

Florida Fish and Wildlife Conservation Commission

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Kenneth D. Haddad Executive Director

Nick Wiley Assistant Executive Director

Karen Ventimiglia Deputy Chief of Staff

Office of the Executive Director Kenneth D. Haddad Executive Director (850) 487-3796 (850) 921-5786 FAX

Managing fish and wildlife resources for their longterm well-being and the benefit of people.

620 South Meridian Street Tallahassee, Florida 32399-1600 Voice: (850) 488-4676

Hearing/speech impaired: (800) 955-8771 (T) (800) 955-8770 (V)

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LEGISLATIVE BUDGET REQUEST

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 Florida Fish and Wildlife Conservation Commission 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 Kenneth D. Haddad, Executive Director.

Sincerely,

Sanchast. Wilson

Sandra L. Wilson Chief Financial Officer

Enclosure

SLW/caa

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.

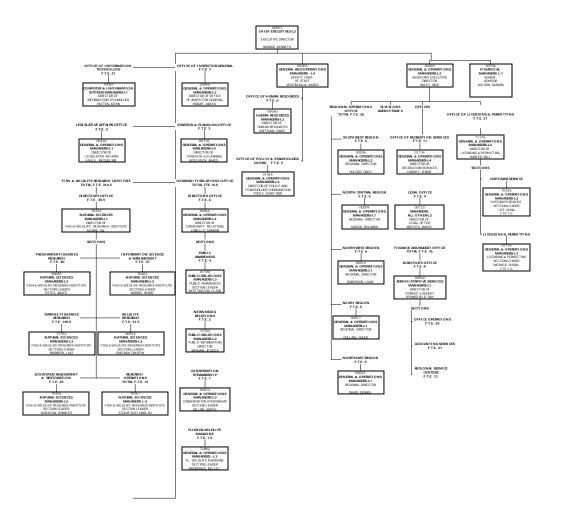
	1						
Agency:	Flori	orida Fish and Wildlife Conservation Commission					
Contact Person:	James Coun		ntista, General	Phone Number:	850-921-5461		
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)		The attached case index provides the FWC case numbers and names of claimants. These are claims. Litigation has not been commenced. Litigation is imminent and is expected to be filed in the 2008-09 or 2009-10 budget years.					
Court with Jurisdiction:		Expected venue is Circuit Court, Tenth Judicial Circuit in Polk County					
Case Number:							
Summary of the Complaint:		The attached claims arose from automobile accidents that occurred on or about January 8, 2008 on Interstate 4 in Polk County. The claims allege that the auto accidents were caused by fog exacerbated by smoke; the smoke was allegedly caused by a controlled fire on the Hilochee Wildlife Management Area that got out of control. Hilochee WMA is managed by the Department of Agriculture and Consumer Services and the Fish and Wildlife Conservation Commission.					
Amount of the Claim:		\$ potential exposure to the State is indeterminate at this time but could be multiple millions					
Specific Statutes or Laws (including GA Challenged:							
Status of the Case:		Claims have been filed under Section 768.28, F.S.; The expected Defendants are the Department of Highway Safety and Motor Vehicles, Department of Agriculture and Consumer Services and the Fish and Wildlife Conservation Commission.					
Who is representing (of record) the state in this lawsuit? Check all that apply.			Agency Counsel				
			The Division of R	isk Management ha	vision of Risk Management: as hired outside counsel:Ted and Kundid of Daytona		
			Outside Contract	Counsel: Ted Dora	n (386) 253-1111		
If the lawsuit is a cl action (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class	n/a					

2008 Case Index I-4 Automobile Accidents

#	FWC NO.	CASE INFORMATION	ATTY	TYPE	STATUS	COMMENTS
1	08-0001	NOEL, JOSEPH I-4 Automobile Accidents	SW/JVA	RISK	Active	FATALITY
2	08-0001 A	SPADAVECCHIA, JR., SAMUEL & JUDY I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
3	08-0001 B	RESTAPO, DAIRO I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
4	08-0001 C	ROMERO, JOSE I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
5	08-0001 D	GOMEZ, DANIEL I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
6	08-0001 E	GOMEZ, FRANCISCO I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
7	08-0001 F	GOMEZ, GERONIMO I-4 Automobile Accidents	SW/JVA	RISK	Active	INJURY
8	08-0001 G	MORAN-GOMEZ, ADRIAN I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	FATALITY
9	08-0001 H	MORAN-GOMEZ, MARCO I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
10	08-0001 I	VELASQUEZ, MARCO I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
11	08-0001 J	GOMEZ, ALFONSO I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
12	08-0001 K	HERNANDEZ, JOSE I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
13	08-0001 L	SHER, RHONDA I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
14	08-000 1M	JENKINS, TERRY D. I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
15	08-0001 N	RODRIGUEZ, PEDRO I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
16	08-0001 O	VASQUEZ, JOSE I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
17	08-0001 P	LEE, CHUNG I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
18	08-0001 Q	BEALLS, INC I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	FIRE LOSS
19	08-0001 R	COTTO, RAMON A. I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
20	08-0001 S	MORALES, LUIS I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY

21	08-0001 T	H & H CATTLE, INC. I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	FIRE LOSS - FENCE
22	08-0001 U	LRG TRANSPORTATION & STORAGE I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	FIRE LOSS - TRUCK
23	08-0001 V	RENNER, DEBORAH I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	HUSBAND'S INJURIES
24	08-0001 W	RENNER, ANDREW I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
25	08-0001 X	CASALE, ANDREW I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
26	08-0001 Y	WARNER, GARY E. I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
27	08-0001 Z	FRICKE, MICHAEL v. FWC I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	FATALITY
28	08-0001 AA	ASHE Industries I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	DAMAGES
29	08-0001 BB	HENDRICKS, LEYLAND I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
30	08-0001 CC	WILSON, KEVIN I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
31	08-0001 DD	MAURER, RONALD I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
32	08-0001 EE	HARTFORD INSURANCE I-4 Automobile Accidents	SW/JVA	RISK	ACTIVE	INJURY
33	08-0001 FF	VASQUEZ, JOSE A. I-4 AUTOMOBILE ACCIDENTS	SW/JVA	RISK	ACTIVE	INJURY

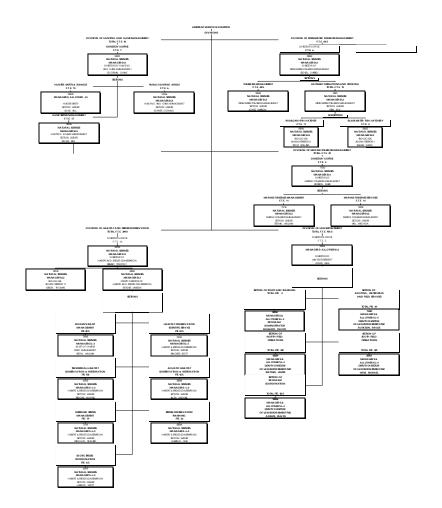
FISH AND WILDLIFE CONSERVATION COMMISSION TOTAL FTE 1925.0



REVISED 10/3/08

AGENCY PAGE 1

FISH AND WILDLIFE CONSERVATION COMMISSION TOTAL FTE 1925.0

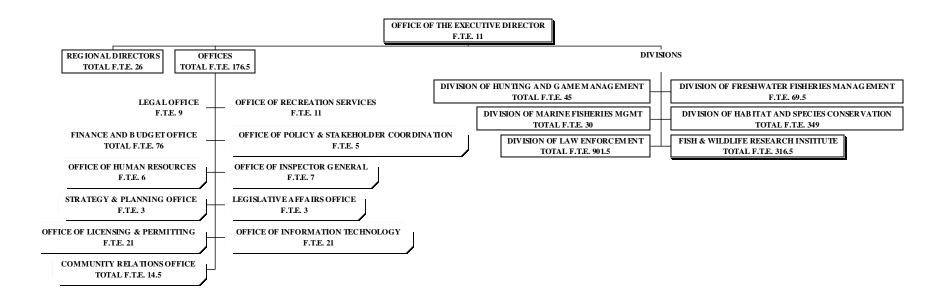


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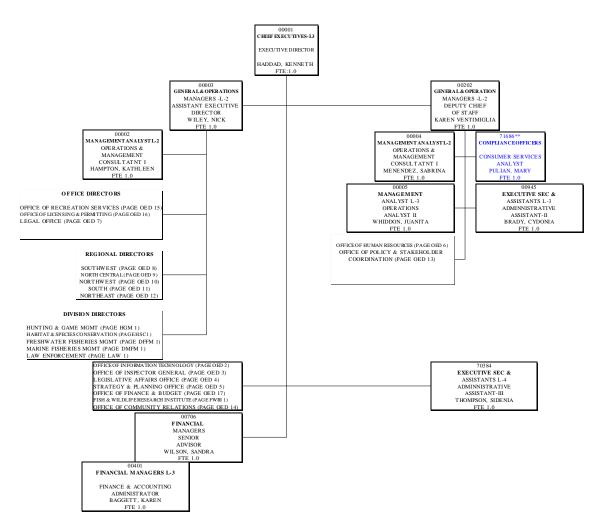
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FISH AND WILDLIFE CONSERVATION COMMISSION TOTAL FTE 1925.0



OFFICE OF EXECUTIVE DIRECTION & ADMINISTRATIVE SUPPORT SERVICES TOTAL FTE 213.5

OFFICE OF THE EXECUTIVE DIRECTOR F.T.E 11



** This position is housed at the Governor's Office under Citizens Support Services

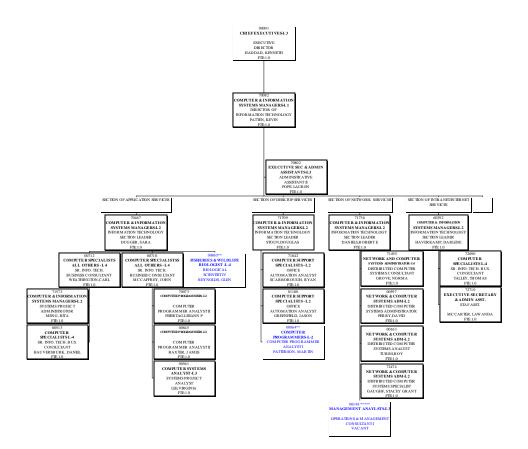
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OFFICE OF EXECUTIVE DIRECTION AND ADMINISTRATIVE SUPPORT SERVICES

REVISED 8/18/2008



** FTE 864 AND 865 COUNTED UNDER HSC, 148 COUNTED UNDER LE

PAGE OED 2

REVISED 9/3/08

OFFICE OF EXECUTIVE DIRECTION & ADMINSTRATIVE SUPPORT SERVICES

00001

OFFICE OF INSPECT OR GENERAL F.T.E. THIS PAGE 7

CHIEF EXECUTIVES-L3 EXECUTIVE DIRECTOR HADDAD, KENNETH 00686 GENERAL & O PERATIONS MANAGERS-L2 DIRECTOR OF OFFICE OF INSPECT OR GENERAL KNIGHT, JAMES T FTE:1.0 71410 00542 71423 00427 FIRST-LINE SUPV/MGR OF FIRST-LINE SUPV/MGR OF FINANCIAL FIRST-LINE SUPV/MGR LAW ENF & DETECTIVES-L5 MANAGERS-L2 OF LAW ENF & DETECTIVE-L2 LAW ENF & DETECTIVES-L5 LAW ENFORCEMENT LAW ENFORCEMENT LAW ENFORCMENT DIRECTOR OF CAPTAIN AUDITING - FWC CAPTAIN CAPTAIN JOHNSON, CYNTHIA PHILLIPS, TREVOR VILLA, MICHAEL LEAVINE, WALLACE FTE:1.0 FTE:1.0 FTE:1.0 FTE:1.0 71160 72459 FINANCIAL MANAGEMENT ANALYSTS-L3 ANAYLSTS-L3 INTERNAL MANAGEMENT AUDIT OR II-SES ANALYST II NARET, MAGEN BAJOCZKY, SARAH FTE:1.0 FTE:1.0

REVISED 9/5/2008

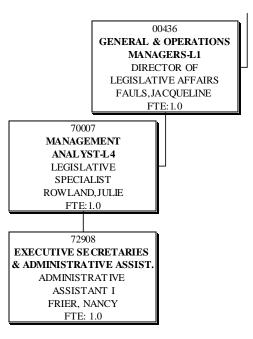
OFFICE OF EXECUTIVE DIRECTION & ADMINISTRATIVE SUPPORT SERVICES

LEGISLATIVE AFFAIRS OFFICE F.T.E. THIS PAGE 3

00001 CHIEF EXECUTIVES-L3

EXECUTIVE DIRECTOR

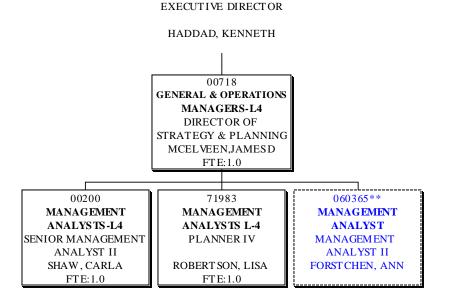
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REVISED 6/30/2008

OFFICE OF EXECUTIVE DIRECTION & ADMINISTRATIVE SUPPORT SERVICES

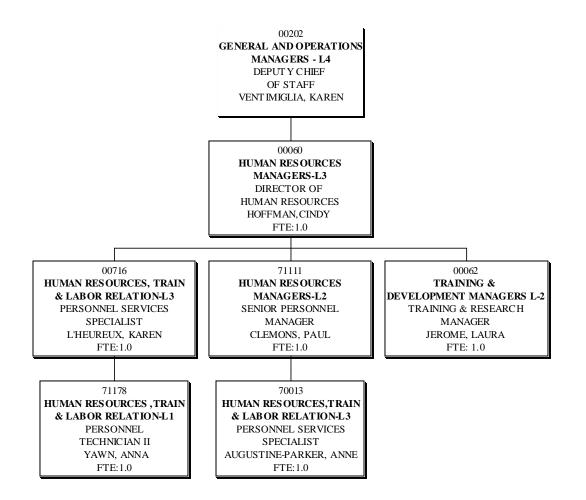
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OFFICE OF EXECUTIVE DIRECTION & ADMINISTRATIVE SUPPORT SERVICES

OFFICE OF HUMAN RESOURCES EST ABLISHED F.T.E. 6

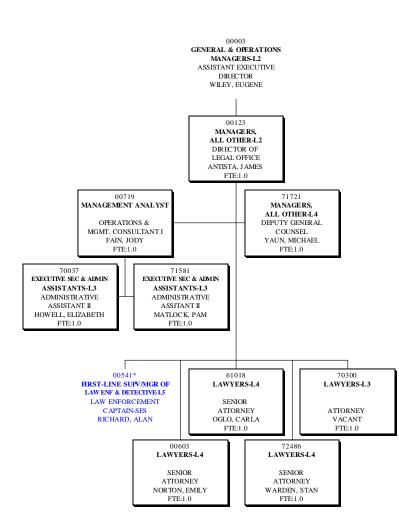


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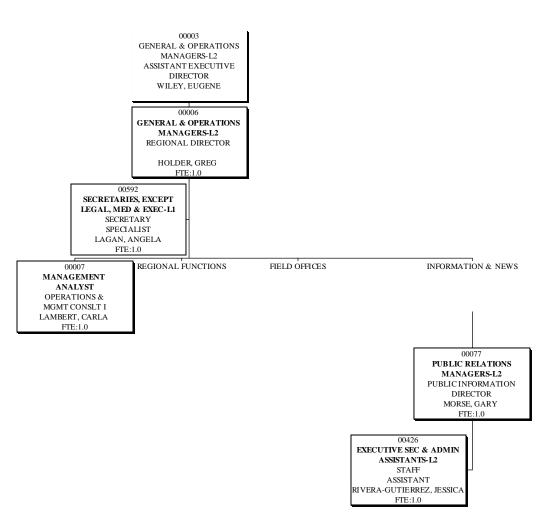


*POSITION 00541 IS A LAW ENFORCEMENT POSITION SUPERVISED BY THE GENERAL COUNSEL - PENDING BE AMENDMENT APPROVAL

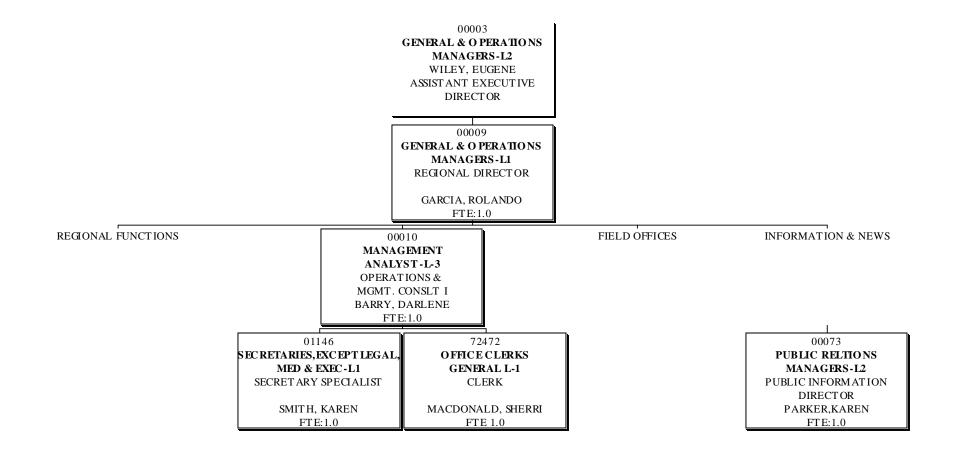
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OFFICE OF EXECUTIVE DIRECTION & ADMINISTRATIVE SUPPORT SERVICES

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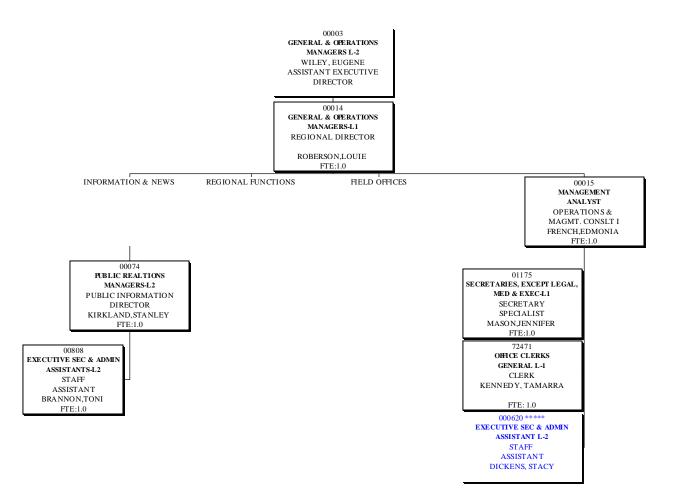


OFFICE OF EXECUTIVE DIRECTION & ADMINISTRATIVE SUPPORT SERVICES



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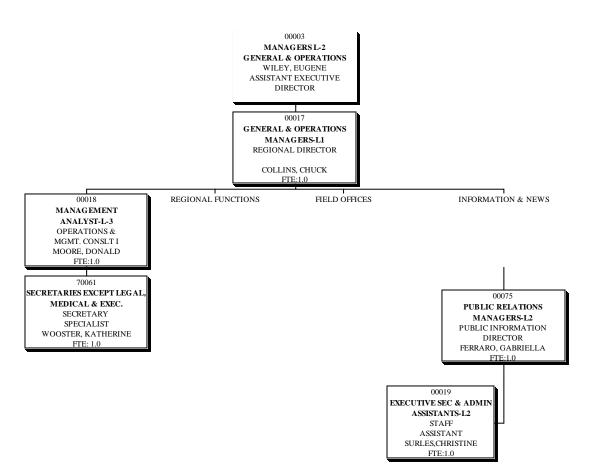


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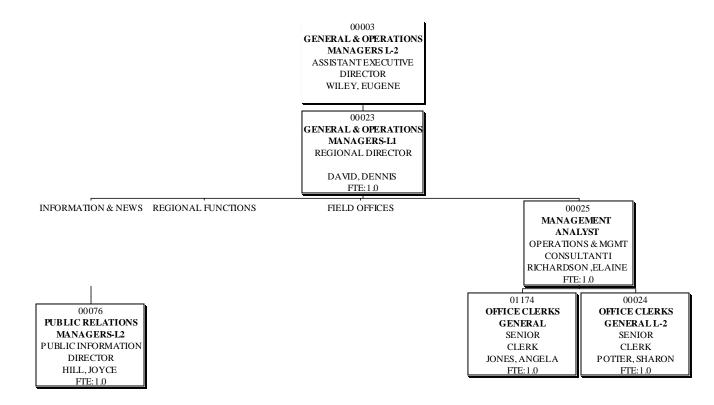
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OFFICE OF EXECUTIVE DIRECTION & ADMINISTRATIVE SUPPORT SERVICES

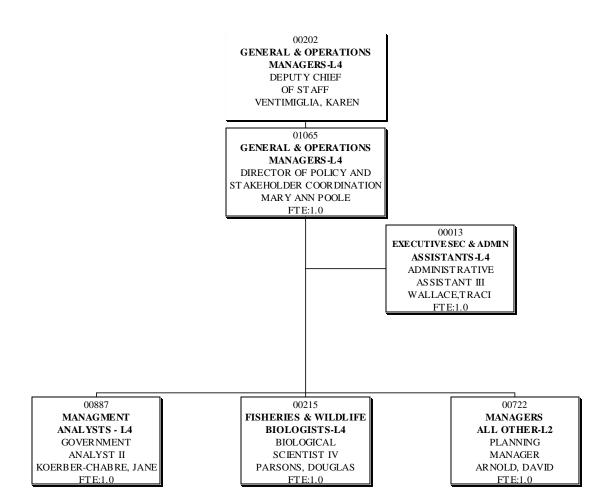
NORTHEAST REGIONAL OFFICE ESTABLISHED F.T.E. 5



OFFICE OF EXECUTIVE DIRECTION & ADMINISTRATIVE SUPPORT SERVICES

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REVISED 6/30/08

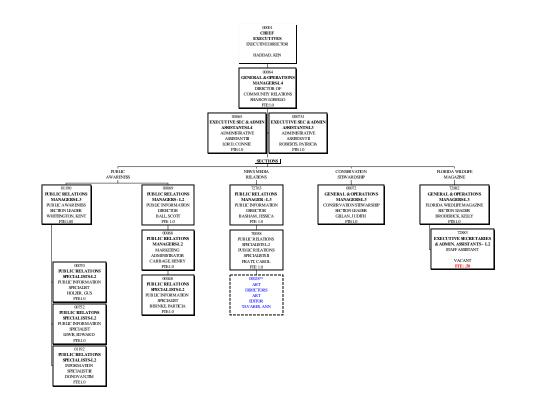


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Subsection Media Services

OFFICE OF EXECUTIVE DIRECTION & ADMINISTRATIVE SUPPORT SERVICES

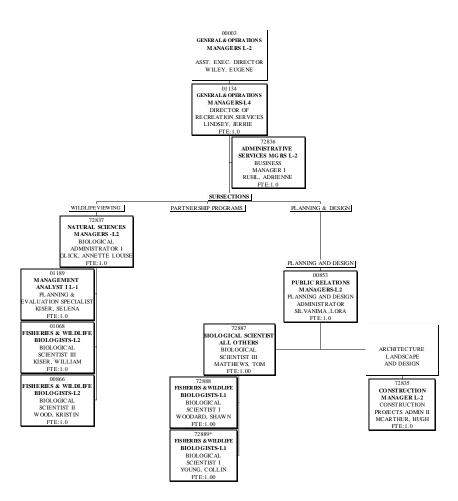
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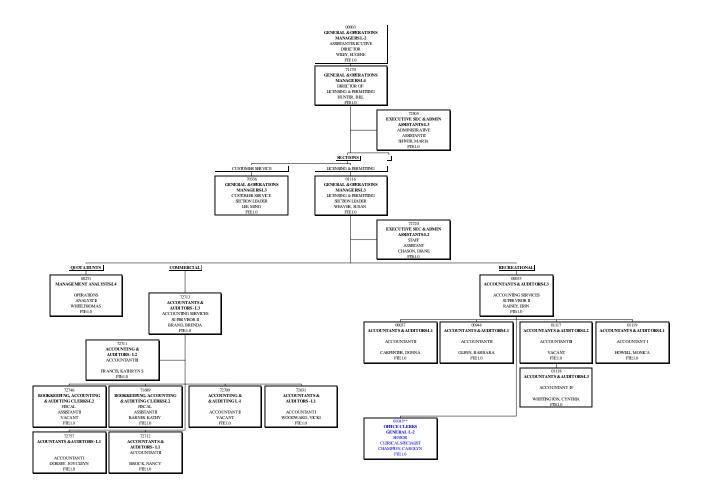
OFFICE OF EXECUTIVE DIRECTION & ADMINISTRATIVE SUPPORT SERVICES

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OFFICE OF LICENSING AND PERMITTING F.T.E. 21

OFFICE OF LICENSING & PERMITTING

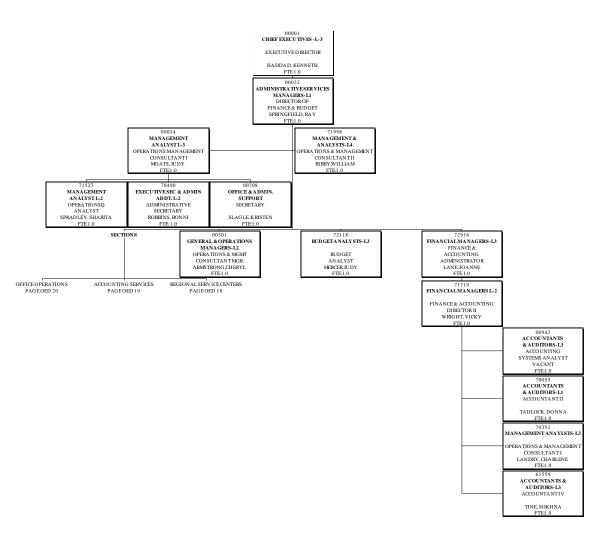


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FINANCE & BUDGET OFFICE ESTABLISHED F.T.E. 76 F.T.E. THIS PAGE 14

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REVISED 10/3/2008



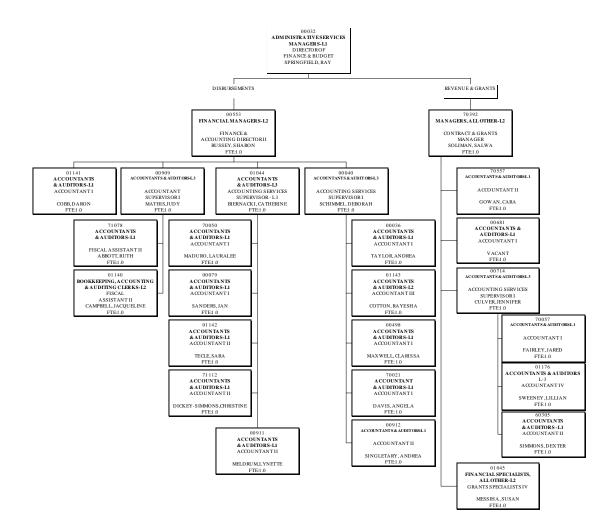
OFFICE OF EXECUTIVE DIRECTION & ADMINISTRATIVE SUPPORT SERVICES

00032 ADMINISTRATIVE SERVICES MAN AGERS L-1 DIRECTOR OF FINANCE & BUDGET SPRINGFIELD, RAY FINANCE & BUDGET OFFICE REGIONAL SERVICE CENTERS F.T.E. THIS PAGE 12

Lakeland/SW Region	Lake City/NC Region	Panama City/NW Region	West Palm Beach/ South Region	Ocala/NE Region	FWRI
00035 ADMINISTRA TIVE SERVICES MANAGERS-L2 BUSINESS MANAGER I PURCELL, ANGELA FTE:1.0 00160 ADMINISTRA TIVE SERVICES MANAGERS-L2 BUSINESS MANAGER I GULLEY, ESTHER FTE:1.0	72705 ADMINISTRA TIVE SERVICES MANAG ERS-L2 BUSINESS MANAGER I HE WITT, KIMBERLY FTE:1.0 01172 ADMINISTRA TIVE SERVICES MANAGERS-L2 BUSINESS MANAGER I LEE, DALE FTE:1.0	00251 ADMINISTRA TIVE SERVICES MANAGERS-L2 BUSINESS MANAGER I VACANT FTE: 1.0 72701 PUR CHASING AG ENTS L-3 PURCHASING AG ENT III PLUMMER, NORMA FTE: 1.0	71779 ADMINISTRA TIVE SERVICES MANAGERS-L2 BUSINESS MANAGER I FUSSELL,JOHN FTE:1.0 71780 ADMINISTRA TIVE SERVICES MANAGERS-L2 BUSINESS MANAGER I SMITH, GRAD Y FTE:1.0 00213	00517 ADMINISTRA TIVE SERVICES MANAG ERS-L2 BUSINESS MANAGER I PLUMMER, CLAUDIA FTE: 1.0 72702 PUR CHASING AGENTSL-3 PURCHASING AGENT III DANIEL, ROBIN FTE: 1.0	70075 ADMINISTRA TIVE SERVICES MANAGERS-L2 BUSINESS MANAGER I RUIZ, DEMETRIO FTE: 1.0
		70114* EX.SEC.& ADMIN.ASSTL2 STAFF ASSISTANT STREICHERT,CAROL FTE 1.0	ADMINISTRA TIVE SERVICES MANAGERS-L2 BUSINESS MANAGER I PAUL, PAMELA FTE: 1.0		

FINANCE & BUDGET OFFICE ACCOUNTING SERVICES SECTION FTE 25

OFFICE OF EXECUTIVE DIRECTION & ADMINISTRATIVE SUPPORT SERVICES

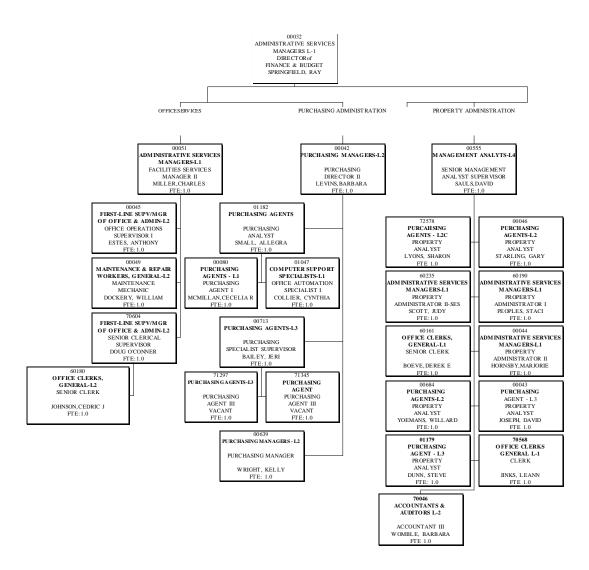


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FINANCE & BUDGET OFFICE OFFICE OPERATIONS SECTION F.T.E. 24

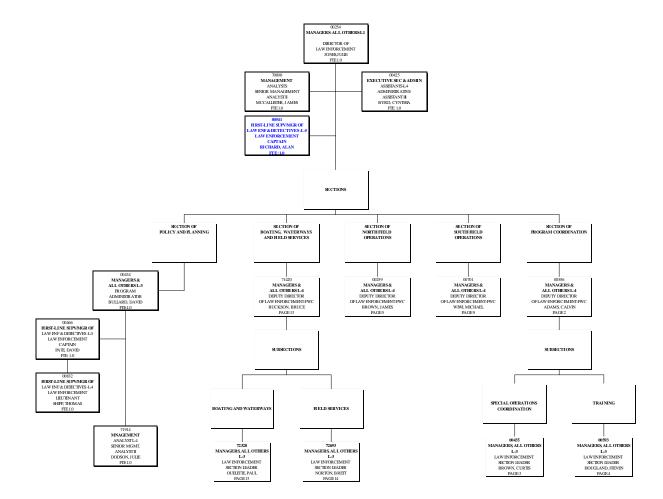
OFFICE OF EXECUTIVE DIRECTION & ADMINISTRATIVE SUPPORT SERVICES



Revised 9/5/08

DIVISION OF LAW ENFORCEMENT TOTAL ESTABLISHED F.T.E 901.5

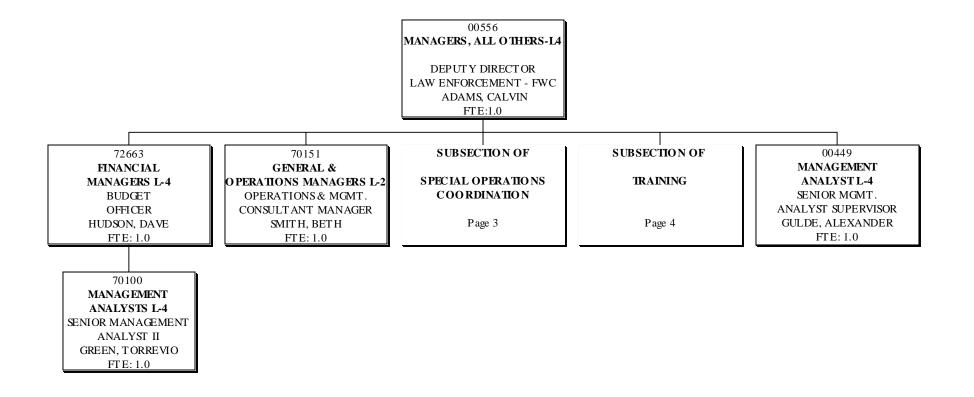
OFFICE OF THE DIRECTOR F.T.E. THIS PAGE 8



**POSITION 00541 IS SUPERVISED BY THE GENERAL COUNSEL - PENDING BUDGET AMENDMENT APPROVAL.

DIVISION OF LAW ENFORCEMENT

SECTION OF PROGRAM COORDINATION TOTAL FTE 50.5 F.T.E. THIS PAGE 5

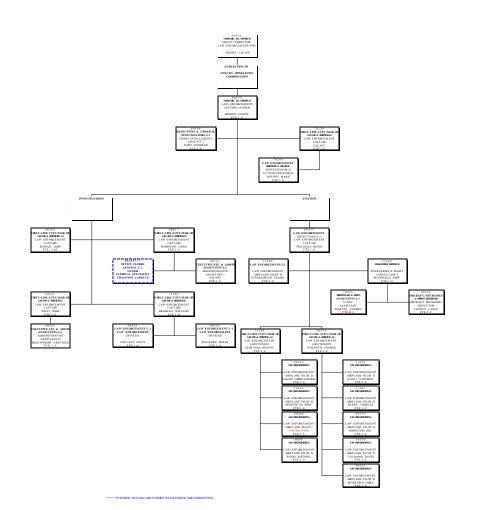


SECTION OF PROGRAM COORDINATION

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DIVISION OF LAW ENFORCEMENT

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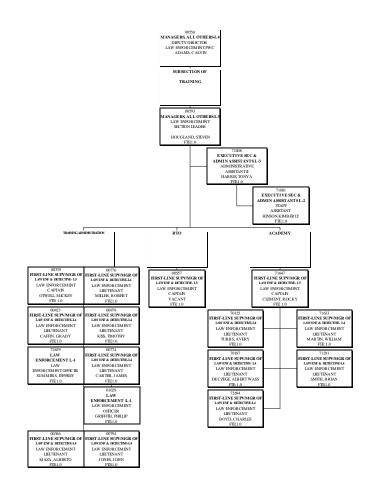


DIVISION OF LAW ENFORCEMENT

SECTION OF PROGRAM COORDINATION

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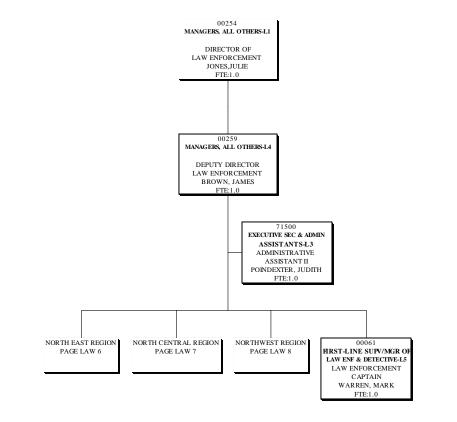
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SECTION OF NORTH FIELD OPERATIONS ESTABLISHED FTE 392 FTE THIS PAGE 3

DIVISION OF LAW ENFORCEMENT

REVISED 6/30/08



REVISED 10/6/08

DIVISION OF LAW ENFORCEMENT

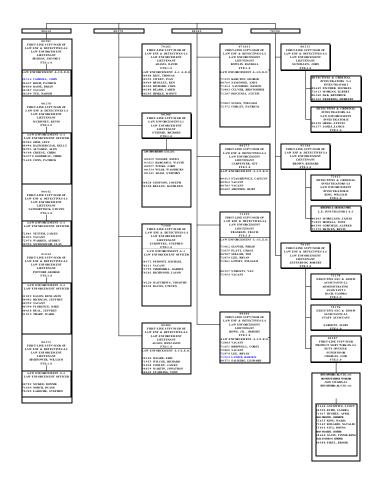
00259 BROWN,JAMES

00257 MANAGERS, ALL OTHERS-L3 LAW ENFORCEMENT SECTION LEADER DAUGHERTY, JACK FTE:1.0 COUNTIES COUNTIES COUNTIES ORANGE, VOLUSIA, SEMINOLE BREVARD, OSCEOLA, INDIAN RIVER MARION, SUMTER, PUTNUM NORTHEAST INVESTIGATIONS FLAGLER, ST. JOHNS, LAKE 00262 FIRST-LINE SUP V/MGR OF 00614 00270 70194 FIRST-LINE SUP W/MGR OF FIRST-LINE SUP V/MGR OF FIRST-LINE SUPV/MGR OF LAW ENF & DETECTIVES-L5 LAW ENF & DETECTIVES-L5 LAW ENF & DETECTIVES-L5 LAW ENF & DETECTIVES-L5 LAW ENFORCEMENT LAW ENFORCEMENT LAW ENFORCEMENT LAW ENFORCEMENT CAPTAIN ROSZKOWIAK, CHRISOTPHER FTE: 1.0 CAPTAIN EASON, GREGORY CAPTAIN WAYNE, STEPHEN CAPTAIN HUBERT, JEFFREY FTE:1.0 FTE:1.0 FTE:1.0 FIRST-LINE SUPV/MGR OF FIRST-LINE SUPV/MGR OF 00770 00263 FIRST-LINE SUP V/MGR OF LAW ENF & DETECTIVES-L4 FIRST-LINE SUP V/MGR OF LAW ENF & DETECTIVES-L4 LAW ENF & DETECTIVES-L4 LAW ENF & DETECTIVES-L4 LIEUTENANTS (PAGE LAW 6A LIEUTENANTS (PAGE LAW 6A) LAW ENFORCEMENT LAW ENFORCEMENT LIEUTENANT SIDOR, JEFFERY FTE:1.0 LIEUTENANT ROWDEN, SHEILA FTE:1.0 LAW ENFORCEMENT OFFICER 72480 EXECUTIVE SECRETARIES 14W ENFORCEMENT 70201 TYRELL, ERIN 72371 SMITH, RYAN 70295 WIGLEY, DAVID & ADMIN ASSISTANTS L-2 ADMINISTRATIVE ASST I WORKMAN, MELINDA 71650 TERRERO, ALEX 71328 CROOKE, SCOTT FTE:1.0 72790 LUCE, JEFFREY 00461 EXECUTIVE SEC & ADMIN FIRST-LINE SUPW/MGR OF LAW ENF & DETECTIVES-L4 ASSISTANTS-L2 LIEUTENANTS (PAGE LAW 6A ADMINISTRATIVE ASSISTANT I HARRIS, MARCIA FTE: 1.0 FIRST-LINE SUP V/MGR OF LAW ENF & DETECTIVES-L4 LIEUTENANTS (PAGE LAW 6A)

NORTHEAST REGIONAL OFFICE ESTABLISHED F.T.E. 127 F.T.E. THIS PAGE 15

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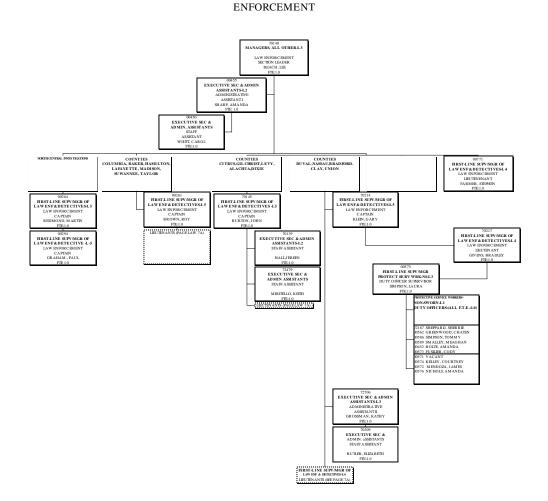
DIVISION OF LAW ENFORCEMENT



POSITIONS IN BLUE REPORTING TO ACADEMY FOR TRAINING

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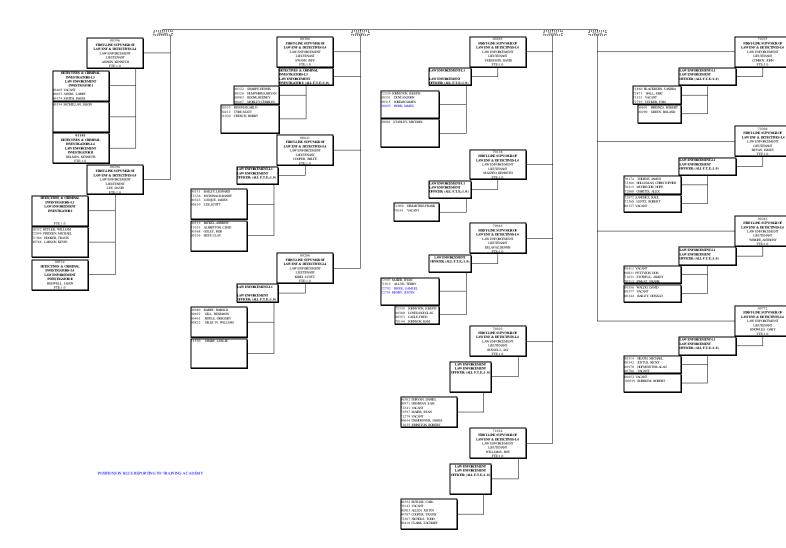


DIVISION OF LAW

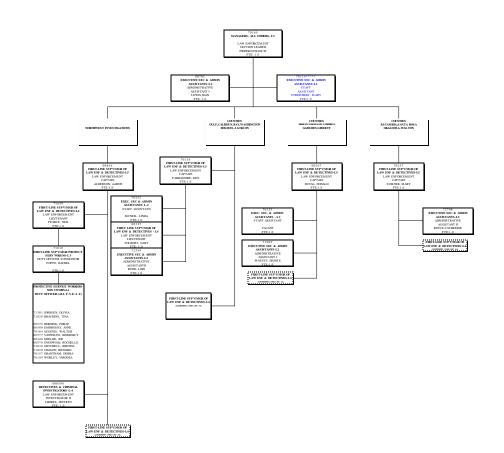
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REVISED 10/3/08

DIVISION OF LAW ENFORCEMENT



SECTION OF NORTH FIELD OPERATIONS NORTHWEST REGIONAL OFFICE ESTABLISHED F.T.E. 141 F.T.E. THIS PAGE8 28



DIVISION OF LAW

ENFORCEMENT

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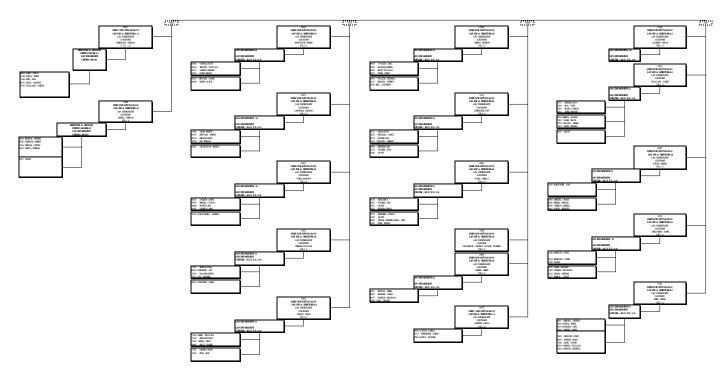
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SECTION OF NORTH FIELD OPERATIONS

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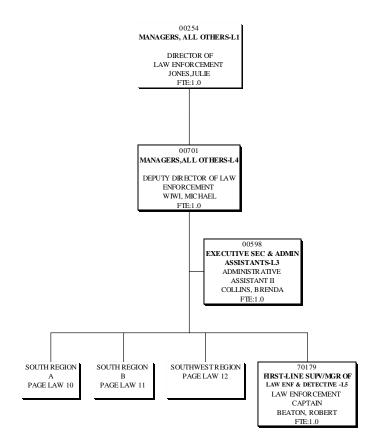


DIVISION OF LAW ENFORCEMENT

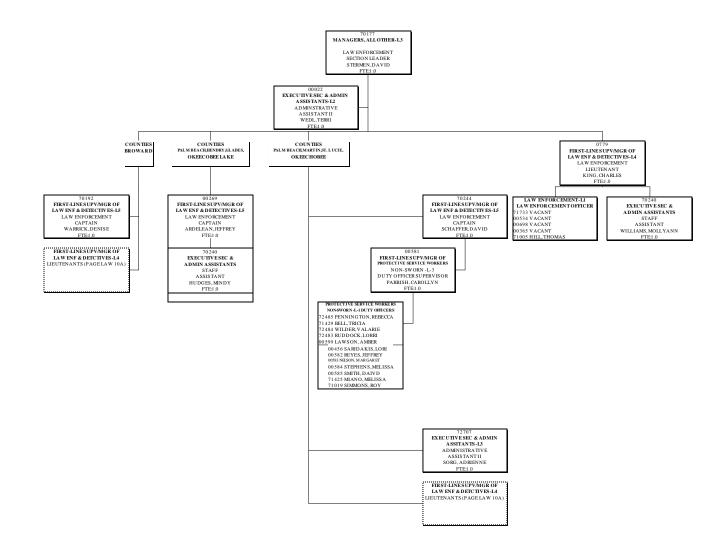
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DIVISION OF LAW ENFORCEMENT

REVISED 10/3/08

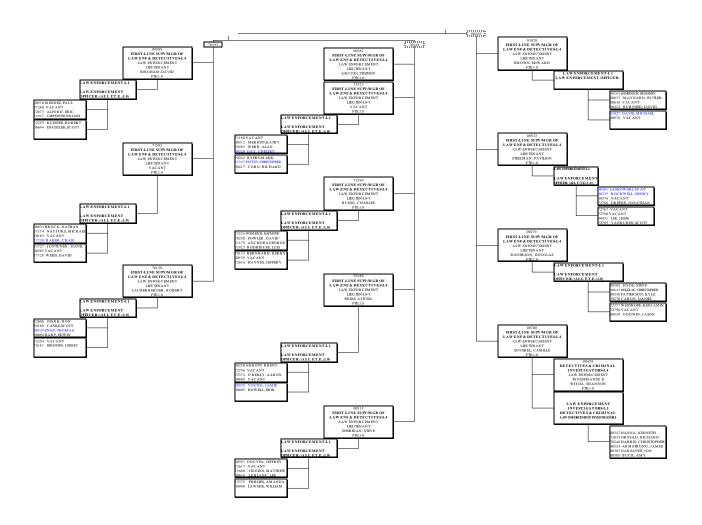


DIVISION OF LAW ENFORCEMENT



DIVISION OF LAW ENFORCEMENT

REVISED 10/6/08



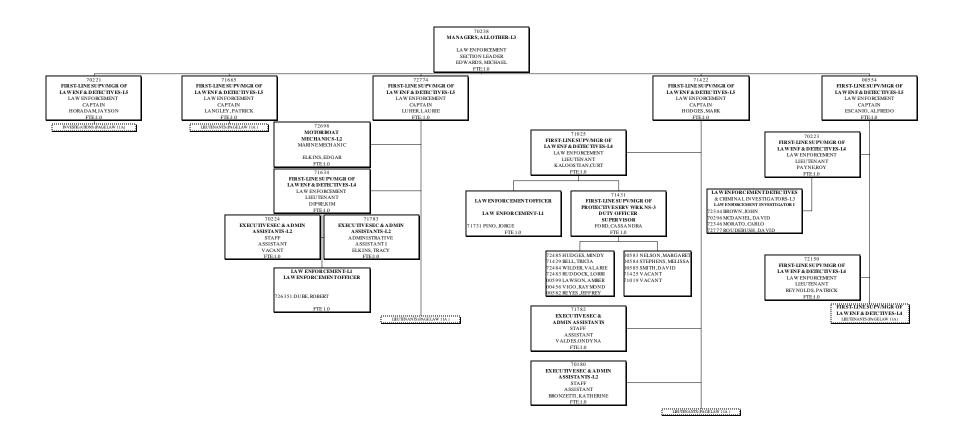
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SECTION OF SOUTH FIELD OPERATIONS SOUTH REGION B ESTABLISHED FTE: 121 FTE THIS PAGE 32

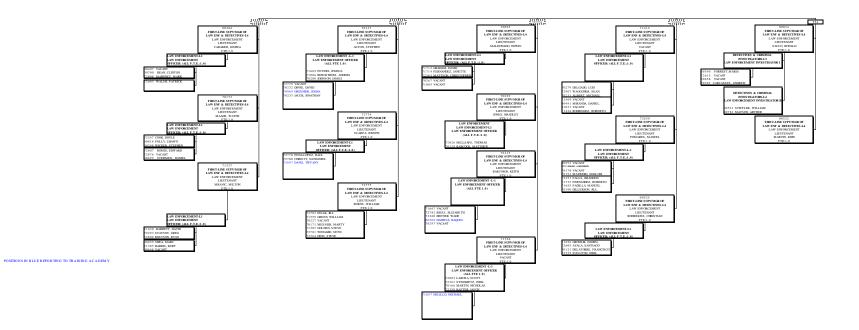
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REVISED 10/3/08



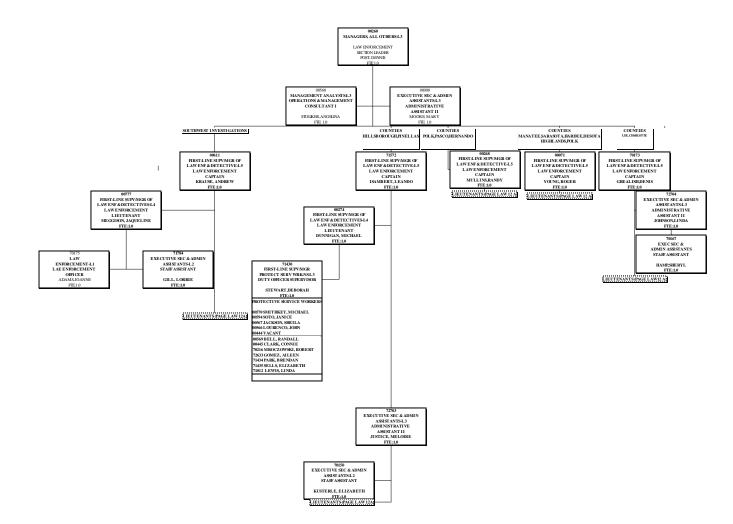
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DIVISION OF LAW ENFORCEMENT



DIVISION OF LAW ENFORCEMENT

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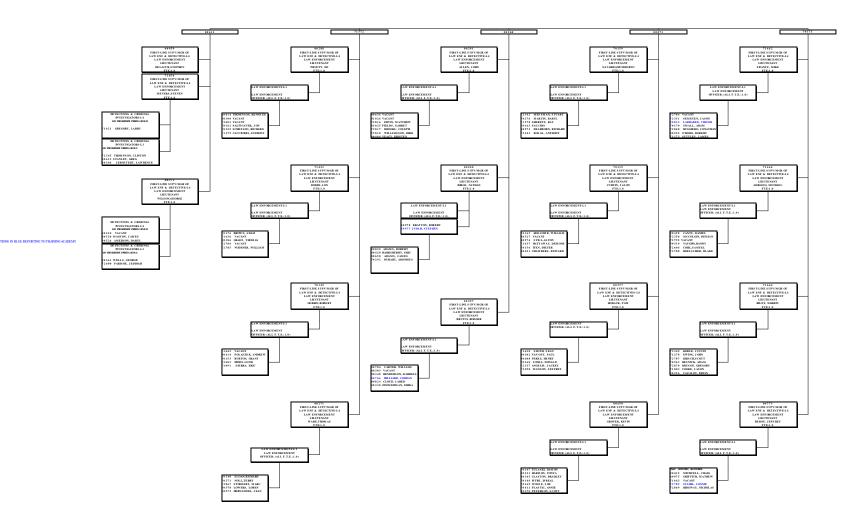


SECTION OF SOUTH FIELD OPERATIONS

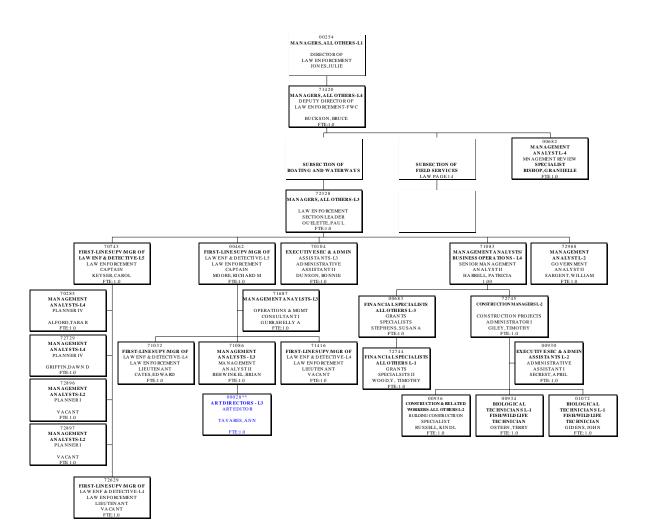
DIVISION OF LAW ENFORCEMENT

REVISED 9/5/08

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SECTION OF BOATING, WATERWAYS AND FIELD SERVICES ESTABLISHED FTE 69 F.T.E. THIS PAGE 25



DIVISION OF LAW

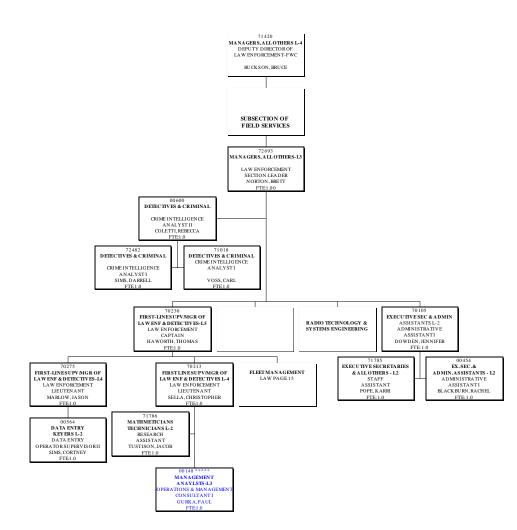
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SECTION OF BOATING, WATERWAYS AND FIELD SERVICES F.T.E. 13

DIVISION OF LAW ENFORCEMENT

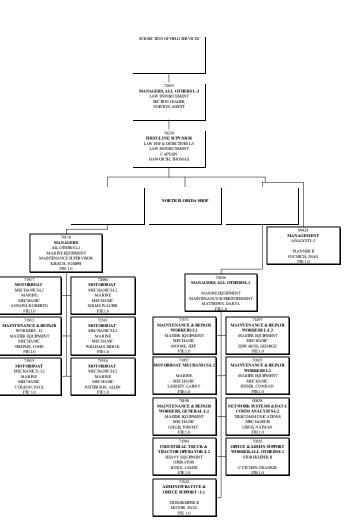
REVISED 6/30/08



SECTION OF BOATING, WATERWAYS AND FIELD SERVICES FLEET MANAGEMENT F.T.E. THIS PAGE 18

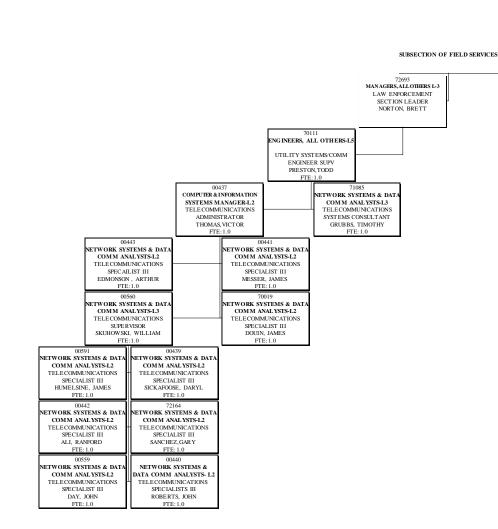
DIVISION OF LAW ENFORCEMENT

REVISED 6/30/08



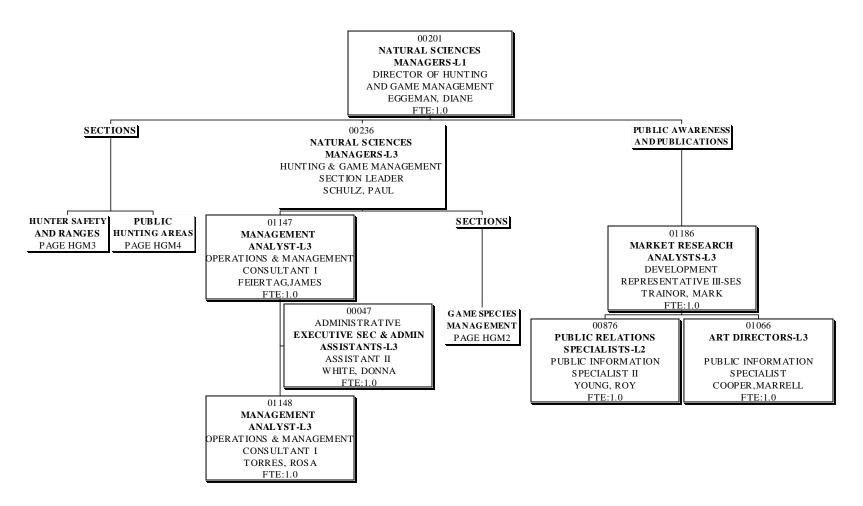
SECTION OF BOATING, WATERWAYS AND FIELD SERVICES RADIO TECHNOLOGY & SYSTEMS ENGINEERING F.T E. .THIS PAGE . 13

DIVISION OF LAW ENFORCEMENT



DIVISION OF HUNTING AND GAME MANAGEMENT TOTAL FTE 45

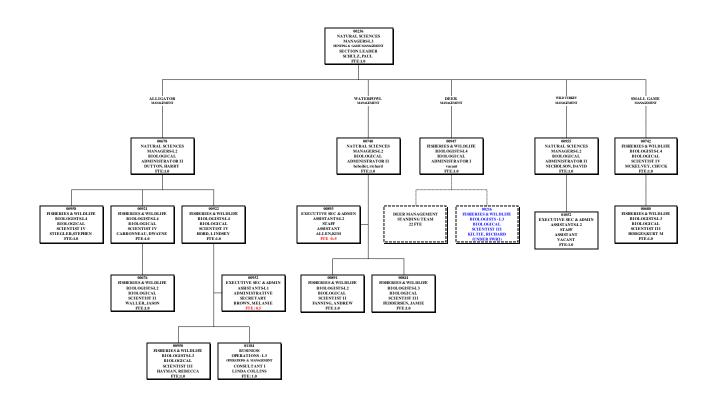
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DIRECT OR'S OFFICE F.T.E. 7 REVISED 10/6/08

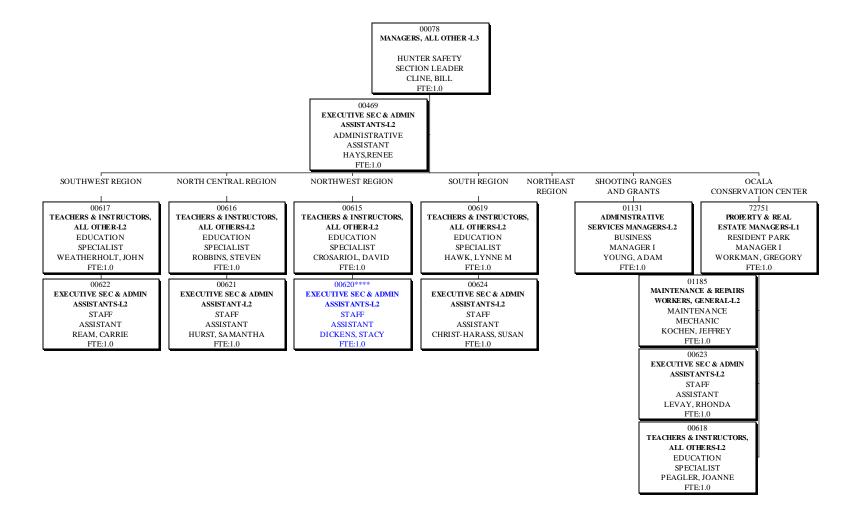
GAME SPECIES MANAGMENT SECTION F.T.E. 17

DIVISION OF HUNTING AND GAME MANAGEMENT



DIVISION OF HUNTING AND GAME MANAGEMENT





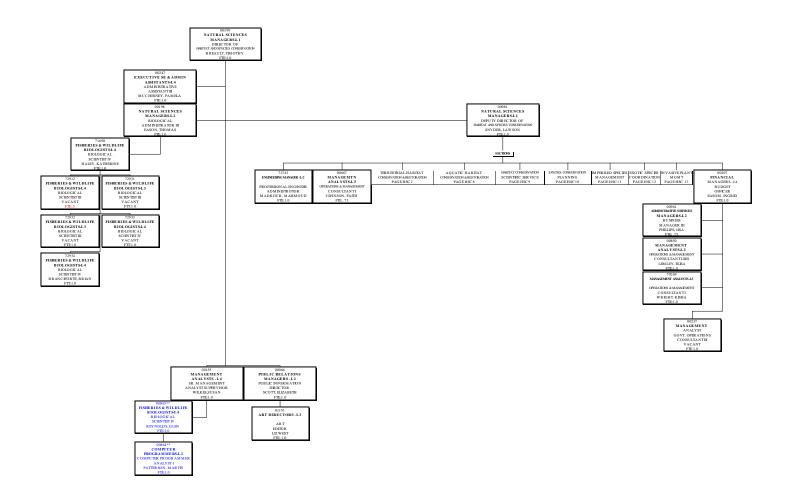
DIVISION OF HUNTING AND GAME MANAGEMENT

PUBLIC HUNTING AREAS SECTION F.T.E. 6

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HUNTING AND GAM					
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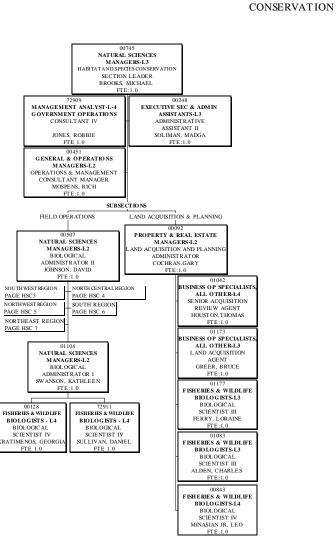
REVISED 10/6/08

DIVISION OF HABITAT AND SPECIES CONSERVATION TOTAL F.T.E. 349



TERRESTRIAL HABITAT CONSERVATION AND RESTORATION SECTION F.T.E. 178 F.T.E. THIS PAGE 14

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DIVISION OF HABITAT AND SPECIES

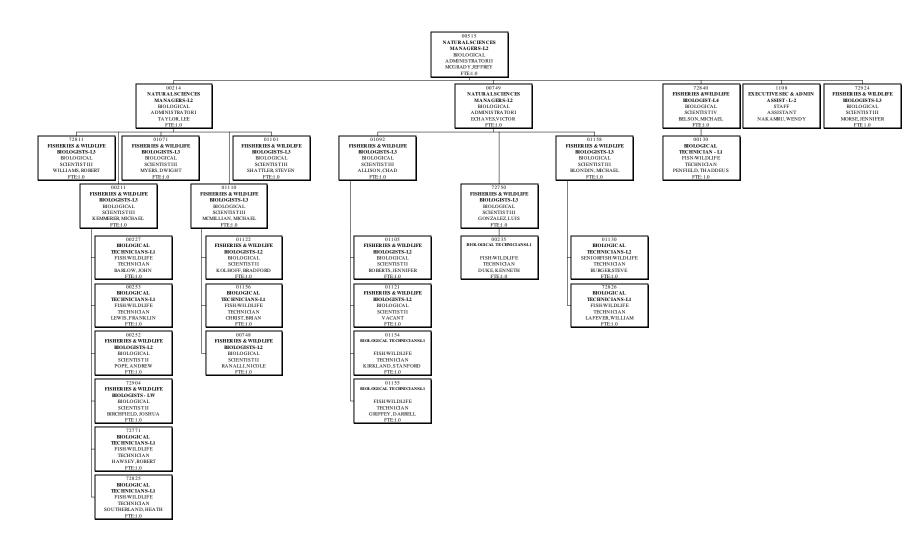
TERRESTRIAL HABITAT CONSERVATION AND RESTORATION SECTION

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DIVISION OF HABITAT AND SPECIES CONSERVATION

SOUTHWEST REGION

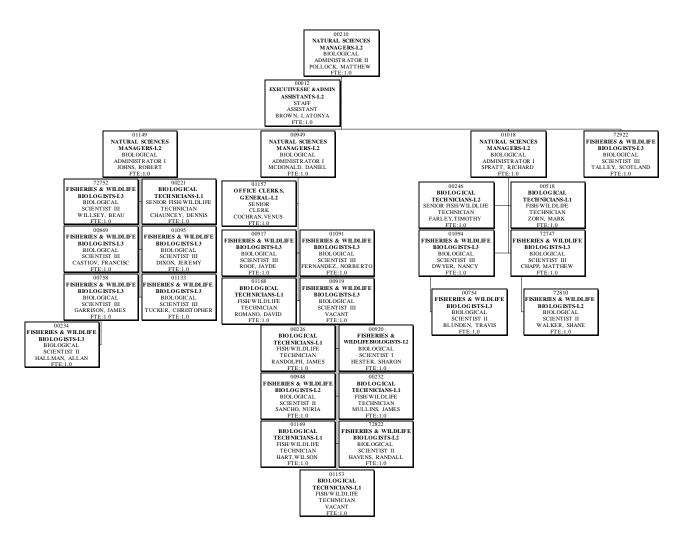
F.T.E. 31



TERRESTRIAL HABITAT CONSERVATION AND RESTORATION SECTION NORTH CENTRAL REGION F.T.E. 31

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DIVISION OF HABITAT AND SPECIES CONSERVATION



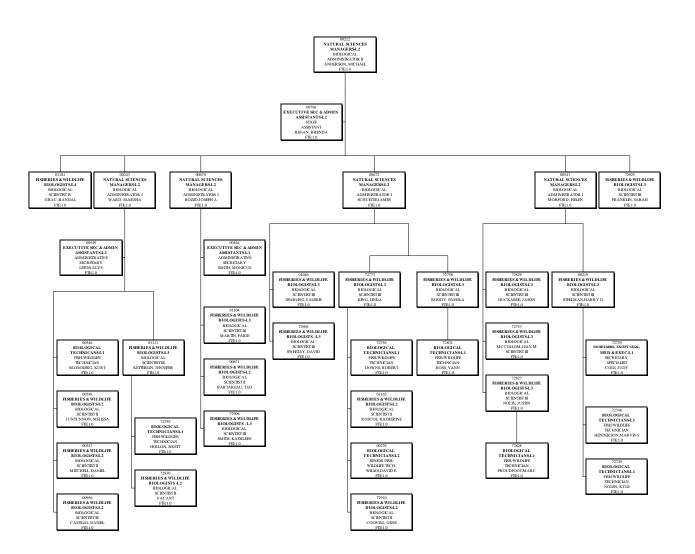
DIVISION OF HABITAT AND SPECIES CONSERVATION

TERRESTRIAL HABITAT CONSERVATION AND RESTORATION SECTION NORTHWEST REGION F.T.E. 28

00209 NATURALSCIENCES MANAGERS-L2 BIOLOGICAL ADMINISTRATOR II SERMONS,WILLIAM FTE:1.0 00016 EXECUTIVE SEC & ADMIP ASSISTANTS-L2 STAFF ASSISTANT HARDEN.HELEN FTE4 01129 NATURALSCIENCES MANAGERS-L2 BIOLOGICAL 01120 NATURALSCIENCES MANAGERS-L2 BIOLOGICAL A DMIN IS TRA TOR I ADMINISTRATOR I ROBINETTE, CHARLES FTE:1.0 JOHNSON, DAVID FTE:1.0 00229 FISHER IES & WILDLIFE BIOLOGIS TS-L3 FISHERIES & WILDLIFE BIOLOGISTS-L3 BIOLOGISTS - L3 BIOLOGIS TS-L3 BIOLOGISTS-L3 BIOLOGISTS-L3 BIOLOGISTS-L3 BIOLOGISTS-L3 BIOLOGIS IS - LS BIOLOGICAL SCIENTISTIII BUNTIING, KELLY BIOLOGIS IS-LS BIOLOGICAL SCIENTISTII BUNTING, NATHAN BIOLOGIS IS-L3 BIOLOGICAL SCIENTISTIII FRANCIS, DONALD BIOLOGIS IS-LS BIOLOGICAL SCIENTISTIII WARWICK, JEFFREY BIOLOGICAL SCIENTISTIII BIOLOGICAL SCIENTISTIII BIOLOGICAL SCIENTISTIII BIOLOGICAL SCIENTISTIII MANOR PHILIP WILBURMORGAN SCHARINE, PAUL CHMELING, BARBARA JEA FTE:1.0 1.0 FTE:1.0 FTE:1.0 FTE:1.0 FTE:1.0 FTE:1.0 FTE:1.0 00228 01170 00 228 BIOLOGICAL TECHNICIANS-L1 FISH/WILDLIFE BIOLOGICAL 01159 FISHERIES & WILDLIFE TECHNICIANS-L1 FISH/WILDLIFE BIOLOGISTS-L3 BIOLOGICAL SCIENTISTII TECHNICIAN TECHNICIAN BAILEY, DONALD MCD UF FIE, ROBERT SASH, KIMBERLY FTE: 1.0 FTE:1.0 FTE:1.0 00176 BIOLOGICAL 01171 FISHERIES & WILDLIF RIOLOGICAL TECHNICIANS-L1 FISH/WILDLIFE TECHNICIAN JERNIGAN, ANDREW 00225 BIOLOGICAL BIOLOGISTS-L3 BIOLOGICAL SCIENTISTII TECHNICIANS-L1 FISH/WILDLIFE TECHNICIANS-L1 FISH/WILDLIFE TECHNICIAN PETERS,CLINTON FTE:1.0 ALLEMAN, JAMES TECHNICIAN FTE:1.0 FTE:1.0 00223 BIOLOGICAL TECHNICIANS-L1 ROBERTS, JONATHAN FTE: 1.0 72823 BIOLOGICAL TECHNICIANS-L1 FISH/WILDLIFE FISH/WILDLIFE TECHNICIAN MCDONALD, KEVIN BIOLOGICAL TECHNICIANS-L1 FISH/WILDLIFE TECHNICIAN TECHNICIAN BROOKES, WILLIAM FTE:1.0 FTE:1.0 PEAK, STEPHEN 01164 FTE: 1.0 BIOLOGICAL TECHNICIANS-L1 FISH/WILDLIFE 72880 BIOLOGICAL 72812 FISHERIES & WILDLIFE TECHNICIANS-L2 SENIOR FISH/WILDLIFE TECHNICIAN COHRON, RANDALL FTE:1.0 BIOLOGISTS-L2 TECHNICIAN BIOLOGIS IS-12 BIOLOGICAL SCIENTIS TII FUSS ELL, DEREK TINNELL, ERIC FTE:10 FTE:1.0 72881 BIOLOGICAL ISHERIES & WILD IF TECHNICIANS-L1 FISH/WILDLIFE TECHNICIAN DAVIS, JOE BIOLOGISTS-L3 BIOLOGICAL SCIENTISTIII PITTS, WILLIAM FTE: 1.0 FTE:1.0 72878 BIOLOGICAL TECHNICIANS-L1 FISH AND WILDLIFE

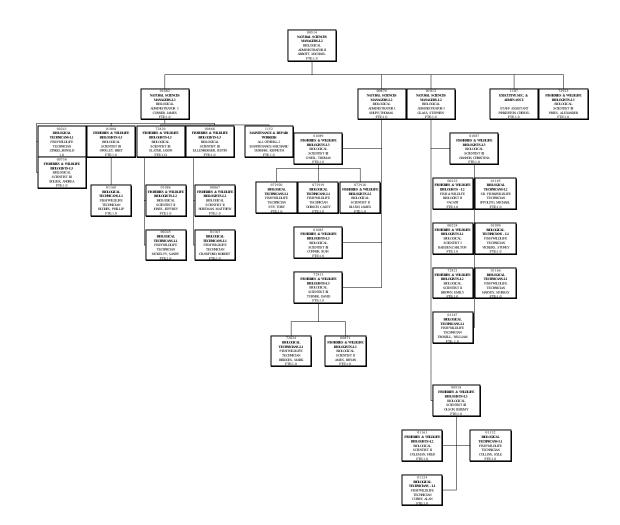
TECHNICIAN BAILEY, MICHALE FTE:1.0

DIVISION OF HABITAT AND SPECIES CONSERVATION



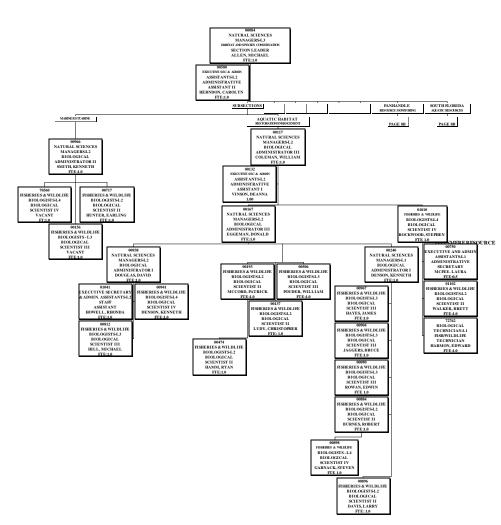
TERRESTRIAL HABITAT CONSERVATION AND RESTORATION SECTION NORTHEAST REGION F.T.E. 37

DIVISION OF HABITAT AND SPECIES CONSERVATION



AQUATIC HABITAT CONSERVATION AND RESTORATION F.T.E. 42.5 THIS PAGE 27.5

DIVISION OF HABITAT AND SPECIES CONSERVATION



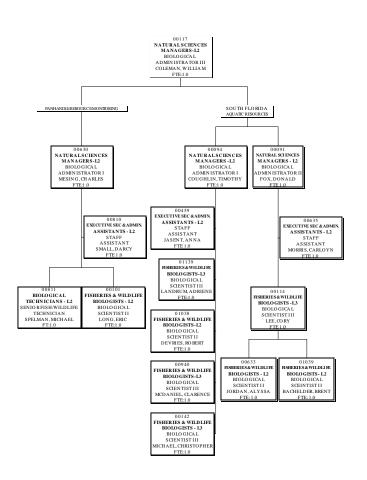
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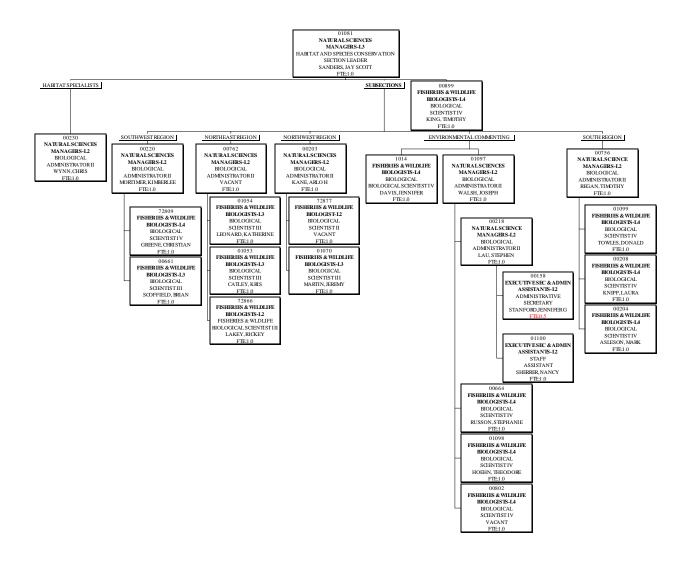
DIVISION OF HABITAT AND SPECIES CONSERVATION

AQUATIC HABITAT CONSERVATION AND RESTORATION

FTE THIS PAGE 15



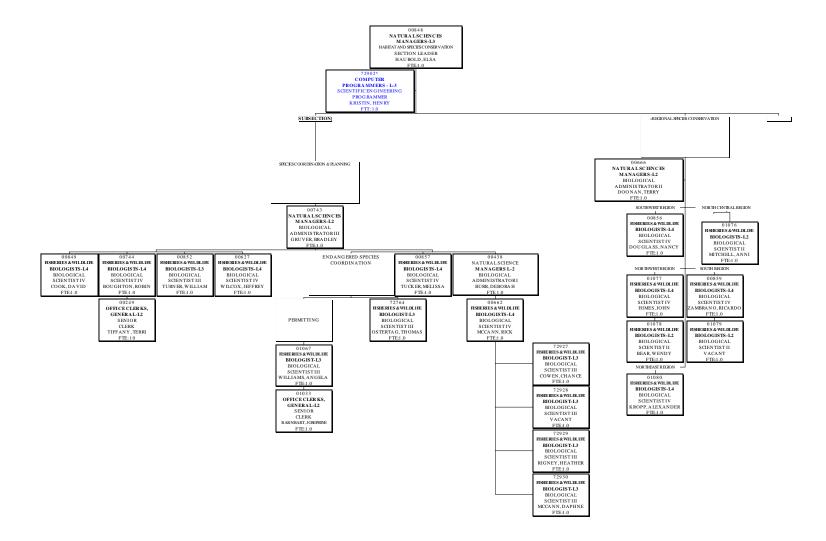
DIVISION OF HABITAT AND SPECIES CONSERVATION



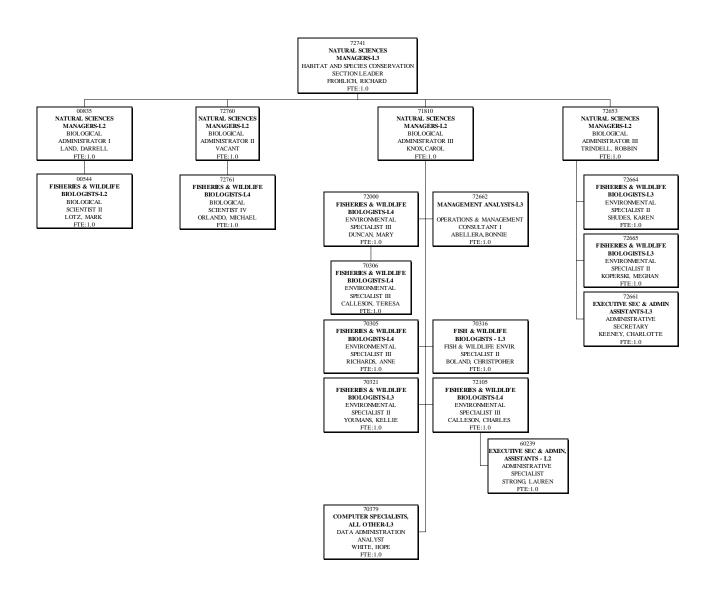
REVISED 7/29/08

DIVISION OF HABITAT AND SPECIES CONSERVATION

SPECIES CONSERVATION PLANNING F.T.E. 26

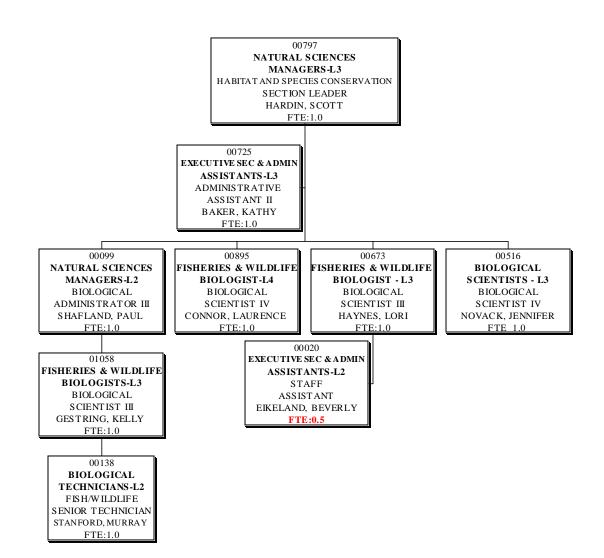


DIVISION OF HABITAT AND SPECIES CONSERVATION

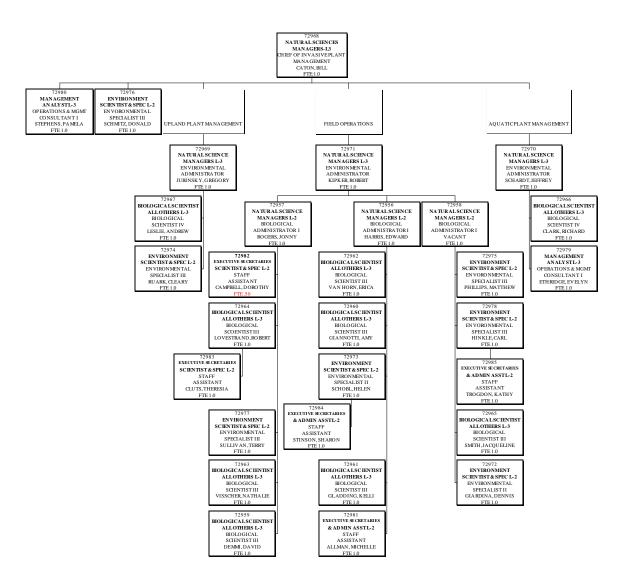


PAGE HSC 11

DIVISION OF HABITAT AND SPECIES CONSERVATION



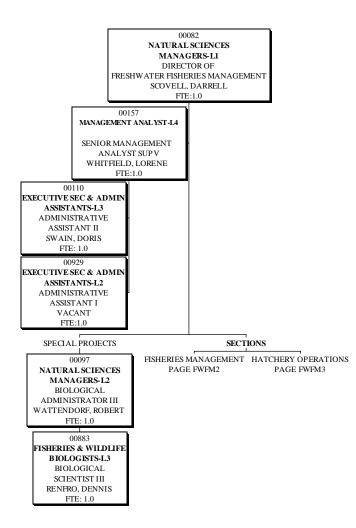
DIVISION OF HABITAT AND SPECIES CONSERVATION



REVISED 10/6/08

DIVISION OF FRESHWATER FISHERIES MANAGEMENT TOTAL F.T.E. 69.5

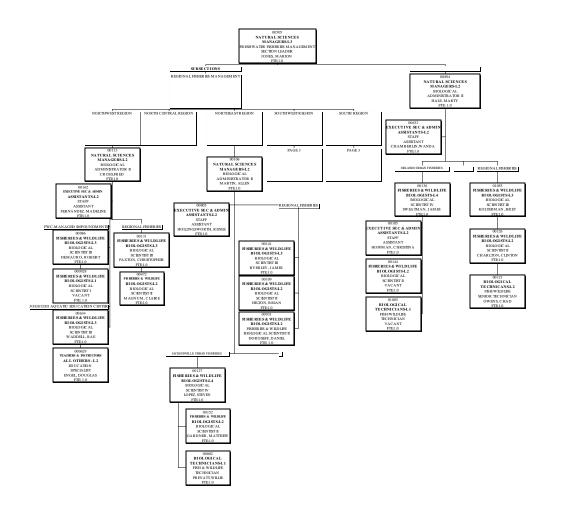
OFFICE OF THE DIRECTOR F.T.E. 6



PAGE FWFM 1

FISHERIES MANAGEMENT SECTION F.T.E. 46.5 F.T.E. THIS PAGE 26

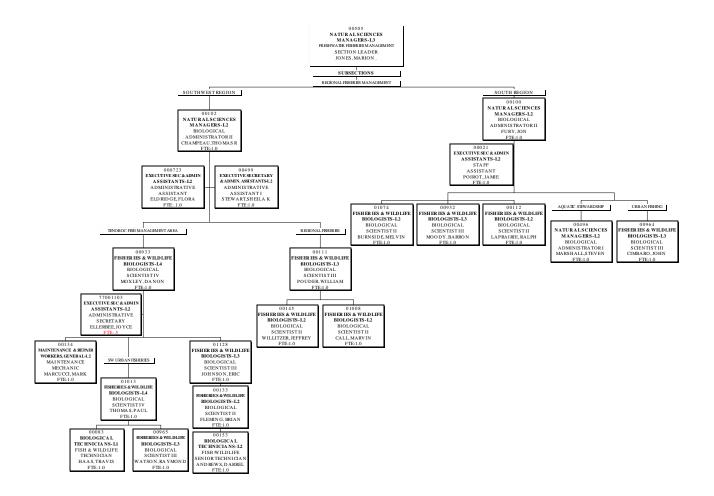
DIVISION OF FRESHWATER FISHERIES MANAGEMENT



REVISED 6/30/08

DIVISION OF FRESHWATER FISHERIES MANAGEMENT

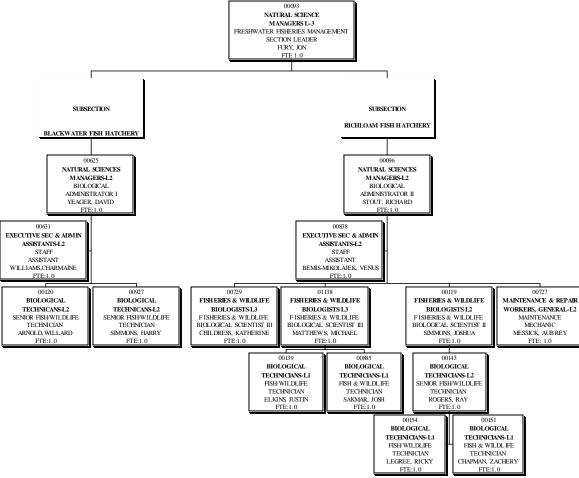
FISHERIES MANAGEMENT SECTION F.T.E. THIS PAGE 21.5



HATCHERY OPERATIONS & STOCKING SECTION F.T.E. 16

DIVISION OF FRESHWATER FISHERIES MANAGEMENT





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FISH AND WILDLIFE RESEARCH INSITUTE FTE: 316.5

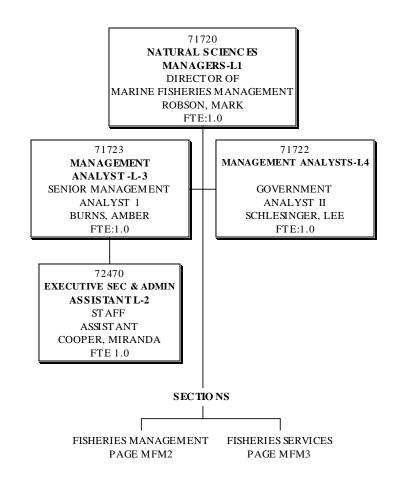
70332 NATURAL SCIENCES MANAGERS-L1 DIRECTOR OF FISH AND WILDLIFE RESEARCH INSTITUTE MCRAE, GIL FTE:1.0 72528 70340 BUSINESS OPERATIONS BUSINESS OPERATIONS SPECIALISTS, ALL OTHER-L3 SPECIALISTS, ALL OTHER-L3 OFFICE OPERATIONS OFFICE OPERATIONS MANAGER I MANAGER I KULAAS, KATHY MITCHELL, MICHELLE FTE:1.0 FTE:1.0 60232 EXECUTIVE SEC. & ADMIN. 71039 EXECUTIVE SEC & ADMIN ASSISTANTS - L2 ASSISTANTS-L2 ADMINISTRATIVE ADMINISTRATIVE ASSISTANT I ASSISTANT II BEITY HEATH MAGEE, JANIS FTE: 1.0 FTE:1.0 60365 MANAGEMENT ANALYSTS-L3 MANAGEMENT ANALYST II FORSTCHEN, ANN FTE:1.0 OUTREACH COORDINATION SECTIONS Г 71373 RESEARCH INFORMATION SCIENCE WILDLIFE MANAGEMENT ANALYSTS-L4 **OPERATIONS** AND MANAGEMENT RESEARCH PAGE FWRI 4A PAGES FWRI 1A & 9A PAGE FWRI 2 OPERATIONS & MANAGEMENT FRESHWATER FISHERIES MARINE FISHERIES ECOSYSTEM ASSESSMENT CONSULTANT II RESEARCH RESEARCH AND RESTORATION QUIGLEY, WENDOLYN PAGE FWRI 3 PAGE FWRI 5A PAGE FWRI 10 FTE:1.0 72590 FISHERIES & WILDLIFE BIOLOGISTS-L3 ENVIRONMENTAL SPECIALIST II PERNELL, JESSICA FTE:1.0

REVISED 6/30/08

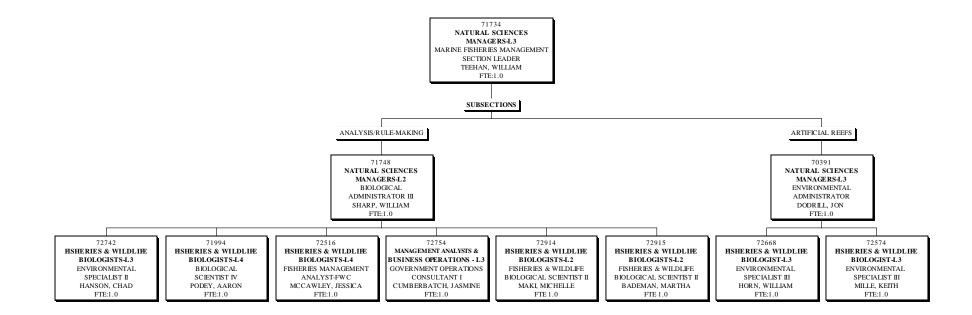
DIVISION OF MARINE FISHERIES MANAGEMENT TOTAL F.T.E. 30

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DIRECT OR'S OFFICE F.T.E. 4



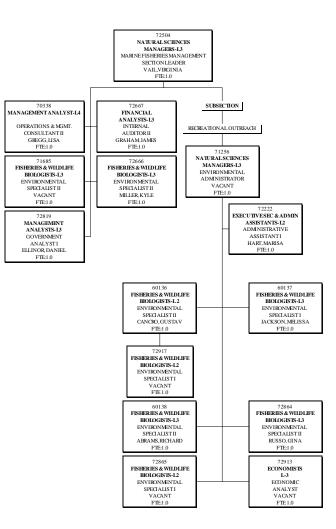
DIVISION OF MARINE FISHERIES MANAGEMENT



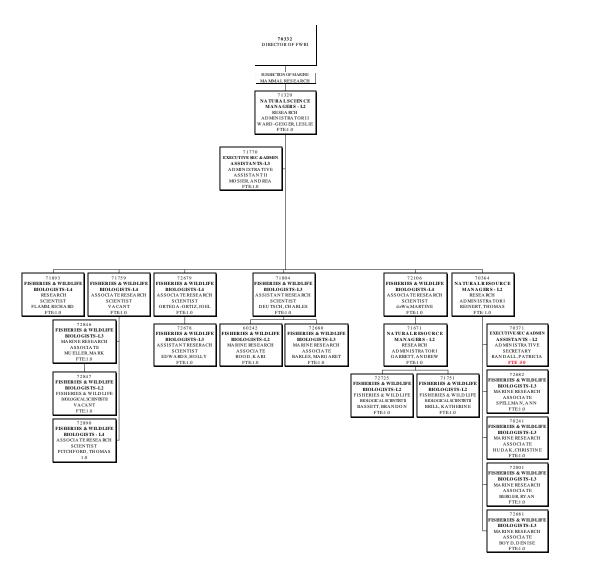
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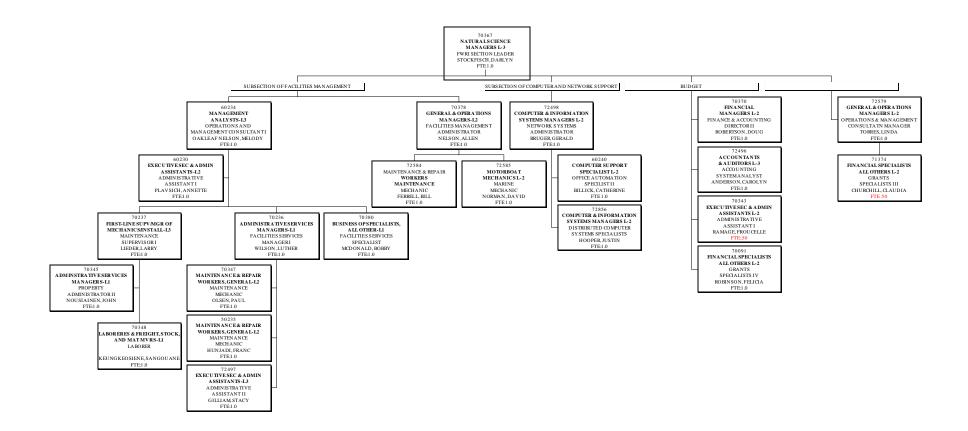
DIVISION OF MARINE FISHERIES MANAGEMENT

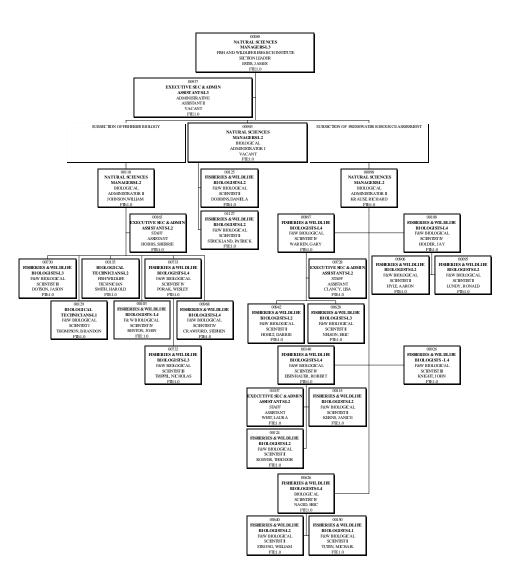
MARINE FISHERIES SERVICES SECTION F.T.E. 15



WILDLIFE RESEARCH F.T.E 21.5



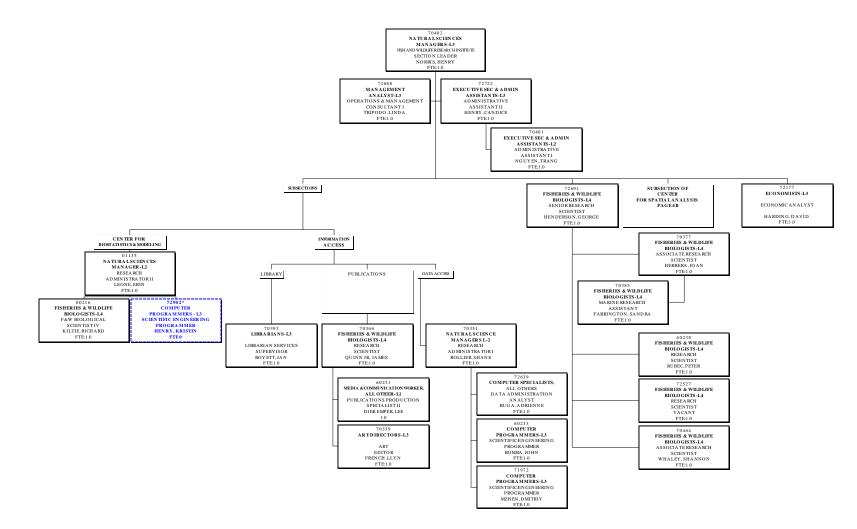




INFORMATION SCIENCE & MANAGEMENT SECTION TOTAL F.T.E. 37 FTE THIS PAGE 21

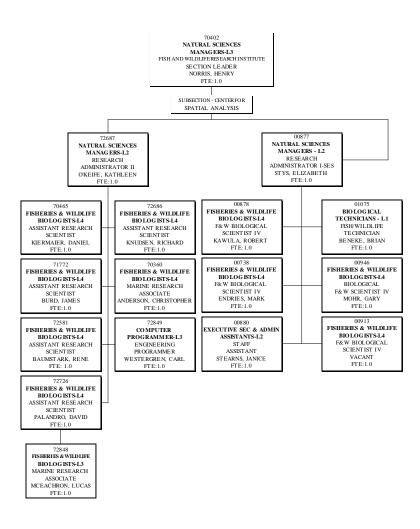
FISH AND WILDLIFE RESEARCH INSTITUTE

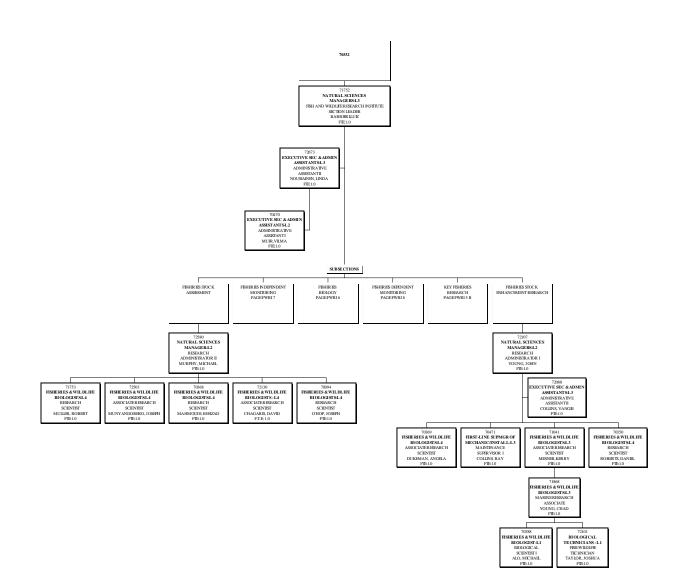
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INFORMATION SCIENCE & MANAGEMENT SECTION F.T.E. 16

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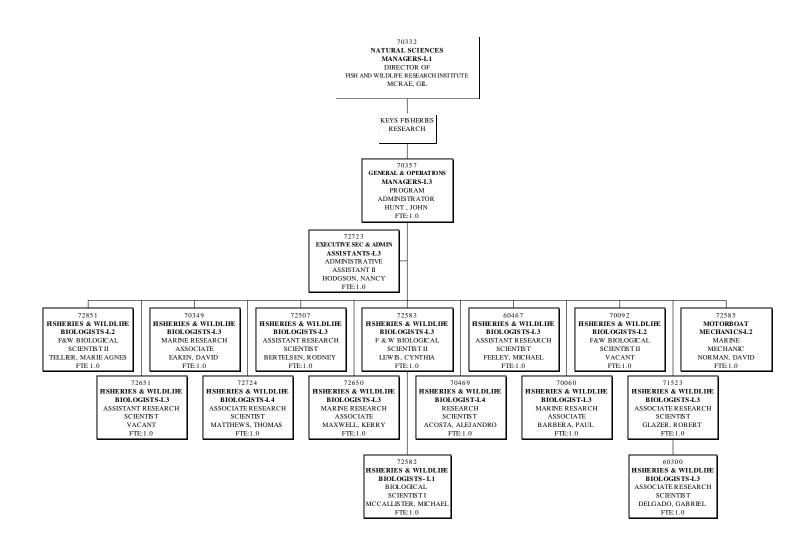




MARINE FISHERIES RESEARCH SECTION F.T.E. 121.5 F.T.E. THIS PAGE 16

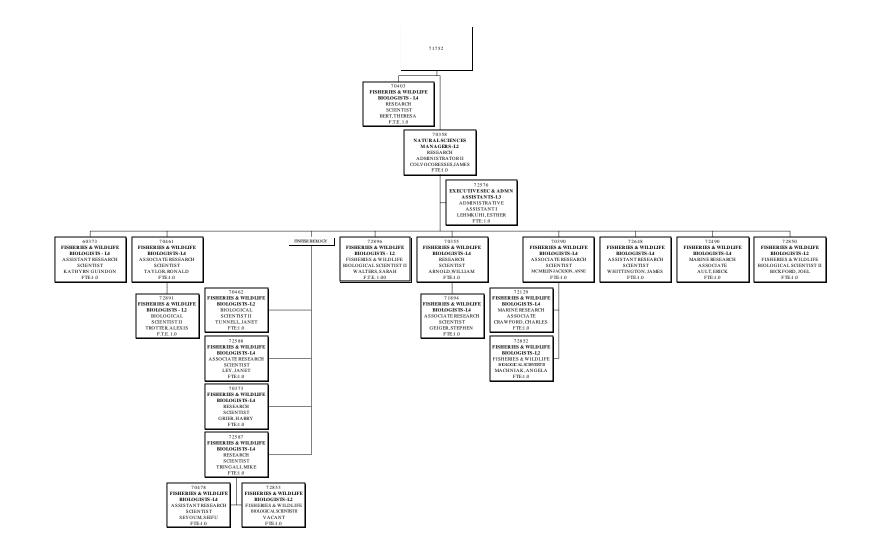
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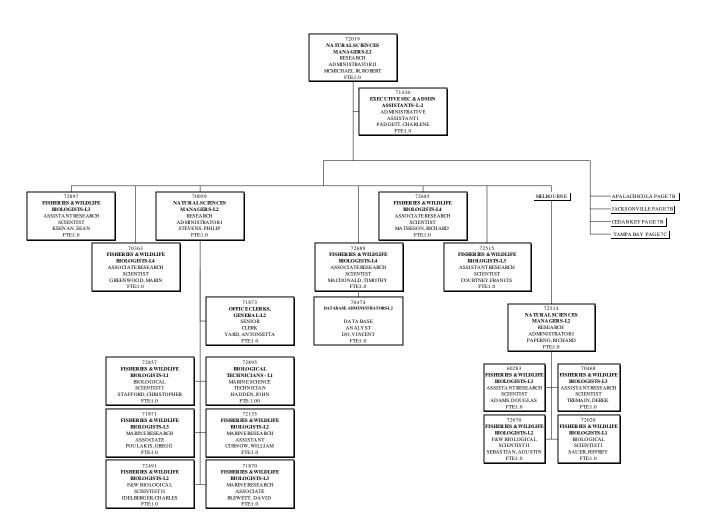
FISH AND WILDLIFE RESEARCH INSTITUTE



MARINE FISHERIES RESEARCH SECTION FISHERIES INDEPENDENT MONITORING SUBSECTION TOTAL F.T.E 47 FTE THIS PAGE 21

FISH AND WILDLIFE RESEARCH INSTITUTE

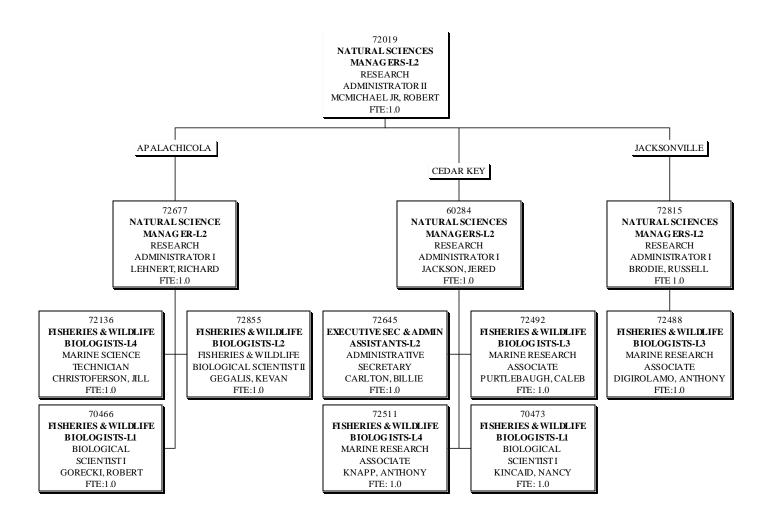
REVISED 6/30/08



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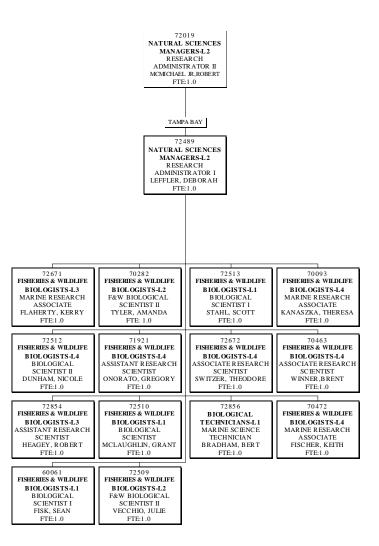
MARINE FISHERIES RESEARCH SECTION FISHERIES INDEPENDENT MONITORING SUBSECTION F.T.E. 11

FISH AND WILDLIFE RESEARCH INSTITUTE



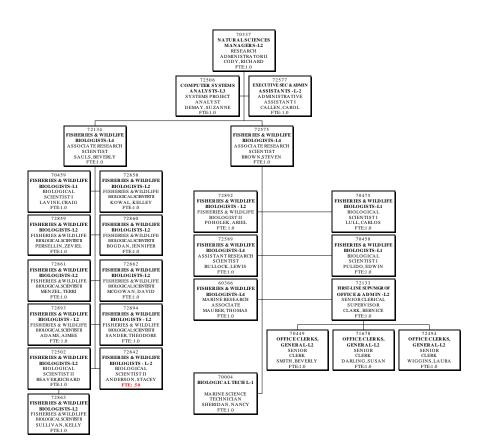
MARINE FISHERIES RESEARCH SECTION FISHERIES INDEPENDENT MONITORING SUBSECTION TOTAL F.T.E 15

REVISED 10/6/08



MARINE FISHERIES RESEARCH SECTION FISHERIES DEPENDENT MONITORING SUBSECTION F.T.E. 25.5

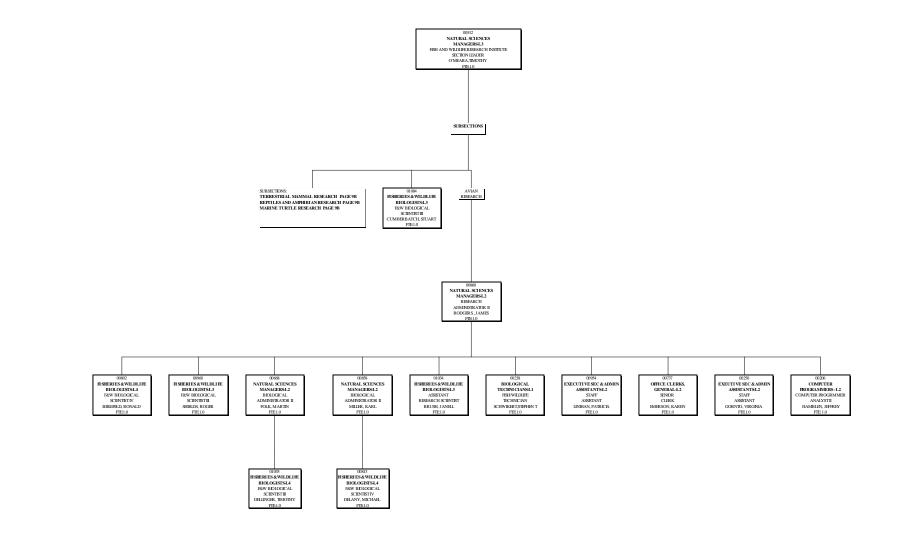
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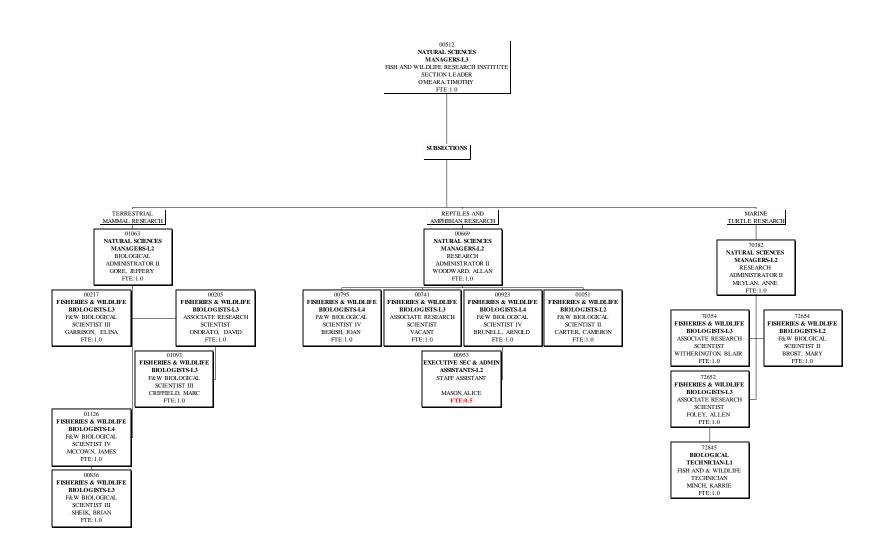


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WILDLIFE RESEARCH SECTION F.T.E 3 1.5 FTE THIS PAGE 15

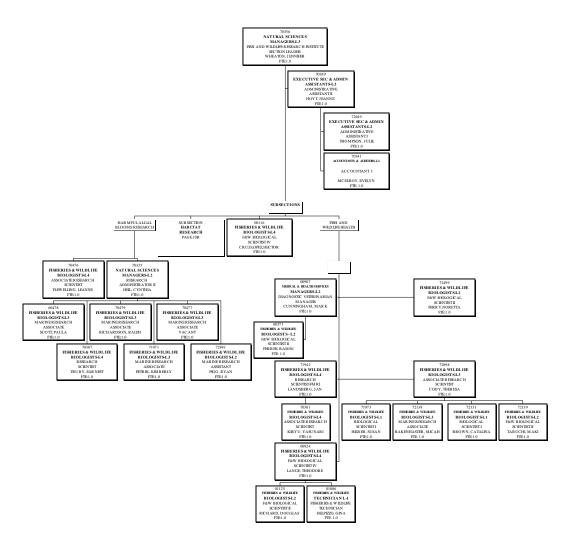
FISH AND WILDLIFE RESEARCH INSTITUTE

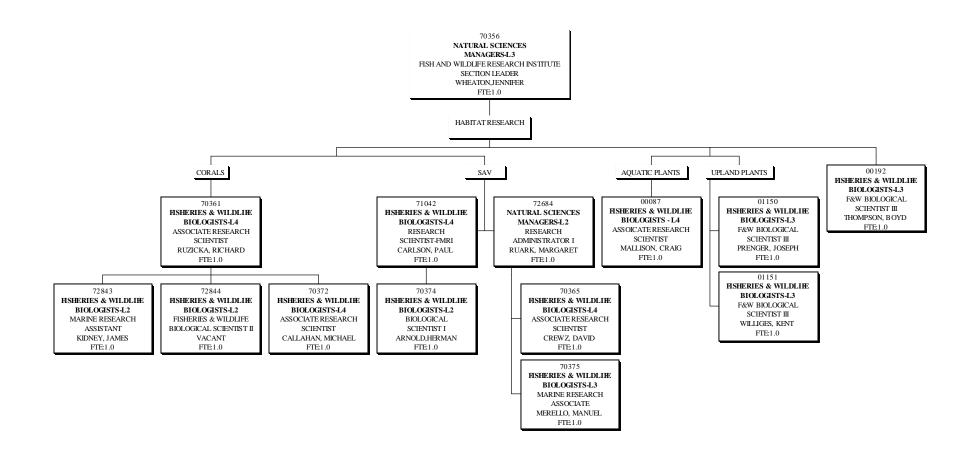




ECOSYSTEM ASSESSMENT & RESTORATION F.T.E. 39 AUTHORIZED FTE THIS PAGE 26

FISH AND WILDLIFE RESEARCH INSTITUTE





SH AND WILDLIFE CONSERVATION COMMISSION			FISCAL YEAR 2007-08	
SECTION I: BUDGET		OPERATI	NG	FIXED CAPITAL OUT
TAL ALL FUNDS GENERAL APPROPRIATIONS ACT			243,651,252	38,86
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.) AL BUDGET FOR AGENCY			(4,555,275) 239,095,977	(50
AL DUDGET FOR AGENCT	_			38,36
SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
cutive Direction, Administrative Support and Information Technology (2)				1:
Fisherles Assessment * Number of fisheries assessments and data summaries conducted	161,572	118.47	19,140,736	
Imperied Species And Wildlife Assessments * Number of requests for status of endangered and threatened species and wildlife the fold block and device the Media And the Assessment * Second and the As	100,330	72.31	7,254,544	
Harmful Algal Bloom And Aquatic Health Monitoring And Assessment * Number of red tide and aquatic health assessments completed Habitat Monitoring And Assessment * Number of requests for assessments or seagrass, saltmarsh, or mangrove, coral, aquatic, and upland habitat	385,009 29,002	20.97 65.50	8,072,740 1,899,740	
Gis Technical Support And Services * Number of technical and analytical GIS remote sensing requests completed and GIS oil spill training assistance provided	760	5,588.80	4,247,486	
Manatee Rehabilitation * Number of Manatees Rehabilitated	59	19,490.95	1,149,966	
Recreational Licenses And Permits * Number of Recreational Licenses and Permits Issued	2,327,555	1.13	2,620,241	
Commercial Licenses And Permits * Number Commercial fishing and wildlife licenses, permits and tags issued Conservation Stewardship: Educate Citizens About Fish And Wildlife Conservation * Number of people reached with conservation messages	2,811,497 3,245,697	0.43	1,216,572 98,471	
Units Safety And Ranges " Number of students graduating from Hunter Safety courses	10,587	152.07	1,609,977	
Vedia Relation - Inform And Educate Citizens About Fish And Wildlife Messages * Number of People reached with fish and wildlife messages	6,190,601	0.24	1,490,731	
Florida Wildlife Magazine * Annual Distribution	100,000	3.86	385,713	
Public Awareness And Economic Development * # of multi-yr hunting and fishing licenses & # of rural counties counseled/natural-based receation	22	1,419.09	31,220	
and Acquisition * Acres of fish and wildlife habitat purchased	3,327	182.48 293.49	607,112 438,175	14,
Conservation Coordination * Number of request from other agencies and the number of agency rules that are processed Jniform Patrol And Investigations * Number of patrol and investigation hours	966,045	293.49	72,143,543	1,
Inspections "Number of Inspections	4,500	426.08	1,917,374	.,
Aviation * Number of flight hours	3,337	730.24	2,436,799	
Boaling And Waterways * Number of boating and waterway projects supported	476	11,313.82	5,385,376	9,
Field Services * Number of service/repair hours	19,744	262.84	5,189,424	
Training * Hours of training completed Manage And Restore Public Lands * Number of acres managed for wildlife	39,636 5,737,012	56.57 4.70	2,242,131 26,966,905	5,
Game Management - Hunting Opportunities * Number of hunters served	166,669	25.38	4,230,259	5,0
Commentand generation in relating opportunities a relation or names and the control of the contr	299	7,518.30	2,247,971	
Wildlife Viewing Recreation * Number of Floridians and visitors engaged in wildlife viewinginterpretive materials to enhance	4,137,660	0.33	1,350,881	
Protect Manatees, Sea Turtles, Panthers And Black Bear * Number of recovery plan actions implemented	46	44,000.33	2,024,015	
Manage And Restore Freshwater And Marine Habitats * Number of water acres where habitat projects have been completed	87,836	109.37	9,606,438	6,
Protect Nongame Fish And Wildlife * Number of native fish and wildlife species with stable or increasing populations Prevent Introduction Of And Eliminate Undesirable Exotic Species * Number of exotic species with management plans written	362	6,753.63 147,149.50	2,444,813 882,897	
Lakes And Rivers Freshwater Fisheries Management * Number of Water Bodies and Acres Managed to Improve Fishing	1,049,106	4.85	5,085,190	
Landon was recommended and an angement realities of water sources and recommended to improve resining. Freshwater Fish Stocking ** Number of Fished Stocked	2,352,275	0.70	1,653,192	
Marine Fisheries Management * Number of Fishery Management Plans Reviewed and Analysis Conducted	15	46,403.27	696,049	
Marine Fisheries Education And Outreach * Number of Educational and Outreach Contacts	328,623	3.01	990,140	
Artificial Reef Management * Number of Reefs Created and/or Monitor	117	9,770.49	1,143,147	1
Marine Fisheries Commercial Services * Number of Marine Fisheries Service Contacts	416,443	1.53	636,762	
AL			199,536,730	37,
SECTION III: RECONCILIATION TO BUDGET S THROUGHS				
TRANSFER - STATE AGENCIES				
AID TO LOCAL GOVERNMENTS				
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS OTHER			14,535,531	
JERSIONS			25,023,757	5
AL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)			239,096,018	38,3

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

IUCSSP03 LAS/PBS SYSTEM SP 09/24/2008 13:05 BUDGET PERIOD: 1999-2010 SCHED XI: AGENGY-LEVEL UNIT COST SUMMARY STATE OF FLORIDA AUDIT REPORT FISH/WILDLIFE CONSERV COMM _____ ACTIVITY ISSUE CODES SELECTED: TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED: 1-8: AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED: 1-8: _____ THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND SHOULD NOT: *** NO ACTIVITIES FOUND *** _____ THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT: (NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION TECHNOLOGY)

*** NO OPERATING CATEGORIES FOUND ***

IN SECTION II.)

THE FOLLOWING ACTIVITIES DO NOT HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND ARE REPORTED AS 'OTHER' IN SECTION III: (NOTE: 'OTHER' ACTIVITIES ARE NOT 'TRANSFER-STATE AGENCY' ACTIVITIES OR 'AID TO LOCAL GOVERNMENTS' ACTIVITIES. ALL ACTIVITIES WITH AN OUTPUT STANDARD (RECORD TYPE 5) SHOULD BE REPORTED

BE	PC	CODE	TITLE	EXPENDITURES	FCO
77650200	1406000000	ACT0650	FWRI - ADMINISTRATIVE SERVICES AND	6,267,751	
77200100	1202000000	ACT2500	LAW ENFORCEMENT ADMINISTRATION	2,515,769	
77350200	1406000000	ACT3550	HABITAT AND SPECIES CONSERVATION	4,635,737	
77300200	1406000000	ACT3900	HUNTING AND GAME MANAGEMENT	385,205	
77400200	1406000000	ACT4500	FRESHWATER FISHERIES ADMINISTRATION	259,681	
77500200	1406000000	ACT5400	MARINE FISHERIES ADMINISTRATION	471,388	

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 77	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	239,095,977	38,361,097
TOTAL BUDGET FOR AGENCY (SECTION III):	239,096,018	38,361,097
DIFFERENCE:	41-	
(MAY NOT EQUAL DUE TO ROUNDING)	=======	

THE FOLLOWING STATEWIDE ACTIVITIES (ACTOO10 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND SHOULD NOT:

*** NO ACTIVITIES FOUND ***

THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT: (NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION TECHNOLOGY)

*** NO OPERATING CATEGORIES FOUND ***

SCHEDULE XIII PROPOSED CONSOLIDATED FINANCING OF DEFERRED-PAYMENT COMMODITY CONTRACTS

Contact Information

Agency: Florida Fish and Wildlife Conservation Commission

Name: Darlyn Stockfisch

Phone: 727 896-8626

E-mail address: Darlyn.stockfisch@myfwc.com

Deferred-payment commodity contracts are approved by the Department of Financial Services (department). The rules governing these contracts are in Chapter 69I-3, *Florida Administrative Code* and may be accessed via the following website <u>https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-3</u>. Information on the program and other associated information on the Consolidated Equipment Financing Program and Guaranteed Energy Savings Contracts may be accessed via the following website <u>http://www.fldfs.com/aadir/cefp/index.htm</u>.

For each proposed deferred-payment commodity contract that exceeds the threshold for Category IV as defined in Section 287.017, *Florida Statutes*, complete the following information and submit Department of Financial Services forms Lease Checklist DFS-A1-411 and CEFP Checklist DFS-A1-410 with this schedule.

1. Commodities proposed for purchase.							
	Equipment Group	Description	<u>Compensation to</u> Company (From Escrow)				
	na	Investment Grade Audit & Design Documents	\$220,400				
	1	Joint Use Bldg Lighting Retrofit	\$54,018				
	2	RMI Bldg Lighting Retrofit	\$31,334				
	3	F Bldg Lighting Retrofit	\$16,447				
	4(a)	Joint Use Bldg First Floor AHU Change Out	\$200,840				
	4(b)	Joint Use Bldg Second Floor AHU Change Out	\$186,494				
	4(c)	Joint Use Bldg Third Floor AHU Change Out	\$172,147				
	4(d)	Joint Use Bldg Fourth Floor AHU Change Out	\$157,804				
	5(a)	Joint Use Bldg Boiler Plant	\$329,925				
	5(b)	Joint Use Bldg First Floor Hot Water Distribution	\$314,928				
	5(c)	Joint Use Bldg Second Floor Hot Water Distribution	\$299,931				
	5(d)	Joint Use Bldg Third Floor Hot Water Distribution	\$284,935				
	5(e)	Joint Use Bldg Fourth Floor Hot Water Distribution	\$269,939				
	6(a)	Joint Use Bldg First Floor AHU Controls	\$19,387				
	6(b)	Joint Use Bldg Second Floor AHU Controls	\$18,002				
	6(c)	Joint Use Bldg Third Floor AHU Controls	\$16,617				
	6(d)	Joint Use Bldg Fourth Floor AHU Controls	\$15,233				
	6(e)	Joint Use Bldg Boiler Plant Controls	\$41,612				
	6(f)	Joint Use Bldg First Floor Hot Water Controls	\$39,721				

6(g)	Joint Use Bldg Second Floor Hot Water Controls	\$37,830
6(h)	Joint Use Bldg Third Floor Hot Water Controls	\$35,938
6(i)	Joint Use Bldg Fourth Floor Hot Water Controls	\$34,047
6(j)	Joint Use Bldg Joint Use Bldg Chiller Plant Controls	\$160,071
7	Joint Use Bldg Joint Use Bldg Chiller Replacement	\$716,891
8	Joint Use Bldg Load Mgmt Structure	\$77,387
9	Cedar Key Station Lighting Retrofit	\$23,877
10(a)	Cedar Key Station Chiller Replacement	\$103,300
10(b)	Cedar Key Station AHU 1 Change Out	\$66,408
10(c)	Cedar Key Station AHU 2 Change Out	\$70,097
10(d)	Cedar Key Station Ductwork & VAV Boxes	\$129,126
10(e)	Cedar Key Station Controls	\$14,255
11	Gainesville Facility Lighting Retrofit	\$17,756
12	Keys Marine Lab Lighting Retrofit	\$14,893
13	Tequesta Field Lab Lighting Retrofit	\$8,410
	6(h) 6(j) 7 8 9 10(a) 10(b) 10(c) 10(d) 10(c) 10(d) 10(e) 11 12	6(h)Joint Use Bldg Third Floor Hot Water Controls6(i)Joint Use Bldg Fourth Floor Hot Water Controls6(j)Joint Use Bldg Joint Use Bldg Chiller Plant Controls7Joint Use Bldg Joint Use Bldg Chiller Replacement8Joint Use Bldg Load Mgmt Structure9Cedar Key Station Lighting Retrofit10(a)Cedar Key Station AHU 1 Change Out10(b)Cedar Key Station AHU 2 Change Out10(d)Cedar Key Station Ductwork & VAV Boxes10(e)Cedar Key Station Controls11Gainesville Facility Lighting Retrofit12Keys Marine Lab Lighting Retrofit

Total Construction Compensation To Company:

\$4,200,000

2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.

FWC/FWRI is committed to a guaranteed energy performance savings contract involving Energy Systems Group (ESG). Performance contracting is authorized by Section 489.145, Florida Statute. We have partnered with ESG for the development and implementation of this project. ESG is an approved Energy Services Company under State Term Contract Number 973-320-03-1, entitled *Comprehensive Energy Strategy*. We have used the *Guaranteed Energy Performance Savings Contract* and *Financing Agreement* model templates provided by DFS.

This contract provides energy conservation measures and capital improvements at several FWC/FWRI sites around Florida. The energy contract will replace worn out equipment with energy efficient equipment (HVAC, lighting, and controls). Savings from the reductions of energy use in future years will pay for this contract. These savings, in turn, will reduce the burden on the State of Florida to replace this equipment and will utilize existing appropriations. The guaranteed energy savings projects we have developed embody the energy conservation and efficiency priorities of Governor Charlie Crist. Governor Crist recently issued three executive orders mandating improved energy conservation by state agencies and reduction of greenhouse gases. Of particular note is Executive Order 07-126, *Leadership by Example: Immediate Actions to Reduce Greenhouse Gas Emissions from Florida State Government* that calls for immediate and measurable energy conservation actions by state agencies.

3. Summary of one-time payment versus financing analysis including a summary amortization schedule for the financing by fiscal year (amortization schedule and analysis detail may be attached separately).

\$4,200,000 financed over a 20-year period. See attached Exhibit A.

4. Identify base budget proposed for payment of contract and/or issue code and title of budget request if increased authority is required for payment of the contract.

No increased spending authority is required for payment. Payments will come from existing expense and OPS appropriations in Budget Entity # 77600200 – Fish and Wildlife Research Institute. The contract has startup and constructions costs of \$4,200,000 financed over a 20-year period. The agency's after installation payments are offset by energy and operation savings ensuring that the project remains budget neutral or budget positive for the agency through the project term. FWC/FWRI begins paying back the loan beginning on 9/1/08. The annual guaranteed energy savings will be at least \$319,000 that will be used to repay the loan with annual payment amounts of \$319.000.

Office of Policy and Budget – July 2008

EXHIBIT A PAYMENT SCHEDULE

Commencement Date: <u>08/08/2008</u>, or the date on which the principal funds are deposited in the Escrow Agreement, whichever occurs later. The Lender acknowledges that all documents required under the Agreement have been submitted and the interest rate shall be as set forth below.

Interest Rate: 4.3064% (Monthly)

P#	Date	Payment	Principal	Interest	Accrued Interest	Principal Balance
	Commencement Date					4,200,000.00
0	8/8/08	0	0	0	15,072.28	4,215,072.28
0		0	0	0	60,614.42	4,260,614.42
0		0	0	0	106,648.63	4,306,648.63
0		0	0	0	153,180.21	4,353,180.21
1	9/1/09	81,486.17	0	81,486.17	115,052.00	4,315,052.00
2	12/1/09	81,486.17	0	81,486.17	80,188.22	4,280,188.22
3	3/1/10	81,486.17	0	81,486.17	44,947.74	4,244,947.74
4	6/1/10	81,486.17	0	81,486.17	9,326.50	4,209,326.50
5	9/1/10	81,486.17	26,679.61	54,806.56	0	4,173,320.39
6	12/1/10	81,486.17	36,395.14	45,091.03	0	4,136,925.25
7	3/1/11	81,486.17	36,788.37	44,697.80	0	4,100,136.88
8	6/1/11	81,486.17	37,185.86	44,300.31	0	4,062,951.02
9	9/1/11	81,486.17	37,587.64	43,898.53	0	4,025,363.39
10	12/1/11	81,486.17	37,993.76	43,492.41	0	3,987,369.63
11	3/1/12	81,486.17	38,404.26	43,081.91	0	3,948,965.37
12	6/1/12	81,486.17	38,819.20	42,666.97	0	3,910,146.16
13	9/1/12	81,486.17	39,238.63	42,247.54	0	3,870,907.53
14	12/1/12	81,486.17	39,662.59	41,823.58	0	3,831,244.94
15	3/1/13	81,486.17	40,091.13	41,395.04	0	3,791,153.82
16	6/1/13	81,486.17	40,524.29	40,961.88	0	3,750,629.52
17	9/1/13	81,486.17	40,962.14	40,524.03	0	3,709,667.38
18	12/1/13	81,486.17	41,404.72	40,081.45	0	3,668,262.66
19	3/1/14	81,486.17	41,852.08	39,634.09	0	3,626,410.58
20	6/1/14	81,486.17	42,304.28	39,181.89	0	3,584,106.30
21	9/1/14	81,486.17	42,761.36	38,724.81	0	3,541,344.94
22	12/1/14	81,486.17	43,223.38	38,262.79	0	3,498,121.56
23	3/1/15	81,486.17	43,690.39	37,795.78	0	3,454,431.17
24	6/1/15	81,486.17	44,162.45	37,323.72	0	3,410,268.73
25	9/1/15	81,486.17	44,639.60	36,846.57	0	3,365,629.12
26	12/1/15	81,486.17	45,121.92	36,364.25	0	3,320,507.21
27	3/1/16	81,486.17	45,609.44	35,876.73	0	3,274,897.77
28	6/1/16	81,486.17	46,102.23	35,383.94	0	3,228,795.54
29	9/1/16	81,486.17	46,600.35	34,885.82	0	3,182,195.19
30	12/1/16	81,486.17	47,103.84	34,382.33	0	3,135,091.34
31	3/1/17	81,486.17	47,612.78	33,873.39	0	3,087,478.56
32	6/1/17	81,486.17	48,127.22	33,358.95	0	3,039,351.34
33	9/1/17	81,486.17	48,647.21	32,838.96	0	2,990,704.13
34	12/1/17	81,486.17	49,172.83	32,313.34	0	2,941,531.30

	Totals	6,518,893.60	4,200,000.00	2,318,893.60		
80	6/1/29	81,486.17	80,615.14	871.03	0	0
79	3/1/29	81,486.17	79,753.45	1,732.72	0	80,615.16
78	12/1/28	81,486.17	78,900.96	2,585.21	0	160,368.61
70	9/1/28	81,486.17	78,057.58	3,428.59	0	239,269.57
76	6/1/28	81,486.17	77,223.21	4,262.96	0	317,327.15
75	3/1/28	81,486.17	76,397.77	5,088.40	0	394,550.36
73 74	12/1/27	81,486.17	75,581.14	5,905.03	0	470,948.13
73	9/1/27	81,486.17	74,773.25	6,712.92	0	546,529.27
72	6/1/27	81,486.17	73,973.99	7,512.18	0	621,302.52
70 71	3/1/27	81,486.17	73,183.27	8,302.90	0	695,276.51
69 70	9/1/26 12/1/26	81,486.17 81,486.17	71,627.11 72,401.01	9,859.06 9,085.16	0	840,860.80 768,459.78
68 69	6/1/26 0/1/26	81,486.17	70,861.48	10,624.69	0 0	912,487.90
67 68	3/1/26	81,486.17	70,104.03	11,382.14	0	983,349.38
66 67	12/1/25	81,486.17	69,354.68	12,131.49	0	1,053,453.42
65 66	9/1/25	81,486.17	68,613.35	12,872.82	0	1,122,808.10
64 65	6/1/25	81,486.17	67,879.93	13,606.24	0	1,191,421.45
63	3/1/25	81,486.17	67,154.36	14,331.81	0	1,259,301.38
62	12/1/24	81,486.17	66,436.54	15,049.63	0	1,326,455.74
61	9/1/24	81,486.17	65,726.39	15,759.78	0	1,392,892.27
60	6/1/24	81,486.17	65,023.83	16,462.34	0	1,458,618.66
59	3/1/24	81,486.17	64,328.79	17,157.38	0	1,523,642.49
58	12/1/23	81,486.17	63,641.17	17,845.00	0	1,587,971.28
57	9/1/23	81,486.17	62,960.90	18,525.27	0	1,651,612.45
56	6/1/23	81,486.17	62,287.91	19,198.26	0	1,714,573.35
55	3/1/23	81,486.17	61,622.10	19,864.07	0	1,776,861.26
54	12/1/22	81,486.17	60,963.42	20,522.75	0	1,838,483.36
53	9/1/22	81,486.17	60,311.78	21,174.39	0	1,899,446.78
52	6/1/22	81,486.17	59,667.10	21,819.07	0	1,959,758.56
51	3/1/22	81,486.17	59,029.31	22,456.86	0	2,019,425.65
50	12/1/21	81,486.17	58,398.34	23,087.83	0	2,078,454.96
49	9/1/21	81,486.17	57,774.11	23,712.06	0	2,136,853.30
48	6/1/21	81,486.17	57,156.56	24,329.61	0	2,194,627.41
47	3/1/21	81,486.17	56,545.61	24,940.56	0	2,251,783.97
46	12/1/20	81,486.17	55,941.19	25,544.98	0	2,308,329.58
45	9/1/20	81,486.17	55,343.22	26,142.95	0	2,364,270.77
44	6/1/20	81,486.17	54,751.66	26,734.51	0	2,419,613.99
43	3/1/20	81,486.17	54,166.41	27,319.76	0	2,474,365.65
42	12/1/19	81,486.17	53,587.42	27,898.75	0	2,528,532.06
41	9/1/19	81,486.17	53,014.62	28,471.55	0	2,582,119.47
40	6/1/19	81,486.17	52,447.94	29,038.23	0	2,635,134.09
39	3/1/19	81,486.17	51,887.32	29,598.85	0	2,687,582.03
38	12/1/18	81,486.17	51,332.69	30,153.48	0	2,739,469.35
37	9/1/18	81,486.17	50,783.99	30,702.18	0	2,790,802.04
36	6/1/18	81,486.17	50,241.15	31,245.02	0	2,841,586.03
35	3/1/18	81,486.17	49,704.12	31,782.05	0	2,891,827.18

* Including Payment due on such date, accrued interest and any other amounts accrued and unpaid on such date. There is no, and this amount does not reflect any, prepayment penalty, fee or premium. The Prepayment Price on each respective Payment Date is equal to the Principal Balance as of each respective Payment Date.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2010						
Department:]	Fish & Wildlif	fe Conservation Com	Chief Internal Auditor:	Trevor Phillips		
Budget Entity:			Phone Number:	(850) 488-6068		
(1)	(2)	(3)	(4)	(5)	(6)	
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE	
	N/A	N/A	No major audit findings from audit reports issued by either the Auditor General or the FWC Office of Inspector General.	N/A		

Office of Policy and Budget - July 2008

FISH AND WILDLIFE CONSERVATION COMMISSION PAY ADDITIVES REQUEST FOR FY 2009-10

Section 110.2035(6)(c), Florida Statutes, prohibits pay additives for a cohort of positions sharing the same job classification or job occupations, unless authorized by the Legislature in the General Appropriation Act or other laws. The Fish and Wildlife Conservation Commission requests approval to continue long-standing pay additives and to establish three new pay additives. The agency is not requesting any additional rate or appropriations for these additives.

Pay additives are a valuable management tool allowing agencies to recognize and compensate employees for identified duties without providing a permanent pay increase.

Continue Past Additives

The 2008 budget conference report for HB 5001 for Fiscal Year 2008-2009 approved the following continuation pay additives (section 8(4)). The agency requests further continuation into FY 2009-2010.

(a) Each agency is authorized to continue to pay, at the levels in effect on June 30, 2007, on-call fees and shift differentials as necessary to perform normal operations of the agency.

(b) Each agency that had a training program in existence on June 30, 2006, which included granting pay additives to participating employees, is authorized to continue such training program for the 2008-09 fiscal year. Such additives shall be granted under the provisions of the law, administrative rules, and collective bargaining agreements.

(d) The Fish and Wildlife Conservation Commission may continue to grant temporary special duty pay additives to law enforcement officers who perform additional duties as K-9 handlers, as regional recruiters/ media coordinators, breath test operators/inspectors.

(e) The Fish and Wildlife Conservation Commission and the Department of Highway Safety and Motor Vehicles are authorized to grant critical market pay additives to employees residing in and assigned to Lee County, Collier County, or Monroe County, at the levels that the employing agency granted salary increases for similar purposes prior to July 1, 2006. These pay additives shall be granted only during the time in which the employee resides in, and is assigned to duties within, those counties. In no instance may the employee receive an adjustment to the employee's base rate of pay and a critical market pay additive based on the employee residing in and being assigned in the specified counties.

New Pay Additive Requests

Large Patrol Vessel Pay Additive Special Operations Group Pay Additive Hazardous Duty Pay Additive (Prescribed Burning on Public Lands)

NEW REQUEST:

Large Patrol Vessel Pay Additive

The agency requests approval to grant a 5% pay additive to sworn law enforcement personnel who perform additional duties as Large Patrol Vessel crew members.

1. Justification:

The Division of Law Enforcement currently has nineteen Law Enforcement Officers and six Law Enforcement Lieutenants who serve as Large Patrol Vessel crew members. These teams are the first law enforcement and search and rescue to respond to impacted areas during homeland security situations or natural disasters. They have received additional training and equipment to work in the roughest environmental conditions. The crews on the large patrol vessels spend long hours on board vessels offshore, most often all night, during harsh conditions. These teams have proven their worth in responses to many emergency situations over the last few years. These employees are placed in higher risk situations than other law enforcement officers and are therefore held to a higher physical fitness level and readiness level, as well as strenuous levels of training and will be compensated accordingly with a 5% salary adjustment.

2. Length of time additive will be used:

When an employee is assigned to a Large Patrol Vessel crew, they will be granted a 5% increase. Should an officer leave the crew, the additive will be removed.

3. Classes and number of positions affected:

Class Code	Class Title	<u># of FTE</u>
8515	Law Enforcement Officer	19
8522	Law Enforcement Lieutenant	<u>6</u>
	Total FTE	25

4. Area impacted:

This additive will impact employees statewide.

5. Historical data:

If approved, FY 2009-10 will be the first year for inclusion of the Large Patrol Vessel team member additive.

6. Estimated cost of this additive:

Based on a 5% pay additive for each position affected, the estimated cost is \$54,889 (Salary & Benefits). The agency is not requesting any additional rate or appropriations for this additive.

7. Additional information:

Crew members of FWC large patrol vessels are required to patrol and operate in offshore sea conditions for extended periods of time. Large vessels are first responders and floating command centers during natural disasters. Recruiting and keeping crew members is difficult because of long hours and hazardous conditions. There are additional training and certification requirements for the vessel operators and crews. The vessels and equipment are increasingly high-tech and require continued advanced training.

NEW REQUEST:

Special Operations Group Pay Additive

The agency requests approval to grant a 5% pay additive to sworn law enforcement personnel who perform additional duties as Special Operations Group (SOG) team members.

1. Justification:

The Division of Law Enforcement currently has fifty-seven Law Enforcement Officers, six Law Enforcement Investigators, twelve Law Enforcement Lieutenants, and four Law Enforcement Captains, who serve as SOG team members. These teams are the first law enforcement and search and rescue to respond to impacted areas during homeland security situations or natural disasters. They have received additional training and equipment to work in the roughest environmental conditions. The SOG teams often spend the first several nights of an emergency response in their truck beds or in small tents. These teams have proven their worth in responses to many emergency situations over the last few years. Theses officers are placed in higher risk situations than other law enforcement officers and are therefore held to a higher physical fitness level and readiness level, as well as strenuous levels of training and should be compensated accordingly with a 5% salary adjustment. The officers volunteer and have to compete for positions on the team.

2. Length of time additive will be used:

When an employee is assigned to a SOG team, they will be granted a 5% increase. Should an employee leave the team, the additive will be removed.

3. Classes and number of positions affected

Class Code	<u>Class Title</u>	<u># of FTE</u>
8515	Law Enforcement Officer	58
8540	Law Enforcement Investigator	3
8522	Law Enforcement Lieutenant	13
8525	Law Enforcement Captain	4
	Total FTE	78

4. Area impacted:

This additive will impact employees statewide.

5. Historical data:

If approved, FY 2009-10 will be the first year for inclusion of the SOG team member additive.

6. Estimated cost of this additive:

Based on a 5% pay additive for each position affected, the estimated cost is \$184,648 (Salary & Benefits). The agency is not requesting any additional rate or appropriations for this additive.

7. Additional information:

The number and classes of positions varies based upon active SOG team members. The six FWC geographic regions will have a maximum of 15 officers on a team for a total of 90 SOG officers statewide if fully staffed. The teams are the state's first responders for search and rescue

during homeland security situations and natural disasters. They maintain a high level of personal readiness, physical fitness, meet increased training requirements, and endure dangerously low living conditions during responses.

NEW REQUEST:

Hazardous Duty Pay Additive (Prescribed Burning on Public Lands)

The agency requests approval to pay employees actively engaged in prescribed burning operations on public lands (Wildlife Management Area) a 50% pay additive to their current rate of pay. On average, employees will receive this additive for approximately 80 hours of work over the course of an entire year.

1. Justification:

The Division of Habitat and Species Conservation conducts prescribed burns for the overall health and vigor of woodland ecosystems. The practice is vital to forest nutrient circulation, plant community structure and diversity, maintenance of wildlife habitat, and wildfire threat reduction. While conducting prescribed burning, these employees are exposed to a number of toxins that increase the likelihood of adverse health effects including respiratory problems and other side effects. Particulate matter is a major toxin in smoke, and research has showed that prescribed fire personnel are routinely subjected to particulate matter levels in excess of Occupational Safety and Health Administration's (OSHA) Permissible Exposure Limit. Studies have also indicated that fire personnel may be exposed to levels of carbon monoxide (CO) that exceed OSHA limits. Inhalation of smoke contaminated with these toxins can cause irritation and infection of the respiratory tract, headache, nausea, and vomiting. The agency takes every possible precaution to mitigate the impacts on its personnel including mandated standards for personal protection equipment, certification, and health and safety training.

2. Length of time additive will be used:

Prescribed burning on public lands (Wildlife Management Areas) occurs all year long, consequently there is no seasonal restriction. The additive will only be applied during time periods in which the employee is engaged in the agency's activity of prescribed burning. For example, if a prescribed burn begins at 10 A.M. and is completed by 4 P.M., the Hazardous Duty Additive will be applied for the 6 hours in which the employee performed this activity.

er ernsses and n		
Class Code	<u> </u>	<u># of FTE</u>
5031	Fish and Wildlife Technician	42
5032	Senior Fish and Wildlife Technician	5
5033	Biological Scientist I	1
5028	Fisheries and Wildlife Biological Scientist II	29
5074	Fisheries and Wildlife Biological Scientist III	52
5075	Fisheries and Wildlife Biological Scientist IV	2
5039	Biological Administrator I – SES	13
	Total FTE	144

3. Classes and number of positions affected:

4. Area impacted:

This additive will impact employees statewide. The Fish and Wildlife Conservation Commission manages 5.7 million acres within its 161 Wildlife Management Areas across the state of Florida.

5. Historical data:

If approved, FY 2009-10 will be the first year for inclusion of the Hazardous Duty Additive for prescribed burning operations.

6. Estimated cost of this additive:

During FY's 2006-07 and 2007-08, \$490,430 and \$287,980 were spent respectively in salaries and benefits appropriation to burn approximately 125,000 acres. The estimated cost for a 50% Hazardous Duty pay additive to employees actively engaged in prescribed burning operations when averaged over both fiscal years is \$194,602. The agency is not requesting any additional rate or appropriations for this additive.

7. Additional information:

Other hazards faced by prescribed fire personnel include being burned, heat stress, physical exhaustion, and working in and around heavy equipment and aircraft in stressful and smoky conditions. The agency feels that with all the serious threats that employees who are engaged in the act of prescribed burning face, they deserve to be awarded a 50% pay additive during these periods of hazardous duty.

Pursuant to section 11.061, Florida Statutes, the following employees are designated as being used during all, or a portion of, the fiscal year for lobbying:

Mr. Kenneth D. Haddad, Executive Director

- Mr. Nick Wiley, Assistant Executive Director
- Ms. Jacqueline L. Fauls, Director, Legislative Affairs Office
- Mrs. Julie R. Rowland, Legislative Specialist, Legislative Affairs Office

Mr. James V. Antista, General Counsel

- Mr. Timothy Breault, Director, Division of Habitat and Species Conservation
- Lt. Col. James A. Brown, Deputy Director, Division of Law Enforcement
- Mr. Charles Collins, Regional Director, South Region
- Mr. Dennis N. David, Regional Director, Northeast Region
- Mrs. Diane Eggeman, Director, Division of Hunting and Game Management
- Mr. Rolando J. Garcia, Regional Director, North Central Region
- Mr. Greg Holder, Regional Director, Southwest Region
- Colonel Julie L. Jones, Director, Division of Law Enforcement
- Mr. Gil McRae, Director, Fish and Wildlife Research Institute
- Mr. Kevin Patten, Chief Information Officer
- Mr. Louie S. Roberson, Regional Director, Northwest Region
- Mr. Mark S. Robson, Director, Division of Marine Fisheries Management
- Mr. Darrell Scovell, Director, Division of Freshwater Fisheries Management
- Ms. Sandra L. Wilson, Chief Financial Officer
- Mr. Michael Yaun, Deputy General Counsel

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LBR Technical Review Checklist

Department/Budget Entity (Service): Fish and Wildlife Conservation Commission\Office of Executive Direction and Administrative Supp

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / Glenn Reagan

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	77	100	700			

1. GEN	ERAL			
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	S:			
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. EXH	IBIT 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y		
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y		
3. EXH	IBIT 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.			

		Progra	m or Serv	vice (Bud	get Entity	Codes)
	Action	77	100	700		
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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	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. EXH	IBIT 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. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS			T	T	r —	1
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	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.					

		Progr	am or S	Servi	ice (Bud	get Entity	y Codes)
	Action	77	100)	700		
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.						
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purpos		y.)				
6.1	Are issues appropriately aligned with appropriation categories?	Y					1
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.						
7. EXH	IBIT D-3A (EADR, ED3A)						
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?	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					
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).	Y					
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					
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?	N/A					
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y					

		Program or Service (Budget Entity Code				
	Action	77	100	700		
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. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14 7.15	Do the amounts reflect appropriate FSI assignments? 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				
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				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:			ļ	ļ	<u> </u>	
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	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 OADA/OADR 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.					

		Program or Service (Budget Entity				Codes)		
	Action	77		100		700		
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.							
8. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level o	r SC1	R,	SC1D) - D	epar	tment L	evel)
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A						
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A						
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)?	N/A						
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)?	N/A						
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</i> 215.32(2)(b), <i>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)?	N/A						
8.10	Are the statutory authority references correct?	N/A						
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.)	N/A						
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A						

		Progra	Program or Service (Budget En			Codes)
	Action	77	100	700		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
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?	N/A				
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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
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				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	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?	N/A				
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?	N/A				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS			1			
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				

		Program or Service (Budget Entity Code					
	Action	77	100	700			
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 Discrepancies Exist For This Report")	N/A					
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, DEPT)	N/A					
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.						
9. SCH	EDULE II (PSCR, SC2)						
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.)	Y					
10. SCH	HEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	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 OADI or OADR to identify agency other salary amounts requested.	N/A					
11. SCH	IEDULE IV (EADR, SC4)						
11.1 TIP	Are the correct Information Technology (IT) issue codes used? If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.	N/A					
12. SCH	HEDULE VIIIA (EADR, SC8A)						
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					
13. SCH	IEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.						

		Progra	m or Serv	ice (Budg	et Entity	Codes)
	Action	77	100	700		
14 SCI	HEDULE VIIIB-2 (EADR, S8B2)					
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				
15. SCH	IEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for d	letailed	instruc	ctions)		
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				
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print ''No Activities Found'')	Y				
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	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? (Audit #4 should print ''No Discrepancies Found'')	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
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				

		Program or Service (Budget Entity Codes)				
	Action	77	100	700		
AUDITS	S - 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. CA	PITAL IMPROVEMENTS PROGRAM (CIP)	•				
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
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)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	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.					

Department/Budget Entity (Service): Fish and Wildlife Conservation Commission\Fish, Wildlife, and Boating Enforcement

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / Glenn Reagan

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.

	Progra	m or Serv	vice (Budg	get Entity	Codes)
Action	77	200	100		
	-				-
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	3:			
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. EXH	IBIT 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y		
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y		
3. EXH	IBIT 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			

		Progra	m or Serv	vice (Budg	get Entity	Codes)
	Action	77	200	100		
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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	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. EXH	IBIT 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. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS			T	T	r —	1
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	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.					

		Progr	am or Ser	vice (Bud	lget Entity	y Codes)
	Action	77	200	100		
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.					
6. EXH	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purpos	ses onl	y.)			•
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.					
7. EXH	IBIT D-3A (EADR, ED3A)		-			-
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?	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				
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).	Y				
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				
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?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Program or Service (Budget Entity Code					
	Action	77	200	100			
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. (PLRR, PLMO)	N/A					
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y					
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A					
7.14 7.15	Do the amounts reflect appropriate FSI assignments? 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	Y					
	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 (36XXXCX) 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					
AUDIT:		•					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	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 OADA/OADR 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.						

		Program or Service (Budget				get Entity	Codes)	
	Action	77		200		100		
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.							
8. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level o	r SC1	R,	SC1D) - D	epar	tment L	evel)
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A						
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A						
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)?	N/A						
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)?	N/A						
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	T					
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</i> 215.32(2)(b), <i>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)?	N/A						
8.10	Are the statutory authority references correct?	N/A	_		\uparrow			
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.)	N/A	T					
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A						

		Progra	Program or Service (Budge			Codes)
	Action	77	200	100		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
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?	N/A				
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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
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				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	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?	N/A				
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?	N/A				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				

		Program or Service (Budget Entity Cod				
	Action	77	200	100		
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 Discrepancies Exist For This Report'')	N/A				
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, DEPT)	N/A				
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.					
9. SCH	EDULE II (PSCR, SC2)					
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.)	Y				
10. SCH	HEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	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 OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCH	IEDULE IV (EADR, SC4)					
11.1 TIP	Are the correct Information Technology (IT) issue codes used? If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.	N/A				
12. SCH	HEDULE VIIIA (EADR, SC8A)					
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				
13. SCH 13.1	IEDULE VIIIB-1 This schedule is not required in the October 15, 2008 LBR submittal.					

		Progra	m or Serv	ice (Budg	get Entity	Codes)
	Action	77	200	100		
14. SCI	HEDULE VIIIB-2 (EADR, S8B2)					
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				
15. SCI	HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for d	letailed	instruc	ctions)		
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				
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print ''No Activities Found'')	Y				
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	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? (Audit #4 should print ''No Discrepancies Found'')					
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.		1			
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
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				

		Program or Service (Budget Entity Codes					
	Action	77	200	100			
AUDITS	S - 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. CA	PITAL IMPROVEMENTS PROGRAM (CIP)	•					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A					
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)?	N/A					
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A					
17.5	Are the appropriate counties identified in the narrative?	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.						

Department/Budget Entity (Service): Fish and Wildlife Conservation Commission\Hunting and Game Management

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / Glenn Reagan

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.

	Progra	Program or Service (Budget Entity Codes)				
Action	77	300	200			
1. GENERAL		-	-			
1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and						

1.1	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	S:			
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. EXH	IIBIT 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y		
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y		
3. EXH	IIBIT 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.			

		Progra	m or Serv	vice (Bud	get Entity	Codes)
	Action	77	300	200		
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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	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. EXH	IBIT 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. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS		-	T	T	r —	1
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	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.					

		Progr	am or Ser	vice (Bud	lget Entity	y Codes)
	Action	77	300	200		
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.					
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purpos		y.)	-	-	_
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.					
7. EXH	IBIT D-3A (EADR, ED3A)		-	-		
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?	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				
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).	Y				
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				
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?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Program or Service (Budget Entity Code					
	Action	77	300	200			
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. (PLRR, PLMO)	N/A					
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y					
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 (36XXXCX) 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					
AUDIT:							
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	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 OADA/OADR 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.						

		Prog	Program or Service (Budg				ty Codes)
	Action	77		300	200		
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.						
8. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level o	r SC1	R,	SC1D	- Dep	artment	Level)
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A					
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A					
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)?	N/A					
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)?	N/A					
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</i> 215.32(2)(b), <i>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)?	N/A					
8.10	Are the statutory authority references correct?	N/A					
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.)	N/A					
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A					

		Progra	Program or Service (Budg			Codes)
	Action	77	300	200		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
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?	N/A				
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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
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				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	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?	N/A				
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?	N/A				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS			1			
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				

-		Program or Service (Budget Entity Code				Codes)
	Action	77	300	200		
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 Discrepancies Exist For This Report'')	N/A				
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, DEPT)	N/A				
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.					
9. SCH	EDULE II (PSCR, SC2)					
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.)	Y				
10. SCH	HEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	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 OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCH	IEDULE IV (EADR, SC4)					
11.1 TIP	Are the correct Information Technology (IT) issue codes used? If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.	N/A				
12. SCH	HEDULE VIIIA (EADR, SC8A)					
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				
13. SCH 13.1	HEDULE VIIIB-1 This schedule is not required in the October 15, 2008 LBR submittal.					

		Program or Service (Budget Entity Cod				
	Action	77	300	200		
14. SCI	HEDULE VIIIB-2 (EADR, S8B2)					
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				
15. SCI	HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for d	letailed	instruc	ctions)		
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				
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print ''No Activities Found'')	Y				
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print ''No Operating Categories Found'')	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? (Audit #4 should print ''No Discrepancies Found'')					
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
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				

		Program or Service (Budget Entity Codes)				
	Action	77	300	200		
AUDITS	S - 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. CA	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
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)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	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.					

Department/Budget Entity (Service): Fish and Wildlife Conservation Commission\Habitat Species Conservation

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / Glenn Reagan

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further

		Progra	m or Ser	vice (Budg	get Entity	(Codes)
	Action	77	350	200		
1. GEN	NERAL					
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				
AUDIT	S:					
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. EXH	HIBIT 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y				
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y				

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.			

		Progra	m or Serv	vice (Bud	get Entity	Codes)
	Action	77	350	200		
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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	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. EXH	IBIT 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. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS		-	T	T	r —	1
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	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.					

		Progr	am or Ser	vice (Bud	lget Entity	y Codes)
	Action	77	350	200		
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.					
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purpos		y.)			
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.					
7. EXH	IBIT D-3A (EADR, ED3A)		_		-	-
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?	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				
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).	Y				
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				
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?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Progra	Program or Service (Budget Entity Cod				
	Action	77	350	200			
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. (PLRR, PLMO)	N/A					
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y					
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 (36XXXCX) 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					
AUDIT:							
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	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 OADA/OADR 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.						

		Program or Service (Budget Ent				lget Entity	Codes)
	Action	77		350	200		
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.						
8. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level o	r SC1	R,	SC1D	- Depa	rtment L	evel)
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A					
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A					
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)?	N/A					
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)?	N/A					
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</i> 215.32(2)(b), <i>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)?	N/A					
8.10	Are the statutory authority references correct?	N/A					
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.)	N/A					
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A					

		Progra	Program or Service (Budget			Codes)
	Action	77	350	200		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
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?	N/A				
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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
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				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	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?	N/A				
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?	N/A				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				

		Program or Service (Budget Entity Code				
	Action	77	350	200		
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 Discrepancies Exist For This Report")	N/A				
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, DEPT)	N/A				
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.					
9. SCH	EDULE II (PSCR, SC2)					
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.)	Y				
10. SCH	HEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	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 OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCH	IEDULE IV (EADR, SC4)					
11.1 TIP	Are the correct Information Technology (IT) issue codes used? If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.	N/A				
12. SCH	HEDULE VIIIA (EADR, SC8A)					
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				
13. SCE 13.1	HEDULE VIIIB-1 This schedule is not required in the October 15, 2008 LBR submittal.					

		Program or Service (Budget Entity Codes				Codes)			
	Action	77	350	200					
14. SCHEDULE VIIIB-2 (EADR, S8B2)									
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							
15. SCI	HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for d	letailed	instruc	ctions)					
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							
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:								
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y							
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y							
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print ''No Operating Categories Found'')	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? (Audit #4 should print "No Discrepancies Found")	Y							
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.								
16. MANUALLY PREPARED EXHIBITS & SCHEDULES									
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							

		Program or Service (Budget Entity Codes)				
	Action	77	350	200		
AUDITS	S - 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				
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)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	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.					

Department/Budget Entity (Service): Fish and Wildlife Conservation Commission\Freshwater Fisheries Management

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / Glenn Reagan

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further

		Program or Service (Budget Entity Cod					
	Action	77	400	200			
1. GEN	NERAL						
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	S:						
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. EXH	HIBIT 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y					
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y					
3. EXH	HIBIT B (EADR, EXB)						
3.1	Is it apparent that there is a fund shift and were the issues entered into						

display correctly on the LBR exhibits.

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

		Progra	m or Serv	vice (Bud	get Entity	Codes)
	Action	77	400	200		
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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	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. EXH	IBIT 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. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS		-	1	1	r —	1
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	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.					

		Progr	am or Sei	rvice (Bud	lget Entit	y Codes)
	Action	77	400	200		
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.					
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purpos		y.)	-	_	
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.					
7. EXH	IBIT D-3A (EADR, ED3A)		-		-	-
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?	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				
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).	Y				
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				
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?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Program or Service (Budget Entity Code				
	Action	77	400	200		
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. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14 7.15	Do the amounts reflect appropriate FSI assignments? Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth	Y				
	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 (36XXXCX) 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				
AUDIT:		•				
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	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 OADA/OADR 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.					

		Prog	ram	or Ser	vice (Bu	dget Entity	Codes)
	Action	77		400	200		
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.						
8. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level o	r SC1	R,	SC1D	- Depa	rtment L	evel)
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A					
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A					
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)?	N/A					
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)?	N/A					
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</i> $215.32(2)(b)$, <i>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)?	N/A					
8.10	Are the statutory authority references correct?	N/A			1		
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.)	N/A					
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A					

		Progra	Program or Service (Budget E			Codes)
	Action	77	400	200		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
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?	N/A				
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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
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				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	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?	N/A				
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?	N/A				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS			1			
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				

		Program or Service (Budget Entity Cod				
	Action	77	400	200		
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 Discrepancies Exist For This Report'')	N/A				
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, DEPT)	N/A				
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.					
9. SCH	EDULE II (PSCR, SC2)					
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.)	Y				
10. SCH	IEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	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 OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCH	IEDULE IV (EADR, SC4)					
11.1 TIP	Are the correct Information Technology (IT) issue codes used? If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.	N/A				
12. SCF	IEDULE VIIIA (EADR, SC8A)					
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				
13. SCE 13.1	IEDULE VIIIB-1 This schedule is not required in the October 15, 2008 LBR submittal.					

		Progra	Program or Service (Budget Entity Cod				
	Action	77	400	200			
14 SCI	HEDULE VIIIB-2 (EADR, S8B2)						
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					
15. SCI	HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for d	letailed	instruc	ctions)			
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					
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:						
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y					
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print ''No Activities Found'')	Y					
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print ''No Operating Categories Found'')	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? (Audit #4 should print ''No Discrepancies Found'')						
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.		1				
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES						
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					

_		Program or Service (Budget Entity Codes)				
	Action	77	400	200		
AUDITS	S - 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. CA	PITAL IMPROVEMENTS PROGRAM (CIP)	•				
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
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)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	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.			•		

Department/Budget Entity (Service): Fish and Wildlife Conservation Commission\Marine Fisheries Management

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / Glenn Reagan

	ion/justification (additional sheets can be used as necessary), and "TIPS" are other an			vice (Budg	ot Entite	(Codec)
	Action	Progra	In or Serv	Vice (Budg	et Entity	Codes)
	Action	77	500	200		
1. GEN	VERAL					
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					1
	UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y			L	
AUDIT	S:					
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. EXH	HIBIT 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y				
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y				
3. EXH	HBIT 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.					

		Progra	m or Serv	vice (Bud	get Entity	Codes)
	Action	77	500	200		
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? (NACR, NAC - Report should print ''No Negative Appropriation Categories Found'')	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	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. EXH	IBIT 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. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS			T	T	r —	1
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	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.					

		Progr	am or Sei	rvice (Bud	lget Entit	y Codes)
	Action	77	500	200		
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.					
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purpos		y.)	-	_	
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.					
7. EXH	IBIT D-3A (EADR, ED3A)		-	-		
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?	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				
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).	Y				
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				
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?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Program or Service (Budget Entity Co				
	Action	77	500	200		
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. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y				
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? 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				
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				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:				1		
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	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 OADA/OADR 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.					

		Prog	ram	udget Enti	ty Codes)		
	Action	77		500	200		
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.						
8. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level o	r SC1	R,	SC1D	- Dep	artment	Level)
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A					
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A					
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)?	N/A					
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)?	N/A					
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</i> $215.32(2)(b)$, <i>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)?	N/A					
8.10	Are the statutory authority references correct?	N/A					
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.)	N/A					
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A					

		Progra	m or Serv	n or Service (Budget Entity		
	Action	77	500	200		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
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?	N/A				
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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
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				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	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?	N/A				
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?	N/A				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				

		Program or Service (Budget Entity Cod				
	Action	77	500	200		
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 Discrepancies Exist For This Report'')	N/A				
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, DEPT)	N/A				
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.					
9. SCH	EDULE II (PSCR, SC2)					
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.)	Y				
10. SCH	HEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	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 OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCH	IEDULE IV (EADR, SC4)					
11.1 TIP	Are the correct Information Technology (IT) issue codes used? If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.	N/A				
12. SCF	HEDULE VIIIA (EADR, SC8A)					
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				
13. SCE 13.1	IEDULE VIIIB-1 This schedule is not required in the October 15, 2008 LBR submittal.					

		Progra	m or Serv	ice (Budg	get Entity	Codes)
	Action	77	500	200		
14. SCI	HEDULE VIIIB-2 (EADR, S8B2)					
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				
15. SCI	HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for d	letailed	instruc	ctions)		
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				
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print ''No Operating Categories Found'')	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? (Audit #4 should print ''No Discrepancies Found'')					
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
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				

		Program or Service (Budget Entity Codes					
	Action	77	500	200			
AUDITS	S - 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. CA	PITAL IMPROVEMENTS PROGRAM (CIP)	•					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A					
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)?	N/A					
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A					
17.5	Are the appropriate counties identified in the narrative?	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.						

Department/Budget Entity (Service): Fish and Wildlife Conservation Commission\Fish and Wildlife Research Institute

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / Glenn Reagan

	Program or Service (Budget Entity Codes)						
Action	77 650 200						
1. GENERAL							
		-	1				

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	S:				
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. EXH	IBIT 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y			
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y			
3. EXH	IIBIT 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				

		Progra	m or Serv	vice (Bud	get Entity	Codes)
	Action	77	650	200		
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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	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. EXH	IBIT 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. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS		1	1	1		1
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	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.					

		Progr	am or Ser	vice (Bud	lget Entity	y Codes)
	Action	77	650	200		
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.					
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purpos		y.)			-
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.					
7. EXH	IBIT D-3A (EADR, ED3A)		-		-	-
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?	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				
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).	Y				
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				
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?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Program or Service (Budget Entity Co				
	Action	77	650	200		
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. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y				
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 (36XXXCX) 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				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	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 OADA/OADR 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.					

		Prog	ram	dget Entity	Codes)		
	Action	77		650	200		
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.						
8. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level o	r SC1	R,	SC1D	- Depa	rtment L	evel)
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A					
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A					
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)?	N/A					
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)?	N/A					
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</i> 215.32(2)(b), <i>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)?	N/A					
8.10	Are the statutory authority references correct?	N/A			1	1	
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.)	N/A					
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A					

		Progra	m or Serv	m or Service (Budget Entit		
	Action	77	650	200		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
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?	N/A				
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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
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				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	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?	N/A				
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?	N/A				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				

-		Program or Service (Budget Entity Cod				
	Action	77	650	200		
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 Discrepancies Exist For This Report'')	N/A				
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, DEPT)	N/A				
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.					
9. SCH	EDULE II (PSCR, SC2)					
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.)	Y				
10. SCH	HEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	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 OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCH	IEDULE IV (EADR, SC4)					
11.1 TIP	Are the correct Information Technology (IT) issue codes used? If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.	N/A				
12. SCH	HEDULE VIIIA (EADR, SC8A)					
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				
13. SCE 13.1	IEDULE VIIIB-1 This schedule is not required in the October 15, 2008 LBR submittal.					

		Program or Service (Budget Entity Code				
	Action	77	650	200		
14 SCI	HEDULE VIIIB-2 (EADR, S8B2)					
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				
15. SCI	HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for d	letailed	instruc	ctions)		
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				
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print ''No Operating Categories Found'')	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? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
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				

		Progra	Program or Service (Budget Entity Codes)				
	Action	77	650	200			
AUDITS	S - 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. CA	PITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A					
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)?	N/A					
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A					
17.5	Are the appropriate counties identified in the narrative?	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.						

Department/Budget Entity (Service): Fish and Wildlife Conservation Commission\Department Level Exhibits & Schedules

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / Glenn Reagan

• 		Program	Budget Enti	ty Codes)	
	Action				
4 (19)				-	
1. GEN 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)	N/A			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	N/A			
AUDITS	5:				
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	N/A			
1.4	Has security been set correctly? (CSDR, CSA)	N/A			
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. EXH	IIBIT 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			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	N/A			
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?	N/A			
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	N/A			
3. EXH	IIBIT 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			

		Progra	m or Serv	vice (Budg	get Entity	Codes)
	Action					
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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	N/A				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	N/A				
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. EXH	IBIT 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?	N/A				
4.2	Is the program component code and title used correct?	N/A				
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. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	N/A				
AUDITS	:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	N/A				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	N/A				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	N/A				
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.					

		Program or Service (Budget Entity Code				
	Action					
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.					
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purpos		y.)	1		
6.1	Are issues appropriately aligned with appropriation categories?	N/A				
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.					
7. EXH	IBIT D-3A (EADR, ED3A)		-	1	_	
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	N/A				
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.)	N/A				
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.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				

		Progra	m or Sei	rvice (Bud	lget Entity	(Codes)
	Action					
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. (PLRR, PLMO)	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?	N/A				
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 (36XXXCX) 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				
AUDIT						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR 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.					

		Program or Service (Budget Entity Code				Codes)
	Action					
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.					
8. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level o	r SC1I	R, SC1D	- Depar	tment L	evel)
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A				
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)?	N/A				
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)?	N/A				
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</i> $215.32(2)(b)$, <i>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)?	N/A				
8.10	Are the statutory authority references correct?	N/A	1			
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.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				

		Program o	dget Entity (Codes)	
	Action				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A			
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?	N/A			
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			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A			
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			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A			
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A			
8.25	Are current year September operating reversions appropriately shown in column A02?	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?	N/A			
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?	N/A			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A			
AUDITS					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A			

		Program or Service (Budget Entit				Codes)
	Action					
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July					
0.00	1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A					
	- Report should print "No Discrepancies Exist For This Report")	N/A				
8.31	Has a Department Level Reconciliation been provided for each trust fund	1N/A				
0.31	and does Line A of the Schedule I equal the CFO amount? If not, the					
	agency must correct Line A. (SC1R, DEPT)	NT/A				
TID		N/A				
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!					
TID						
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.					
9. SCH	EDULE II (PSCR, SC2)					
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				
10. SCH	HEDULE III (PSCR, SC3)					
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 Other Salary Amount appropriate and fully justified? (See					
	page 89 of the LBR Instructions for appropriate use of the OAD					
	transaction.) Use OADI or OADR to identify agency other salary amounts					
	requested.	N/A				
11. SCI	HEDULE IV (EADR, SC4)			•	-	
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not			<u>.</u>		
	appear in the Schedule IV.					
12. SCF	HEDULE VIIIA (EADR, SC8A)					
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				
13 SCT	HEDULE VIIIB-1	-		<u> </u>	I	I
13. SCI 13.1	This schedule is not required in the October 15, 2008 LBR submittal.					
13.1	This seneaute is not required in the October 13, 2008 LDK subilitial.					
<u>1</u>						

		Progra	Program or Service (Budget Enti			Codes)
	Action					
14. SCH	HEDULE VIIIB-2 (EADR, S8B2)					
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				
15. SCH	IEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for d	letailed	instru	ctions)		
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				
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:				<u> </u>	
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print ''No Operating Categories Found'')	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? (Audit #4 should print ''No Discrepancies Found'')	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	N/A				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				

		Progra	Program or Service (Budget Entity Codes)				
	Action						
	C CENEDAL INFORMATION						
	S - GENERAL INFORMATION	r					
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. CA	PITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A					
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)?	N/A					
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A					
17.5	Are the appropriate counties identified in the narrative?	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.						

Department/Budget Entity (Service): Fish and Wildlife Conservation Commission\Capital Improvements Programs

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / Glenn Reagan

		Program or Service (Budget Entity Codes)			
	Action				
1. GEN				-	
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)	N/A			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and				
	UPDATE status for both the Budget and Trust Fund columns? (CSDI)	N/A			
AUDITS	5:				
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit				
	Comparison Report to verify. (EXBR, EXBA)	N/A			
1.4	Has security been set correctly? (CSDR, CSA)	N/A			
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. EXH	IIBIT 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			
2.2	Are the statewide issues generated systematically (estimated expenditures,	1 1/11			
2.2	nonrecurring expenditures, etc.) included?	N/A			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR	1 1/ 2 1			
2.5	Instructions (pages 15 through 25)? Do they clearly describe the issue?	N/A			
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15	1 1/ 2 1			
2	through 25) been followed?	N/A			
3. EXH	IIBIT B (EADR, EXB)	1 1/ 1 1			
3.1	Is it apparent that there is a fund shift and were the issues entered into				
5.1	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.	NT/A			
		N/A			

		Progra	m or Serv	vice (Budg	get Entity	Codes)
	Action					
AUDITS						
3.2	Negative Appropriation Category Audit for Agency Request (Columns					
5.2	A03 and A04): Are all appropriation categories positive by budget entity					
	at the FSI level? Are all nonrecurring amounts less than requested					
	amounts? (NACR, NAC - Report should print "No Negative					
	Appropriation Categories Found'')	NT/A				
2.2		N/A				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02					
	equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	NT / A				
		N/A				
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. EXH	IBIT 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?	N/A				
4.2	Is the program component code and title used correct?	N/A				
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. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	N/A				
AUDITS						
5.2	Do the fund totals agree with the object category totals within each					
	appropriation category? (ED1R, XD1A - Report should print "No					
	Differences Found For This Report")	N/A				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column					
	A01 less than Column G07? (EXBR, EXBB - Negative differences need					
	to be corrected in Column A01.)	N/A				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison					
	Report: Does Column A01 equal Column G08? (EXBR, EXBD -					
	Differences need to be corrected in Column A01.)	N/A				
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.					

		Program or Service (Budget Entity Codes				
	Action					
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.					
6. EXH	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purpos	ses only	y.)			
6.1	Are issues appropriately aligned with appropriation categories?	N/A				
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.					
7. EXH	IBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	N/A				
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.)	N/A				
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.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				

		Progra	m or Ser	vice (Bud	get Entity	Codes)
	Action					
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. (PLRR, PLMO)	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?	N/A				
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 (36XXXCX) 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				
AUDIT:				•		1
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR 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.					

		Program or Service (Budget Entity C				ity Codes)
	Action					
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.					
8. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level o	r SC1	R, SC1I) - Depa	rtment	Level)
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A				
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)?	N/A				
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)?	N/A				
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</i> 215.32(2)(b), <i>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)?	N/A				
8.10	Are the statutory authority references correct?	N/A	1			
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.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				

		Program or	get Entity Codes)	
	Action			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A		
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?	N/A		
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		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A		
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		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A		
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A		
8.25	Are current year September operating reversions appropriately shown in column A02?	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?	N/A		
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?	N/A		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A N/A		
AUDITS		11/11		
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A		

Action 8.30 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July I Unreserved Fund Balance (Line A) of the following year? (SCIR, SCIA - Report should print "No Discrepancies Exist For This Report") N/A 8.31 Has a Department Level Reconcitiation been provided for cache trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SCIR, DEPT) N/A 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! N/A TIP Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.) N/A TIP Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status. N/A TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified. N/A 9. SCHEDULE II (PSCR, SC2) MUDTT: N/A 10.1 Is the appropriate lapse amount appropriate and fully justified? N/A 10.2 Are amounts in Other Salary Amount appropriate and fully justified? (See page 89 of the LBR Instructions.) N/A 10.2 Are amounts in Other Salary Amount appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the			Progra	m or Serv	vice (Budg	get Entity	Codes)
1 Unreserved Fund Balance (Line A) of the following year? (SCIR, SCIA N/A - Report should primt 'No Discrepancies Exist For This Report') N/A 8.31 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I cqual the CPO amount? If not, the agency must correct Line A. (SCIR, DEPT) N/A 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! N/A TIP Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.) N/A 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. 9. 9. SCHEDULE II (PSCR, SC2) AUDDIT: 9.1 AUDDIT: 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 Base Rate Audit on page 150 of the LBR Instructions.) N/A 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 Other Salary Amount appropriate and fu		Action					
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. (SCIR, DEPT) N/A 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! N/A TIP Determine if the agency is schedule for trust fund review. (See page 119 of the LBR Instructions.) TIP TIP Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status. TIP TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified. 9.5 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 Base Rate Audit on page 150 of the LBR Instructions.) N/A 10. SCHEDULE III (PSCR, SC3) N/A 10.1 Is the appropriate lapse amount appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. N/A 11. Are the correct Information Technology (IT) issue codes used? N/A 11. Kethe only one 41 priority, one #3 priority, etc. reported on the Schedule IV. N/A	8.30	1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A	N/A				
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. 9. SCHEDULE II (PSCR, SC2) 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 Base Rate Audit on page 150 of the LBR Instructions.) 10. SCHEDULE III (PSCR, SC3) 10.1 Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.) 10.2 Are amounts in Other Salary Amount appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. 11.1 Are the correct Information Technology (IT) issue codes used? N/A 11.1 Are the correct Information Technology (IT) issue codes used? N/A 12.1 Is there only one #1 priority, one #3 priority, etc. reported on the Schedule IVII-A? Are the priority nor #3 priority, etc. reported on the Schedule IVIII-A? Are the priority narrative explanations adequate? </td <td>8.31</td> <td>and does Line A of the Schedule I equal the CFO amount? If not, the</td> <td></td> <td></td> <td></td> <td></td> <td></td>	8.31	and does Line A of the Schedule I equal the CFO amount? If not, the					
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. 9. SCHEDULE II (PSCR, SC2) 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 Base Rate Audit on page 150 of the LBR Instructions.) 10. SCHEDULE III (PSCR, SC3) 10.1 Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.) 10.2 Are amounts in Other Salary Amount appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. 11.1 Are the correct Information Technology (IT) issue codes used? N/A 11.1 Are the correct Information Technology (IT) issue codes used? N/A 12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule IV. N/A 12.1 Is there only one #1 priority, one #2 priority nore #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate	TIP	6		-	-	-	
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. 9. SCHEDULE II (PSCR, SC2) 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 Base Rate Audit on page 150 of the LBR Instructions.) 10. SCHEDULE III (PSCR, SC3) 10.1 Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.) 10.2 Are amounts in Other Salary Amount appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. 11.1 Are the correct Information Technology (IT) issue codes used? 11.1 Are the correct Information Technology (IT) issue codes used? 11.1 Are the correct Information Technology (IT) issue codes used? 12.1 Is ther only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule IV. 12. SCHEDULE VIIIA (EADR, SC8A) 12.1 Is there only one #1 priority areative explanations adequate? <td>TIP</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	TIP						
number. Any negative numbers must be fully justified. 9. SCHEDULE II (PSCR, SC2) 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 Base Rate Audit on page 150 of the LBR Instructions.) 10. SCHEDULE III (PSCR, SC3) 10.1 Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.) 10.2 Are amounts in Other Salary Amount appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. 11. SCHEDULE IV (EADR, SC4) 11.1 Are the correct Information Technology (IT) issue codes used? N/A 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 13. SCHEDULE VIIIB-1	TIP	*					
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 Base Rate Audit on page 150 of the LBR Instructions.) 10. SCHEDULE III (PSCR, SC3) 10.1 Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.) 10.2 Are amounts in Other Salary Amount appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. 11. SCHEDULE IV (EADR, SC4) 11.1 Are the correct Information Technology (IT) issue codes used? TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV. 12. SCHEDULE VIIIA (EADR, SC8A) 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 II. SCHEDULE VIIB-1	TIP						
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 Base Rate Audit on page 150 of the LBR Instructions.) N/A 10. SCHEDULE III (PSCR, SC3) N/A 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 Other Salary Amount appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. N/A 11. SCHEDULE IV (EADR, SC4) N/A N/A 11.1 Are the correct Information Technology (IT) issue codes used? N/A 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 13. SCHEDULE VIIB-1 Image SCA	9. SCH	EDULE II (PSCR, SC2)					
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 Base Rate Audit on page 150 of the LBR Instructions.) N/A 10. SCHEDULE III (PSCR, SC3) N/A 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 Other Salary Amount appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. N/A 11. SCHEDULE IV (EADR, SC4) N/A N/A 11.1 Are the correct Information Technology (IT) issue codes used? N/A TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV. N/A 12. SCHEDULE VIIIA (EADR, SC8A) 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 13. SCHEDULE VIIIB-1 Image: Schedule Sch	AUDIT:						
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 OADI or OADR to identify agency other salary amounts requested. N/A 11. SCHEDULE IV (EADR, SC4) N/A N/A 11.1 Are the correct Information Technology (IT) issue codes used? N/A 11. SCHEDULE IV (EADR, SC4) N/A N/A 11.1 If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV. N/A 12. SCHEDULE VIIIA (EADR, SC8A) 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 13. SCHEDULE VIIIB-1 14. 15.	9.1	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>	N/A				
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 OADI or OADR to identify agency other salary amounts requested. 11. SCHEDULE IV (EADR, SC4) 11.1 Are the correct Information Technology (IT) issue codes used? N/A 11. SCHEDULE IV (EADR, SC4) 11.1 Are the correct Information Technology (IT) issue codes used? N/A 11. SCHEDULE VIIIA (EADR, SC4) 12. SCHEDULE VIIIA (EADR, SC8A) 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? 13. SCHEDULE VIIIB-1	10. SCH	HEDULE III (PSCR, SC3)					
page 89 of the LBR Instructions for appropriate use of the OAD Image: transaction of transactin of transaction of transaction of transactin		Is the appropriate lapse amount applied in Segment 3? (See page 82 of the	N/A				
11.1 Are the correct Information Technology (IT) issue codes used? N/A TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV. 12. SCHEDULE VIIIA (EADR, SC8A) 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 13. SCHEDULE VIIIB-1	10.2	page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts	N/A				
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV. 12. SCHEDULE VIIIA (EADR, SC8A) 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 13. SCHEDULE VIIIB-1	11. SCH	IEDULE IV (EADR, SC4)					
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 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 13. SCHEDULE VIIIB-1 	TIP						·
on the Schedule VIII-A? Are the priority narrative explanations adequate? N/A 13. SCHEDULE VIIIB-1	12. SCH	IEDULE VIIIA (EADR, SC8A)					
	12.1		N/A				
13.1 This schedule is not required in the October 15, 2008 LBR submittal.	13. SCH	IEDULE VIIIB-1					
	13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

		Progra	m or Serv	rice (Budg	get Entity	Codes)
	Action					
14 601						-
14. SCI 14.1	IEDULE VIIIB-2 (EADR, S8B2) 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				
15. SCH	HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for d	letailed	instruc	ctions)		
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.)	N/A				
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A				
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print ''No Activities Found'')	N/A				
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print ''No Operating Categories Found'')	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.)	N/A				
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print ''No Discrepancies Found'')	N/A				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					-
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	N/A				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				

		Progra	Program or Service (Budget Entity				
	Action						
AUDITS	S - 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. CA	PITAL 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)?	Y					
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.						

LBR Technical Review Checklist

Department/Budget Entity (Service): Fish and Wildlife Conservation Commission\Trust Fund Schedules

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / Glenn Reagan

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 Cod				
	Action					
1. GEN	IERAL					
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)	N/A				
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and					
	UPDATE status for both the Budget and Trust Fund columns? (CSDI)	N/A				
AUDITS	S:					
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit					
	Comparison Report to verify. (EXBR, EXBA)	N/A				
1.4	Has security been set correctly? (CSDR, CSA)	N/A				
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. EXH	IIBIT 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				
2.2	Are the statewide issues generated systematically (estimated expenditures,	10/11				
2.2	nonrecurring expenditures, etc.) included?	N/A				
22	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR	IN/A				
2.3						
2.4	Instructions (pages 15 through 25)? Do they clearly describe the issue?	N/A				
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15					
	through 25) been followed?	N/A				
	IIBIT B (EADR, EXB)		1			
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				

		Progra	m or Serv	vice (Budg	get Entity	Codes)
	Action					
AUDITS						
3.2	Negative Appropriation Category Audit for Agency Request (Columns					
5.2	A03 and A04): Are all appropriation categories positive by budget entity					
	at the FSI level? Are all nonrecurring amounts less than requested					
	amounts? (NACR, NAC - Report should print "No Negative					
	Appropriation Categories Found")	NT/A				
2.2		N/A				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02					
	equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	NT / A				
		N/A				
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. EXH	IBIT 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?	N/A				
4.2	Is the program component code and title used correct?	N/A				
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. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	N/A				
AUDITS						
5.2	Do the fund totals agree with the object category totals within each					
	appropriation category? (ED1R, XD1A - Report should print "No					
	Differences Found For This Report")	N/A				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column					
	A01 less than Column G07? (EXBR, EXBB - Negative differences need					
	to be corrected in Column A01.)	N/A				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison					
	Report: Does Column A01 equal Column G08? (EXBR, EXBD -					
	Differences need to be corrected in Column A01.)	N/A				
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.					

		Program or Service (Budget Entity Codes				
	Action					
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.					
6. EXH	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purpos	ses only	y.)			
6.1	Are issues appropriately aligned with appropriation categories?	N/A				
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.					
7. EXH	IBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	N/A				
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.)	N/A				
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.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				

		Progra	m or Ser	vice (Bud	get Entity	Codes)
	Action					
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. (PLRR, PLMO)	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?	N/A				
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 (36XXXCX) 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				
AUDIT:				•		1
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR 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.					

		Program or Service (Budget Entity C			ity Codes)	
	Action					
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.					
8. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level o	r SC1	R, SC1I) - Depa	artment	Level)
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?	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				
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</i> 215.32(2)(b), <i>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	1	1	1	
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?	N/A				

		Program	dget Entity Coc	ity Codes)		
	Action]	
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?	N/Y				
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?	Y				
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?	N/A				
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		+		
AUDITS		-				
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				

1 U - F 8.31 Ha and aga TIP Th fun TIP De of TIP Re exp	Action the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A Report should print ''No Discrepancies Exist For This Report'') as a Department Level Reconciliation been provided for each trust fund d does Line A of the Schedule I equal the CFO amount? If not, the ency must correct Line A. (SC1R, DEPT) the Schedule I is the most reliable source of data concerning the trust nds. It is very important that this schedule is as accurate as possible! etermine if the agency is scheduled for trust fund review. (See page 119 the LBR Instructions.) eview the unreserved fund balances and compare revenue totals to penditure totals to determine and understand the trust fund status. /pically nonoperating expenditures and revenues should not be a negative mber. Any negative numbers must be fully justified.	Y Y				
1 U - F 8.31 Ha and aga TIP Th fun TIP De of TIP Re exp	Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A Report should print "No Discrepancies Exist For This Report") as a Department Level Reconciliation been provided for each trust fund d does Line A of the Schedule I equal the CFO amount? If not, the ency must correct Line A. (SC1R, DEPT) the Schedule I is the most reliable source of data concerning the trust inds. It is very important that this schedule is as accurate as possible! etermine if the agency is scheduled for trust fund review. (See page 119 the LBR Instructions.) eview the unreserved fund balances and compare revenue totals to penditure totals to determine and understand the trust fund status. /pically nonoperating expenditures and revenues should not be a negative					
1 U - F 8.31 Ha and aga TIP Th fun TIP De of TIP Re exp	Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A Report should print "No Discrepancies Exist For This Report") as a Department Level Reconciliation been provided for each trust fund d does Line A of the Schedule I equal the CFO amount? If not, the ency must correct Line A. (SC1R, DEPT) the Schedule I is the most reliable source of data concerning the trust inds. It is very important that this schedule is as accurate as possible! etermine if the agency is scheduled for trust fund review. (See page 119 the LBR Instructions.) eview the unreserved fund balances and compare revenue totals to penditure totals to determine and understand the trust fund status. /pically nonoperating expenditures and revenues should not be a negative					
- R 8.31 Ha and age TIP Th fun TIP De of TIP Re exp	Report should print "No Discrepancies Exist For This Report")as a Department Level Reconciliation been provided for each trust fundd does Line A of the Schedule I equal the CFO amount? If not, theency must correct Line A. (SC1R, DEPT)ne Schedule I is the most reliable source of data concerning the trustnds. It is very important that this schedule is as accurate as possible!etermine if the agency is scheduled for trust fund review. (See page 119the LBR Instructions.)eview the unreserved fund balances and compare revenue totals topenditure totals to determine and understand the trust fund status.vpically nonoperating expenditures and revenues should not be a negative					
8.31 Ha and age TIP Th fur TIP De of TIP Re exp	as a Department Level Reconciliation been provided for each trust fund d does Line A of the Schedule I equal the CFO amount? If not, the ency must correct Line A. (SC1R, DEPT) ne Schedule I is the most reliable source of data concerning the trust nds. It is very important that this schedule is as accurate as possible! etermine if the agency is scheduled for trust fund review. (See page 119 the LBR Instructions.) eview the unreserved fund balances and compare revenue totals to penditure totals to determine and understand the trust fund status. /pically nonoperating expenditures and revenues should not be a negative					
TIP and age TIP Th fur TIP De of TIP Re exp	d does Line A of the Schedule I equal the CFO amount? If not, the ency must correct Line A. (SC1R, DEPT) he Schedule I is the most reliable source of data concerning the trust inds. It is very important that this schedule is as accurate as possible! etermine if the agency is scheduled for trust fund review. (See page 119 the LBR Instructions.) eview the unreserved fund balances and compare revenue totals to penditure totals to determine and understand the trust fund status. /pically nonoperating expenditures and revenues should not be a negative	Y				
TIP TIP Decomposition of the second s	ency must correct Line A. (SC1R, DEPT) the Schedule I is the most reliable source of data concerning the trust inds. It is very important that this schedule is as accurate as possible! etermine if the agency is scheduled for trust fund review. (See page 119 the LBR Instructions.) eview the unreserved fund balances and compare revenue totals to penditure totals to determine and understand the trust fund status. rpically nonoperating expenditures and revenues should not be a negative	Y				<u> </u>
TIP The function of the functi	The Schedule I is the most reliable source of data concerning the trust ands. It is very important that this schedule is as accurate as possible! The termine if the agency is scheduled for trust fund review. (See page 119 the LBR Instructions.) Eview the unreserved fund balances and compare revenue totals to penditure totals to determine and understand the trust fund status.	<u>Y</u>	<u> </u>		1	<u> </u>
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exj	penditure totals to determine and understand the trust fund status. pically nonoperating expenditures and revenues should not be a negative					
	pically nonoperating expenditures and revenues should not be a negative					
•	mber Any pagetive numbers must be fully justified					
nu	mber. Any negative numbers must be runy justified.					
9. SCHEDU	ULE II (PSCR, SC2)					
AUDIT:						
9.1 Is	the pay grade minimum for salary rate utilized for positions in segments					
2 a	and 3? (BRAR, BRAA - Report should print "No Records Selected					
	or This Request") Note: Amounts other than the pay grade minimum					
	ould be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i>					
on	page 150 of the LBR Instructions.)	N/A				
10. SCHED	DULE III (PSCR, SC3)					<u></u>
	the appropriate lapse amount applied in Segment 3? (See page 82 of the			Ι		1
	BR Instructions.)	N/A				
	e amounts in Other Salary Amount appropriate and fully justified? (See					
	ge 89 of the LBR Instructions for appropriate use of the OAD					
· ·	insaction.) Use OADI or OADR to identify agency other salary amounts					
	quested.	N/A				
11. SCHED	DULE IV (EADR, SC4)					<u></u>
	re the correct Information Technology (IT) issue codes used?	N/A				
	IT issues are not coded correctly (with "C" in 6th position), they will not			ļ	ļ	<u>, </u>
	pear in the Schedule IV.					
	DULE VIIIA (EADR, SC8A)					
	there only one #1 priority, one #2 priority, one #3 priority, etc. reported					1
	the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A				
	OULE VIIIB-1	- 1/ / 1				<u> </u>
	his schedule is not required in the October 15, 2008 LBR submittal.					
13.1 11	is schedule is not required in the October 15, 2006 LDK subilitial.					

		Progra	m or Serv	vice (Budg	get Entity	Codes)
	Action					
14 601						
14. SCF 14.1	IEDULE VIIIB-2 (EADR, S8B2) 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				
15. SCH	HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for d	letailed	instru	ctions)		
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.)	N/A				
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A				
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	N/A				
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print ''No Operating Categories Found'')	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.)	N/A				
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print ''No Discrepancies Found'')	N/A				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	N/A				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				

		Program or Service (Budget Entity			/ Codes)	
	Action					
AUDITS	S - 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. CA	PITAL IMPROVEMENTS PROGRAM (CIP)	•				
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
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)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	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.					