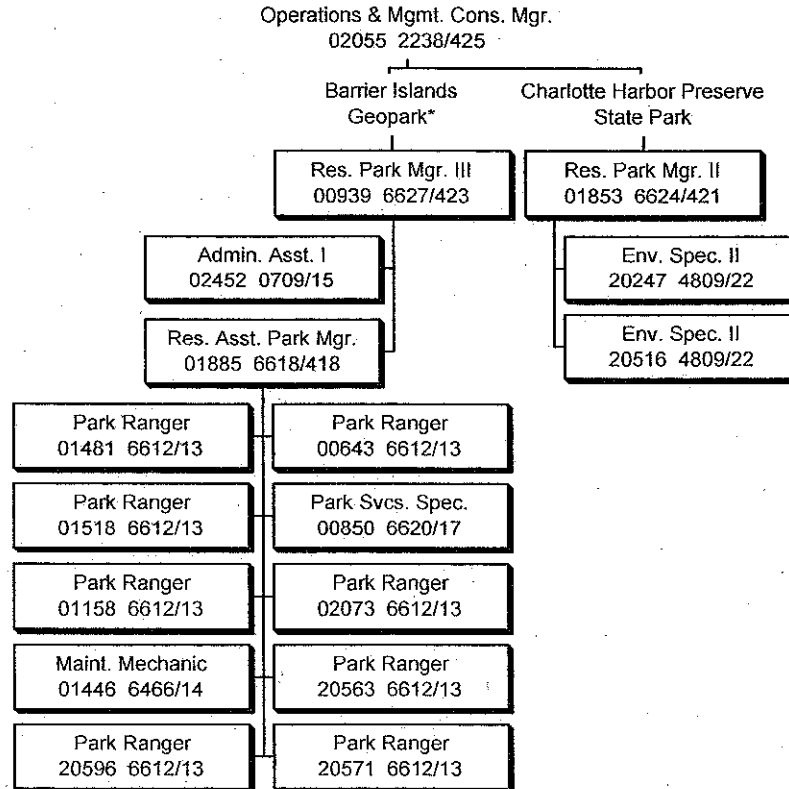
Wekiva Basin GeOPark:  
 Wekiwa Springs SP  
 Lower Wekiwa River  
 State Preserve  
 Rock Springs Run  
 State Reserve

Asst. Director of Rec & Parks  
 01243 9196/550

Approved By: \_\_\_\_\_  
 Effective Date: 10/01/06  
 Number of Positions: 19  
 Number of FTE: 19.00



Approved By: \_\_\_\_\_  
 Effective Date: 10/01/07  
 Number of Positions: 16  
 Number of FTE: 16.00

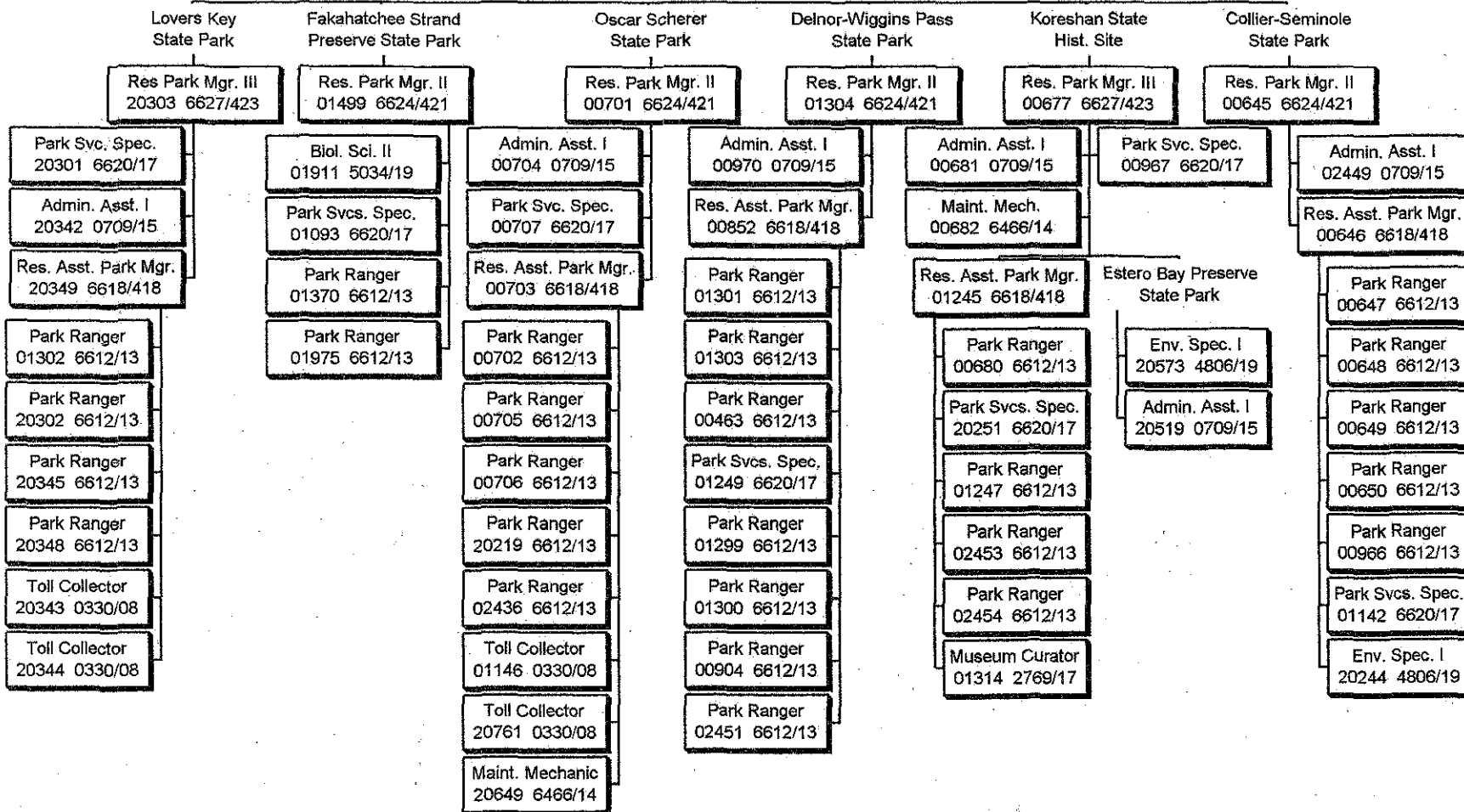


\*Gasparilla Island SP  
 Cayo Costa SP  
 Don Pedro Island SP  
 Stump Pass SP



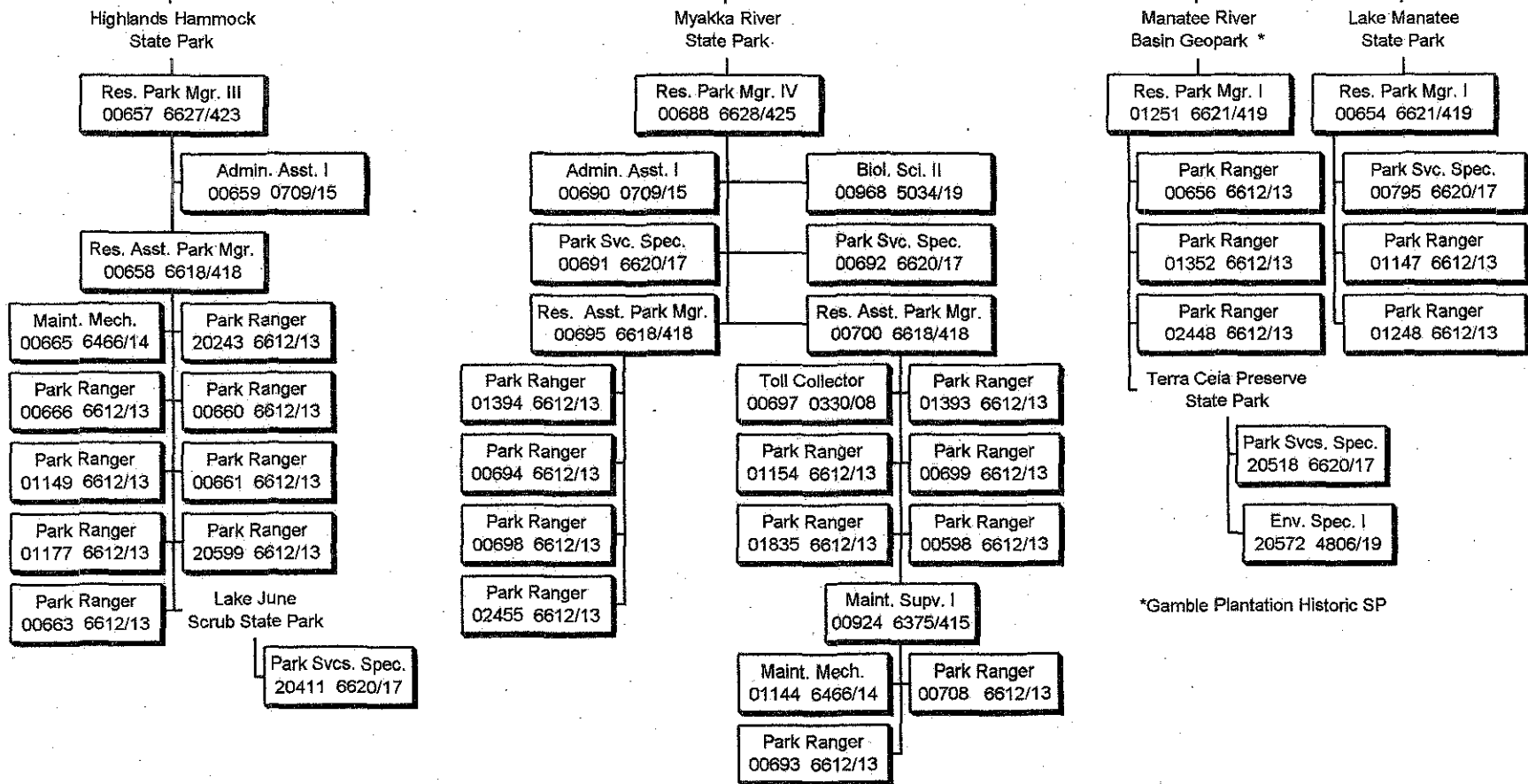
Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 61  
 Number of FTE: 61.00

Operations & Mgmt. Cons. Mgr.  
 02055 2238/425



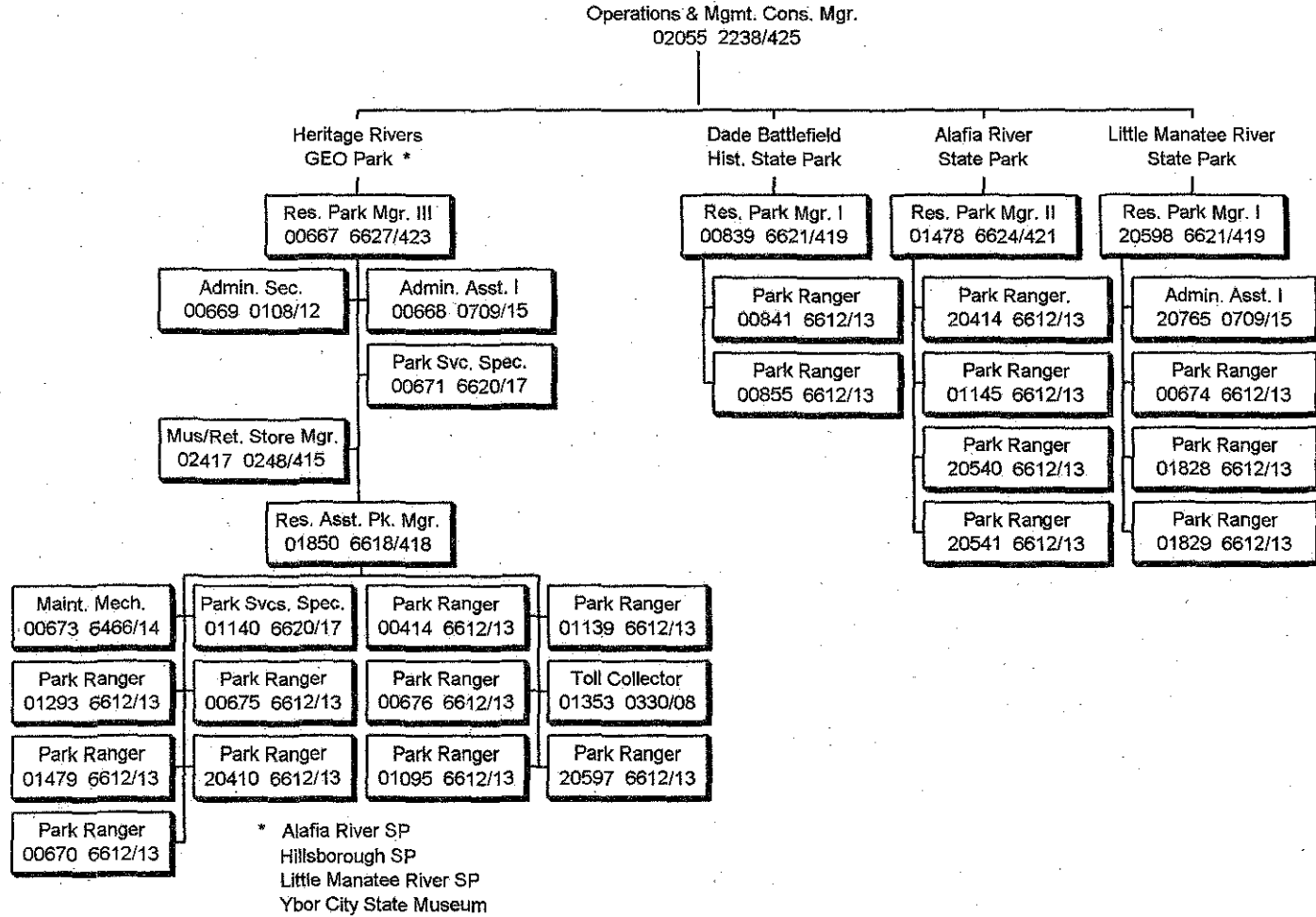
Approved By: \_\_\_\_\_  
 Effective Date: 12/01/07  
 Number of Positions: 44  
 Number of FTE: 44.00

Operations & Mgmt. Cons. Mgr.  
 02055 2238/425

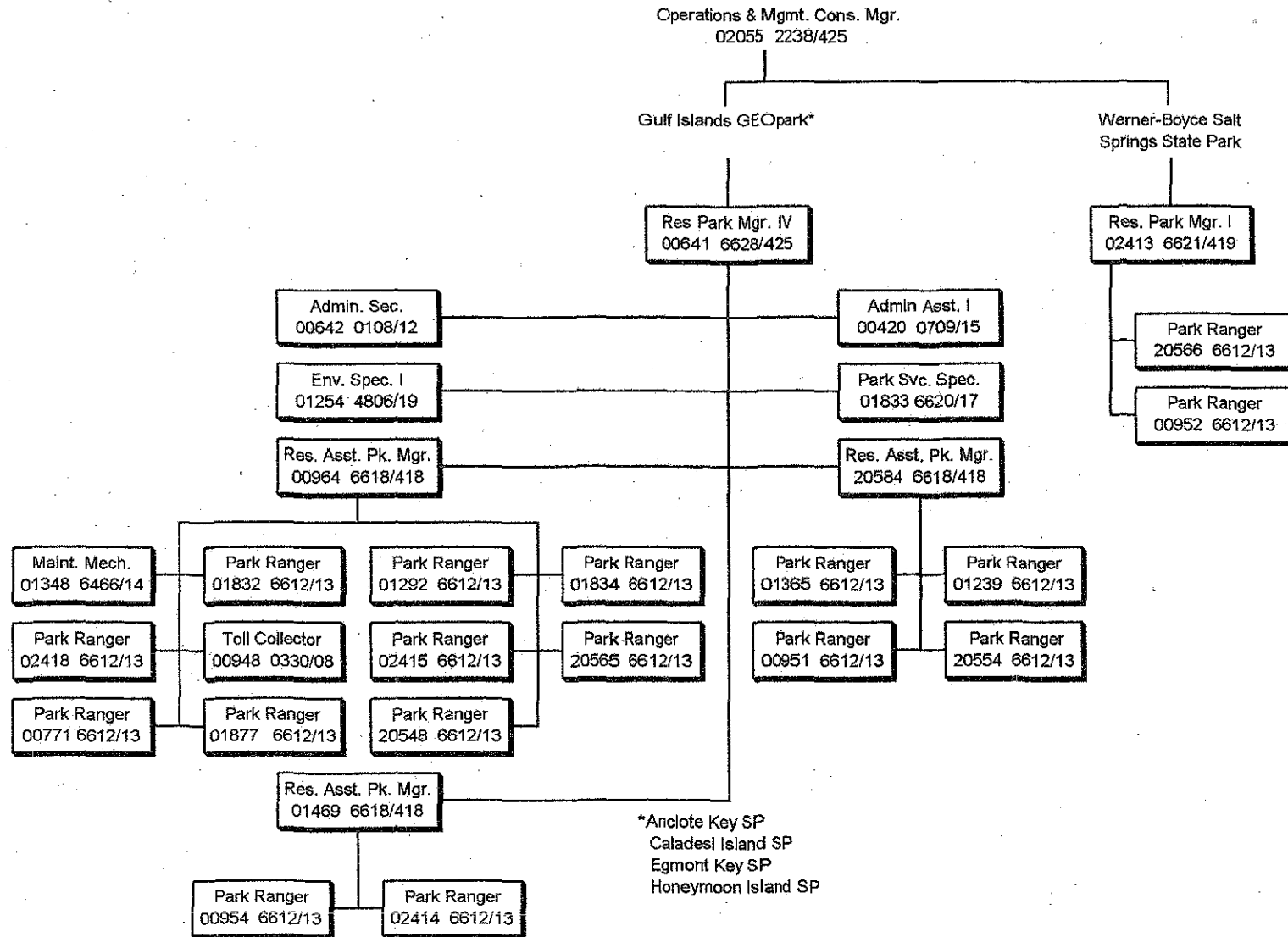


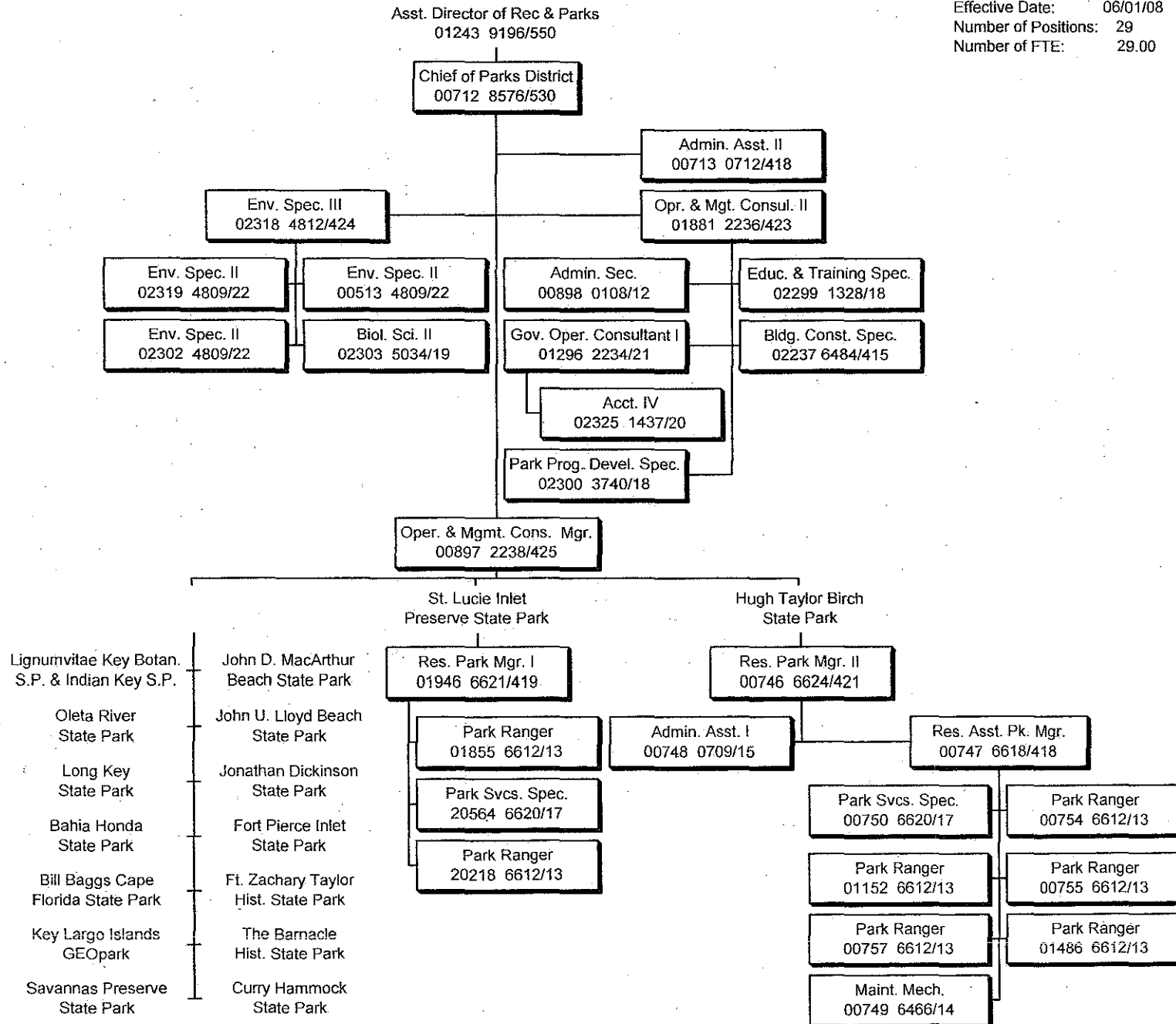
\*Gamble Plantation Historic SP

Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 32  
 Number of FTE: 32.0

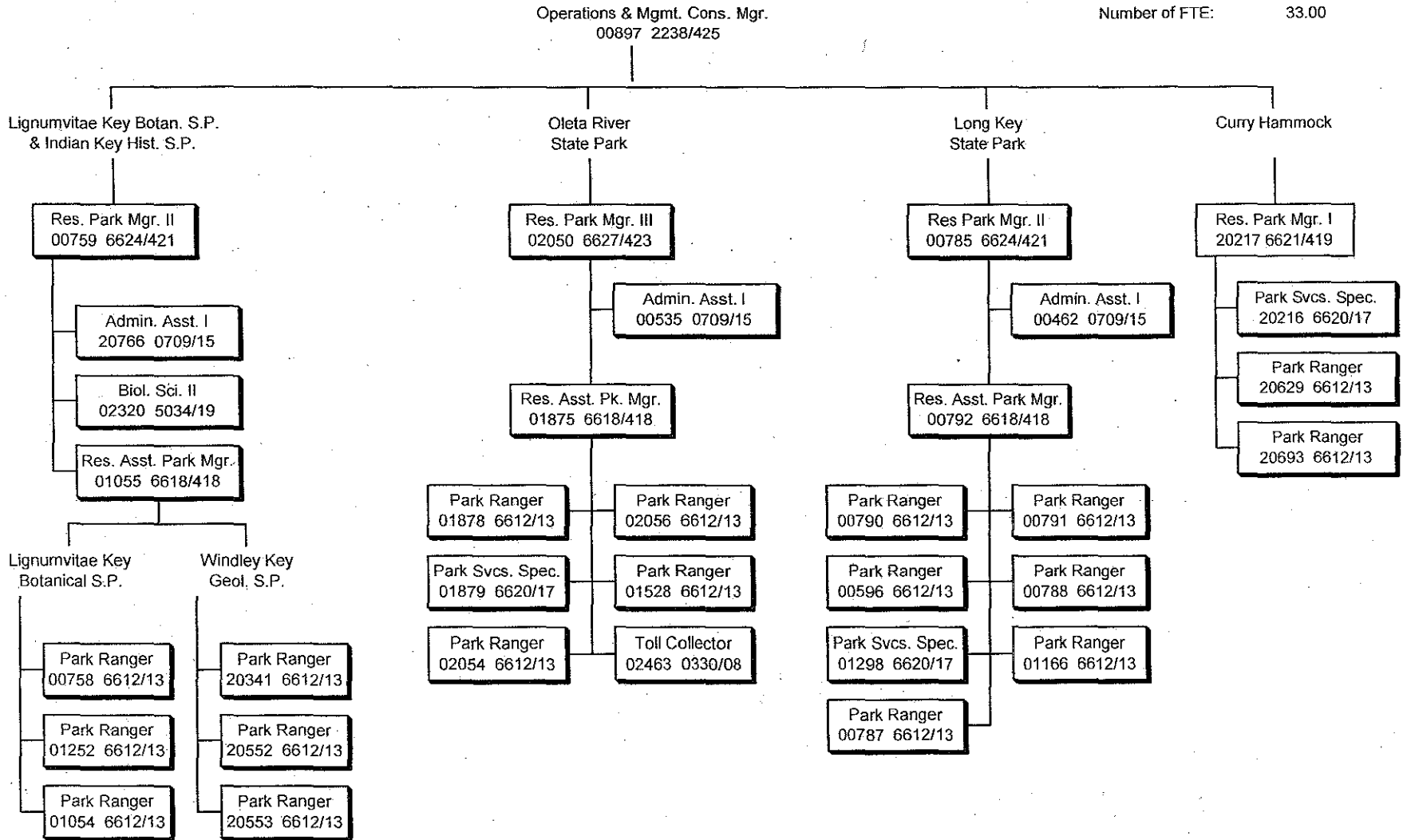


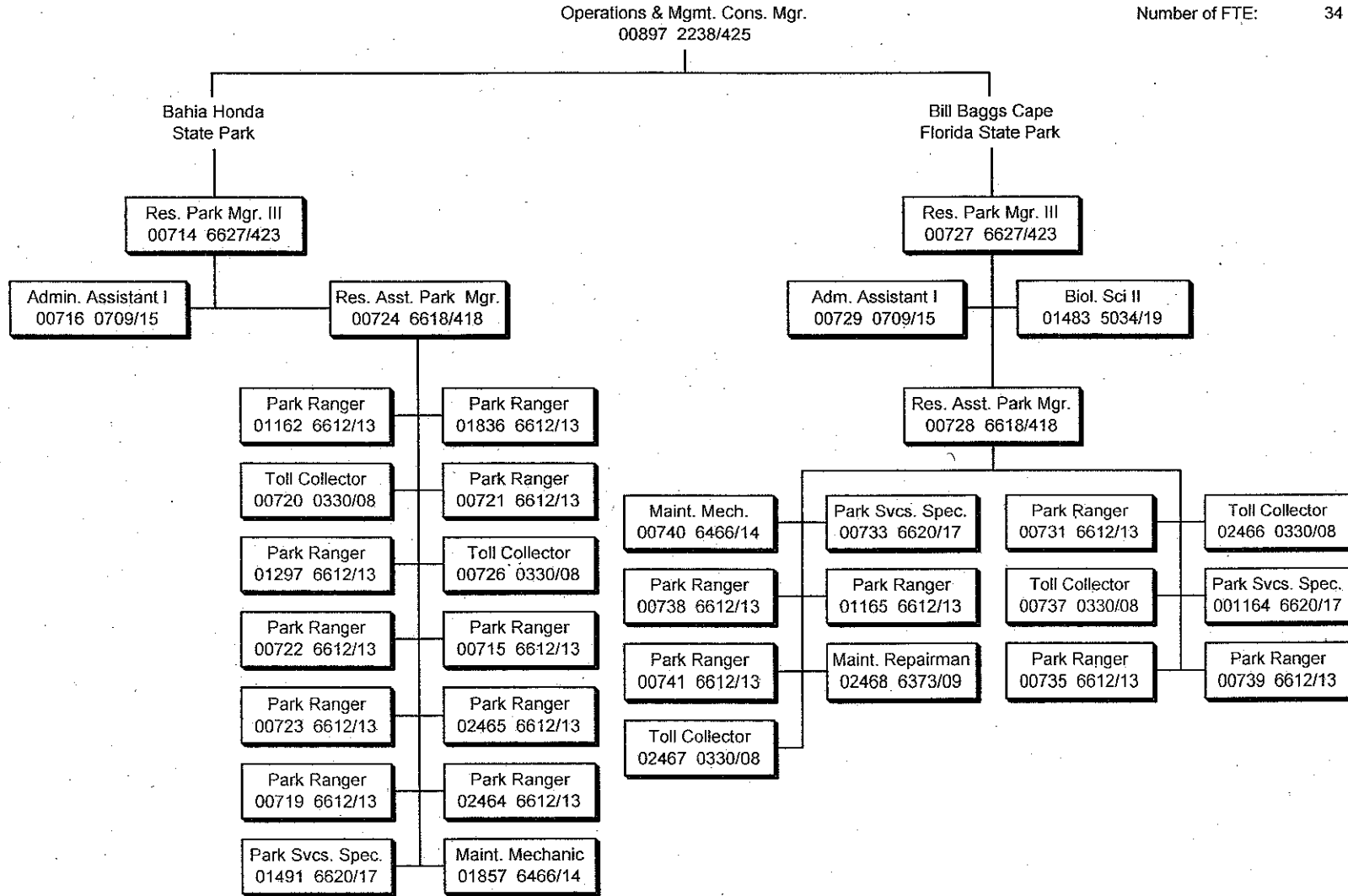
Approved By: \_\_\_\_\_  
 Effective Date: 06/01/08  
 Number of Positions: 28  
 Number of FTE: 28.00



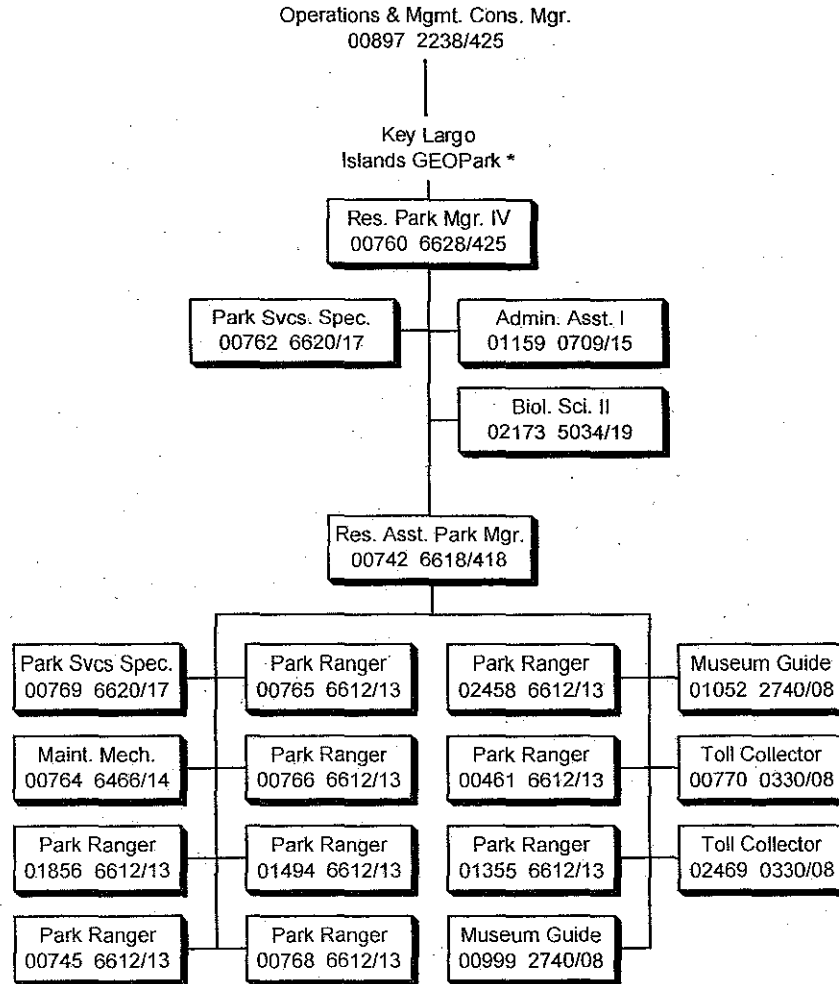


Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 33  
 Number of FTE: 33.00





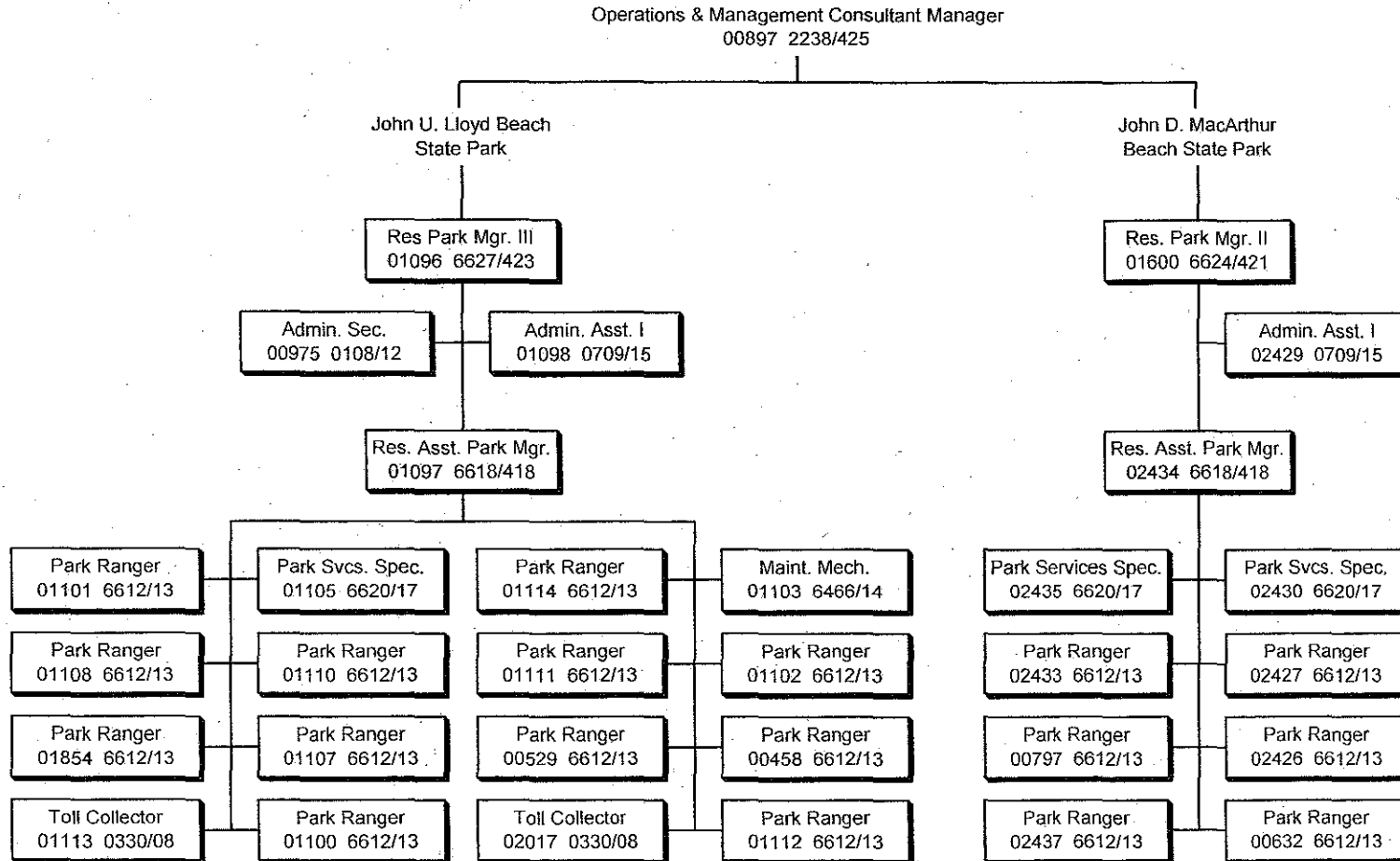
Approved By: \_\_\_\_\_  
 Effective Date: 07/01/06  
 Number of Positions: 20  
 Number of FTE: 20.00



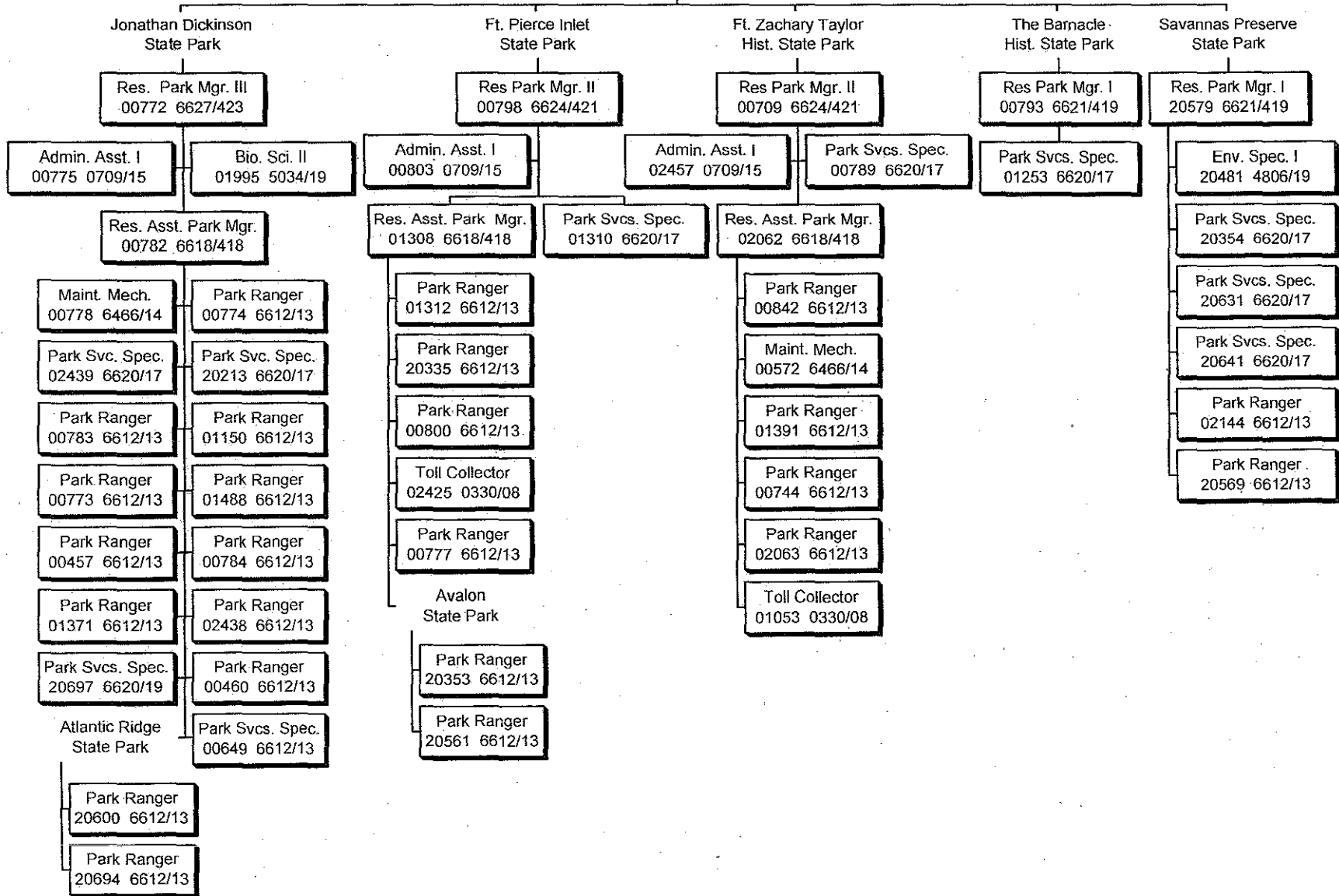
\* John Pennekamp Coral Reef SP  
 Dagny Johnson Key Largo Hammock SP



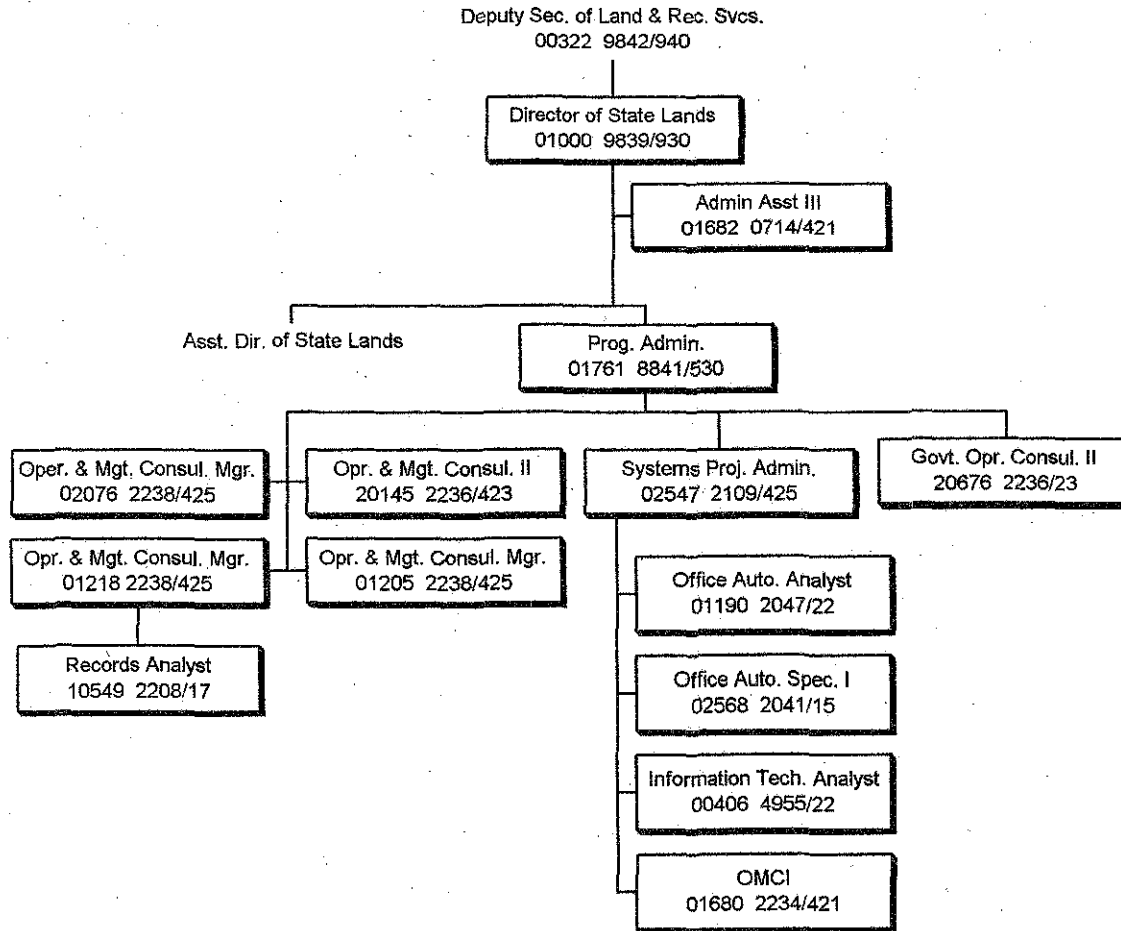
Approved By: \_\_\_\_\_  
 Effective Date: 06/01/08  
 Number of Positions: 31  
 Number of FTE: 31.00



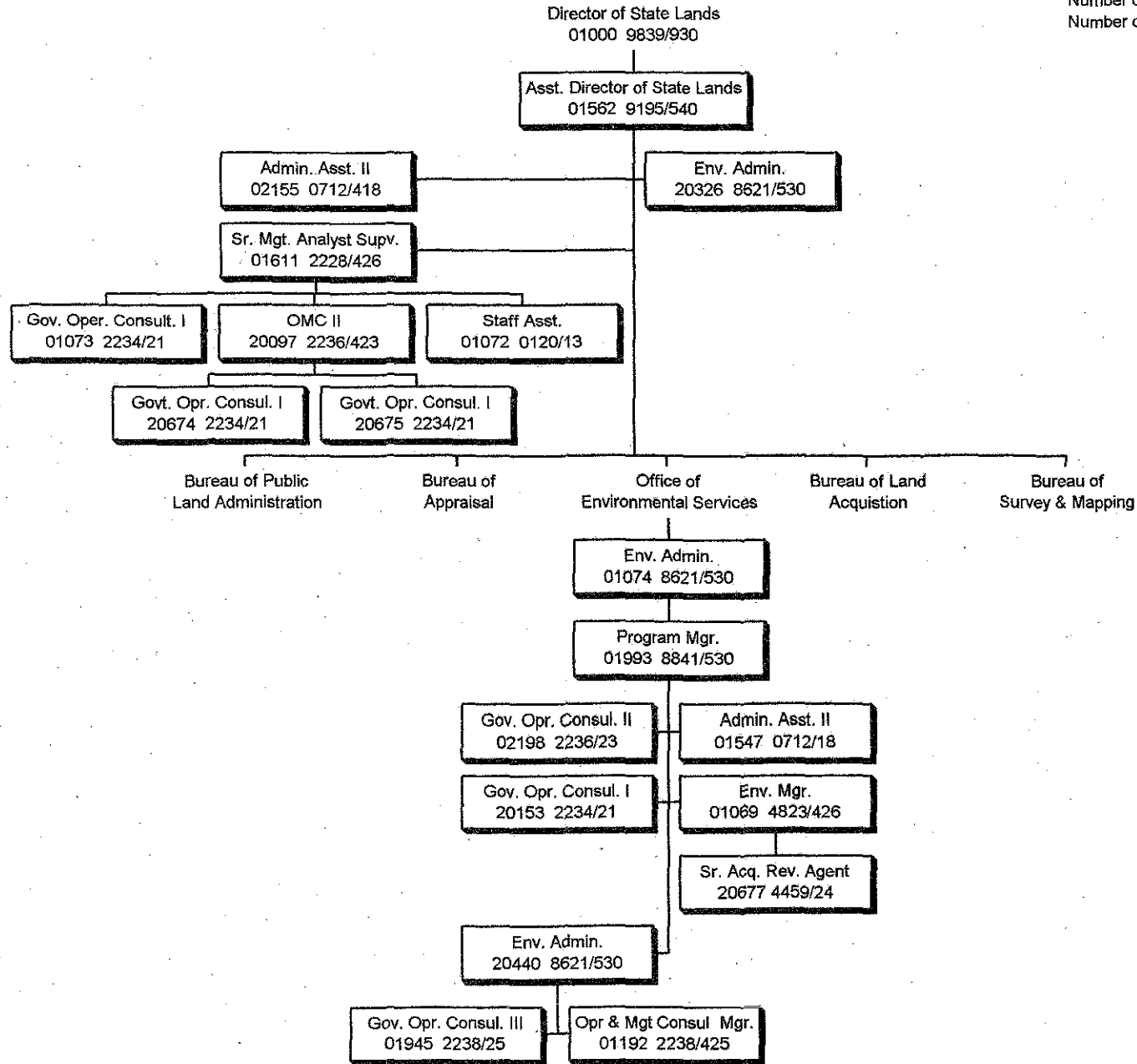
Operations & Management Consultant Manager  
 00897 2238/425



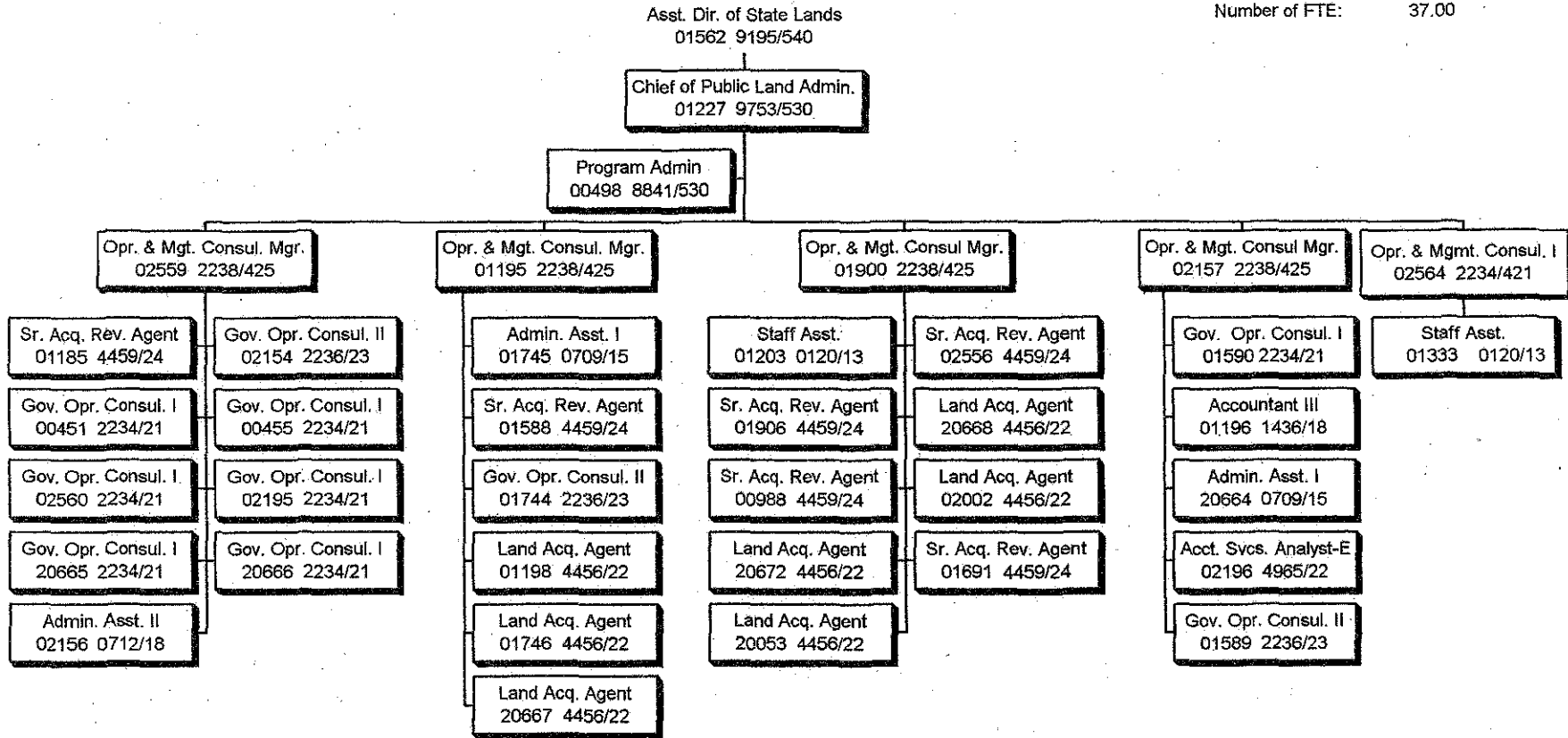
Approved By: \_\_\_\_\_  
 Effective Date: 10/01/07(1)  
 Number of Positions: 14  
 Number of FTE: 14.00

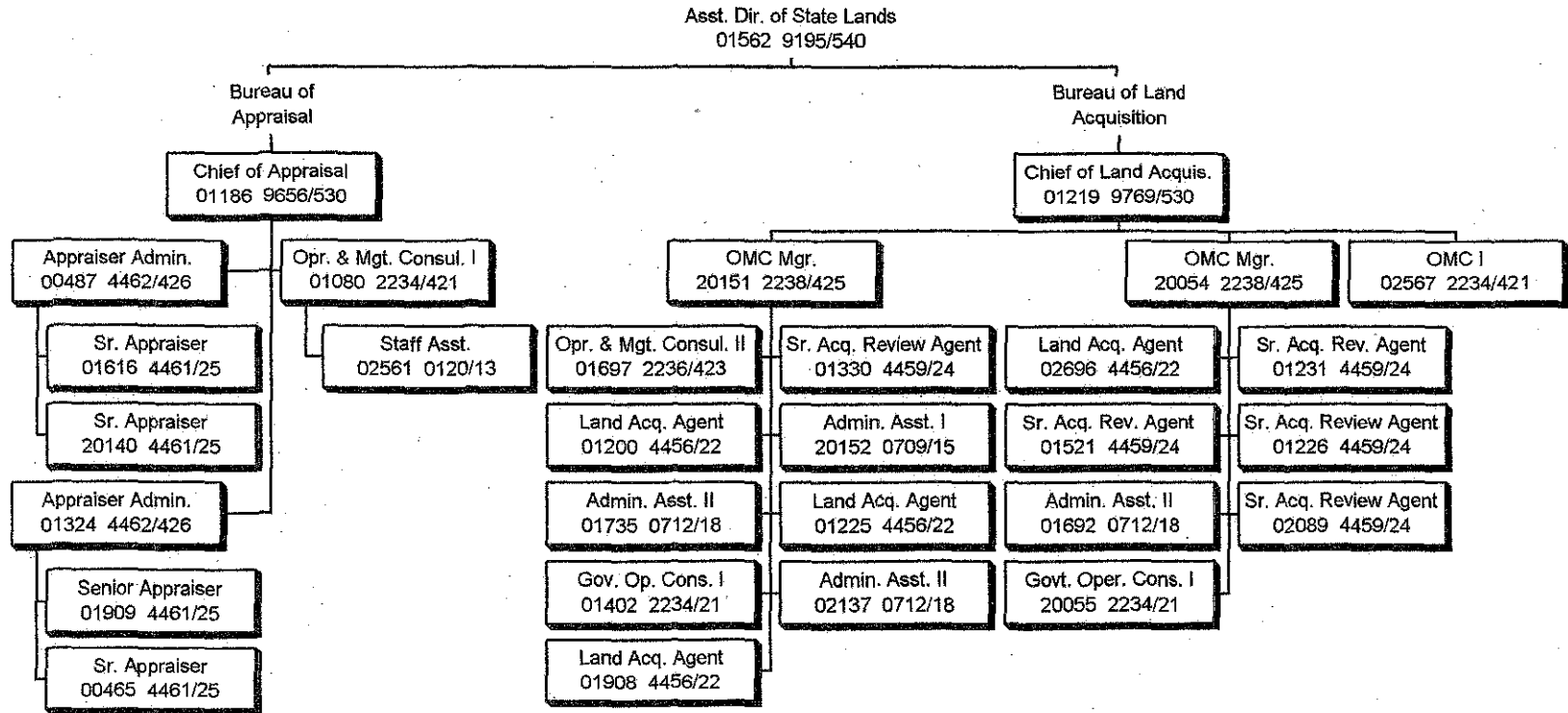


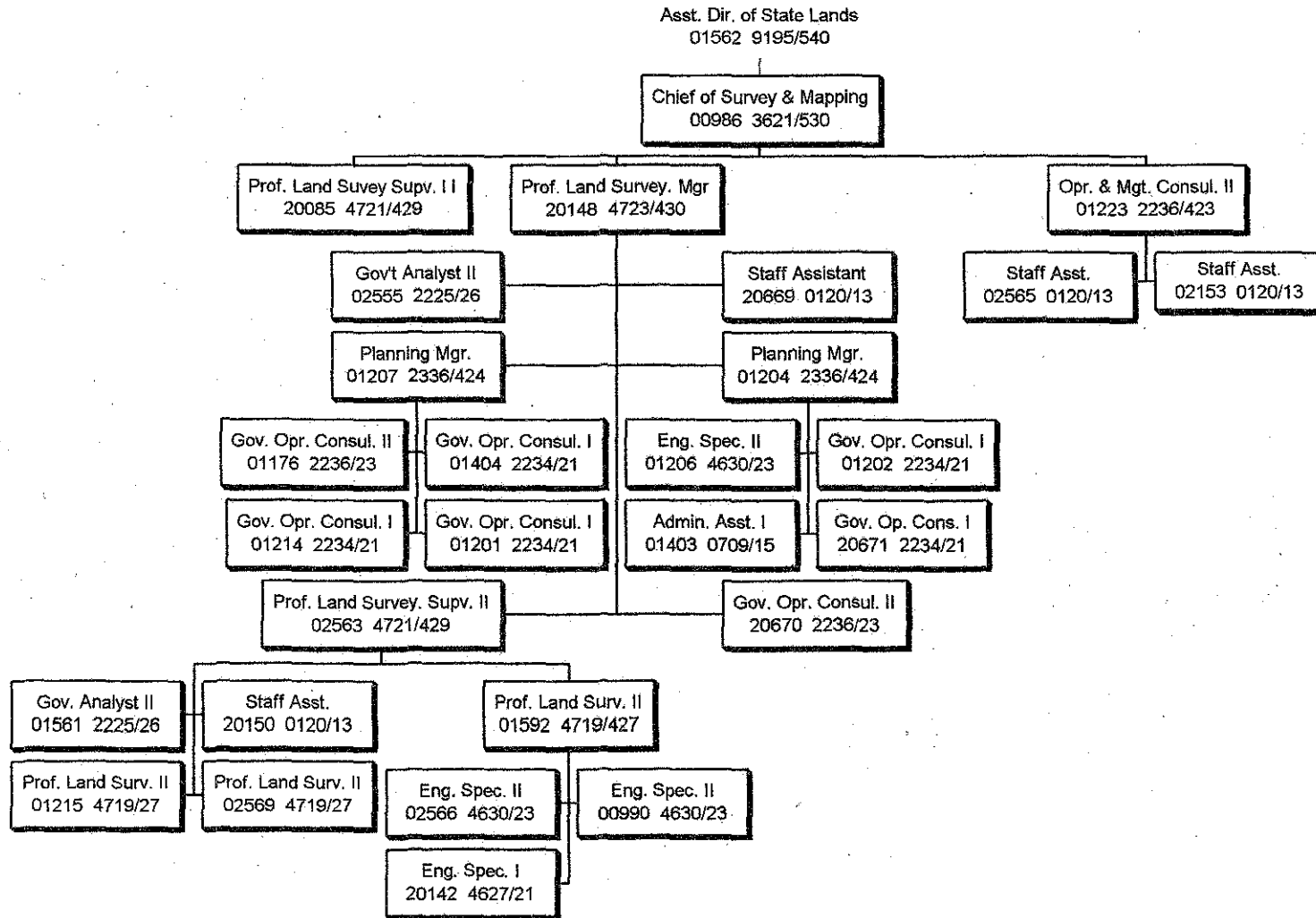
Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 19  
 Number of FTE: 19

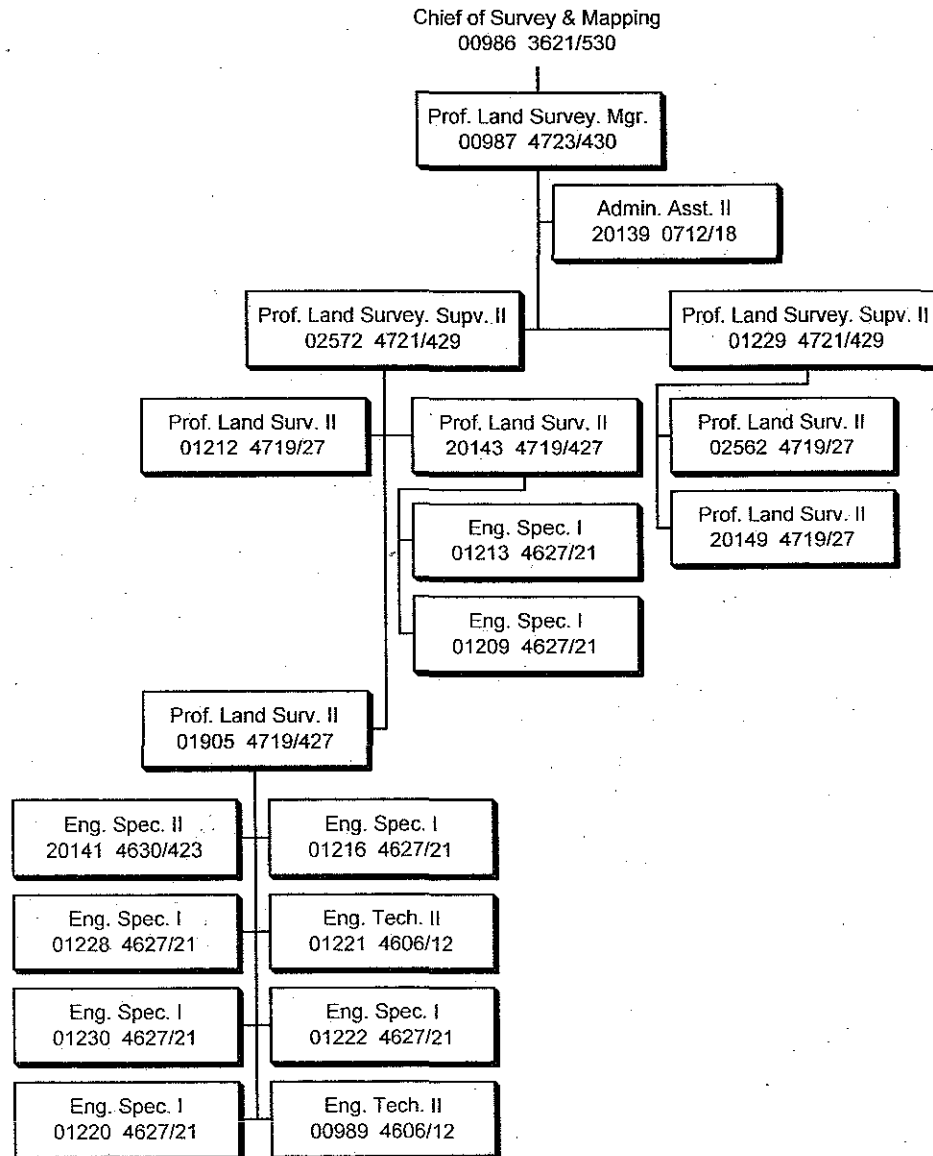


Approved By: \_\_\_\_\_  
 Effective Date: 10/01/2007  
 Number of Positions: 37  
 Number of FTE: 37.00









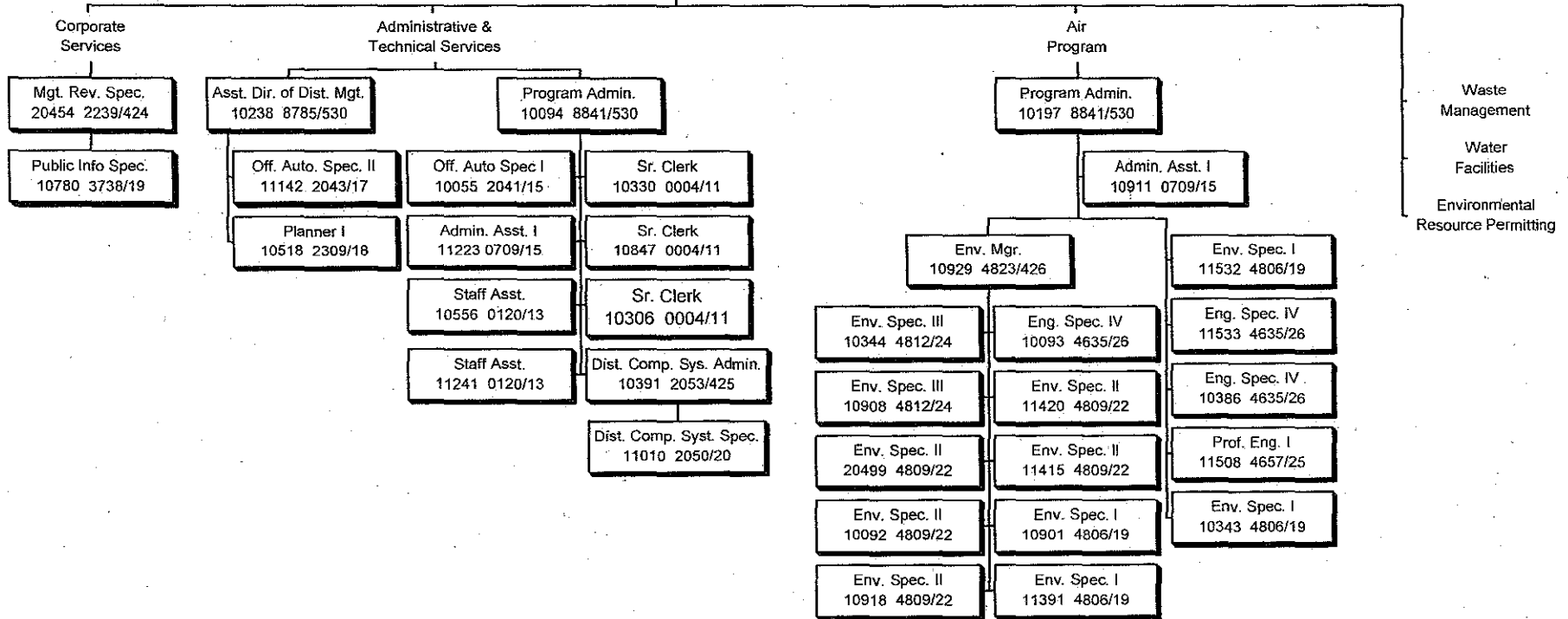


Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 35  
 Number of FTE: 35.00

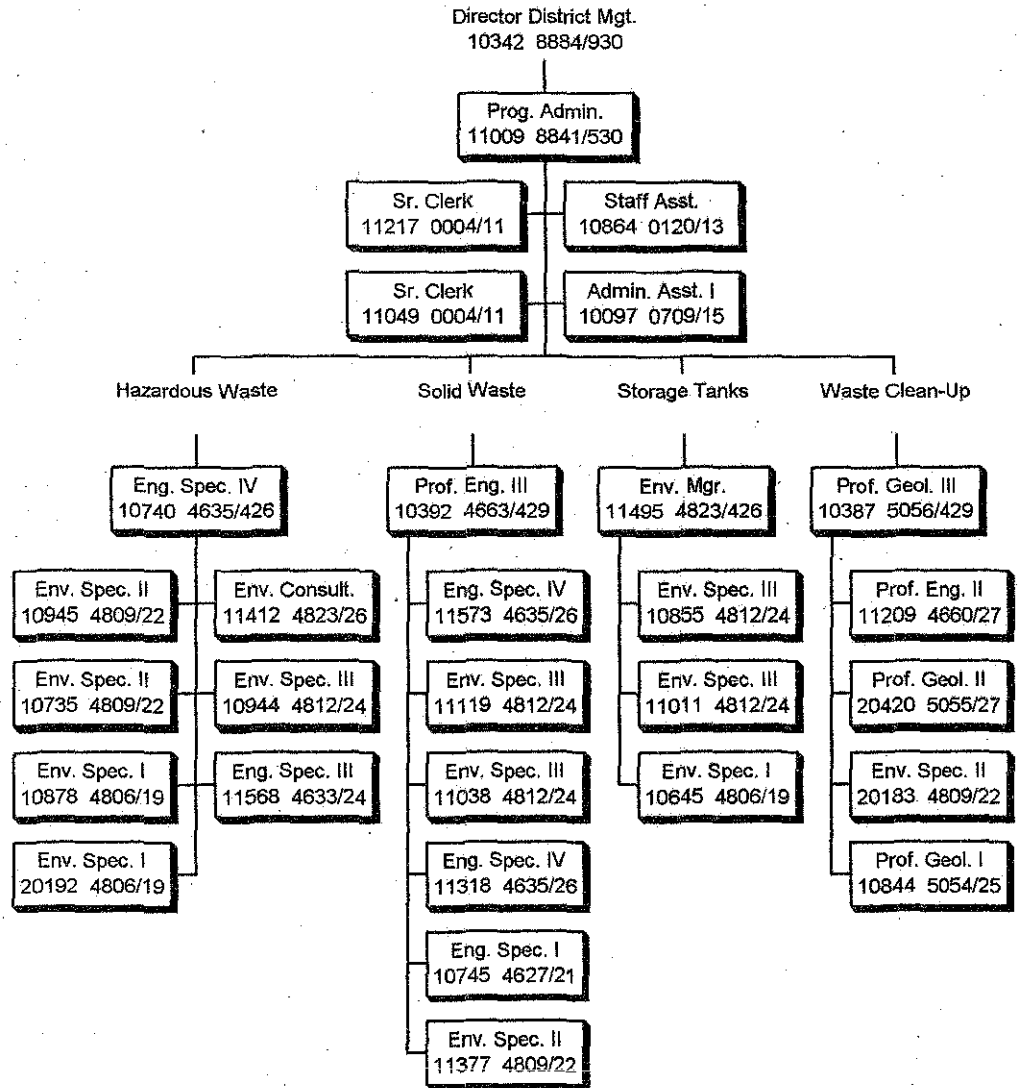
Dep. Sec. for Reg. Prog.  
 01001 9842/940

Director District Mgt.  
 10342 8884/930

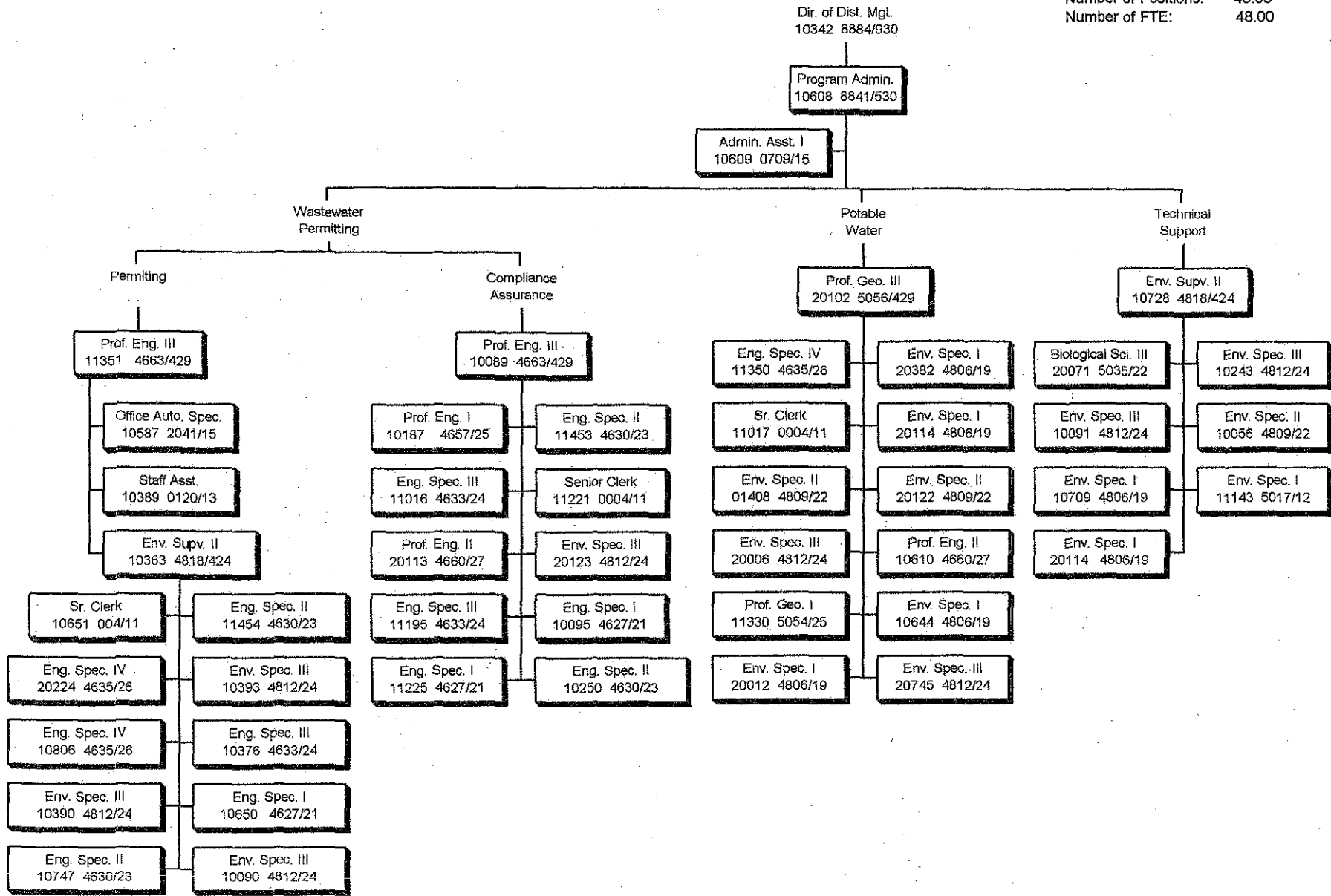
Admin. Asst. III  
 11442 0714/421



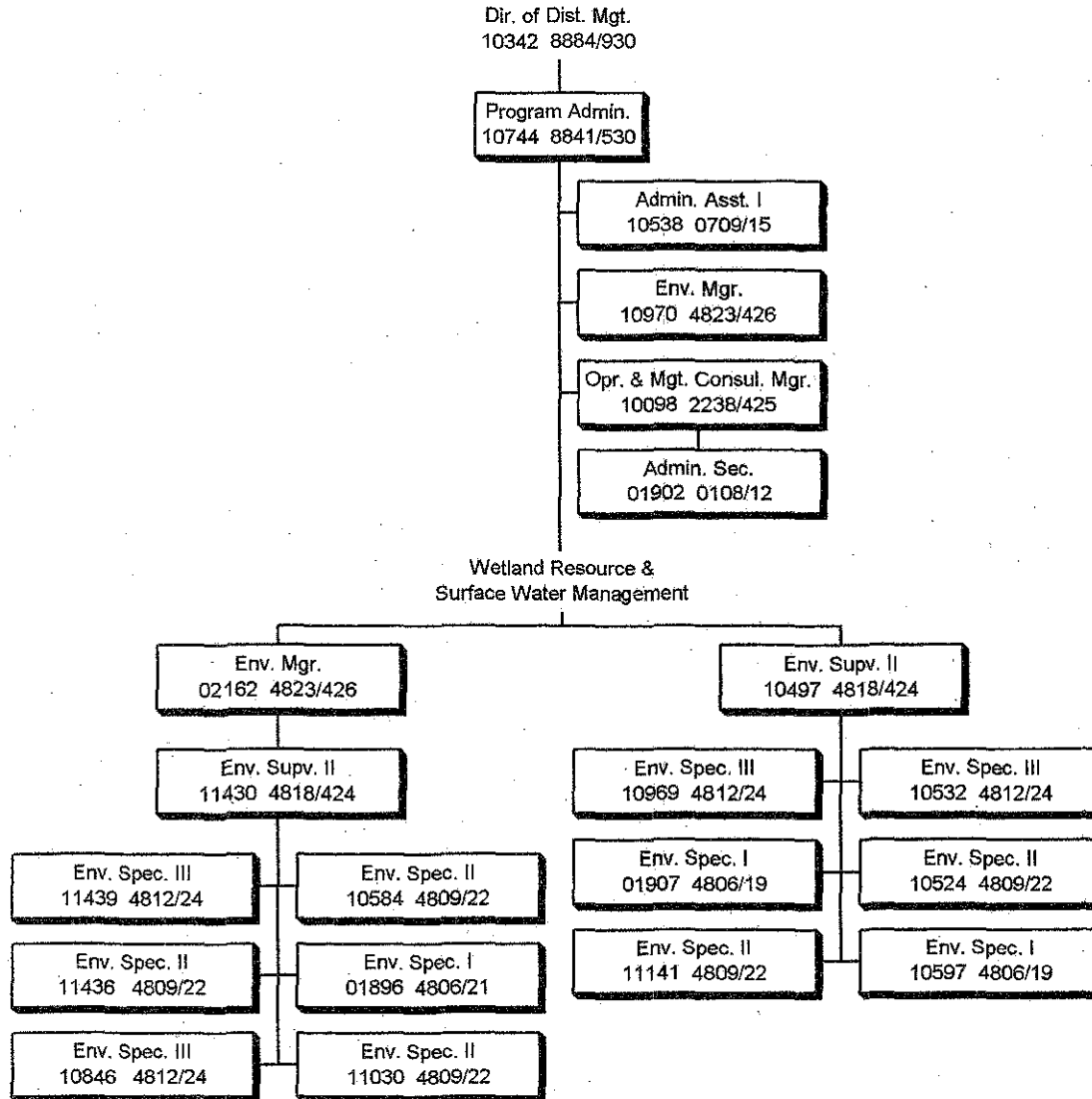
Approved By: \_\_\_\_\_  
 Effective Date: 12/01/07  
 Number of Positions: 29  
 Number of FTE: 29.00



Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 48.00  
 Number of FTE: 48.00



Approved By: \_\_\_\_\_  
 Effective Date: 04/01/08  
 Number of Positions: 20  
 Number of FTE: 20.00

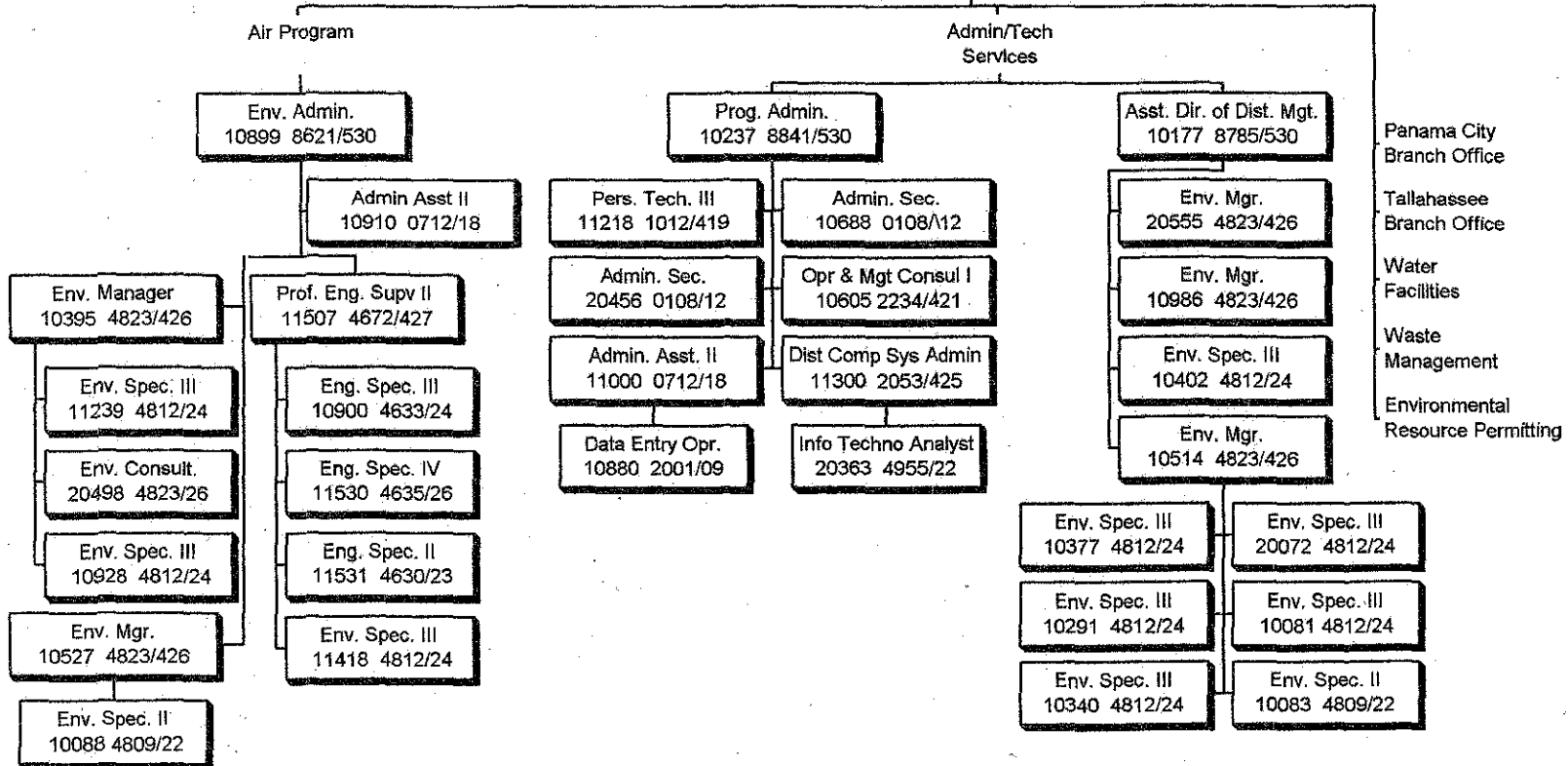


Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 35  
 Number of FTE: 35.00

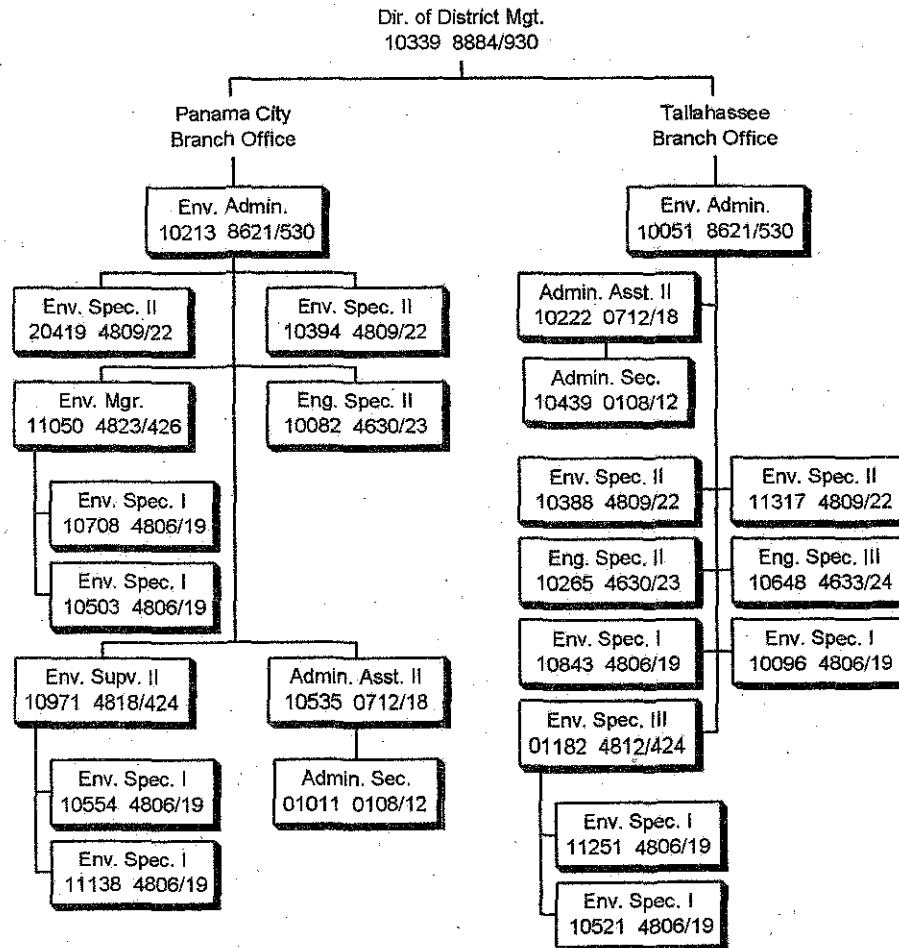
Dep. Sec. for Reg. Prog.  
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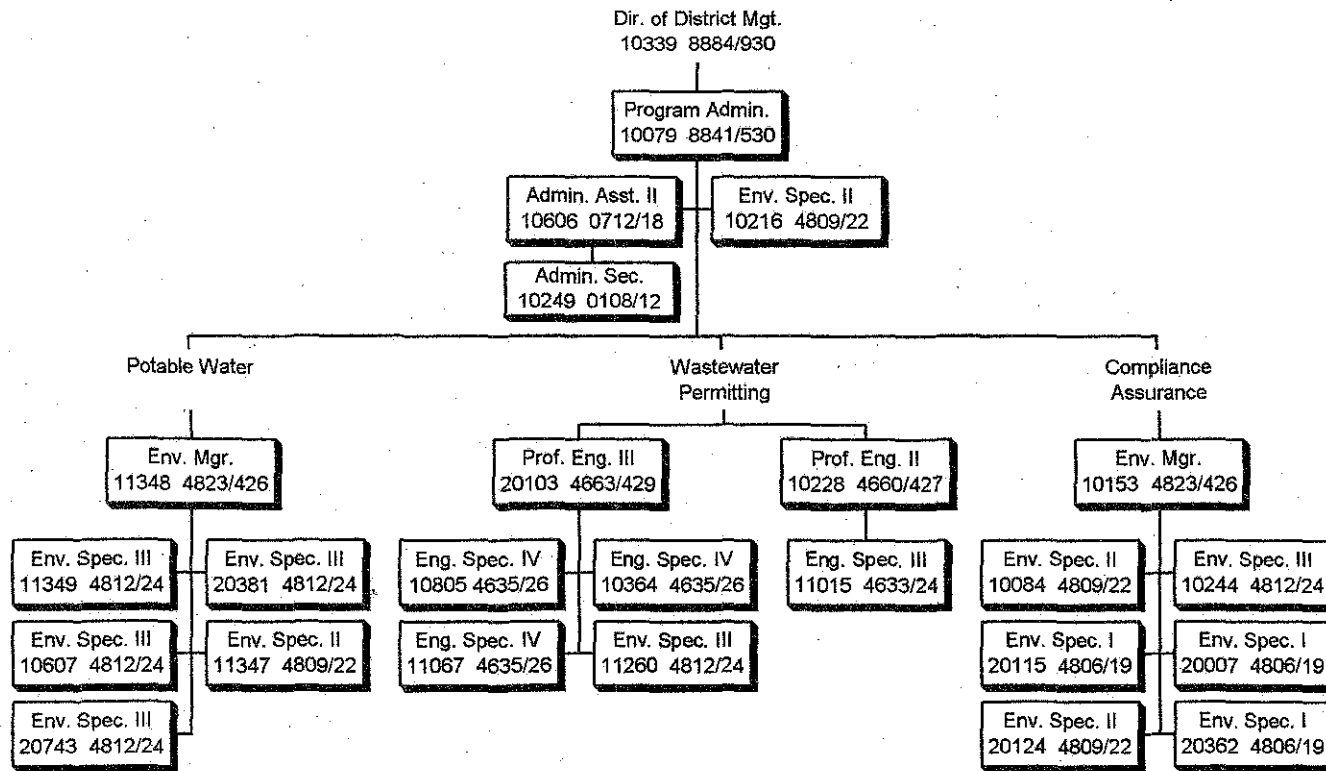
Director District Mgt.  
 10339 8884/930

Admin. Asst. III  
 10085 0714/421

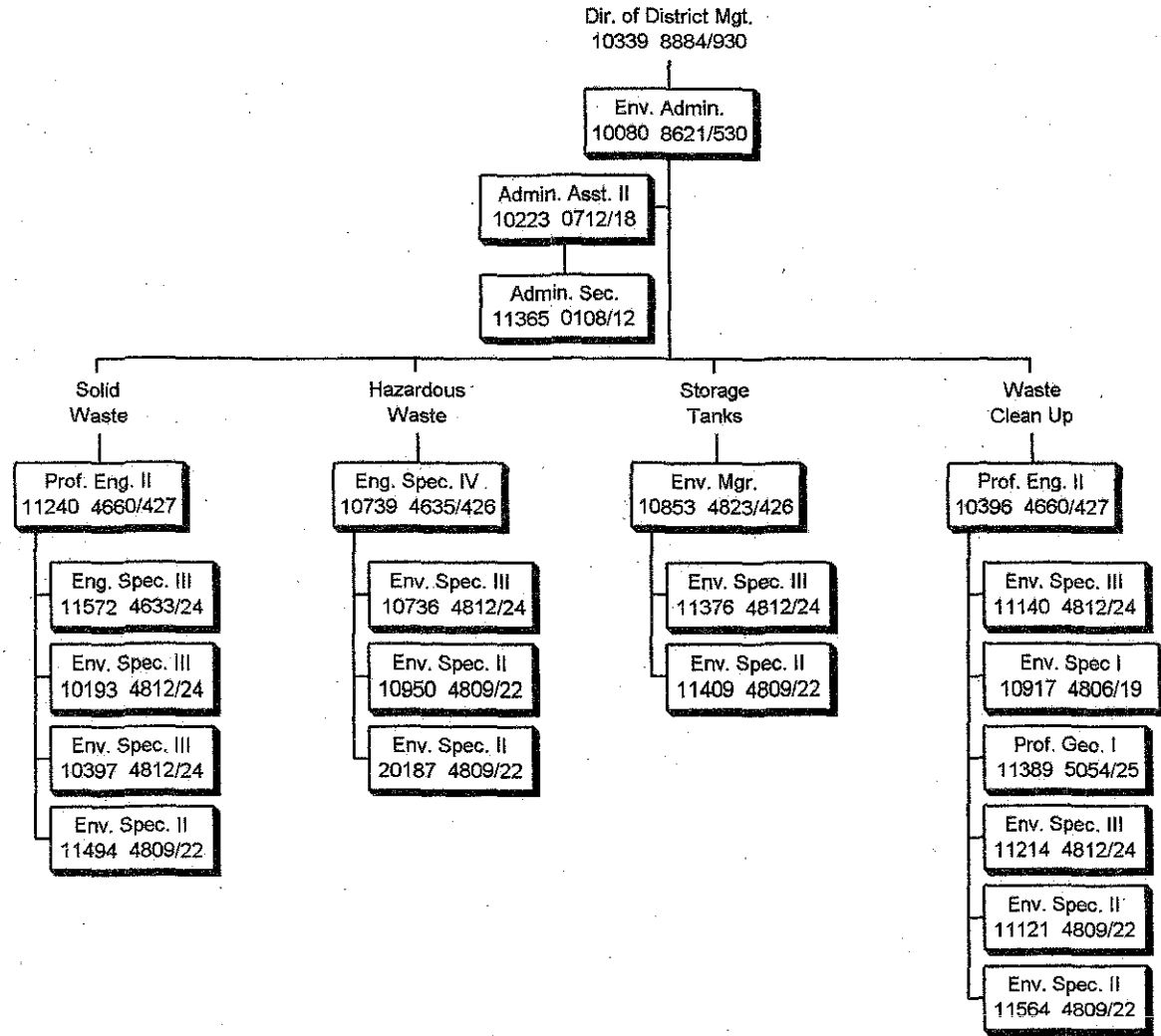


Approved By: \_\_\_\_\_  
 Effective Date: 06/17/2008  
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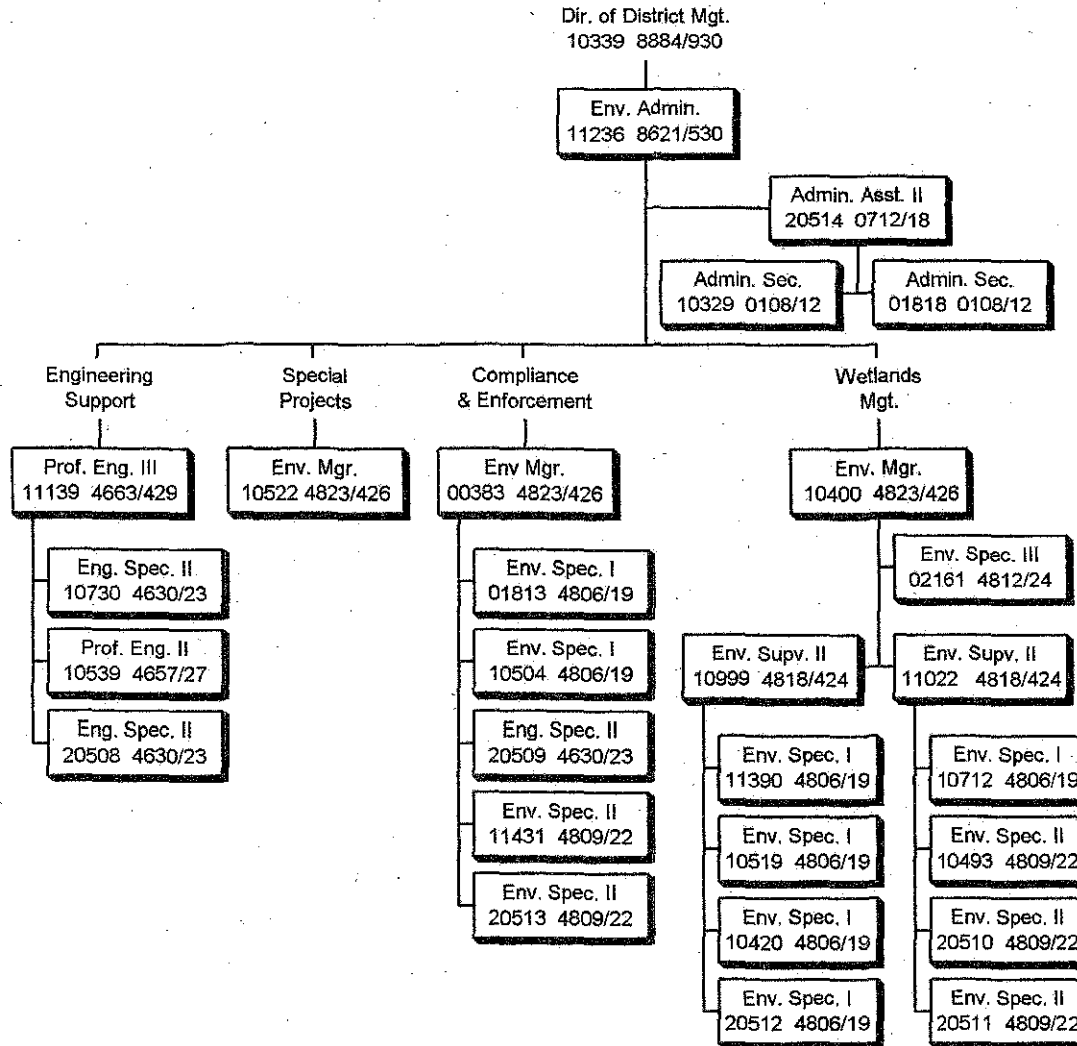




Approved By: \_\_\_\_\_  
 Effective Date: 04/01/2008  
 Number of Positions: 22  
 Number of FTE: 22.00







Approved By: \_\_\_\_\_  
 Effective Date: 11/01/2007  
 Number of Positions: 32  
 Number of FTE: 32.00

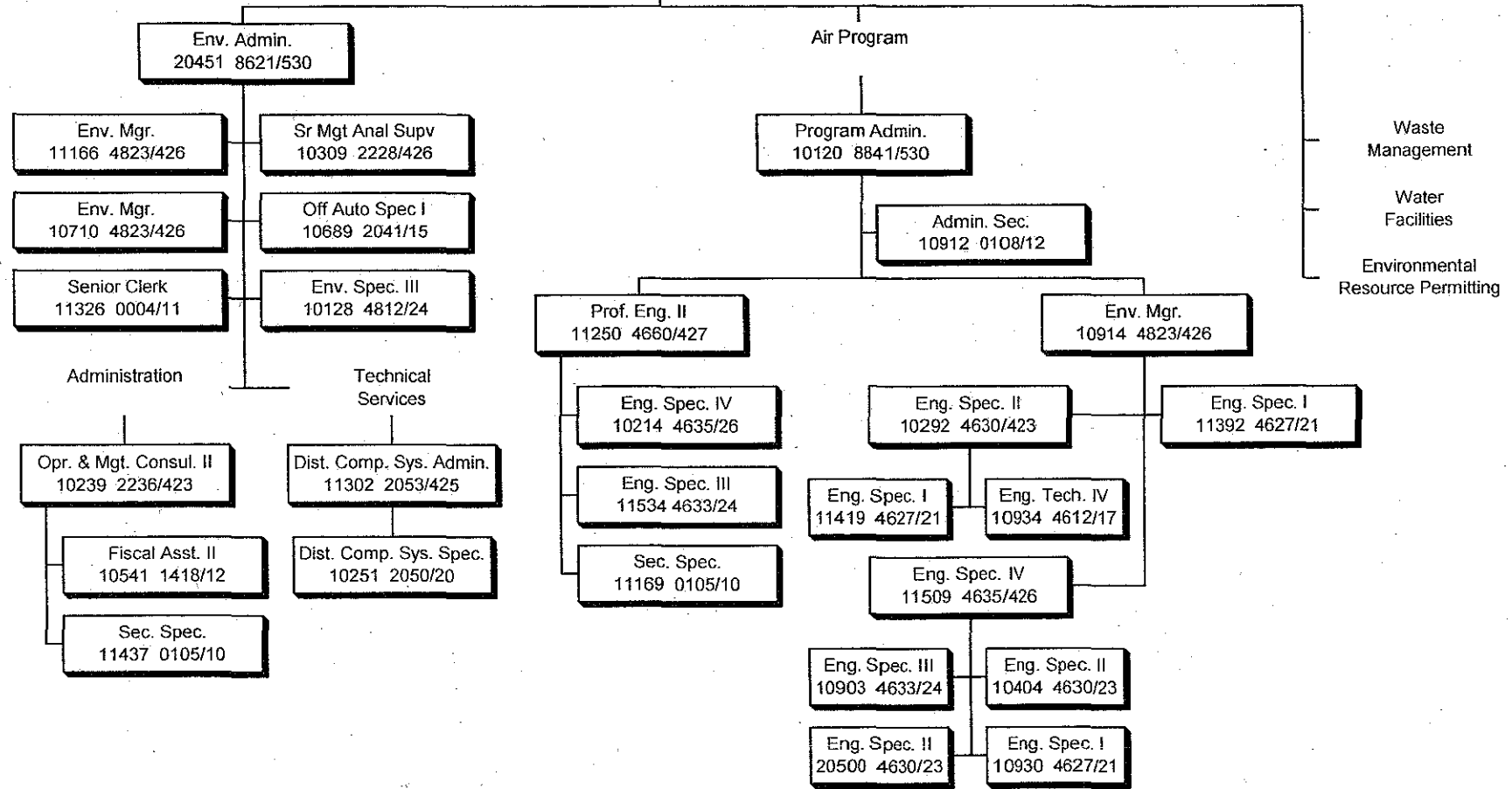
Dep. Sec. for Reg. Prog.  
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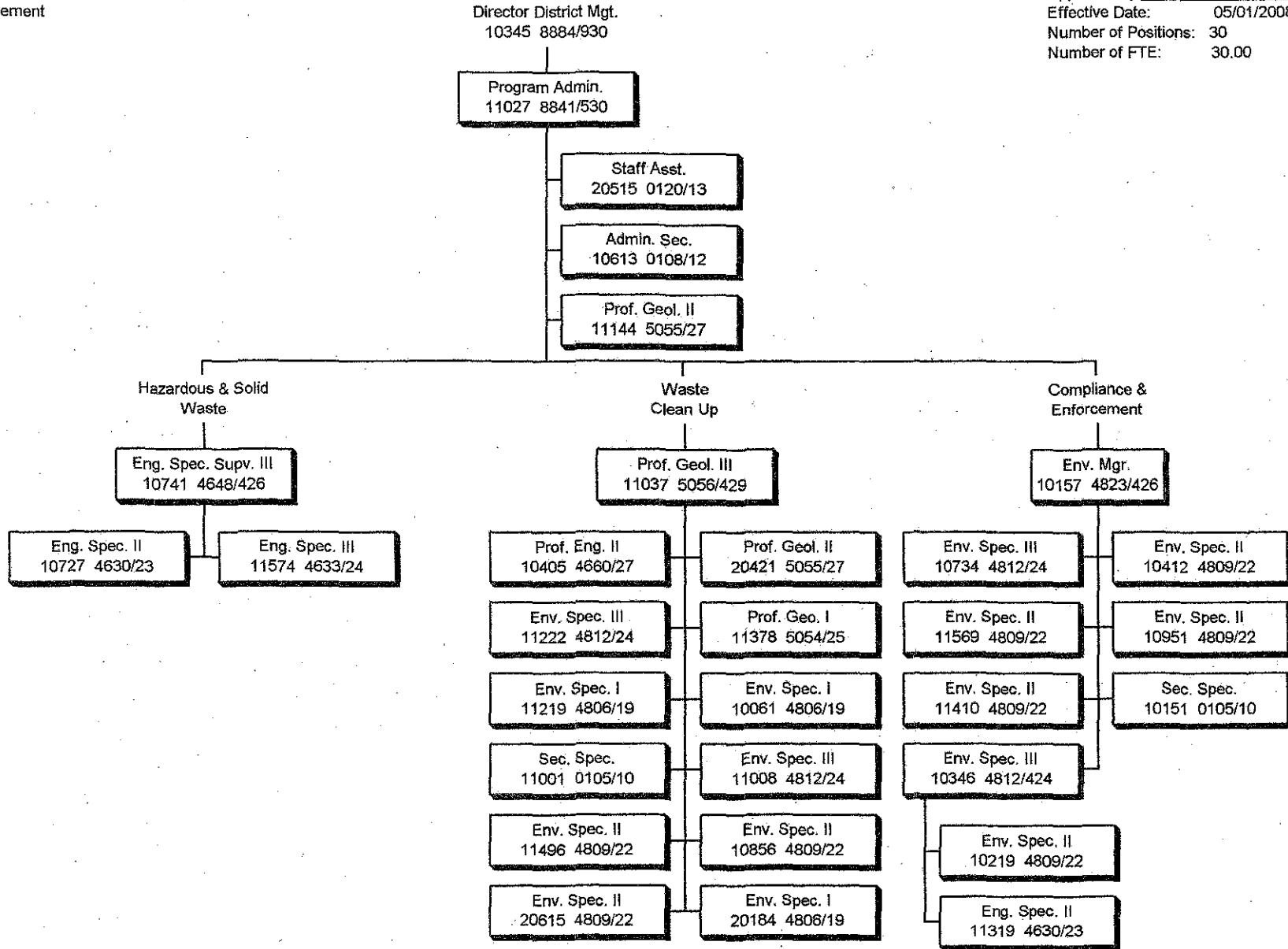
Director District Mgt.  
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Admin. Asst. III  
 10125 0714/421

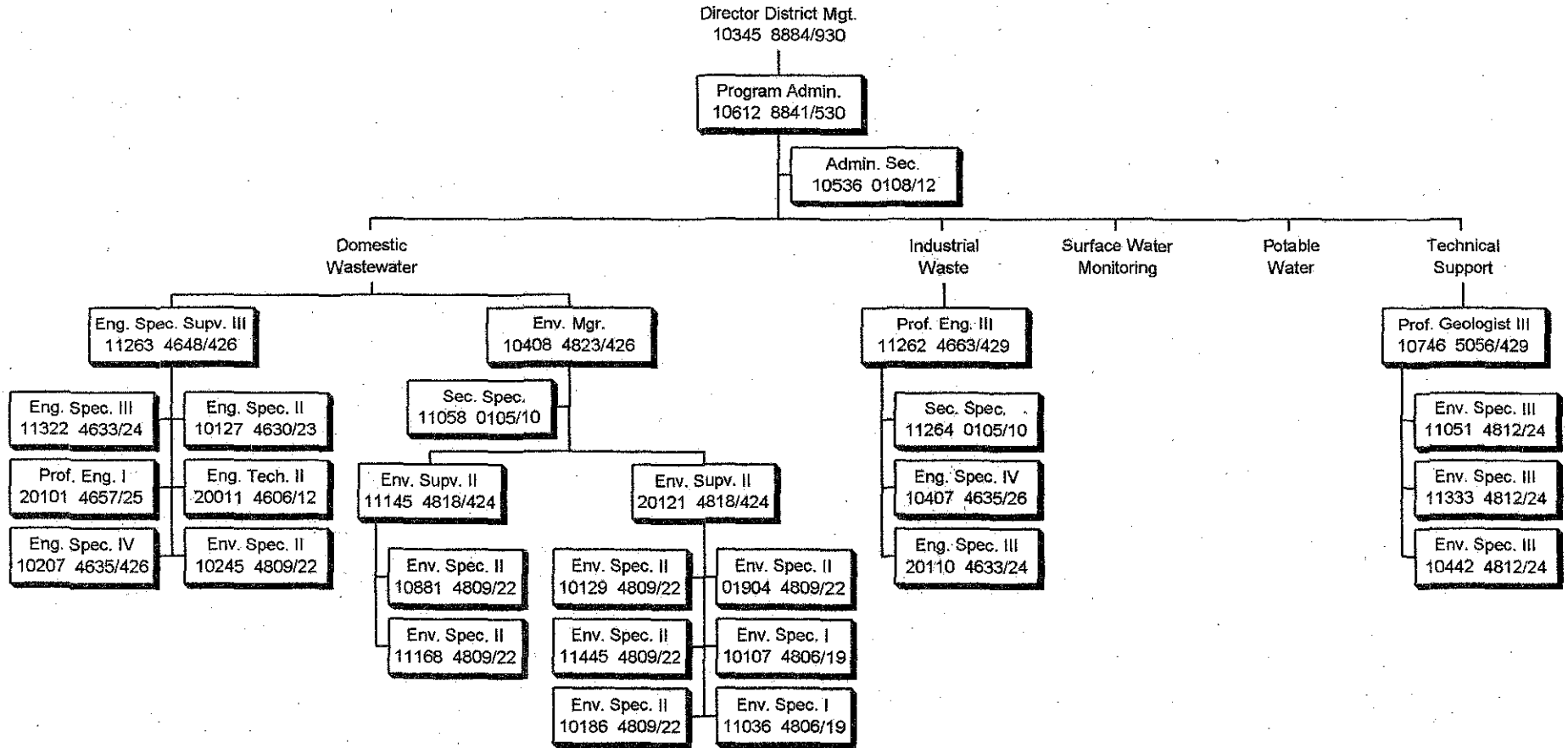
Env. Admin.  
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Information Spec. III  
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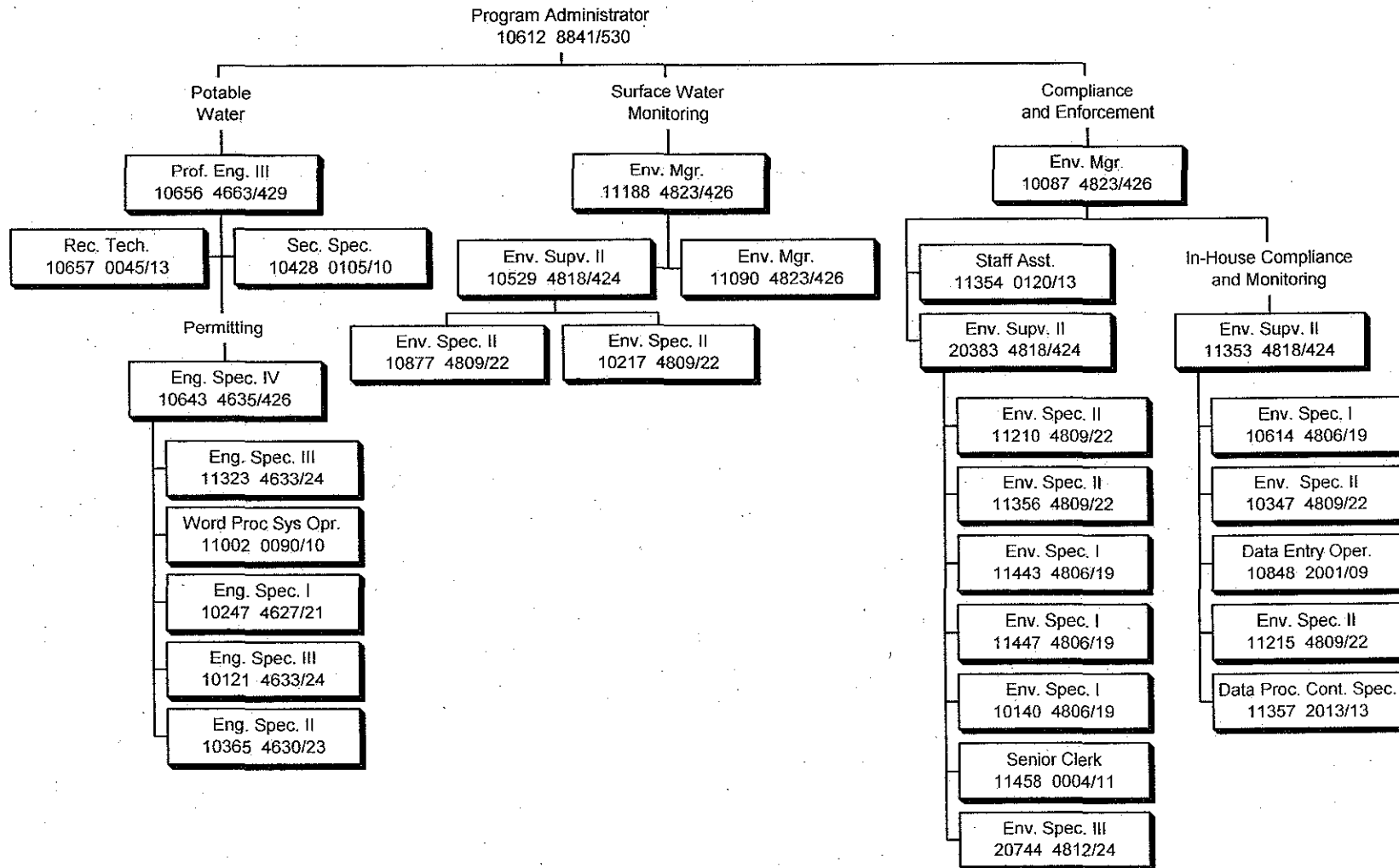




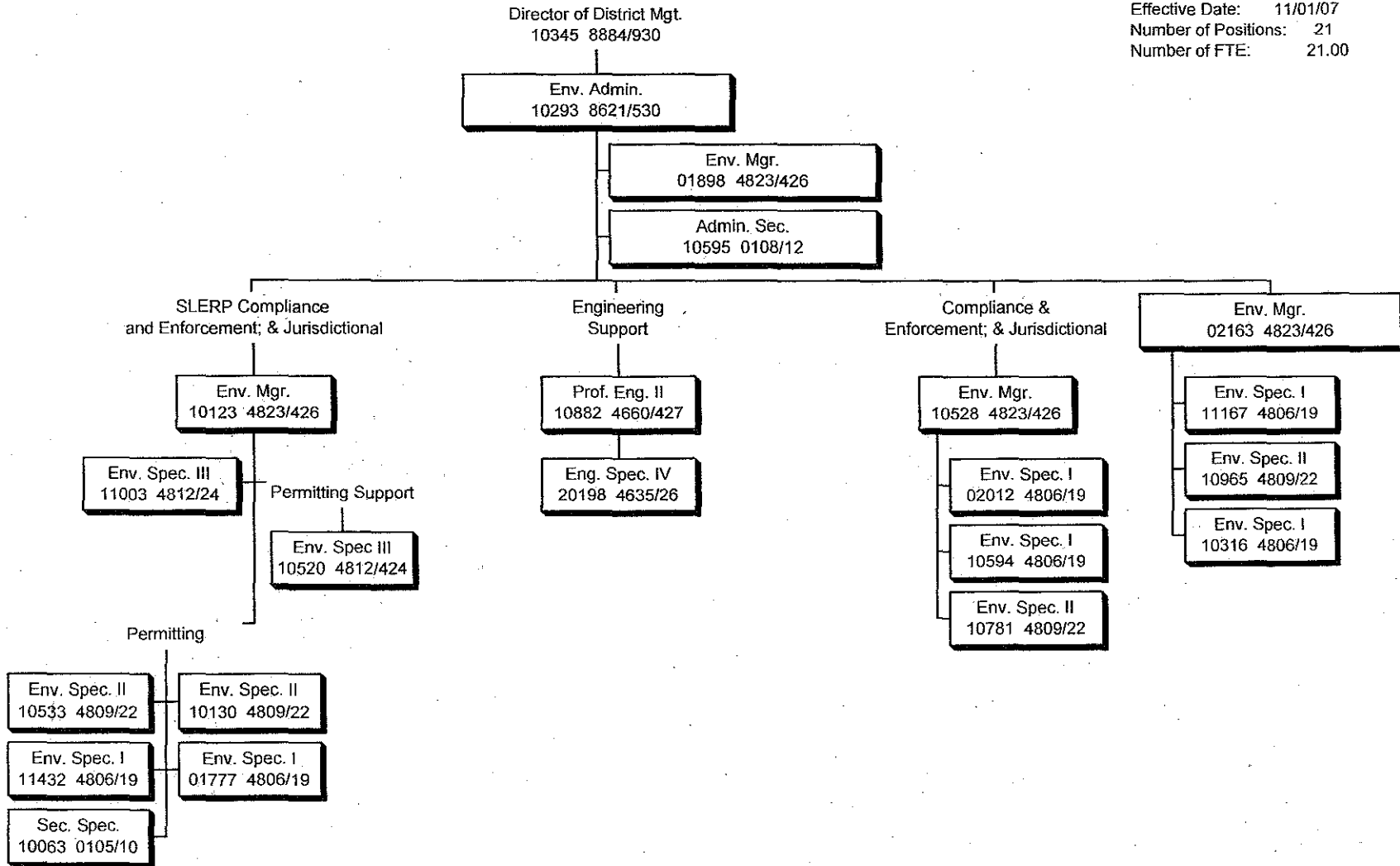
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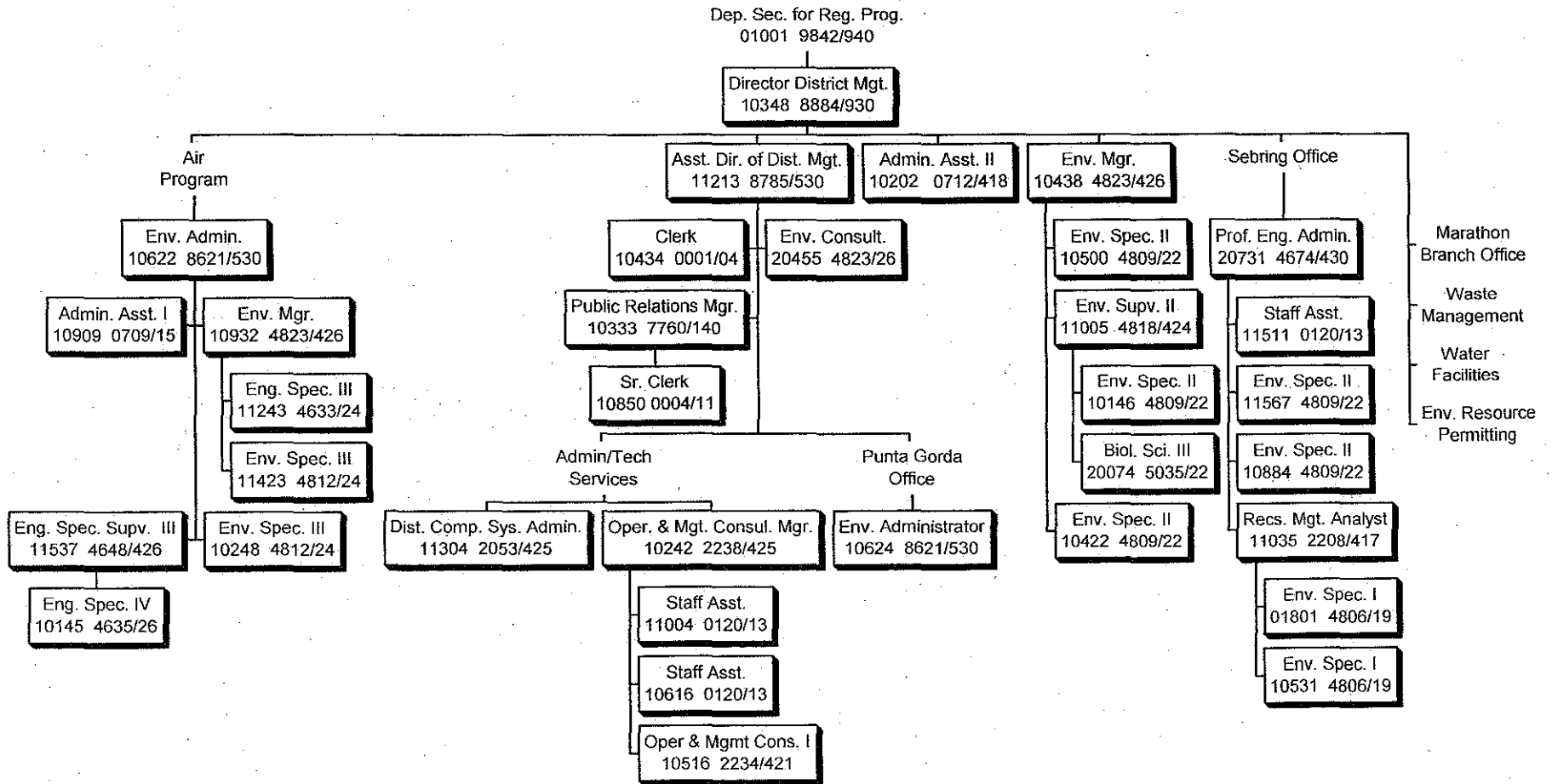


Approved By: \_\_\_\_\_  
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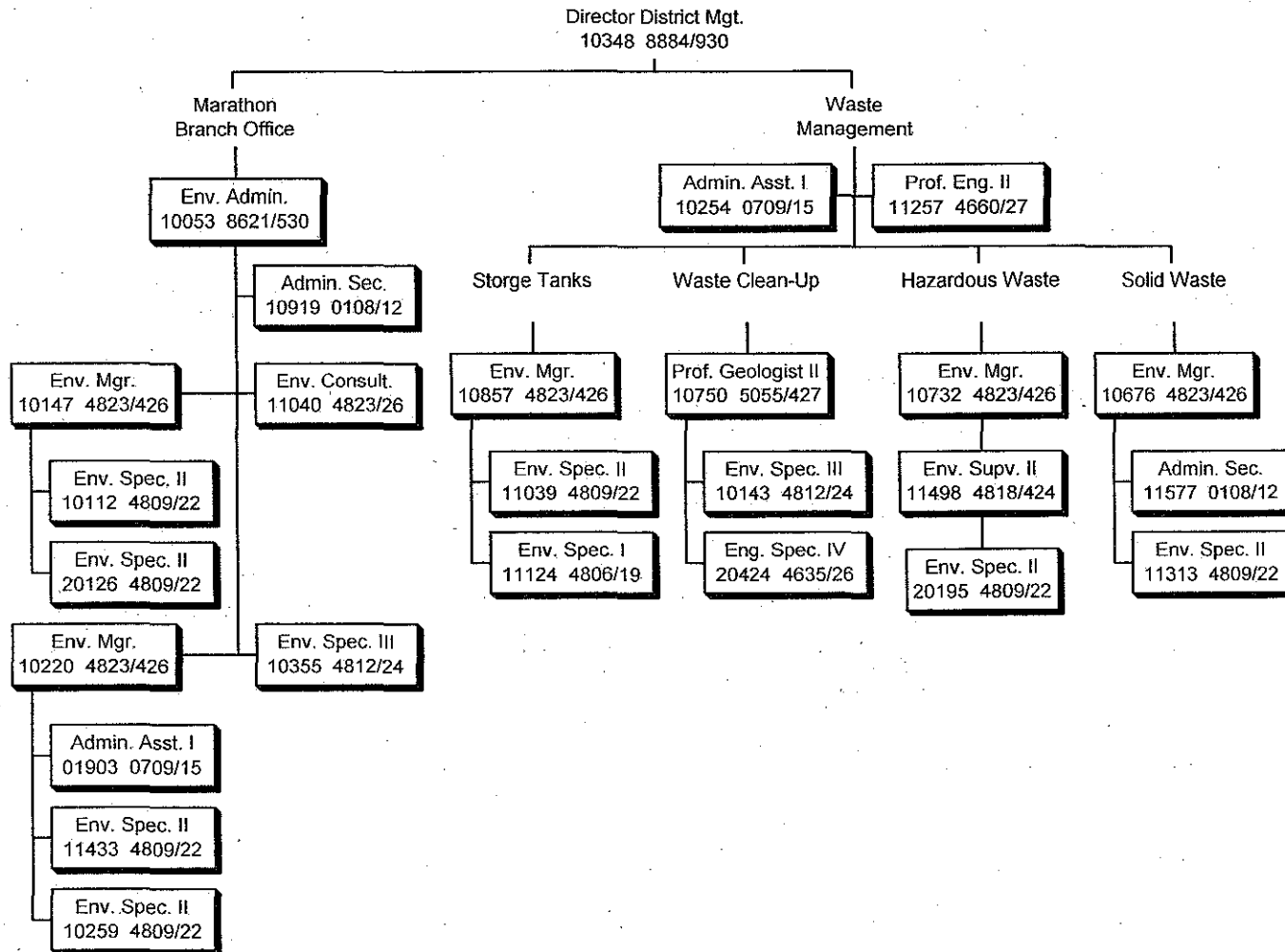


Approved By: \_\_\_\_\_  
 Effective Date: 11/01/07  
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 Number of FTE: 21.00

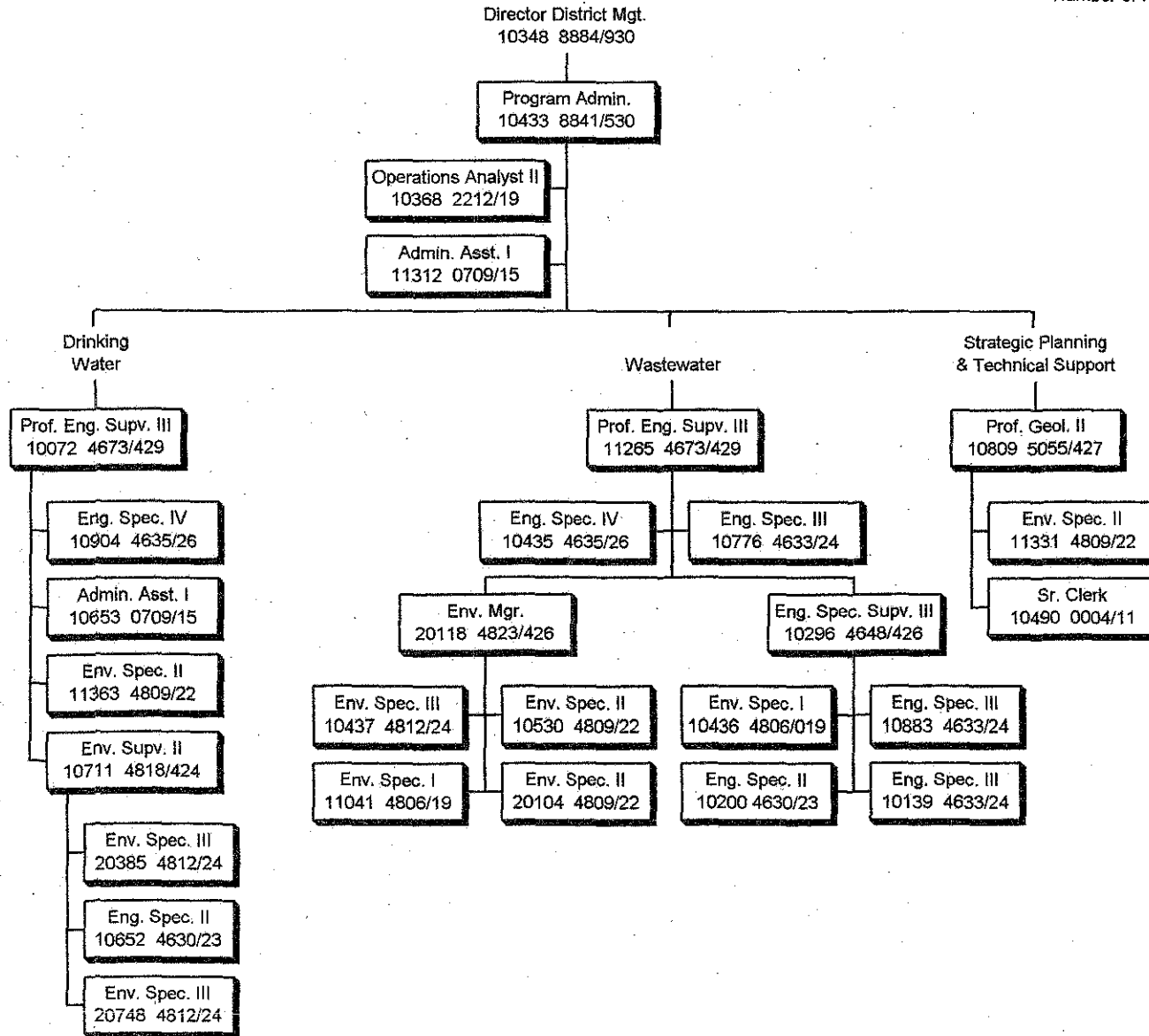




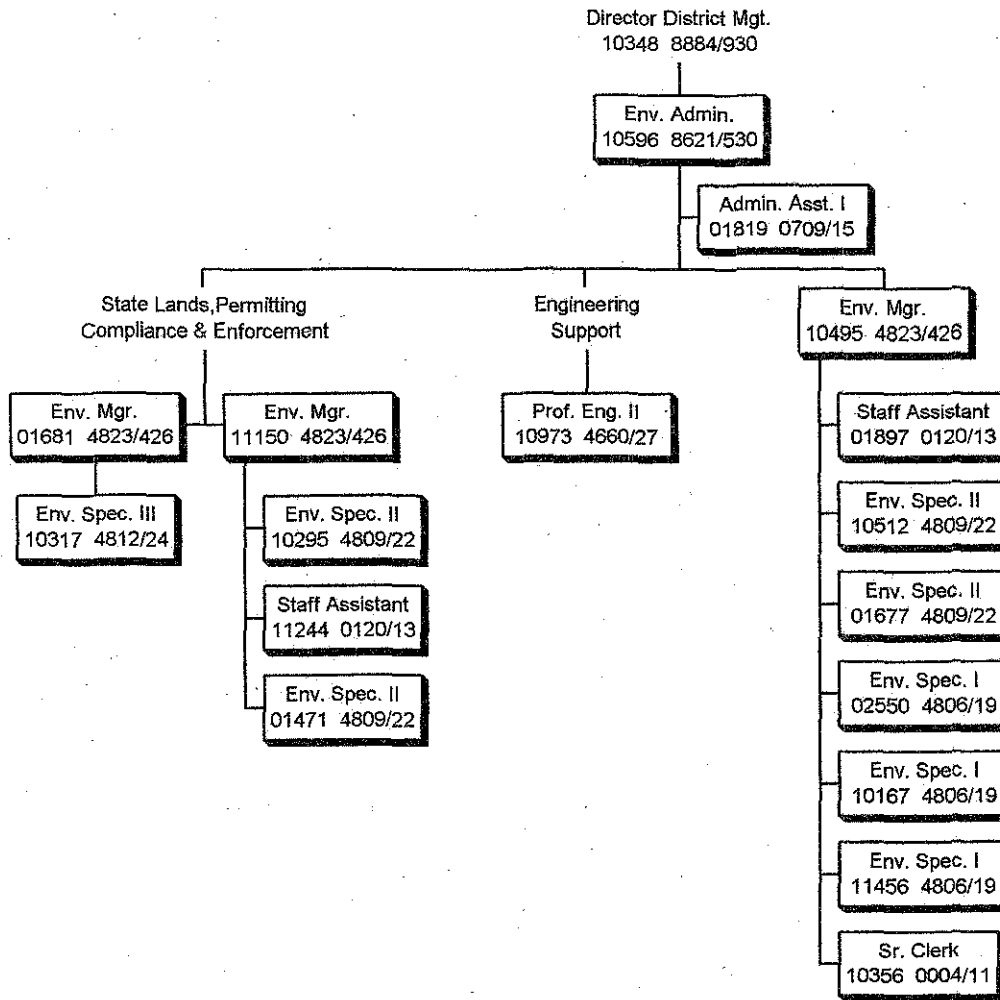
Policy Making Position:  
10434

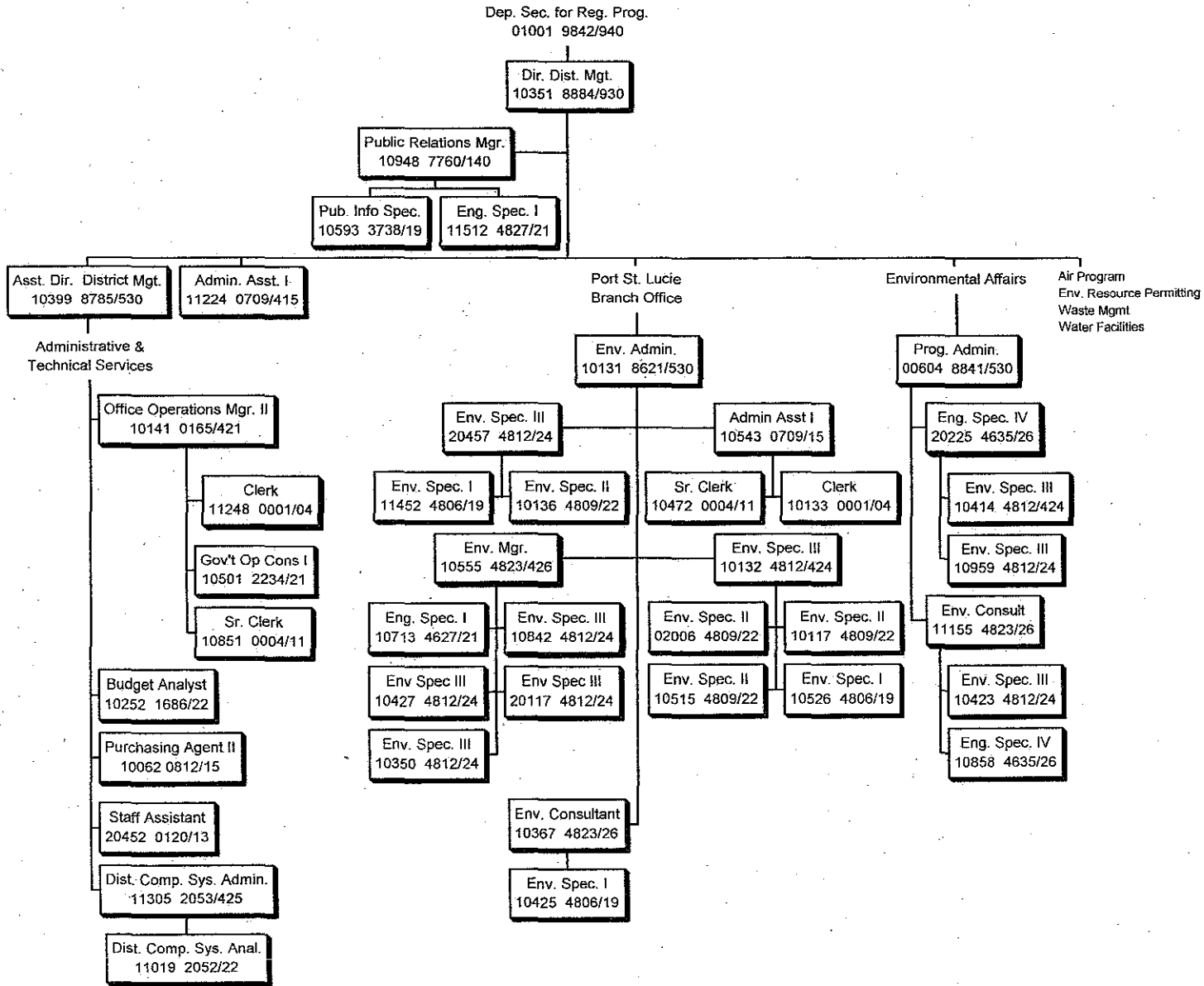






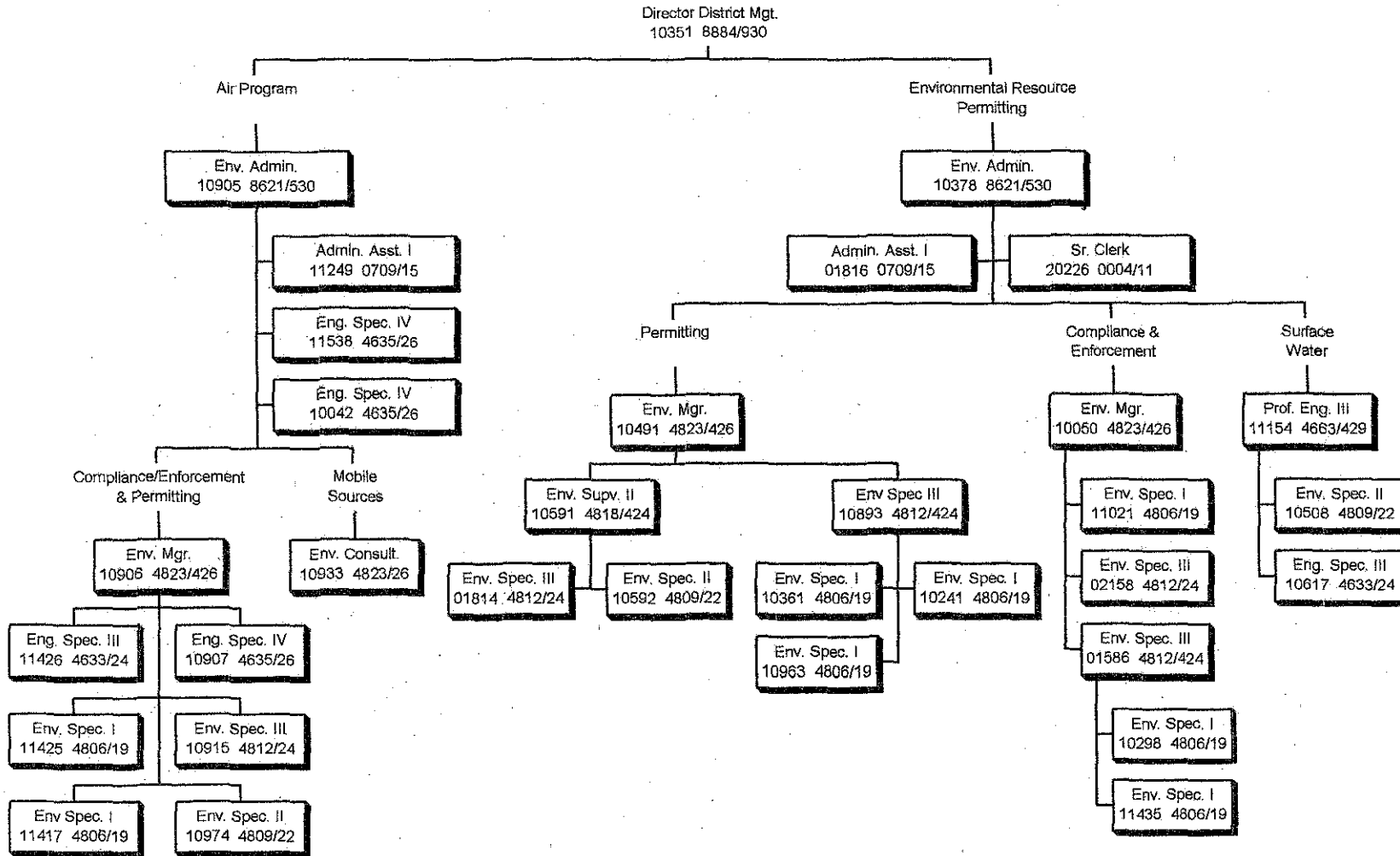
Approved By: \_\_\_\_\_  
 Effective Date: 02/15/2008  
 Number of Positions: 17  
 Number of FTE: 17.00

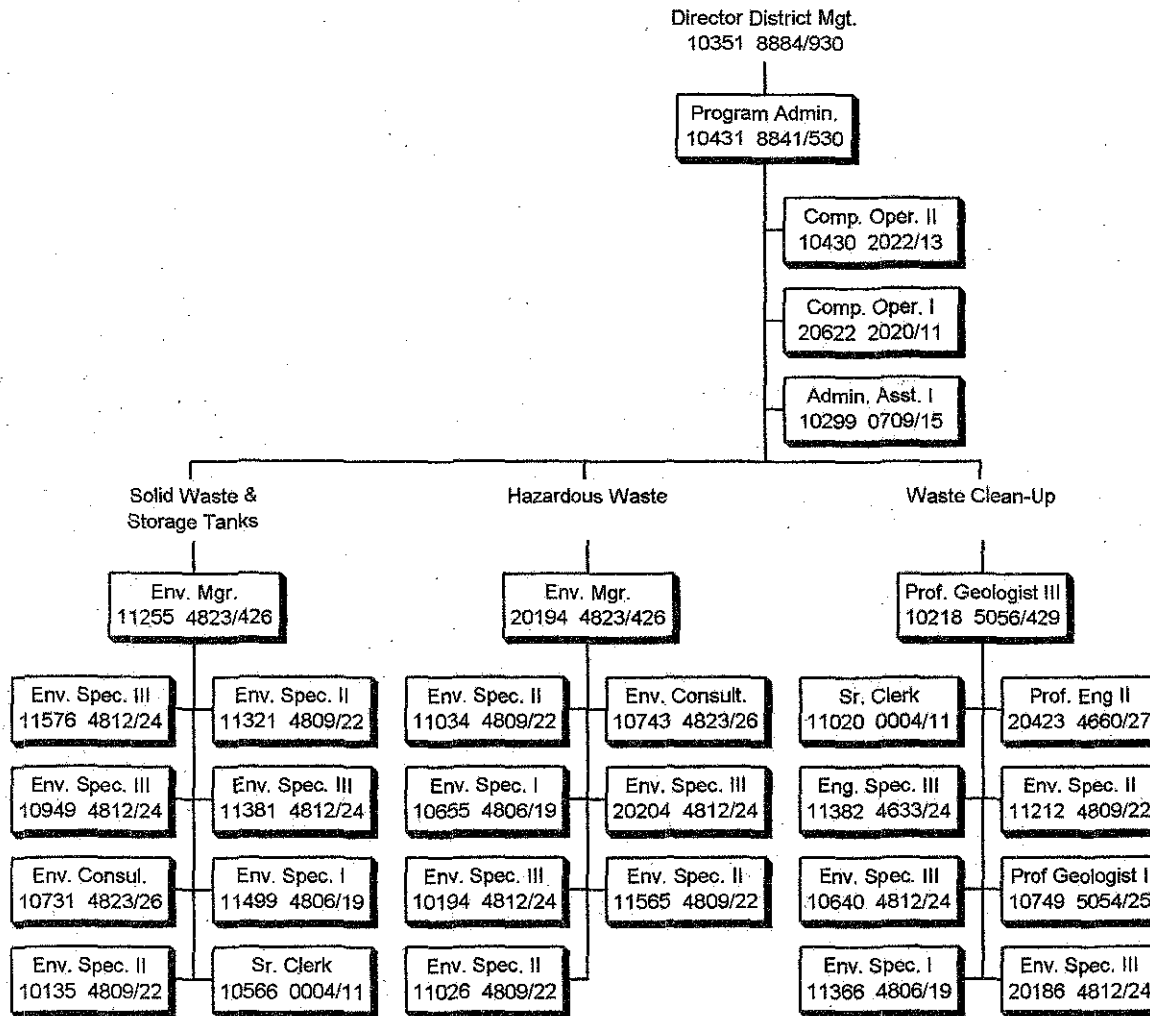


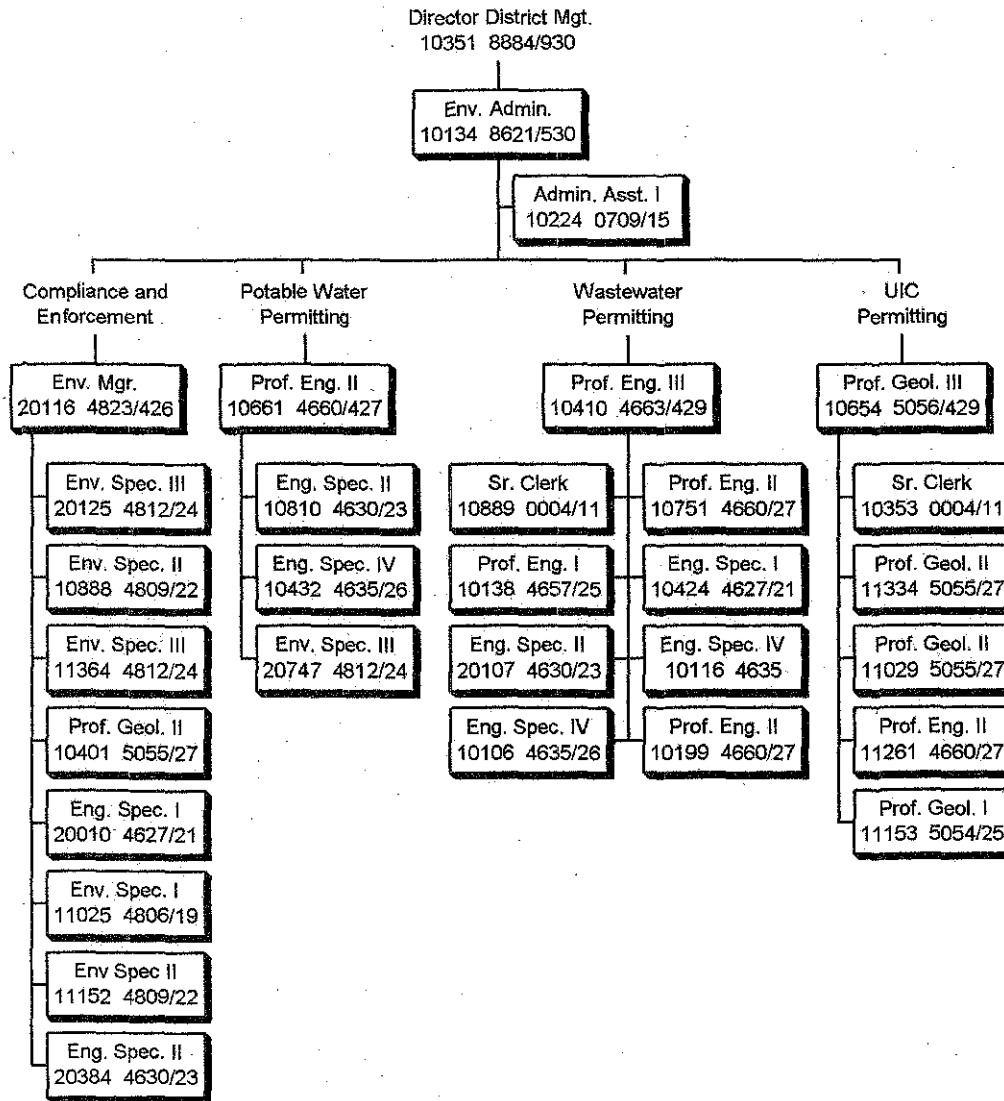


Policy Making Position:  
 10948

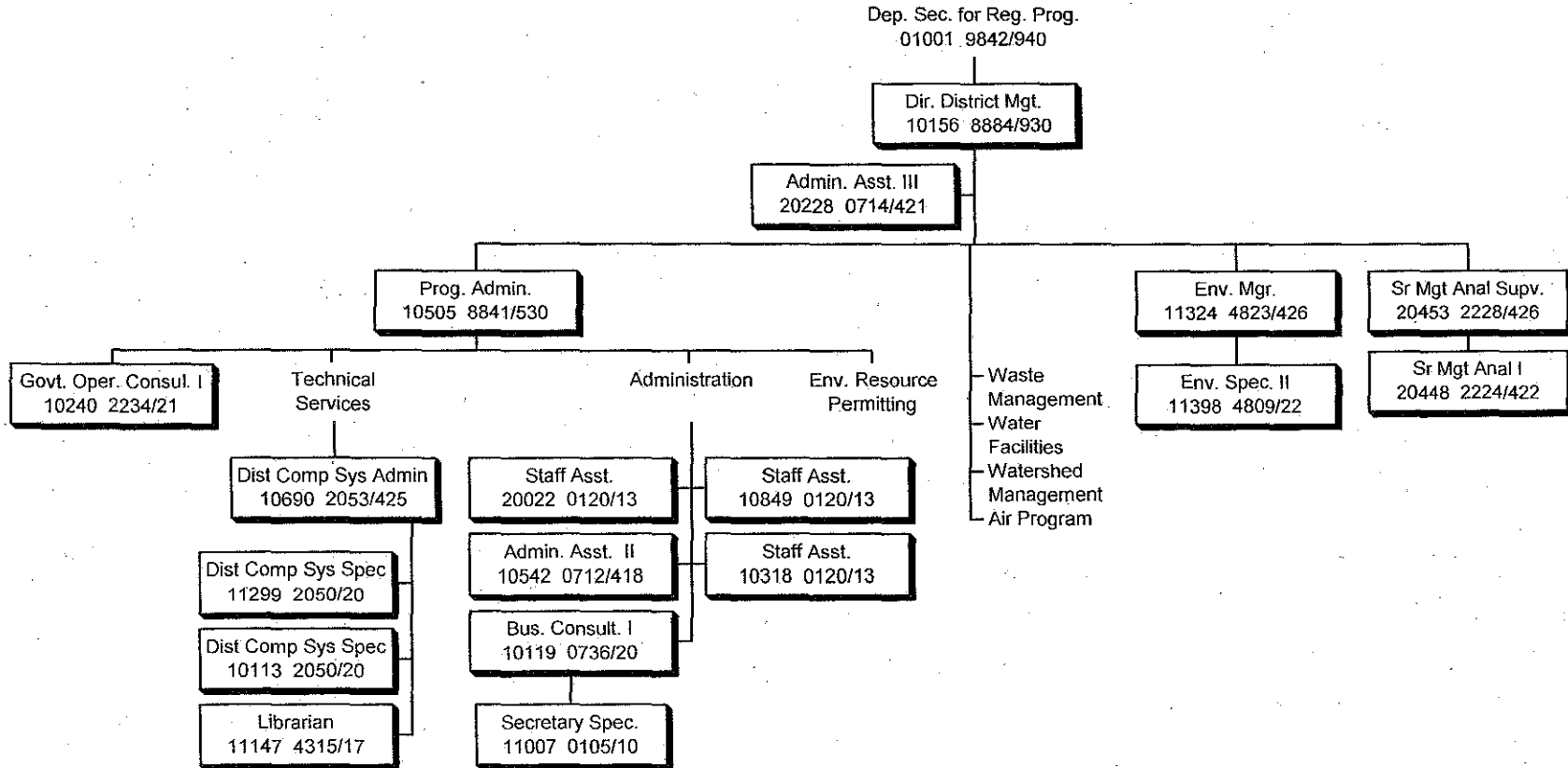
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 Effective Date: 07/01/08  
 Number of Positions: 32  
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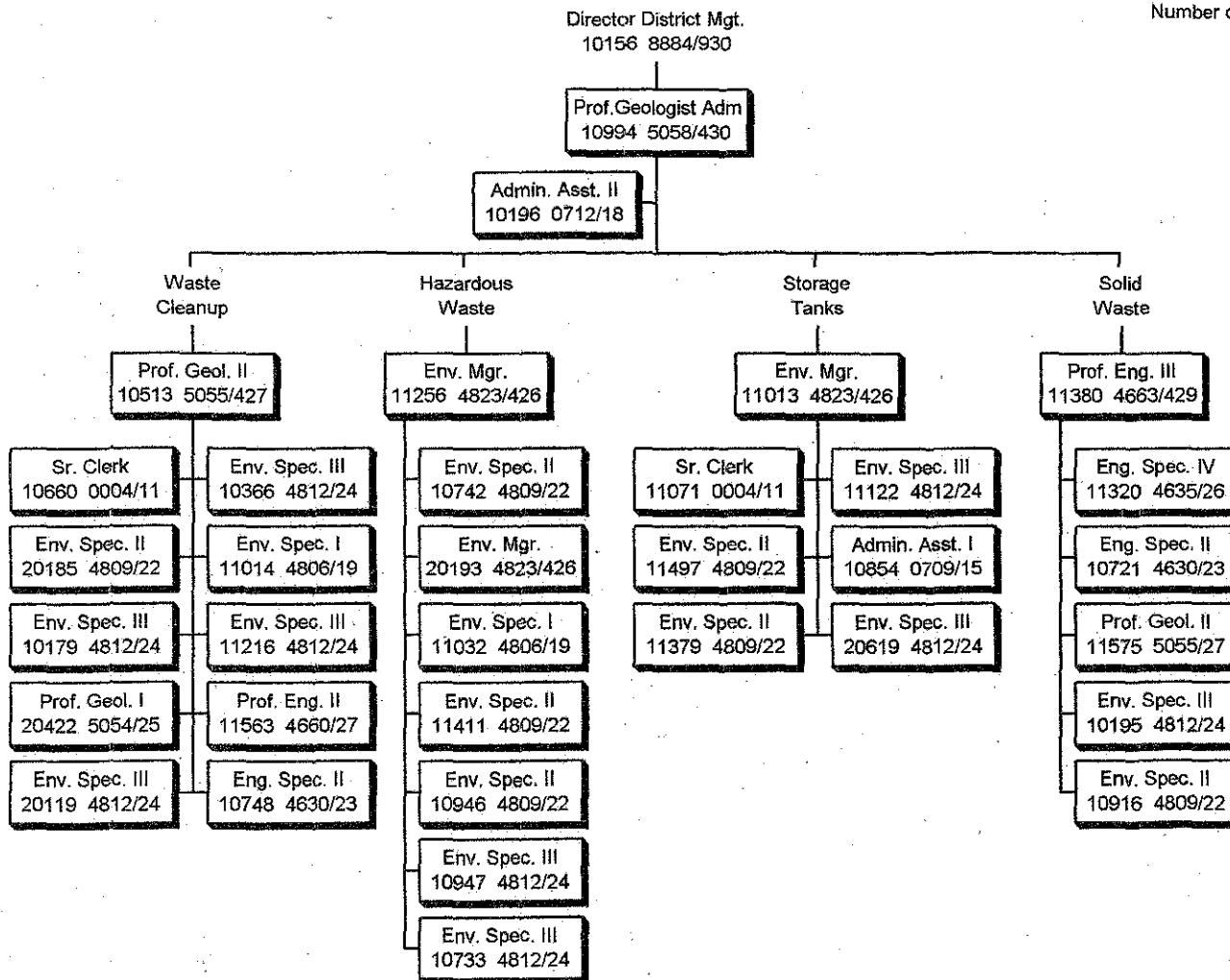






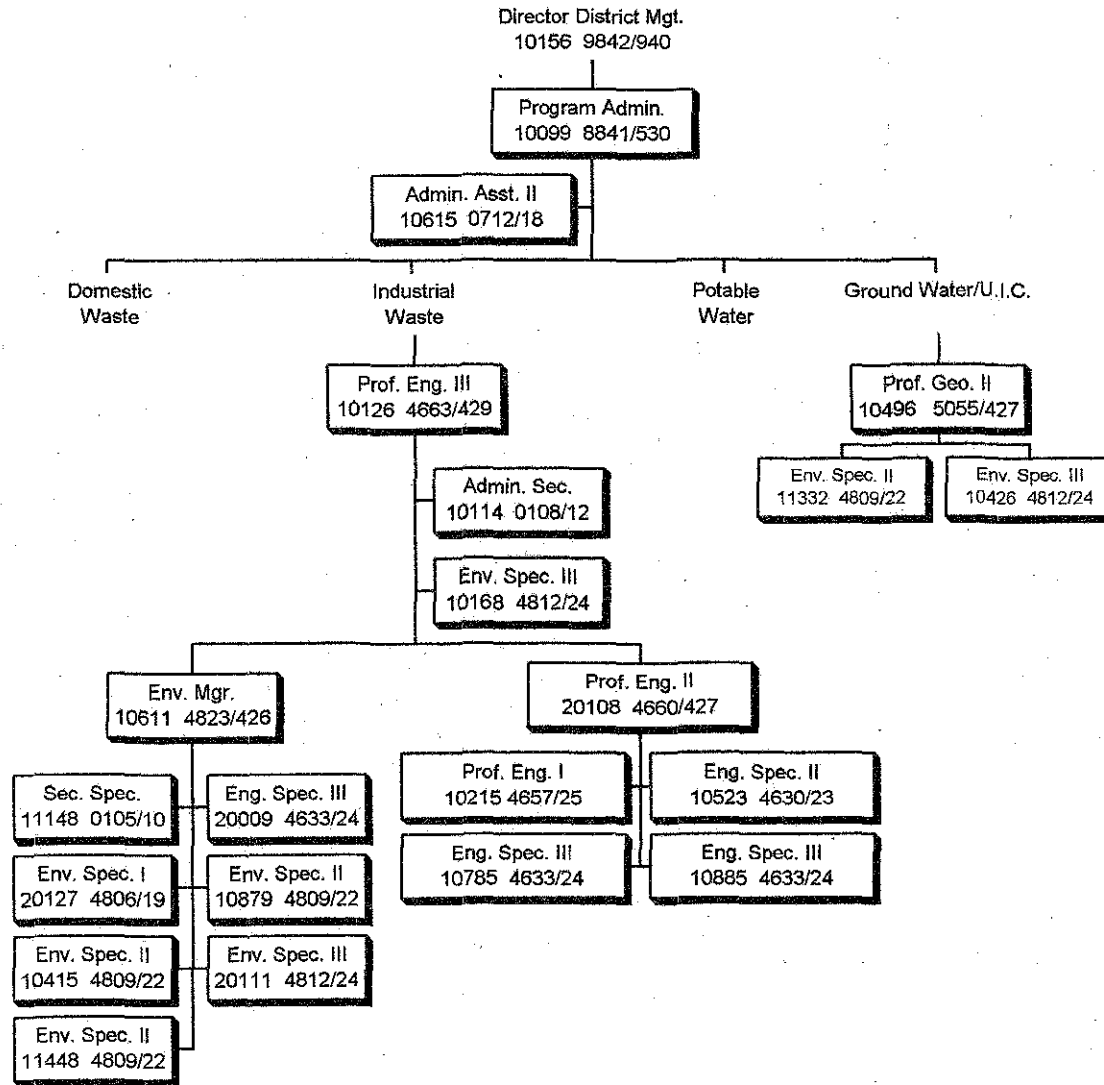
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 Number of FTE: 18.00

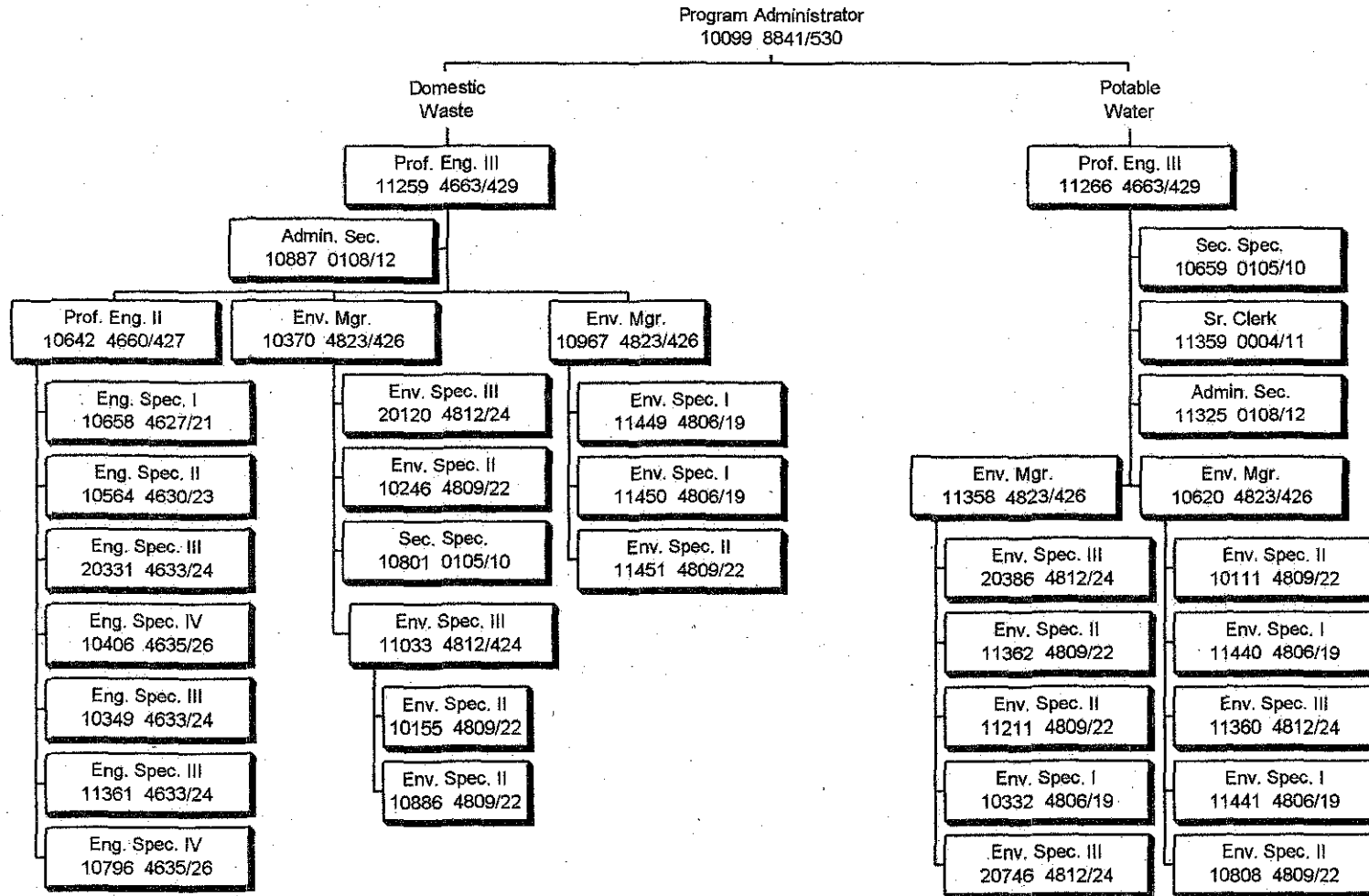


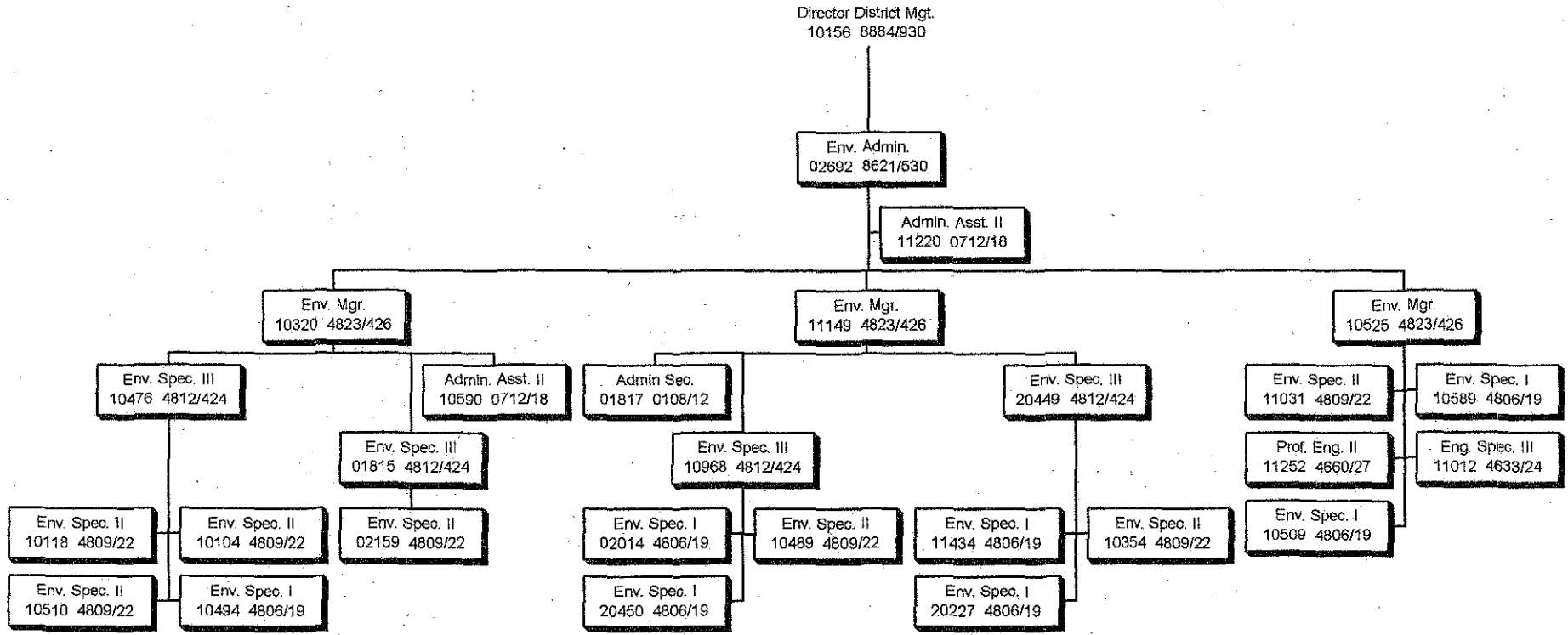


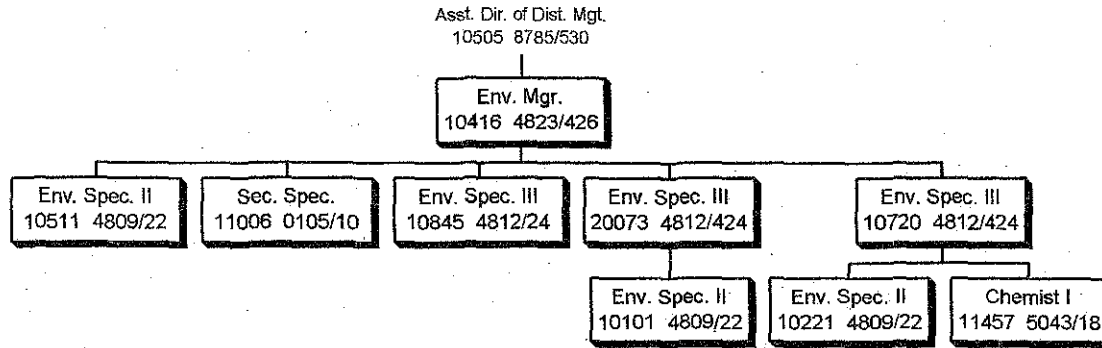


Approved By: \_\_\_\_\_  
 Effective Date: 04/01/2008  
 Number of Positions: 21  
 Number of FTE: 21.00

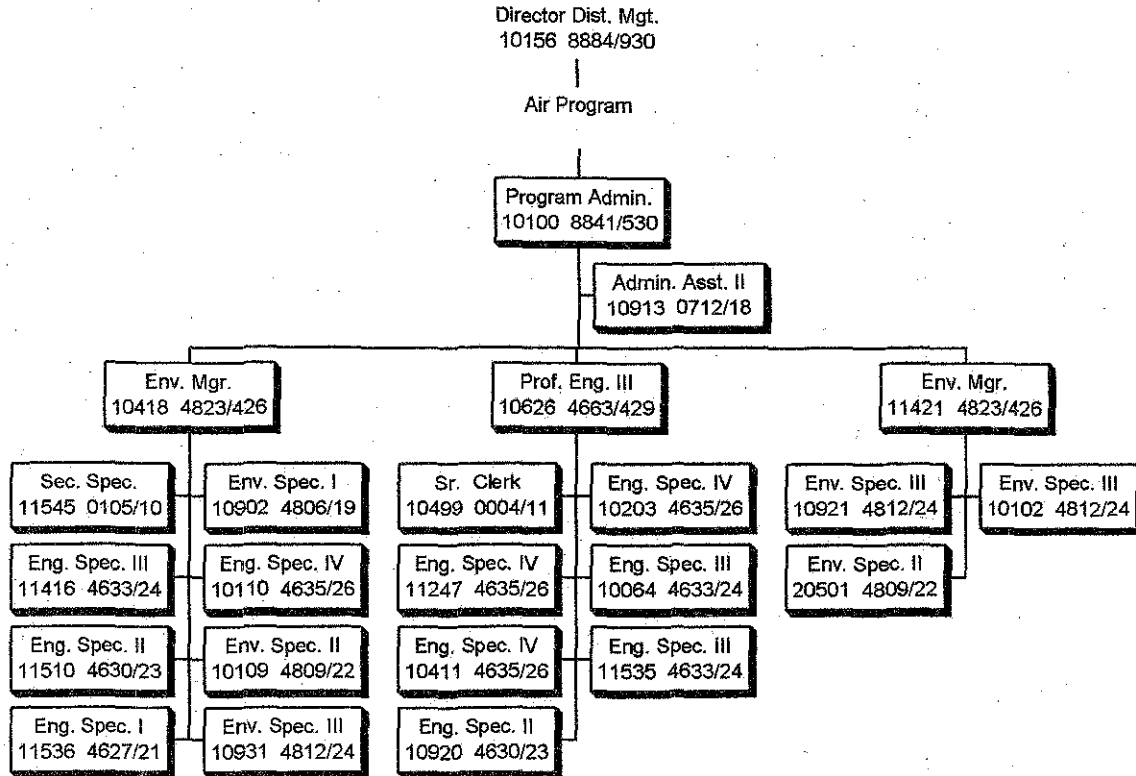




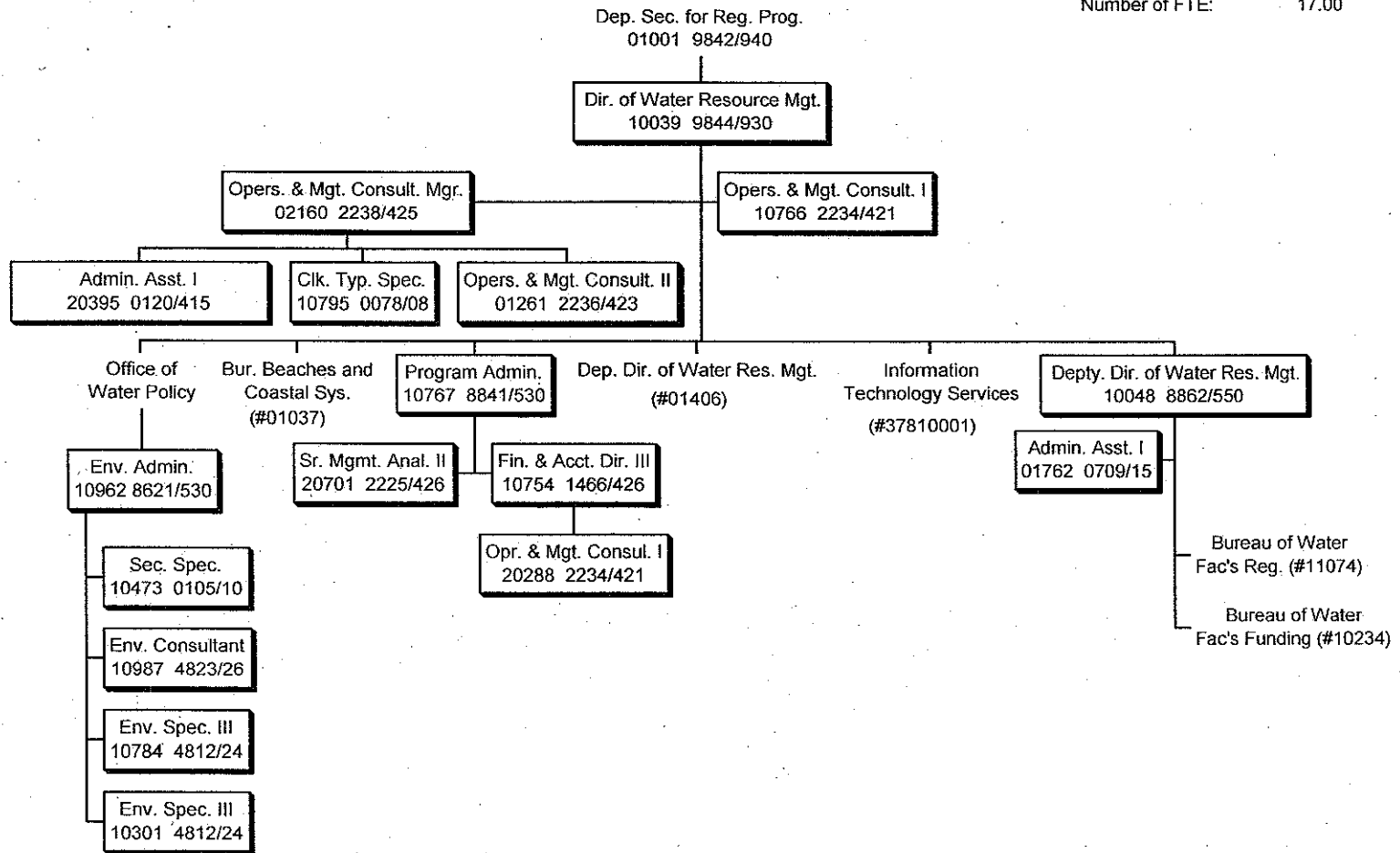




Approved By: \_\_\_\_\_  
 Effective Date: 05/01/2008  
 Number of Positions: 23  
 Number of FTE: 23.00



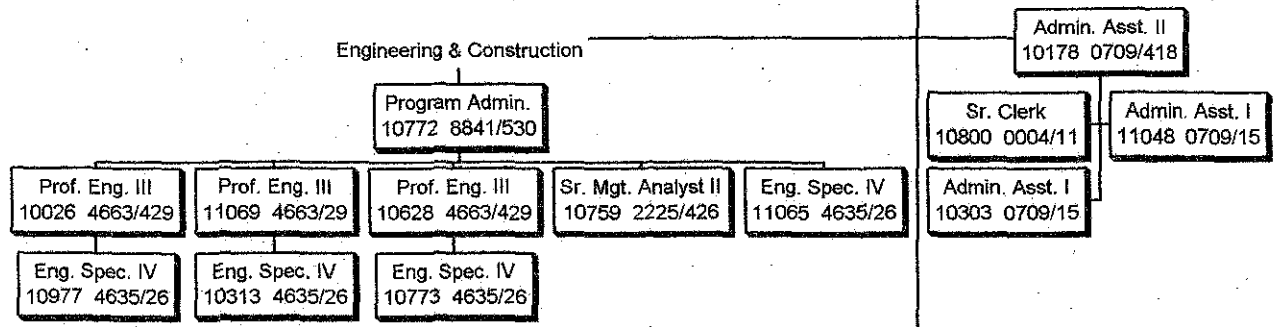
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 Number of FTE: 17.00



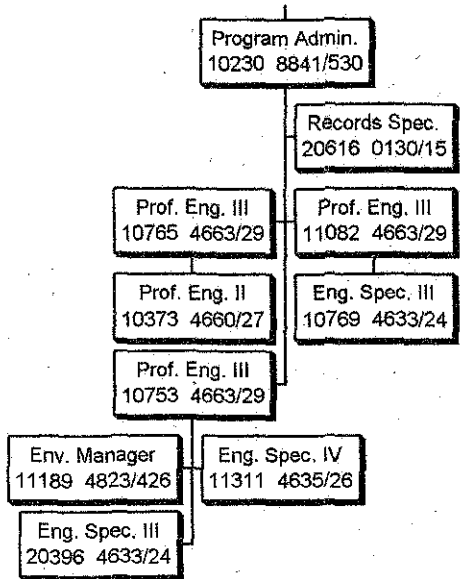
Depty. Dir. of Water Res. Mgt.  
 10048 8862/550

Chief of Water Facilities Funding  
 10234 7925/540

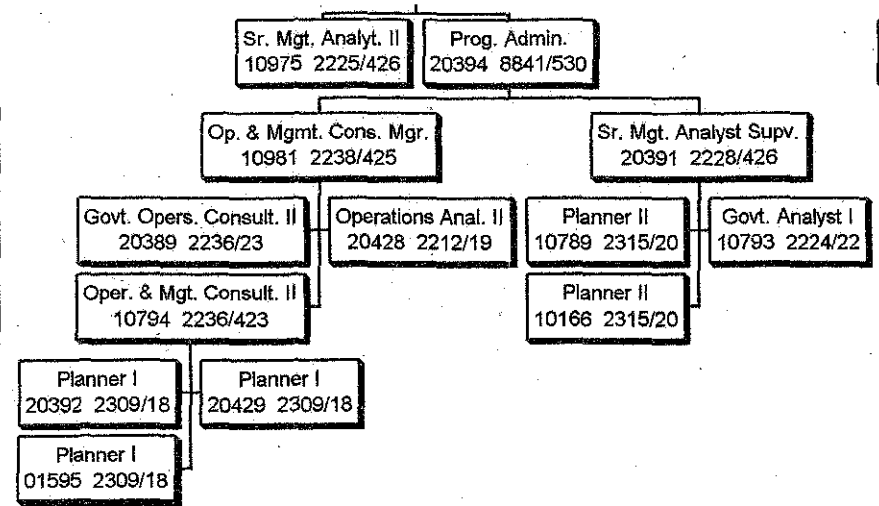
Engineering & Construction



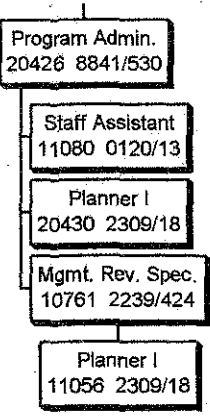
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 Restoration Program

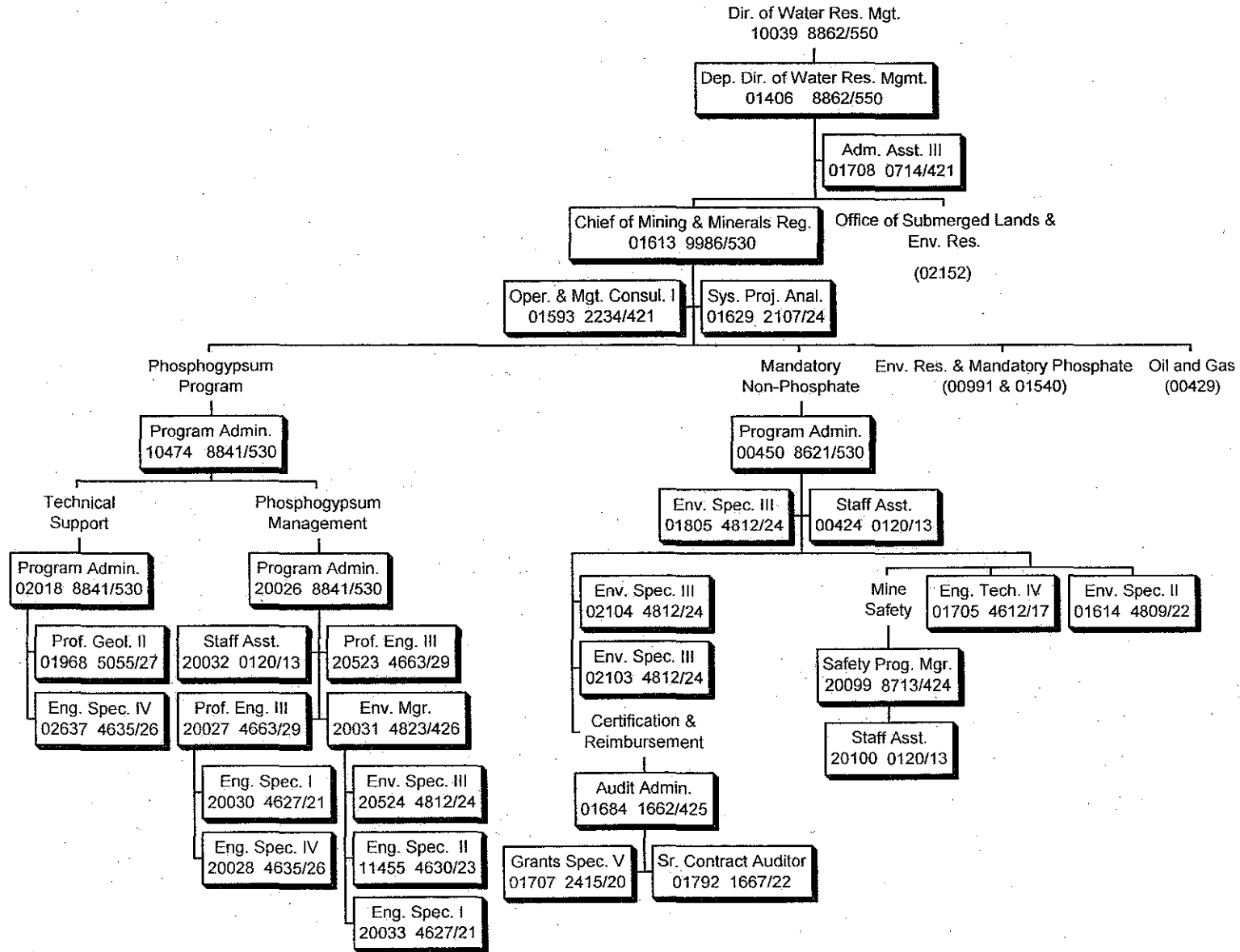


Program  
 Management

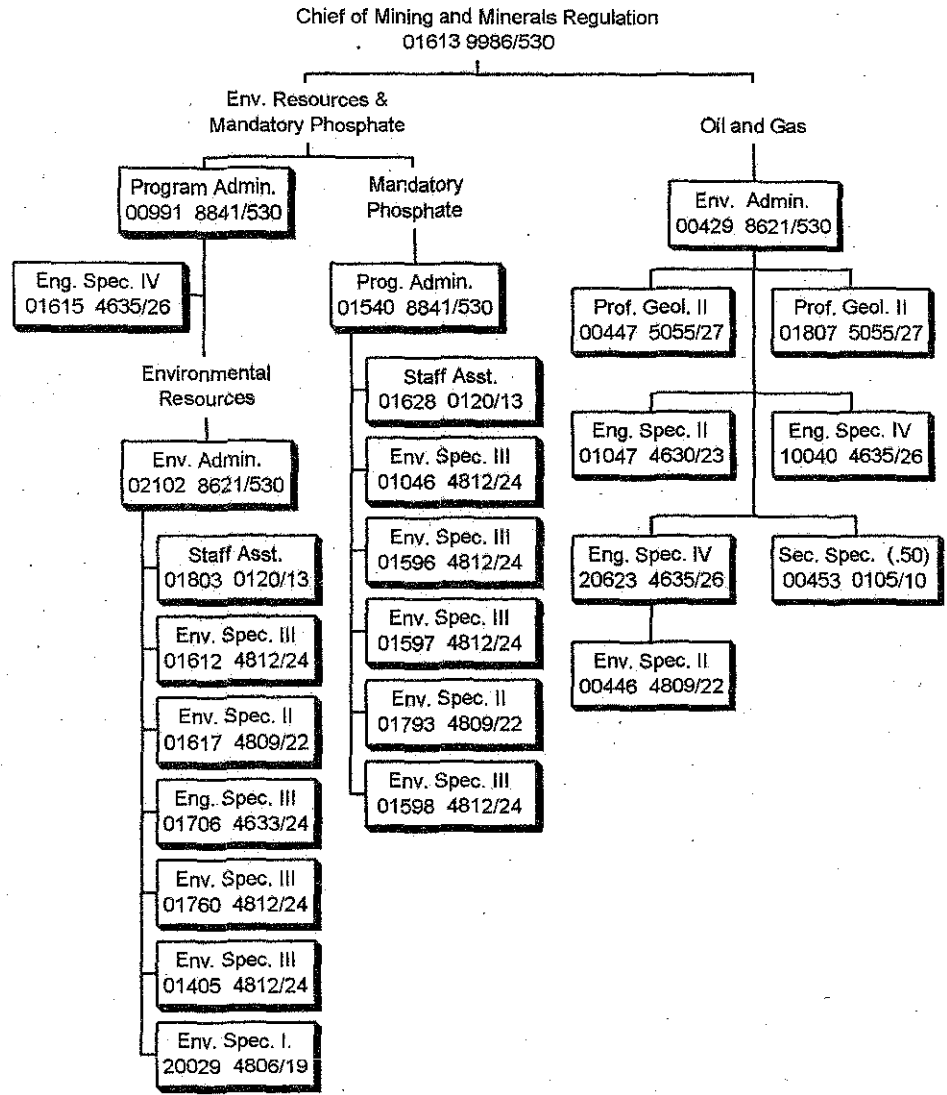


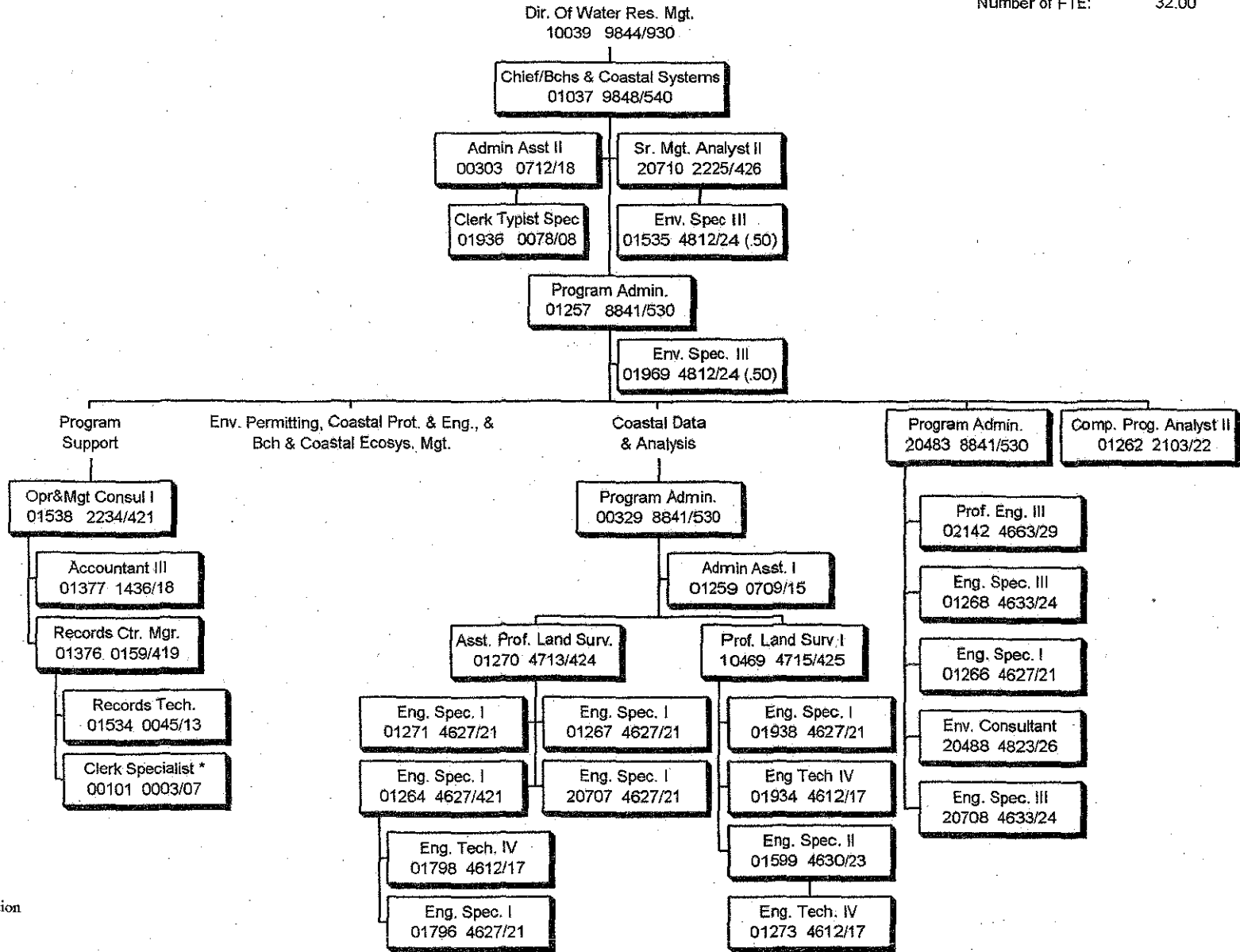
Operator Certification  
 Program





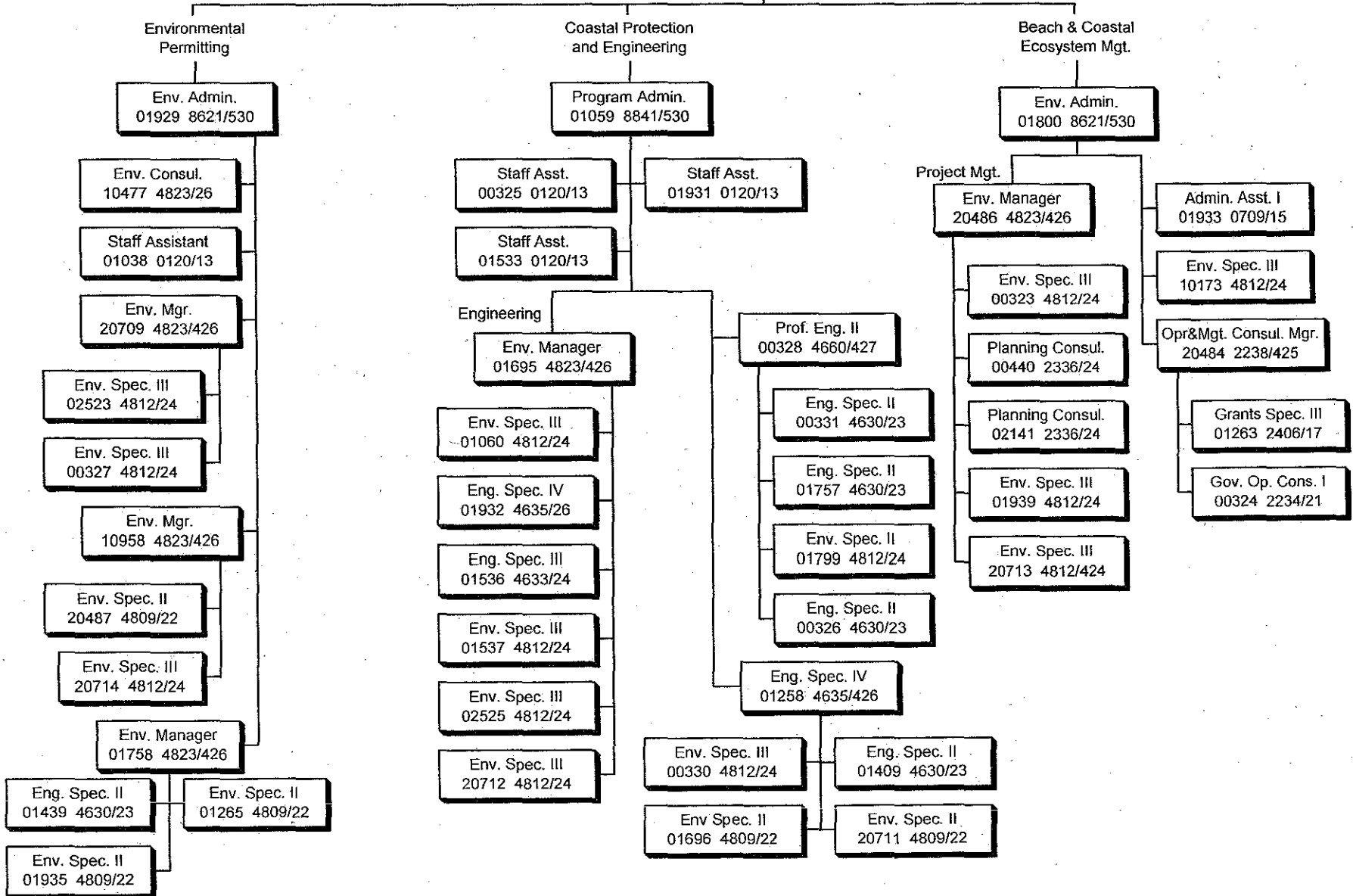


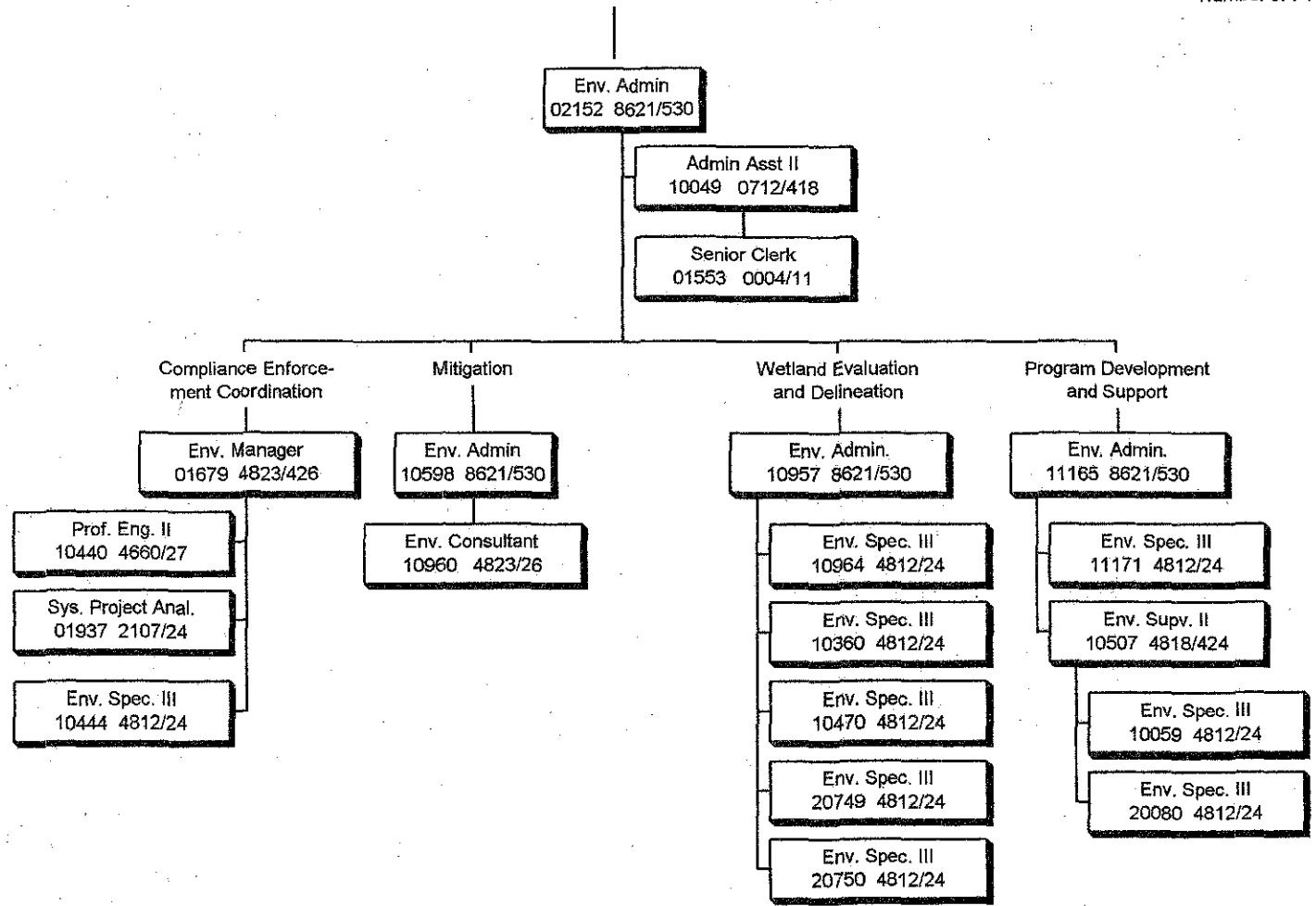


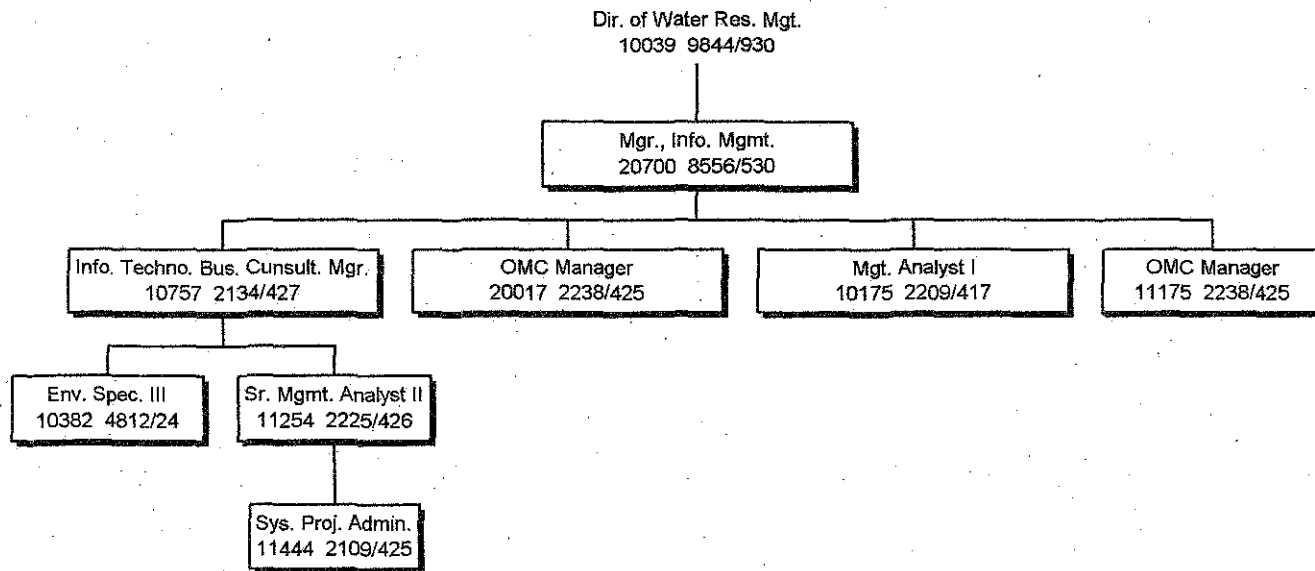


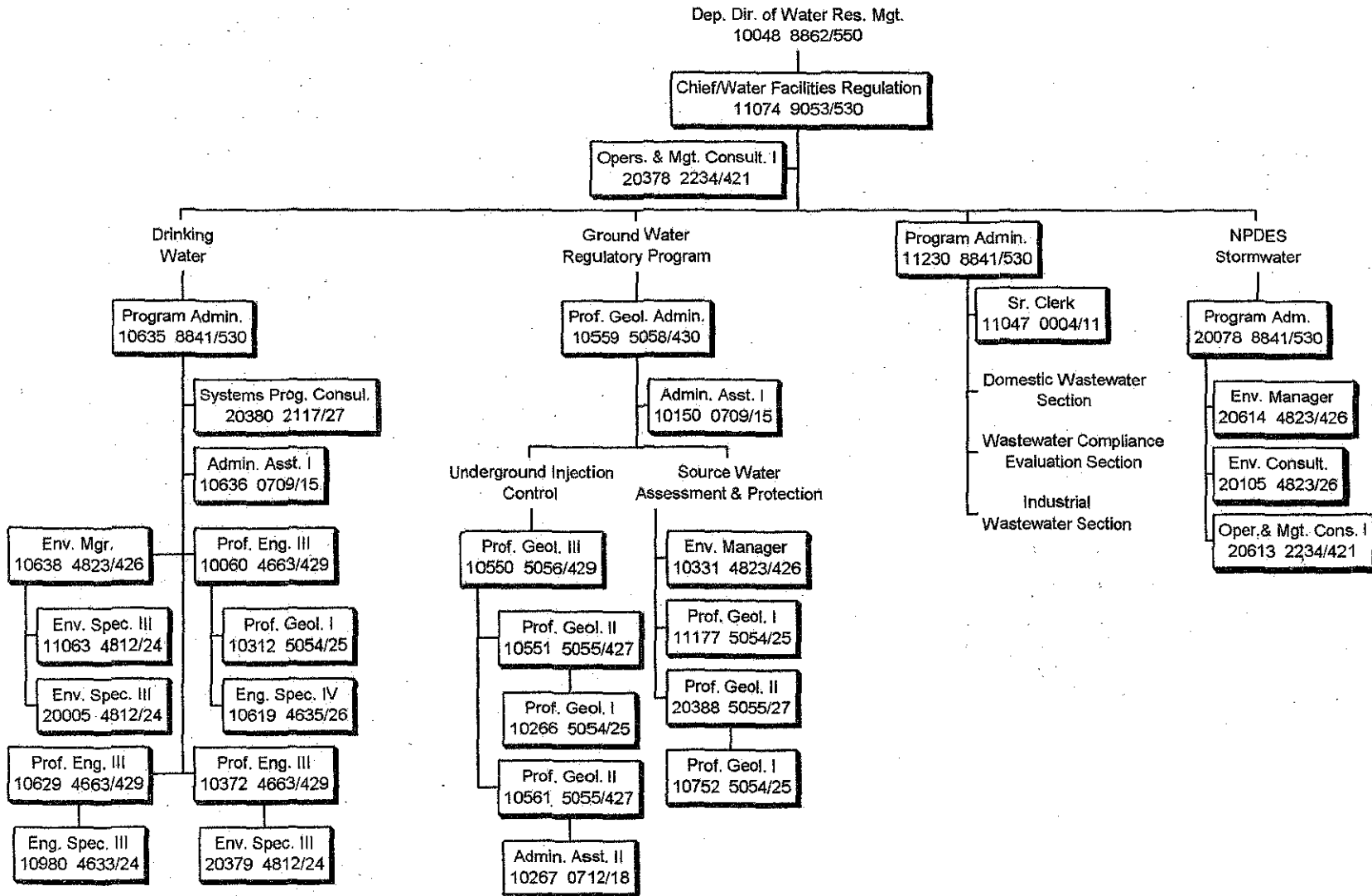
\* Shared Position

Program Administrator  
 01257 8841/530

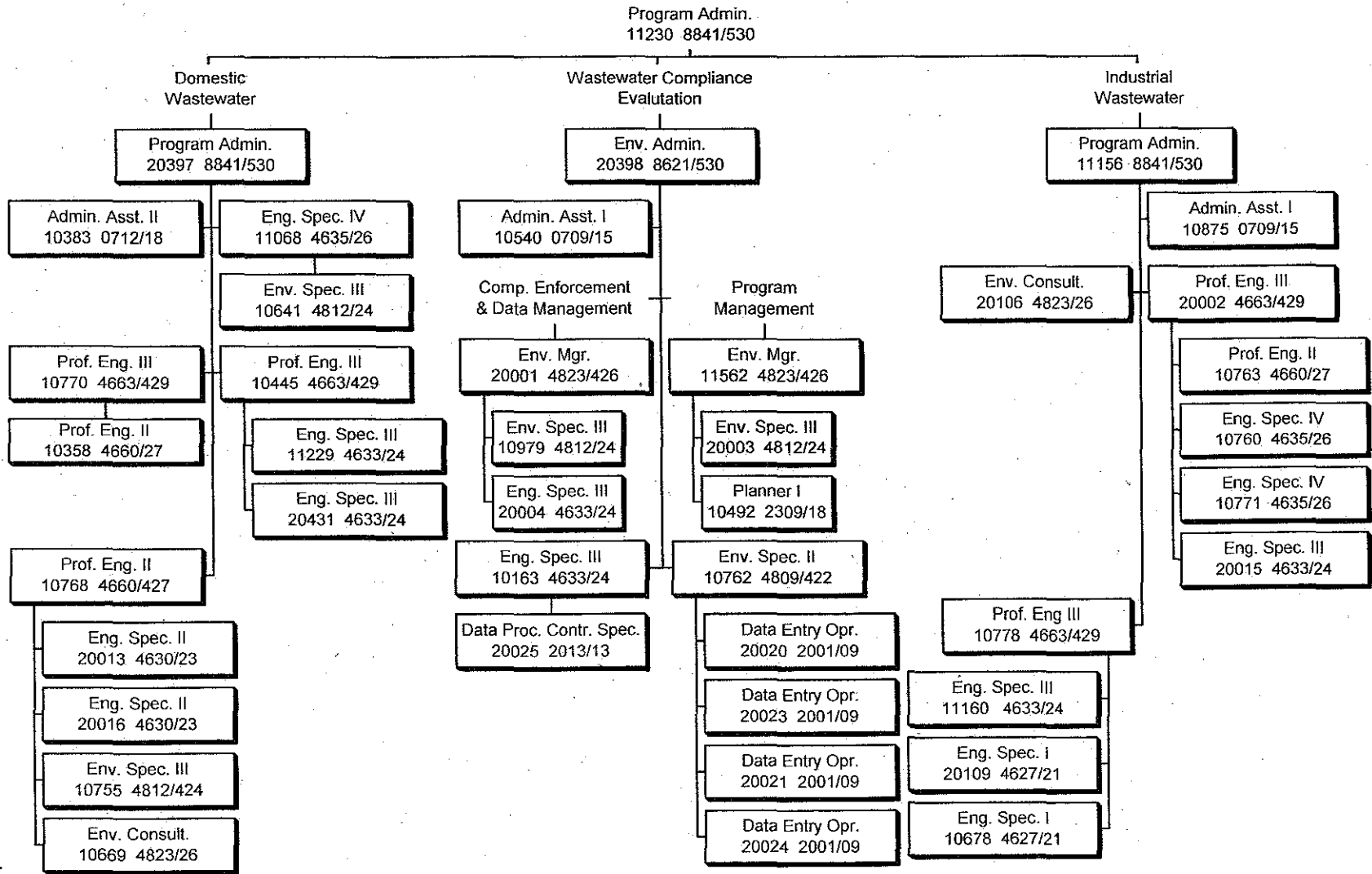




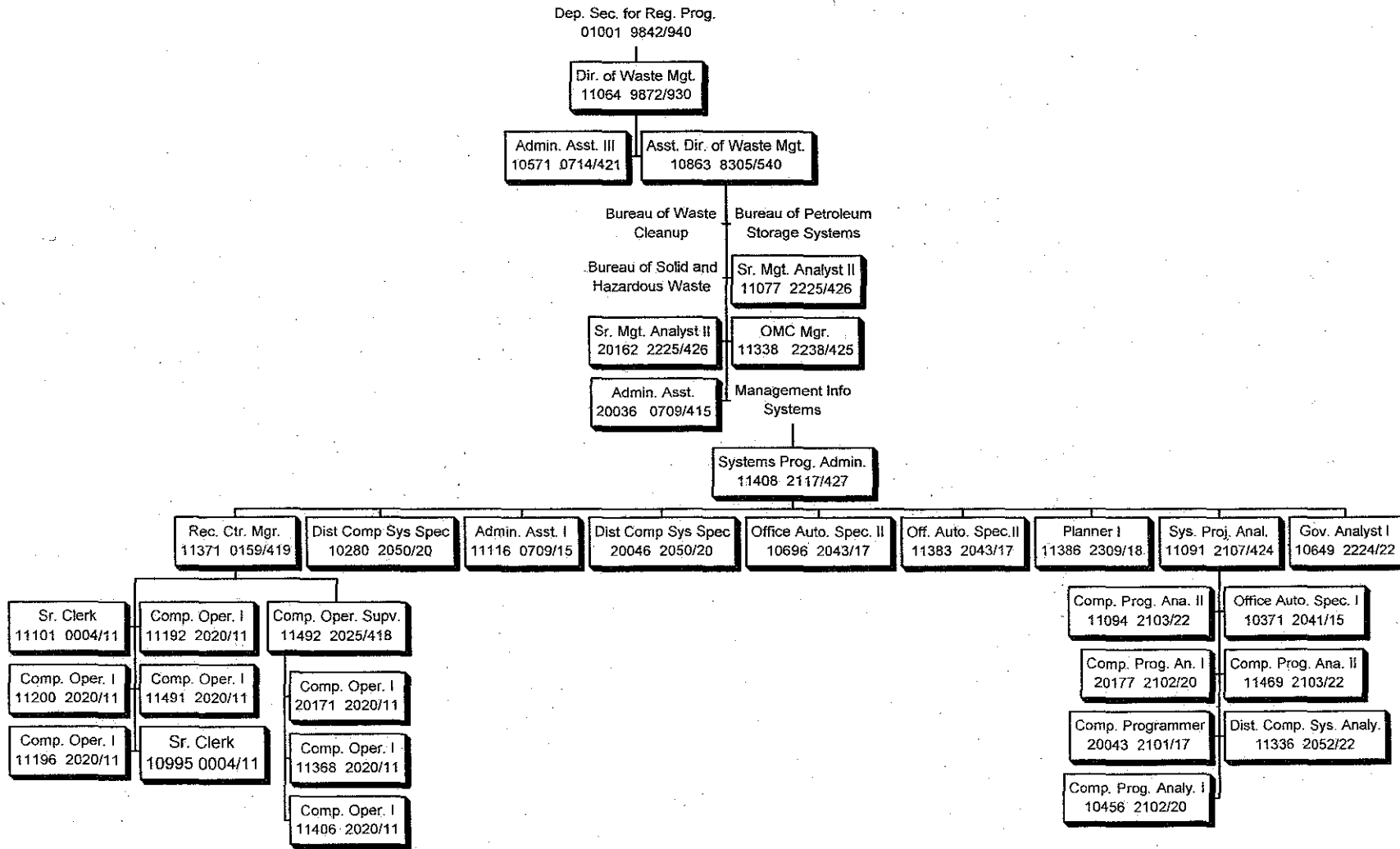




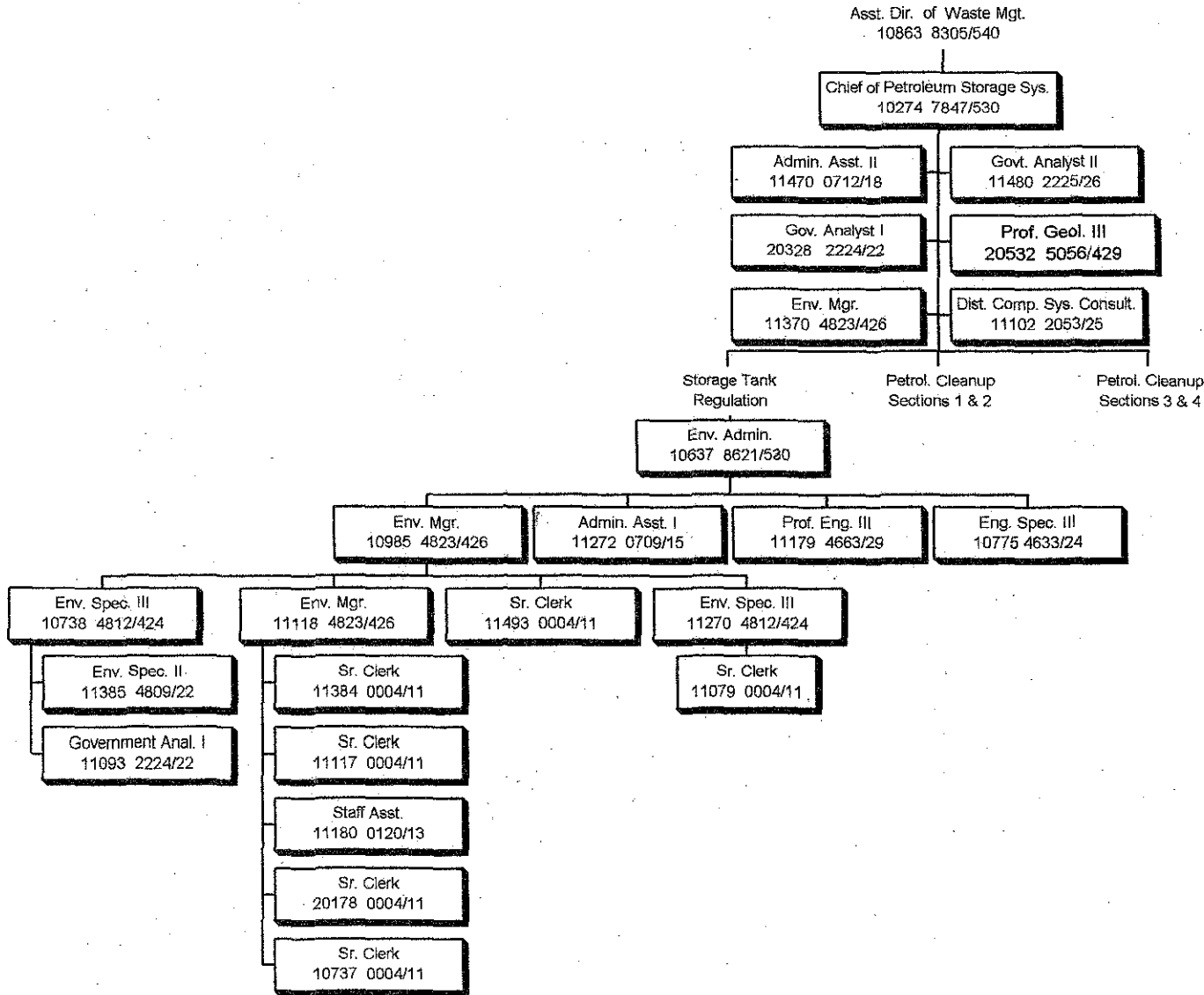
Approved By: \_\_\_\_\_  
 Effective Date: 06/01/2008  
 Number of Positions: 41  
 Number of FTE: 41.00



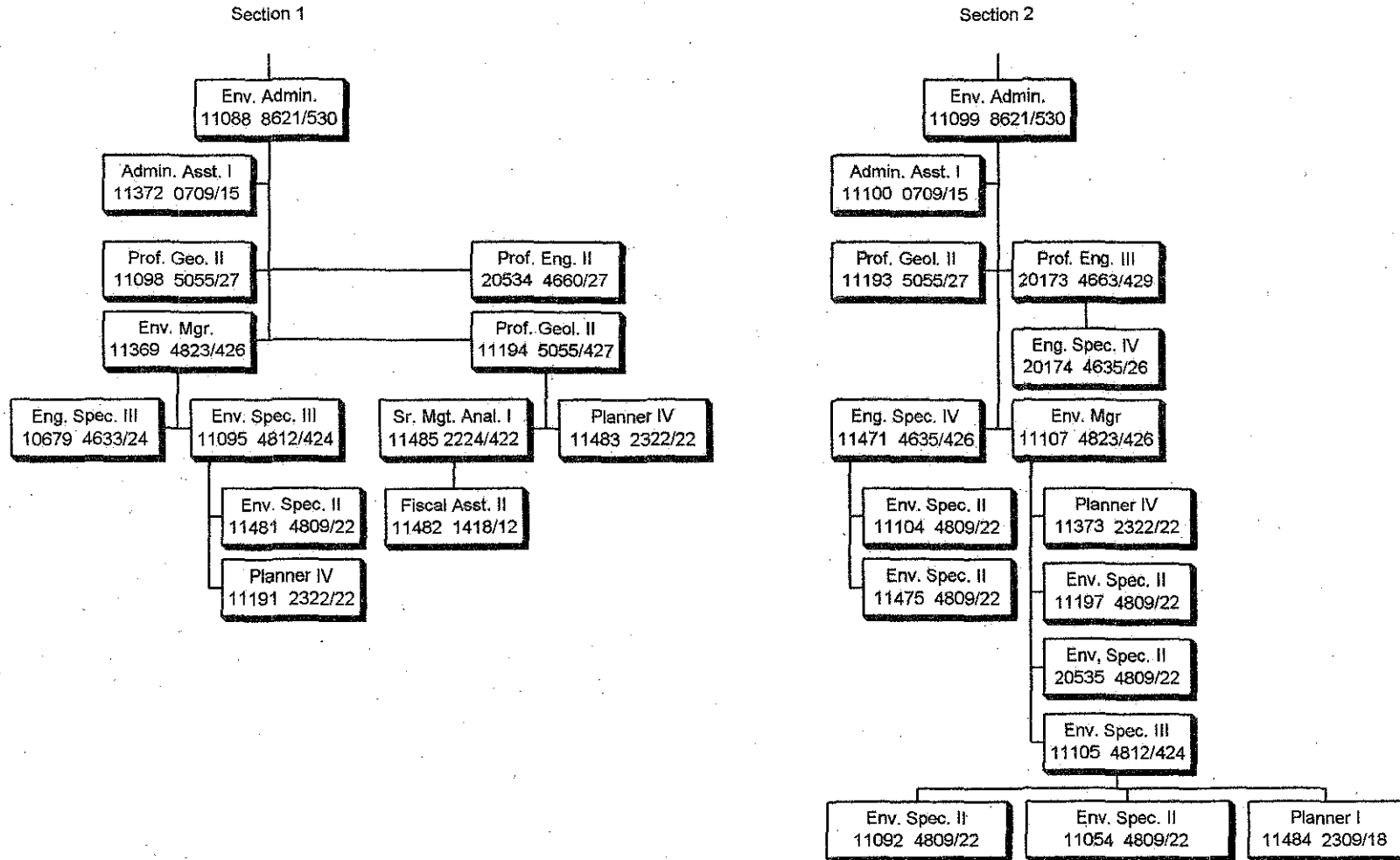
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 Number of Positions: 34  
 Number of FTE: 34.00

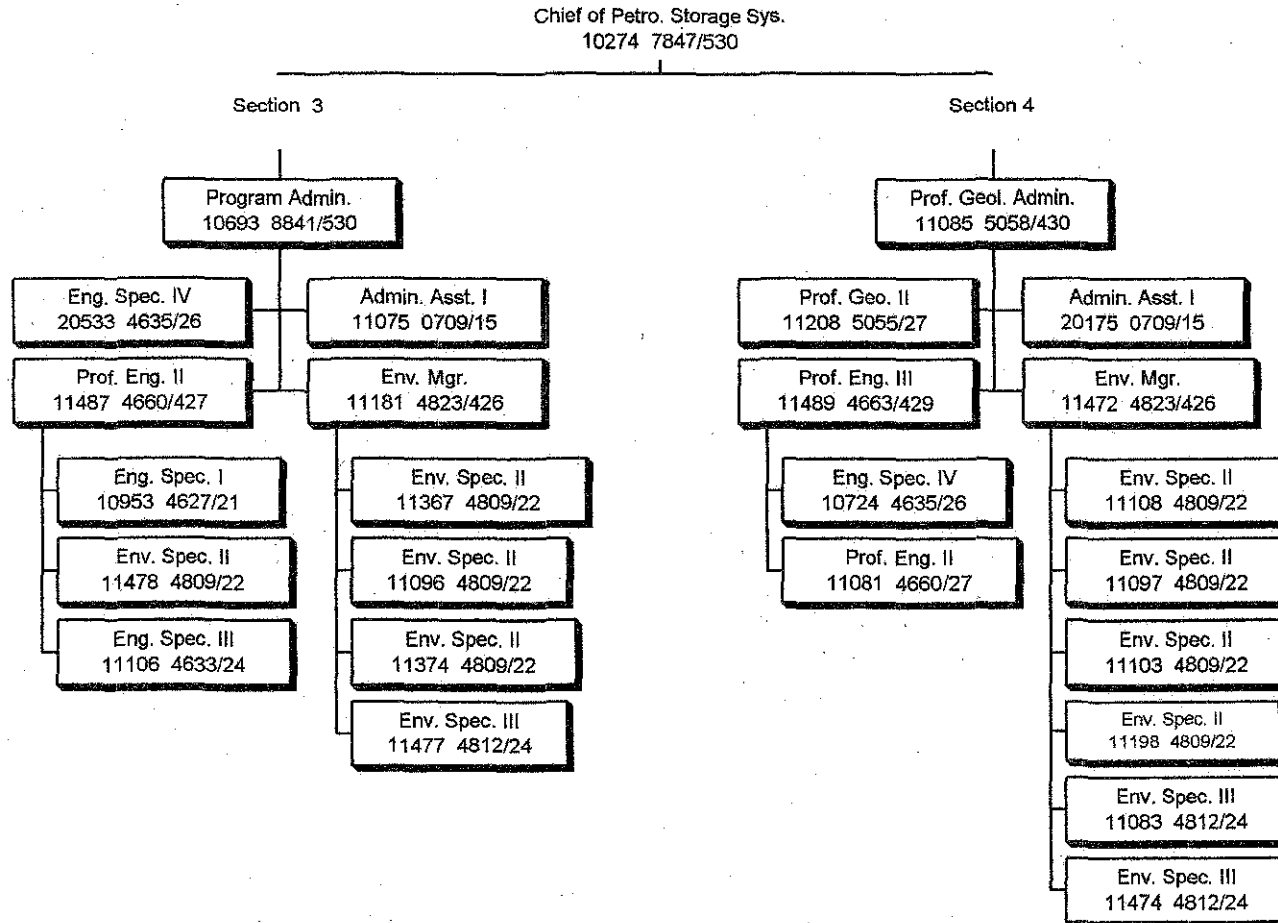




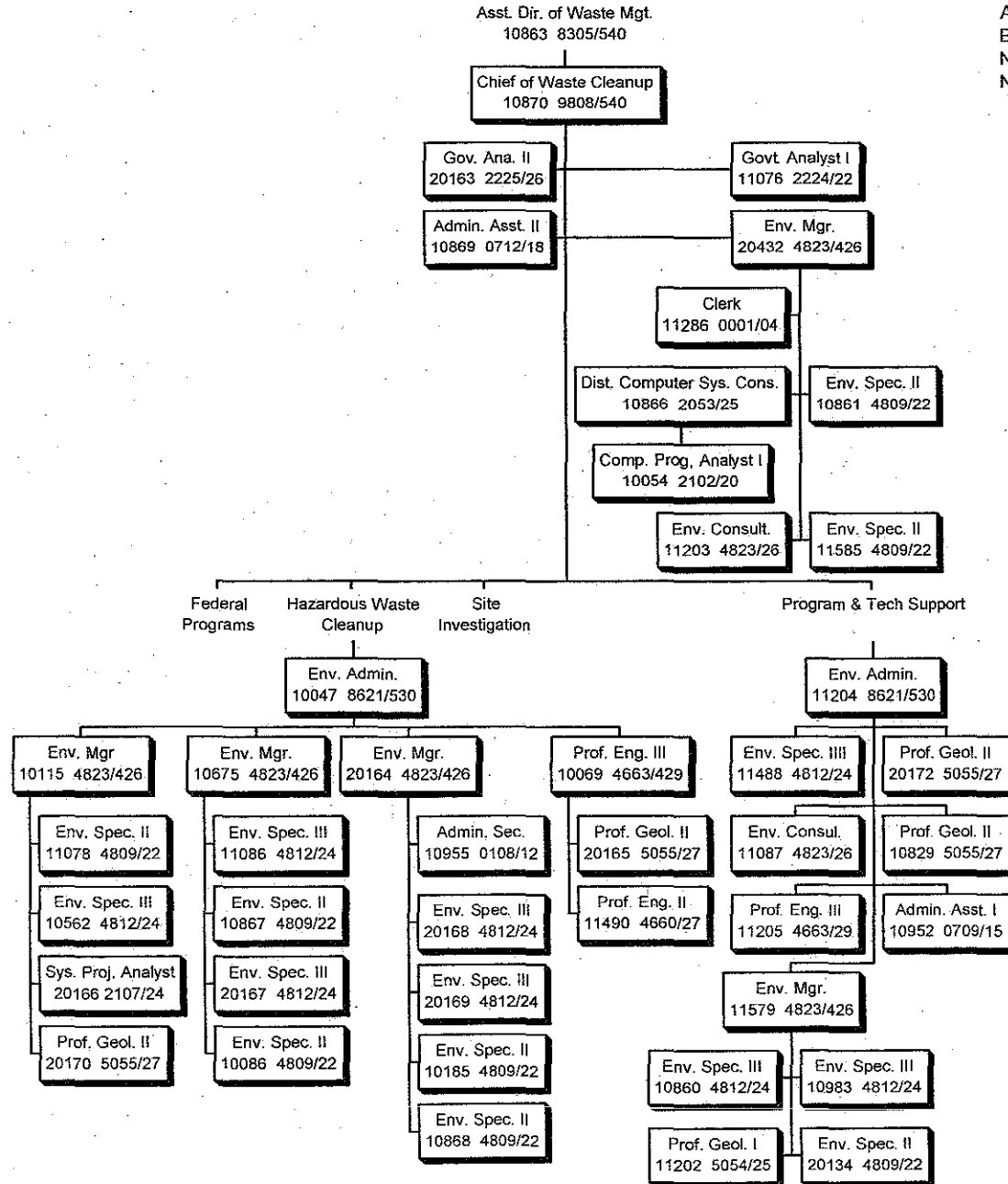


Chief of Petro. Storage Sys.  
 10274 7847/530

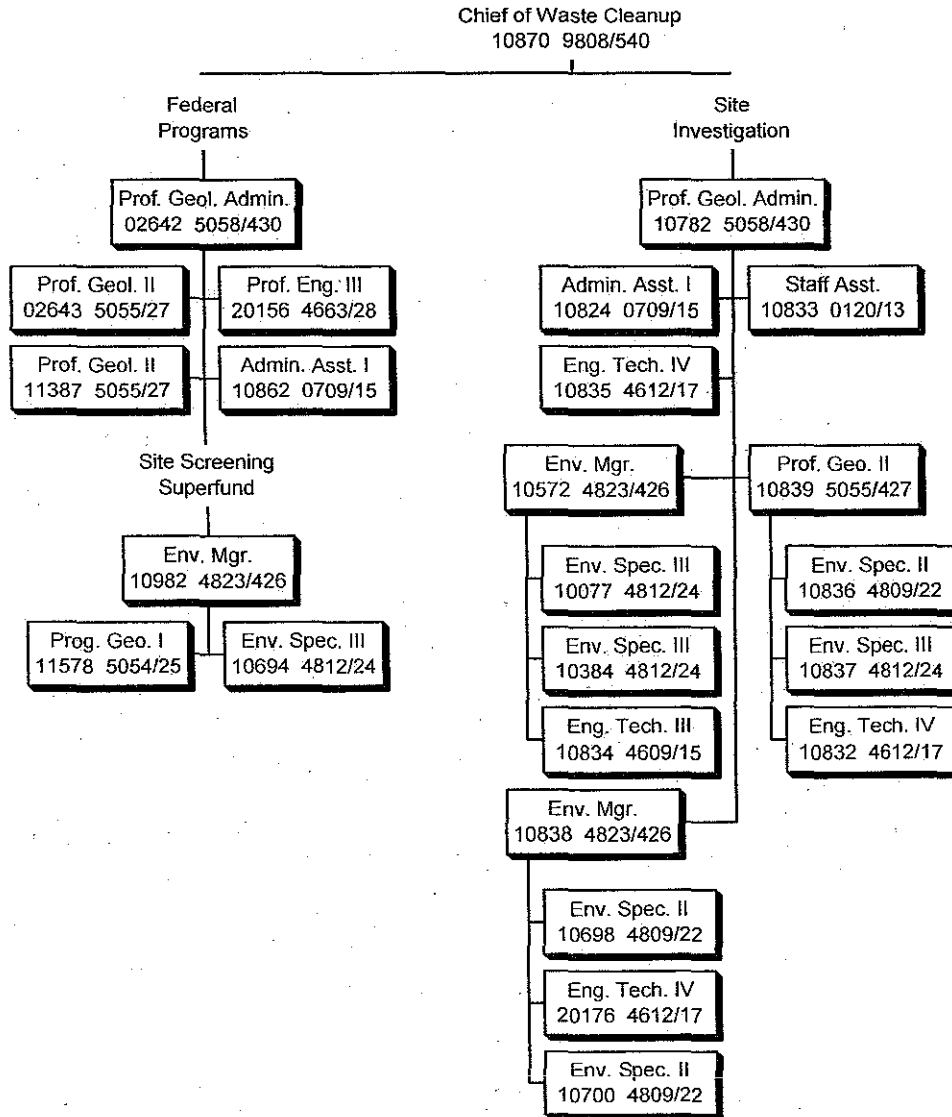




Approved By: \_\_\_\_\_  
 Effective Date: 07/15/08  
 Number of Positions: 43  
 Number of FTE: 43.00



Approved By: \_\_\_\_\_  
 Effective Date: 05/01/2008  
 Number of Positions: 24  
 Number of FTE: 24.0



Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 27  
 Number of FTE: 27.00

Asst. Dir. of Waste Mgt.  
 10863 8305/540

Chief of Solid & Haz. Waste  
 10264 7928/540

Gov. Anal. II  
 10038 2225/26

Env. Mgr.  
 11288 4823/426

Eng. Spec. III  
 11287 4633/424

Env. Spec. III  
 11283 4812/424

Sr. Clerk  
 20067 0004/11

Office Auto. Spec. I  
 11583 2041/15

Office Auto. Spec. I  
 10703 2041/15

Env. Spec. III  
 11231 4812/24

Comp. Prog. Anal. I  
 11274 2101/20

Data Proc. Contr. Spec.  
 11296 2013/13

Comp. Prog. An. I  
 11407 2102/20

Syst. Proj. Analyst  
 20191 2107/24

Admin. Asst. II  
 10984 0712/18

Admin. Asst. I  
 11290 0709/15

Hazardous Waste Management

Hazardous Waste Regulation

Solid Waste Management

Env. Admin.  
 10229 8621/530

Waste Reduction

Env. Mgr.  
 20041 4823/426

Env. Spec. II  
 10578 4809/22

Env. Spec. III  
 10697 4812/24

Admin. Asst. I  
 10702 0709/15

Env. Mgr.  
 11394 4823/423

Env. Spec. III  
 10991 4812/24

Env. Spec. II  
 10818 4809/22

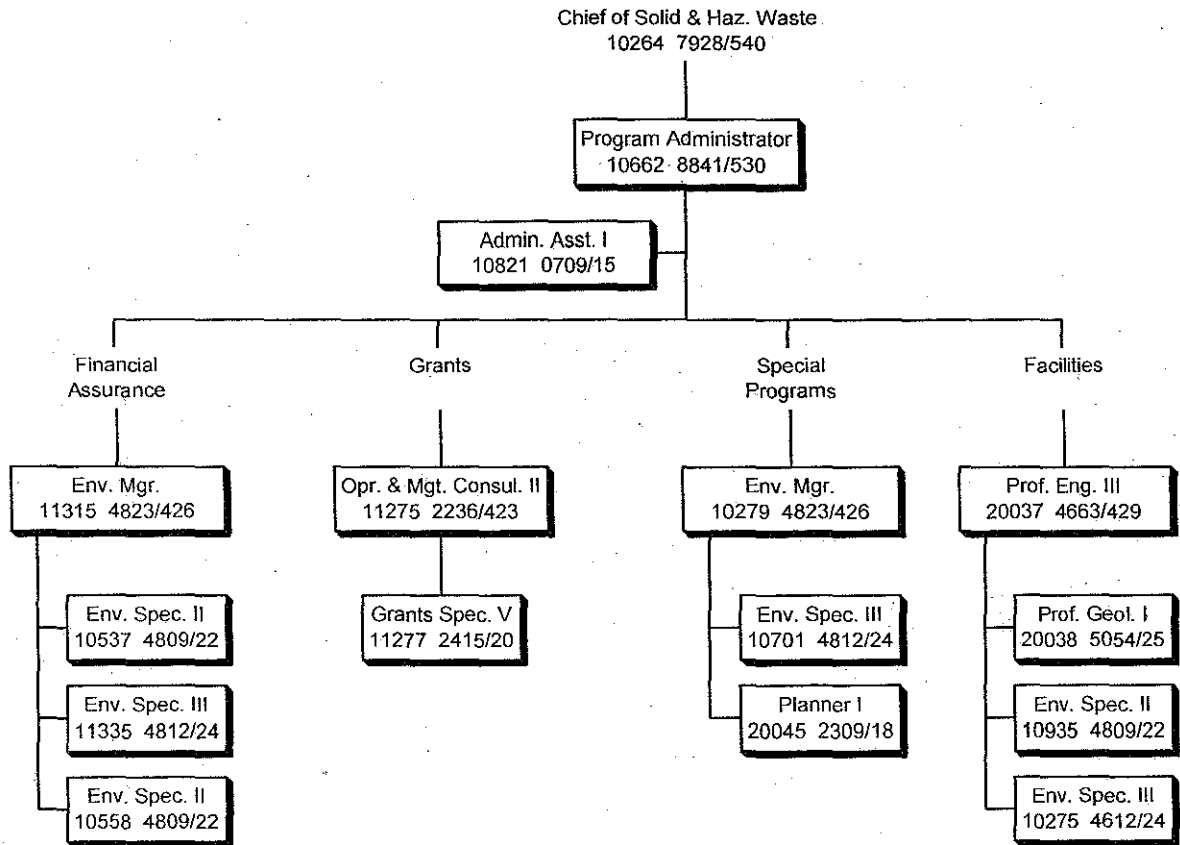
Env. Spec. II  
 20039 4809/22

Env. Spec. II  
 20044 4809/22

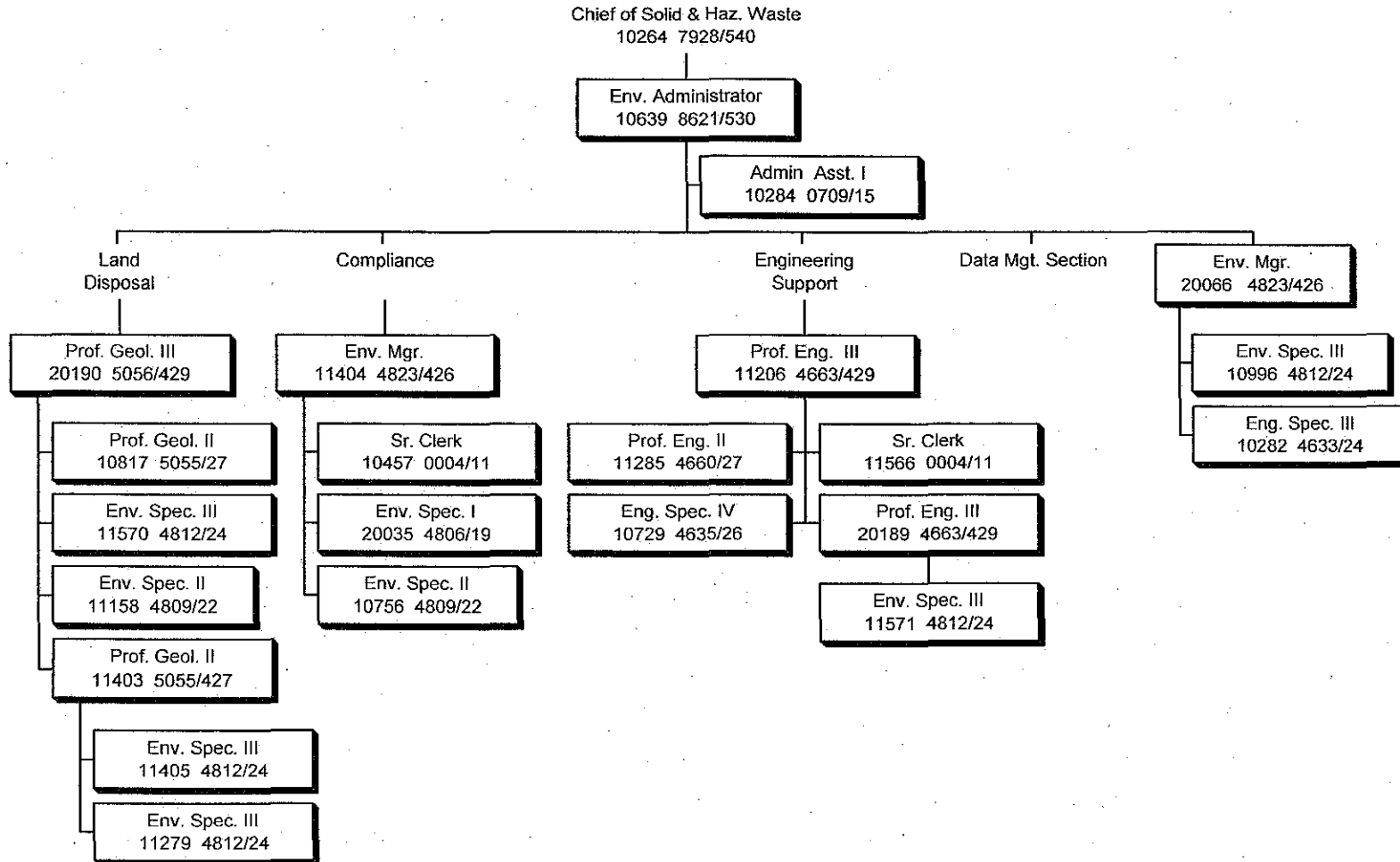
Env. Spec. III  
 20048 4812/24

Env. Spec. III  
 10553 4812/24

Approved By: \_\_\_\_\_  
Effective Date: 07/01/08  
Number of Positions: 15  
Number of FTE: 15.00

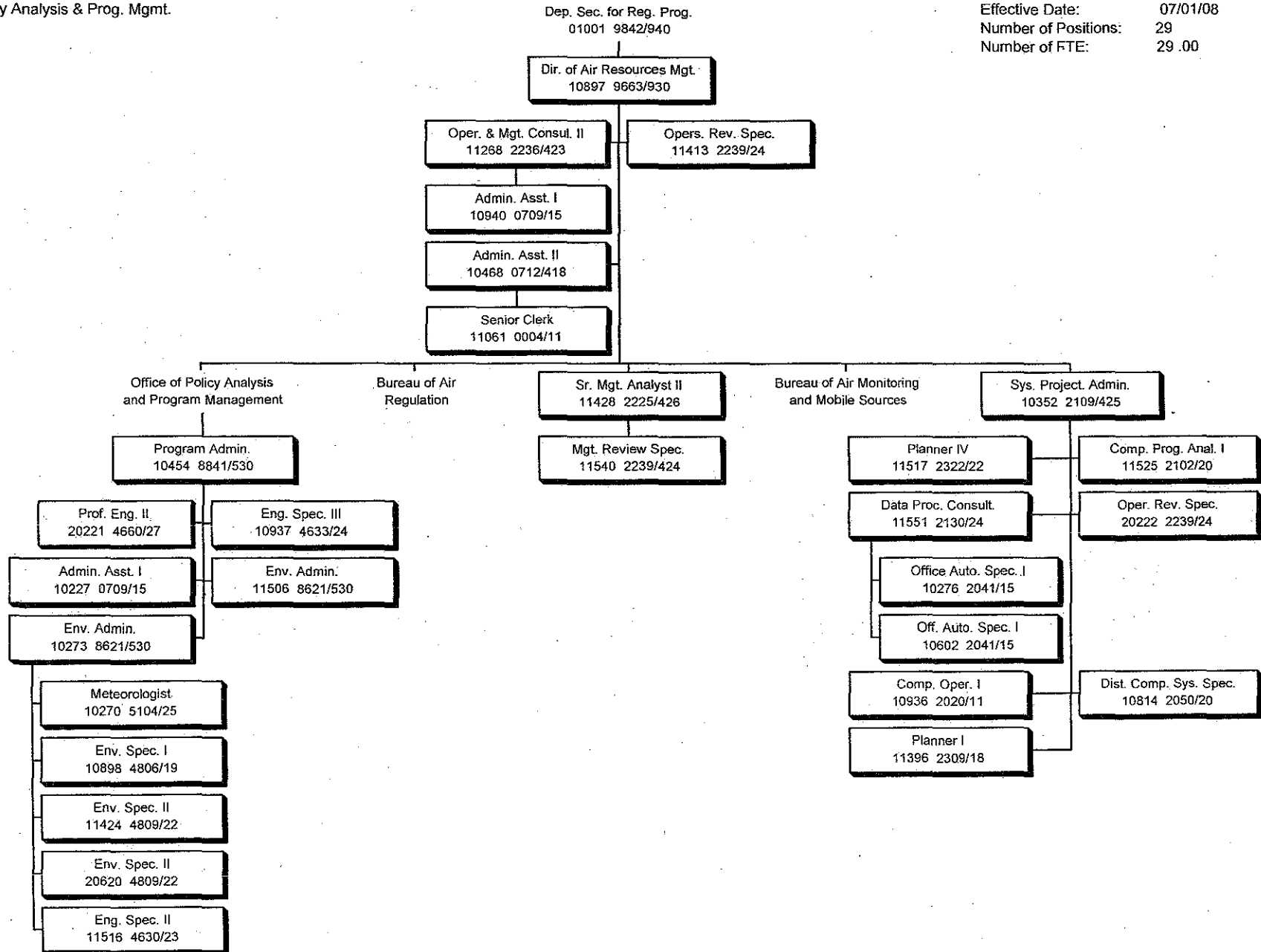


Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 22  
 Number of FTE: 22.00

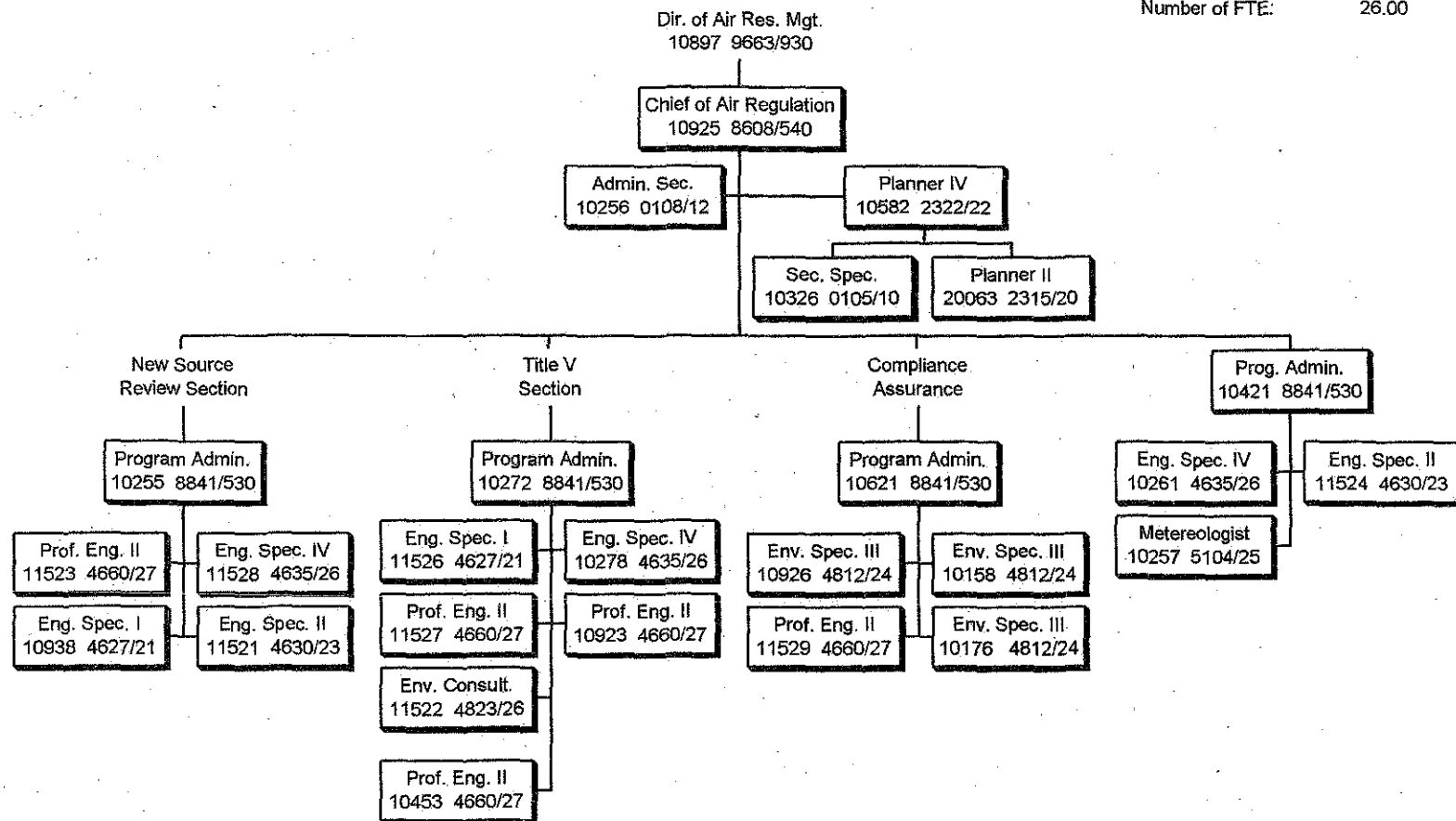




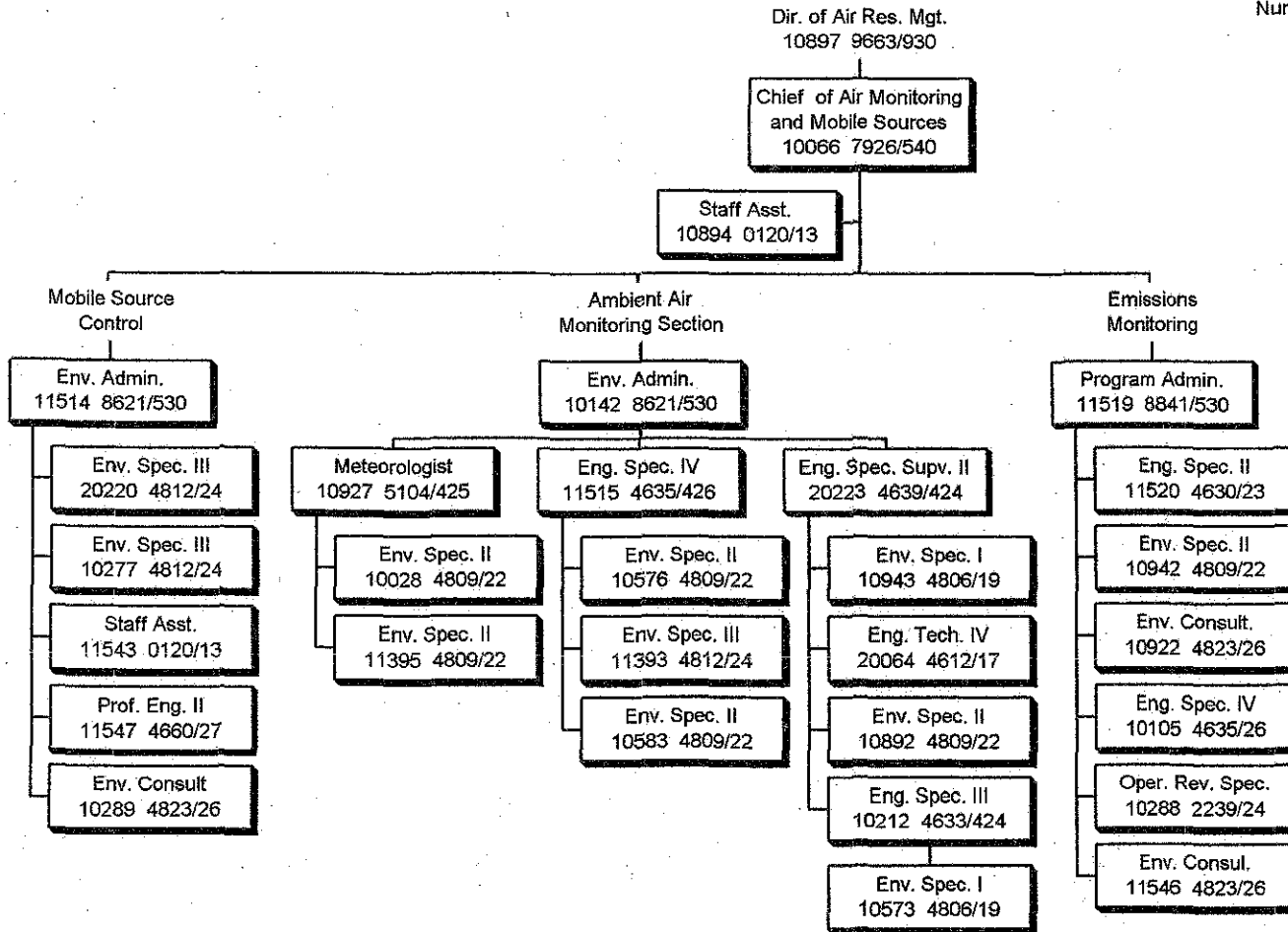
Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 29  
 Number of FTE: 29 .00



Approved By: \_\_\_\_\_  
 Effective Date: 07/01/08  
 Number of Positions: 26  
 Number of FTE: 26.00



Approved by: \_\_\_\_\_  
 Effective Date: 06/01/2008  
 Number of Positions: 29  
 Number of FTE: 29.0



ENVIRONMENTAL PROTECTION, DEPARTMENT OF		FISCAL YEAR 2007-08			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			706,726,386	1,729,928,697	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			(34,309,451)	(64,435,236)	
FINAL BUDGET FOR AGENCY			672,416,935	1,665,493,461	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					2,416,104
Control Of Aquatic Invasive Plants * Number of acres of public water bodies treated		57,211	565.74	32,366,806	
Control Of Upland Invasive Plants * Number of acres of upland plants controlled.		289,828	32.64	9,460,812	
Coordinate And Evaluate Land Management Plans * Number of projects/ proposals evaluated and corresponding acres		17	88,259.06	1,500,404	
Conduct Appraisals * Number of appraisals completed on projects on current list (as amended)		215	4,307.09	926,024	
Survey And Map Lands For Purchase * Number of mapping products completed on projects on current list (as amended) and corresponding acres		85	17,018.79	1,446,597	
Conduct Land Acquisition Negotiations * Number of parcels (ownerships) negotiated and corresponding acres.		140	4,840.70	677,698	
Perform Closings On State Land Acquisitions * Number of parcels (ownerships) closed and corresponding acres		214	478,841.72	102,472,129	861,633,107
Public Land Leasing * Number of instruments executed.		1,193	9,502.21	11,336,136	
Surplus Property * Number of parcels sold.		41	16,280.71	667,509	
Habitat Restoration * Area of estuarine habitat restored (hundreds of square feet)		5,912	19.43	114,863	
Manage The Downtown Orlando Site Cleanup Through State Funding And Responsible Party Enforcement Action * Number of meetings with responsible parties		12	12,001.67	144,020	
Oversee Responsible Party Cleanups Through Enforcement * Number of known contaminated sites being cleaned up by responsible parties		3,479	1,011.24	3,518,094	
Process Water Resource Permits * Number of permits processed		25,552	1,088.20	27,805,774	
Assure Compliance With Statutory Requirements * Number of regulatory inspections		16,243	1,463.92	23,778,388	500,000
Provide Technical Assistance, Public Education And Outreach * Number of technical assistance, public education and outreach contacts		17,113	241.69	4,136,071	
Fund Priority Public Health And Water Resource Protection And Restoration Projects * Number of projects funded		218	347,446.17	75,743,265	414,722,074
Establish Water Quality Criteria And Standards * Number of water quality standards established		9	240,056.44	2,160,508	
Monitor, Assess And Prioritize Impaired Surface And Ground Waters * Number of stations monitored annually in the statewide water quality status monitoring network		1,722	3,151.32	5,426,577	
Develop Total Maximum Daily Load Determinations For Impaired Waters * Number of total maximum daily loads adopted		49	67,812.90	3,322,832	
Fund Mine Reclamation Projects * Number of mine reclamation projects underway		21	105,521.29	2,215,947	4,000,000
Authorize/Encourage (or Require) Reuse Of Reclaimed Water Through Department And Water Management District Permitting Programs * Reclaimed water capacity in average millions of gallons per day		1,368	4,427.13	6,056,312	
Fund Eligible Alternative Water Supply Projects Through The State Revolving Fund And Other Funding Programs * Number of projects funded		128	5,609.56	718,024	
Implement Design And Construction Projects * Miles of critically eroding beach under a management plan		196	7,455.26	1,461,231	32,809,268
Monitor Beach Erosion * Miles of beaches monitored		196	11,279.35	2,210,753	
Review And Approve Permits * Number of permits issued		1,408	1,412.62	1,988,974	
Compliance Assurance For Beach Management * Enforcement or compliance inspections conducted		5,596	246.46	1,379,215	
Intergovernmental Programs And Coastal Management * Number of proposed federal and non-federal activities reviewed and/or comments obtained from state/regional agencies, including review of consistency determinations		648	2,911.55	1,886,687	2,000,000
Manage Government-funded Cleanups Of Hazardous Waste Contaminated Sites * Number of known contaminated sites being cleaned up		161	27,765.22	4,470,200	9,758,652
Manage Government-funded Cleanups Of Drycleaning Contaminated Sites * Number of known contaminated sites being cleaned up		183	5,084.20	930,409	10,000,000
Manage Government-funded Cleanups Of Petroleum Contaminated Sites * Number of known contaminated sites being cleaned up		3,984	7,147.89	28,477,208	155,700,000
Process Solid And Hazardous Waste Permit Applications, Variances, Exemptions, Certifications And Registrations * Number of solid and hazardous waste permits, variances, exemptions, certifications and registrations processed		5,033	861.32	4,335,008	
Conduct Solid And Hazardous Waste Compliance Assurance * Number of inspections conducted		2,196	6,001.92	13,180,206	
Conduct Petroleum Storage Systems Compliance Assurance * Number of inspections conducted		18,761	717.37	13,458,526	
Reduce Waste * Number of pollution prevention assessments conducted at businesses and government facilities		27	88,416.30	2,387,240	
Conduct Site Investigations * Number of site investigations conducted annually		11	95,300.00	1,048,300	
Conduct Site Technical Reviews * Number of technical reviews conducted annually		1,162	2,409.95	2,800,361	
Fund Waste Management Projects * Number of projects funded		52	11,297.71	587,481	12,370,705
Monitor Ambient Air Quality * Number of monitors operated		980	8,652.91	8,479,848	
Analyze Air Quality And Emissions * Number of emission points reviewed and analyzed		8,957	128.91	1,154,655	
Implement The Federal Clean Air Act * Number of Clean Air Act plans produced		34	13,428.68	456,575	
Review And Approve Air Resource Permits * Number of air resource permits issued		1,595	5,490.72	8,757,699	
Air Compliance Assurance * Number of facility inspections		7,041	1,282.68	9,031,319	
Small Business Assistance * Number of Small Business Assistance Program contacts per year		22,438	3.04	68,231	
Coordination Of Siting Acts, Other Certifications And Report Reviews * Number of certifications and follow-ups of specified facilities		62	8,831.74	547,568	
Conduct Geologic Research Projects * Number of projects completed		55	60,571.07	3,331,409	
Conduct Oil And Gas Permitting And Compliance Assurance * Number of permit applications reviewed		23	27,274.91	627,323	
Analyze Biological And Chemical Samples * Number of analyses completed		181,402	41.78	7,578,605	
Interpret Environmental Data * Number of man hours expended		28,050	56.33	1,580,045	
Resource Management * Number of acres managed		786,251	40.99	32,229,285	13,319,222
Visitor Services/Recreation * Number of visitors		21,239,683	4.17	88,530,159	66,501,112
Provide Grants And Technical Assistance To Local Governments * Number of technical assistance consultations		7,435	237.81	1,768,089	37,565,471
Conduct Criminal Investigations * Number of investigations conducted		853	5,502.33	4,693,486	
Conduct Public Education And Training * Number of days training events are conducted		85	7,547.44	641,532	
Patrol State Lands * Number of patrol hours		69,871	131.51	9,188,903	
On-site Emergency Response, Off-site Coordination And Assistance And Cost Recovery * Number of incidents reported		2,136	2,043.93	4,365,837	
TOTAL				579,627,157	1,623,295,715
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				70,264,042	13,408,000
REVERSIONS				22,525,781	28,789,745
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				672,416,980	1,665,493,460

## SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMMARY

- (1) Some activity unit costs may be overstated due to the allocation of double budgeted items.
- (2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on F.I.E. Other allocation methodologies could result in significantly different unit costs per activity.
- (3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.
- (4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

**ADMINISTRATIVE SERVICES**  
Exhibits or Schedules

**ADMINISTRATIVE SERVICES**  
Schedule I Series

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
ADMINISTRATIVE TRUST FUND (10-2-021024)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

THIS FUND IS EXEMPT FROM THE 5 PERCENT TRUST FUND RESERVE REQUIREMENT AS IT IS THE DEPARTMENT'S ADMINISTRATIVE TRUST FUND AND ITS' REVENUE SOURCES ARE ASSESSMENTS TO OTHER ENTITIES WITHIN THE DEPARTMENT.

Department of Environmental Protection  
Administrative Trust Fund  
2-021

Revenue Estimates Explanation:

- The estimates for intra-agency transfers are based on the Administrative Trust Fund Cost Allocation Plan, which is based on the cash transfer required to support Legislative Budget Request appropriations less any cash balance forward from the previous year.
- An adjustment is made to the cost allocation plan revenues to reflect the final General Appropriations Act.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.
- Indirect revenue is deposited in the Grants and Donations Trust Fund and the Federal Grants Trust Fund and funds the transfers from these to the Administrative Trust Fund in accordance with the Administrative Trust Fund cost allocation plan.



Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Administrative Trust Fund  
2-021

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- September Operating Reversions \$2,493: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2007. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
  
- Post-Closing Financial Statement Adjustment Statewide \$1,607: This adjustment is necessary to record prior year FLAIR adjustments made by the Department of Financial Services (DFS).

## **Distribution of Cost for General Management and Administrative Services**

The administrative costs funded by the Administrative Trust Fund are distributed to all agency programs. These costs are allocated based on each budget entity's share of the total agency appropriation in the salaries and benefits category. Salaries and benefits appropriations from the Administrative Trust Fund, the Working Capital Trust Fund, the Environmental Laboratory Trust Fund and the General Revenue fund are excluded from this calculation.

The calculation of the allocation is shown on the accompanying allocation worksheet. The Administrative Trust Fund appropriation for the entire agency is adjusted upward for any additional non-operating costs that must be paid from the fund, and downward to reflect other revenue sources coming into the fund such as interest earnings. The resulting figure is the total Administrative Trust Fund amount that is allocated to all agency programs, using the methodology described above.

For the 2009-10 Fiscal Year only, the Department has shifted the amount that would have been collected from the Permit Fee Trust Fund to the Federal Grants Trust Fund. The Federal Grants Trust Fund will make this transfer utilizing revenues generated from billings that include grant-related expenditures from the Permit Fee Trust Fund. This is a temporary, one-year adjustment to the allocation plan methodology.

For the Department of Environmental Protection, the Administrative Trust Fund serves as a funding source for agency-wide management and operational support services. The majority of funding in the Executive Direction and Support Services Budget Entity within the Administrative Services Program is supported by the Administrative Trust Fund. This budget entity provides overall departmental management and leadership through the Office of the Secretary, the Office of the Inspector General, the Office of General Counsel, the Office of Communications, and others. The budget entity is also home to the Division of Administrative Services, which delivers vital operational services such as Finance and Accounting, Procurement, Facilities Management, Safety and Loss Control, Budgeting and Planning, and Personnel Services. In addition, the Administrative Trust Fund also funds administrative functions in the regulatory District Offices.



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2009 - 2010
<b>Trust Fund Title:</b>	Department of Environmental Protection
<b>Budget Entity:</b>	Administrative Trust Fund
<b>LAS/PBS Fund Number:</b>	Administration - 37 01 00 00
	2-021

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,190.94	(A)		1,190.94
ADD: Other Cash (See Instructions)	150.00	(B)		150.00
ADD: Investments	745,387.29	(C)		745,387.29
ADD: Outstanding Accounts Receivable	7,395.83	(D)		7,395.83
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>754,124.06</b>	(F)		<b>754,124.06</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	(208,438.90)	(H)		(208,438.90)
Approved "B" Certified Forwards	(20,601.15)	(H)		(20,601.15)
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(2,381.38)	(I)		(2,381.38)
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	<b>522,702.63</b>	(K)		<b>522,702.63</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Administrative Trust Fund  
**LAS/PBS Fund Number:** 2-021

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08  (A)

**Add/Subtract:**

Prior Year Financial Statement Adjustment  (B)

**Other Adjustment(s):**

(C)

(C)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC**  (E)

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
GRANTS AND DONATIONS TRUST FUND (20-3-339074)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirements as its' revenue sources result entirely from grants from federal agencies, other state agencies, or other entities.

Department of Environmental Protection  
Grants & Donations Trust Fund  
2-339

Revenue Estimates Explanation:

- Projections for grant revenue are based on anticipated grant awards. Projections for fees and charges revenue are based on historical trends and anticipated loan repayment schedules.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Grants & Donations Trust Fund  
Administrative Services  
2-339

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Grant Award Available to Draw \$2,079,018: This adjustment indicates the balance of federal grant awards that will be available to be drawn down to fund unexpended appropriations. Grant revenue is typically drawn down on a reimbursement basis after expenditures have been made.
- Fixed Capital Outlay Reversions \$21,444: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on February 1, 2008 and June 30, 2008. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Beginning Available Fund Balance Adjustment (\$2,305,200): This adjustment is necessary to reconcile actual end of year FLAIR balances recorded on an accrual basis with the required zero CFO beginning balance that must be entered on the Schedule I.



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 37 Environmental Protection  
**Budget Entity:** Various -- Agency Wide  
**Fund:** 2339 Grants and Donations Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009- 2010
State Grants, State Contacts,	818,423	-	-
City/County/Other Grants, Non-State			
Grants Transferred from Other State			
Agencies, Interest Earnings			
<u>FUNDING SOURCE - NON-STATE</u>			
Federal Grants, Federal Reimbursements,	7,185,702		
Interest Earnings			
<b>TOTALS*</b>	<b>8,004,125</b>	-	-

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Grants &amp; Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department of Environmental Protection 37 00 00 00</b>
	<b>2-339</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>10,500.92</b> (A)		<b>10,500.92</b>
ADD: Other Cash (See Instructions)			
ADD: Investments	57,954,855.19 (C)		57,954,855.19
ADD: Outstanding Accounts Receivable	14,004,199.87 (D)		14,004,199.87
ADD: Estimated Grant Receivables	85,602,162.27 (E)		85,602,162.27
<b>Total Cash plus Accounts Receivable</b>	<b>157,571,718.25</b> (F)		<b>157,571,718.25</b>
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(735,554.96) (H)		(735,554.96)
Approved "B" Certified Forwards	(199,512.05) (H)		(199,512.05)
Approved "FCO" Certified Forwards	(123,672,507.62) (H)		(123,672,507.62)
LESS: Other Accounts Payable (Nonoperating)	(1,688,067.15) (I)		(1,688,067.15)
LESS: FCO Appropriation Held in Departmental Reserve	7,887,252.38 (J)		7,887,252.38
<b>Unreserved Fund Balance, 07/01/08</b>	<b>39,163,328.85</b> (K)	<b>0.00</b>	<b>39,163,328.85</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Grants & Donations Trust Fund  
**LAS/PBS Fund Number:** 2-339

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 (150,352.93) (A)

Prior Year Financial Statement Adjustment 150,352.93 (B)

**Add/Subtract:**

Adjustment to the FCO Reserve for Encumbrances 104,170,753.31 (B)

Estimated Grant Receivables for  
Certified Forward Appropriations (85,602,162.27) (B)

**Other Adjustment(s):**

Other Fund Balance Reserves (49,844,667.51) (C)

FCO Appropriation held in Departmental Reserve (7,887,252.38) (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** (39,163,328.85) (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 39,163,328.85 (E)

**DIFFERENCE:** 0.00 (F)\*

**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
GRANTS AND DONATIONS TRUST FUND (20-3-339074)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirements as its' revenue sources result entirely from grants from federal agencies, other state agencies, or other entities.

Department of Environmental Protection  
Grants & Donations Trust Fund  
2-339

Revenue Estimates Explanation:

- Projections for grant revenue are based on anticipated grant awards. Projections for fees and charges revenue are based on historical trends and anticipated loan repayment schedules.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Grants & Donations Trust Fund  
Resource Assessment & Management  
2-339

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Beginning Available Fund Balance Adjustment - \$332,491: This adjustment is necessary to reconcile actual end of year FLAIR balances recorded on an accrual basis with the required zero CFO beginning balance that must be entered on the Schedule I.



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Grants &amp; Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department of Environmental Protection 37 00 00 00</b>
	<b>2-339</b>

	Balance as of 6/30/2008	(A)	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>10,500.92</b>			<b>10,500.92</b>
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	57,954,855.19	(C)		57,954,855.19
ADD: Outstanding Accounts Receivable	14,004,199.87	(D)		14,004,199.87
ADD: Estimated Grant Receivables	85,602,162.27	(E)		85,602,162.27
<b>Total Cash plus Accounts Receivable</b>	<b>157,571,718.25</b>	(F)		<b>157,571,718.25</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	(735,554.96)	(H)		(735,554.96)
Approved "B" Certified Forwards	(199,512.05)	(H)		(199,512.05)
Approved "FCO" Certified Forwards	(123,672,507.62)	(H)		(123,672,507.62)
LESS: Other Accounts Payable (Nonoperating)	(1,688,067.15)	(I)		(1,688,067.15)
LESS: FCO Appropriation Held in Departmental Reserve	7,887,252.38	(J)		7,887,252.38
<b>Unreserved Fund Balance, 07/01/08</b>	<b>39,163,328.85</b>	(K)	<b>0.00</b>	<b>39,163,328.85</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Grants & Donations Trust Fund  
**LAS/PBS Fund Number:** 2-339

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 (150,352.93) (A)

Prior Year Financial Statement Adjustment 150,352.93 (B)

**Add/Subtract:**

Adjustment to the FCO Reserve for Encumbrances 104,170,753.31 (B)

Estimated Grant Receivables for  
Certified Forward Appropriations (85,602,162.27) (B)

**Other Adjustment(s):**

Other Fund Balance Reserves (49,844,667.51) (C)

FCO Appropriation held in Departmental Reserve (7,887,252.38) (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** (39,163,328.85) (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 39,163,328.85 (E)

**DIFFERENCE:** 0.00 (F)\*

**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
MINERALS TRUST FUND (20-2-499001)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirement as 50% of its severance tax revenue which is in excess of 150% of appropriations is transferred to the General Revenue Fund. The remaining 50% of the excess is transferred to the Nonmandatory Land Reclamation Trust Fund.

Department of Environmental Protection  
Minerals Trust Fund  
2-499

Revenue Estimates Explanation:

- The Fees and Charges and Sales of Goods & Services Revenue estimates are based on trend analyses prepared in consultation with the program areas. Revenue historically remains fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing revenue estimates. This trend will continue until fiscal year 2009-2010.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.
- The revenue received from the Department of Revenue is projected using the figures from the latest Revenue Estimating Conference.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Minerals Trust Fund  
2-499

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- September Operating Reversions \$43,516: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2007. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Post-Closing Financial Statement Adjustment Statewide \$686: This adjustment is necessary to record prior year FLAIR adjustments made by the Department of Financial Services (DFS).

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Environmental Protection (37)      **Budget Period: 2009 - 2010**  
**Program:** Florida Geological Survey  
**Fund:** Minerals TF (2499)

**Specific Authority:** Section 376.40, Florida Statutes  
**Purpose of Fees Collected:** Fees are collected to serve as a repository for designated revenues to provide for investigation and assessment of surface or underground contamination or other permit violations; to fund the geological survey of the State; and to fund the regulation of oil and gas exploration.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
<u>Receipts:</u>			
<u>Oil Acct. Operating Application/Certification</u>	14,676	8,000	206,000
<u>Geophysical Operations Applications Fee</u>	-	1,500	1,500
<u>Oil and Gas Applications</u>	18,000	10,000	10,000
<u>Operations Surety Coverage</u>	130,219	125,760	138,000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>162,895</b>	<b>145,260</b>	<b>355,500</b>

**SECTION II - FULL COSTS**

<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	3,614,004	3,670,791	3,716,479
<u>Other Personal Services</u>	151,851	105,648	105,648
<u>Expenses</u>	-	-	-
<u>Operating Capital Outlay</u>	46,380	50,000	50,000
<u>Other Operating Costs</u>	55,345	65,341	65,341
<u>Indirect Costs Charged to Trust Fund</u>	644,619	614,607	638,899
<b>Total Full Costs to Line (B) - Section III</b>	<b>4,512,198</b>	<b>4,506,387</b>	<b>4,576,367</b>

**Basis Used:** Indirect costs are a prorated share of transfers to support the Administrative Trust Fund and data processing services. A cost allocation plan was used to provide a proportionate share.

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	162,895	145,260	355,500
<b>TOTAL SECTION II</b>	(B)	4,512,198	4,506,387	4,576,367
<b>TOTAL - Surplus/Deficit</b>	(C)	(4,349,303)	(4,361,127)	(4,220,867)

**EXPLANATION of LINE C:**

Severance tax transfers from the Department of Revenue supplements the fees.



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Minerals Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Program: Resource Assessment 37 25 00 00</b>
	<b>2-499</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	96,883.68 (A)		96,883.68
ADD: Other Cash (See Instructions)			
ADD: Investments	1,538,094.34 (C)		1,538,094.34
ADD: Outstanding Accounts Receivable	322,757.20 (D)		322,757.20
ADD: _____			
<b>Total Cash plus Accounts Receivable</b>	<b>1,957,735.22 (F)</b>		<b>1,957,735.22</b>
LESS Allowances for Uncollectibles	(35.10) (G)		(35.10)
LESS Approved "A" Certified Forwards	(19,197.56) (H)		(19,197.56)
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)	(21,047.44) (I)		(21,047.44)
LESS: _____			
<b>Unreserved Fund Balance, 07/01/08</b>	<b>1,917,455.12 (K)</b>		<b>1,917,455.12 **</b>

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Minerals Trust Fund  
**LAS/PBS Fund Number:** 2-499

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 (1,918,141.52) (A)

**Add/Subtract:**

Prior Year Financial Statement Adjustment 686.40 (B)

**Other Adjustment(s):**

(C)

(C)

**ADJUSTED BEGINNING TRIAL BALANCE:** (1,917,455.12) (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 1,917,455.12 (E)

**DIFFERENCE:** 0.00 (F)\*

**\*SHOULD EQUAL ZERO.**



**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
WORKING CAPITAL TRUST FUND (60-2-792010)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

THIS FUND IS EXEMPT FROM THE 5 PERCENT TRUST FUND RESERVE REQUIREMENT AS IT IS AN INTERNAL SERVICE FUND ESTABLISHED FOR THE MANAGEMENT OF INFORMATION TECHNOLOGY AND ITS' REVENUE SOURCES ARE CHARGES AND ASSESSMENTS TO OTHER ENTITIES WITHIN THE DEPARTMENT.

Department of Environmental Protection  
Working Capital Trust Fund  
2-792

Revenue Estimates Explanation:

- The estimates for intra-agency transfers are based on the Working Capital Trust Fund Cost Allocation Plan, which is based on the cash required to support the appropriations.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Working Capital Trust Fund  
2-792

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Adjustment to Beginning Balance per CFO (\$114,766): This adjustment is necessary to record prior year adjustments to the beginning balance made by the Department of Financial Services (DFS).
- Cost Allocation Plan Adjustment (\$122): This adjustment reflects a minor difference between the level of revenues that are expected to be needed to fully fund all appropriations from the Working Capital Trust Fund and the revenues that were calculated previously based on the Department's cost allocation plan. Overages in revenue are credited to the appropriate funds at the end of each fiscal year.

## **Computation of Cost Allocation for Information Technology Services**

The information technology (IT) costs funded by the Working Capital Trust Fund are distributed across agency programs. These costs are allocated based on the projected level of agency-wide IT services and products that will be provided to each budget entity by the Office of Technology and Information Services (OTIS). This includes services such as Computer Operations, Network Operations, Desktop Support, Geographic Information Systems, and Application Development.

There is one exception to the allocation methodology described above – the cost of IT services utilized by the Executive Direction and Support Services Budget Entity in the Administrative Services Program. This budget entity is funded primarily from the Administrative Trust Fund and the General Revenue fund, and thus lacks a source of funding that can be utilized to support the Working Capital Trust Fund. As a result, other agency revenue streams must be relied on to subsidize the cost of services provided to the Executive Direction and Support Services Budget Entity. This is accomplished by allocating these costs to all other programs based on each program's proportionate share of total agency FTEs.

Once each program's total IT costs have been calculated, the available funding sources in each program are evaluated to determine which funds will support the Working Capital Trust Fund. In determining the most appropriate funding source for a given program, the Department considers a number of factors including statutory and other guidelines governing the uses of certain funds, and projections of available fund balances.

The actual calculation of the allocation is shown on the attached allocation worksheet. Total appropriations in the Working Capital Trust Fund are adjusted upward for any additional non-operating costs that must be paid from the fund, and downward to reflect other revenue sources coming into the fund such as interest earnings. The resulting figure is the total Working Capital Trust Fund amount that is allocated to all agency programs. For the Department of Environmental Protection, the Working Capital Trust Fund is the sole funding source for the Technology and Information Services Budget Entity.



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2009 - 2010
<b>Trust Fund Title:</b>	Department of Environmental Protection
<b>Budget Entity:</b>	Working Capital Trust Fund
<b>LAS/PBS Fund Number:</b>	Resource Assessment & Mgmt. - 37 25 00 00
	2-792

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>115,085.32</b>	(A)		<b>115,085.32</b>
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	569,381.05	(C)		569,381.05
ADD: Outstanding Accounts Receivable	4,107.72	(D)		4,107.72
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>688,574.09</b>	(F)		<b>688,574.09</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	(385,312.58)	(H)		(385,312.58)
Approved "B" Certified Forwards	(121,590.55)	(H)		(121,590.55)
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(1,644.15)	(I)		(1,644.15)
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	<b>180,026.81</b>	(K)		<b>180,026.81</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Working Capital Trust Fund  
**LAS/PBS Fund Number:** 2-792

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 **(6,956,385.50)** (A)

**Add/Subtract:**

**Other Adjustment(s):**

Reserve for Encumbrances **121,590.55** (C)

Furniture and Equipment **7,060,697.48** (C)

Compensated Absences **(405,929.34)** (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** **(180,026.81)** (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** **180,026.81** (E)

**DIFFERENCE:** **0.00** (F)\*

**\*SHOULD EQUAL ZERO.**

**STATE LANDS**  
Exhibits or Schedules



**STATE LANDS**  
Schedule I Series

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 INVASIVE PLANT CONTROL TRUST FUND (20-2-030001)  
 5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

		<u><b>FY 2008/2009</b></u>
<b>TOTAL PROJECTED REVENUE</b>		<b>41,192,000</b>
<b><u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u></b>		
TRANSFER-GENERAL REVENUE	180056	112,800,000
TRANSFER-INVASIVE PLANT CONTROL TF TO FWCC	180235	46,000,000
SERVICE CHARGE TO GR (7%)	310322	265,020
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>66,000</u>
<b>TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS</b>		<b>159,131,020</b>
<b>BALANCE</b>		<b><u>-117,939,020</u></b>
<b>5% TRUST FUND RESERVE</b>		<b>\$ <u><u>-5,896,951</u></u></b>

No reserve is required. Transfers exceed the projected revenues.

Department of Environmental Protection  
Invasive Plant Control Trust Fund  
2-030

Revenue Estimates Explanation:

- Boat registration fee transfers from the Department of Highway Safety are in accordance with Section 328.76 Florida Statutes and are projected based on historical data with a projected growth rate of 1% per fiscal year.
- The Documentary Stamp Tax received from the Department of Revenue is projected using the figures from the latest Revenue Estimating Conference. Fuel Tax collection is in accordance with Section 206.606 Florida Statutes.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Invasive Plant Control Trust Fund  
2-030

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- September Operating Reversions \$36,836: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2007. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Post-Closing Financial Statement Adjustment Statewide (\$32): This adjustment is necessary to record prior year FLAIR adjustments made by the Department of Financial Services (DFS).

**SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** Environmental Protection (37)  
**Budget Entity:** State Lands, Division of  
**Fund:** Invasive Plant Control Trust Fund (2030)

(1)	(2)	(3)	(4)
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
<b><u>FUNDING SOURCE - STATE</u></b>	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
<u>Gasoline taxes, boat registration fees,</u>	143,720,784	25,781,764	-
<u>documentary stamp tax and interest</u>			
<u>on investments</u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
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<u> </u>			
<u> </u>			
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
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<u> </u>			
<b>TOTALS*</b>	<b>143,720,784</b>	<b>25,781,764</b>	<b>-</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Invasive Plant Control Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Program: State Lands 37 10 00 00</b>
	<b>2-030</b>

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	303,337.67	(A)		303,337.67
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	150,931,458.27	(C)		150,931,458.27
ADD: Outstanding Accounts Receivable	1,111,364.59	(D)		1,111,364.59
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>152,346,160.53</b>	(F)		<b>152,346,160.53</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	(5,834,980.80)	(H)		(5,834,980.80)
Approved "B" Certified Forwards	(2,621,040.46)	(H)		(2,621,040.46)
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(169,355.07)	(I)		(169,355.07)
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	<b>143,720,784.20</b>	(K)		<b>143,720,784.20</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<b>Department of Environmental Protection</b>
<b>Trust Fund Title:</b>	<b>Invasive Plant Control Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2-030</b>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(143,720,751.75)"/> (A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment	<input type="text" value="(32.45)"/> (B)
---	--

**Other Adjustment(s):**

 (C) (C)

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(143,720,784.20)"/> (D)
--	---

<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="143,720,784.20"/> (E)
---	---

<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
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**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
SAVE OUR EVERGLADES TRUST FUND (30-2-221XXX)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirement as its revenue sources result from bond proceeds or other state entities.



Department of Environmental Protection  
Save Our Everglades Trust Fund  
2-221

Revenue Estimates Explanation:

- The revenue for this trust fund is from the sale of Everglades Restoration Bonds not to exceed \$125 million per fiscal year and transfers from General Revenue.
- Transfers from the Department of Revenue are for debt service. The State Board of Administration supplies the dollar amount needed each year.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Save Our Everglades Trust Fund  
2-221

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Fixed Capital Outlay Reversions \$15,000,000: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred as a result of the FY 2008/09 GAA, Section 38. These funds were re-appropriated in FY 2008/09. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.

**SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** Environmental Protection (37)  
**Budget Entity:** State Lands, Division of  
**Fund:** Save Our Everglades Trust Fund (2221)

(1)	(2)	(3)	(4)
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
<b><u>FUNDING SOURCE - STATE</u></b>	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
<u>Bond proceeds, transfer from Florida</u>	21,175,605	7,142,605	8,303,005
<u>Preservation 2000 Trust Fund, transfer</u>			
<u>from General Revenue, transfer from</u>			
<u>Florida Forever Trust Fund and interest on</u>			
<u>investments</u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<b>TOTALS*</b>	<b>21,175,605</b>	<b>7,142,605</b>	<b>8,303,005</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Save Our Everglades Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Program: State Lands 37 10 00 00</b>
	<b>2-221</b>

	Balance as of 6/30/2008	(A)	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>0.00</b>			<b>0.00</b>
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	103,685,497.98	(C)		103,685,497.98
ADD: Outstanding Accounts Receivable	199,613.62	(D)		199,613.62
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>103,885,111.60</b>	(F)		<b>103,885,111.60</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards	(82,702,790.97)	(H)		(82,702,790.97)
LESS: Other Accounts Payable (Nonoperating)	(6,715.21)	(I)		(6,715.21)
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	<b>21,175,605.42</b>	(K)		<b>21,175,605.42</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<b>Department of Environmental Protection</b>
<b>Trust Fund Title:</b>	<b>Save Our Everglades Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2-221</b>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(25,175,605.42)"/> (A)
---	--

**Add/Subtract:**

Prior Year Financial Statement Adjustment	<input type="text" value="4,000,000.00"/> (B)
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**Other Adjustment(s):**

 (C) (C)

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(21,175,605.42)"/> (D)
--	--

<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="21,175,605.42"/> (E)
---	--

<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
--------------------	--

**\*SHOULD EQUAL ZERO.**

Department of Environmental Protection  
Florida Preservation 2000 Trust Fund  
2-332

Revenue Estimates Explanation:

- **THERE WILL BE NO FURTHER ACTIVITY IN THIS TRUST FUND.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Florida Preservation 2000 Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Program: State Lands 37 10 00 00</b>
	<b>2-332</b>

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	0.00	(D)		0.00
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	0.00	(F)		0.00
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	0.00	(K)		0.00

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<b>Department of Environmental Protection</b>
<b>Trust Fund Title:</b>	<b>Florida Preservation 2000 Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2-332</b>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="0.00"/>	(A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment	<input type="text"/>	(B)
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**Other Adjustment(s):**

 (C) (C)

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="0.00"/>	(D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="0.00"/>	(E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/>	(F)*
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**\*SHOULD EQUAL ZERO.**



**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
FLORIDA FOREVER TRUST FUND (20-2-348XXX)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirement as its revenue sources result entirely from bond proceeds or transfers from other trust funds within the Department.

Department of Environmental Protection  
Florida Forever Trust Fund  
2-348

Revenue Estimates Explanation:

- The primary revenue for this trust fund is from bond sales.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Florida Forever Trust Fund  
2-348

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Beginning Available Fund Balance Adjustment (\$158,689,038): This adjustment represents the amount of negative fund balances brought forward from the prior fiscal year to be funded by future bond sales.
- Fixed Capital Outlay Reversions \$97,808: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on June 30, 2008. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Florida Forever Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Program: State Lands 37 10 00 00</b>
	<b>2-348</b>

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	174,472,783.53	(C)		174,472,783.53
ADD: Outstanding Accounts Receivable	391,360.15	(D)		391,360.15
ADD: Anticipated Revenue-Bond Sale Series 2008	100,000,000.00	(E)		100,000,000.00
<b>Total Cash plus Accounts Receivable</b>	<b>274,864,143.68</b>	(F)		<b>274,864,143.68</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards	(164,823,182.89)	(H)		(164,823,182.89)
LESS: Other Accounts Payable (Nonoperating)	(13,165.76)	(I)		(13,165.76)
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	<b>110,027,795.03</b>	(K)		<b>110,027,795.03</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<b>Department of Environmental Protection</b>
<b>Trust Fund Title:</b>	<b>Florida Forever Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2-348</b>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<b>(10,035,232.18)</b> (A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment	7,437.15
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**Other Adjustment(s):**

Anticipated Revenue - Bond Sale Series 2008	<b>(100,000,000.00)</b> (C)
---	-----------------------------

	0.00 (C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>(110,027,795.03)</b> (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>110,027,795.03</b> (E)
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<b>DIFFERENCE:</b>	<b>0.00</b> (F)*
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**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
WATER MANAGEMENT LANDS TRUST FUND (20-2-776001)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

		<u>FY2008/2009</u>
<b>TOTAL PROJECTED REVENUE</b>		<b>62,180,000</b>
<b><u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u></b>		
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	446
TRANSFER - ADMINISTRATIVE TF	185080	9,919
<u>TRANSFER-DFS/ASSESSMENT ON INVESTMENTS</u>	<u>310403</u>	<u>132,000</u>
<b>TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS</b>		<b>142,365</b>
<b>BALANCE</b>		<b><u>62,037,635</u></b>
<b>5% TRUST FUND RESERVE</b>		<b>\$ <u><u>3,101,882</u></u></b>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection  
Water Management Lands Trust Fund  
2-776

Revenue Estimates Explanation:

- The Documentary Stamp Tax revenue received from the Department of Revenue is projected based on figures from the latest Revenue Estimating Conference.
- The projected interest revenue is based upon historical interest earnings in the previous fiscal years, the cash and investment balance in the fund and anticipated interest rates; these estimates are amended quarterly when the trust funds status review is performed.
- The projected fines, forfeits and judgements revenue is based on trend analyses prepared in consultation with the program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing revenue estimates.



Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Water Management Lands Trust Fund

2- 776

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Fund Balance Reserved – Debt Service \$9,829: These adjustments represent the net impact to the fund of adjusting the amount reserved each year for one year's debt service in accordance with the bond covenant.



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2009 - 2010
<b>Trust Fund Title:</b>	Department of Environmental Protection
<b>Budget Entity:</b>	Water Management Lands Trust Fund
<b>LAS/PBS Fund Number:</b>	State Lands - 37 10 00 00
	2-776

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	[ ]	(A)	[ ]	[ ]
ADD: Other Cash (See Instructions)	[ ]	(B)	[ ]	[ ]
ADD: Investments	102,365,163.25	(C)	[ ]	102,365,163.25
ADD: Outstanding Accounts Receivable	329,663.18	(D)	[ ]	329,663.18
ADD: _____	[ ]	(E)	[ ]	[ ]
<b>Total Cash plus Accounts Receivable</b>	<b>102,694,826.43</b>	(F)	[ ]	<b>102,694,826.43</b>
LESS Allowances for Uncollectibles	[ ]	(G)	[ ]	[ ]
LESS Approved "A" Certified Forwards	(438,338.00)	(H)	[ ]	(438,338.00)
Approved "B" Certified Forwards	[ ]	(H)	[ ]	0.00
Approved "FCO" Certified Forwards	(77,416,715.53)	(H)	[ ]	(77,416,715.53)
LESS: Other Accounts Payable (Nonoperating)	(11,090.22)	(I)	[ ]	(11,090.22)
LESS: Other Reserve for Debt Service	(13,337,083.26)	(J)	[ ]	(13,337,083.26)
	[ ]	(J)	[ ]	[ ]
<b>Unreserved Fund Balance, 07/01/08</b>	<b>11,491,599.42</b>	(K)	[ ]	<b>11,491,599.42</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Water Management Lands Trust Fund  
**LAS/PBS Fund Number:** 2-776

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08  (A)

**Add/Subtract:**

Prior Year Financial Statement Adjustment  (B)

**Other Adjustment(s):**

(C)

(C)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC**  (E)

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 CONSERVATION AND RECREATION LANDS TRUST FUND (20-2-131001)  
 5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

		<u><b>FY 2008/2009</b></u>
<b>TOTAL PROJECTED REVENUE</b>		<b>64,920,000</b>
<b><u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u></b>		
TRANSFER-DACS/PLANT INDUSTRY TRUST FUND	100724	250,000
RISK MANAGEMENT INSURANCE	103241	757,582
LAND MANAGEMENT-TRANSFER TO DACS	103894	21,733,338
LAND MANAGEMENT-TRANSFER TO FWCC	103898	18,787,994
TRANSFER-DEPT OF STATE-HISTORICAL SITES	103978	7,842,753
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	23,852
TRANSFER-WORKING CAPITAL TRUST FUND	180222	472,158
TRANSFER-LAND ACQ TF/CARL DEBT SERVICE	181053	3,006,275
PAYABLE TO-FWCC/DOC STAMPS	181172	5,343,000
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	416,888
SERVICE CHARGE TO GENERAL REVENUE (7.3%)	310322	494,137
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>231,000</u>
<b>TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS</b>		<b>59,358,977</b>
<b>BALANCE</b>		<b>5,561,023</b>
<b>5% TRUST FUND RESERVE</b>		<b>\$ <u>278,051</u></b>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection  
Conservation and Recreation Lands Trust Fund  
2-131

Revenue Estimates Explanation:

- The Documentary Stamp Tax revenue received from the Department of Revenue is projected using the figures from the latest Revenue Estimating Conference. The Severance Tax revenue is based on Florida Statute 211.3103.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Conservation and Recreation Lands Trust Fund

2- 131

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- September Operating Reversions \$57,775: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2007. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Fixed Capital Outlay Reversions \$1,050,000: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred as a result of House Bill 7009, Section 8. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Post-Closing Financial Statement Adjustment Statewide \$196: This adjustment is necessary to record prior year FLAIR adjustments made by the Department of Financial Services (DFS).





## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Conservation &amp; Recreation Lands Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Program: State Lands 37 10 00 00</b>
	<b>2-131</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>183,933.44</b> (A)		<b>183,933.44</b>
ADD: Other Cash (See Instructions)	151,000.00 (B)		151,000.00
ADD: Investments	192,578,208.71 (C)		192,578,208.71
ADD: Outstanding Accounts Receivable	1,085,296.72 (D)		1,085,296.72
ADD: _____	(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>193,998,438.87</b> (F)		<b>193,998,438.87</b>
LESS Allowances for Uncollectibles	(G)		
LESS Approved "A" Certified Forwards	(184,021.74) (H)		(184,021.74)
Approved "B" Certified Forwards	(H)		
Approved "FCO" Certified Forwards	(25,948,699.92) (H)		(25,948,699.92)
LESS: Other Accounts Payable (Nonoperating)	(635,052.33) (I)	(392,073.14)	(1,027,125.47)
LESS: Financial Statement Adj.-Unrecorded A/P	(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	<b>167,230,664.88</b> (K)	<b>(392,073.14)</b>	<b>166,838,591.74</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<b>Department of Environmental Protection</b>
<b>Trust Fund Title:</b>	<b>Conservation &amp; Recreation Lands Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2-131</b>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(167,230,860.70)"/>	(A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment	<input type="text" value="195.82"/>	(B)
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<b>Adjusted Unreserved Fund Balance Per Trial Balance, 07-01-08</b>	<input type="text" value="(167,230,664.88)"/>	
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**Other Adjustment(s):**

Financial Statement Adj.-Unrecorded A/P	<input type="text" value="392,073.14"/>	(C)
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<input type="text"/>	(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(166,838,591.74)"/>	(D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="166,838,591.74"/>	(E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/>	(F)*
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**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
GRANTS AND DONATIONS TRUST FUND (20-3-339074)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirements as its' revenue sources result entirely from grants from federal agencies, other state agencies, or other entities.

Department of Environmental Protection  
Grants & Donations Trust Fund  
2-339

Revenue Estimates Explanation:

- Projections for grant revenue are based on anticipated grant awards. Projections for fees and charges revenue are based on historical trends and anticipated loan repayment schedules.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Grants & Donations Trust Fund  
State Lands  
2-339

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Grant Award Available to Draw \$11,072,484: This adjustment indicates the balance of federal grant awards that will be available to be drawn down to fund unexpended appropriations. Grant revenue is typically drawn down on a reimbursement basis after expenditures have been made.
- Beginning Available Fund Balance Adjustment (\$4,461,023): This adjustment is necessary to reconcile actual end of year FLAIR balances recorded on an accrual basis with the required zero CFO beginning balance that must be entered on the Schedule I.
- Fixed Capital Outlay Reversions \$2,000,000: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on February 1, 2008. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Fund Balance Held in Departmental Reserve \$7,887,252: These adjustments are necessary to reflect FCO appropriations held in reserve by the Department in order to align expenditures on a fiscal year basis with expected revenues.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 37 Environmental Protection  
**Budget Entity:** Various -- Agency Wide  
**Fund:** 2339 Grants and Donations Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009- 2010
State Grants, State Contacts,	818,423	-	-
City/County/Other Grants, Non-State			
Grants Transferred from Other State			
Agencies, Interest Earnings			
<u>FUNDING SOURCE - NON-STATE</u>			
Federal Grants, Federal Reimbursements,	7,185,702		
Interest Earnings			
<b>TOTALS*</b>	<b>8,004,125</b>	-	-

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Grants &amp; Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department of Environmental Protection 37 00 00 00</b>
	<b>2-339</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>10,500.92</b> (A)		<b>10,500.92</b>
ADD: Other Cash (See Instructions)			
ADD: Investments	57,954,855.19 (C)		57,954,855.19
ADD: Outstanding Accounts Receivable	14,004,199.87 (D)		14,004,199.87
ADD: Estimated Grant Receivables	85,602,162.27 (E)		85,602,162.27
<b>Total Cash plus Accounts Receivable</b>	<b>157,571,718.25</b> (F)		<b>157,571,718.25</b>
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(735,554.96) (H)		(735,554.96)
Approved "B" Certified Forwards	(199,512.05) (H)		(199,512.05)
Approved "FCO" Certified Forwards	(123,672,507.62) (H)		(123,672,507.62)
LESS: Other Accounts Payable (Nonoperating)	(1,688,067.15) (I)		(1,688,067.15)
LESS: FCO Appropriation Held in Departmental Reserve	7,887,252.38 (J)		7,887,252.38
<b>Unreserved Fund Balance, 07/01/08</b>	<b>39,163,328.85</b> (K)	<b>0.00</b>	<b>39,163,328.85</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Grants & Donations Trust Fund  
**LAS/PBS Fund Number:** 2-339

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 (150,352.93) (A)

Prior Year Financial Statement Adjustment 150,352.93 (B)

**Add/Subtract:**

Adjustment to the FCO Reserve for Encumbrances 104,170,753.31 (B)

Estimated Grant Receivables for  
Certified Forward Appropriations (85,602,162.27) (B)

**Other Adjustment(s):**

Other Fund Balance Reserves (49,844,667.51) (C)

FCO Appropriation held in Departmental Reserve (7,887,252.38) (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** (39,163,328.85) (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 39,163,328.85 (E)

**DIFFERENCE:** 0.00 (F)\*

**\*SHOULD EQUAL ZERO.**



**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
INTERNAL IMPROVEMENT TRUST FUND (20-2-408001)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

		<u><b>FY 2008/2009</b></u>
<b>TOTAL PROJECTED REVENUE</b>		<b>18,949,940</b>
<b><u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u></b>		
RICO DISTRIBUTIONS	103207	716,932
RISK MANAGEMENT INSURANCE	103241	99,591
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	58,588
TRANSFER-WORKING CAPITAL TRUST FUND	180222	214,874
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	1,235,546
PAYMENT OF SALES TAX	310228	300,000
SERVICE CHARGE TO GENERAL REVENUE (7.3%)	310322	1,359,109
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>32,010</u>
<b>TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS</b>		<b>4,016,650</b>
<b>BALANCE</b>		<b><u>14,933,290</u></b>
<b>5% TRUST FUND RESERVE</b>		<b>\$ <u><u>746,665</u></u></b>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection  
Internal Improvement Trust Fund  
2-408

Revenue Estimates Explanation:

- The revenues received from fees, charges, sales and leases are based on trend analyses prepared in consultation with the program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing the revenue estimates.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Internal Improvement Trust Fund  
2-408

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- September Operating Reversions \$1: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2007. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Post-Closing Financial Statement Adjustment Statewide \$617: This adjustment is necessary to record prior year FLAIR adjustments made by the Department of Financial Services (DFS).

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Environmental Protection (37)                      **Budget Period: 2009 - 2010**  
**Program:** State Lands, Division of  
**Fund:** Internal Improvement TF (2408)

**Specific Authority:** Chapters 253, 270 and 370, Florida Statutes  
**Purpose of Fees Collected:** Fees are collected to fund activities of the Division concerning the acquisition, disposal and management of real property whose title is vested with the Board of Trustees of the Internal Improvement Trust Fund.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
<u>Receipts:</u>			
<u>Fees collected from agriculture, marina, dock and commercial upland leases, proceeds from sale of surplus lands, and various fees from land transactions</u>	31,861,168	17,979,940	17,979,940
<b>Total Fee Collection to Line (A) - Section III</b>	<b>31,861,168</b>	<b>17,979,940</b>	<b>17,979,940</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	7,645,121	7,550,008	7,649,891
<u>Other Personal Services</u>	1,217,990	1,006,969	1,214,969
<u>Expenses</u>	1,450,016	1,626,961	1,626,961
<u>Operating Capital Outlay</u>	101,807	109,913	109,913
<u>Other Operating Costs</u>	3,697,669	2,945,131	1,945,131
<u>Indirect Costs Charged to Trust Fund</u>	4,147,254	2,809,529	2,985,848
<b>Total Full Costs to Line (B) - Section III</b>	<b>18,259,857</b>	<b>16,048,511</b>	<b>15,532,713</b>

**Basis Used:** Indirect costs are a prorated share of transfers to support the Administrative Trust Fund and data processing services. A cost allocation plan was used to provide a proportionate share.

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	31,861,168	17,979,940	17,979,940
TOTAL SECTION II	(B)	18,259,857	16,048,511	15,532,713
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>13,601,311</b>	<b>1,931,429</b>	<b>2,447,227</b>

**EXPLANATION of LINE C:**  


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**SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** Environmental Protection (37)  
**Budget Entity:** State Lands, Division of  
**Fund:** Internal Improvement Trust Fund (2408)

(1)	(2)	(3)	(4)
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
<b><u>FUNDING SOURCE - STATE</u></b>	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
<u>Agriculture, marina, dock and commercial</u>	23,574,094	15,356,013	14,307,065
<u>upland leases, proceeds from sale of</u>			
<u>surplus lands, fines, interest on</u>			
<u>investments and various fees from land</u>			
<u>transactions</u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<b>TOTALS*</b>	<b>23,574,094</b>	<b>15,356,013</b>	<b>14,307,065</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Internal Improvement Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Program: State Lands 37 10 00 00</b>
	<b>2-408</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	121,043.50 (A)		121,043.50
ADD: Other Cash (See Instructions)			
ADD: Investments	21,775,184.55 (C)		21,775,184.55
ADD: Outstanding Accounts Receivable	4,318,587.12 (D)		4,318,587.12
ADD: Loans/Notes Receivables	140,542.40 (E)		140,542.40
<b>Total Cash plus Accounts Receivable</b>	<b>26,355,357.57 (F)</b>		<b>26,355,357.57</b>
LESS Allowances for Uncollectibles	(67,889.44) (G)		(67,889.44)
LESS Approved "A" Certified Forwards	(150,087.31) (H)		(150,087.31)
Approved "B" Certified Forwards	(44,909.15) (H)		(44,909.15)
Approved "FCO" Certified Forwards	(209,500.00) (H)		(209,500.00)
LESS: Other Accounts Payable (Nonoperating)	(1,308,877.33) (I)		(1,308,877.33)
LESS: Other Fund Balance Reserves	(1,000,000.00) (J)		(1,000,000.00)
<b>Unreserved Fund Balance, 07/01/08</b>	<b>23,574,094.34 (K)</b>		<b>23,574,094.34 **</b>

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

Office of Policy and Budget - June, 2008

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<b>Department of Environmental Protection</b>
<b>Trust Fund Title:</b>	<b>Internal Improvement Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2-408</b>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(23,574,711.64)"/> (A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment	<input type="text" value="617.30"/> (B)
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**Other Adjustment(s):**

 (C) (C)

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(23,574,094.34)"/> (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="23,574,094.34"/> (E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
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**\*SHOULD EQUAL ZERO.**

# TRUTH IN BONDING

## FY 2009-2010

### **Florida Forever Bonds**

The State of Florida is proposing to issue \$300 million of debt or obligation for the purpose of acquisition and improvement of land, water areas, and related property interests and resources in urban and rural settings in the interest of the public for the Florida Forever Program. This debt or obligation is expected to be repaid over a period of 20 years. At a forecasted interest rate of 5.50%, total interest paid over the life of the debt or obligation will be \$195.5 million.

### **Save Our Everglades Bonds**

The State of Florida is proposing to issue \$200 million of debt or obligation for the purpose of acquisition and improvement of land, water areas, and related property interests and resources in the public interest for the Everglades Restoration Program. This debt or obligation is expected to be repaid over a period of 20 years. At a forecasted interest rate of 5.16%, total interest paid over the life of the debt or obligation will be \$125.3 million.

The State of Florida is proposing to issue \$50 million of debt or obligation for the purpose of constructing local government wastewater systems within the area of Monroe County, including the Florida Keys Area of Critical State Concern. This debt or obligation is expected to be repaid over a period of 20 years. At a forecasted interest rate of 5.16%, total interest paid over the life of the debt or obligation will be \$31.3 million.



**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection  
**Budget Entity:** Land Administration - 37100200

**Budget Period 2009 - 2010**

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Interest on Debt	(A) 51,937,456	44,338,856	36,503,795
Principal	(B) 140,425,000	147,560,000	155,215,000
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 96,009	0	0
Other Debt Service	(E) 1,149,410	0	0
<b>Total Debt Service</b>	<b>(F) 193,607,875</b>	<b>191,898,856</b>	<b>191,718,795</b>

**Explanation:** In 1990, the Governor and Cabinet approved the Florida Preservation 2000 Program for the purpose of purchasing sensitive habitat within the State. The program is financed through the issuance of revenue bonds and payable from funds transferred to the Land Acquisition Trust Fund.

**SECTION II**

**ISSUE:** Preservation 2000 Revenue Bonds 1995A (partially refunded, see FF Series 2001B)

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
4.3% - 4.9%	July 1, 2005	168,640,000	0	0
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) 0	0	0	
Principal	(H) 0	0	0	
Fiscal Agent or Other Fees	(I) 0	0	0	
Other	(J) 0	0	0	
<b>Total Debt Service</b>	<b>(K) 0</b>	<b>0</b>	<b>0</b>	

**ISSUE:** Preservation 2000 Revenue Bonds 1996A (partially refunded, see FF Series 2004A)

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
5.0% - 6.0%	July 1, 2013	300,000,000	0	0
<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>		
Interest on Debt	(G) 0	0	0	
Principal	(H) 0	0	0	
Fiscal Agent or Other Fees	(I) 0	0	0	
Other	(J) 0	0	0	
<b>Total Debt Service</b>	<b>(K) 0</b>	<b>0</b>	<b>0</b>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation:

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**SECTION II**

**ISSUE:** Preservation 2000 Revenue Bonds 1997A

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
4.75% - 6.00%	July 1, 2013	300,000,000	98,495,000	75,795,000
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Interest on Debt	(G)	<input type="text" value="7,207,875"/>	<input type="text" value="6,029,700"/>	<input type="text" value="4,924,750"/>
Principal	(H)	<input type="text" value="20,490,000"/>	<input type="text" value="21,560,000"/>	<input type="text" value="22,700,000"/>
Fiscal Agent or Other Fees	(I)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other	(J)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Debt Service	(K)	<input type="text" value="27,697,875"/>	<input type="text" value="27,589,700"/>	<input type="text" value="27,624,750"/>

**ISSUE:** Preservation 2000 Revenue Bonds 1997B (refunds Series 1992A)

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
4.0% - 6.0%	July 1, 2013	202,595,000	85,980,000	66,380,000
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Interest on Debt	(G)	<input type="text" value="7,317,600"/>	<input type="text" value="6,266,700"/>	<input type="text" value="5,158,800"/>
Principal	(H)	<input type="text" value="17,515,000"/>	<input type="text" value="18,465,000"/>	<input type="text" value="19,600,000"/>
Fiscal Agent or Other Fees	(I)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other	(J)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Debt Service	(K)	<input type="text" value="24,832,600"/>	<input type="text" value="24,731,700"/>	<input type="text" value="24,758,800"/>

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation:

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**SECTION II**

**ISSUE:** Preservation 2000 Revenue Bonds 1998A (replaces Series 1992A)

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
4.0% - 6.0%	July 1, 2013	200,020,000	85,870,000	66,245,000
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt (G)	7,032,150	6,071,850	5,054,075	
Principal (H)	17,460,000	18,505,000	19,625,000	
Fiscal Agent or Other Fees (I)	0	0	0	
Other (J)	0	0	0	
Total Debt Service (K)	24,492,150	24,576,850	24,679,075	

**ISSUE:** Preservation 2000 Revenue Bonds 1998B

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
4.50% - 5.75%	July 1, 2013	300,000,000	100,000,000	76,700,000
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt (G)	7,648,000	6,476,500	5,250,000	
Principal (H)	21,300,000	22,300,000	23,300,000	
Fiscal Agent or Other Fees (I)	0	0	0	
Other (J)	0	0	0	
Total Debt Service (K)	28,948,000	28,776,500	28,550,000	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation:

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**SECTION II**

**ISSUE:** Preservation 2000 Revenue Bonds 1999A

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
4.000% - 5.375%	July 1, 2013	300,000,000	103,925,000	79,660,000
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt (G)	<input type="text" value="7,483,031"/>	<input type="text" value="6,535,281"/>	<input type="text" value="5,518,094"/>	
Principal (H)	<input type="text" value="22,300,000"/>	<input type="text" value="23,250,000"/>	<input type="text" value="24,265,000"/>	
Fiscal Agent or Other Fees (I)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other (J)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service (K)	<input type="text" value="29,783,031"/>	<input type="text" value="29,785,281"/>	<input type="text" value="29,783,094"/>	

**ISSUE:** Preservation 2000 Revenue Bonds 2000A

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
4.75% - 5.75%	July 1, 2013	300,000,000	113,020,000	86,860,000
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt (G)	<input type="text" value="9,087,800"/>	<input type="text" value="7,724,187"/>	<input type="text" value="6,292,438"/>	
Principal (H)	<input type="text" value="23,715,000"/>	<input type="text" value="24,900,000"/>	<input type="text" value="26,160,000"/>	
Fiscal Agent or Other Fees (I)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other (J)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service (K)	<input type="text" value="32,802,800"/>	<input type="text" value="32,624,187"/>	<input type="text" value="32,452,438"/>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation:

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**SECTION II**

**ISSUE:** Preservation 2000 Revenue Bonds 2001A (replaces Series 1993A)

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
4.00% - 5.50%	July 1, 2013	185,240,000	84,815,000	65,250,000
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="6,161,000"/>	<input type="text" value="5,234,638"/>	<input type="text" value="4,305,638"/>	
Principal	(H) <input type="text" value="17,645,000"/>	<input type="text" value="18,580,000"/>	<input type="text" value="19,565,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="23,806,000"/>	<input type="text" value="23,814,638"/>	<input type="text" value="23,870,638"/>	

**ISSUE:** Preservation 2000 Revenue Bonds 1994A (refunded, see FF Series 2003B)

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
4.3% - 4.9%	July 1, 2013	<input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Principal	(H) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Interest on Debt	(A) 77,374,799	90,217,595	95,598,553
Principal	(B) 103,075,000	122,365,000	147,710,000
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 156,023	0	0
Other Debt Service	(E) -5,978,928	0	0
<b>Total Debt Service</b>	<b>(F) 174,626,894</b>	<b>212,582,595</b>	<b>243,308,553</b>

**Explanation:** The 1999 Legislature created the Florida Forever Act to allow for increased acquisition of lands for public use and to protect the integrity of ecological systems and preservation of fish and wildlife habitat, recreational space and recharge areas. The program is financed through the issuance of revenue bonds and payable from funds transferred to the Land Acquisition Trust Fund.

**SECTION II**

**ISSUE:** Florida Forever Revenue Bonds 2001A (1st Series - 1st Issue)

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
3.50% - 5.25%	July 1, 2021	50,000,000	34,950,000	32,725,000
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) 1,880,856	1,798,856	1,713,456	
Principal	(H) 2,050,000	2,135,000	2,225,000	
Fiscal Agent or Other Fees	(I) 0	0	0	
Other	(J) 0	0	0	
<b>Total Debt Service</b>	<b>(K) 3,930,856</b>	<b>3,933,856</b>	<b>3,938,456</b>	

**ISSUE:** Florida Forever Revenue Bonds 2001B (1st Series - 2nd Issue and partial refund of P2000 Series 1995A)

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
4.0% - 5.0%	July 1, 2021	268,640,000	162,690,000	137,045,000
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) 10,297,444	9,136,694	7,917,194	
Principal	(H) 23,215,000	24,390,000	25,645,000	
Fiscal Agent or Other Fees	(I) 0	0	0	
Other	(J) 0	0	0	
<b>Total Debt Service</b>	<b>(K) 33,512,444</b>	<b>33,526,694</b>	<b>33,562,194</b>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: \_\_\_\_\_  
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**SECTION II**

**ISSUE:** Florida Forever Revenue Bonds 2002A (1st Series - 3rd Issue)

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
3.375% - 5.375%	July 1, 2021	150,000,000	107,885,000	101,070,000
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="6,034,129"/>	<input type="text" value="5,814,679"/>	<input type="text" value="5,490,179"/>	
Principal	(H) <input type="text" value="6,270,000"/>	<input type="text" value="6,490,000"/>	<input type="text" value="6,815,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="12,304,129"/>	<input type="text" value="12,304,679"/>	<input type="text" value="12,305,179"/>	

**ISSUE:** Florida Forever Revenue Bonds 2002B (2nd Series - 1st Issue)

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
3.50% - 5.25%	July 1, 2022	150,000,000	113,930,000	107,540,000
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="6,370,000"/>	<input type="text" value="6,133,800"/>	<input type="text" value="5,888,200"/>	
Principal	(H) <input type="text" value="5,905,000"/>	<input type="text" value="6,140,000"/>	<input type="text" value="6,390,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="12,275,000"/>	<input type="text" value="12,273,800"/>	<input type="text" value="12,278,200"/>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation:

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**SECTION II**

**ISSUE:** Florida Forever Revenue Bonds 2003A (2nd Series - 2nd Issue)

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
3.0% - 5.0%	July 1, 2023	138,540,000	<input type="text" value="109,985,000"/>	<input type="text" value="104,360,000"/>
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Interest on Debt (G)		<input type="text" value="5,852,025"/>	<input type="text" value="5,596,775"/>	<input type="text" value="5,328,775"/>
Principal (H)		<input type="text" value="5,105,000"/>	<input type="text" value="5,360,000"/>	<input type="text" value="5,625,000"/>
Fiscal Agent or Other Fees (I)		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other (J)		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Debt Service (K)		<input type="text" value="10,957,025"/>	<input type="text" value="10,956,775"/>	<input type="text" value="10,953,775"/>

**ISSUE:** Florida Forever Revenue Bonds 2003B (partially refunding P2000 Series 1994A)

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
5.0% - 6.0%	July 1, 2013	157,140,000	<input type="text" value="77,925,000"/>	<input type="text" value="59,670,000"/>
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Interest on Debt (G)		<input type="text" value="5,596,500"/>	<input type="text" value="4,770,750"/>	<input type="text" value="3,896,250"/>
Principal (H)		<input type="text" value="16,515,000"/>	<input type="text" value="17,490,000"/>	<input type="text" value="18,255,000"/>
Fiscal Agent or Other Fees (I)		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other (J)		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Debt Service (K)		<input type="text" value="22,111,500"/>	<input type="text" value="22,260,750"/>	<input type="text" value="22,151,250"/>



**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: \_\_\_\_\_  
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**SECTION II**

**ISSUE:** Florida Forever Revenue Bonds 2003C (3rd Series - 1st Issue)

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
4.0% - 6.0%	July 1, 2023	142,985,000	114,325,000	108,495,000
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Interest on Debt (G)		6,118,075	5,841,662	5,550,813
Principal (H)		5,265,000	5,540,000	5,830,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		11,383,075	11,381,662	11,380,813

**ISSUE:** Florida Forever Revenue Bonds 2004A (partially refunding P2000 Series 1996A)

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
3.0% - 5.0%	July 1, 2013	148,455,000	90,910,000	69,955,000
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Interest on Debt (G)		6,486,000	5,540,250	4,545,500
Principal (H)		18,915,000	19,895,000	20,955,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		25,401,000	25,435,250	25,500,500

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: \_\_\_\_\_  
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**SECTION II**

**ISSUE:** Florida Forever Revenue Bonds 2005A (3rd Series - 2nd Issue)

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
3.0% - 5.0%	July 1, 2025	95,460,000	82,900,000	79,395,000
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="4,302,963"/>	<input type="text" value="4,205,613"/>	<input type="text" value="4,038,613"/>	
Principal	(H) <input type="text" value="3,245,000"/>	<input type="text" value="3,340,000"/>	<input type="text" value="3,505,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="7,547,963"/>	<input type="text" value="7,545,613"/>	<input type="text" value="7,543,613"/>	

**ISSUE:** Florida Forever Revenue Bonds 2005B (4th Series - 1st Issue)

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
3.2% - 5.0%	July 1, 2025	142,420,000	125,220,000	119,925,000
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="6,622,360"/>	<input type="text" value="6,425,160"/>	<input type="text" value="6,261,000"/>	
Principal	(H) <input type="text" value="4,930,000"/>	<input type="text" value="5,130,000"/>	<input type="text" value="5,295,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="11,552,360"/>	<input type="text" value="11,555,160"/>	<input type="text" value="11,556,000"/>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: \_\_\_\_\_  
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**SECTION II**

**ISSUE:** Florida Forever Revenue Bonds 2006A

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
4.375% - 5.000%	July 1, 2026	144,580,000	131,060,000	125,985,000
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Interest on Debt (G)		6,890,000	6,659,750	6,418,250
Principal (H)		4,605,000	4,830,000	5,075,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		11,495,000	11,489,750	11,493,250

**ISSUE:** Florida Forever Revenue Bonds 2007A

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
4.50% - 5.00%	July 1, 2026	142,350,000	131,505,000	126,410,000
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Interest on Debt (G)		6,868,550	6,659,525	6,417,025
Principal (H)		4,645,000	4,850,000	5,095,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		11,513,550	11,509,525	11,512,025

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: \_\_\_\_\_  
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 \_\_\_\_\_  
 \_\_\_\_\_

**SECTION II**

**ISSUE:** Florida Forever Revenue Bonds 2007B

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
4.0% - 5.0%	July 1, 2027	141,435,000	134,390,000	134,390,000
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="4,055,897"/>	<input type="text" value="6,856,700"/>	<input type="text" value="5,124,000"/>	
Principal	(H) <input type="text" value="2,410,000"/>	<input type="text" value="4,635,000"/>	<input type="text" value="5,000,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="6,465,897"/>	<input type="text" value="11,491,700"/>	<input type="text" value="10,124,000"/>	

**ISSUE:** Florida Forever Revenue Bonds 2008A

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
4.125% - 5.000%	July 1, 2027	144,525,000	140,485,000	140,485,000
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="0"/>	<input type="text" value="8,265,556"/>	<input type="text" value="8,384,973"/>	
Principal	(H) <input type="text" value="0"/>	<input type="text" value="4,040,000"/>	<input type="text" value="4,500,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="0"/>	<input type="text" value="12,305,556"/>	<input type="text" value="12,884,973"/>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: \_\_\_\_\_  
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**SECTION II**

**ISSUE:** Florida Forever Revenue Bonds October 2008A

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
5.5%	July 1, 2028	100,000,000	96,250,000	91,250,000
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Interest on Debt (G)		<input type="text" value="0"/>	<input type="text" value="3,147,883"/>	<input type="text" value="3,281,738"/>
Principal (H)		<input type="text" value="0"/>	<input type="text" value="3,750,000"/>	<input type="text" value="5,000,000"/>
Fiscal Agent or Other Fees (I)		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other (J)		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Debt Service (K)		<input type="text" value="0"/>	<input type="text" value="6,897,883"/>	<input type="text" value="8,281,738"/>

**ISSUE:** Florida Forever Revenue Bonds October 2008B

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
5.5%	July 1, 2028	50,000,000	48,125,000	45,625,000
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Interest on Debt (G)		<input type="text" value="0"/>	<input type="text" value="1,573,942"/>	<input type="text" value="1,643,300"/>
Principal (H)		<input type="text" value="0"/>	<input type="text" value="1,875,000"/>	<input type="text" value="2,500,000"/>
Fiscal Agent or Other Fees (I)		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other (J)		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Debt Service (K)		<input type="text" value="0"/>	<input type="text" value="3,448,942"/>	<input type="text" value="4,143,300"/>

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: \_\_\_\_\_  
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**SECTION II**

**ISSUE:** Florida Forever Revenue Bonds March 2009

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
5.5%	July 1, 2028	150,000,000	147,525,000	140,025,000
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="0"/>	<input type="text" value="1,790,000"/>	<input type="text" value="5,291,675"/>	
Principal	(H) <input type="text" value="0"/>	<input type="text" value="2,475,000"/>	<input type="text" value="7,500,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="0"/>	<input type="text" value="4,265,000"/>	<input type="text" value="12,791,675"/>	

**ISSUE:** Florida Forever Revenue Bonds August 2009A

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
5.5%	July 1, 2029	100,000,000	<input type="text" value="0"/>	<input type="text" value="95,400,000"/>
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="2,975,029"/>	
Principal	(H) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="4,600,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="7,575,029"/>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: \_\_\_\_\_  
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**SECTION II**

**ISSUE:** Florida Forever Revenue Bonds August 2009B

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
5.50%	July 1, 2029	50,000,000	0	47,700,000
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="0"/>	<input type="text" value="0"/>	1,485,083	
Principal	(H) <input type="text" value="0"/>	<input type="text" value="0"/>	2,300,000	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	0	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	0	
Total Debt Service	(K) <input type="text" value="0"/>	<input type="text" value="0"/>	3,785,083	

**ISSUE:** Florida Forever Revenue Bonds December 2009

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
5.50%	July 1, 2029	150,000,000	0	145,650,000
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="0"/>	<input type="text" value="0"/>	3,057,500	
Principal	(H) <input type="text" value="0"/>	<input type="text" value="0"/>	4,350,000	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	0	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	0	
Total Debt Service	(K) <input type="text" value="0"/>	<input type="text" value="0"/>	7,407,500	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: \_\_\_\_\_  
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**SECTION II**

**ISSUE:** Florida Forever Revenue Bonds April 2010

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
5.50%	July 1, 2029	100,000,000	<input type="text" value="0"/>	<input type="text" value="98,750,000"/>
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="890,000"/>	
Principal	(H) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="1,250,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="2,140,000"/>	

**ISSUE:** \_\_\_\_\_

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

	(7)	(8)	(9)
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Interest on Debt	(G) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Principal	(H) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Debt Service	(K) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>



**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Interest on Debt	(A) 5,751,797	6,182,431	22,469,223
Principal	(B) 2,545,000	7,490,000	15,205,000
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 15,296	404,729	702,967
Other Debt Service	(E) -913,755	0	0
<b>Total Debt Service</b>	<b>(F) 7,398,338</b>	<b>14,077,160</b>	<b>38,377,190</b>

**Explanation:** The 2002 Legislature authorized the issuance of Everglades Restoration bonds to finance or refinance the cost of acquisition and improvement of land, water areas, and related property interests and resources for the purpose of implementing the Comprehensive Everglades Restoration Plan. Bonds will be paid by documentary stamp tax revenue transferred to the Save Our Everglades Trust Fund.

**SECTION II**

**ISSUE:** Save Our Everglades Restoration Bonds 2006A (Principal bal. of \$47.38M transferred to escrow for refunding)

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
3.73%	July 1, 2025	50,000,000	0	0
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) 1,540,633	0	0	
Principal	(H) 0	0	0	
Fiscal Agent or Other Fees	(I) 0	0	0	
Other	(J) 0	0	0	
<b>Total Debt Service</b>	<b>(K) 1,540,633</b>	<b>0</b>	<b>0</b>	

**ISSUE:** Save Our Everglades Restoration Bonds 2006B (Principal bal. of \$47.38M transferred to escrow for refunding)

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2008</b>	<b>June 30, 2009</b>
3.68%	July 1, 2025	50,000,000	0	0
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) 1,643,054	0	0	
Principal	(H) 0	0	0	
Fiscal Agent or Other Fees	(I) 0	0	0	
Other	(J) 0	0	0	
<b>Total Debt Service</b>	<b>(K) 1,643,054</b>	<b>0</b>	<b>0</b>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
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**SECTION II**

**ISSUE:** Save Our Everglades Restoration Bonds 2007A

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
5.00% - 5.16%	July 1, 2027	50,000,000	47,200,000	45,320,000
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="590,338"/>	<input type="text" value="745,028"/>	<input type="text" value="2,473,962"/>	
Principal	(H) <input type="text" value="985,000"/>	<input type="text" value="1,815,000"/>	<input type="text" value="1,880,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="100,148"/>	<input type="text" value="96,563"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="1,575,338"/>	<input type="text" value="2,660,176"/>	<input type="text" value="4,450,525"/>	

**ISSUE:** Save Our Everglades Restoration Bonds 2007B

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
5.16%	July 1, 2028	50,000,000	47,200,000	45,320,000
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="566,531"/>	<input type="text" value="661,703"/>	<input type="text" value="2,473,961"/>	
Principal	(H) <input type="text" value="985,000"/>	<input type="text" value="1,815,000"/>	<input type="text" value="1,880,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="100,147"/>	<input type="text" value="96,563"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="1,551,531"/>	<input type="text" value="2,576,850"/>	<input type="text" value="4,450,524"/>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2009 - 2010**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SECTION II**

**ISSUE:** Save Our Everglades Restoration Bonds 2008A

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
5.16%	July 1, 2028	98,490,000	94,055,000	90,040,000
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="1,411,241"/>	<input type="text" value="4,775,700"/>	<input type="text" value="4,621,300"/>	
Principal	(H) <input type="text" value="575,000"/>	<input type="text" value="3,860,000"/>	<input type="text" value="4,015,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="204,434"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="1,986,241"/>	<input type="text" value="8,840,134"/>	<input type="text" value="8,636,300"/>	

**ISSUE:** Save Our Everglades Restoration Bonds July 2009

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
5.16%	July 1, 2029	200,000,000	0	194,055,000
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="10,320,000"/>	
Principal	(H) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="5,945,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="406,379"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="16,671,379"/>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection  
**Budget Entity:** Land Administration - 37100200

**Budget Period 2009 - 2010**

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SECTION II**

**ISSUE:** Florida Keys Area of Critical State Concern Bonds August 2009

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
5.16%	July 1, 2029	50,000,000	<input type="text" value="0"/>	<input type="text" value="48,515,000"/>
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="2,580,000"/>	
Principal	(H) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="1,485,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="103,462"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="4,168,462"/>	

**ISSUE:** \_\_\_\_\_

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
			<input type="text" value="0"/>	<input type="text" value="0"/>
	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>	
Interest on Debt	(G) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Principal	(H) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Environmental Protection

**Chief Internal Auditor:** Joseph Aita

**Budget Entity:** \_\_\_\_\_

**Phone Number:** (850) 245-3151

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report 2008-019	(September 2007)	State Lands	<p><b>FINDING NUMBER 1:</b> Documentation supporting the Babcock Ranch acquisition gave an appearance of influence of the appraisal amounts by the Department in the establishment of value estimates of contracted fee appraisers.</p> <p><b>RECOMMENDATION:</b> The Department should assure that documentation in its acquisition files is dated and signed by the preparer. Additionally, to avoid any appearance of influence on the appraisal amounts, the documentation should clearly show that any updates or appraisal addendums were based on value estimates made in an unbiased and independent environment by the fee appraisers.</p>	<p><b>CURRENT STATUS:</b> The Department does not direct or influence the contracted fee appraiser's opinion of value. To avoid any appearance of influence, the Bureau Chief of Land Acquisition has, as a result of preliminary meetings with Auditor General staff, instituted policies to ensure negotiation information is properly documented. A telephone communication log has been created and is used when speaking with landowners and their representatives. A negotiation strategy must be approved before negotiations start and all offers must be in writing. This log is currently in use with current acquisition projects.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report 2008-019 (CONTINUED)	(September 2007)	State Lands		The Auditor General recommends that the documentation show value estimates are made in an unbiased and independent environment by the fee appraisers. The certification in each appraisal update contains this affirmation and certification documentation is included in each appraisal the Department obtains.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report 2008-019 (CONTINUED)	(September 2007)	State Lands	<p><b>FINDING NUMBER 2:</b>            In accepting a \$2,100,000 increase in the approved value for the Norfolk Southern acquisition, the Department relied on appraised values based on a hypothetical condition that was demonstrated in the appraisal reports to be unlikely to occur. Further, Department records should document consideration of the impact of the City of Jacksonville's decision to pay an additional \$5,116,000 for the property on the State's decision to pay the entire maximum amount (\$8,400,000).</p> <p><b>RECOMMENDATION:</b>            The Department should review the support for any hypothetical conditions contained in appraisal reports and clearly evidence the basis relied upon in accepting appraisal reports that contain such conditions, particularly when evidence contained in the appraisal report clearly indicates that the hypothetical condition is unlikely to occur. Further, Department records should document consideration of the impact of the City's decision to pay an additional \$5,116,000 for the property on the State's decision to pay the entire maximum amount (\$8,400,000).</p>	<p><b>CURRENT STATUS:</b>            The Department agrees with the recommendation regarding hypothetical conditions and it is currently in effect. Prior to this audit being initiated, the Department, through the Bureau of Appraisal in July 2005, recognizing the ramifications and importance of the use of either hypothetical conditions or extraordinary assumptions, required that the use of them by a contracted appraiser be pre-approved by the Bureau. Correspondence regarding this requirement was sent to all fee appraisers in June 2004. Current task assignments contain Division direction that appraisals are not to contain extraordinary assumptions of hypothetical conditions unless directed and approved by the Bureau of Appraisal.</p> <p>Documentation and disclosure regarding the City's payment of an additional \$5,116,000 above the State's maximum approved value is in the Board of Trustees' September 7, 2005 Agenda Item #7. It should be noted the City of Jacksonville independently decided to pay additional monies for the property, demonstrating the importance of the acquisition to the City. The State's costs did not exceed the statutorily</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report 2008-019 (CONTINUED)	(September 2007)	State Lands		<p>approved maximum value. The Department strongly agrees that every effort should be made to avoid paying more than a property is worth. The City's decision to pay the additional money for the property was based on an appraisal the City obtained prior to the State's involvement in the project. A copy of that appraisal was provided to the Department and, upon review, the Department found deficiencies in the City's appraisal.</p> <p>The City's appraisal had a market value in excess of \$16,000,000 but was not relied upon by the State. The City's decision was made with a full knowledge of the Department's approved value.</p> <p>To further clarify the appropriate use of hypothetical conditions, as used in the appraisals, there is an allowable provision of the <u>"Uniform Standards of Professional Appraisal Practice"</u> (USPAP), as follows:</p> <p style="text-align: center;"><b>"Standard Rule 1-2 in developing a real property appraisal, an appraiser must:</b></p> <p><b>(g) Identify any hypothetical conditions necessary in the assignment."</b></p>	



REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report 2008-019 (CONTINUED)	(September 2007)	State Lands		<p>USPAP continues with the following clarification:</p> <p>“A hypothetical condition may be used in an assignment only if:</p> <ul style="list-style-type: none"> <li>• use of the hypothetical condition is clearly required for legal purposes, for purposes of reasonable analysis, or for purposes of comparison;</li> <li>• use of the hypothetical condition results in a credible analysis; and</li> <li>• the appraiser complies with the disclosure requirements set forth in USPAP for hypothetical conditions.”</li> </ul> <p>This provision was appropriately used in full compliance with the above description and with a complete understanding by Department staff.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report 2008-019 (CONTINUED)	(September 2007)	State Lands	<p><b>FINDING NUMBER 3:</b> Inconsistencies and deficiencies in the highest and best use analyses and conclusions of appraisals for the Overstreet Ranch and Tiger Island acquisitions may have impacted the value estimates for those parcels.</p> <p><b>RECOMMENDATION:</b> The Department should exercise greater oversight of appraisal reports to ensure that appraisers' highest and best use analyses and conclusions, as well as valuation analyses, are accurate, thorough, reasonable, and supported by relevant market data.</p>	<p><b>CURRENT STATUS:</b> The Department agrees that oversight of the appraisal process and appraisal reports is vital and important to ensure that a fair and reasonable price is paid for acquisitions. The Uniform Standards of Professional Appraisal Practice (USPAP) require an appraiser to conduct an appraisal which is accurate, thorough, reasonable and supported by relevant market data as indicated by the audit finding. As part of the quality control process in the oversight of appraisal reports, the Department hires an independent fee appraiser to review appraisal reports with a value conclusion above \$500,000. The review is conducted conforming to Standard 3 of the USPAP. The review appraiser prepares a report indicating the acceptability of the appraisal and its conformity to the USPAP.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report 2008-019 (CONTINUED)	(September 2007)	State Lands		The Bureau of Appraisal closely monitors and manages the appraisal and review process. In most cases, three staff members read the review report and request clarifications, modifications, additional support and/or revisions from the appraiser and/or the review appraiser. In the cases cited in this finding, upon completion of the quality assurance process, the review appraiser and the Bureau of Appraisal staff determined that the appraisals were acceptable.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report 2008-019 (CONTINUED)	(September 2007)	State Lands	<p><b>FINDING NUMBER 4:</b>  There was lack of documentation of the Department's appropriate consideration of the prior sale, the value estimates in the appraisal reports, and the negotiation process of the Three Rivers acquisition.</p> <p><b>RECOMMENDATION:</b>  The Department should ensure that appraisals adequately document consideration of prior subject sales and the value of land retained by the seller in negotiating the price for the subject property. The Department should be more diligent in reviewing appraisal and review appraiser reports to ensure that the appraisal reports are properly prepared and documented. Also, the Department and any joint acquisition participants should comply with terms of the joint acquisition agreements concerning documentation of the negotiation process.</p>	<p><b>CURRENT STATUS:</b>  The Department agrees with the recommendation that prior sales of a subject property be considered and, in fact, appraisal standards require such. However, in the case of the Four Creeks Forest acquisition, the property was only under contract to purchase (the party who would sell to the State did not yet own the property as of the appraisal date). The seller would not disclose and did not provide a copy of the contract and had no obligation to as the contract was between two private parties. Thus, there was no previous sale or reliable information regarding the sale to be considered by the appraisers.</p> <p>The recommendation is that the Department and any joint acquisition participants should comply with terms of the joint acquisition agreements concerning documentation of the negotiation process. The Department will be diligent in monitoring and enforcing the provisions of joint acquisition agreements. For each Joint acquisition agreement, the Acquisition agent is required to document requests made to the water management district for negotiation records, board approvals, contract agreements and other related records.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA-03-03-2008-24	March 2008	State Lands	<p><b>FINDING NUMBER 1:</b> Contract deliverables do not always meet the contract scope of work.</p> <p><b>RECOMMENDATION:</b> The Division should issue task assignments in accordance with the contract scope of services. If Division needs vary from contract requirements, justification for the deviation should be documented. This documentation should include the stated requirement for any modified service. If the Division requires certification by a professional engineer or geologist and report compliance with Comprehensive Environmental Response Compensation and Liability Act (CERCLA), this should be stated in the modified requirements and verified by the Division staff reviewer prior to report acceptance.</p>	<p><b>CURRENT STATUS:</b> DSL has worked closely with procurement staff to ensure correct procedures are followed and has put into place separate guidelines for the report, one for the Baseline Documentation Report (BDR) and one for the ESA portion. The ESA is in compliance with the Comprehensive Environmental Response Compensation and Liability Act (CERCLA). Division standards do not require the BDR to be in compliance with CERCLA; it is used as a point of reference for future comparison of biological aspects of the property.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA-03-03-2008-24 (CONTINUED)	March 2008	State Lands	<p><b>FINDING NUMBER 2:</b> Contractor reports do not address all requirements in contract scope of services.</p> <p><b>RECOMMENDATION:</b> The Division should review the requirements set forth for environmental site assessment services and Environmental Site Observations (ESOs). If the requirements, as currently outlined in contracts serve the interest of the Board of Trustees (BOT) for land acquisitions, steps should be taken to ensure that reports submitted by contractors comply with these requirements. As such, checklists included in contract scope of services should be adequately completed, addressing site property conditions listed on the checklist. They should contain the results of site interviews. Additionally, reports should be signed and sealed as required, and certifications to the Board of Trustees should be made only on appropriate reports.</p> <p>The Division should also require contractors to demonstrate appropriate supervision and review of submitted reports by a professional engineer or geologist prior to acceptance.</p>	<p><b>CURRENT STATUS:</b> DSL hired a Division Staff Reviewer to review the submitted reports prior to acceptance and maintains on file resumes for staff members of all environmental contractors who work on DSL contracts.</p> <p>The DSL BLA contract manager has notified contractors in writing to ensure the Site Interview is incorporated into the ESO product. Upon issuing new task assignments to contractors, BLA has instructed them to adhere to the Site Interview requirement within the ESO checklist. Additionally, DSL is confirming this during product review.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA-03-03-2008-24 (CONTINUED)	March 2008	State Lands	<p><b>FINDING NUMBER 3:</b> Contracts do not require compliance with Environmental Site Assessment professional standards associated with updated federal regulated requirements.</p> <p><b>RECOMMENDATION:</b> The Division needs to review current contract requirements to determine the level of environmental assessment professional practice necessary to satisfy any liability concerns related to BOT land acquisitions.</p>	<p><b>CURRENT STATUS:</b> DSL now has a heightened awareness of the standards and will ensure compliance. Staff has talked with each contractor and followed up with a letter ensuring each contractor knows and abides by the American Society for Testing and Materials (ASTM) International standards when performing work for the public sector and adheres to DSL standards when working for the State of Florida. DSL has refined its contracting and task assignment processes so that decisions made and actions taken during the acquisition process continue to reflect a balance between cost-effectiveness and conservation goals.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA-03-03-2008-24 (CONTINUED)	March 2008	State Lands	<p><b>FINDING NUMBER 4:</b> Division methods of ordering multiple ESOs for larger land tracks is not cost-effective.</p> <p><b>RECOMMENDATION:</b> As noted in the previous recommendation, the Division should consider providing contract and review staff with training to improve decisions regarding cost-effective land acquisition service needs.</p> <p>Services that meet federal requirements and professional standards should be tasked based on project analysis and contamination risk in a cost-effective manner. The Division should refine its contracting and task assignment processes so that decisions made and actions taken during the acquisition process reflect a balance between cost-effectiveness and conservation goals.</p> <p>Given the research concerning cost of environmental site services in compliance with professional standards, the Division should be able to obtain these services at prices comparable to those in current contracts.</p>	<p><b>CURRENT STATUS:</b> DSL now has a heightened awareness of the professional standards and has hired a Division Staff Reviewer, who is now a member of ASTM International, Florida Environmental Assessors Association, and Environmental Assessment Association. The reviewer will be attending professional national level training through ASTM, CERCLA, the EPA, DEP and the University of Florida Center for Training, Research &amp; Education for Environmental Occupations, as well as other training opportunities that become available. Participation in these conferences and review of ASTM publications will ensure the Division stays abreast of industry standards. To date, the DSL reviewer has attended several trainings including "Phase I Environmental Site Assessment and All Appropriate Inquiries" as well as DEP's contract management class, and will attend "A Groundwater Pollution and Hydrology Course" in July 2008.</p> <p>With the addition of a Staff Reviewer, the Staff Reviewer's training, and the Division's heightened awareness, the Division will strive to order the best product for the circumstances.</p>	



**DISTRICT OFFICES**  
Exhibits or Schedules

**DISTRICT OFFICES**  
Schedule I Series

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
GRANTS AND DONATIONS TRUST FUND (20-3-339074)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirements as its' revenue sources result entirely from grants from federal agencies, other state agencies, or other entities.

Department of Environmental Protection  
Grants & Donations Trust Fund  
2-339

Revenue Estimates Explanation:

- Projections for grant revenue are based on anticipated grant awards. Projections for fees and charges revenue are based on historical trends and anticipated loan repayment schedules.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Grants & Donations Trust Fund  
District Offices  
2-339

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Grant Award Available to Draw \$628,168: This adjustment indicates the balance of federal grant awards that will be available to be drawn down to fund unexpended appropriations. Grant revenue is typically drawn down on a reimbursement basis after expenditures have been made.
- Beginning Available Fund Balance Adjustment (\$735,658): This adjustment is necessary to reconcile actual end of year FLAIR balances recorded on an accrual basis with the required zero CFO beginning balance that must be entered on the Schedule I.



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Grants &amp; Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department of Environmental Protection 37 00 00 00</b>
	<b>2-339</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>10,500.92</b> (A)		<b>10,500.92</b>
ADD: Other Cash (See Instructions)			
ADD: Investments	57,954,855.19 (C)		57,954,855.19
ADD: Outstanding Accounts Receivable	14,004,199.87 (D)		14,004,199.87
ADD: Estimated Grant Receivables	85,602,162.27 (E)		85,602,162.27
<b>Total Cash plus Accounts Receivable</b>	<b>157,571,718.25</b> (F)		<b>157,571,718.25</b>
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(735,554.96) (H)		(735,554.96)
Approved "B" Certified Forwards	(199,512.05) (H)		(199,512.05)
Approved "FCO" Certified Forwards	(123,672,507.62) (H)		(123,672,507.62)
LESS: Other Accounts Payable (Nonoperating)	(1,688,067.15) (I)		(1,688,067.15)
LESS: FCO Appropriation Held in Departmental Reserve	7,887,252.38 (J)		7,887,252.38
<b>Unreserved Fund Balance, 07/01/08</b>	<b>39,163,328.85</b> (K)	<b>0.00</b>	<b>39,163,328.85</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u>Department of Environmental Protection</u>
<b>Trust Fund Title:</b>	<u>Grants &amp; Donations Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2-339</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<b>(150,352.93)</b> (A)
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Prior Year Financial Statement Adjustment	150,352.93 (B)
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**Add/Subtract:**

Adjustment to the FCO Reserve for Encumbrances	104,170,753.31 (B)
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Estimated Grant Receivables for Certified Forward Appropriations	(85,602,162.27) (B)
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**Other Adjustment(s):**

Other Fund Balance Reserves	(49,844,667.51) (C)
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FCO Appropriation held in Departmental Reserve	(7,887,252.38) (C)
--	--------------------

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>(39,163,328.85)</b> (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>39,163,328.85</b> (E)
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<b>DIFFERENCE:</b>	<b>0.00</b> (F)*
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**\*SHOULD EQUAL ZERO.**



**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 PERMIT FEE TRUST FUND (20-2-526001)  
 5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

		<u><b>FY2008/2009</b></u>
<b>TOTAL PROJECTED REVENUE</b>		<b>15,370,000</b>
<b><u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u></b>		
RISK MANAGEMENT INSURANCE	103241	20,548
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	63,542
TRANSFER-WORKING CAPITAL TRUST FUND	180222	852,014
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	2,065,566
REFUNDS	2200XX	400,000
DISTRIBUTION - INDUSTRIAL SITING FEES	310118	50,000
SERVICE CHARGE TO GENERAL REVENUE (7.3%)	310322	1,091,800
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>13,200</u>
<b>TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS</b>		<b>4,556,670</b>
<b>BALANCE</b>		<b><u>10,813,330</u></b>
<b>5% TRUST FUND RESERVE</b>		<b>\$ <u><u>540,667</u></u></b>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection  
Permit Fee Trust Fund  
2-526

Revenue Estimates Explanation:

- The Permit Fees and Siting revenues received in the Permit Fee Trust Fund are projected based on historical trend analyses prepared in consultation with the program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing the estimates.
- The projected interest revenue was based upon historical interest earnings in the previous fiscal years, the cash and investment balance in the fund and anticipated interest rates. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Permit Fee Trust Fund  
2-526

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Post-Closing Financial Statement Adjustment Statewide \$16: This adjustment is necessary to record prior year FLAIR adjustments made by the Department of Financial Services (DFS).



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 -10**

**Department:** Environmental Protection  
**Budget Entity:** Water Resource Protection and Restoration  
**Fund:** Permit Fee Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE-STATE</u>	FY 2007 - 08	FY 2008 -09	FY 2009 -10
Permitting fees, fines, forfeitures, judgments	7,181,576	2,231,388	1,140,941
and interest earnings on the investment			
of idle cash			
<u>FUNDING SOURCE-NON-STATE</u>			
<b>TOTALS*</b>	7,181,576	2,231,388	1,140,941

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	Department of Environmental Protection
<b>Budget Entity:</b>	Permit Fee Trust Fund
<b>LAS/PBS Fund Number:</b>	Division of Water Resource Management - 37 35 00 00
	2-526

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,404.72	(A)		1,404.72
ADD: Other Cash (See Instructions)	1,163.10	(B)		1,163.10
ADD: Investments	8,810,668.79	(C)		8,810,668.79
ADD: Outstanding Accounts Receivable	305,025.11	(D)		305,025.11
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>9,118,261.72</b>	(F)		<b>9,118,261.72</b>
LESS Allowances for Uncollectibles	(20,830.00)	(G)		(20,830.00)
LESS Approved "A" Certified Forwards	(766,309.36)	(H)		(766,309.36)
Approved "B" Certified Forwards	(9,313.30)	(H)		(9,313.30)
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(1,140,232.66)	(I)		(1,140,232.66)
LESS:		(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	<b>7,181,576.40</b>	(K)		<b>7,181,576.40</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u>Department of Environmental Protection</u>
<b>Trust Fund Title:</b>	<u>Permit Fee Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2-526</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(7,181,592.40)"/> (A)
---	---

**Add/Subtract:**

Prior Year Financial Statement Admusement	<input type="text" value="16.00"/> (B)
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**Other Adjustment(s):**

<input type="text"/>	(C)
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<input type="text"/>	(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(7,181,576.40)"/> (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="7,181,576.40"/> (E)
---	---

<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
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**\*SHOULD EQUAL ZERO.**

**ENVIRONMENTAL ASSESSMENT AND RESTORATION**  
Exhibits or Schedules



**ENVIRONMENTAL ASSESSMENT AND RESTORATION**  
Schedule I Series

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
ENVIRONMENTAL LAB TRUST FUND (20-2-050001)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

THIS FUND IS EXEMPT FROM THE 5 PERCENT TRUST FUND RESERVE REQUIREMENT AS IT IS AN INTERNAL SERVICE FUND ESTABLISHED FOR THE PROVISION OF LABORATORY SERVICES AND ITS' REVENUE SOURCES ARE CHARGES AND ASSESSMENTS TO OTHER STATE ENTITIES AND TO OTHER ENTITIES WITHIN THE DEPARTMENT.

Department of Environmental Protection  
Environmental Lab Trust Fund  
2-050

Revenue Estimates Explanation:

- The estimates for intra-agency transfers are based on the Environmental Lab Trust Fund Cost Allocation Plan, which is based on the cash transfer required to support the fund.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.
- Sales of Goods and Services revenues are based on trend analyses prepared in consultation with the program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Environmental Lab Trust Fund  
2-050

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Post-Closing Financial Statement Adjustment Statewide (\$16): This adjustment is necessary to record prior year FLAIR adjustments made by the Department of Financial Services (DFS).
- Cost Allocation Plan Adjustment (\$263): This adjustment reflects a minor difference between the level of revenues that are expected to be needed to fully fund all appropriations from the Environmental Lab Trust Fund and the revenues that were calculated previously based on the Department's cost allocation plan. Overages in revenue are credited to the appropriate funds at the end of each fiscal year.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009-10**

**Department:** 37 Environmental Protection

**Budget Entity:** 37250200 Laboratory Svcs (Actual 07-08) & 37300100 Water Science/Lab Svcs (Est 08-09, Request 09-10)

**Fund:** 2050 Environmental Laboratory Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 08	FY 2008 - 09	FY 2010 - 11
<u>Contracts with Water Management</u>	864,262	-	-
<u>Districts and transfers from other</u>			
<u>DEP trust funds, and interest earnings</u>			
<u>on the investment of idle cash.</u>			
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTALS*</b>	<b>864,262</b>	<b>-</b>	<b>-</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2009 - 2010
<b>Trust Fund Title:</b>	Department of Environmental Protection
<b>Budget Entity:</b>	Environmental Lab Trust Fund
<b>LAS/PBS Fund Number:</b>	Resource Assessment & Mgmt. - 37 25 00 00
	2-050

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	40,707.62	(A)		40,707.62
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	887,696.26	(C)		887,696.26
ADD: Outstanding Accounts Receivable	91,126.01	(D)		91,126.01
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>1,019,529.89</b>	(F)		<b>1,019,529.89</b>
LESS Allowances for Uncollectibles	(49,977.00)	(G)		(49,977.00)
LESS Approved "A" Certified Forwards	(104,341.85)	(H)		(104,341.85)
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(948.92)	(I)		(948.92)
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	<b>864,262.12</b>	(K)		<b>864,262.12</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Environmental Lab Trust Fund  
**LAS/PBS Fund Number:** 2-050

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08  (A)

**Add/Subtract:**

Prior Year Financial Statement Adjustment  (B)

**Other Adjustment(s):**

(C)

(C)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC**  (E)

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
GRANTS AND DONATIONS TRUST FUND (20-3-339074)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirements as its' revenue sources result entirely from grants from federal agencies, other state agencies, or other entities.



Department of Environmental Protection  
Grants & Donations Trust Fund  
2-339

Revenue Estimates Explanation:

- Projections for grant revenue are based on anticipated grant awards. Projections for fees and charges revenue are based on historical trends and anticipated loan repayment schedules.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 37 Environmental Protection  
**Budget Entity:** Various -- Agency Wide  
**Fund:** 2339 Grants and Donations Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009- 2010
State Grants, State Contacts,	818,423	-	-
City/County/Other Grants, Non-State			
Grants Transferred from Other State			
Agencies, Interest Earnings			
<u>FUNDING SOURCE - NON-STATE</u>			
Federal Grants, Federal Reimbursements,	7,185,702		
Interest Earnings			
<b>TOTALS*</b>	<b>8,004,125</b>	-	-

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Grants &amp; Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department of Environmental Protection 37 00 00 00</b>
	<b>2-339</b>

	Balance as of 6/30/2008	(A)	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>10,500.92</b>			<b>10,500.92</b>
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	57,954,855.19	(C)		57,954,855.19
ADD: Outstanding Accounts Receivable	14,004,199.87	(D)		14,004,199.87
ADD: Estimated Grant Receivables	85,602,162.27	(E)		85,602,162.27
<b>Total Cash plus Accounts Receivable</b>	<b>157,571,718.25</b>	(F)		<b>157,571,718.25</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	(735,554.96)	(H)		(735,554.96)
Approved "B" Certified Forwards	(199,512.05)	(H)		(199,512.05)
Approved "FCO" Certified Forwards	(123,672,507.62)	(H)		(123,672,507.62)
LESS: Other Accounts Payable (Nonoperating)	(1,688,067.15)	(I)		(1,688,067.15)
LESS: FCO Appropriation Held in Departmental Reserve	7,887,252.38	(J)		7,887,252.38
<b>Unreserved Fund Balance, 07/01/08</b>	<b>39,163,328.85</b>	(K)	<b>0.00</b>	<b>39,163,328.85</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Grants & Donations Trust Fund  
**LAS/PBS Fund Number:** 2-339

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 (150,352.93) (A)

Prior Year Financial Statement Adjustment 150,352.93 (B)

**Add/Subtract:**

Adjustment to the FCO Reserve for Encumbrances 104,170,753.31 (B)

Estimated Grant Receivables for  
Certified Forward Appropriations (85,602,162.27) (B)

**Other Adjustment(s):**

Other Fund Balance Reserves (49,844,667.51) (C)

FCO Appropriation held in Departmental Reserve (7,887,252.38) (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** (39,163,328.85) (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 39,163,328.85 (E)

**DIFFERENCE:** 0.00 (F)\*

**\*SHOULD EQUAL ZERO.**

**WATER RESOURCE MANAGEMENT**  
Exhibits or Schedules

**WATER RESOURCE MANAGEMENT**  
Schedule I Series

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND (20-2-193001)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

		<u>FY 2008/2009</u>
<b>TOTAL PROJECTED REVENUE</b>		<b>84,156,120</b>
<b><u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u></b>		
RISK MANAGEMENT INSURANCE	103241	66,774
TRANSFER - DMS/HR SERVICES/STW CONTRACT	107040	60,657
TRANSFER - FWCC - REEF GROUNDINGS	180048	41,912
TRANSFER - WORKING CAPITAL TRUST FUND	180222	966,820
TRANSFER - ADMINISTRATIVE TRUST FUND	185080	1,350,664
TRANSFER - ENVIRONMENTAL LAB TRUST FUND	185083	4,110,818
SERVICE CHARGE TO GENERAL REVENUE (7.3%)	310322	1,219,319
<u>DFS/ASSESSMENT ON INVESTMENTS</u>	<u>310403</u>	<u>297,000</u>
<b>TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS</b>		<b>8,113,964</b>
<b>BALANCE</b>		<b><u>76,042,156</u></b>
<b>5% TRUST FUND RESERVE</b>		<b>\$ <u>3,802,108</u></b>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection  
Ecosystem Management and Restoration Trust Fund  
2-193

Revenue Estimates Explanation:

- The Documentary Stamp Tax revenue and the Sales Tax revenue received from the Department of Revenue are projected based on figures from the latest Revenue Estimating Conferences.
- The Fines & Forfeitures revenue is projected based on trend analyses prepared in consultation with program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing the revenue estimates.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.



Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Ecosystem Management and Restoration Trust Fund  
2-193

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Fixed Capital Outlay Reversions \$2,348,192: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred as a result of the FY 2008/09 GAA, Section 38. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Post-Closing Financial Statement Adjustment Statewide (\$441): This adjustment is necessary to record prior year FLAIR adjustments made by the Department of Financial Services (DFS).
- Fund Balance Reserve – Court Order Restoration Project Unappropriated \$1,025,053: This represents the net impact to the fund of adjusting the amount reserved for court ordered restoration projects.
- Fund Balance Reserve – Reef Groundings (\$6,211): This represents the net impact to the fund of adjusting the amount reserved for reef groundings.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 -10**

**Department:** Environmental Protection  
**Budget Entity:** Beach Management  
**Fund:** Ecosystem Management and Restoration TF

**2193**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE-STATE</u>	FY 2007 - 08	FY 2008 -09	FY 2009 -10
Funds received as a result of actions against	33,439,714	1,326,040	104,936
any person for a violation of Chapter 373			
Florida Statutes, for injury to or destruction of			
coral reefs, from other sources specified by			
law, transfers from documentary stamp			
taxes			
for beaches, and interest earnings on the			
investment of idle cash.			
<u>FUNDING SOURCE-NON-STATE</u>			
<b>TOTALS*</b>	33,439,714	1,326,040	104,936

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Ecosystem Management & Restoration Trust Fund
<b>Budget Entity:</b>	Water Resource Management - 37 35 00 00
<b>LAS/PBS Fund Number:</b>	2-193

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	390,401.72	(A)		390,401.72
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	273,184,592.49	(C)		273,184,592.49
ADD: Outstanding Accounts Receivable	29,132,331.06	(D)		29,132,331.06
ADD: Other Loans & Notes Receivables		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>302,707,325.27</b>	(F)		<b>302,707,325.27</b>
LESS Allowances for Uncollectibles	(25,538,090.36)	(G)		(25,538,090.36)
LESS Approved "A" Certified Forwards	(298,825.76)	(H)		(298,825.76)
Approved "B" Certified Forwards	(9,036.95)	(H)		(9,036.95)
Approved "FCO" Certified Forwards	(238,122,656.54)	(H)		(238,122,656.54)
LESS: Other Accounts Payable (Nonoperating)	(1,244,289.06)	(I)		(1,244,289.06)
LESS: Fund Balance Reserve for Reef Groundings	(349,324.84)	(J)		(349,324.84)
LESS: Advances from Other Funds Between Depts.	(3,043,966.56)	(J)		(3,043,966.56)
LESS: Fund Balance Reserve-Court Ordered Restitutio	(661,421.15)	(J)		(661,421.15)
<b>Unreserved Fund Balance, 07/01/08</b>	<b>33,439,714.05</b>	(K)		<b>33,439,714.05</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u>Department of Environmental Protection</u>
<b>Trust Fund Title:</b>	<u>Ecosystem Management &amp; Restoration Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2-193</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(33,439,273.02)"/> (A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment	<input type="text" value="(441.03)"/> (B)
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**Other Adjustment(s):**

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(33,439,714.05)"/> (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="33,439,714.05"/> (E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
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**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
DRINKING WATER REVOLVING LOAN TRUST FUND (20-2-044001)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

THIS FUND IS EXEMPT FROM THE 5 PERCENT TRUST FUND RESERVE REQUIREMENT AS ITS' REVENUE SOURCES RESULT ENTIRELY FROM FEDERAL GRANTS OR THE STATE'S MATCHING SHARE FOR THOSE FEDERAL GRANT FUNDS AND INTEREST EARNED THEREON. FEDERAL GRANT FUNDS AND THE STATE'S MATCHING FUNDS ARE LOANED TO LOCAL GOVERNMENT ENTITIES. THOSE GRANT FUNDS ARE THEN REPAYED BACK TO THE DEPARTMENT BY THE LOCAL GOVERNMENT ENTITIES AND ARE THEN LOANED OUT TO OTHER LOCAL GOVERNMENT ENTITIES.

Department of Environmental Protection  
Drinking Water Revolving Loan Trust Fund  
2-044

Revenue Estimates Explanation:

- The grant revenue projections in the Drinking Water Revolving Loan Trust Fund are based on anticipated federal grant awards. The revenue projections for repayment of loans are based on a loan payment schedule.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Drinking Water Revolving Loan Trust Fund  
2-044

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Fund Balance Reserve – Long Term Receivables \$2,373,590: The long-term nature of the repayment schedule necessitates that the benefit of such repayments to the fund not be shown until such time as those repayments are actually received. This amount represents the change in long-term receivables.
- FY 2008-09 Loan Repayment Receivable Recorded FY 2007-08 (\$19,445,590): This adjusts for loan repayments that had been recorded as receivable in FY 2007-08, but will be repaid in FY 2008-09. The revenues resulting from these repayments are recorded as revenue and closed into the long-term receivable in the final analysis for FY 2007-08 and must therefore be adjusted out to avoid double counting.
- Fixed Capital Outlay Reversions \$577,531: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on February 1, 2008. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- DWSRF Grant Award Available to Draw \$42,529,996: This adjustment indicates the balance of federal grant awards that will be available to be drawn down to fund unexpended appropriations. Grant revenue is typically drawn down on a reimbursement basis after expenditures have been made.
- DWSRF General Revenue Match to be Transferred \$1,360,700: This adjustment indicates the balance of required match for the FY 2007-08 that will be transferred in FY 2008-09. The grant award for FY 2007/08 was not received until August 2008.

- Beginning Available Fund Balance Adjustment (\$18,732,022): This adjustment represents the amount of negative fund balance brought forward from the prior fiscal year to be funded by the DWSRF Grant Award.



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 -10**

**Department:** Environmental Protection  
**Budget Entity:** Water Resource Protection and Restoration  
**Fund:** Drinking Water Revolving Loan Trust Fund

2044

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE-STATE</u>	FY 2007 - 08	FY 2008 -09	FY 2009 -10
Transfer of General Revenue funds, federal	4,082,300	9,689,800	6,998,700
grants, loan repayments, and interest			
earnings on the investment of idle cash			
<u>FUNDING SOURCE-NON-STATE</u>			
<b>TOTALS*</b>	4,082,300	9,689,800	6,998,700

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	Department of Environmental Protection
<b>Trust Fund Title:</b>	Drinking Water Revolving Loan Trust Fund
<b>Budget Entity:</b>	Division of Water Resource Management - 37 35 00 00
<b>LAS/PBS Fund Number:</b>	2-044

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	74,134.99	(A)		74,134.99
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	41,284,581.16	(C)		41,284,581.16
ADD: Outstanding Accounts Receivable	1,454,879.68	(D)		1,454,879.68
ADD: Estimated Grant Receivable	42,529,996.00	(E)		42,529,996.00
ADD: FY 2007/08 DWSRF G/R Match Balance	1,360,700.00	(E)		1,360,700.00
<b>Total Cash plus Accounts Receivable</b>	<b>86,704,291.83</b>	(F)		<b>86,704,291.83</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards	(82,618,010.00)	(H)		(82,618,010.00)
LESS: Other Accounts Payable (Nonoperating)	(3,981.62)	(I)		(3,981.62)
<b>Unreserved Fund Balance, 07/01/08</b>	<b>4,082,300.21</b>	(K)		<b>4,082,300.21</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u><b>Department of Environmental Protection</b></u>
<b>Trust Fund Title:</b>	<u><b>Drinking Water Revolving Loan Trust Fund</b></u>
<b>LAS/PBS Fund Number:</b>	<u><b>2-044</b></u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="0.00"/>	(A)
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**Add/Subtract:**

**Other Adjustment(s):**

Estimated Grant Receivable	<input type="text" value="(42,529,996.00)"/>	(C)
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FY 2008/09 Loan Repayments recorded in Flair as FY 2007/08 Accounts Receivable	<input type="text" value="19,445,590.00"/>	(C)
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FY 2007/2008 DWSRF G/R Match Balance	<input type="text" value="(1,360,700.00)"/>	(C)
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Adjustment to the FCO Reserve for Encumbrances	<input type="text" value="20,362,805.79"/>	(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(4,082,300.21)"/>	(D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="4,082,300.21"/>	(E)
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<b>DIFFERENCE:</b>	<input type="text" value="(0.00)"/>	(F)*
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**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
GRANTS AND DONATIONS TRUST FUND (20-3-339074)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirements as its' revenue sources result entirely from grants from federal agencies, other state agencies, or other entities.

Department of Environmental Protection  
Grants & Donations Trust Fund  
2-339

Revenue Estimates Explanation:

- Projections for grant revenue are based on anticipated grant awards. Projections for fees and charges revenue are based on historical trends and anticipated loan repayment schedules.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Grants & Donations Trust Fund  
Water Resources Management  
2-339

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Grant Award Available to Draw \$28,053,792: This adjustment indicates the balance of federal grant awards that will be available to be drawn down to fund unexpended appropriations. Grant revenue is typically drawn down on a reimbursement basis after expenditures have been made.
- September Operating Reversions \$740: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2007. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Fixed Capital Outlay Reversions \$146,139: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on June 30, 2008. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Beginning Available Fund Balance Adjustment (\$40,278,026): This adjustment is necessary to reconcile actual end of year FLAIR balances recorded on an accrual basis with the required zero CFO beginning balance that must be entered on the Schedule I.
- Fund Balance Reserved SRF Grant Allocation and Change in Long Term Accounts Receivable for SRF Grant Allocation (Water Resources

Program) \$9,003,510: These adjustments record the impact of appropriations reserved by the Department in order to align expenditures on a fiscal year basis with expected revenues.

- Fund Balance Reserved CWSRF Service Fee and Change in Long Term Accounts Receivable for CWSRF Service Fee (Water Resources Program) (\$252,290): These adjustments record the impact of appropriations reserved by the Department in order to align expenditures on a fiscal year basis with expected revenues.
- Fund Balance Reserved DWSRF Service Fee and Change in Long Term Accounts Receivable for DWSRF Service Fee (Water Resources Program) (\$753,496): These adjustments record the impact of appropriations reserved by the Department in order to align expenditures on a fiscal year basis with expected revenues.





## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Grants &amp; Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department of Environmental Protection 37 00 00 00</b>
	<b>2-339</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>10,500.92</b> (A)		<b>10,500.92</b>
ADD: Other Cash (See Instructions)			
ADD: Investments	57,954,855.19 (C)		57,954,855.19
ADD: Outstanding Accounts Receivable	14,004,199.87 (D)		14,004,199.87
ADD: Estimated Grant Receivables	85,602,162.27 (E)		85,602,162.27
<b>Total Cash plus Accounts Receivable</b>	<b>157,571,718.25</b> (F)		<b>157,571,718.25</b>
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(735,554.96) (H)		(735,554.96)
Approved "B" Certified Forwards	(199,512.05) (H)		(199,512.05)
Approved "FCO" Certified Forwards	(123,672,507.62) (H)		(123,672,507.62)
LESS: Other Accounts Payable (Nonoperating)	(1,688,067.15) (I)		(1,688,067.15)
LESS: FCO Appropriation Held in Departmental Reserve	7,887,252.38 (J)		7,887,252.38
<b>Unreserved Fund Balance, 07/01/08</b>	<b>39,163,328.85</b> (K)	<b>0.00</b>	<b>39,163,328.85</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u>Department of Environmental Protection</u>
<b>Trust Fund Title:</b>	<u>Grants &amp; Donations Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2-339</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<b>(150,352.93)</b> (A)
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Prior Year Financial Statement Adjustment	150,352.93 (B)
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**Add/Subtract:**

Adjustment to the FCO Reserve for Encumbrances	104,170,753.31 (B)
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Estimated Grant Receivables for Certified Forward Appropriations	(85,602,162.27) (B)
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**Other Adjustment(s):**

Other Fund Balance Reserves	(49,844,667.51) (C)
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FCO Appropriation held in Departmental Reserve	(7,887,252.38) (C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>(39,163,328.85)</b> (D)
--	----------------------------

<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>39,163,328.85</b> (E)
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<b>DIFFERENCE:</b>	<b>0.00</b> (F)*
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**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
NONMANDATORY LAND RECLAMATION TRUST FUND (20-2-506002)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

		<u><b>FY 2008/2009</b></u>
<b>TOTAL PROJECTED REVENUE</b>		<b>35,650,990</b>
 <b><u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u></b>		
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	10,163
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	220,553
SERVICE CHARGE TO GENERAL REVENUE (7.3%)	310322	77,700
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>36,300</u>
<b>TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS</b>		<b>344,716</b>
 <b>BALANCE</b>		 <u><b>35,306,274</b></u>
 <b>5% TRUST FUND RESERVE</b>		 <u><b>\$ 1,765,314</b></u>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection  
Nonmandatory Land Reclamation Trust Fund  
2-506

Revenue Estimates Explanation:

- The Phosphate Severance Tax projection is based on the latest Revenue Estimating Conference.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Non-Mandatory Land Reclamation Trust Fund  
2-506

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- September Operating Reversions \$27: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2007. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 -10**

**Department:** Environmental Protection  
**Budget Entity:** Water Resource Protection and Restoration  
**Fund:** NonMandatory Lands Reclamation Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE-STATE</u>	FY 2007 - 08	FY 2008 -09	FY 2009 -10
Lien foreclosures, land sales, phosphogypsum	1,438,239	5,701,988	18,632,775
stack registration fees, interest earnings			
on the investment of idle cash, and			
transfers from the Minerals TF as provided by			
s. 211.31			
<u>FUNDING SOURCE-NON-STATE</u>			
<b>TOTALS*</b>	1,438,239	5,701,988	18,632,775

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009- 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Nonmandatory Land Reclamation Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Program: Water Resource Mgt 37 35 00 00</b>
	<b>2-506</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	64,719.48 (A)		64,719.48
ADD: Other Cash (See Instructions)			
ADD: Investments	23,976,565.52 (C)		23,976,565.52
ADD: Outstanding Accounts Receivable	71,957.87 (D)		71,957.87
ADD:			
<b>Total Cash plus Accounts Receivable</b>	24,113,242.87 (F)		24,113,242.87
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(25,956.93) (H)		(25,956.93)
Approved "B" Certified Forwards	(1,266.00) (H)		(1,266.00)
Approved "FCO" Certified Forwards	(22,572,584.88) (H)		(22,572,584.88)
LESS: Other Accounts Payable (Nonoperating)	(75,195.30) (I)		(75,195.30)
LESS:			
<b>Unreserved Fund Balance, 07/01/08</b>	1,438,239.76 (K)		1,438,239.76 **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u>Department of Environmental Protection</u>
<b>Trust Fund Title:</b>	<u>Nonmandatory Land Reclamation Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2-506</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(1,438,212.66)"/> (A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment	<input type="text" value="(27.10)"/> (B)
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<input type="text"/>
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**Other Adjustment(s):**

<input type="text"/>	(C)
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<input type="text"/>	(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(1,438,239.76)"/> (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="1,438,239.76"/> (E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
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**\*SHOULD EQUAL ZERO.**



**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
WATER PROTECTION & SUSTAINABILITY PROGRAM TRUST FUND (20-2-603001)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

	<u>FY 2008/2009</u>
<b>TOTAL PROJECTED REVENUE</b>	<b>29,610,000</b>
<b><u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u></b>	
TRANSFER TO ECOSYSTEM MGMT & RESTORATION TRUST FUND 105561	8,700,000
TRANSFER TO WATER QUALITY ASSURANCE TRUST FUND 181069	18,000,000
SERVICE CHARGE TO GENERAL REVENUE (7.3%) 310322	338,450
<u>DFS/ASSESSMENT ON INVESTMENTS 310403</u>	<u>165,000</u>
<b>TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS</b>	<b>27,203,450</b>
<b>BALANCE</b>	<b><u>2,406,550</u></b>
<b>5% TRUST FUND RESERVE</b>	<b>\$ <u><u>120,328</u></u></b>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection  
Water Protection & Sustainability Program Trust Fund  
2-603

Revenue Estimates Explanation:

- The Documentary Stamp Tax revenue from the Department of Revenue is projected based on figures from the latest Revenue Estimating Conferences.
- The projected interest revenue is based upon the cash and investment balance in the fund and anticipated interest rates; these estimates are amended quarterly when the trust funds status review is performed.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 -10**

**Department:** Environmental Protection  
**Budget Entity:** Water Resource Protection and Restoration  
**Fund:** Water Protection and Sustainability Program TF

2603

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE-STATE</u>	FY 2007 - 08	FY 2008 -09	FY 2009 -10
Interest on Investments, Transfers from	8,104,701	-	4,376,222
General Revenue, Transfers from DOR - Doc			
Stamp Tax (201.15 F.S.)			
<u>FUNDING SOURCE-NON-STATE</u>			
<b>TOTALS*</b>	8,104,701	-	4,376,222

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2009 - 2010 Department of Environmental Protection
<b>Trust Fund Title:</b>	Water Protection & Sustainability Program Trust Fund
<b>Budget Entity:</b>	Water Resources - 37 35 00 00
<b>LAS/PBS Fund Number:</b>	2-603

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	154,621,393.25	(C)		154,621,393.25
ADD: Outstanding Accounts Receivable	708,990.61	(D)		708,990.61
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>155,330,383.86</b>	(F)		<b>155,330,383.86</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards	(146,829,165.39)	(H)		(146,829,165.39)
LESS: Other Accounts Payable (Nonoperating)	(396,516.63)	(I)		(396,516.63)
LESS:		(I)		
LESS: Other Reserves		(J)		
		(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	<b>8,104,701.84</b>	(K)		<b>8,104,701.84</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u>Department of Environmental Protection</u>
<b>Trust Fund Title:</b>	<u>Water Protection &amp; Sustainability Program Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2-603</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(14,888,877.84)"/> (A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment	<input type="text" value="6,784,176.00"/> (B)
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**Other Adjustment(s):**

<input type="text"/>	(C)
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<input type="text"/>	(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(8,104,701.84)"/> (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="8,104,701.84"/> (E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
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**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
WASTE WATER TREATMENT STORMWATER MANAGEMENT REVOLVING LOAN TF(20-2-661001)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

THIS FUND IS EXEMPT FROM THE 5 PERCENT TRUST FUND RESERVE REQUIREMENT AS ITS' REVENUE SOURCES RESULT ENTIRELY FROM FEDERAL GRANTS OR THE STATE'S GENERAL REVENUE MATCHING SHARE FOR THOSE FEDERAL GRANT FUNDS AND INTEREST EARNED THEREON. FEDERAL GRANT FUNDS AND THE STATE'S MATCHING FUNDS ARE LOANED TO LOCAL GOVERNMENT ENTITIES. THOSE GRANT FUNDS ARE THEN REPAYED BACK TO THE DEPARTMENT BY THE LOCAL GOVERNMENT ENTITIES AND ARE THEN LOANED OUT TO OTHER LOCAL GOVERNMENT ENTITIES.

Department of Environmental Protection  
Waste Water Treatment Storm Water Mgmt. Revolving Loan Trust Fund  
2-661

Revenue Estimates Explanation:

- The grant revenue projections in the Waste Water Treatment Storm Water Management Revolving Loan Trust Fund are based on anticipated federal grant awards. The revenue projections for repayment of loans are based on a loan payment schedule
  
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Waste Water Treatment Storm Water Mgmt. Revolving Loan Trust Fund  
2-661

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Beginning Available Fund Balance Adjustment (\$12,153,708): This adjustment represents the amount of negative fund balance brought forward from the prior fiscal year to be funded by the SRF Grant Award.
- Beginning Available Balance – Prior Year Adjustment – FCO Held in Reserve (\$14,561,644): This adjustment is necessary to reflect prior year FCO appropriations held in reserve FY 2006/07 by the Department in order to align expenditures on a fiscal year basis with expected revenues.
- Fund Balance Reserve – Long Term Receivables \$4,937,300: The long-term nature of the repayment schedule necessitates that the benefit of such repayments to the fund not be shown until such time as those repayments are actually received. This amount represents the change in long-term receivables.
- Fund Balance Held in Departmental Reserve FY 2007-08 \$2,329,498 and FY 2008-09 \$28,493,200: These adjustments are necessary to reflect FCO appropriations held in reserve by the Department in order to align expenditures on a fiscal year basis with expected revenues.
- SRF Grant Award Available to Draw \$25,469,782: This adjustment indicates the balance of federal grant awards that will be available to be drawn down to fund unexpended appropriations. Grant revenue is typically drawn down on a reimbursement basis after expenditures have been made.
- FY 2008-09 Loan Repayment Receivable Recorded FY 2007-08 (\$40,584,800): This adjusts for loan repayments that had been recorded



as receivables in FY 2007-08, but will be repaid in FY 2008-09. The revenues resulting from these repayments are recorded as revenue and closed into the long-term receivable in the final analysis for FY 2007-08 and must therefore be adjusted out to avoid double counting.

- SRF General Revenue Match to be Transferred \$4,800,000: These adjustments indicate the balance of required match for the FY 2007-08 that will be transferred in FY 2008-088. The grant award for FY 2007/08 was not received until August 2008.
- Fixed Capital Outlay Reversions \$25,000,000: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on June 30, 2008. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 -10**

**Department:** Environmental Protection  
**Budget Entity:** Water Resource Protection and Restoration  
**Fund:** Wastewater Treat /Stormwater Man/ Rev/ Loan T

2661

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE-STATE</u>	FY 2007 - 08	FY 2008 -09	FY 2009-10
Transfer of General Revenue funds, federal	<input type="text"/>	-	<b>9,456,800</b>
grants, loan repayments, fees from loan	<input type="text"/>	<input type="text"/>	<input type="text"/>
servicing and interest on the investment of	<input type="text"/>	<input type="text"/>	<input type="text"/>
of idle cash	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
<u>FUNDING SOURCE-NON-STATE</u>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>TOTALS*</b>	<b>-</b>	<b>-</b>	<b>9,456,800</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2009 - 2010 Department of Environmental Protection
<b>Trust Fund Title:</b>	Waste Water Treatment Storm Water Mgmt. Revolving Loan Trust Fund
<b>Budget Entity:</b>	Division of Water Resource Management - 37 35 00 00
<b>LAS/PBS Fund Number:</b>	2-661

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	90,057.20	(A)		90,057.20
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	102,854,604.95	(C)		102,854,604.95
ADD: Outstanding Accounts Receivable	25,787,694.20	(D)		25,787,694.20
ADD: Estimated Grant Receivable	25,469,782.00	(E)		25,469,782.00
ADD: State G/R Match FY 2007/08	4,800,000.00	(E)		4,800,000.00
<b>Total Cash plus Accounts Receivable</b>	<b>159,002,138.35</b>	<b>(F)</b>		<b>159,002,138.35</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards	(135,634,334.57)	(H)		(135,634,334.57)
LESS: Other Accounts Payable (Nonoperating)	(25,697,301.83)	(I)		(25,697,301.83)
LESS: FCO Appropriation held in Departmental Reserve	2,329,498.05	(J)		2,329,498.05
<b>Unreserved Fund Balance, 07/01/2008</b>	<b>0.00</b>	<b>(K)</b>		<b>0.00</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u><b>Department of Environmental Protection</b></u>
<b>Trust Fund Title:</b>	<u><b>Waste Water Treatment Storm Water Mgmt. Revolving Loan Trust Fund</b></u>
<b>LAS/PBS Fund Number:</b>	<u><b>2-661</b></u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(7,985,519.95)"/> (A)
---	---

**Add/Subtract:**

**Other Adjustment(s):**

Estimated Grant Receivable	<input type="text" value="(25,469,782.00)"/> (C)
----------------------------	--

State G/R Match FY 2007/08	<input type="text" value="(4,800,000.00)"/> (C)
----------------------------	---

FY 2008/09 Loan Repayments recorded in Flair as FY 2007/08 Accounts Receivable	<input type="text" value="40,584,800.00"/> (C)
---	--

FY 2007/08 FCO Appropriation held in Departmental Reserve	<input type="text" value="(2,329,498.05)"/> (C)
--	---

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="0.00"/> (D)
--	---------------------------------------

<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="0.00"/> (E)
---	---------------------------------------

<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
--------------------	--

**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
LAKE OKEECHOBEE PROTECTION TRUST FUND (20-2-890001)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

		<u><b>FY 2008/2009</b></u>
<b>TOTAL PROJECTED REVENUE</b>		<b>7,000</b>
 <b><u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u></b>		
SERVICE CHAGE TO GENERAL REVENUE (7%)		500
<u>DFS/ASSESSMENT ON INVESTMENT</u>	310403	<u>231</u>
<b>TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS</b>		<b>731</b>
 <b>BALANCE</b>		 <u><b>6,269</b></u>
 <b>5% TRUST FUND RESERVE</b>		 <b>\$ <u><u>313</u></u></b>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

The June 30, 2010 year-end balance exceeding 50 percent of appropriations is due to accumulated interest earnings and appropriations no longer being made in this fund. There is a small fund balance that is expected to continue to earn interest.

Department of Environmental Protection  
Lake Okeechobee Protection Trust Fund  
2-890

Revenue Estimates Explanation:

- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 -10**

**Department:** Environmental Protection  
**Budget Entity:** Water Resource Protection and Restoration  
**Fund:** Lake Okeechobee Protection TF

2890

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE-STATE</u>	FY 2007 - 08	FY 2008 -09	FY 2009 -10
Funds are appropriated annually by the	125,075	131,344	137,301
Legislature and as provided for by general			
law. Interest earnings on investments of idle			
cash			
<u>FUNDING SOURCE-NON-STATE</u>			
<b>TOTALS*</b>	125,075	131,344	137,301

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Lake Okeechobee Protection Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Program: Water Resource Mgt 37 35 00 00</b>
	<b>2-890</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0.00 (A)		0.00
ADD: Other Cash (See Instructions)			0.00
ADD: Investments	124,803.95 (C)		124,803.95
ADD: Outstanding Accounts Receivable	370.98 (D)		370.98
ADD: _____			
<b>Total Cash plus Accounts Receivable</b>	<b>125,174.93 (F)</b>		<b>125,174.93</b>
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards			
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)	(99.27) (I)		(99.27)
LESS: _____			
<b>Unreserved Fund Balance, 07/01/08</b>	<b>125,075.66 (K)</b>		<b>125,075.66 **</b>

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u>Department of Environmental Protection</u>
<b>Trust Fund Title:</b>	<u>Lake Okeechobee Protection Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2-890</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(125,075.66)"/> (A)
---	---

**Add/Subtract:**

<input type="text"/>	(B)
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**Other Adjustment(s):**

<input type="text"/>
----------------------

<input type="text"/>	(C)
----------------------	-----

<input type="text"/>	(C)
----------------------	-----

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(125,075.66)"/> (D)
--	---

<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="125,075.66"/> (E)
---	---

<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
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**\*SHOULD EQUAL ZERO.**

**WASTE MANAGEMENT**  
Exhibits or Schedules

**WASTE MANAGEMENT**  
Schedule I Series

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 INLAND PROTECTION TRUST FUND (20-2-212001)  
 5% TRUST FUND RESERVE NARRATIVE FOR FY 2009-2010 LBR**

		<u><b>FY 2008/2009</b></u>
<b>TOTAL PROJECTED REVENUE</b>		<b>212,191,000</b>
<b><u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u></b>		
RISK MANAGEMENT INSURANCE	103241	396,592
TRANSFER-DOH/UNDERGROUND PETRO ENVIR RESPONSE ACT	103946	1,285,197
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	66,822
TRANSFER-COASTAL PROTECTION TRUST FUND	180215	8,000,000
TRANSFER-EOG ENERGY CLIMATE COMMISSION DUES	180402	47,212
TRANSFER-WORKING CAPITAL TRUST FUND	180222	2,044,675
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	1,589,680
SERVICE CHARGE TO GENERAL REVENUE (7.3%)	310322	356,569
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>115,500</u>
<b>TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS</b>		<b>13,902,247</b>
<b>BALANCE</b>		<b>198,288,753</b>
<b>5% TRUST FUND RESERVE</b>		<b>\$ <u><u>9,914,438</u></u></b>

Department of Environmental Protection  
Inland Protection Trust Fund  
2-212

Revenue Estimates Explanation:

- The Licenses & Permits revenue is projected based on trend analyses prepared in consultation with program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing the revenue estimates.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.
- Projected revenue for DOR pollutants tax is based on estimates of the percentage change in total motor fuel consumption per the latest Transportation Revenue Estimating Conference.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Inland Protection Trust Fund  
2-212

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- September Operating Reversions \$1,772: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2007. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Fixed Capital Outlay Reversions \$3,201,246: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on June 30, 2008. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Post-Closing Financial Statement Adjustment Statewide \$75,657: This adjustment is necessary to record prior year FLAIR adjustments made by the Department of Financial Services (DFS).
- Fund Balance Held in Departmental Reserve \$575,931: This adjustment is necessary to reflect FCO appropriations held in reserve by the Department in order to align expenditures on a fiscal year basis with expected revenues.



**SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** Environmental Protection (37)  
**Budget Entity:** Waste Management, Division of  
**Fund:** Inland Protection Trust Fund (2212)

(1)	(2)	(3)	(4)
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
<b><u>FUNDING SOURCE - STATE</u></b>	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Sections 206.9935, 376.11 and 376.3071, Florida	-	-	220,768
Statutes: To investigate, assess, restore and			
rehabilitate petroleum contaminated sites,			
restore or replace potable water supplies and			
to supervise the storage tank compliance			
verification program. Funding through fees,			
excise taxes on pollutants and interest earnings.			
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTALS*</b>	-	-	<b>220,768</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2009 - 2010
<b>Trust Fund Title:</b>	Department of Environmental Protection
<b>Budget Entity:</b>	Inland Protection Trust Fund
<b>LAS/PBS Fund Number:</b>	Waste Management 37 45 00 00
	2-212

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>96,089.97</b>	(A)		<b>96,089.97</b>
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	94,487,181.82	(C)		94,487,181.82
ADD: Outstanding Accounts Receivable	17,952,959.20	(D)		17,952,959.20
ADD: Other Loans & Notes Receivable		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>112,536,230.99</b>	(F)		112,536,230.99
LESS Allowances for Uncollectibles	(10,103.00)	(G)		(10,103.00)
LESS Approved "A" Certified Forwards	(179,715.00)	(H)		(179,715.00)
Approved "B" Certified Forwards	(55,848.30)	(H)		(55,848.30)
Approved "FCO" Certified Forwards	(106,766,191.75)	(H)		(106,766,191.75)
LESS: Other Accounts Payable (Nonoperating)	(524,372.94)	(I)		(524,372.94)
LESS: Fund Balance Reserved Brownfield Loan	(5,000,000.00)	(J)		(5,000,000.00)
<b>Unreserved Fund Balance, 07/01/08</b>	<b>(0.00)</b>	(K)		<b>(0.00)**</b>

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Inland Protection Trust Fund  
**LAS/PBS Fund Number:** 2-212

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08  (A)

**Add/Subtract:**

Prior Year Financial Statement Adjustment  (B)

**Other Adjustment(s):**

(C)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC**  (E)

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
SOLID WASTE MANAGEMENT TRUST FUND (20-2-644001)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

		<u><b>FY 2008/2009</b></u>
<b>TOTAL PROJECTED REVENUE</b>		<b>20,451,139</b>
<b><u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u></b>		
TRANSFER DOT - KEEP AMERICA BEAUTIFUL	100010	500,000
TRANSFER-DOH/BIOMEDICAL WASTE REDUCTION	100296	880,000
TRANSFER-DACS/MOSQUITO CONTROL	102605	2,160,000
RISK MANAGEMENT INSURANCE	103241	17,209
TRANSFER-UF/RESEARCH & TESTING	104014	700,000
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	28,177
TRANSFER-DACS/CLEAN SWEEP	109088	100,000
TRANSFER-WORKING CAPITAL TRUST FUND	180222	731,854
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	915,338
TRANSFER-ENVIRONMENTAL LAB TRUST FUND	185083	264,718
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>26,400</u>
<b>TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS</b>		<b>6,323,696</b>
<b>BALANCE</b>		<b>14,127,443</b>
<b>5% TRUST FUND RESERVE</b>		<b>\$ <u><u>706,372</u></u></b>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection  
Solid Waste Management Trust Fund  
2-644

Revenue Estimates Explanation:

- The Waste Tire Fees revenue projections are provided by the Department of Revenue.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.
- Revenue estimates for licenses and permits are based on trend analyses prepared in consultation with program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing revenue estimates.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Solid Waste Management Trust Fund  
2-644

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Fixed Capital Outlay Reversions \$117,080: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on February 1, 2008 and June 30, 2008. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Post-Closing Financial Statement Adjustment Statewide (\$169): This adjustment is necessary to record prior year FLAIR adjustments made by the Department of Financial Services (DFS).

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Environmental Protection (37)      **Budget Period: 2009 - 2010**  
**Program:** Waste Management, Division of  
**Fund:** Solid Waste Management TF (2644)

**Specific Authority:** Section 253.270, Florida Statutes  
**Purpose of Fees Collected:** Fees are collected for waste tire abatement and management.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
<u>Receipts:</u>			
Licenses and Permits	94,173	100,000	100,000
DOR Waste Tire Fees	19,603,430	19,461,139	19,850,362
<b>Total Fee Collection to Line (A) - Section III</b>	<b>19,697,603</b>	<b>19,561,139</b>	<b>19,950,362</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	4,673,312	5,591,987	5,709,459
Other Personal Services	140,759	142,552	142,552
Expenses	704,186	582,794	589,859
Operating Capital Outlay	87,485	105,013	105,013
Other Operating Costs	4,891,403	4,908,436	4,908,776
Indirect Costs Charged to Trust Fund	2,631,818	1,911,910	2,004,710
<b>Total Full Costs to Line (B) - Section III</b>	<b>13,128,963</b>	<b>13,242,692</b>	<b>13,460,369</b>

**Basis Used:** Indirect costs are a prorated share of transfers to support the Administrative Trust Fund and data processing services. A cost allocation plan was used to provide a proportionate share.

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	19,697,603	19,561,139
TOTAL SECTION II	(B)	13,128,963	13,460,369
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>6,568,641</b>	<b>6,318,447</b>

**EXPLANATION of LINE C:**

**SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** Environmental Protection (37)  
**Budget Entity:** Waste Management, Division of  
**Fund:** Solid Waste Management Trust Fund (2644)

(1)	(2)	(3)	(4)
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
<b><u>FUNDING SOURCE - STATE</u></b>	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
<u>Sections 212.202, 403.7186 and 403.709, Florida</u>	10,038,351	2,331,344	262,374
<u>Statutes: For solid waste management activities</u>			
<u>of the Department, including grants and</u>			
<u>technical assistance to local governments,</u>			
<u>educational programs and regulation and</u>			
<u>enforcement. Waste tire fees and interest</u>			
<u>earnings.</u>			
<u> </u>			
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<b>TOTALS*</b>	<b>10,038,351</b>	<b>2,331,344</b>	<b>262,374</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2009 - 2010
<b>Trust Fund Title:</b>	Department of Environmental Protection
<b>Budget Entity:</b>	Solid Waste Management Trust Fund
<b>LAS/PBS Fund Number:</b>	Waste Management 37 45 00 00
	2-644

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	56,329.52	(A)		56,329.52
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	19,134,550.29	(C)		19,134,550.29
ADD: Outstanding Accounts Receivable	2,417,987.96	(D)		2,417,987.96
ADD: Other Receivables		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>21,608,867.77</b>	(F)		<b>21,608,867.77</b>
LESS Allowances for Uncollectibles	(807,762.35)	(G)		(807,762.35)
LESS Approved "A" Certified Forwards	(36,951.40)	(H)		(36,951.40)
Approved "B" Certified Forwards	(1,709.10)	(H)		(1,709.10)
Approved "FCO" Certified Forwards	(10,722,194.85)	(H)		(10,722,194.85)
LESS: Other Accounts Payable (Nonoperating)	(1,898.87)	(I)		(1,898.87)
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	<b>10,038,351.20</b>	(K)		<b>10,038,351.20</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u>Department of Environmental Protection</u>
<b>Trust Fund Title:</b>	<u>Solid Waste Management Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2-644</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(10,038,182.70)"/> (A)
---	--

**Add/Subtract:**

Prior Year Financial Statement Adjustment	<input type="text" value="(168.50)"/> (B)
---	---

**Other Adjustment(s):**

<input type="text"/>	(C)
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<input type="text"/>	(C)
----------------------	-----

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(10,038,351.20)"/> (D)
--	--

<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="10,038,351.20"/> (E)
---	--

<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
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**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
WATER QUALITY ASSURANCE TRUST FUND (20-2-780001)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

		<u><b>FY 2008/2009</b></u>
<b>TOTAL PROJECTED REVENUE</b>		<b>61,510,869</b>
<b><u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u></b>		
TRANSFER-DACS-TOTAL MAXIMUM DAILY LOADS	088964	3,000,000
RISK MANAGEMENT INSURANCE	103241	15,948
TRANSFER - DOR/ADMIN-WQATF TAX COLLECTION	103944	231,092
TRANSFER - IFAS/LAKEWATCH	105015	450,000
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	79,793
TRANSFER-WORKING CAPITAL TRUST FUND	180222	1,091,419
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	1,903,668
TRANSFER-ENVIRONMENTAL LAB TRUST FUND	185083	1,147,410
SERVICE CHARGE TO GENERAL REVENUE (7.3%)	310322	307,286
DFS/ASSESSMENT ON INVESTMENT	310403	105,600
<u>TRANSFER-DOH/SAFE DRINKING WATER</u>	<u>315066</u>	<u>800,000</u>
<b>TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS</b>		<b><u>9,132,216</u></b>
<b>BALANCE</b>		<b><u>52,378,653</u></b>
<b>5% TRUST FUND RESERVE</b>		<b><u>\$ 2,618,933</u></b>

This fund is projected to have a negative fund balance at the end of FY 2009/2010. Application of a reserve requirement to this fund would impair the Department's ability to monitor and respond to groundwater and surface water issues that could pose a serious danger to the public health, safety and welfare.

Department of Environmental Protection  
Water Quality Assurance Trust Fund  
2-780

Revenue Estimates Explanation:

- The Documentary Stamp Tax revenue received from the Department of Revenue and the Pollutant Taxes received from the Department of Revenue and the Department of Highway Safety & Motor Vehicles are projected based on the Revenue Estimating Conferences.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.
- Revenue projections for Licenses and Permits; Fees & Charges; Drycleaning Registrations, Pollutant Tax, Deductible & Gross Receipts; and Acid Battery Tax were based on trend analyses prepared in consultation with the program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous fiscal years were taken into consideration in preparing the revenue estimates.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Water Quality Assurance Trust Fund  
2-780

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- September Operating Reversions \$41,707: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2007. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Fixed Capital Outlay Reversions \$2,804,912: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on June 30, 2008. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Post-Closing Financial Statement Adjustment Statewide \$185,766: This adjustment is necessary to record prior year FLAIR adjustments made by the Department of Financial Services (DFS).
- Fund Balance Reserved Operator Certification Program \$1,665,890: This entry reflects an adjustment to the beginning fund balance by the amount reserved for the Operator Certification Program in the prior fiscal year.
- Fund Balance Reserved Drycleaning Solvent Program \$3,206,708: This entry reflects an adjustment to the beginning fund balance by the amount reserved for the Drycleaning Solvent Program in the prior fiscal year.
- Fund Balance Reserved Non-Point Source Program \$175,120: This entry reflects an adjustment to the beginning fund balance by the amount reserved for the Non-Point Source Program in the prior fiscal year.

- Fund Balance Reserved Total Maximum Daily Loads Program  
\$2,704,785: This entry reflects an adjustment to the beginning fund balance by the amount reserved for the Total Maximum Daily Loads Program in the prior fiscal year.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Environmental Protection (37) **Budget Period: 2009 - 2010**  
**Program:** Waste Management, Division of  
**Fund:** Water Quality Assurance TF (2780)

**Specific Authority:** Chapter 2004-111, Laws of Florida  
**Purpose of Fees Collected:** Fees are collected to provide dedicated funding for the monitoring and maintenance for the cleanup and restoration of potable water of any site involving spills, discharges, or escapes of pollutants or hazardous substances which occur as a result of procedures taken by private and governmental entities involving the storage, transportation, and disposal of such products.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
<u>Receipts:</u>			
Fees and Charges	249,821	175,000	175,000
Licenses and Permits	271,986	940,000	315,000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>521,807</b>	<b>1,115,000</b>	<b>490,000</b>

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	11,677,387	11,630,677	11,773,426
Other Personal Services	379,503	358,118	358,118
Expenses	1,439,060	1,658,118	1,658,118
Operating Capital Outlay	121,106	123,444	123,444
Other Operating Costs	10,005,093	10,027,670	10,027,670
Indirect Costs Charged to Trust Fund	4,177,826	4,142,497	2,732,180
<b>Total Full Costs to Line (B) - Section III</b>	<b>27,799,974</b>	<b>27,940,524</b>	<b>26,672,956</b>

**Basis Used:** Indirect costs are a prorated share of transfers to support the Administrative Trust Fund and data processing services. A cost allocation plan was used to provide a proportionate share.

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	521,807	1,115,000
TOTAL SECTION II	(B)	27,799,974	27,940,524
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>(27,278,167)</b>	<b>(26,825,524)</b>

**EXPLANATION of LINE C:**  
 Transfers from other agencies and trust funds supplement the fees.

**SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** Environmental Protection (37)  
**Budget Entity:** Waste Management, Division of  
**Fund:** Water Quality Assurance Trust Fund (2780)

(1)	(2)	(3)	(4)
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
<b><u>FUNDING SOURCE - STATE</u></b>	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
<u>Sections 206.9935, 206.9945, 376.303, 376.70,</u>	6,562,251	3,474,966	2,026,904
<u>376.3078, 403.7185, 403.871 and 403.860, Florida</u>			
<u>Statutes: Excise tax on pollutants, lead acid</u>			
<u>battery taxes, registration fees, drycleaning fees</u>			
<u>and taxes, operator certification, permit and fees,</u>			
<u>and interest earnings. (Totals include Operator</u>			
<u>Certification, Drycleaning Solvent, Non-Ag.</u>			
<u>Non-point Source and Total Maximum Daily</u>			
<u>Load reserves for these programs.)</u>			
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTALS*</b>	<b>6,562,251</b>	<b>3,474,966</b>	<b>2,026,904</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Budget Period: 2009 - 2010</b>	
<b>Department Title:</b>	Department of Environmental Protection
<b>Trust Fund Title:</b>	Water Quality Assurance Trust Fund
<b>Budget Entity:</b>	Waste Management 37 45 00 00
<b>LAS/PBS Fund Number:</b>	2-780

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	330,824.37	(A)		330,824.37
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	89,934,691.39	(C)		89,934,691.39
ADD: Outstanding Accounts Receivable	4,058,843.23	(D)		4,058,843.23
ADD: Other Loans & Notes Receivable		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>94,324,358.99</b>	(F)		<b>94,324,358.99</b>
LESS Allowances for Uncollectibles	(766,917.34)	(G)		(766,917.34)
LESS Approved "A" Certified Forwards	(268,777.46)	(H)		(268,777.46)
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards	(86,613,435.30)	(H)		(86,613,435.30)
LESS: Other Accounts Payable (Nonoperating)	(112,977.83)	(I)		(112,977.83)
<b>Unreserved Fund Balance, 07/01/08</b>	<b>6,562,251.06</b>	(K)		<b>6,562,251.06</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Water Quality Assurance Trust Fund  
**LAS/PBS Fund Number:** 2-780

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 **(1,456,428.84)** (A)

**Add/Subtract:**

Prior Year Financial Statement Adjustment **185,765.60** (B)

**Other Adjustment(s):**

Operator Certification Fund Balance **(1,612,624.92)** (C)

Dry Cleaning Fund Balance **(1,825,801.44)** (C)

Non Agric Non Point Sources Fund Balance **(265,706.45)** (C)

Total Maximum Daily Loads Fund Balance **(1,587,455.01)** (C)

Payable Not Certified Forward  (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** **(6,562,251.06)** (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** **6,562,251.06** (E)

**DIFFERENCE:** **0.00** (F)\*

**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
GRANTS AND DONATIONS TRUST FUND (20-3-339074)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirements as its' revenue sources result entirely from grants from federal agencies, other state agencies, or other entities.

Department of Environmental Protection  
Grants & Donations Trust Fund  
2-339

Revenue Estimates Explanation:

- Projections for grant revenue are based on anticipated grant awards. Projections for fees and charges revenue are based on historical trends and anticipated loan repayment schedules.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Grants & Donations Trust Fund  
Waste Management  
2-339

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Beginning Available Fund Balance Adjustment - \$2,328,355: This adjustment is necessary to reconcile actual end of year FLAIR balances recorded on an accrual basis with the required zero CFO beginning balance that must be entered on the Schedule I.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 37 Environmental Protection  
**Budget Entity:** Various -- Agency Wide  
**Fund:** 2339 Grants and Donations Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009- 2010
State Grants, State Contacts,	818,423	-	-
City/County/Other Grants, Non-State			
Grants Transferred from Other State			
Agencies, Interest Earnings			
<u>FUNDING SOURCE - NON-STATE</u>			
Federal Grants, Federal Reimbursements,	7,185,702		
Interest Earnings			
<b>TOTALS*</b>	<b>8,004,125</b>	-	-

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Grants &amp; Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department of Environmental Protection 37 00 00 00</b>
	<b>2-339</b>

	Balance as of 6/30/2008	(A)	SWFS* Adjustments	(B)	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>10,500.92</b>				<b>10,500.92</b>
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments	57,954,855.19	(C)			57,954,855.19
ADD: Outstanding Accounts Receivable	14,004,199.87	(D)			14,004,199.87
ADD: Estimated Grant Receivables	85,602,162.27	(E)			85,602,162.27
<b>Total Cash plus Accounts Receivable</b>	<b>157,571,718.25</b>	(F)			<b>157,571,718.25</b>
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards	(735,554.96)	(H)			(735,554.96)
Approved "B" Certified Forwards	(199,512.05)	(H)			(199,512.05)
Approved "FCO" Certified Forwards	(123,672,507.62)	(H)			(123,672,507.62)
LESS: Other Accounts Payable (Nonoperating)	(1,688,067.15)	(I)			(1,688,067.15)
LESS: FCO Appropriation Held in Departmental Reserve	7,887,252.38	(J)			7,887,252.38
<b>Unreserved Fund Balance, 07/01/08</b>	<b>39,163,328.85</b>	(K)	<b>0.00</b>		<b>39,163,328.85</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Grants & Donations Trust Fund  
**LAS/PBS Fund Number:** 2-339

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 (150,352.93) (A)

Prior Year Financial Statement Adjustment 150,352.93 (B)

**Add/Subtract:**

Adjustment to the FCO Reserve for Encumbrances 104,170,753.31 (B)

Estimated Grant Receivables for  
Certified Forward Appropriations (85,602,162.27) (B)

**Other Adjustment(s):**

Other Fund Balance Reserves (49,844,667.51) (C)

FCO Appropriation held in Departmental Reserve (7,887,252.38) (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** (39,163,328.85) (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 39,163,328.85 (E)

**DIFFERENCE:** 0.00 (F)\*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Environmental Protection

**Chief Internal Auditor:** Joseph Aita

**Budget Entity:** \_\_\_\_\_

**Phone Number:** (850) 245-3151

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA-02-12-2007-78	April 2008	Waste Management	<p><b>FINDING NUMBER 1:</b> The actual costs reported by the County were not always incurred in conjunction with the Contract. Several expenditures were not supported; therefore, we considered these to be questioned costs.</p> <ul style="list-style-type: none"> <li>Testing of judgmentally selected regular expenditures showed unsupported charges totaling \$5,400.35.</li> </ul> <p><b>RECOMMENDATION:</b> The Office of Inspector General recommends that the Bureau direct the County to:</p> <ul style="list-style-type: none"> <li>Return the \$5,400.35 in unsupported expenses.</li> </ul>	<p><b>CURRENT STATUS:</b> The Task Assignment for 2009 Fiscal Year has been signed by Escambia County and received by the Bureau. The Division of Waste Management is currently working to get the 2009 Fiscal Year Task Assignment executed and expects to have this Task Assignment signed by early July 2008.</p>	
IA-02-12-2008-019	March 2008	Waste Management	<p><b>FINDING NUMBER 1:</b> The accuracy of tracking dates recorded in the Storage Tank Contamination Management</p>	<p><b>CURRENT STATUS:</b> The BPSS has directed PCHD to emphasize to staff the importance of</p>	



			<p>System (STCMS) database needs attention from management.</p> <p><b>RECOMMENDATION:</b>  OIG recommends that the Bureau of Petroleum Storage Systems (BPSS) direct the Pinellas County Health Department (PCHD) to emphasize to staff the importance of keeping the Storage Tank Contamination Management System (STCMS) updated and to have their supervisory staff periodically verify the dates of Deliverables over 60-days past their due date.</p>	<p>keeping STCMS updated and having supervisory staff provide period verifications. This was confirmed by a letter from PCHD dated March 28, 2008, acknowledging the discussion and stating agreement.</p>	
<b>REPORT NUMBER</b>	<b>PERIOD ENDING</b>	<b>UNIT/AREA</b>	<b>SUMMARY OF FINDINGS AND RECOMMENDATIONS</b>	<b>SUMMARY OF CORRECTIVE ACTION TAKEN</b>	<b>ISSUE CODE</b>
IA-02-12-2008-019 (CONTINUED)	March 2008	Waste Management	<p><b>FINDING NUMBER 2:</b>  The Year End Financial Statements for Task Assignments five and six were not an accurate representation of the accounting records.</p> <p><b>RECOMMENDATION:</b>  OIG recommends the BPSS direct the PCHD to exercise more care in the preparation of the financial Statements submitted to the Department and to submit the revised statements directly to the Department's contract manager.</p>	<p><b>CURRENT STATUS:</b>  The BPSS has directed Pinellas County Health Department (PCHD) to exercise more care in the preparation of the financial Statements submitted to the Department and to submit the revised statements directly to the Department's contract manager. This was confirmed by a letter from PCHD dated March 28, 2008, acknowledging the discussion and stating agreement. In addition, the revised statements were used by the auditor to complete the table in Finding 2 of the Report of Audit.</p>	
IA-02-12-2008-019 (CONTINUED)	March 2008	Waste Management	<p><b>FINDING NUMBER 3:</b>  The annual inventory of program assets has never been provided to the Department.</p> <p><b>RECOMMENDATION:</b>  OIG recommends that BPSS instruct the County to correct this situation and submit all future</p>	<p><b>CURRENT STATUS:</b>  The BPSS has instructed Pinellas County Health Department (PCHD) to correct this situation and submit all future annual inventories as required by the Contract. In addition, an updated DEP Contract No. GC632, Attachment F, Page 1 of 1; Property</p>	

			annual inventories as required by the Contract	Reporting form for DEP Contract No. GC632 was submitted dated March 25, 2008.	
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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA-2-12-2007-76 (CONTINUED)	6/6/2008	Waste Management	<p><b>FINDING NUMBER 2:</b> Polk County should improve accountability for the expenses reported on the Annual Financial Statements.</p> <p><b>RECOMMENDATION:</b> The OIG recommends the Bureau of Petroleum Storage Systems:</p> <ol style="list-style-type: none"> <li>1. Negotiate with the County to establish an overhead rate in accordance with Chief Financial Officer's Memorandum 01 (2005-06) (Florida Statute 216.346).</li> <li>2. Direct the County to establish an account to capture overhead expenses to allow for the review and evaluation of the expense in accordance with the contract.</li> <li>3. Recalculate and restate the Annual Financial Statements.</li> </ol>	<p><b>CURRENT STATUS:</b> The OIG will report on the corrective actions taken in the January Audit Findings Tracking Report.</p>	

**RECREATION AND PARKS**  
Exhibits or Schedules

**RECREATION AND PARKS**  
Schedule I Series

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
GRANTS AND DONATIONS TRUST FUND (20-3-339074)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirements as its' revenue sources result entirely from grants from federal agencies, other state agencies, or other entities.

Department of Environmental Protection  
Grants & Donations Trust Fund  
2-339

Revenue Estimates Explanation:

- Projections for grant revenue are based on anticipated grant awards. Projections for fees and charges revenue are based on historical trends and anticipated loan repayment schedules.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Grants & Donations Trust Fund  
Recreation & Parks – Land Management  
2-339

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Grant Award Available to Draw \$23,954,835: This adjustment indicates the balance of federal grant awards that will be available to be drawn down to fund unexpended appropriations. Grant revenue is typically drawn down on a reimbursement basis after expenditures have been made.
- Beginning Available Fund Balance Adjustment (\$28,777,912): This adjustment is necessary to reconcile actual end of year FLAIR balances recorded on an accrual basis with the required zero CFO beginning balance that must be entered on the Schedule I.
- Fixed Capital Outlay Reversions \$1,278,980: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on June 30, 2008. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.





## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Grants &amp; Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department of Environmental Protection 37 00 00 00</b>
	<b>2-339</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>10,500.92</b> (A)		<b>10,500.92</b>
ADD: Other Cash (See Instructions)			
ADD: Investments	57,954,855.19 (C)		57,954,855.19
ADD: Outstanding Accounts Receivable	14,004,199.87 (D)		14,004,199.87
ADD: Estimated Grant Receivables	85,602,162.27 (E)		85,602,162.27
<b>Total Cash plus Accounts Receivable</b>	<b>157,571,718.25</b> (F)		<b>157,571,718.25</b>
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(735,554.96) (H)		(735,554.96)
Approved "B" Certified Forwards	(199,512.05) (H)		(199,512.05)
Approved "FCO" Certified Forwards	(123,672,507.62) (H)		(123,672,507.62)
LESS: Other Accounts Payable (Nonoperating)	(1,688,067.15) (I)		(1,688,067.15)
LESS: FCO Appropriation Held in Departmental Reserve	7,887,252.38 (J)		7,887,252.38
<b>Unreserved Fund Balance, 07/01/08</b>	<b>39,163,328.85</b> (K)	<b>0.00</b>	<b>39,163,328.85</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Grants & Donations Trust Fund  
**LAS/PBS Fund Number:** 2-339

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 (150,352.93) (A)

Prior Year Financial Statement Adjustment 150,352.93 (B)

**Add/Subtract:**

Adjustment to the FCO Reserve for Encumbrances 104,170,753.31 (B)

Estimated Grant Receivables for  
Certified Forward Appropriations (85,602,162.27) (B)

**Other Adjustment(s):**

Other Fund Balance Reserves (49,844,667.51) (C)

FCO Appropriation held in Departmental Reserve (7,887,252.38) (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** (39,163,328.85) (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 39,163,328.85 (E)

**DIFFERENCE:** 0.00 (F)\*

**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
GRANTS AND DONATIONS TRUST FUND (20-3-339074)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirements as its' revenue sources result entirely from grants from federal agencies, other state agencies, or other entities.

Department of Environmental Protection  
Grants & Donations Trust Fund  
2-339

Revenue Estimates Explanation:

- Projections for grant revenue are based on anticipated grant awards. Projections for fees and charges revenue are based on historical trends and anticipated loan repayment schedules.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Grants & Donations Trust Fund  
Recreation & Parks  
2-339

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Grant Award Available to Draw \$8,954,605: This adjustment indicates the balance of federal grant awards that will be available to be drawn down to fund unexpended appropriations. Grant revenue is typically drawn down on a reimbursement basis after expenditures have been made.
- Fixed Capital Outlay Reversions \$6,172,103: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on February 1, 2008 and June 30, 2008. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Beginning Available Fund Balance Adjustment (\$10,015,581): This adjustment is necessary to reconcile actual end of year FLAIR balances recorded on an accrual basis with the required zero CFO beginning balance that must be entered on the Schedule I.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 37 Environmental Protection  
**Budget Entity:** Various -- Agency Wide  
**Fund:** 2339 Grants and Donations Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009- 2010
State Grants, State Contacts,	818,423	-	-
City/County/Other Grants, Non-State			
Grants Transferred from Other State			
Agencies, Interest Earnings			
<u>FUNDING SOURCE - NON-STATE</u>			
Federal Grants, Federal Reimbursements,	7,185,702		
Interest Earnings			
<b>TOTALS*</b>	<b>8,004,125</b>	-	-

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Grants &amp; Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department of Environmental Protection 37 00 00 00</b>
	<b>2-339</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	10,500.92 (A)		10,500.92
ADD: Other Cash (See Instructions)			
ADD: Investments	57,954,855.19 (C)		57,954,855.19
ADD: Outstanding Accounts Receivable	14,004,199.87 (D)		14,004,199.87
ADD: Estimated Grant Receivables	85,602,162.27 (E)		85,602,162.27
<b>Total Cash plus Accounts Receivable</b>	157,571,718.25 (F)		157,571,718.25
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(735,554.96) (H)		(735,554.96)
Approved "B" Certified Forwards	(199,512.05) (H)		(199,512.05)
Approved "FCO" Certified Forwards	(123,672,507.62) (H)		(123,672,507.62)
LESS: Other Accounts Payable (Nonoperating)	(1,688,067.15) (I)		(1,688,067.15)
LESS: FCO Appropriation Held in Departmental Reserve	7,887,252.38 (J)		7,887,252.38
<b>Unreserved Fund Balance, 07/01/08</b>	39,163,328.85 (K)	0.00	39,163,328.85 **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Grants & Donations Trust Fund  
**LAS/PBS Fund Number:** 2-339

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 (150,352.93) (A)

Prior Year Financial Statement Adjustment 150,352.93 (B)

**Add/Subtract:**

Adjustment to the FCO Reserve for Encumbrances 104,170,753.31 (B)

Estimated Grant Receivables for  
Certified Forward Appropriations (85,602,162.27) (B)

**Other Adjustment(s):**

Other Fund Balance Reserves (49,844,667.51) (C)

FCO Appropriation held in Departmental Reserve (7,887,252.38) (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** (39,163,328.85) (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 39,163,328.85 (E)

**DIFFERENCE:** 0.00 (F)\*

**\*SHOULD EQUAL ZERO.**



**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 LAND ACQUISITION TRUST FUND (20-2-423001)  
 5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

**FY 2008/2009**

**TOTAL PROJECTED REVENUE** **493,190,525**

**LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:**

TRANSFER-DCA/FLORIDA COMMUNITIES TF	100282	1,210,682
RISK MANAGEMENT INSURANCE	103241	275,008
TRANSFER-ECOSYSTEM MGT & RESTORATION TF	105561	2,000,000
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	119,147
DEBT SERVICE-FL FOREVER/NEW SERIES	081117	7,974,167
DEBT SERVICE-CARL	089070	3,006,275
DEBT SERVICE-SAVE OUR COAST	089070	15,606,600
DEBT SERVICE-FL FOREVER/P2000	089070	397,442,153
TRANSFER-WORKING CAPITAL TRUST FUND	180222	501,382
TRANSFER-STATE PARK TF/ OPERATIONS	181071	42,738,346
TRANSFER-ADMINISTRATIVE TF	185080	2,405,953
TRANSFER-ENVIRONMENTAL LAB TF	185083	1,290,493
GENERAL REVENUE SERVICE CHARGES (7.3%)	310322	447,636
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>198,000</u>
<b>TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS</b>		<b>475,215,842</b>

**BALANCE** **17,974,683**

**5% TRUST FUND RESERVE** **\$ 898,734**

Department of Environmental Protection  
Land Acquisition Trust Fund  
2-423

Revenue Estimates Explanation:

- The Documentary Stamp Tax received from the Department of Revenue is projected using the figures from the latest Revenue Estimating Conference. Revenue for Debt Service equals the debt service schedule requirements. State Board of Administration supplies the dollar amount needed each year.
- Revenue projections for Fees & Charges were based on trend analyses prepared in consultation with the program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing the revenue estimates.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanation for Adjustments in Schedule I Section III  
Land Acquisition Trust Fund  
2-423

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- September Operating Reversions \$35,893: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2007. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Fixed Capital Outlay Reversions \$6,740,211: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on February 1, 2008 and June 30, 2008 and as a result of House Bill 7009, Section 8. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Post-Closing Financial Statement Adjustment Statewide \$13,404: This adjustment is necessary to record prior year FLAIR adjustments made by the Department of Financial Services (DFS).

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** Environmental Protection  
**Budget Entity:** Division of Recreation and Parks  
**Fund:** Land Acquisition Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 -2008	FY 2008 - 2009	FY 2009 - 2010
Interest Earnings and Documentary Stamp	107,703,604	76,805,164	96,955,938
Tax Revenue			
<b>TOTALS*</b>	<b>107,703,604</b>	<b>76,805,164</b>	<b>96,955,938</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Land Acquisition Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Program: Recreation &amp; Parks 37 50 00 00</b>
	<b>2-423</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	5,133.78 (A)		5,133.78
ADD: Other Cash (See Instructions)			
ADD: Investments	194,841,126.59 (C)		194,841,126.59
ADD: Outstanding Accounts Receivable	556,364.30 (D)		556,364.30
ADD:			
<b>Total Cash plus Accounts Receivable</b>	<b>195,402,624.67 (F)</b>		<b>195,402,624.67</b>
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(541,330.94) (H)		(541,330.94)
Approved "B" Certified Forwards	(266,569.67) (H)		(266,569.67)
Approved "FCO" Certified Forwards	(86,722,653.41) (H)		(86,722,653.41)
LESS: Other Accounts Payable (Nonoperating)	(168,466.36) (I)		(168,466.36)
<b>Unreserved Fund Balance, 07/01/08</b>	<b>107,703,604.29 (K)</b>		<b>107,703,604.29 **</b>

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<b>Department of Environmental Protection</b>
<b>Trust Fund Title:</b>	<b>Land Acquisition Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2-423</b>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(107,717,008.83)"/> (A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment	<input type="text" value="13,404.54"/> (B)
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**Other Adjustment(s):**

 (C) (C)

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(107,703,604.29)"/> (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="107,703,604.29"/> (E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
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**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
STATE PARK TRUST FUND (20-2-675002)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirements as this fund is projected to have a zero fund balance at the end of FY 2008/2009. State park operating costs are supported by a transfer in from the Land Acquisition Trust Fund. Application of a reserve requirement to this fund would impair the Department's support of the State Park system and could consequently lead to higher fees to the public for use of the Florida State Parks.

Department of Environmental Protection  
State Park Trust Fund  
2-675

Revenue Estimates Explanation:

- The revenue received from charges, sales, donations and transfers is projected using historical data prepared by the Division.
- Revenue projections for Fees & Charges were based on trend analyses prepared in consultation with the program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing the revenue estimates.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.



Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
State Park Trust Fund  
2-675

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- September Operating Reversions \$10,903: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2007. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Environmental Protection **Budget Period: 2009-2010**  
**Program:** State Park Operations  
**Fund:** State Park Trust Fund

**Specific Authority:** Section 258.014 and 258.034, F.S.  
**Purpose of Fees Collected:** To support the operation of the State Park System

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 2008</b>	<b>FY 2008 -2009</b>	<b>FY 2009 - 2010</b>
<u>Receipts:</u>			
<u>Park Fees, Donations, Sales and</u>	40,070,161	42,983,940	43,396,595
<u>Concession, taxes collection, timber</u>			
<u>sales and grants</u>			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>40,070,161</b>	<b>42,983,940</b>	<b>43,396,595</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	45,835,319	45,311,965	46,821,526
Other Personal Services	3,970,596	3,729,868	4,178,536
Expenses	11,595,835	11,857,905	12,867,905
Operating Capital Outlay	317,847	305,614	430,614
<u>TR/DMS/HR Svc /STW Contract</u>	476,126	477,447	503,285
<u>Contracted Services and Outsourcing</u>	4,685,567	4,799,910	4,919,910
Indirect Costs Charged to Trust Fund	12,179,573	12,528,298	12,634,476
<b>Total Full Costs to Line (B) - Section III</b>	<b>79,060,863</b>	<b>79,011,007</b>	<b>82,356,252</b>

**Basis Used:** Indirect costs are a prorated share of transfers to support the Administrative and Working Capital allocations and 7.3% General Revenue Surcharge.

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	40,070,161	42,983,940	43,396,595
TOTAL SECTION II	(B)	79,060,863	79,011,007	82,356,252
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(38,990,702)</b>	<b>(36,027,067)</b>	<b>(38,959,657)</b>

**EXPLANATION:**  
Charging park patrons the levels of fees necessary to support 100% of the cost for operating the state park system would severely limit public access to these parks and recreational areas. The fees have been set at a level which has been determined optional for maximizing attendance. Emphasis has also been placed on establishing revenue producing programs that provide service to visitors who choose to take advantage of visiting the facility. These include park stores, equipment rentals, cabins,etc. Land Acquisition Trust Fund support these costs which exceed the park fees.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** Environmental Protection  
**Budget Entity:** Division of Recreation and Parks  
**Fund:** State Park Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 -2008	FY 2008 - 2009	FY 2009 - 2010
Entrance Fees, Cabins and Equipment	1,504,651	-	-
Rentals, Miscellaneous Fees, and			
Transfer from Land Acquisition Trust Fund			
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTALS*</b>	<b>1,504,651</b>	<b>-</b>	<b>-</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>State Park Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Program: Recreation &amp; Parks 37 50 00 00</b>
	<b>2-675</b>

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	223.39	(A)		223.39
ADD: Other Cash (See Instructions)	783,518.99	(B)		783,518.99
ADD: Investments	2,245,901.84	(C)		2,245,901.84
ADD: Outstanding Accounts Receivable	579,383.27	(D)		579,383.27
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>3,609,027.49</b>	(F)		<b>3,609,027.49</b>
LESS Allowances for Uncollectibles	(47,543.05)	(G)		(47,543.05)
LESS Approved "A" Certified Forwards	(968,803.21)	(H)		(968,803.21)
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(1,088,030.21)	(I)		(1,088,030.21)
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	<b>1,504,651.02</b>	(K)		<b>1,504,651.02</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<b>Department of Environmental Protection</b>
<b>Trust Fund Title:</b>	<b>State Park Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2-675</b>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<b>(1,512,734.88)</b>
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**Add/Subtract:**

Prior Year Financial Statement Adjustment	8,083.86 (B)
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**Other Adjustment(s):**

Adjustment Reserve for Inventory	0.00 (C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>(1,504,651.02) (D)</b>
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>1,504,651.02 (E)</b>
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<b>DIFFERENCE:</b>	<b>0.00 (F)*</b>
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**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
GRANTS AND DONATIONS TRUST FUND (20-3-339074)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirements as its' revenue sources result entirely from grants from federal agencies, other state agencies, or other entities.

Department of Environmental Protection  
Grants & Donations Trust Fund  
2-339

Revenue Estimates Explanation:

- Projections for grant revenue are based on anticipated grant awards. Projections for fees and charges revenue are based on historical trends and anticipated loan repayment schedules.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Grants & Donations Trust Fund  
Recreation & Parks – Coastal and Aquatic Managed Areas  
2-339

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Grant Award Available to Draw \$5,653,750: This adjustment indicates the balance of federal grant awards that will be available to be drawn down to fund unexpended appropriations. Grant revenue is typically drawn down on a reimbursement basis after expenditures have been made.
- Fixed Capital Outlay Reversions \$1,961,676: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on February 1, 2008 and June 30, 2008. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Beginning Available Fund Balance Adjustment (\$8,122,397): This adjustment is necessary to reconcile actual end of year FLAIR balances recorded on an accrual basis with the required zero CFO beginning balance that must be entered on the Schedule I.
- September Operating Reversions \$801: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2007. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.





## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Grants &amp; Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department of Environmental Protection 37 00 00 00</b>
	<b>2-339</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	10,500.92 (A)		10,500.92
ADD: Other Cash (See Instructions)			
ADD: Investments	57,954,855.19 (C)		57,954,855.19
ADD: Outstanding Accounts Receivable	14,004,199.87 (D)		14,004,199.87
ADD: Estimated Grant Receivables	85,602,162.27 (E)		85,602,162.27
<b>Total Cash plus Accounts Receivable</b>	<b>157,571,718.25 (F)</b>		<b>157,571,718.25</b>
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(735,554.96) (H)		(735,554.96)
Approved "B" Certified Forwards	(199,512.05) (H)		(199,512.05)
Approved "FCO" Certified Forwards	(123,672,507.62) (H)		(123,672,507.62)
LESS: Other Accounts Payable (Nonoperating)	(1,688,067.15) (I)		(1,688,067.15)
LESS: FCO Appropriation Held in Departmental Reserve	7,887,252.38 (J)		7,887,252.38
<b>Unreserved Fund Balance, 07/01/08</b>	<b>39,163,328.85 (K)</b>	<b>0.00</b>	<b>39,163,328.85</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

Office of Policy and Budget - June, 2008

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Grants & Donations Trust Fund  
**LAS/PBS Fund Number:** 2-339

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 (150,352.93) (A)

Prior Year Financial Statement Adjustment 150,352.93 (B)

**Add/Subtract:**

Adjustment to the FCO Reserve for Encumbrances 104,170,753.31 (B)

Estimated Grant Receivables for  
Certified Forward Appropriations (85,602,162.27) (B)

**Other Adjustment(s):**

Other Fund Balance Reserves (49,844,667.51) (C)

FCO Appropriation held in Departmental Reserve (7,887,252.38) (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** (39,163,328.85) (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 39,163,328.85 (E)

**DIFFERENCE:** 0.00 (F)\*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** Environmental Protection  
**Budget Entity:** 3750 - Recreation and Parks

**Budget Period 2009 - 10**

(1) <b>SECTION I</b>	(2) <b>ACTUAL FY 2007- 08</b>	(3) <b>ESTIMATED FY 2008 - 09</b>	(4) <b>REQUEST FY 2009 - 10</b>
Interest on Debt	3,337,850	2,227,875	1,380,550
Principal	22,085,000	16,385,000	12,030,000
Repayment of Loans			
Fiscal Agent or Other Fees/Admin Exp	(2,821,737)		
Other Debt Service/Reserves/Sink Fd		(7,142,069)	(5,210,673)
<b>Total Debt Service</b>	<b>22,601,113</b>	<b>11,470,806</b>	<b>8,199,877</b>

Explanation: \_\_\_\_\_

**ISSUE:** Save Our Coast Revenue Bonds, Refunding 1998A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2008	JUNE 30, 2009
3.00-5.25%	07/2010	75,385,000	13,610,437	8,474,943

	ACTUAL FY 2007 - 08	REQUEST FY 2008 - 09	REQUEST FY 2009 - 10
Interest on Debt	1,207,838	668,588	206,850
Principal	10,785,000	8,795,000	3,940,000
Fiscal Agent or Other Fees	(1,393,808)		
Other /Reserve		(4,328,094)	(2,084,269)
<b>Total Debt Service</b>	<b>10,599,030</b>	<b>5,135,494</b>	<b>2,062,581</b>

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**SECTION II**

<b>(1) ISSUE: Save Our Coast Refunding Revenue Bonds, Series 2003A</b>				
<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>JUNE 30, 2008</b>	<b>JUNE 30, 2009</b>
3.00-3.25%	7/1/2012	74,575,000	23,763,550	20,949,575
		<b>(7)</b>	<b>(9)</b>	<b>(9)</b>
		<b>ACTUAL</b>	<b>REQUEST</b>	<b>REQUEST</b>
		<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
Interest on Debt		1,438,513	988,013	730,263
Principal		9,010,000	5,155,000	5,510,000
Fiscal Agent or Other Fees/Admin Exp		(1,393,808)		
Other - Reserve			(2,813,975)	(3,126,404)
Total Debt Service		9,054,705	3,329,037	3,113,859

<b>ISSUE: Conservation and Recreation Bonds</b>				
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>JUNE 30, 2008</b>	<b>JUNE 30, 2009</b>
	7/1/2012	32,670,000	12,565,000	9,558,725
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
Interest on Debt		691,500	571,275	443,438
Principal		2,290,000	2,435,000	2,580,000
Fiscal Agent or Other Fees/Admin Exp		(34,121)		
Other - Sinking Fund				
Total Debt Service		2,947,379	3,006,275	3,023,438

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Environmental Protection

**Chief Internal Auditor:** Joseph Aita

**Budget Entity:** \_\_\_\_\_

**Phone Number:** (850) 245-3151

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE

IA-02-07-2008-65	May 2008	Recreations & Parks	<p><b>FINDING NUMBER 1:</b> Island Joe's is not fully complying with the minimum accounting requirements listed in the contract.</p> <p><b>RECOMMENDATION:</b></p> <ol style="list-style-type: none"> <li>1. Office of Inspector General (OIG) recommends that Island Joe's provide a reconciliation of bank deposits with reported sales to the division.</li> <li>2. OIG recommends that Island Joe's make more frequent bank deposits in order to meet the deposit requirement established in the contract.</li> <li>3. OIG recommends that Island Joe's account for all pre-numbered receipts on a routine basis and document an explanation of any missing numbers.</li> </ol>	<p><b>CURRENT STATUS:</b></p> <ol style="list-style-type: none"> <li>1. Island Joe's has implemented a daily sales report worksheet that they reconcile daily with their bank deposits.</li> <li>2. Island Joe's is making daily deposits most of the time. There are times when Island Joe's staff cannot make it to the bank that night; however they take it the next morning. They are following the rules; if the deposit is over \$1000.00 they take it that night, if it is under \$1000.00 they take it the next morning. Island Joe's treasurer, advised the Park Manager that because their bank is not open on Saturday, even when they do a night drop, the deposit is not registered with the bank until Monday. This process makes it appear as if Island Joe's held the</li> </ol>	
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				<p>deposit all weekend when the company did not.</p> <p>3. Pre-numbered receipts are no longer used. All transactions are processed through the store cash register.</p> <p>4. Documentation requested to verify current status has not been received.</p>	
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<b>REPORT NUMBER</b>	<b>PERIOD ENDING</b>	<b>UNIT/AREA</b>	<b>SUMMARY OF FINDINGS AND RECOMMENDATIONS</b>	<b>SUMMARY OF CORRECTIVE ACTION TAKEN</b>	<b>ISSUE CODE</b>
IA-02-07-2008-65 (CONTINUED)	May 2008	Recreations & Parks	<p><b>FINDING NUMBER 2:</b> The Division has not formally approved the subcontract with Anastasia Watersports.</p> <p><b>RECOMMENDATION:</b> We recommend that, if appropriate, the division formally approve the subcontract with Anastasia Watersports.</p>	<p><b>CURRENT STATUS:</b> Island Joe's has submitted a request to the Division of Recreation and Parks (Division) to subcontract with Anastasia Watersports. The Division is currently reviewing the request. If approved, the Division will develop an Amendment to the Visitor Service Provider (VSP) Agreement #R-0395 providing Island Joe's the authority to move forward with the sub-contract.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA-2-7-2007-57	December 2007	Recreation and Parks	<p><b>FINDING NUMBER 1:</b> The Citizen Support Organization (CSO) is exposed to unnecessary risk by not maintaining written policies for cash control. The CSO operates without a cash collection policy and with few internal controls. According to the CSO President, only the Treasurer and Vice President are verbally authorized to handle cash. The Vice President and the Treasurer are authorized to sign checks as well.</p> <p><b>RECOMMENDATION:</b> Improve cash control policies including separation of duties for members involved with cash verification, deposit preparation and bank statement reconciliation.</p>	<p><b>CURRENT STATUS:</b> The CSO has established adequate cash control policies to improve cash handling and record keeping. Written Policies for Cash Control are as follows:</p> <ul style="list-style-type: none"> <li>• A board-approved financial policy document was presented to the park manager, it was reviewed and recommended changes were submitted to the CSO.</li> <li>• The board approved the amended financial policy document during an official board meeting.</li> </ul>	
IA-2-7-2007-57 (CONTINUED)	December 2007	Recreation and Parks	<p><b>FINDING NUMBER 2:</b> The Citizen Support Organization (CSO) has not obtained the appropriate licenses and permits necessary to sell goods and services as outlined in the agreement. According to Chapter 212, Florida Statutes, the CSO is required to obtain a Florida sales tax number and remit sales tax on a monthly basis to the Department of Revenue. The approximate wholesale cost of goods sold was \$2,628, based on the limited records available for review.</p> <p><b>RECOMMENDATION:</b> Register with the Florida Department of Revenue and obtain a Florida sales tax number for collecting tax on goods and services sold.</p>	<p><b>CURRENT STATUS:</b> Florida Sales Tax Collection and Remittance:</p> <ul style="list-style-type: none"> <li>• The CSO successfully registered with the Florida Department of Revenue and obtained a Florida sales tax number by the established deadline.</li> <li>• The CSO successfully provided evidence to the park manager that they had prepared the appropriate sales and use tax return and paid it by the established deadline.</li> </ul>	



REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA-2-7-2007-57 (CONTINUED)	December 2007	Recreation and Parks	<p><b>FINDING NUMBER 3:</b> The reporting requirements to the department, as outlined in the agreement, were not achieved. The Citizen Support Organization (CSO) did not submit the 2006 annual report, annual program plan and annual financial statements by the due date of December 31st.</p> <p><b>RECOMMENDATION:</b> Submit required annual administrative reports to the Division by the due date of December 31st.</p>	<p><b>CURRENT STATUS:</b> Department Reporting Requirements:</p> <ul style="list-style-type: none"> <li>The CSO successfully submitted their past due 2007 annual report, annual program plan and annual financial statements.</li> </ul>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA-2-7-2007-57 (CONTINUED)	December 2007	Recreation and Parks	<p><b>FINDING NUMBER 4:</b> The CSO is not in compliance with IRS 501(c) (3) publication 4221-PC, regarding documentation of grant income. The CSO obtained a grant in 2006 from the St. Johns County Tourism Development Council for \$11,704. The Citizen Support Organization (CSO) was unable to produce required documentation for the grant including approval, deliverables and agreements. CSO grant funds were apparently used for the purchase and resale of unauthorized goods including beer and t-shirts.</p> <p><b>RECOMMENDATION:</b> Obtain agency approval for grants and maintain documentation including agreements and</p>	<p><b>CURRENT STATUS:</b> Grant Income Documentation:</p> <ul style="list-style-type: none"> <li>A grant training workshop was conducted by the park program development specialist at a CSO board meeting on April 1, 2008. The workshop addressed financial safeguards required to obtain grants as well as the grant approval process.</li> <li>During the audit timeframe (July 1, 2005 through March 31, 2007) the CSO did not receive agency approval for the grants that they applied for on behalf of the park. The CSO has agreed to wait a year in order to get their finances in order and</li> </ul>	

			deliverables. Grant funds must be used only as authorized in the terms of the grant agreement.	implement additional safeguards before applying for another grant. <ul style="list-style-type: none"> <li>The CSO has not entered into any new grant agreements.</li> </ul>	
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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA-2-7-2007-57 (CONTINUED)	December 2007	Recreation and Parks	<p><b>FINDING NUMBER 5:</b>  The Citizen Support Organization (CSO) has not based revenue reporting on source documents and books of original entry. We compared fiscal year 2005/06 bank deposits to the gross revenue and found a difference of 16.4%. Based on the supplied documentation, we were unable to determine the cause of the discrepancy. In addition, we had planned to compare the general ledger to the bank statements. The President stated that the CSO does not maintain a general ledger. We were unable to reconcile stated revenue with any source documents. The CSO's status as a 501(c)(3) could be jeopardized by not maintaining appropriate records to substantiate their tax return.</p> <p><b>RECOMMENDATION:</b>  Institute an effective policy for maintaining a general ledger and books of original entry to document financial expenditures and receipts. A log should be maintained to accurately document receipts from revenue and donations. In addition, a separate detailed log of fees collected from each event should be maintained to accurately reflect revenue.</p>	<p><b>CURRENT STATUS:</b>  Appropriate Documentation of Financial Expenditures and Receipts:</p> <ul style="list-style-type: none"> <li>A board-approved financial policy document was presented to the park manager, it was reviewed and recommended changes were submitted to the CSO.</li> <li>The board approved the amended financial policy document during an official board meeting.</li> <li>A general ledger and books of original entry to document financial expenditures and receipts has been developed.</li> <li>A log was developed to accurately document receipts from revenue and donations.</li> <li>A log of fees collected from each special event was developed in order to accurately reflect revenue.</li> </ul>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA-2-7-2007-57 (CONTINUED)	December 2007	Recreation and Parks	<p><b>FINDING NUMBER 6:</b> The Citizen Support Organization (CSO) has not established effective controls for approving, authorizing and documenting expenditures. The CSO did not provide the requested receipts, authorizations or approvals for expenditures. Based on copies of checks in the bank statements, several checks were written to CSO members for reimbursement rather than directly to the vendor. In our sample of 15 expenditures, we found five checks, totaling \$1,142.17, written to CSO members. Two of these checks were written to a board member and signed by him as well. Another check, for \$200.00 was written payable to cash.</p> <p><b>RECOMMENDATION:</b> Establish an effective policy for maintaining authorizations, approvals and documentation for expenditures. This policy should specify that checks be written to vendors and receipts should be required and maintained for all purchases.</p>	<p><b>CURRENT STATUS:</b> Controls for Expenditures:</p> <ul style="list-style-type: none"> <li>• A board-approved financial policy document was presented to the park manager, it was reviewed and recommended changes were submitted to the CSO.</li> <li>• The board approved the amended financial policy document during an official board meeting.</li> </ul>	

**AIR RESOURCES MANAGEMENT**  
Exhibits or Schedules

**AIR RESOURCES MANAGEMENT**  
Schedule I Series

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
AIR POLLUTION CONTROL TRUST FUND (20-2-035001)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

		<u>FY 2008/2009</u>
<b>TOTAL PROJECTED REVENUE</b>		<b>31,870,000</b>
<b>LESS EXCLUDED PROJECTED REVENUE - FEDERAL GRANTS</b>		<b>1,700,000</b>
<b><u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u></b>		
DIST TO COUNTY-MOTOR VEHICLE REG PROCEEDS	100180	7,325,936
ASBESTOS REMOVAL PROGRAM FEE	100195	150,000
RISK MANAGEMENT INSURANCE	103241	38,908
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	80,328
TRANSFER TO GENERAL REVENUE/SWCAP	180200	10,000
TRANSFER-WORKING CAPITAL TRUST FUND	180222	270,250
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	1,957,327
TRANSFER-ENVIRONMENTAL LAB TRUST FUND	185083	92,557
SERVICE CHARGE TO GENERAL REVENUE (7.3%)	310322	976,924
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>11,550</u>
<b>TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS</b>		<b>10,913,780</b>
<b>BALANCE</b>		<b>19,256,220</b>
<b>5% TRUST FUND RESERVE</b>		<b>\$ <u>962,811</u></b>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection  
Air Pollution Control Trust Fund  
2-035

Revenue Estimates Explanation:

- The Air Tag revenues received from the Department of Highway Safety & Motor Vehicles and the Industrial Pollution Permit Renewals revenue are based on historical trends. Air tag revenues were confirmed with the Department of Highway Safety & Motor Vehicles.
- Revenue estimates were based on trend analyses prepared in consultation with program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing revenue estimates.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.
- Sections 502 (b) & (d) of the Clean Air Act & Section 403.0872, F.S., requires that Title V permit fees be used exclusively for Title V program costs. The reserve represents the cumulative excess of Title V revenues over Title V program costs since the inception of the program.
- Section 376.60, F.S., asbestos removal program inspection and notification fee. Any fee collected must be deposited in the asbestos program account in the Air Pollution Control Trust Fund to be used by the Department to administer its asbestos removal program.
- Grant revenue estimates are based on anticipated Federal grant agreements. There will always be differences in the grant receipts due to the indirect revenue and timing because of the 10/1 – 9/30 federal fiscal year.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Air Pollution Control Trust Fund  
2-035

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Fund Balance Reserved – Title V: \$486,600: This represents the net impact to the fund of adjusting the amount reserved for the Title V Program.
- September Operating Reversions \$176,557: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2007. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Post-Closing Financial Statement Adjustment Statewide (\$71): This adjustment is necessary to record prior year FLAIR adjustments made by the Department of Financial Services (DFS).



**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 37 Enviromental Protection **Budget Period:** **2009-2010**  
**Program:** \_\_\_\_\_  
**Fund:** 2035 Air Pollution Control Trust Fund

**Specific Authority:** Section 320.03, 376.60, 403.873, and 406.518 Florida Statutes  
**Purpose of Fees Collected:** To provide funding for mobile surface air pollution monitoring and control and toxic air pollution identification, monitoring and control activities, and other stationary source program activities.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
<u>Title V General Permits</u>	3,425	-	
<u>Title V Clean Air Act</u>	8,311,593	9,300,000	9,300,000
<u>Asbestos Removal</u>	159,000	170,000	170,000
<u>TR/DHSMV-Air Tag (320.03(6) F.S.</u>	20,310,235	20,350,000	20,737,000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>28,784,253</b>	<b>29,820,000</b>	<b>30,207,000</b>

**SECTION II - FULL COSTS**

<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	12,060,682	11,956,048	12,091,496
<u>Other Personal Services</u>	5,058,475	5,641,217	5,641,217
<u>Expenses</u>	1,741,734	2,345,480	2,345,480
<u>Operating Capital Outlay</u>	265,457	485,987	485,987
<u>Dist. To County-Mtr Veh Reg Proceeds</u>	6,938,781	7,325,936	7,325,936
<u>Other Operating Cost</u>	285,207	565,180	315,180
<u>Indirect Costs Charged to Trust Fund</u>	3,550,076	3,308,608	3,961,153
<b>Total Full Costs to Line (B) - Section III</b>	<b>29,900,412</b>	<b>31,628,456</b>	<b>32,166,449</b>

**Basis Used:** Includes Lab,WC and Admin TF allocation, Tr to GR SWCAP, Service Cha to GR and Assessment on investments

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	28,784,253	29,820,000	30,207,000
<b>TOTAL SECTION II</b>	(B)	29,900,412	31,628,456	32,166,449
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(1,116,159)</b>	<b>(1,808,456)</b>	<b>(1,959,449)</b>

**EXPLANATION of LINE C:**

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009-10**

**Department:** 37 Environmental Protection  
**Budget Entity:** 37550100 Air Assessment  
**Fund:** 2035 Air Pollution Control Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007-08	FY 2008-09	FY 2009-10
Fees collected from asbestos removal perm	7,096,198	6,481,945	4,867,732
industrial pollution (Title V), air emmissions,			
operating permits, vehicle licenses, federal			
grants, and interest earnings on investments.			
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTALS*</b>	<b>7,096,198</b>	<b>6,481,945</b>	<b>4,867,732</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	Department of Environmental Protection
<b>Budget Entity:</b>	Air Pollution Control Trust Fund
<b>LAS/PBS Fund Number:</b>	Air Resource Management 37 55 00 00
	2-035

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>398,071.44</b>	(A)		<b>398,071.44</b>
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	9,560,118.40	(C)		9,560,118.40
ADD: Outstanding Accounts Receivable	1,056,372.84	(D)		1,056,372.84
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>11,014,562.68</b>	(F)		<b>11,014,562.68</b>
LESS Allowances for Uncollectibles	(130.00)	(G)		(130.00)
LESS Approved "A" Certified Forwards	(2,441,255.31)	(H)		(2,441,255.31)
Approved "B" Certified Forwards	(13,421.87)	(H)		(13,421.87)
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(306,245.54)	(I)		(306,245.54)
LESS:		(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	<b>8,253,509.96</b>	(K)		<b>8,253,509.96</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u>Department of Environmental Protection</u>
<b>Trust Fund Title:</b>	<u>Air Pollution Control Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2-035</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(7,096,127.72)"/> (A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment	<input type="text" value="(71.24)"/> (B)
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**Other Adjustment(s):**

LESS: Fund Balance Reserve - Title V	<input type="text" value="(1,157,311.00)"/> (C)
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<input type="text"/>	(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(8,253,509.96)"/> (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="8,253,509.96"/> (E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
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**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
GRANTS AND DONATIONS TRUST FUND (20-3-339074)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirements as its' revenue sources result entirely from grants from federal agencies, other state agencies, or other entities.

Department of Environmental Protection  
Grants & Donations Trust Fund  
2-339

Revenue Estimates Explanation:

- Projections for grant revenue are based on anticipated grant awards. Projections for fees and charges revenue are based on historical trends and anticipated loan repayment schedules.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Grants & Donations Trust Fund  
Air Resources Management  
2-339

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Fund Balance Reserve – Long Term Receivables \$250,000: The long-term nature of the repayment schedule necessitates that the benefit of such repayments to the fund not be shown until such time as those repayments are actually received. This amount represents the change in long-term receivables.
- Grant Award Available to Draw \$1,779,495: This adjustment indicates the balance of federal grant awards that will be available to be drawn down to fund unexpended appropriations. Grant revenue is typically drawn down on a reimbursement basis after expenditures have been made.
- September Operating Reversions \$9,639: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2007. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Fixed Capital Outlay Reversions \$984,769: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on June 30, 2008. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Beginning Available Fund Balance Adjustment (\$4,495,334): This adjustment is necessary to reconcile actual end of year FLAIR balances

recorded on an accrual basis with the required zero CFO beginning balance that must be entered on the Schedule I.

- Post-Closing Financial Statement Adjustment Statewide (\$159): This adjustment is necessary to record prior year FLAIR adjustments made by the Department of Financial Services (DFS).





## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Grants &amp; Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department of Environmental Protection 37 00 00 00</b>
	<b>2-339</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	10,500.92 (A)		10,500.92
ADD: Other Cash (See Instructions)			
ADD: Investments	57,954,855.19 (C)		57,954,855.19
ADD: Outstanding Accounts Receivable	14,004,199.87 (D)		14,004,199.87
ADD: Estimated Grant Receivables	85,602,162.27 (E)		85,602,162.27
<b>Total Cash plus Accounts Receivable</b>	<b>157,571,718.25 (F)</b>		<b>157,571,718.25</b>
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(735,554.96) (H)		(735,554.96)
Approved "B" Certified Forwards	(199,512.05) (H)		(199,512.05)
Approved "FCO" Certified Forwards	(123,672,507.62) (H)		(123,672,507.62)
LESS: Other Accounts Payable (Nonoperating)	(1,688,067.15) (I)		(1,688,067.15)
LESS: FCO Appropriation Held in Departmental Reserve	7,887,252.38 (J)		7,887,252.38
<b>Unreserved Fund Balance, 07/01/08</b>	<b>39,163,328.85 (K)</b>	<b>0.00</b>	<b>39,163,328.85 **</b>

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u>Department of Environmental Protection</u>
<b>Trust Fund Title:</b>	<u>Grants &amp; Donations Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2-339</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<b>(150,352.93)</b> (A)
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Prior Year Financial Statement Adjustment	150,352.93 (B)
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**Add/Subtract:**

Adjustment to the FCO Reserve for Encumbrances	104,170,753.31 (B)
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Estimated Grant Receivables for	85,602,162.27 (B)
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Certified Forward Appropriations  
**Other Adjustment(s):**

Other Fund Balance Reserves	(49,844,667.51) (C)
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FCO Appropriation held in Departmental Reserve	(7,887,252.38) (C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>(39,163,328.85)</b> (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>39,163,328.85</b> (E)
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<b>DIFFERENCE:</b>	<b>0.00</b> (F)*
--------------------	------------------

**\*SHOULD EQUAL ZERO.**

**LAW ENFORCEMENT**  
Exhibits or Schedules

**LAW ENFORCEMENT**  
Schedule I Series

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 COASTAL PROTECTION TRUST FUND (20-2-099001)  
 5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

		<u>FY 2008/2009</u>
<b>TOTAL PROJECTED REVENUE</b>		<b>16,440,000</b>
<b><u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u></b>		
TRANSFER-FWCC-MARINE PATROL OPERATIONS	105553	11,697,242
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	12,143
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	328,110
SERVICE CHARGE TO GENERAL REVENUE (7.3%)	310322	12,534
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>3,300</u>
<b>TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS</b>		<b>12,053,329</b>
<b>BALANCE</b>		<b><u>4,386,671</u></b>
<b>5% TRUST FUND RESERVE</b>		<b>\$ <u><u>219,334</u></u></b>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection  
Coastal Protection Trust Fund  
2-099

Revenue Estimates Explanation:

- The Pollutant Tax revenue received from the Department of Revenue and the Department of Highway Safety and Motor Vehicles in the Coastal Protection Trust Fund is projected based on figures from the latest Revenue Estimating Conference.
- The transfer from the Inland Protection Trust Fund is \$8 million or 2.5%, whichever is greater, of the projected Pollutant Tax revenue from the Department of Revenue deposited in the Inland Protection Trust Fund.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.
- Revenue estimates for the Natural Resource Damage Revenues are based on historical trend with a conservative estimate of future revenues due to the unpredictable nature of natural resource damage recoveries.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Coastal Protection Trust Fund  
2-099

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- September Operating Reversions \$27,884: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2007. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Post-Closing Financial Statement Adjustment Statewide (\$207): This adjustment is necessary to record prior year FLAIR adjustments made by the Department of Financial Services (DFS).



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009-10**

**Department:** 37 Environmental Protection  
**Budget Entity:** 37600300 Emergency Response  
**Fund:** 2099 Coastal Protection Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 08	FY 2008 - 09	FY 2010 - 11
<u>Penalties, judgements, damages</u>	2,424,240	2,321,476	1,859,256
<u>recovered pursuant to Section 376.121;</u>			
<u>fuel excise tax revenues levied, collected</u>			
<u>and credited pursuant to F.S. 206.9935(1)</u>			
<u>and 206.9945(1)(a), and interest earnings</u>			
<u>on the investment of idle cash.</u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u>FUNDING SOURCE - NON-STATE</u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<b>TOTALS*</b>	<b>2,424,240</b>	<b>2,321,476</b>	<b>1,859,256</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	Department of Environmental Protection
<b>Budget Entity:</b>	Coastal Protection Trust Fund
<b>LAS/PBS Fund Number:</b>	Law Enforcement - 37 60 00 00
	2-099

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	7,386.82	(A)		7,386.82
ADD: Other Cash (See Instructions)	1,000.00	(B)		1,000.00
ADD: Investments	1,188,462.20	(C)		1,188,462.20
ADD: Outstanding Accounts Receivable	1,881,207.69	(D)		1,881,207.69
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>3,078,056.71</b>	(F)		<b>3,078,056.71</b>
LESS Allowances for Uncollectibles	(538,443.63)	(G)		(538,443.63)
LESS Approved "A" Certified Forwards	(111,675.33)	(H)		(111,675.33)
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	(3,697.82)	(I)		(3,697.82)
LESS: Prior Year Expenditure Correction		(J)		0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>2,424,239.93</b>	(K)		<b>2,424,239.93</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Coastal Protection Trust Fund  
**LAS/PBS Fund Number:** 2-099

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08  (A)

**Add/Subtract:**

Prior Year Financial Statement Adjustment  (B)

**Other Adjustment(s):**

(C)

(C)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC**  (E)

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
GRANTS AND DONATIONS TRUST FUND (20-3-339074)  
5% TRUST FUND RESERVE NARRATIVE FOR FY2009-2010 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirements as its' revenue sources result entirely from grants from federal agencies, other state agencies, or other entities.

Department of Environmental Protection  
Grants & Donations Trust Fund  
2-339

Revenue Estimates Explanation:

- Projections for grant revenue are based on anticipated grant awards. Projections for fees and charges revenue are based on historical trends and anticipated loan repayment schedules.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection  
Explanations for Adjustments in Schedule I Section III  
Grants & Donations Trust Fund  
Law Enforcement  
2-339

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Grant Award Available to Draw \$3,442,958: This adjustment indicates the balance of federal grant awards that will be available to be drawn down to fund unexpended appropriations. Grant revenue is typically drawn down on a reimbursement basis after expenditures have been made.
- Fixed Capital Outlay Reversions \$1,252,070: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on February 1, 2008 and June 30, 2008. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Beginning Available Fund Balance Adjustment (\$1,524,668): This adjustment is necessary to reconcile actual end of year FLAIR balances recorded on an accrual basis with the required zero CFO beginning balance that must be entered on the Schedule I.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 37 Environmental Protection  
**Budget Entity:** Various -- Agency Wide  
**Fund:** 2339 Grants and Donations Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009- 2010
State Grants, State Contacts,	818,423	-	-
City/County/Other Grants, Non-State			
Grants Transferred from Other State			
Agencies, Interest Earnings			
<u>FUNDING SOURCE - NON-STATE</u>			
Federal Grants, Federal Reimbursements,	7,185,702		
Interest Earnings			
<b>TOTALS*</b>	<b>8,004,125</b>	-	-

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Environmental Protection</b>
<b>Budget Entity:</b>	<b>Grants &amp; Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department of Environmental Protection 37 00 00 00</b>
	<b>2-339</b>

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	10,500.92	(A)		10,500.92
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	57,954,855.19	(C)		57,954,855.19
ADD: Outstanding Accounts Receivable	14,004,199.87	(D)		14,004,199.87
ADD: Estimated Grant Receivables	85,602,162.27	(E)		85,602,162.27
<b>Total Cash plus Accounts Receivable</b>	<b>157,571,718.25</b>	(F)		<b>157,571,718.25</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	(735,554.96)	(H)		(735,554.96)
Approved "B" Certified Forwards	(199,512.05)	(H)		(199,512.05)
Approved "FCO" Certified Forwards	(123,672,507.62)	(H)		(123,672,507.62)
LESS: Other Accounts Payable (Nonoperating)	(1,688,067.15)	(I)		(1,688,067.15)
LESS: FCO Appropriation Held in Departmental Reserve	7,887,252.38	(J)		7,887,252.38
<b>Unreserved Fund Balance, 07/01/08</b>	<b>39,163,328.85</b>	(K)	<b>0.00</b>	<b>39,163,328.85</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Grants & Donations Trust Fund  
**LAS/PBS Fund Number:** 2-339

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 (150,352.93) (A)

Prior Year Financial Statement Adjustment 150,352.93 (B)

**Add/Subtract:**

Adjustment to the FCO Reserve for Encumbrances 104,170,753.31 (B)

Estimated Grant Receivables for  
Certified Forward Appropriations (85,602,162.27) (B)

**Other Adjustment(s):**

Other Fund Balance Reserves (49,844,667.51) (C)

FCO Appropriation held in Departmental Reserve (7,887,252.38) (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** (39,163,328.85) (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 39,163,328.85 (E)

**DIFFERENCE:** 0.00 (F)\*

**\*SHOULD EQUAL ZERO.**

**INFORMATION MANAGEMENT CENTER  
FISCAL YEAR 2009 - 2010**

**LEGISLATIVE BUDGET REQUEST  
DATA CENTER COST ALLOCATION  
BY BUDGET ENTITY AND ISSUE**

**SCHEDULE IV-A**

ISSUE #	3710 State Lands	3715 District Offices	3701 Admin Svcs (FI Geol Surv)	3730 Environ Assess & Restor	3735 Water Resource Mgt.	3745 Waste Mgt.	3750 Recreation and Parks	3755 Air Res. Mgt.	3760 Law Enforcement	TOTAL
<b><u>SALARIES AND BENEFITS</u></b>										
1001000	298,225	678,452	58,747	359,012	428,775	623,784	1,074,590	259,876	298,225	4,079,687
1001800	747	1,700	147	899	1,074	1,563	2,692	651	747	10,220
1001910	(123)	(281)	(24)	(148)	(177)	(258)	(444)	(107)	(123)	(1,687)
26A1800	3,735	8,498	736	4,497	5,371	7,813	13,460	3,255	3,735	51,100
26A2000	(123)	(281)	(24)	(148)	(177)	(258)	(444)	(107)	(123)	(1,687)
<b>TOTAL SALARIES AND BENEFITS</b>	<b>302,461</b>	<b>688,088</b>	<b>59,582</b>	<b>364,112</b>	<b>434,865</b>	<b>632,644</b>	<b>1,089,853</b>	<b>263,567</b>	<b>302,461</b>	<b>4,137,633</b>
<b><u>OTHER PERSONAL SERVICES</u></b>										
1001000	29,240	66,520	5,760	35,200	42,040	61,164	105,356	25,480	29,240	400,000
<b><u>EXPENSES</u></b>										
1001000	142,497	324,176	28,071	171,542	204,876	298,075	513,437	124,173	142,497	1,949,343
<b><u>OPERATING CAPITAL OUTLAY</u></b>										
1001000	6,031	13,720	1,188	7,260	8,671	12,615	21,730	5,255	6,031	82,500
<b><u>CONTRACTED SERVICES</u></b>										
1001000	87,720	199,560	17,280	105,600	126,120	183,493	316,067	76,440	87,720	1,200,000
<b><u>TRANSFER TO DMS HR SVCS CONTRACT</u></b>										
1001000	2,117	4,816	417	2,548	3,043	4,428	7,627	1,845	2,117	28,957
<b><u>OTHER DATA PROCESSING SERVICES</u></b>										
1001000	158,309	360,148	31,185	190,578	227,610	331,129	570,434	137,952	158,309	2,165,655
<b>TOTAL ALL CATEGORIES</b>	<b>728,375</b>	<b>1,657,028</b>	<b>143,483</b>	<b>876,840</b>	<b>1,047,226</b>	<b>1,523,547</b>	<b>2,624,503</b>	<b>634,712</b>	<b>728,375</b>	<b>9,964,088</b>
Adjustments: Other Revenues/Non-Operating Expenditures *	1,071	3,028	6	1,596	1,436	2,366	4,295	909	837	15,546
<b>TOTAL ALLOCATIONS</b>	<b>729,446</b>	<b>1,660,056</b>	<b>143,489</b>	<b>878,436</b>	<b>1,048,662</b>	<b>1,525,913</b>	<b>2,628,798</b>	<b>635,622</b>	<b>729,212</b>	<b>9,979,634</b>
* Estimated Interest Earnings ***		75,000								
Estimated Pay Package Reserve ***		(82,753)								
Assessment on Investments***		(2,500)								
Estimated Svc Chg to General Revenue **		(5,293)								
Net Revenue From Above		(15,546)								
Overhead - PC Enterprise Plan		-								
Additional Adjustments to Spread		(15,546)								

# LBR Technical Review Checklist

Department/Budget Entity (Service): Executive Direction & Support Services, Florida Geological Survey, Technology and Information S

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Codes)			
	37010100	37010200	37010300	

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y		

## AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y		
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y	Y		
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y		
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y		
2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y		
2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y		

## 3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A		
--	-----	-----	-----	--	--

Action	Program or Service (Budget Entity Codes)				
	37010100	37010200	37010300		

**AUDITS:**

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y	Y		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y	Y	Y		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					

**4. EXHIBIT D (EADR, EXD)**

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

**5. EXHIBIT D-1 (ED1R, EXD1)**

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
-----	--	---	---	---	--	--

**AUDITS:**

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Y	Y	Y		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300		
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A	N/A	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/A	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	Y	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A	Y	N/A		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A	N/A		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A		
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y	Y		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300		
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	Y	N/A		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Y	N/A		

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can provide detail at this level to support the Schedule I if requested.	NJ	NJ	NJ		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A	N/A		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y		
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y		



Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300		
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y	Y	Y		
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/A	Y	N/A		
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y	Y	Y		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A	N/A		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y		
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

Action	Program or Service (Budget Entity Codes)			
	37010100	37010200	37010300	
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>				
14.1 Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y	
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>				
15.1 Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>				
15.2 Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y	
15.3 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	
15.4 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y	Y	
15.5 Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	
15.6 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y	
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>				
16.1 Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	
16.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	
16.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)				
	37010100	37010200	37010300		

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	N/A		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	N/A	N/A		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	N/A		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	N/A		
17.5	Are the appropriate counties identified in the narrative?	Y	Y	N/A		

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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# LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/State Lands
Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Codes)			
	37100100	37100200	37100300	

## 1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y	Y	Y	
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	Y	

### AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y	Y	
1.4	Has security been set correctly? <b>(CSDR, CSA)</b>	Y	Y	Y	
<b>TIP</b>	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				

## 2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	N/A	Y	Y	
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	N/A	Y	Y	
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	

## 3. EXHIBIT B (EADR, EXB)

3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A	
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Action		Program or Service (Budget Entity Codes)				
		37100100	37100200	37100300		
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y	Y		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y	Y	Y		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	N/A	Y	Y		
4.2	Is the program component code and title used correct?	N/A	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	N/A	Y	Y		
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	Y	Y	Y		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

Action		Program or Service (Budget Entity Codes)				
		37100100	37100200	37100300		
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A	N/A	Y		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	Y		
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/A	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		37100100	37100200	37100300		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	N/A	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A	N/A	N/A		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A	Y		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A		
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. ( <b>EADR, FSIA - Report should print "No Records Selected For Reporting"</b> )	N/A	Y	Y		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

Action		Program or Service (Budget Entity Codes)				
		37100100	37100200	37100300		
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y		



Action		Program or Service (Budget Entity Codes)				
		37100100	37100200	37100300		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? <b>A separate schedule of individual grants will be provided.</b>	NJ	NJ	NJ		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y		
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		37100100	37100200	37100300		
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y	Y	Y		
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/A	N/A	N/A		
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A	N/A	N/A		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A	N/A		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A	Y	Y		
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

		Program or Service (Budget Entity Codes)				
Action		37100100	37100200	37100300		
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	N/A	Y	Y		
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A	Y	Y		
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y		
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y		
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	Y	Y		
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A	Y	Y		
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/A	Y	Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A	Y	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	Y	Y		

Action	Program or Service (Budget Entity Codes)			
	37100100	37100200	37100300	

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	Y	Y		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	Y	Y		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	Y	Y		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	Y	Y		
17.5	Are the appropriate counties identified in the narrative?	N/A	Y	Y		
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

## LBR Technical Review Checklist

Department/Budget Entity (Service): water resource protection and restoration, air assessment, air pollution prevention, waste management, executive direction and support service and waste cleanup

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600

### 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y	Y

### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y	Y
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	Y	Y
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.						

### 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	Y	Y
2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	Y	Y	Y

### 3. EXHIBIT B (EADR, EXB)

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600
3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the	N/A	N/A	N/A	N/A	N/A	N/A

Action	Program or Service (Budget Entity Codes)						
	37150100	37150200	37150300	37150400	37150500	37150600	
<b>AUDITS:</b>							
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories"</b>	Y	Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.						
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.						
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.						
<b>4. EXHIBIT D (EADR, EXD)</b>							
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.						
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>							
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y	Y
<b>AUDITS:</b>							
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? <b>(EXBR, EXBD - Differences need to be corrected in Column</b>	Y	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600
<b>TIP</b> If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.						



Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.						
TIP Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be						
TIP If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.						
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1 Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y	Y
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y	Y	Y	Y	Y	Y
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	Y	Y	Y	Y
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A	N/A	N/A	N/A	N/A	N//A
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and	N/A	N/A	N/A	N/A	N/A	N//A
7.5 Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/A	N/A	N/A	N/A	N/A	N//A
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be	N/A	N/A	N/A	N/A	N/A	N/A
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A	N/A	N/A	N/A	N/A
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600
7.9 Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600
7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A	N/A	N/A	N/A	N/A	N/A
7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLRR)</b>	N/A	N/A	N/A	N/A	N/A	N/A
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	N/A	N/A
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	N/A	N/A
7.14 Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y	Y
7.15 Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A	N/A
7.16 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A	N/A	N/A	N/A	N/A
7.17 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A	N/A
<b>AUDIT:</b>						
7.18 Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y	Y	Y	Y	Y
<b>TIP</b> Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.						
<b>TIP</b> The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.						
<b>TIP</b> Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.						

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600
TIP If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).						
TIP If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.						
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y	Y
8.2 Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y	Y
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y	Y
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	N/A	N/A	N/A	N/A	N/A
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating	Y	Y	Y	Y	Y	Y
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y	Y
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing	N/A	N/A	N/A	N/A	N/A	N/A
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	N/A	N
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y	Y	Y	Y
8.10 Are the statutory authority references correct?	Y	Y	Y	Y	Y	Y
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage	Y	Y	Y	Y	Y	Y
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y	Y
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can provide a list of individual grants	NJ	NJ	NJ	NJ	NJ	NJ
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y	Y
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y	Y
8.17 If applicable, are nonrecurring revenues entered into Column	N/A	N/A	N/A	N/A	N/A	N/A
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y	Y	Y
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y	Y
8.20 Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y	Y
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	Y	Y
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	Y	Y
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y	Y
8.24 Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y	Y
8.25 Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y	Y
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y	Y
8.27 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for	Y	Y	Y	Y	Y	Y
8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y	Y
<b>AUDITS:</b>						
8.29 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600
8.30 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Records Selected For This Request")	Y	Y	Y	Y	Y	Y
8.31 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, SC1A - Report should print "No Records Selected For This Request")	Y	Y	Y	Y	Y	Y
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!						
TIP Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)						
TIP Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust						
TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully						
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A	N/A
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1 Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A	N/A
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A	N/A	N/A	N/A	N/A
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1 Are the correct Information Technology (IT) issue codes used?	NA	NA	N/A	N/A	N/A	NA
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A	N/A	N/A	N/A	N/A	N/A
<b>13. SCHEDULE VIIIB-1</b>						
13.1 This schedule is not required in the October 15, 2008 LBR submittal						

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>						
14.1 Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	N/A	N/A	N/A	N/A	N/A	N/A
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>						
15.1 Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y	Y
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
15.2 Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y	Y	Y	Y
15.3 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A	N/A	N/A	N/A	N/A	N/A
15.4 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating</b>	N/A	N/A	N/A	N/A	N/A	N/A
15.5 Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	Y	Y
15.6 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y	Y	Y	Y
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
16.1 Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y	Y
16.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	Y	Y
16.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	N/A
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-					



# LBR Technical Review Checklist

Department/Budget Entity (Service): Water Science & Laboratory Services

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Code)
Action	37300100

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y		

### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y		
1.4 Has security been set correctly? (CSDR, CSA)	Y		
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.			

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y		
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y		
2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y		
2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 25) been followed?	Y		

## 3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y		
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Action	37300100		
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**AUDITS:**

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.			

**4. EXHIBIT D (EADR, EXD)**

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y		
4.2	Is the program component code and title used correct?	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.			

**5. EXHIBIT D-1 (ED1R, EXD1)**

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y		
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**AUDITS:**

5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	Y		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.			

Action		Program or Service (Budget Entity Code)		
	37300100			
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.			
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.			
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.			
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>				
6.1	Are issues appropriately aligned with appropriation categories?	Y		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.			
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y		

Action		Program or Service (Budget Entity Code)		
		37300100		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A		
<b>AUDIT:</b>				
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.			
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.			
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.			

Action		Program or Service (Budget Entity Code)		
		37300100		
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).			
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.			
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>				
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y		
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y		
8.10	Are the statutory authority references correct?	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y		

Action		Program or Service (Budget Entity Code)		
		37300100		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can provide a list of individual grants	NJ		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y		
<b>AUDITS:</b>				
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y		

		Program or Service (Budget Entity Code)		
Action		37300100		
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y		
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!			
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)			
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.			
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.			
<b>9. SCHEDULE II (PSCR, SC2)</b>				
AUDIT:				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/A		
<b>10. SCHEDULE III (PSCR, SC3)</b>				
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y		
<b>11. SCHEDULE IV (EADR, SC4)</b>				
11.1	Are the correct Information Technology (IT) issue codes used?	NA		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.			
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y		
<b>13. SCHEDULE VIIIB-1</b>				
13.1	This schedule is not required in the October 15, 2008 LBR submittal.			



		Program or Service (Budget Entity Code)		
Action		37300100		
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>				
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y		
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>				
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y		
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>				
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y		
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A		
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y		
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y		
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>				
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y		



Action	37300100		
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**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.		
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.		

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y		
17.5	Are the appropriate counties identified in the narrative?	Y		

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.		
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# LBR Technical Review Checklist

Department/Budget Entity (Service): Beach Management, Water Resource Protection and Restoration, Water Supply

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Code)		
Action	37350100	37350200	37350300

## 1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	Y

### AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y	Y
1.4	Has security been set correctly? <b>(CSDR, CSA)</b>	Y	Y	Y

**TIP** The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.

## 2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y

## 3. EXHIBIT B (EADR, EXB)

3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	N/A	N/A
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Action		Program or Service (Budget Entity Code)		
		37350100	37350200	37350300
<b>AUDITS:</b>				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.			
<b>4. EXHIBIT D (EADR, EXD)</b>				
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.			
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y
<b>AUDITS:</b>				
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.			

Action		Program or Service (Budget Entity Code)		
		37350100	37350200	37350300
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.			
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.			
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.			
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>				
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.			
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A	N/A	N//A
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N//A
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/A	N/A	N//A
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	Y	N/A
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A	N/A
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y

Action		Program or Service (Budget Entity Code)		
		37350100	37350200	37350300
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A	N/A	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	Y	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A	Y	N/A
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A	N/A
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A
<b>AUDIT:</b>				
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.			
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.			
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.			

Action		Program or Service (Budget Entity Code)		
		37350100	37350200	37350300
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).			
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.			
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>				
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	Y	N/A
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	Y	N
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y

Action		Program or Service (Budget Entity Code)		
		37350100	37350200	37350300
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can	NJ	NJ	NJ
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y
<b>AUDITS:</b>				
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y

Action		Program or Service (Budget Entity Code)		
		37350100	37350200	37350300
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y	Y	Y
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!			
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)			
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.			
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.			
<b>9. SCHEDULE II (PSCR, SC2)</b>				
AUDIT:				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/A	Y	N/A
<b>10. SCHEDULE III (PSCR, SC3)</b>				
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A	Y	N/A
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A	N/A
<b>11. SCHEDULE IV (EADR, SC4)</b>				
11.1	Are the correct Information Technology (IT) issue codes used?	NA	NA	NA
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.			
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A	N/A	N/A
<b>13. SCHEDULE VIIIB-1</b>				
13.1	This schedule is not required in the October 15, 2008 LBR submittal.			



Action		Program or Service (Budget Entity Code)		
		37350100	37350200	37350300
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>				
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>				
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>				
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A	N/A	N/A
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y	N/A
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>				
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y

Action	37350100	37350200	37350300
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**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	N/A
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	N/A
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	N/A
17.5	Are the appropriate counties identified in the narrative?	Y	Y	N/A

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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# LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Waste Management
Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Codes)			
Action	37450100	37450200		

## 1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y	Y		
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y		

## AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y		
1.4	Has security been set correctly? <b>(CSDR, CSA)</b>	Y	Y		
<b>TIP</b>	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				

## 2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y		
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y		
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y		
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y		

## 3. EXHIBIT B (EADR, EXB)

3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	Y		
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Action		Program or Service (Budget Entity Codes)				
		37450100	37450200			
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	Y	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

Action		Program or Service (Budget Entity Codes)				
		37450100	37450200			
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/A	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	Y			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y			

Action		Program or Service (Budget Entity Codes)			
		37450100	37450200		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A	N/A		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A		
<b>AUDIT:</b>					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. ( <b>EADR, FSIA - Report should print "No Records Selected For Reporting"</b> )	Y	Y		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				

Action		Program or Service (Budget Entity Codes)				
		37450100	37450200			
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y			
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y			
8.10	Are the statutory authority references correct?	Y	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y			

Action		Program or Service (Budget Entity Codes)			
		37450100	37450200		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? <b>A separate schedule of individual grants will be provided.</b>	NJ	NJ		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II?	Y	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y		
<b>AUDITS:</b>					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y		



Action		Program or Service (Budget Entity Codes)				
		37450100	37450200			
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y	Y			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/A	Y			
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	Y			
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y			
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

		Program or Service (Budget Entity Codes)			
Action		37450100	37450200		
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y		
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y		
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y		
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y		
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y		
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y		
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y		

Action	Program or Service (Budget Entity Codes)			
	37450100	37450200		

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y			
17.5	Are the appropriate counties identified in the narrative?	Y	Y			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

## LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Recreation and Parks

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Codes)			
	37500100	37500200	37500300	37500400

### 1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	Y	Y

### AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y	Y	Y
1.4	Has security been set correctly? <b>(CSDR, CSA)</b>	Y	Y	Y	Y
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				

### 2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	Y

### 3. EXHIBIT B (EADR, EXB)

3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	Y	Y
-----	--	---	---	---	---

Action		Program or Service (Budget Entity Codes)				
		37500100	37500200	37500300	37500400	
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	N	N	N	N	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

Action		Program or Service (Budget Entity Codes)				
		37500100	37500200	37500300	37500400	
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y	Y	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A	N/A	N/A	N/A	
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A	N/A	
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/A	N/A	N/A	N/A	
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A	N/A	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		37500100	37500200	37500300	37500400	
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A	N/A	Y	N/A	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	Y	Y	Y	Y	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	Y	N/A	Y	N/A	
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A	N/A	N/A	
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. ( <b>EADR, FSIA - Report should print "No Records Selected For Reporting"</b> )	Y	Y	Y	Y	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

Action		Program or Service (Budget Entity Codes)				
		37500100	37500200	37500300	37500400	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A	N/A	
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y	Y	
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y	Y	
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y	Y	Y	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	



Action		Program or Service (Budget Entity Codes)				
		37500100	37500200	37500300	37500400	
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? <b>A separate schedule of individual grants will be provided.</b>	NJ	NJ	NJ	NJ	
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A	N/A	
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y	
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided? <b>The State Park TF is exempt from the five percent reserve requirement and justification is provided.</b>	Y	Y	Y	Y	
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A	N/A	Y	Y	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	N/A	N/A	N/A	
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		37500100	37500200	37500300	37500400	
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y	Y	Y	Y	
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y	Y	Y	Y	
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	Y	N/A	Y	N/A	
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y	Y	Y	
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	N/A	
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y	Y	
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

Action		Program or Service (Budget Entity Codes)				
		37500100	37500200	37500300	37500400	
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y	Y	
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y	Y	
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	Y	
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y	Y	Y	
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y	Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)			
	37500100	37500200	37500300	37500400

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	
17.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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# LBR Technical Review Checklist

Department/Budget Entity (Service): Air Assessment, Air Pollution Prevention, Utilities Siting and Coordination

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Code)		
Action	37550100	37550200	37550300

## 1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	Y

### AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y	Y
1.4	Has security been set correctly? <b>(CSDR, CSA)</b>	Y	Y	Y
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.			

## 2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y

## 3. EXHIBIT B (EADR, EXB)

3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	N/A	N/A
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Action		Program or Service (Budget Entity Code)		
		37550100	37550200	37550300
<b>AUDITS:</b>				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.			
<b>4. EXHIBIT D (EADR, EXD)</b>				
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.			
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y
<b>AUDITS:</b>				
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.			

Action		Program or Service (Budget Entity Code)		
		37550100	37550200	37550300
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.			
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.			
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.			
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>				
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.			
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A	N/A	N//A
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N//A
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/A	Y	N//A
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	Y	N/A
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	N/A	N/A
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y

Action		37550100	37550200	37550300
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A	N/A	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	Y	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A	Y	N/A
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A	N/A
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A
<b>AUDIT:</b>				
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.			
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.			
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.			



Action		Program or Service (Budget Entity Code)		
		37550100	37550200	37550300
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).			
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.			
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>				
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y

Action		Program or Service (Budget Entity Code)		
		37550100	37550200	37550300
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can	NJ	NJ	NJ
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y
<b>AUDITS:</b>				
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y

Action		Program or Service (Budget Entity Code)		
		37550100	37550200	37550300
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y	Y	Y
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!			
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)			
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.			
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.			
<b>9. SCHEDULE II (PSCR, SC2)</b>				
AUDIT:				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/A	Y	N/A
<b>10. SCHEDULE III (PSCR, SC3)</b>				
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A	Y	N/A
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y	N/A
<b>11. SCHEDULE IV (EADR, SC4)</b>				
11.1	Are the correct Information Technology (IT) issue codes used?	NA	NA	NA
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.			
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A	Y	N/A
<b>13. SCHEDULE VIIIB-1</b>				
13.1	This schedule is not required in the October 15, 2008 LBR submittal.			

Action	Program or Service (Budget Entity Code)		
	37550100	37550200	37550300

<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>				
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y

<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>				
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y

<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>				
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A	N/A	N/A
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y	N/A
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			

<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>				
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y

Action	37550100	37550200	37550300
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**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	N/A
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	N/A
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	N/A
17.5	Are the appropriate counties identified in the narrative?	Y	Y	N/A

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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# LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Investigations, Patrol on State Lands, Emergency Response

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Code)		
Action	37600100	37600200	37600300

## 1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	Y

### AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y	Y
1.4	Has security been set correctly? <b>(CSDR, CSA)</b>	Y	Y	Y
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.			

## 2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y

## 3. EXHIBIT B (EADR, EXB)

3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	N/A	N/A
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Action		Program or Service (Budget Entity Code)		
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<b>AUDITS:</b>				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.			
<b>4. EXHIBIT D (EADR, EXD)</b>				
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.			
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y
<b>AUDITS:</b>				
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.			

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TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.			
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.			
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.			
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>				
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.			
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A	N/A	N//A
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N//A
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/A	Y	N//A
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	Y	N/A
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y



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7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A	N/A	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	Y	Y	Y
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A	N/A
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A
<b>AUDIT:</b>				
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.			
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.			
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.			

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TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).			
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.			
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>				
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y

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8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can provide a list of individual grants	NJ	NJ	NJ
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y
<b>AUDITS:</b>				
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y

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8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y	Y	Y
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!			
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)			
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.			
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.			
<b>9. SCHEDULE II (PSCR, SC2)</b>				
AUDIT:				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/A	Y	N/A
<b>10. SCHEDULE III (PSCR, SC3)</b>				
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A	Y	N/A
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y	N/A
<b>11. SCHEDULE IV (EADR, SC4)</b>				
11.1	Are the correct Information Technology (IT) issue codes used?	NA	NA	NA
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.			
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A	Y	N/A
<b>13. SCHEDULE VIIIB-1</b>				
13.1	This schedule is not required in the October 15, 2008 LBR submittal.			

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<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>			
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y

<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>			
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y

<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>			
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A	N/A
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	N/A
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.		

<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>			
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y

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**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	N/A
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	N/A
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	N/A
17.5	Are the appropriate counties identified in the narrative?	Y	Y	N/A

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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