



Florida Department of Environmental Protection

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

Charlie Crist
Governor

Jeff Kottkamp
Lt. Governor

Michael W. Sole
Secretary

LEGISLATIVE BUDGET REQUEST

Department of Environmental Protection
Tallahassee, Florida

October 15, 2009

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

Joanne Leznoff, Council Director
House Full Appropriations Council on General Government & Health Care
221 Capitol
Tallahassee, Florida 32399-1300

Skip Martin, Council Director
House Full Appropriations Council on Education & Economic Development
221 Capitol
Tallahassee, Florida 32399-1300

Cynthia Kelly, Staff Director
Senate Policy and Steering Committee on Ways and Means
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Environmental Protection (DEP) 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 Fiscal Year 2010-2011 needs, taking into consideration the state's economic condition.

Jerry L. McDaniel, JoAnne Leznoff, Skip Martin, Cynthia Kelly

October 15, 2009

Page Two

Below is a list of additional budget issues not included in our official LBR. If additional funding were available, these premier programs would greatly benefit the citizens of Florida.

- *Florida Forever* is the state's foremost conservation and recreation lands acquisition program. The program provides a blueprint for conserving natural resources and renewing Florida's commitment to conserve the state's natural and cultural heritage. If fiscal conditions allow for the authorization and issuance of additional debt, we would ask that the *Florida Forever* Program receive priority consideration. The Department would coordinate closely with the State Board of Administration to ensure compliance with the provisions of section 215.98, Florida Statutes. The Department is also available to assist the Florida Legislature in completing the analysis required by section 215.618(1)(c) which will identify potential revenue sources for the *Florida Forever* program.
- The State Revolving Fund programs provide low-interest financing for local governments to plan, design and build wastewater, stormwater and drinking water systems. Funded by federal capitalization grants, state matching funds, loan repayments, interest earnings, and periodic bond issues, SRF loans are offered at interest rates substantially below current market rates and help make loans affordable. If state funds were available, Florida's funding would be matched on a five-to-one basis by federal grants.

Sincerely,



Michael W. Sole
Secretary

DEPARTMENT LEVEL
Exhibits or Schedules



Non-Strategic IT Service:		Network Service		Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1			
Dept/Agency: Department of Environmental Protection							
Prepared by: R. John Willmott, CIO							
Phone: 850-245-8238							
Service Provisioning -- Assets & Resources (Cost Elements)	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		A Initial Estimate for Fiscal Year 2009-10	Estimated IT Service Costs		
		Number used for this service	Number w/ costs in FY 2010-11		B Estimated FY 2009-10 Allocation of Recurring Base Budget (based on Column G64 minus G65)	C Estimated FY 2010-11 Allocation of Recurring Base Budget (based on Column G64 minus G65)	D Planned Increase/Decrease Use of Recurring Base Funding (Columns C - B)
A. Personnel		4.45		\$200,326	\$226,918	\$227,988	\$1,070
A-1.1 State FTE	1	4.45		\$200,326	\$226,918	\$227,988	\$1,070
A-2.1 OPS FTE	2	0.00		\$0	\$0	\$0	\$0
A-3.1 Contractor Positions (Staff Augmentation)	3	0.00		\$0	\$0	\$0	\$0
B. Hardware		665	89	\$165,442	\$70,017	\$72,177	\$2,160
B-1 Servers	4	39	0	\$33,200	\$7,200	\$1,000	-\$6,200
B-2 Server Maintenance & Support	5	10	6	\$111,312	\$10,200	\$8,475	-\$1,725
B-3.1 Network Devices & Hardware (e.g., routers, switches, hubs, cabling, etc.)	6	361	51	\$6,500	\$8,100	\$12,600	\$4,500
B-3.2 Other Hardware Assets (e.g., system mgt workstation, printers, UPS, etc)	7	255	32	\$14,430	\$44,517	\$50,102	\$5,585
C. Software	8			\$0	\$0	\$0	\$0
D. External Service Provider(s)				\$2,052,856	\$1,895,628	\$1,895,628	\$0
D-1 LAN External Service Provider	9	0	0	\$561,184	\$473,132	\$473,132	\$0
D-2 WAN External Service Provider	10	0	0	\$1,491,672	\$1,422,496	\$1,422,496	\$0
E. Plant & Facility for LAN/WAN Service	11	4	4	\$15,242	\$30,265	\$30,155	-\$110
F. Other (Please describe in Footnotes Section below)	12			\$873	\$873	\$874	\$1
H. Total for IT Service				\$2,434,739	\$2,223,701	\$2,226,822	\$3,121
Footnotes - Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.							
1	FTE's in DEP OTIS and Divisions/Districts.						
2							
3							
4	Domain Controllers, RADIUS/TACACS, WINS, DNS, DHCP, eHealth, Logging 21 servers).						
5	Windows Servers and Cisco Systems.						
6	Cabling; 123 Managed devices (MFN private VRF); and 47 devices (2GMAN + LAN).						
7	Fluke OptiView; 2 Desktops and 1 Laptop fully dedicated.						
8	CiscoSecure; eHealth; Sniffer Pro; NetZoom; and Citrix.						
9	2GMAN/MFN Common Services VRF/MFN Public Services VRF (47 managed devices).						
10	MFN Network Private VRF (75 x 0.5 T1s, 66 x T1, 6 x 2T1s (MegaTs), 6 x 45 Mbps).						
11							
12							
13							
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15							

Non-Strategic IT Service: E-Mail, Messaging, and Calendaring Service

Agency: **Enter Agency Name or Acronym on Network Service Worksheet** Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: **R. John Willmott, CIO**
Phone: **(850) 245-8238**

Service Provisioning -- Assets & Resources (Cost Elements)	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2009-10		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	A Initial Estimate for Fiscal Year 2009-10	B Estimated FY 2009-10 Allocation of Recurring Base Budget (based on Column G64 minus G65)	C Estimated FY 2010-11 Allocation of Recurring Base Budget (based on Column G64 minus G65)	D Planned Increase/Decrease Use of Recurring Base Funding (Columns C - B)
A. Personnel		2.45		\$129,159	\$129,159	\$129,159	\$0
A-1 State FTE	1	2.35		\$119,799	\$119,799	\$119,799	\$0
A-2 OPS FTE	2	0.00		\$0	\$0	\$0	\$0
A-3 Contractor Positions (Staff Augmentation)	3	0.10		\$9,360	\$9,360	\$9,360	\$0
B. Hardware		0	0	\$4,000	\$4,000	\$4,000	\$0
B-1 Servers	4	0	0	\$0	\$0	\$0	\$0
B-2 Server Maintenance & Support	5	0	0	\$2,000	\$2,000	\$2,000	\$0
B-3.1 Wireless Communication Devices & Related Hardware	6	0	0	\$2,000	\$2,000	\$2,000	\$0
B-3.2 Other Hardware Assets (e.g., system mgt workstation, printers, etc)	7	0	0	\$0	\$0	\$0	\$0
C. Software	8			\$111,796	\$111,796	\$111,796	\$0
D. External Service Provider(s)	9	0	0	\$0	\$0	\$0	\$0
E. Plant & Facility	10	0	0	\$0	\$0	\$0	\$0
F. Other (Please describe in Footnotes Section below)	11			\$0	\$0	\$0	\$0
G. Total for IT Service				\$244,955	\$244,955	\$244,955	\$0

Administrative Overhead - Percentage of Other Non-Strategic IT Service Costs Supporting Email Service

Non-Strategic Service	Footnote	%	Cost
OT-1 Network			
OT-2 Desktop IT Service			\$ -
OT-3 Help Desk			\$ -
OT-4 IT Security & Risk Mitigation			
OT-5 IT Administration & Management			
SUBTOTAL			\$ -

To determine the fully-loaded cost of the e-mail service, agencies must estimate the amount (percentage) of the other non-strategic IT services that are "consumed" by the e-mail service. For example, desktop support personnel install and configure the e-mail software on the desktop, which is used in the e-mail service, so to obtain a fully-loaded cost for the e-mail service, it is important to include the indirect workload and associated costs of the desktop service expended in support of the e-mail service. The portion of Network, IT Security & Risk Mitigation, and IT Administration & Management services will be estimated by the AEIT based on the agency Schedule IV-C submissions for these IT services. For the purposes of the Schedule IV-C analysis, the data submitted in this section will NOT be added to the cost of the e-mail service.

Fully-loaded IT Service Cost \$ 244,955

Footnotes - Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.

1	FTE's in DEP OTIS.
2	
3	Contractor in DEP OTIS.
4	
5	Annul service/maintenance contract. Majority of equipment is current under 3-year warranty.
6	need to see where the \$11K is coming from.
7	
8	ForeFront service, Microsoft software support and CALs.
9	
10	

Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
			Number used for this service	Number w/ costs in FY 2010-11	A Initial Estimate for Fiscal Year 2009-10	B Estimated FY 2009-10 Allocation of Recurring Base Budget (based on Column G64 minus G65)	C Estimated FY 2010-11 Allocation of Recurring Base Budget (based on Column G64 minus G65)	D Planned Increase/Decrease Use of Recurring Base Funding (Columns C - B)
A. Personnel			33.55		\$1,294,870	\$1,387,362	\$1,386,879	-\$483
A-1	State FTE	1	22.05		\$906,513	\$955,460	\$953,815	-\$1,645
A-2	OPS FTE	2	11.50		\$388,357	\$431,902	\$433,064	\$1,162
A-3	Contractor Positions (Staff Augmentation)	3	0.00		\$0	\$0	\$0	\$0
B. Hardware			6757.75	10341	\$783,678	\$623,229	\$775,048	\$151,819
B-1	Servers	4	11.75	0	\$10,499	\$10,499	\$10,499	\$0
B-2	Server Maintenance & Support	5	8	1	\$0	\$395	\$0	-\$395
B-3.1	Desktop Computers	6	3861	9059	\$355,988	\$251,787	\$352,177	\$100,390
B-3.2	Mobile Computers (e.g., Laptop, Notebook, Handheld, Wireless Computer)	7	1089	1265	\$103,603	\$110,540	\$159,100	\$48,560
B-3.3	Other Hardware Assets (e.g., system mgt workstation, printers, scanners, etc)	8	1788	16	\$313,588	\$250,008	\$253,272	\$3,264
C. Software		9			\$170,892	\$160,656	\$169,810	\$9,154
D. External Service		10	0	0	\$456	\$456	\$456	\$0
E. Plant & Facility		11	7	1	\$46,736	\$68,433	\$69,256	\$824
F. Other (Please describe in Footnotes Section below)		12			\$17,484	\$28,046	\$28,875	\$829
G. Total for IT Service					\$2,314,115	\$2,268,181	\$2,430,325	\$162,143
Footnotes - Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.								
1	FTE's in DEP OTIS and Divisions/Districts.							
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Non-Strategic IT Service:		Helpdesk Service		Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1				
Agency: Department of Environmental Protection								
Prepared by: R. John Willmott, CIO								
Phone: 850-245-8238								
Service Provisioning -- Assets & Resources (Cost Elements)		# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs				
				A	B	C	D	
				Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget (based on Column G64 minus G65)	Estimated FY 2010-11 Allocation of Recurring Base Budget (based on Column G64 minus G65)	Planned Increase/Decrease Use of Recurring Base Funding (Columns C - B)	
		Footnote Number	Number used for this service	Number w/ costs in FY 2010-11				
A. Personnel			17.65		\$847,438	\$860,531	\$883,917	\$23,386
A-1	State FTE	1	15.90		\$798,320	\$811,413	\$834,469	\$23,056
A-2	OPS FTE	2	1.75		\$49,119	\$49,119	\$49,449	\$330
A-3	Contractor Positions (Staff Augmentation)	3	0.00		\$0	\$0	\$0	\$0
B. Hardware			30.25	0	\$4,300	\$0	\$0	\$0
B-1	Servers	4	0.25	0	\$0	\$0	\$0	\$0
B-2	Server Maintenance & Support	5	0	0	\$0	\$0	\$0	\$0
B-3	Other Hardware Assets (e.g., system mgt workstation, printers, etc)	6	30	0	\$4,300	\$0	\$0	\$0
C. Software		7			\$7,300	\$3,750	\$1,000	-\$2,750
D. External Service Provider(s)		8	0	0	\$912	\$912	\$912	\$0
E. Plant & Facility		9	0	0	\$3,953	\$3,953	\$4,009	\$56
F. Other (Please describe in Footnotes Section below)		10			\$3,492	\$3,496	\$3,500	\$4
G. Total for IT Service					\$867,396	\$872,643	\$893,339	\$20,696
Footnotes - Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.								
1	FTE's in DEP OTIS and Divisions/Districts.							
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Non-Strategic IT Service: **IT Security/Risk Mitigation Service**

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Agency: **Department of Environmental Protection**

Prepared by: **R. John Willmott, CIO**

Phone: **850-245-8238**

Service Provisioning -- Assets & Resources (Cost Elements)	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	A Initial Estimate for Fiscal Year 2009-10	B Estimated FY 2009-10 Allocation of Recurring Base Budget (based on Column G64 minus G65)	C Estimated FY 2010-11 Allocation of Recurring Base Budget (based on Column G64 minus G65)	D Planned Increase/Decrease Use of Recurring Base Funding (Columns C - B)
A. Personnel		0.85		\$134,827	\$134,827	\$134,827	\$0
A-1 State FTE	1	0.85		\$134,827	\$134,827	\$134,827	\$0
A-2 OPS FTE	2	0.00		\$0	\$0	\$0	\$0
A-3 Contractor Positions (Staff Augmentation)	3	0.00		\$0	\$0	\$0	\$0
B. Hardware		1	0	\$2,100	\$2,100	\$2,100	\$0
B-1 Servers	4	0	0	\$2,100	\$2,100	\$2,100	\$0
B-2 Server Maintenance & Support	5	0	0	\$0	\$0	\$0	\$0
B-3 Other Hardware Assets (e.g., system mgt workstation, printers, UPS, etc)	6	1	0	\$0	\$0	\$0	\$0
C. Software	7			\$20,831	\$20,831	\$20,831	\$0
D. External Service Provider(s)	8	0	0	\$0	\$0	\$0	\$0
E. Plant & Facility	9	0	0	\$19,961	\$19,670	\$19,670	\$0
F. Other (Please describe in Footnotes Section below)	10			\$0	\$0	\$0	\$0
G. Total for IT Service				\$177,719	\$177,428	\$177,428	\$0

Footnotes - Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.

1	FTE's in DEP OTIS.
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Non-Strategic IT Service:

IT Support Service for Agency Financial and Administrative Systems

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Agency: **Department of Environmental Protection**

Prepared by: **R. John Willmott, CIO**

Phone: **850-245-8238**

Service Provisioning -- Assets & Resources (Cost Elements)	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	A Initial Estimate for Fiscal Year 2009-10	B Estimated FY 2009-10 Allocation of Recurring Base Budget (based on Column G64 minus G65)	C Estimated FY 2010-11 Allocation of Recurring Base Budget (based on Column G64 minus G65)	D Planned Increase/Decrease Use of Recurring Base Funding (Columns C - B)
A. Personnel		3.25		\$145,826	\$145,826	\$145,826	\$0
A-1 State FTE	1	3.25		\$145,826	\$145,826	\$145,826	\$0
A-2 OPS FTE	2	0.00		\$0	\$0	\$0	\$0
A-3 Contractor Positions (Staff Augmentation)	3	0.00		\$0	\$0	\$0	\$0
B. Hardware		3.25	0	\$5,000	\$5,000	\$4,000	-\$1,000
B-1 Servers	4	3.25	0	\$0	\$0	\$0	\$0
B-2 Server Maintenance & Support	5	0	0	\$0	\$0	\$0	\$0
B-3 Other Hardware Assets (e.g., system mgt workstation, printers, etc)	6	0	0	\$5,000	\$5,000	\$4,000	-\$1,000
C. Software	7			\$10,000	\$10,000	\$10,000	\$0
D. External Service Provider(s)	8	0	0	\$0	\$0	\$0	\$0
E. Plant & Facility	9	0	0	\$0	\$0	\$0	\$0
F. Other (Please describe in Footnotes Section below)	10			\$0	\$0	\$0	\$0
G. Total for IT Service				\$160,826	\$160,826	\$159,826	-\$1,000

Footnotes - Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.

1	FTE's in DEP Administration.
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Non-Strategic IT Service:

IT Administration and Management Service

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Agency: **Department of Environmental Protection**

Prepared by: **R. John Willmott, CIO**

Phone: **850-245-8238**

of Assets & Resources Apportioned to this IT Service in FY 2010-11

Service Provisioning -- Assets & Resources (Cost Elements)	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	A Initial Estimate for Fiscal Year 2009-10	B Estimated FY 2009-10 Allocation of Recurring Base Budget (based on Column G64 minus G65)	C Estimated FY 2010-11 Allocation of Recurring Base Budget (based on Column G64 minus G65)	D Planned Increase/Decrease Use of Recurring Base Funding (Columns C - B)
A. Personnel		11.45		\$815,262	\$813,686	\$814,775	\$1,089
A-1 State FTE	1	11.45		\$815,262	\$813,686	\$814,775	\$1,089
A-2 OPS FTE	2	0.00		\$0	\$0	\$0	\$0
A-3 Contractor Positions (Staff Augmentation)	3	0.00		\$0	\$0	\$0	\$0
B. Hardware		0	0	\$3,000	\$3,000	\$3,000	\$0
B-1 Servers	4	0	0	\$0	\$0	\$0	\$0
B-2 Server Maintenance & Support	5	0	0	\$0	\$0	\$0	\$0
B-3 Other Hardware Assets (e.g., system mgt workstation, printers, etc)	6	0	0	\$3,000	\$3,000	\$3,000	\$0
C. Software	7			\$0	\$0	\$0	\$0
D. External Service Provider(s)	8	0	0	\$0	\$0	\$0	\$0
E. Plant & Facility	9	4	4	\$18,749	\$18,749	\$18,777	\$28
F. Other (Please describe in Footnotes Section below)	10			\$2,619	\$2,619	\$2,622	\$3
G. Total for IT Service				\$839,630	\$838,054	\$839,174	\$1,120

Footnotes - Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.

1	FTE's in DEP OTIS and Divisions/Districts.
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FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: Network Service

Dept/Agency: **Department of Environmental Protection**
 Submitted by: **R. John Willmott, CIO; Sue Oshesky, Budget Director**
 Phone: **(850) 245-8238; (850) 245-4340**
 Date submitted: **October 15, 2009**

Network Service

This service enables data connectivity and transport using Local Area Network (LAN) and/or Wide Area Network (WAN) technologies. Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for the complete definition of this IT Service and specific direction on how to complete this document.

Identify the major commercial hardware and software associated with the LAN Service:			
1	Cisco Systems (Switches, Routers, Access servers, PIX Firewall)	5	NetScout Sniffer Portable Lan Suite, v4.90 (formerly Network General)
2	Fluke Networks (OptiView II)	6	Sun Microsystems SunBlade 2000 (OpenView)
3	Cisco Systems CiscoSecure ACS, v3.3	7	Hewlett-Packard OpenView
4	CA eHealth 6.0.0 (formerly Concord)	8	Dell PowerEdge 2600 (eHealth)

1. IT Service Definition

1.1. Who is the LAN service provider? *(Indicate all that apply)*

- | | |
|--|--|
| <input checked="" type="checkbox"/> Central IT staff | <input type="checkbox"/> State Primary Data Center |
| <input type="checkbox"/> Program staff | <input type="checkbox"/> Other External service provider |
| <input type="checkbox"/> Another State agency | |

1.2. Who is the WAN service provider? *(Indicate all that apply)*

- Central IT staff
- Program staff
- Another State agency
- External service provider

1.3. Who uses the service? *(Indicate all that apply)*

- Agency staff (state employees or contractors)
- Employees or contractors from one or more additional state agencies
- External service providers
- Public (please explain in Question 5.2)

1.4. Please identify the number of users of the Network Service. **5,061**
(Exchange mail accounts as of September 10, 2009)

1.5. How many locations currently host IT assets and resources used to provide LAN services? **163**

1.6. How many locations currently use WAN services? **156**

1.7. What types of WAN connections are included in this service? *(Indicate all that apply)*

- | | | |
|--|---|---|
| <input type="checkbox"/> ATM | <input checked="" type="checkbox"/> Frame Relay | <input type="checkbox"/> Cellular Network |
| <input checked="" type="checkbox"/> SUNCOM RTS | <input checked="" type="checkbox"/> Internet | <input type="checkbox"/> Dedicated Wired connection |
| <input type="checkbox"/> Radio | <input type="checkbox"/> Satellite | <input type="checkbox"/> Dial-up connection |

FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: Network Service

Other **Note: SUNCOM RTS is now the MFN Network**

2. Service Unique to Agency

2.1. Is a similar or identical IT service provided by another agency or external service provider?

(Identical, Very Similar, No)

Similar

Very

2.2. If the same level of service could be provided through another agency or source for less than the current cost of the IT service, could your agency change to another service provider?

Yes No

2.2.1. If yes, what must happen for your agency to use another IT service provider?

Service provider must be able to meet existing security requirements.

2.2.2. If not, why does your agency need to maintain the current provider for this IT service?

3. IT Service Levels Required to Support Business Functions

3.1. Has the agency specified the service level requirements for LAN service?

- Yes; formal Service Level Agreement(s)
- Yes; informal agreement(s)
- No; specific requirements have not been determined and approved by the department

If you answered "Yes," identify major (formal or informal) service level requirements:

Network operations and support availability, 95% during normal production hours. On-call availability for after normal work hour's issues that arise.

3.2. Has the agency specified the service level requirements for WAN service?

- Yes; formal Service Level Agreement(s)
- Yes; informal agreement(s)
- No; specific requirements have not been determined and approved by the department

If you answered "Yes," identify major (formal or informal) service level requirements:

Please refer to the MyFloridaNet information available at the following URL: http://dms.myflorida.com/cits/portfolio_of_services/suncom/data_transport_services/myfloridanet

3.3. Timing and Service Delivery Requirements

3.3.1. Hours/Days that service is required (e.g., 0800-1600 M-F, 24/7) for:

3.3.1.1. Online availability

24/7

3.3.1.2. Offline and availability for maintenance

Nominally, Thursday evenings, 6PM – 12PM. Other maintenance periods require advance authorization from CIO.

3.3.2. What is the agency's tolerance for down time during peak periods, i.e., time before management-level intervention occurs (e.g., 5 min, 15 min, 60 min)?

5 Minutes

3.3.2.1. What are the impacts on the agency's business if this down-time standard is exceeded?

IT Service Requirements Worksheet: Network Service

Interruption on the agency's ability to carry out it's mission.

3.3.3. Does the agency have a standard for required bandwidth its locations? Yes No

If yes, indicate the standard (*e.g. fiber channels for certain locations*)

3.3.4. Are there any agency-unique service requirements? Yes No

If yes, specify (*include any applicable constitutional, statutory, or rule requirements*)

Statutory issues for environmental permitting process.

3.3.5. What are security requirements for this IT service? (*Indicate all that apply*)

- User ID/Password
- Access through internal network only
- Other _____
- Access through Internet or external network
- Access through Internet with secure encryption

3.3.6. Are there any federal, state, or agency privacy policies or restrictions applicable to this IT Service?

Yes No

3.3.6.1. If yes, please specify and describe:

Security requirements by FDLE for access to CJNET, NCIC (DLE and OIG)

4. User/customer satisfaction

4.1. Are service level metrics reported to business stakeholders or agency management?

Yes No

If yes, briefly describe the frequency of reports and how they are provided:

4.2. Are currently defined IT service levels adequate to support the business needs?

Yes No

4.2.1. If no, what changes need to be made to the current IT service? (*Briefly explain*)

4.2.2. List any significant projects (e.g., total cost greater than \$500,000) that are underway or planned to upgrade or enhance any resources or system associated with this IT service.

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete

5. Additional Information

IT Service Requirements Worksheet: Network Service

5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, which is used to provide this service. Identify whether there is a cost recovery or cost allocation plan for this service. Be sure to describe any anticipated adjustments to the funding source(s) or funding level for FY 2010-11. If such adjustments are anticipated, please describe any corresponding change needed in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.).

Working Capital Trust Fund (WCTF).

5.2. Other comments (Briefly describe the usage pattern for any public user groups identified in Question 1.3, e.g., annual use, occasional use, self-service, or optional use, and any other comments to explain the service.)

FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: E-Mail, Messaging, and Calendaring Service

Dept/Agency: **Department of Environmental Protection**
 Submitted by: **R. John Willmott, CIO; Sue Oshesky, Budget Director**
 Phone: **(850) 245-8238; (850) 245-4340**
 Date submitted: **October 15, 2009**

E-Mail, Messaging, and Calendaring Service

This service enables users to send and receive e-mail and attachments, perform departmental calendaring, manage address lists, create and maintain shared or private folders, and store message data provided through the e-mail service. Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for the complete definition of this IT Service and specific direction on how to complete this document.

Identify the major commercial hardware and software associated with the E-Mail Service:			
1	Microsoft Exchange 2007	5	2 HP ML370 G6 Servers
2	Microsoft Outlook 2007/2003	6	2 HP ML570 G4 Servers
3	EMC CX3-80 SAN	7	1 DL380 G4
4	3 HP DL380 G5 Servers	8	RIM BlackBerry Enterprise Server

1. IT Service Definition

1.1. Who is the service provider? *(Indicate all that apply)*

- Central IT staff
- Program staff
- Another State agency
- State Primary Data Center
- Other External service provider

1.2. Who uses the service? *(Indicate all that apply)*

- Agency staff (state employees or contractors)
- Employees or contractors from one or more additional state agencies
- External service providers
- Public (please explain in Question 5.2)

1.3. Please identify the number of users (e-mail accounts/mailboxes) of this service. **5,066**

1.4. How many locations currently host IT assets and resources used to provide e-mail, messaging, and calendaring services? **1**

2. Service Unique to Agency

2.1. Is a similar or identical IT service provided by another agency or external service provider? *(Identical, Very Similar, No)* **No**

2.2. If the same level of service could be provided through another agency or source for less than the current cost of the IT service, could your agency change to another service provider?

- Yes
- No

2.2.1. If yes, what must happen for your agency to use another IT service provider?

FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: E-Mail, Messaging, and Calendaring Service

2.2.2. If not, why does your agency need to maintain the current provider for this IT service?

Shares SAN with other applications, unlimited mailbox size and email archive system

3. IT Service Levels Required to Support Business Functions

3.1. Has the agency specified the service level requirements for this IT Service?

- Yes; formal Service Level Agreement(s)
- Yes; informal agreement(s)
- No; specific requirements have not been determined and approved by the department

If you answered "Yes," identify major (formal or informal) service level requirements:

95% availability

3.2. Timing and Service Delivery Requirements

3.2.1. Hours/Days that service is required (e.g., 0600-2100 M-F, 24/7): **24/7**

3.2.2. What is the agency's tolerance for down time during peak periods, i.e., time before management-level intervention occurs (e.g., 5 min, 15 min, 60 min)? **15 Minutes**

3.2.2.1. What are the impacts on the agency's business if this down-time standard is exceeded?

No messaging services for agency

3.2.3. Are there any agency-unique service requirements? Yes No

If yes, specify (include any applicable constitutional, statutory, or rule requirements)

3.2.4. What are security requirements for this IT service? (Indicate all that apply)

- User ID/Password
- Access through Internet or external network
- Access through internal network only
- Access through Internet with secure encryption
- Other _____

3.2.5. Are there any federal, state, or agency records retention or privacy policies, restrictions, or requirements applicable to this IT Service?

- Yes
- No

3.2.5.1. If yes, please specify and describe:

Sunshine laws, work with FDLE and other law enforcement agencies.

4. User/customer satisfaction

4.1. Are service level metrics reported to business stakeholders or agency management?

- Yes
- No

If yes, briefly describe the frequency of reports and how they are provided:

FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: E-Mail, Messaging, and Calendaring Service

4.2. Are currently defined IT service levels adequate to support the business needs?

Yes No

4.2.1. If no, what changes need to be made to the current IT service? *(Briefly explain)*

4.2.2. List any significant projects (e.g., total cost greater than \$500,000) that are underway or planned to upgrade or enhance any resource or system associated with this IT service.

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete

5. Additional Information

5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, which is used to provide this service. Identify whether there is a cost recovery or cost allocation plan for this service. Be sure to describe any anticipated adjustments to the funding source(s) or funding level for FY 2010-11. If such adjustments are anticipated, please describe any corresponding change needed in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.).

Working Capital Trust Fund (WCTF).

5.2. Other comments (Briefly describe the usage pattern for any public user groups identified in Question 1.3, e.g., annual use, occasional use, self-service, or optional use, and any other comments to explain the service.)

IT Service Requirements Worksheet: Desktop Computing Service

Dept/Agency: **Department of Environmental Protection**
 Submitted by: **R. John Willmott, CIO; Sue Oshesky, Budget Director**
 Phone: **(850) 245-8238; (850) 245-4340**
 Date submitted: **October 15, 2009**

Desktop Computing Service

This service enables use of standard office automation functions, as well as access to other applications that require standard desktop functionality. Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for the complete definition of this IT Service and specific direction on how to complete this document.

Identify the major commercial hardware and software associated with the Desktop Computer Service:			
1	Microsoft Office 2007 Suite	5	Enterprise DiagWin Software Asset Management
2	Microsoft Windows Update	6	SafeGuard Easy – Desktop/Laptop Encryption Software
3	Microsoft SharePoint	7	Reflections
4	Enterprise McAfee Anti-Virus	8	VPN Assistance

1. IT Service Definition

1.1. Who is the service provider? *(Indicate all that apply)*

- Central IT staff
- Program staff
- Another State agency
- State Primary Data Center
- Other External service provider

1.2. Who uses the service? *(Indicate all that apply)*

- Agency staff (state employees or contractors)
- Employees or contractors from one or more additional state agencies
- External service providers
- Public

1.3. Please identify the number of users of this service. **5,200**

1.4. How many locations currently use desktop computing services? **All Sites**

2. Service Unique to Agency

2.1. Is a similar or identical IT service provided by another agency or external service provider? **Very Similar**
(Identical, Very Similar, No, Unknown)

2.2. If the same level of service could be provided through another agency or source for less than the current cost of the IT service, could your agency change to another service provider?

- Yes
- No

2.2.1. If yes, what must happen for your agency to use another IT service provider?

Provider would have to learn agency environment, programs, on-site performance and meet current service levels and expectations.

2.2.2. If not, why does your agency need to maintain the current provider for this IT service?

FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: Desktop Computing Service

3. IT Service Levels Required to Support Business Functions

3.1. Has the agency specified the service level requirements for this IT Service?

- Yes; formal Service Level Agreement(s)
- Yes; informal agreement(s)
- No; specific requirements have not been determined and approved by the department

If you answered "Yes," identify major (formal or informal) service level requirements:

SLA posted on DEP, Office of Information Technology Services Intranet.

3.2. Timing and Service Delivery Requirements

3.2.1. Hours/Days that service is required (*e.g., 0800-1600 M-F, 24/7*) **M-F 8:00 AM to 5:00 PM**

3.2.2. What are the impacts on the agency's business if the Desktop Service is not available?

Reduced system wide support efficiency and reduced local special project resource services.

3.2.3. Are there any agency-unique service requirements? Yes No

If yes, specify (*include any applicable constitutional, statutory, or rule requirements*)

3.2.4. What are security requirements for this IT service? (*Indicate all that apply*)

- User ID/Password
- Access through internal network only
- Other _____
- Access through Internet or external network
- Access through Internet with secure encryption

3.2.5. Are there any federal, state, or agency privacy policies or restrictions applicable to this IT Service?

- Yes
- No

3.2.5.1. If yes, please specify and describe:

Only information applicable to Public Records Law Exemptions, Chapter 119, Florida Statutes. (FDLE, FBI, EPA encrypted and Citrix.)

4. User/customer satisfaction

4.1. Are service level metrics reported to business stakeholders or agency management

- Yes
- No

If yes, briefly describe the frequency of reports and how they are provided:

4.2. Are currently defined IT service levels adequate to support the business needs?

- Yes
- No

4.2.1. If no, what changes need to be made to the current IT service? (*Briefly explain*)

FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: Desktop Computing Service

4.2.2. List any significant projects (e.g., total cost more than \$500,000) that are underway or planned to upgrade or enhance any resource or system associated with this IT service.

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete

5. Additional Information

5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, which is used to provide this service. Identify whether there is a cost recovery or cost allocation plan for this service. Be sure to describe any anticipated adjustments to the funding source(s) or funding level for FY 2010-11. If such adjustments are anticipated, please describe any corresponding change needed in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.).

Working Capital Trust Fund (WCTF).

5.2. Other comments

Question 1.4: Desktop support relating to the physical visits to the end user are primarily supported by divisions and not the Office of Technology and Information Services (OTIS). However, OTIS oversees and manages the network and doing so provides enterprise information technology support significant to the desktop services. Such services are via anti-virus, anti-spam and windows updates software perpetual maintenance and patch management services.

FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: Helpdesk Service

Dept/Agency: **Department of Environmental Protection**
 Submitted by: **R. John Willmott, CIO; Sue Oshesky, Budget Director**
 Phone: **(850) 245-8238; (850) 245-4340**
 Date submitted: **October 15, 2009**

Helpdesk Service

This service involves the centralized or consolidated intake and resolution of IT system problems for users and stakeholders throughout the department. Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for the complete definition of this IT Service and specific direction on how to complete this document.

Identify any major commercial hardware and software associated with the Helpdesk Service:			
1	23 PC's (Note: 15 of which are utilized in agency training room)	5	MS Office 2007 Suite
2	6 Laptops – 1 dedicated to training room for instructor use, 4 for checkout and 1 assigned to helpdesk staff.	6	SNAGIT
3	1 Printer	7	Reflections
4	2 Blackberry's	8	

1. IT Service Definition

1.1. Who is the service provider? *(Indicate all that apply)*

- | | |
|--|--|
| <input checked="" type="checkbox"/> Central IT staff | <input type="checkbox"/> State Primary Data Center |
| <input type="checkbox"/> Program staff | <input type="checkbox"/> Other External service provider |
| <input type="checkbox"/> Another State agency | |

1.2. Who uses the service? *(Indicate all that apply)*

- Agency staff (state employees or contractors)
 Employees or contractors from one or more additional state agencies
 External service providers
 Public (please explain in Question 5.2)

1.3. Please identify the number of users of this service:

5,200

1.4. How many locations currently host IT assets and resources used to provide helpdesk services?

2

1.5. What communication channels are used for the service? *(Indicate all that apply)*

- | | |
|--|--|
| <input checked="" type="checkbox"/> On-line self-serve | <input type="checkbox"/> On-line interactive |
| <input checked="" type="checkbox"/> Telephone/IVR | <input checked="" type="checkbox"/> Face-to-face |
| <input checked="" type="checkbox"/> Remote desktop (e.g., PC Anywhere) | |
| <input type="checkbox"/> Other | |

1.6. What is the scope of the service provided by the Help Desk: *(Check all boxes that apply)*

Help Desk Action	Simple problems	Moderately complex problems	Complex problems
Accepting and logging	X	X	X
Referring/escalating		X	X
Tracking and reporting	X	X	X
Resolving/closing	X	X	X

IT Service Requirements Worksheet: Helpdesk Service

1.7. Please identify the major IT systems or services for which the Help Desk must provide assistance:

1	Software Support (MS Office Apps, SharePoint, DiagWin, etc.)	5	Internet Connectivity
2	Login to Network & accessing Network Resources. Change Passwords, etc.	6	Basic Oracle App. Trouble Shooting
3	Virtual Private Networking	7	Video Conferencing – Scheduling & Trouble-shooting
4	Desktop and Printer Support	8	Go-To Meeting & Webinars

2. Service Unique to Agency

2.1. Is a similar or identical IT service provided by another agency or external service provider?

(Identical, Very Similar, No, Unknown) **Very similar**

2.2. If the same level of service could be provided through another agency or source for less than the current cost of the IT service, could your agency change to another service provider?

Yes No

2.2.1. If yes, what must happen for your agency to use another IT service provider?

A provider would need to be able to provide centralized call support as well as desktop support.

2.2.2. If not, why does your agency need to maintain the current provider for this IT service?

3. IT Service Levels Required to Support Business Functions

3.1. Has the agency specified the service level requirements for this IT Service?

- Yes; formal Service Level Agreement(s)
- Yes; informal agreement(s)
- No; specific requirements have not been determined and approved by the department

If you answered "Yes," identify major (formal or informal) service level requirements:

SLA posted on DEP, Office of Information Technology Services Intranet.

3.2. Timing and Service Delivery Requirements

3.2.1. Hours/Days the Help Desk service is required (*e.g., 0800-1600 M-F, 24/7*) **M-F 8:00 AM to 5:00 PM.**

3.2.2. What are the impacts on the agency's business if the Help Desk service is not available?

Reduced system wide support efficiency and reduced local special project resource services.

3.2.3. What is the average monthly volume of calls/cases/tickets? **3,186;**

Currently, DEP's Tier 1 helpdesk services are 100% distributed into each division/district and these programs manage all services calls. Tier 2 helpdesk services are located in DEP OTIS. Service calls for the agency have been under reported in previous years.

IT Service Requirements Worksheet: Helpdesk Service

3.2.4. Are there any agency-unique service requirements? Yes No

If yes, specify *(include any applicable constitutional, statutory, or rule requirements)*

3.2.5. What are security requirements for this IT service? *(Indicate all that apply)*

- User ID/Password Access through Internet or external network
- Access through internal network only Access through Internet with secure encryption
- Other Dial-up

3.2.6. Are there any federal, state, or agency privacy policies or restrictions applicable to this IT Service?

Yes No

3.2.6.1. If yes, please specify and describe:

Only information applicable to Public Records Law Exemptions, Chapter 119, Florida Statutes.

4. User/customer satisfaction

4.1. Are service level metrics reported to business stakeholders or agency management?

Yes No

If yes, briefly describe the frequency of reports and how they are provided:

4.2. Are currently defined IT service levels adequate to support the business needs?

Yes No

4.2.1. If no, what changes need to be made to the current IT service? *(Briefly explain)*

4.2.2. List any significant projects (e.g., total cost greater than \$500,000) that are underway or planned to upgrade or enhance any resource or system associated with this IT service.

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete

5. Additional Information

5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, which is used to provide this service. Identify whether there is a cost recovery or cost allocation plan for this service. Be sure to describe any anticipated adjustments to the funding source(s) or funding level for FY 2010-11. If such adjustments are anticipated, please describe any corresponding change needed in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.).

Working Capital Trust Fund (WCTF).

- 5.2. Other comments (Briefly describe the usage pattern for any public user groups identified in Question 1.3, e.g., annual use, occasional use, self-service, or optional use, and any other comments to explain the service.)

FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: IT Security/Risk Mitigation Service

Dept/Agency: **Department of Environmental Protection**
Submitted by: **R. John Willmott, CIO; Sue Oshesky, Budget Director**
Phone: **(850) 245-8238; (850) 245-4340**
Date submitted: **October 15, 2009**

IT Security/Risk Mitigation Service

This service involves the implementation of measures to reduce risk and ensure continuity of the IT Services supporting the agency. Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for the complete definition of this IT Service and specific direction on how to complete this document.

1. IT Service Definition

1.1. Who is the service provider? *(Indicate all that apply)*

- | | |
|--|--|
| <input checked="" type="checkbox"/> Central IT staff | <input type="checkbox"/> State Primary Data Center |
| <input checked="" type="checkbox"/> Program staff | <input type="checkbox"/> Other External service provider |
| <input type="checkbox"/> Another State agency | |

1.2. Who uses the service? *(Indicate all that apply)*

- | |
|--|
| <input checked="" type="checkbox"/> Agency staff (state employees or contractors) |
| <input type="checkbox"/> Employees or contractors from one or more additional state agencies |
| <input type="checkbox"/> External service providers |
| <input type="checkbox"/> Public (please explain in Question 5.2) |

2. Service Unique to Agency

2.1. Is a similar or identical IT service provided by another agency or external service provider?
(Identical, Very Similar, No) **No**

2.2. If the same level of service could be provided through another agency or source for less than the current cost of the IT service, could your agency change to another service provider?

- Yes No

2.2.1. If yes, what must happen for your agency to use another IT service provider?

2.2.2. If not, why does your agency need to maintain the current provider for this IT service?

3. IT Service Levels Required to Support Business Functions

3.1. Has the agency specified the service level requirements for this IT Service?

- | |
|---|
| <input type="checkbox"/> Yes; formal Service Level Agreement(s) |
| <input type="checkbox"/> Yes; informal agreement(s) |
| <input checked="" type="checkbox"/> No; specific requirements have not been determined and approved by the department |

If you answered "Yes," identify major (formal or informal) service level requirements:

FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: IT Security/Risk Mitigation Service

3.2. Timing and Service Delivery Requirements

- 3.2.1. Hours/Days that service is required (*e.g., 0800-1600 M-F, 24/7*): **24/7**
- 3.2.2. In the event of an emergency, how quickly must essential services be restored to maintain the agency's continuity of operations? **72 hours; longer for less critical**
- 3.2.3. How frequently must the IT disaster recovery plan be tested? **yearly**
- 3.2.4. In the event of a security breach, what is the agency's tolerance for down time of security IT services during peak periods, i.e., time before management-level intervention occurs (*e.g., 10 min, 60 min, 4 hours*)? **45 minutes**
- 3.2.5. Are there any agency-unique service requirements? Yes No
If yes, specify (*include any applicable constitutional, statutory, or rule requirements*)

3.2.6. What are security requirements for this IT service? (*Indicate all that apply*)

- User ID/Password Access through Internet or external network
 Access through internal network only Access through Internet with secure encryption
 Other _____

- 3.2.7. Are there any federal, state, or agency privacy policies or restrictions applicable to this IT Service?
 Yes No

If yes, please specify and describe:

Information security programs and related data are confidential in accordance with Chapter 119 Public Records and other references.

4. User/customer satisfaction

- 4.1. Are service level metrics reported regularly to business stakeholders or agency management?
 Yes No

If yes, briefly describe the frequency of reports and how they are provided:

- 4.2. Are currently defined IT service levels adequate to support the business needs?

Yes No

- 4.2.1. If no, what changes need to be made to the current IT service? (*Briefly explain*)

Limited budget and human resources available hinder good disaster recovery capability. However, infrastructure consolidation and modernization projects are providing improved security and the potential to more cost effectively provide redundancy for greater recoverability.

FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: IT Security/Risk Mitigation Service

4.2.2. List any significant projects (e.g., total cost greater than \$500,000) that are underway or planned to upgrade or enhance any resource or system associated with this IT service.

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete

5. Additional Information

5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, which is used to provide this service. Identify whether there is a cost recovery or cost allocation plan for this service. Be sure to describe any anticipated adjustments to the funding source(s) or funding level for FY 2010-11. If such adjustments are anticipated, please describe any corresponding change needed in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.).

Working Capital Trust Fund (WCTF).

5.2. Other comments (Briefly describe the usage pattern for any public user groups identified in Question 1.3, e.g., annual use, occasional use, self-service, or optional use, and any other comments to explain the service.)

FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: IT Support Service for Agency Financial and Administrative Functions

Dept/Agency: **Department of Environmental Protection**

Submitted by: **R. John Willmott, CIO; Sue Oshesky, Budget Director**

Phone: **(850) 245-8238; (850) 245-4340**

Date submitted: **October 15, 2009**

IT Support Service for Agency Financial and Administrative Systems

This service enables users in the agency's administrative and support areas to operate and maintain the non-strategic applications that support agency administrative. Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for the complete definition of this IT Service and specific direction on how to complete this document.

Identify major IT Systems (applications) that are included (in whole or part) in this IT Service:			
1	Cost Allocation Plan	5	Asset Management
2	Budget Projections	6	Software Asset Management
3	Minority Expenditure Reports	7	Services Portfolio
4	Schedule IV-B & IV-C	8	LBR/LRPP

1. IT Service Definition

1.1. Who is the service provider? *(Indicate all that apply)*

- | | |
|---|--|
| <input type="checkbox"/> Central IT staff | <input type="checkbox"/> State Primary Data Center |
| <input checked="" type="checkbox"/> Program staff | <input type="checkbox"/> Other External service provider |
| <input type="checkbox"/> Another State agency | |

1.2. Who uses the service? *(Indicate all that apply)*

- Agency staff (state employees or contractors)
- Employees or contractors from one or more additional state agencies
- External service providers
- Public (please explain in Question 5.2)

1.3. Please identify the number of users of this service. **500-750**

1.4. How many locations currently host agency financial/ administrative systems? **2**

2. Service Unique to Agency

2.1. Is a similar or identical IT service provided by another agency or external service provider? **Very Similar**
(Identical, Very Similar, No)

2.2. If the same level of service could be provided through another agency or source for less than the current cost of the IT service, could your agency change to another service provider?

- Yes No

2.2.1. If yes, what must happen for your agency to use another IT service provider?

2.2.2. If not, why does your agency need to maintain the current provider for this IT service?

FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: IT Support Service for Agency Financial and Administrative Functions

Most are in-house developed systems – requires institutional knowledge, not “off the shelf” programs, on-demand report/analysis for Exec. Office, custom interfacing/interaction programming to match in-house program data, etc.

3. IT Service Levels Required to Support Business Functions

Answer the following questions for the primary or dominant IT system within this IT Service.

3.1. Has the agency specified the service level requirements for this IT Service?

- Yes; formal Service Level Agreement(s)
- Yes; informal agreement(s)
- No; specific requirements have not been determined and approved by the department

If you answered “Yes,” identify major (formal or informal) service level requirements:

Determined by Division Director and Bureau Chiefs, using project management methodologies and following ISDM for development.

3.2. Timing and Service Delivery Requirements

3.2.1. Hours/Days that service is required (e.g., 0700-1800 M-F, 24/7) for:

3.2.1.1. User-facing components of this IT service (online) **0700-1800 M-F**

3.2.1.2. Back-office-facing components of this IT service (batch and maintenance) **After normal working hours, as needed for system upgrades, new version releases, system maintenance, data cleansing, repository population, etc.**

3.2.2. What is the agency’s tolerance for down time during peak periods, i.e., time before management-level intervention occurs (e.g., 15 min, 30 min, 60 min)? **Critical apps - <60 minutes; others ½ day before it becomes crisis**

3.2.2.1. What are the impacts on the agency’s business if this down-time standard is exceeded?

Possible delays of deposits, paying bills, missing downloaded files, not current dates for budget projections, missed tax report deadlines, invalid available balances, missing encumbrances, etc.

3.2.3. Are there any agency-unique service requirements? Yes No

If yes, specify (include any applicable constitutional, statutory, or rule requirements)

Transactions at end of year, FCO and Certified Forwards, Dual Year Processing, Payroll deadlines, Grant Billing deadlines, Purchasing deadlines, Payment deadlines and Tax deadlines.

3.2.4. What are security requirements for this IT service? (Indicate all that apply)

- User ID/Password
- Access through internal network only
- Other _____
- Access through Internet or external network
- Access through Internet with secure encryption

FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: IT Support Service for Agency Financial and Administrative Functions

3.2.5. Are there any federal, state, or agency privacy policies or restrictions applicable to this IT Service?

Yes No

3.2.5.1. If yes, please specify and describe:

DEP Directives

4. User/customer satisfaction

4.1. Are service level metrics reported to business stakeholders or agency management

Yes No

If yes, briefly describe the frequency of reports and how they are provided:

Performance Measures Data Collection (PMDC) updated quarterly.

4.2. Are currently defined IT service levels adequate to support the business needs?

Yes No

4.2.1. If no, what changes need to be made to the current IT service? *(Briefly explain)*

4.2.2. List any significant projects that are underway or planned to upgrade or enhance any system associated with this IT service.

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete

5. Additional Information

5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, which is used to provide this service. Identify whether there is a cost recovery or cost allocation plan for this service. Be sure to describe any anticipated adjustments to the funding source(s) or funding level for FY 2010-11. If such adjustments are anticipated, please describe any corresponding change needed in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.).

Administrative Trust Fund (ATF).

5.2. Other comments (Briefly describe the usage pattern for any public user groups identified in Question 1.3, e.g., annual use, occasional use, self-service, or optional use, and any other comments to explain the service.)

FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: IT Administration and Management Service

Dept/Agency: **Department of Environmental Protection**
 Submitted by: **R. John Willmott, CIO; Sue Oshesky, Budget Director**
 Phone: **(850) 245-8238; (850) 245-4340**
 Date submitted: **October 15, 2009**

IT Administration and Management Service

This service enables the management and administration of the agency's central IT program or unit. Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for the complete definition of this IT Service and specific direction on how to complete this document.

Identify major IT Systems (applications) that are included (in whole or part) in this IT Service:			
1	Cost Allocation Plan	5	Asset Management
2	Budget Projections	6	Software Asset Management
3	Minority Expenditure Reports	7	Services Portfolio
4	Schedule IV-B & IV-C	8	LBR/LRPP

1. IT Service Definition

1.1. Who is the service provider? *(Indicate all that apply)*

- Central IT staff
- Program staff
- Another State agency
- External service provider

1.2. How many locations currently host assets and resources used to provide IT administration and management services? **1**

2. Service Unique to Agency

2.1. If the same level of service could be provided through another agency or external source for less than the current cost of the IT service, could your agency change to another service provider?

- Yes No

2.1.1. If yes, what must happen for your agency to use another IT service provider?

Provider would need to conduct assessment of agency to become familiar with structure and current cost allocation plan for enterprise IT services.

2.1.2. If not, why does your agency need to maintain the current provider for this IT service?

3. IT Service Levels Required to Support Business Functions

3.1. Has the agency specified the service level requirements for this IT Service?

- Yes; formal Service Level Agreement(s)
- Yes; informal agreement(s)
- No; specific requirements have not been determined and approved by the department

If you answered "Yes," identify major (formal or informal) service level requirements:

Cost allocation plan, budget projections and service reports.

FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: IT Administration and Management Service

3.2. Timing and Service Delivery Requirements

3.2.1. Hours/Days that service is required (*e.g., 0800-1600 M-F, 24/7*) for the systems included in this service:

0800-1700 M-F

3.2.2. What is the agency's tolerance for down time during peak periods, i.e., time before management-level intervention occurs (*e.g., 5 min, 15 min, 60 min*)?

24 hours

3.2.3. Are there any federal, state, or agency privacy policies or restrictions applicable to this IT Service?

Yes No

If yes, please specify and describe:

3.2.4. Are there any agency-unique service requirements? Yes No

If yes, specify (*include any applicable constitutional, statutory, or rule requirements*)

Federal EPA regulations effect agency IT needs and services.

4. User/customer satisfaction

4.1. Are service level metrics reported to business stakeholders or agency management?

Yes No

If yes, briefly describe the frequency of reports and how they are provided:

Quarterly budget reports are reported to management, along with service reports.

4.2. Are currently defined IT service levels adequate to support the business needs of the agency?

Yes No

If no, what changes need to be made to the current IT service? (*Briefly explain*)

4.3. List any significant projects that are underway or planned to upgrade or enhance any system, resource, or process associated with this IT service.

Project Name	Description	Start Date	End Date	Estimated Total Cost of Completion

5. Additional Information

5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, which is used to provide this service. Identify whether there is a cost recovery or cost allocation plan for this service. Be sure to describe any anticipated adjustments to the funding source(s) or funding level for FY 2010-11. If such adjustments are anticipated, please describe any corresponding change needed in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.).

Working Capital Trust Fund (WCTF).

FY 2010-11 Schedule IV-C: Information Technology (IT) Costs & Service Requirements
IT Service Requirements Worksheet: IT Administration and Management Service

5.2. Other comments

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	DEP		
Contact Person:	Kathy Funchess	Phone Number:	245-2217
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Ellis and Barbara Diamond v. State of Florida Board of Trustees, DEP and Levy County		
Court with Jurisdiction:	Circuit Court of the Eighth Judicial Circuit in Levy County		
Case Number:	09-CA-348		
Summary of the Complaint:	The Diamonds claim an inverse condemnation of certain real property in Levy County, consisting of 638 acres of wetlands. The Board of Trustees has counterclaimed, seeking to quiet title to a portion of the property which lies below MHWL and is sovereign submerged land.		
Amount of the Claim:	\$8-12 million		
Specific Statutes or Laws (including GAA) Challenged:	None		
Status of the Case:	Summary judgment on the inverse has been entered for the Defendants, but the Plaintiffs have moved for rehearing. The motion has been heard, but not yet decided by the court. The quiet title action is pending. Plaintiffs have also sought attorney’s fees and costs against the State for asserting the counterclaim, claiming that it is frivolous pursuant to Section 57.105, Fla. Stat.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Environmental Protection (DEP)		
Contact Person:	Aliko Moncrief	Phone Number:	850/245-2245
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<p>Claimants: Dept. of Environmental Protection, City of Tallahassee</p> <p>1. <i>State of Florida, Dept. of Environmental Protection v. American International Petroleum Corporation; St. Marks Refinery, Inc.; Seminole Refining Corporation; and James T. Young.</i></p> <p>2. <i>City of Tallahassee v. St. Marks Refinery, Inc.</i></p>		
Court with Jurisdiction:	Circuit Court for the Second Judicial Circuit in and for Wakulla County Florida		
Case Number:	<p>1. <i>DEP v. AIPC, et al</i>: 2004-211-CA</p> <p>2. <i>City of Tallahassee v. St. Marks</i>: 2004-295-CA</p>		
Summary of the Complaint:	<p>This site has soil, sediment and groundwater contamination from petroleum processing and handling operations conducted by a number of companies since the mid-1950s. Due to storage of wood treatment products during the late 1970s to early 1980s, the site also contains high levels of dioxin.</p> <p>DEP's litigation seeks recovery of costs spent by DEP and corrective actions to complete the assessment and cleanup of the site.</p>		
Amount of the Claim:	DEP Claim vs. AIPC and SMRI: \$ 750,000		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	In settlement negotiations.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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Office of Policy and Budget – July 2009

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	DEP		
Contact Person:	Betsy Hewitt	Phone Number:	850/245-2242
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Claimants: Stop the Beach Renourishment, Inc. Case Style: <u>Stop the Beach Renourishment, Inc. v. Florida Department of Environmental Protection, The Board of Trustees of the Internal Improvement Trust Fund, City of Destin and Walton County</u>		
Court with Jurisdiction:	United States Supreme Court		
Case Number:	08-1151		
Summary of the Complaint:	Claimants asserts that the Department’s action, setting an Erosion Control Line and issuing a permit for beach nourishment in the City of Destin and Walton County effected an uncompensated “taking” of certain beachfront property. The Department’s Final Order found that the permit and erosion control line were appropriate, and that the property owners riparian rights were not unreasonable interfered with.		
Amount of the Claim:	Potential claim may exceed \$10 million.		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	The First District Court of Appeal disagreed, stating that the permit and erosion control line were invalid and that a taking of two riparian rights had occurred. The First District Court of Appeal denied DEP’s Motion for Rehearing, but certified a question of great public importance to the Florida Supreme Court. The Department requested that the Florida Supreme Court grant discretionary review of the First District Court of Appeal’s decision, based on the certified question and conflict with another Florida Supreme Court decision. The Florida Supreme Court accepted discretionary review of the district court’s decision, and the case was fully briefed, with oral argument held on April 19, 2007. The Florida Supreme Court, on September 29, 2008, quashed the First District Court of Appeal’s opinion and held that, on its face, the Beach and Shore Preservation Act did not unconstitutionally deprive upland owners riparian rights without just compensation. The Florida Supreme Court denied rehearing and the Claimant sought and was granted review in the United States Supreme Court on a judicial takings theory.		
Who is representing (of record) the state in this lawsuit? Check all that	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	

apply.		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Office of Policy and Budget – July 2009

DEP ORGANIZATIONAL CHARTS

CHART NUMBER	PF ORG	ORGANIZATIONAL UNIT
AGY-1	37	Agency Overview – Asst. Director Level (with names and phone #)
AGY-2		Agency Overview – Asst. Dir. Level (with names and pos.#)
AGY-3		Overview – Office of Secretary
AGY-4		Overview- Dep. Sec. Regulatory Programs
AGY-5		Overview- Dep. Sec. Land & Rec.
AGY-6		Overview- Dep. Sec. Policy & Planning
DEP002	3701	Office of Secretary/Chief of Staff
DEP002B		Office of Inspector General & Internal Invest.
DEP002C		Office of External Affairs
DEP003 & 003A	3701	Office of General Counsel
DEP004	3701 & 3757	Dep Sec for Regulatory Programs/Siting Coordination Office
DEP004A & 004B	3730	Div. of Env. Assess. & Restor./Office of Dep. Dir./Bureau of Laboratories
DEP004C		Bureau of Stds. & Spec. Projects
DEP004D		Bureau of Watershed Restoration
DEP005		3701
DEP005-1 & 005-2	3752	Office of Greenways & Trails
DEP005A	3753	Office of Coastal & Aquatic Mgd. Areas (CAMA)
DEP005B		Apalachicola & Rookery Bay Reserves
DEP005C		Fl Keys Marine Sanctuary
DEP005D		Guana Tolomato Matanzas Reserve
DEP005E		3702
DEP006	3701	Dep Sec for Policy & Planning./Intergov'al Progs./Leg. Affairs
DEP006A & 006B	3703	Office of Technology & Information Services
DEP006F	3705	Division of Administrative Services (Budget, APS, Safety & Fac's Mgt.)
DEP006G		Bureau of Finance & Accounting

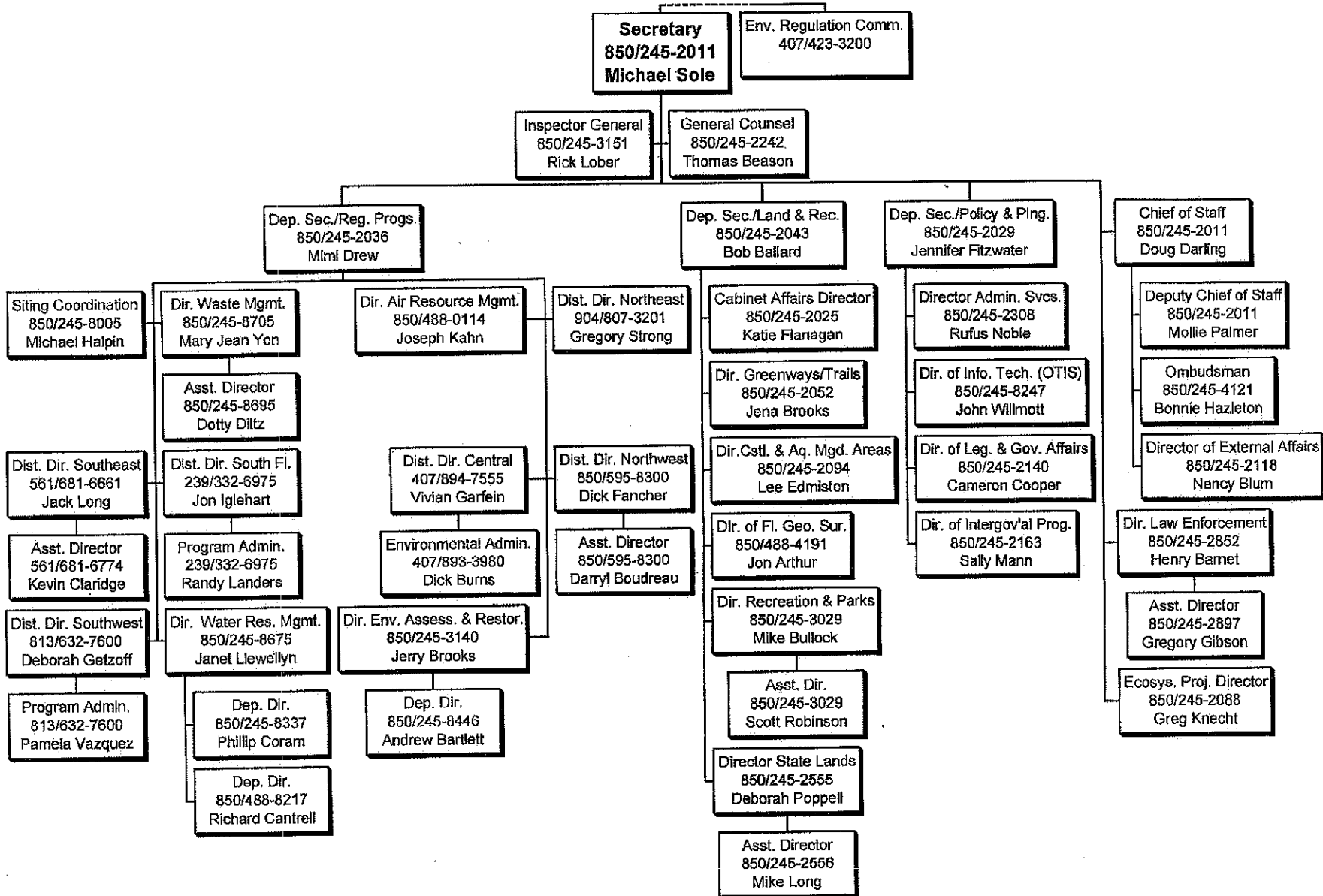
CHART NUMBER	PF ORG	ORGANIZATIONAL UNIT
DEP006G1	3705	Finance & Accounting – cont'd (Contracts, Pre-Appr. & Disburse.)
DEP006H		Finance & Accounting – cont'd (Accting Sys. & Prog.; & Rev/Grants)
DEP006I		Bureau of Personnel Services
DEP006J		Bureau of General Services
DEP008	3760	Division of Law Enforcement (Public Ed & Training/Oper. Supp. & Plan.)
DEP008A		Bureau of Emergency Response
DEP008B		Bureau of Park Police (CD & SED)
DEP008C		Park Police – cont'd (SWD, NED & NWD)
DEP008D		Bureau of Environmental Investigations
DEP010	3750	Division of Recreation & Parks (Asst. Dir. & Fin. Mgt.)
DEP010A		Office of Park Planning/Bureau of Natural & Cultural Resources
DEP010B		Bureau of Operational Services
DEP010C		Bureau of Design & Construction
DEP010E - 010I		R&P District 1
DEP010J - 010N		R&P District 2
DEP010O - 010U		R&P District 3
DEP010V - 010Z		R&P District 4
DEP010AA - 010FF		R&P District 5
DEP011		3710
DEP011A	Asst. Dir and Office of Environmental Services	
DEP011B	Bureau of Public Land Administration	
DEP011C	Bureau of Appraisal/Bureau of Land Acquisition	
DEP011D & 011D1	Bureau of Survey and Mapping	
DEP014	3714	Northeast District (Air/Corp. Svcs./Admin & Tech Svcs.)
DEP014A		NE/Waste Management
DEP014B		NE/Water Facilities
DEP014C		NE/Environmental Resource Permitting

CHART NUMBER	PF ORG	ORGANIZATIONAL UNIT
DEP015 DEP015A DEP015B DEP015C DEP015D	3712	Northwest District (Air/Admin & Tech Svcs.) NW/Panama City and Tallahassee NW/Water Facilities NW/Waste Management NW/Environmental Resource Permitting
DEP016 DEP016A DEP016B & 016C DEP016D	3713	Central District (Air/Admin & Tech Svcs.) Central/Waste Mgmt. Central/Water Facilities Central/Environmental Resource Permitting
DEP017 DEP017A DEP017B DEP017C	3718	South District (Air/Admin & Tech Svcs./Punta Gorda & Sebring Branch Offices) South/Marathon Branch & Waste Mgmt. South/Water Facilities South/Environmental Resource Permitting
DEP018 DEP018A DEP018B DEP018C	3717	Southeast District (Env. Affairs/Port St. Lucie/Admin & Tech Svcs.) SE (Air Program & Environmental Resource Permitting) SE/Waste Mgmt. SE/Water Facilities
DEP019 DEP019A DEP019B & 019C DEP019D DEP019D1 DEP019E	3716	Southwest District (Admin and Tech Svcs.) SW/Waste Mgmt. SW/Water Facilities SW/Environmental Resource Permitting SW/Watershed Management SW/Air
DEP021 DEP021A DEP021C & 021CC	3735	Division of Water Resource Management (Office of Water Policy) Bureau of Water Facilities Funding Dep. Dir. of Water Res. Mgmt. (Bureau of Mining & Minerals Reg.)

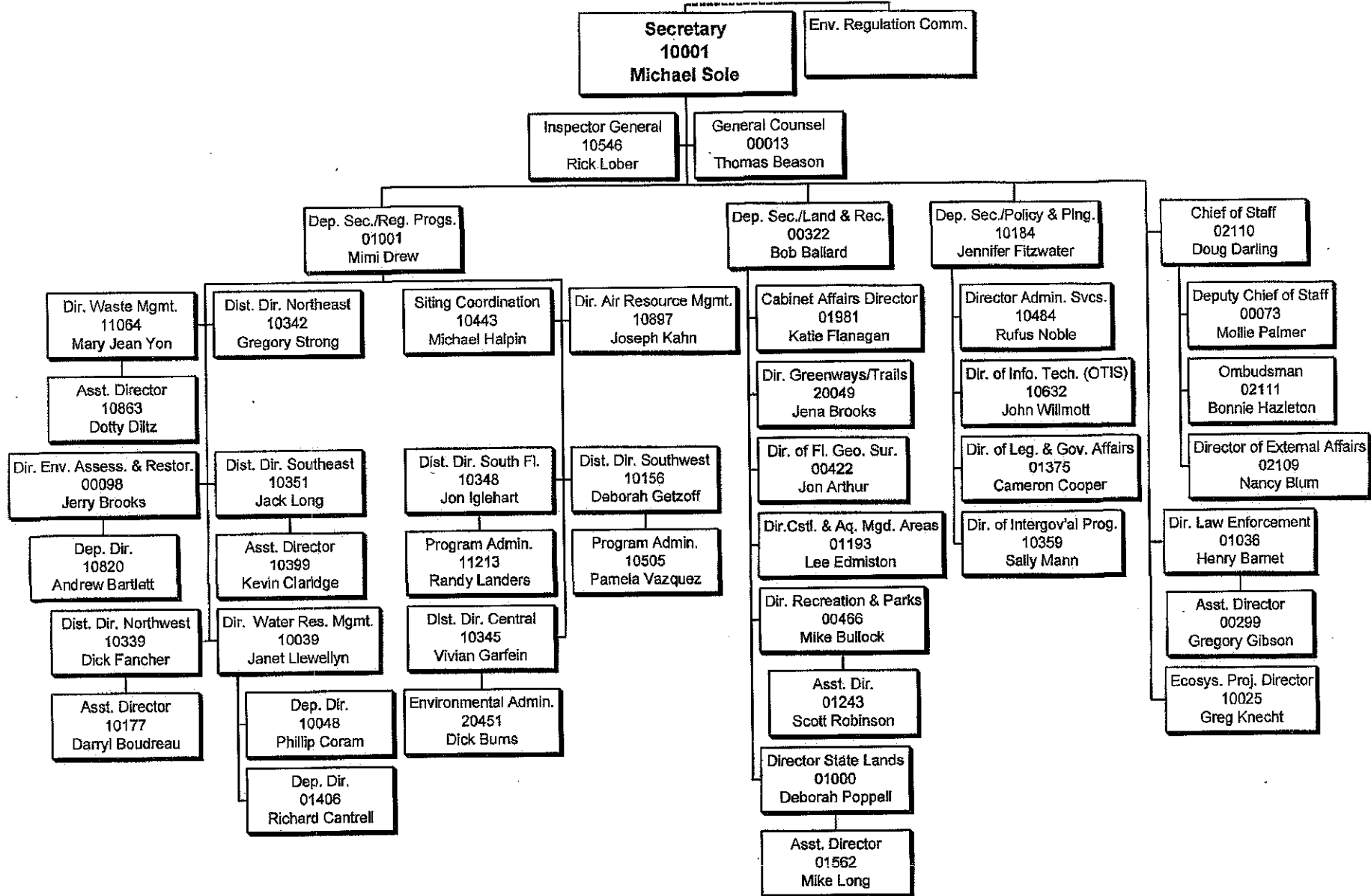
CHART NUMBER	PF ORG	ORGANIZATIONAL UNIT
DEP021D & 021D1 DEP021D2 DEP021GG DEP021H & 021I	3735	Bureau of Beaches and Coastal Systems Submerged Lands & Env. Resources Information Technology Services Bureau of Water Facilities Regulation
DEP022 DEP022A – 022C DEP022D & 022E DEP022F – 022H	3745	Division of Waste Mgmt. (Mgt. Info Sys.) Bureau of Petroleum Storage Sys. Bureau of Waste Cleanup Bureau of Solid and Hazardous Waste
DEP023 DEP023A DEP023B	3755	Division of Air Resource Management (Policy Analy. & Prog. Mgt.) Bureau of Air Regulation Bureau of Air Monitoring and Mobile Sources

Updated 07/31/2008

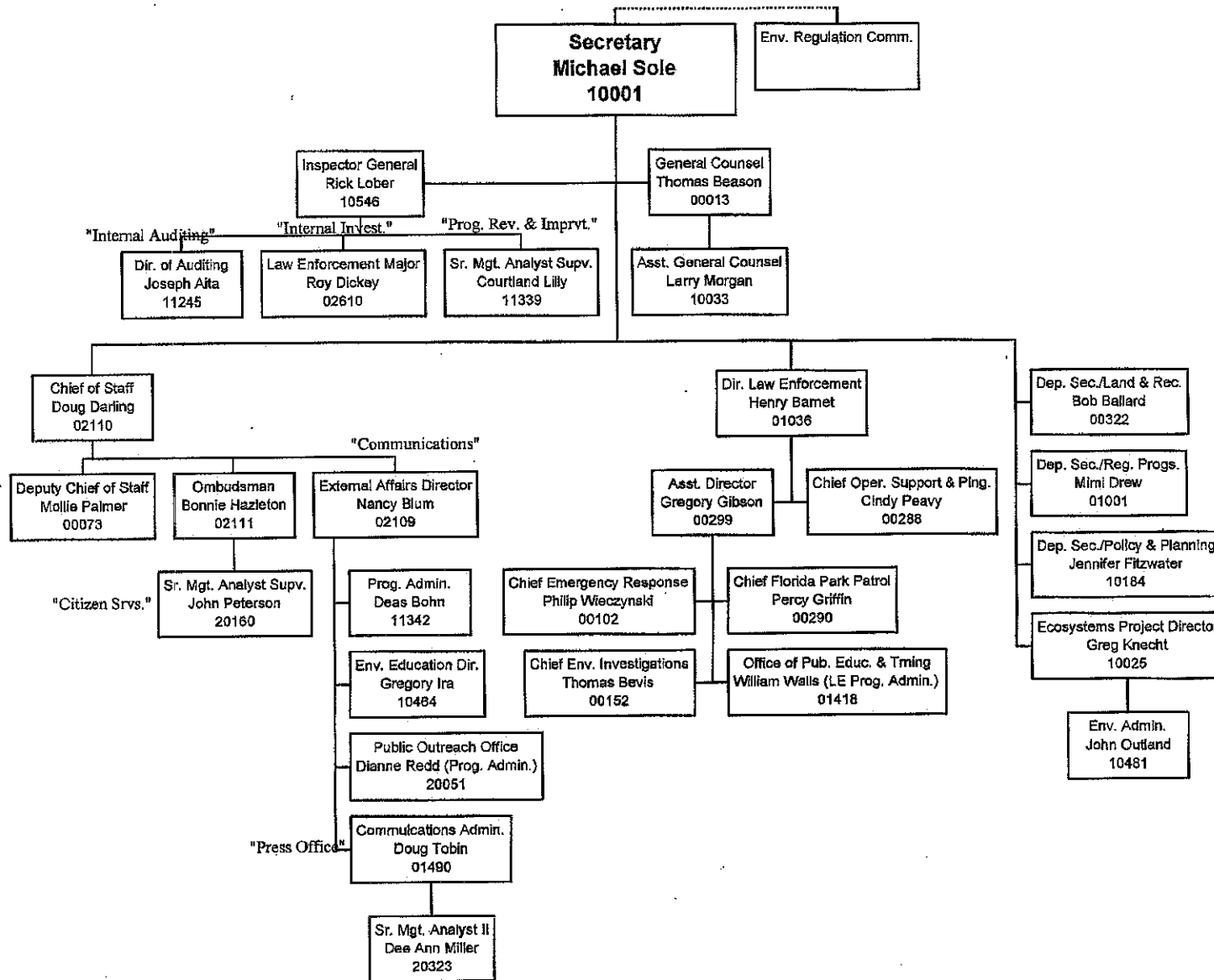
DEPARTMENT OF ENVIRONMENTAL PROTECTION



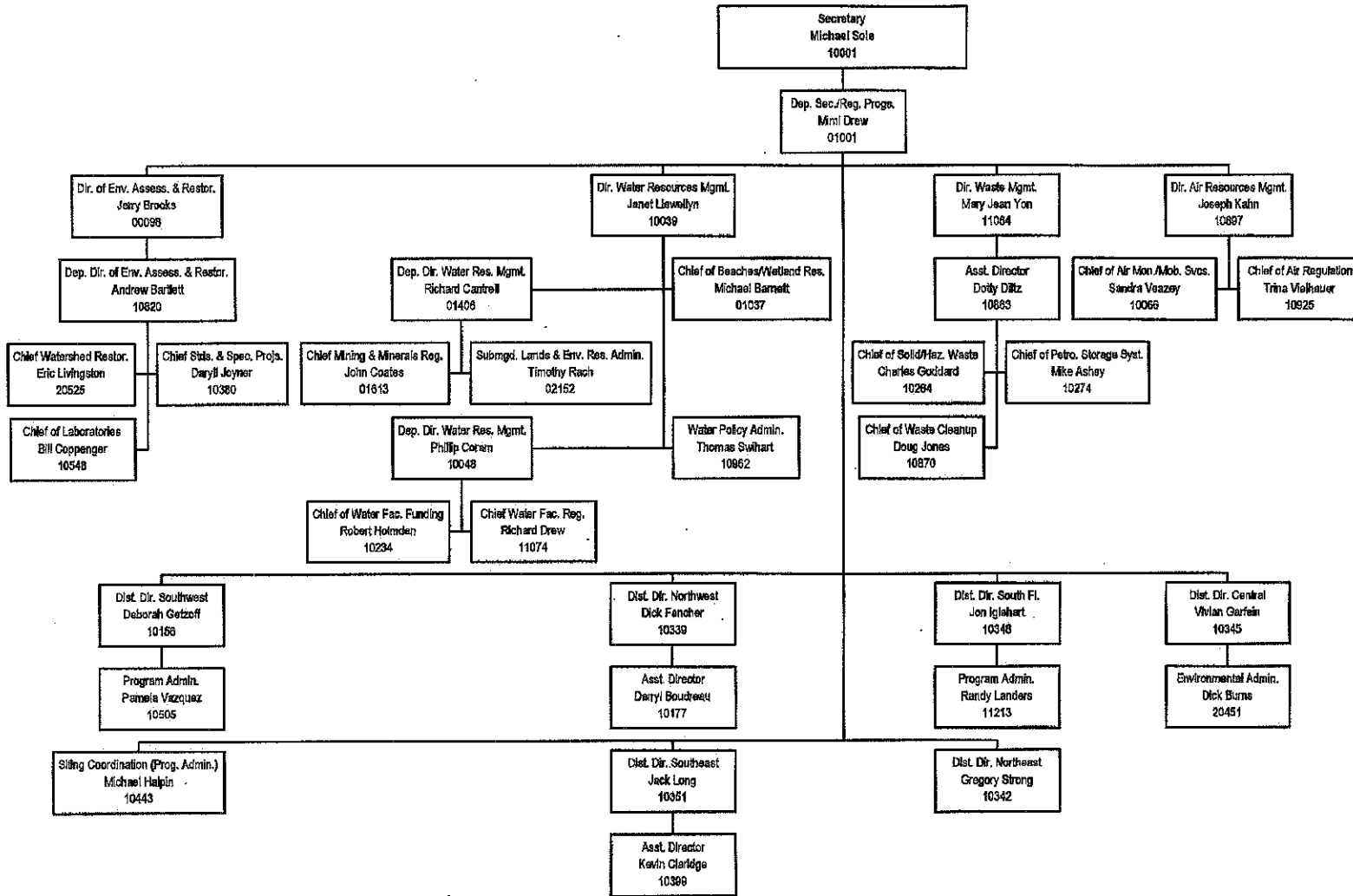
DEPARTMENT OF ENVIRONMENTAL PROTECTION



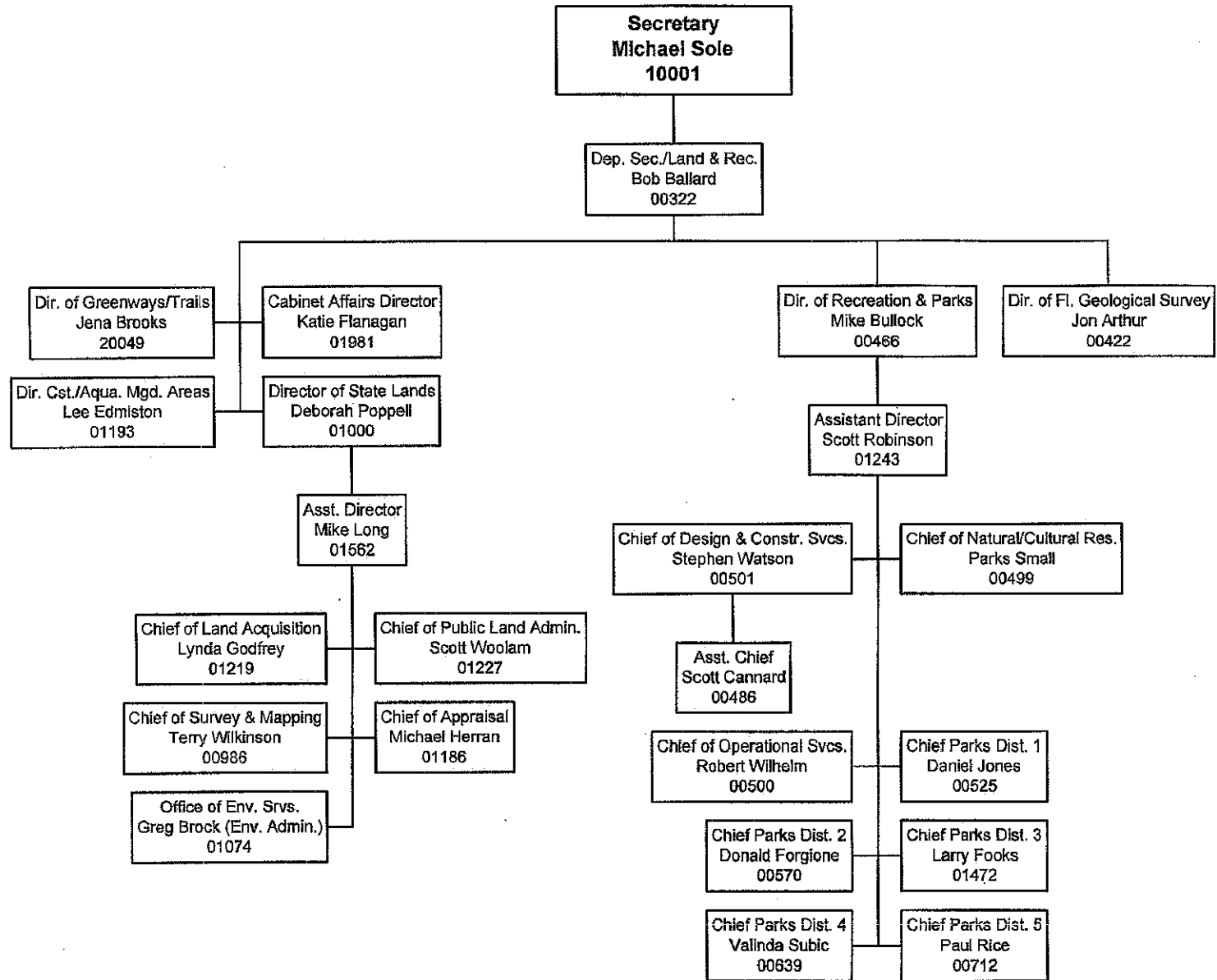
**DEPARTMENT OF ENVIRONMENTAL PROTECTION
EXECUTIVE MANAGEMENT OVERVIEW - Office of Secretary**



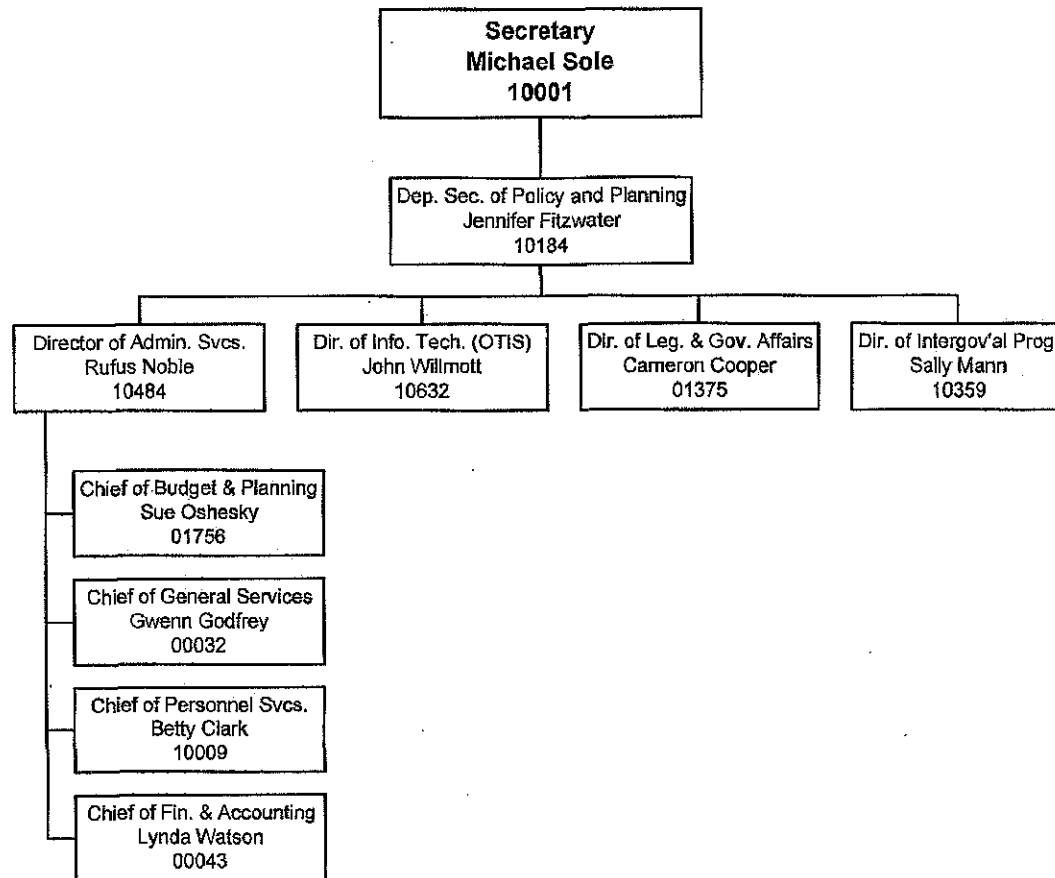
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Deputy Secretary of Regulatory Programs



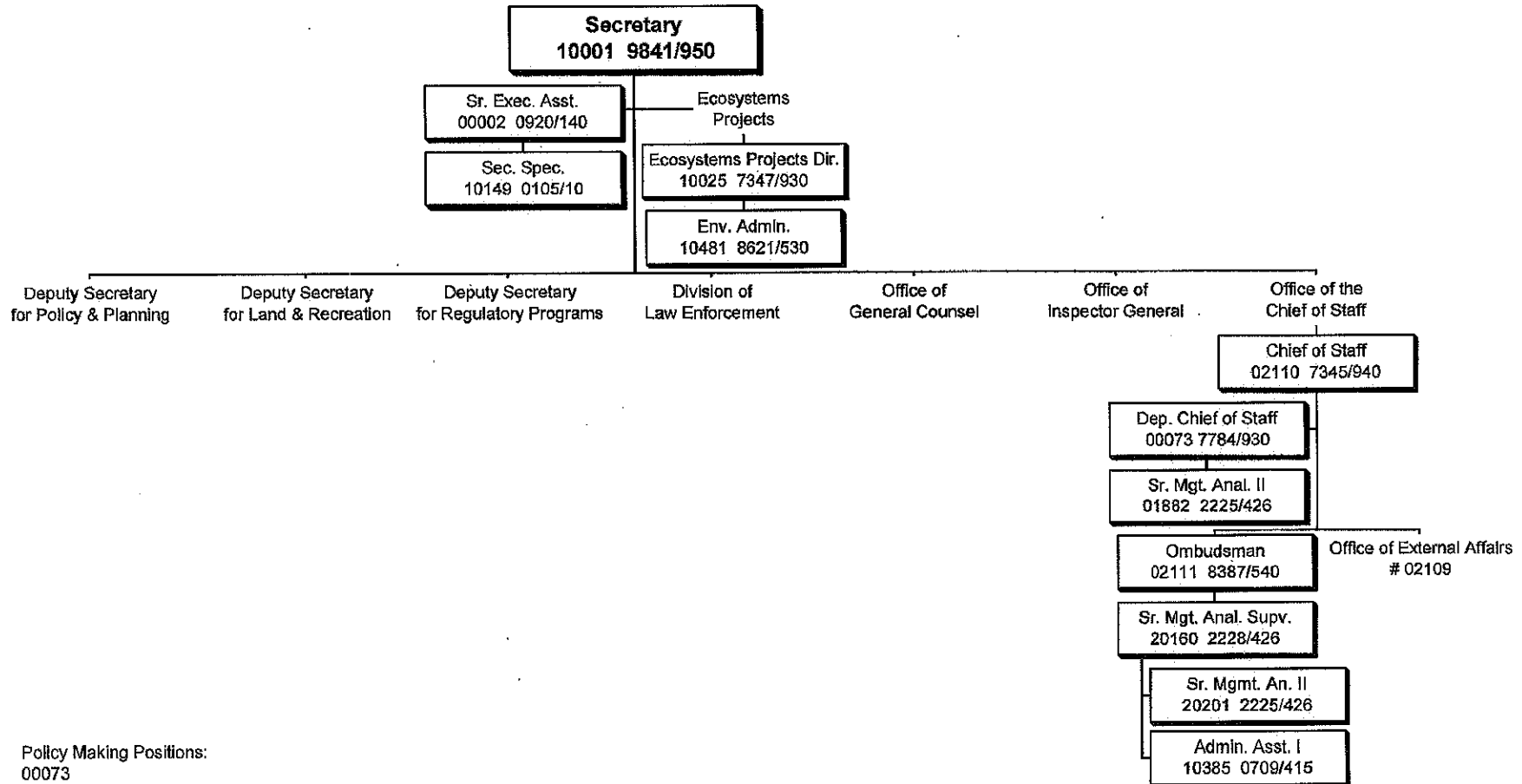
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Deputy Secretary of Land & Recreation



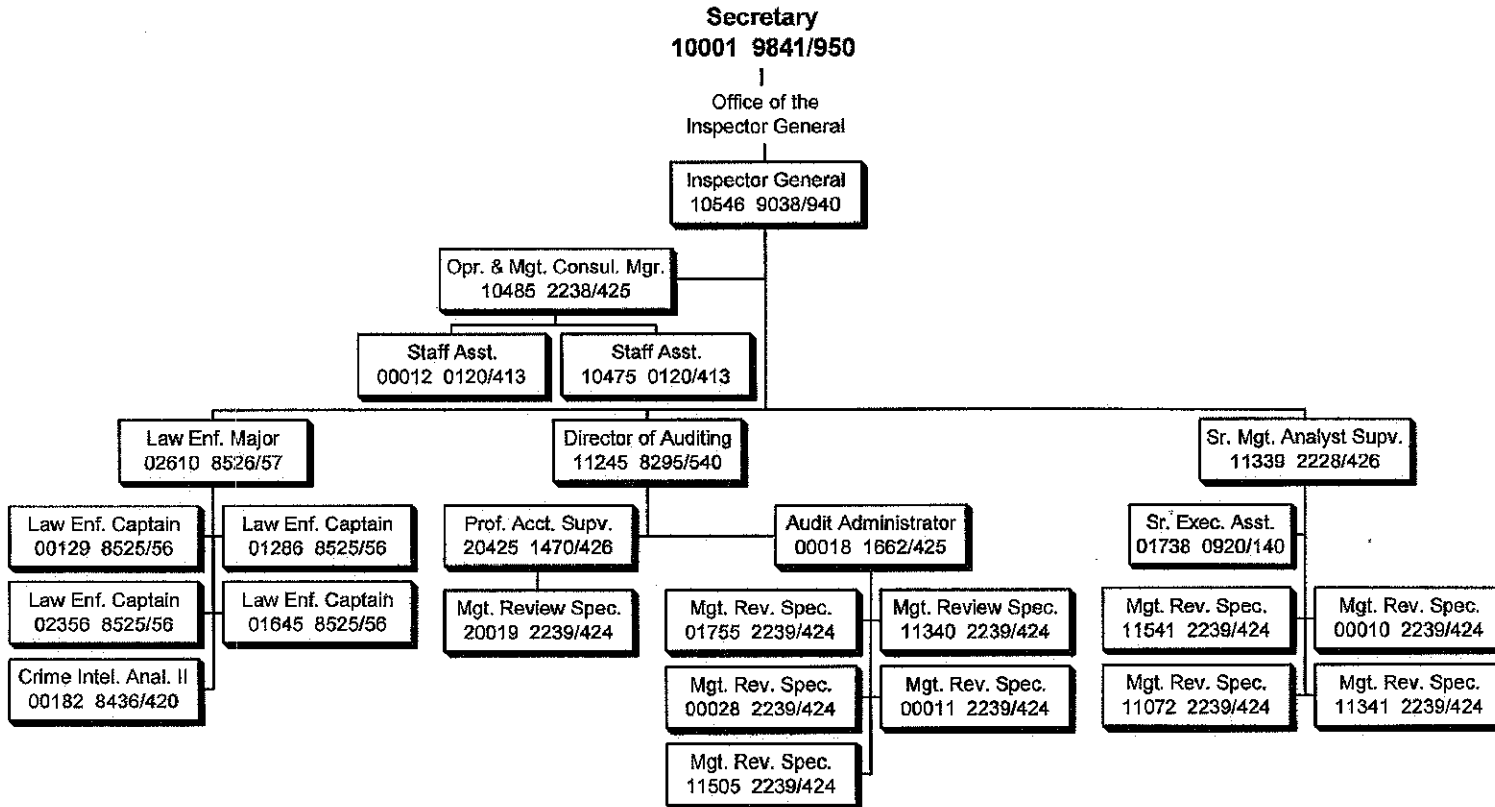
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Deputy Secretary of Policy and Planning



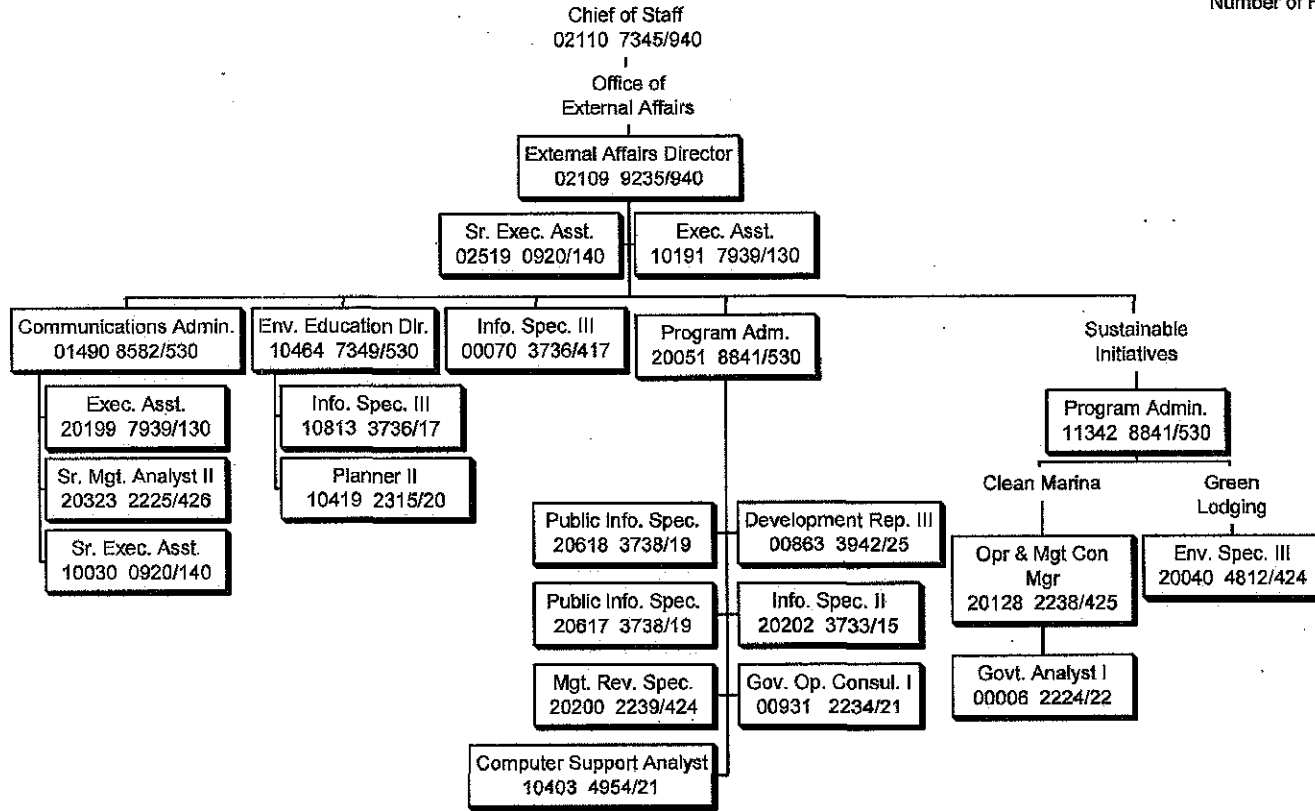
Number of Positions: 12
 Number of FTE: 12.00



Policy Making Positions:
 00073
 00002

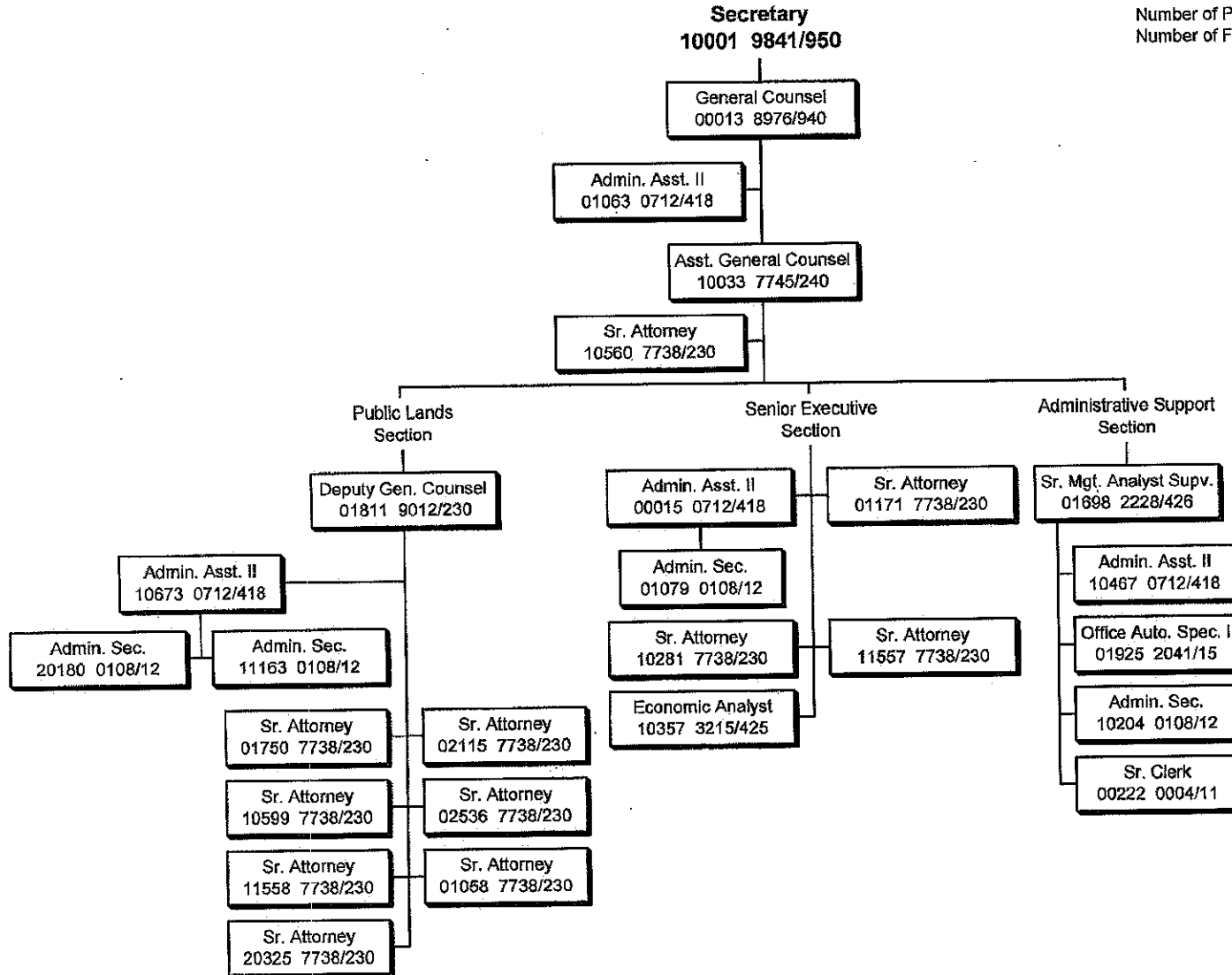


Number of Positions: 23
 Number of FTE: 23.00

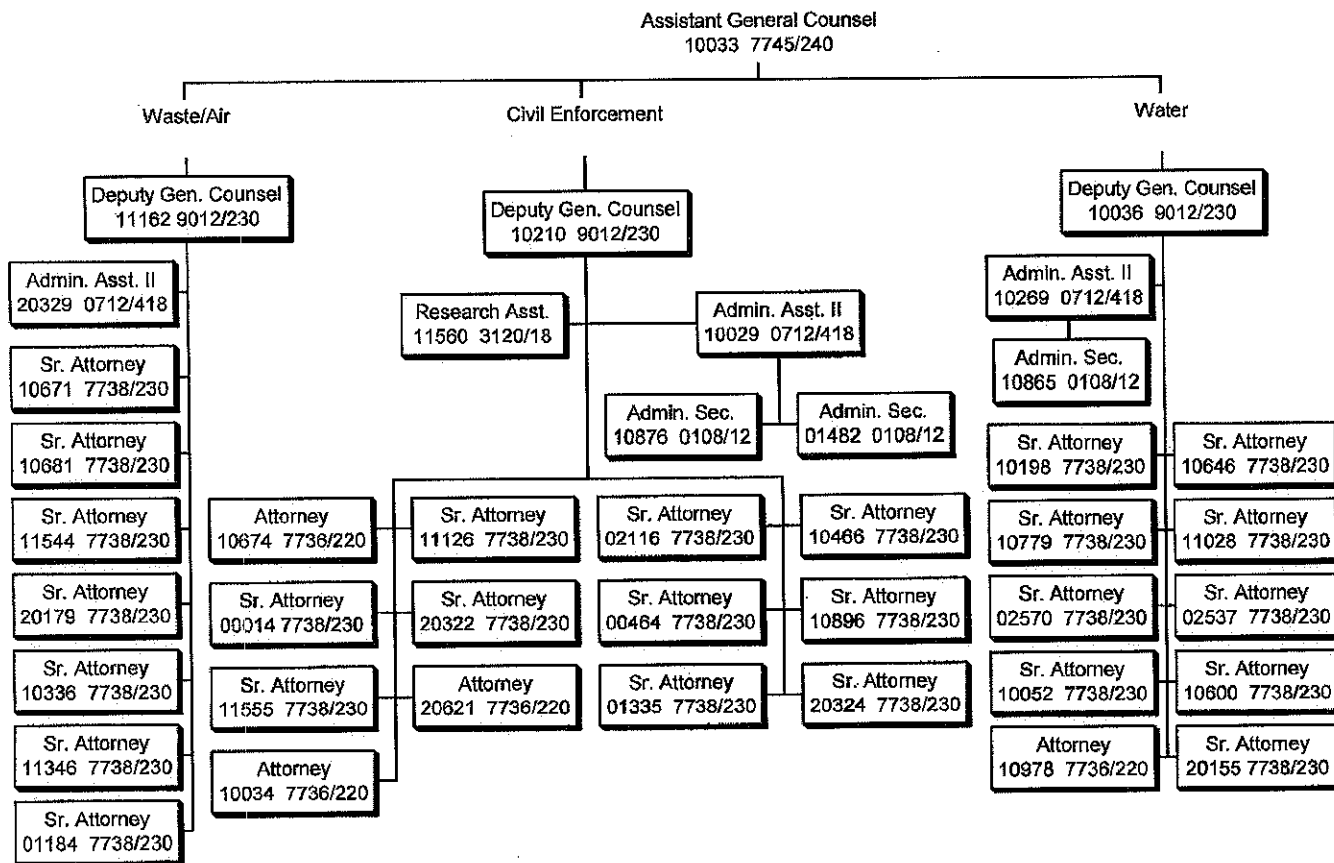


Policy Making Positions:
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 20199
 10191

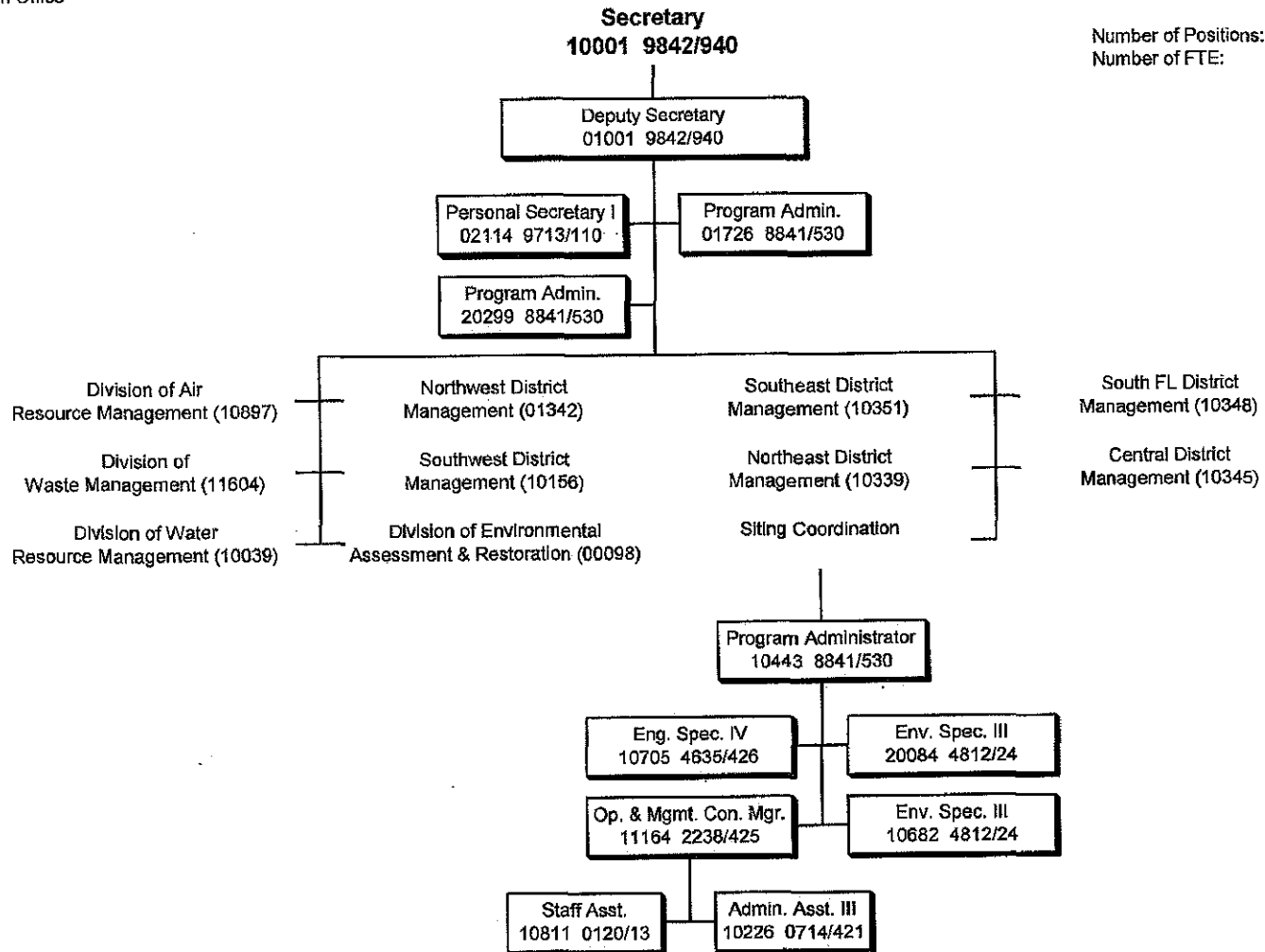
Number of Positions: 26
Number of FTE: 26



Number of Positions: 40
Number of FTE: 40.0



Number of Positions: 11
 Number of FTE: 11.00



Department of Environmental Protection
 Deputy Secretary for Regulatory Programs
 Division of Environmental Assessment & Restoration
 Deputy Director for Envir. Assessment & Restor.
 Bureau of Laboratories

Deputy Secretary for Reg. Programs
 01001 9842/940

Number of Positions: 41
 Number of FTE: 41.00

Dir. of Env. Assess. and Restoration
 00098 7344/940

Admin. Asst. III
 10044 0714/421

Env. Admin.
 20330 8621/530

Program Admtn.
 20393 8841/530

Program Admtn.*
 00334 8841/530

Depty. Dir. of Env. Assess. & Restor.
 10820 8795/550

Bureau of Laboratories Bur. of Watershed Restoration (20526) Bur. of Asses. & Restor. Support (10380)

Chief of Laboratories
 10548 7924/530

Admin. Asst II
 20316 0712/418

Admin. Asst II
 10023 0712/418

Env. Admin. **
 10997 8621/530

Biology Section

Laboratory Support Section

Chemistry Section

Prog. Admtn.
 10067 8841/530

Env. Admin.
 10290 8621/530

Sec. Spec.
 10304 0105/10

Env. Mgr.
 20075 4823/426

Env. Mgr.
 20726 4823/426

Env. Mgr.
 20755 4823/426

Env. Mgr.
 20318 4823/426

Sys. Proj. Constul.
 11310 2109/25

Env. Manager
 10715 4823/426

Env. Mgr.
 11307 4823/426

Env. Spec. II
 20754 4809/22

Env. Supv. II
 10137 4818/424

Env. Supv. II
 10189 4818/424

Env. Spec. I
 20752 4806/19

Env. Supv. II
 20076 4818/424

Env. Spec. III
 10043 4812/24

Env. Spec. I
 10989 4806/19

Env. Spec. II
 11129 4809/22

Lab. Tech. II
 10262 5018/14

Env. Spec. I
 11183 4806/19

Lab. Tech. IV
 11464 5027/16

Lab. Tech. IV
 11461 5027/16

Env. Spec. II
 20727 4809/22

Env. Spec. I
 20730 4806/19

Env. Spec. II
 20753 4809/22

Env. Spec. II
 10375 4809/22

Env. Spec. II
 10498 4809/22

Lab Tech III
 10623 5021/15

Env. Spec. I
 20751 4806/19

Bio. Scientist II
 20729 5034/19

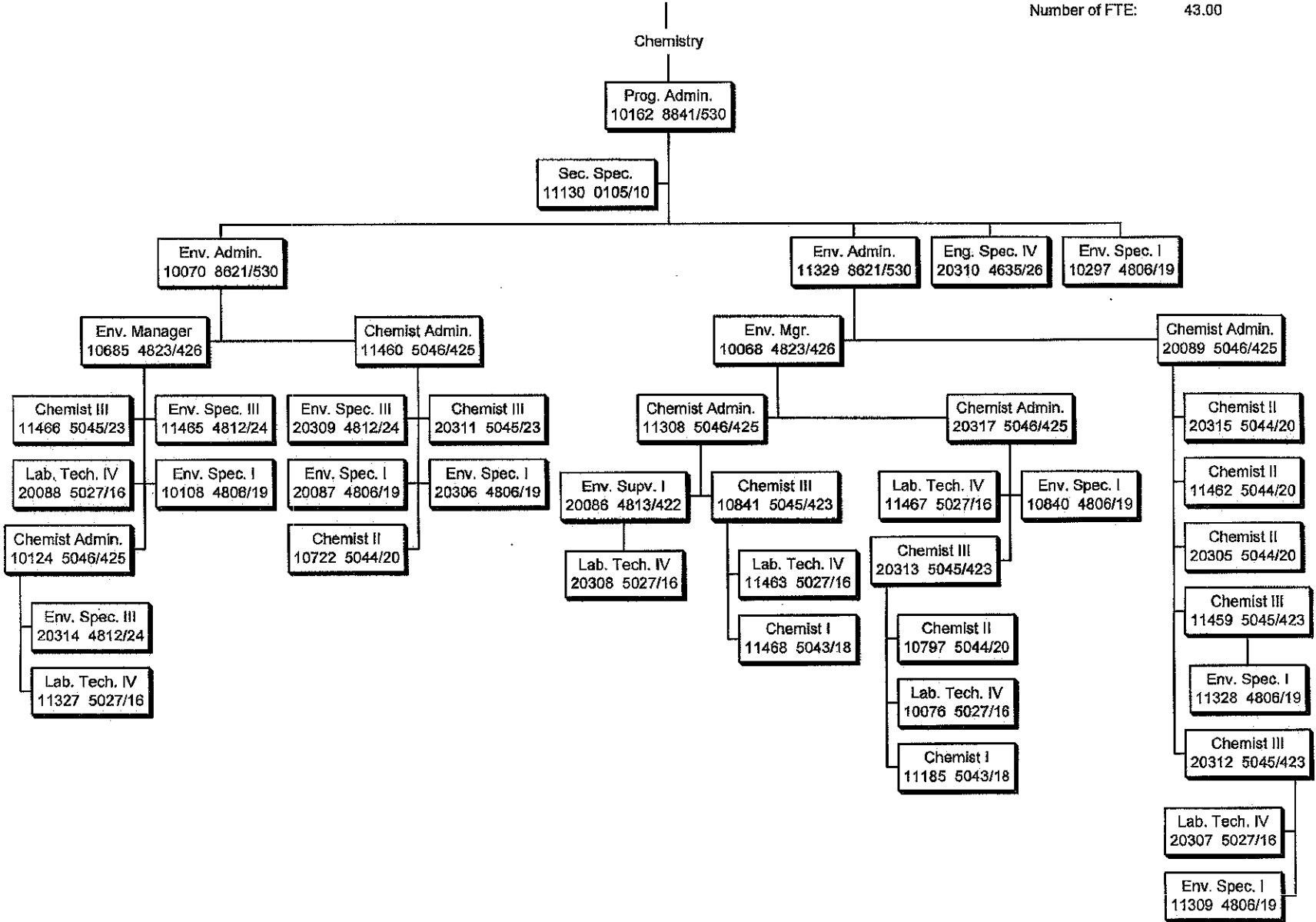
Env. Spec. II
 20728 4809/22

**Beginning 2/1/09, this position is reporting to position 10548 until further notice.

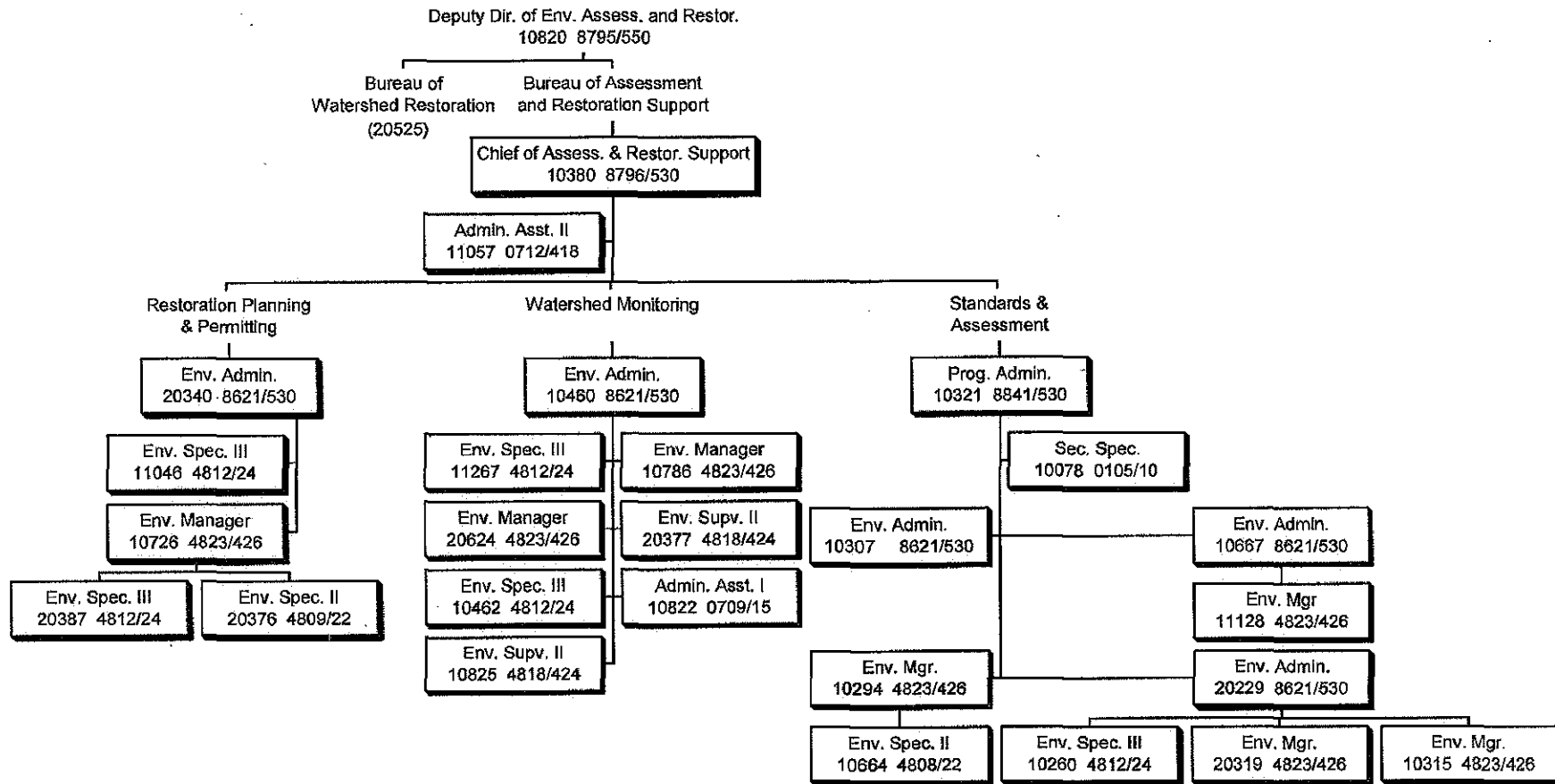
*Due to special project needs this position supervises position 11175 in Water Resource Management.

Chief of Laboratories
 10548 7924/530

Number of Positions: 43
 Number of FTE: 43.00

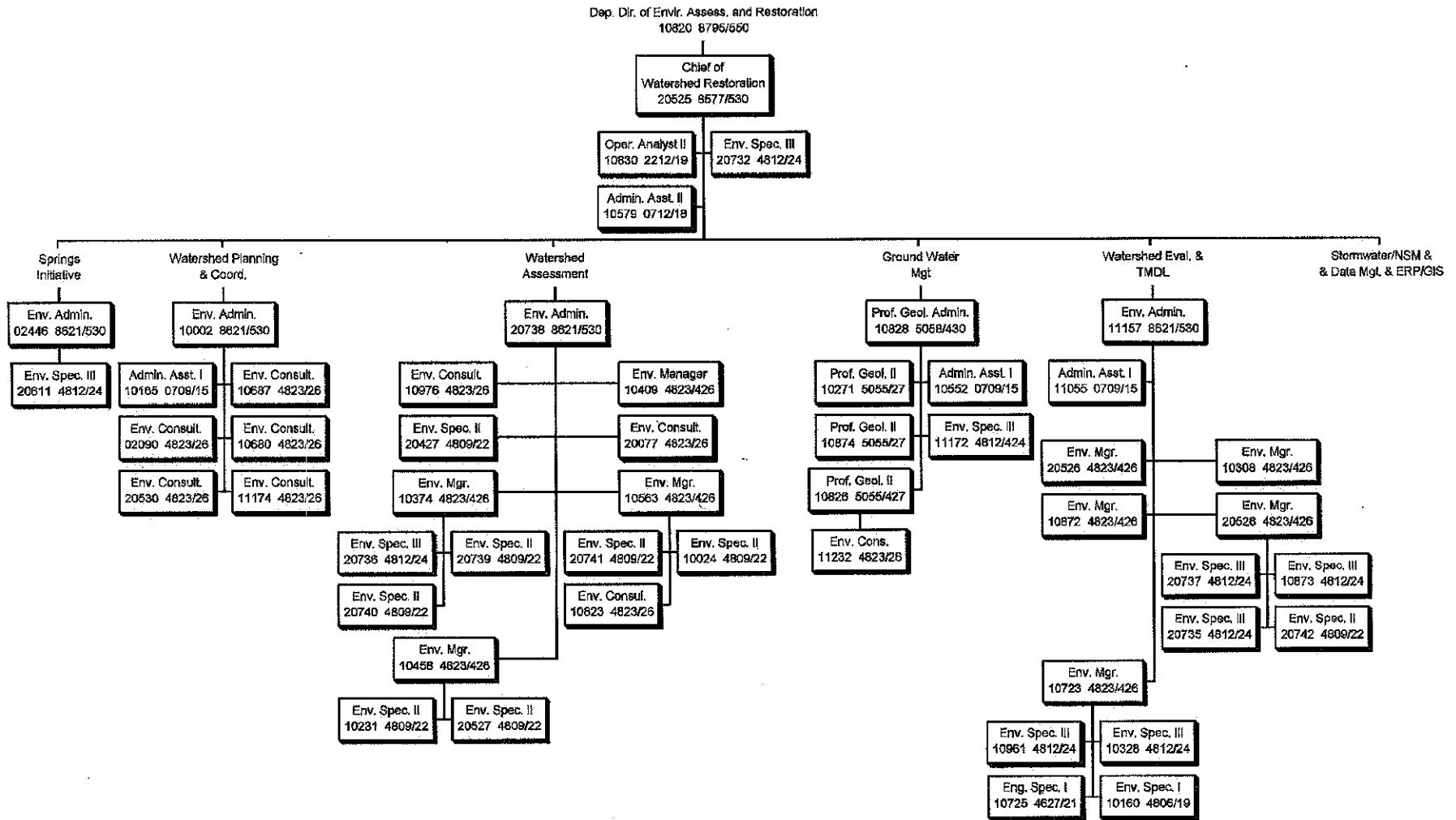


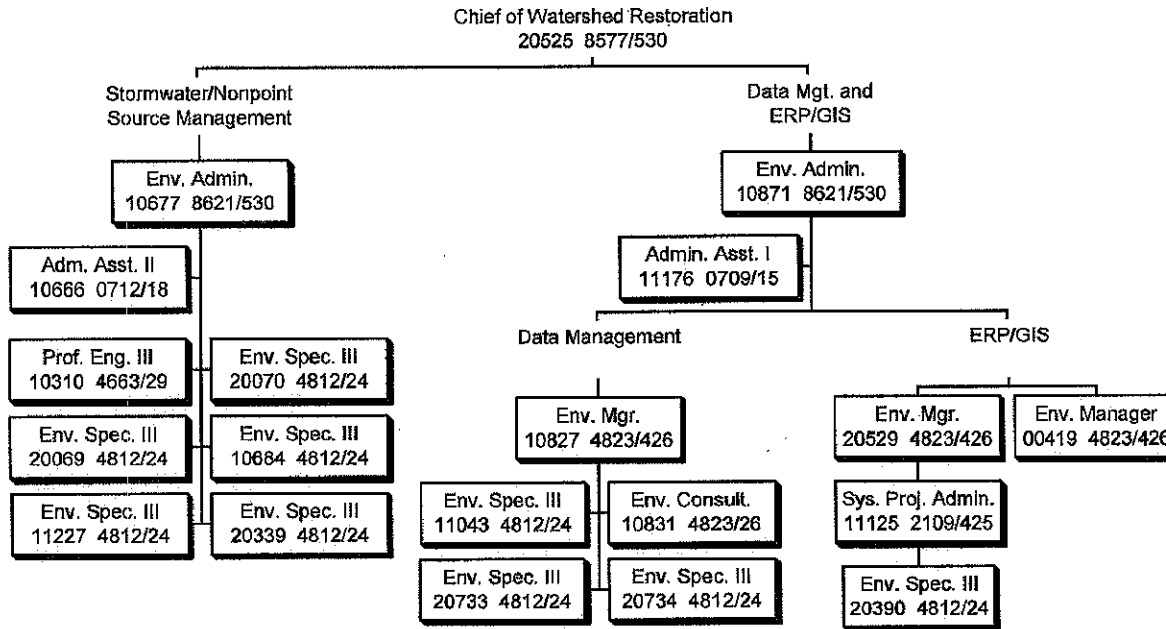
Number of Positions: 26
 Number of FTE: 26.00



Department of Environmental Protection
 Division of Environmental Assessment & Restoration
 Bureau of Watershed Restoration:
 Springs Initiative, Watershed Planning & Coordination,
 Watershed Assessment, Ground Water Management,
 Watershed Eval. & TMDL

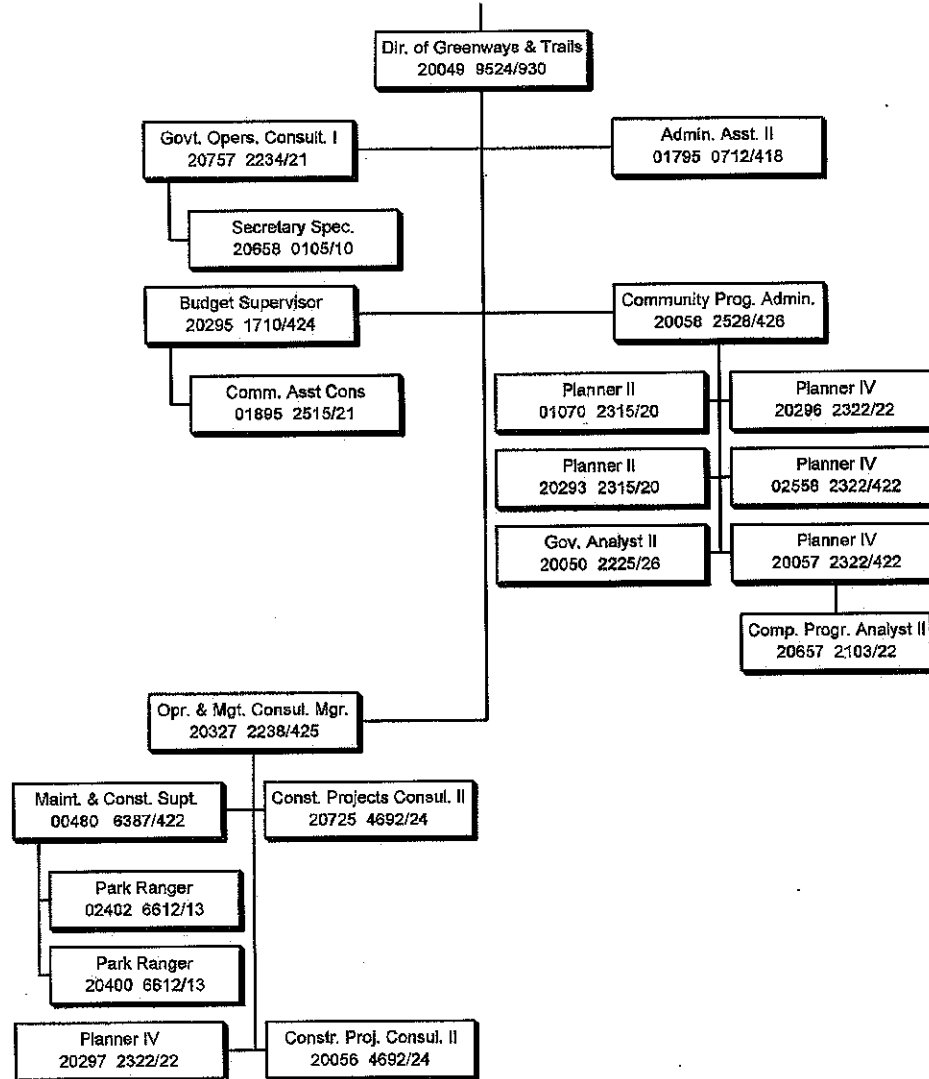
Number of Positions: 51
 Number of FTE: 51.00





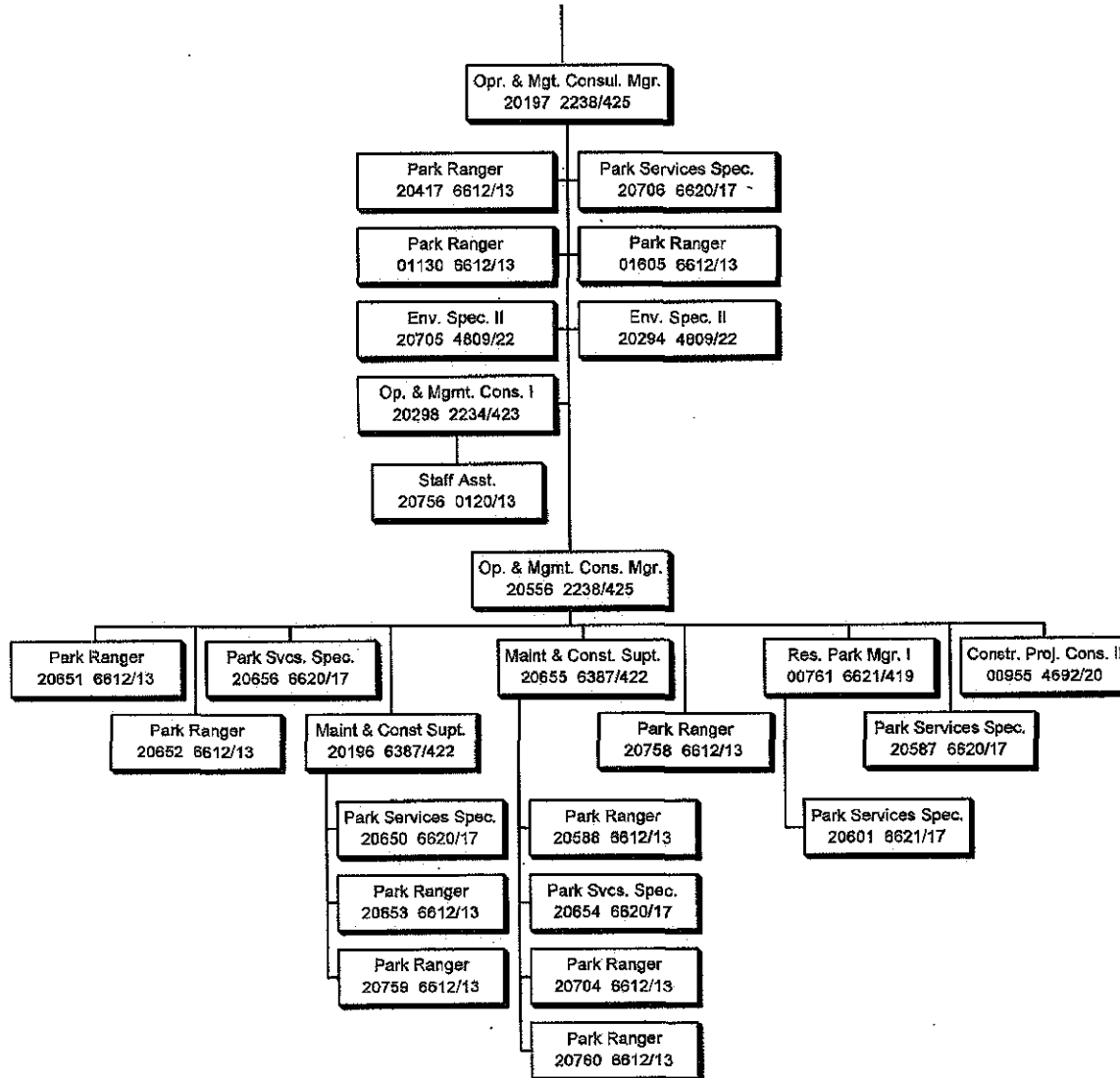
Deputy Secretary Land & Recreation
 00322 9842/940

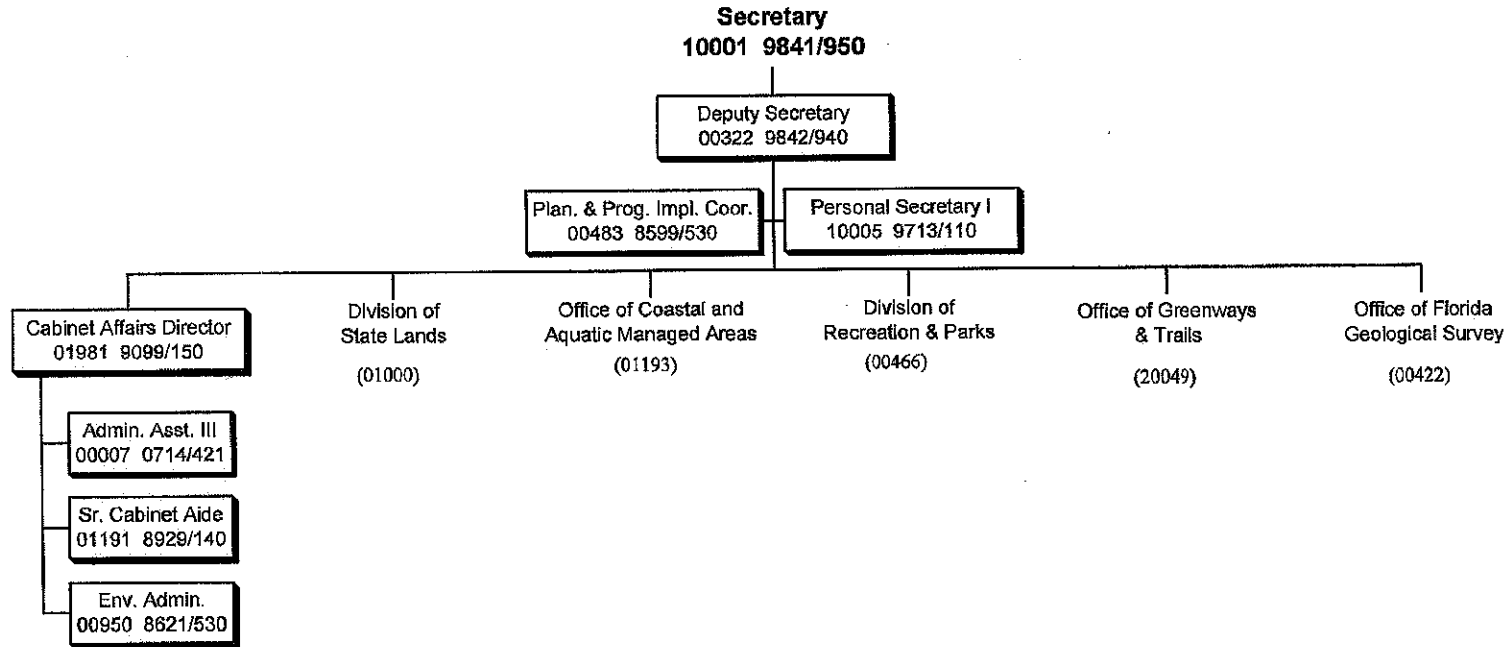
Number of Positions: 21
 Number of FTE: 21.00



Director of Greenways & Trails
20049 9524/930

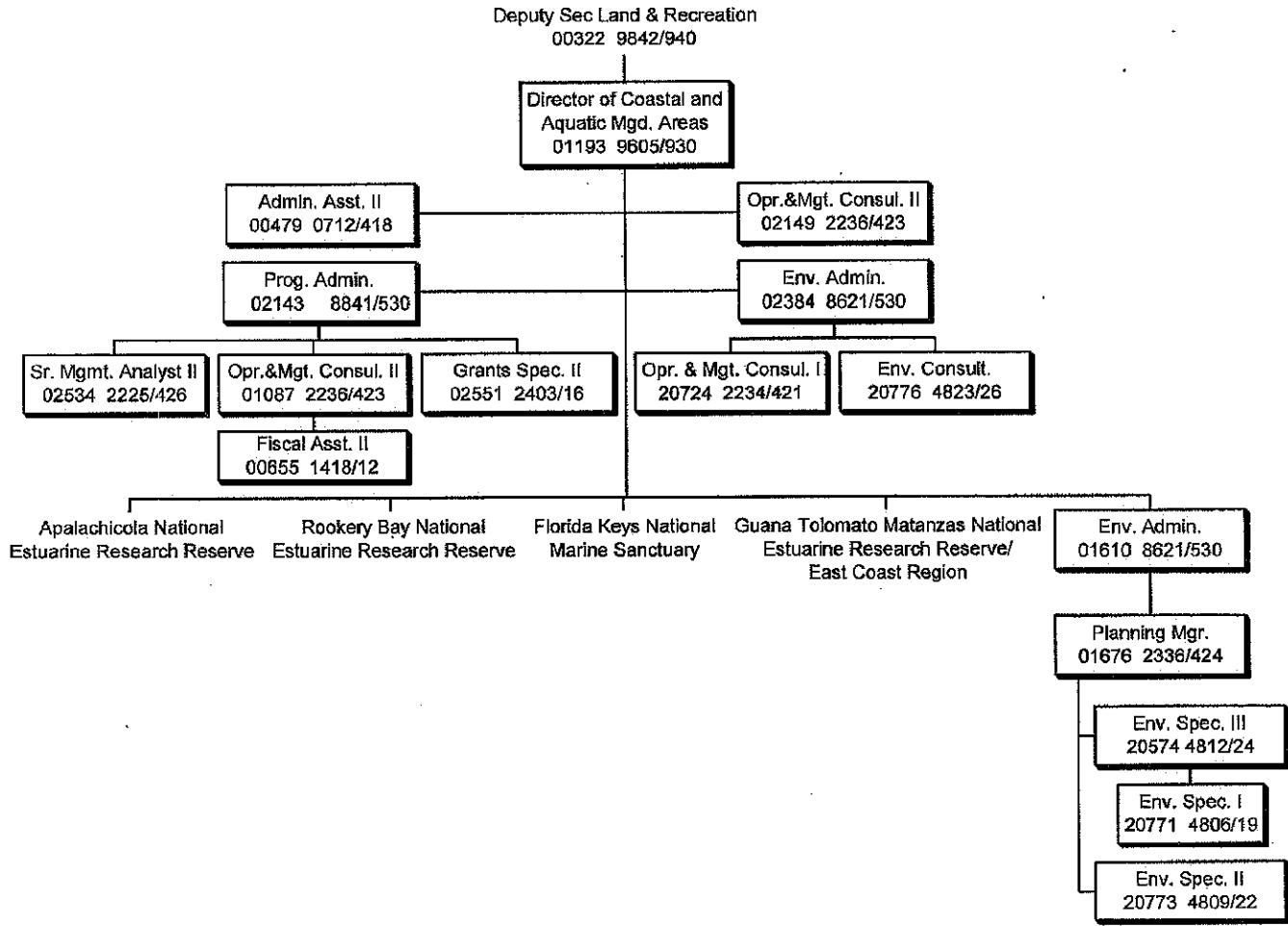
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Number of FTE: 27.00



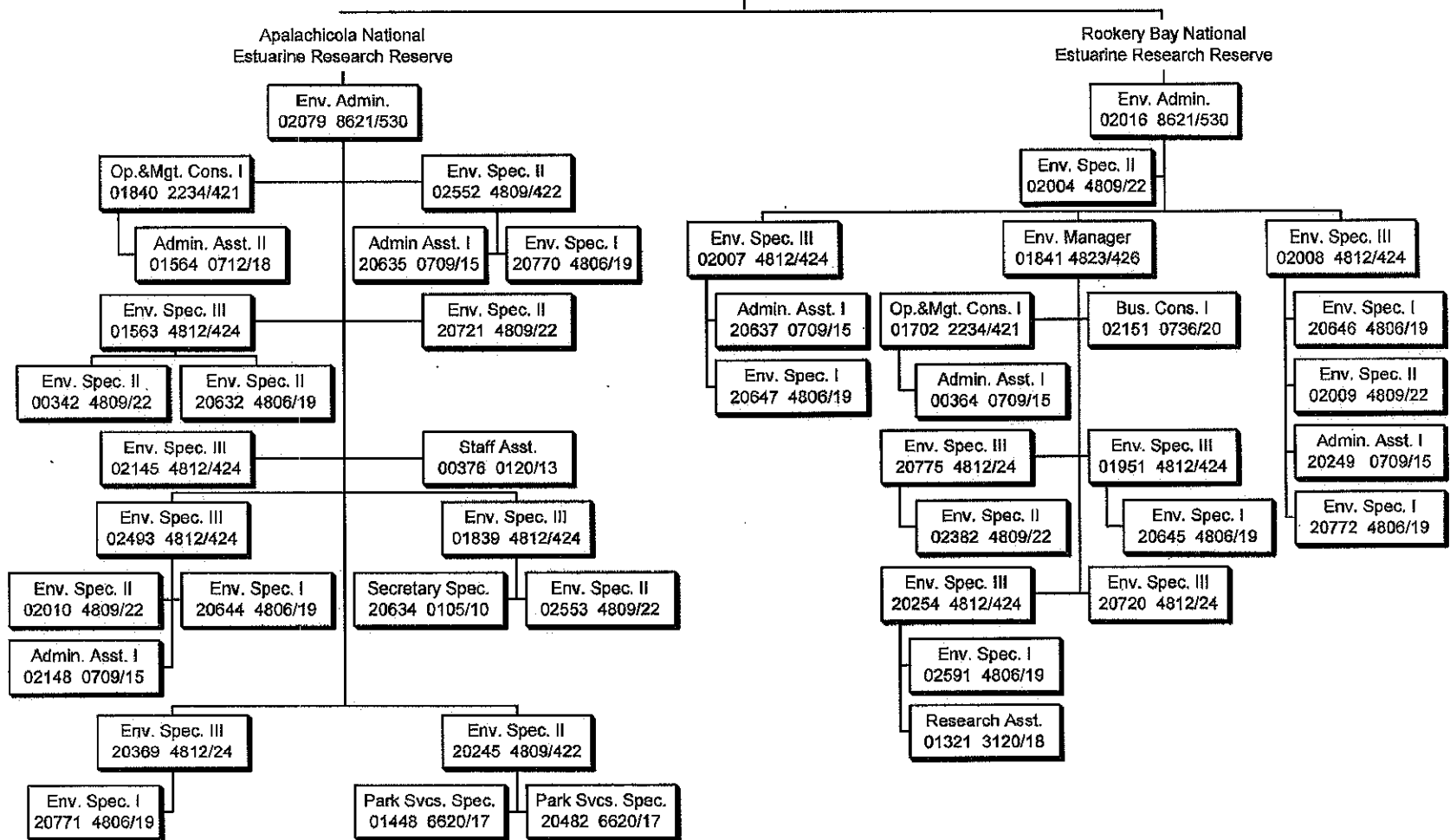


Policy Making Position:
01191

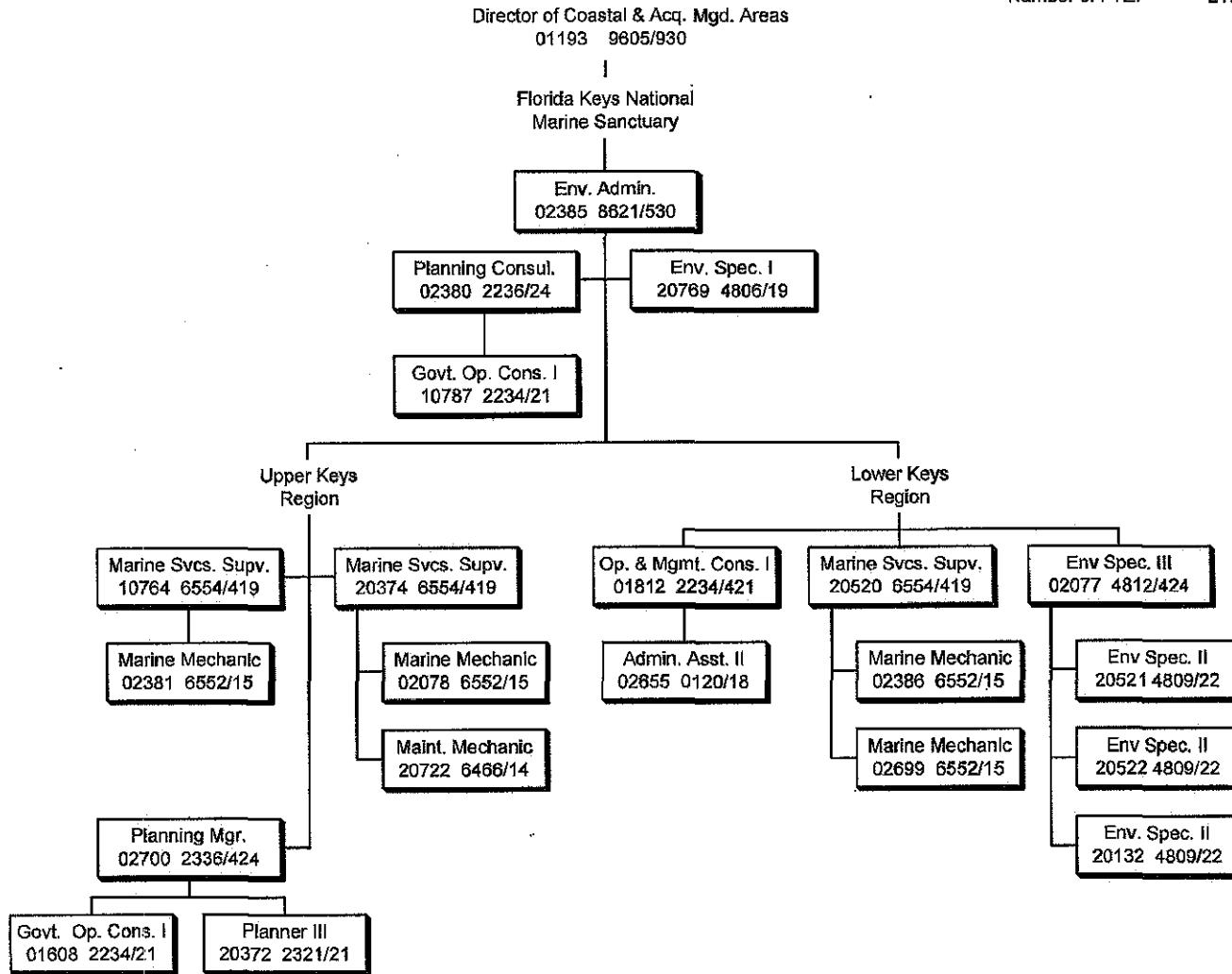
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 Number of FTE: 16.00

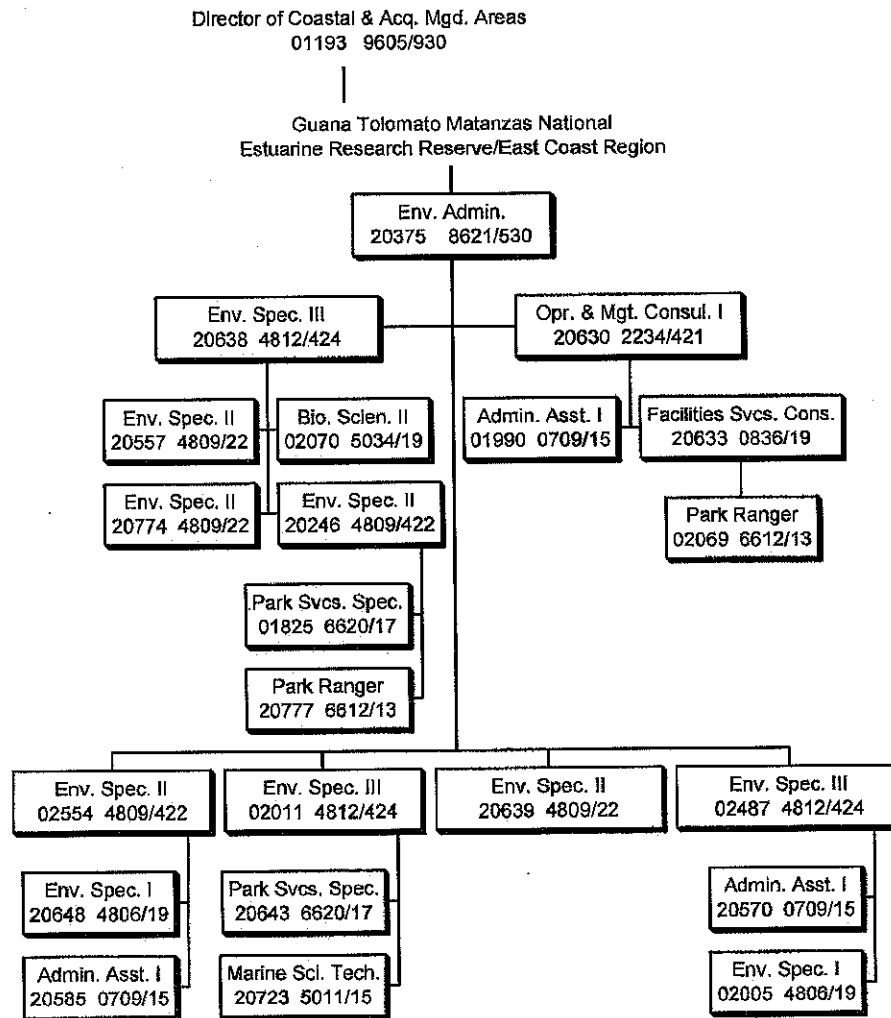


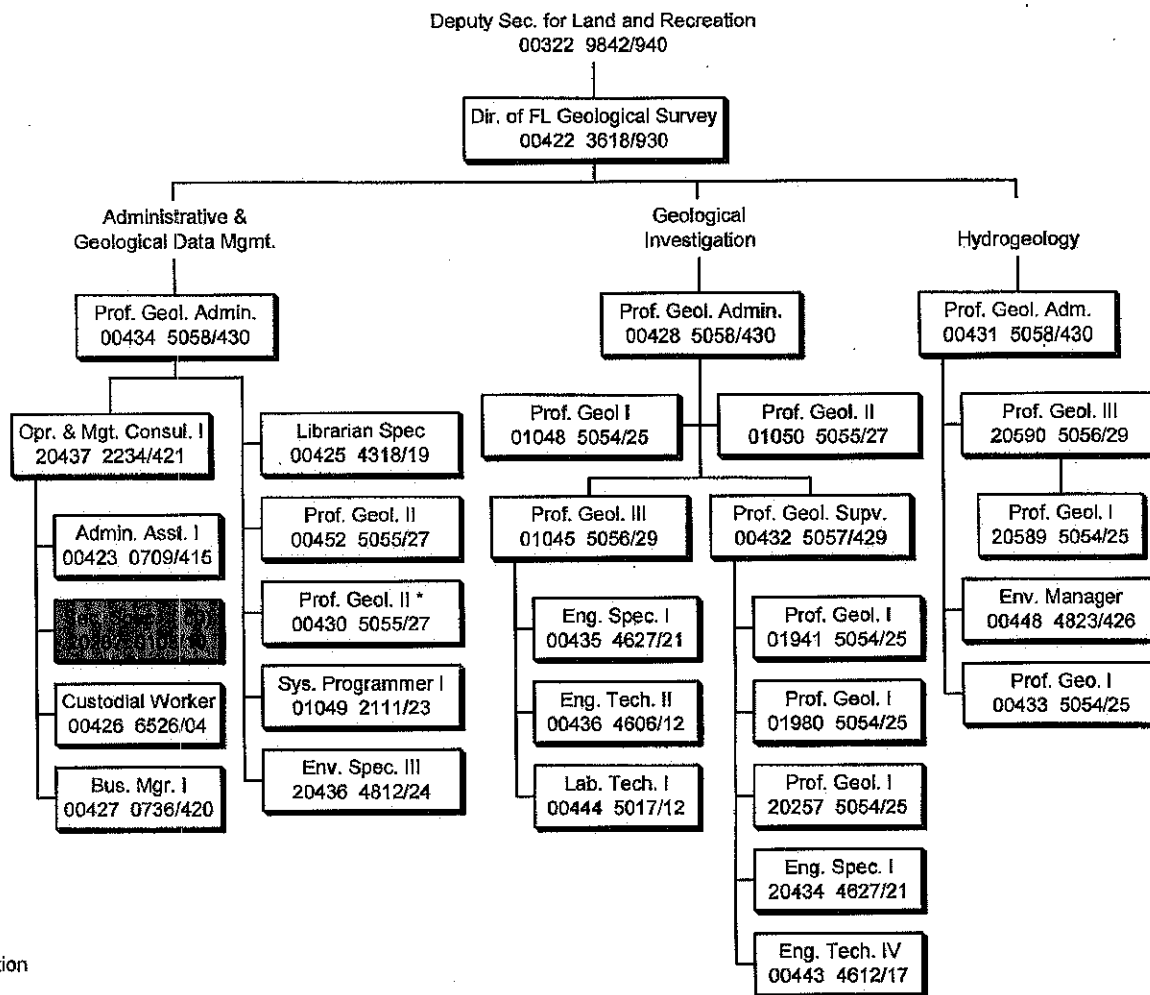
Director of Coastal & Acq. Mgmt. Areas
 01193 9605/930



Number of Positions: 21
 Number of FTE: 21.00

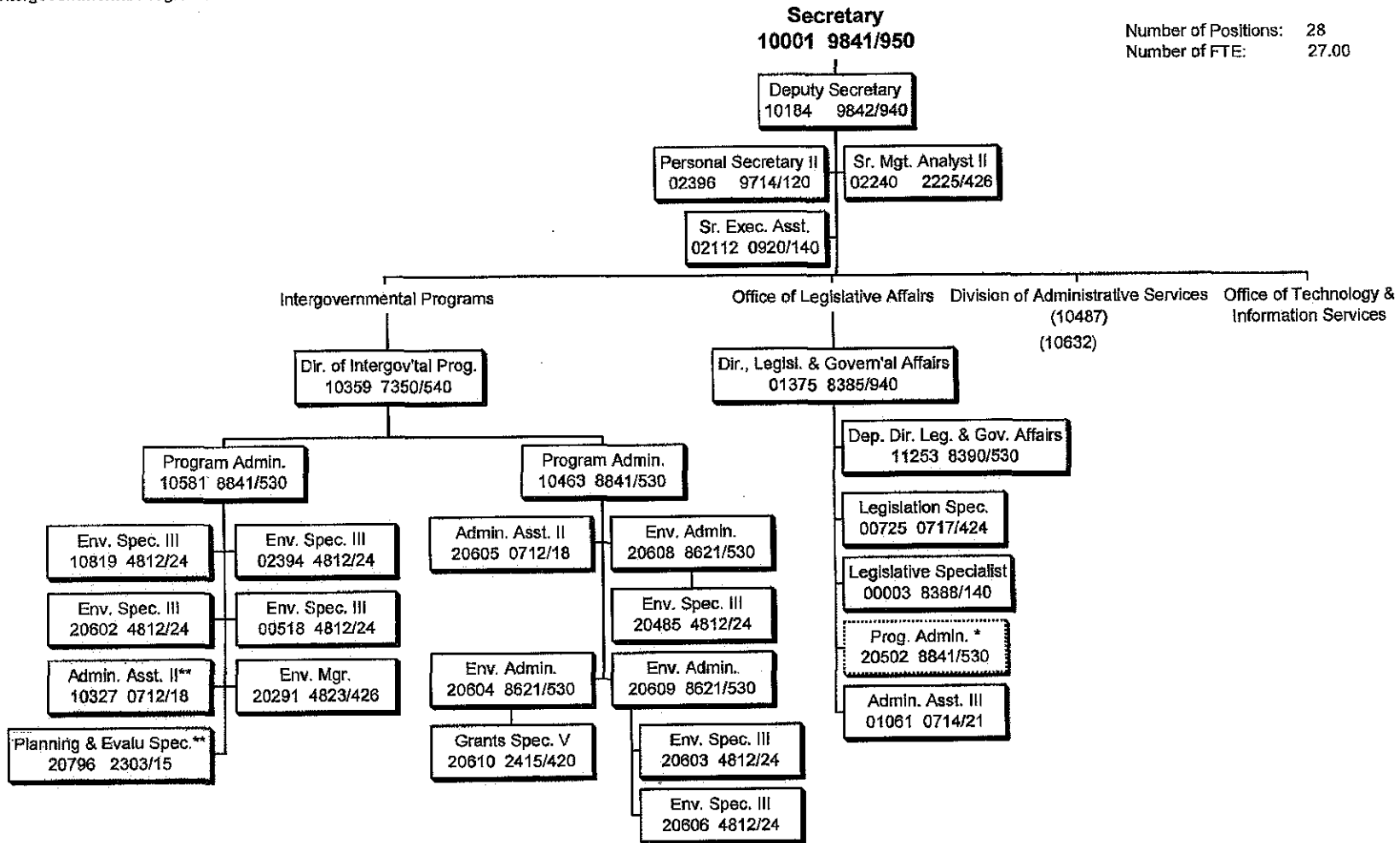






*Shared Position

Number of Positions: 28
 Number of FTE: 27.00



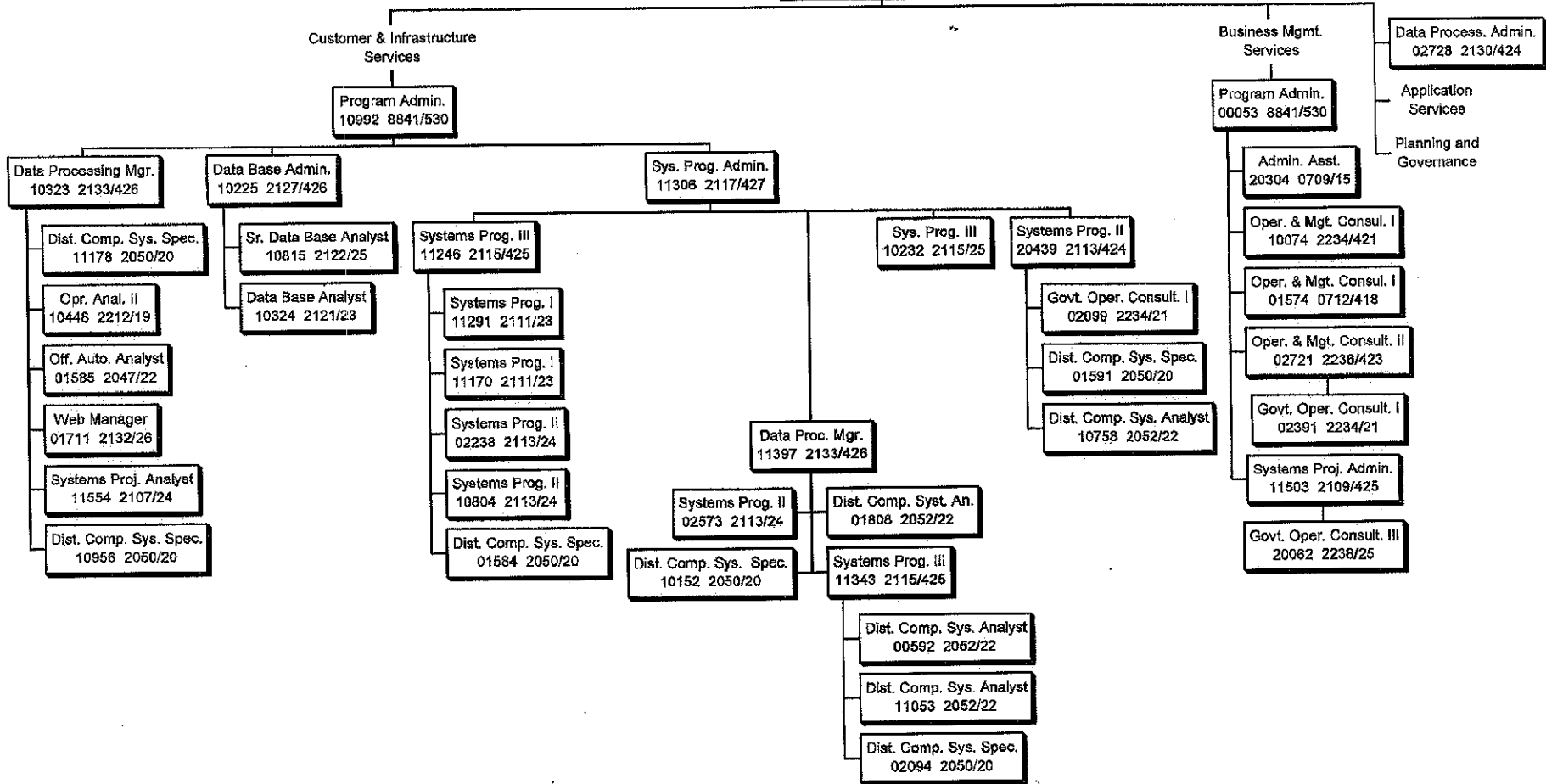
Policy Making Position:
 01738
 00003

**Half-time position

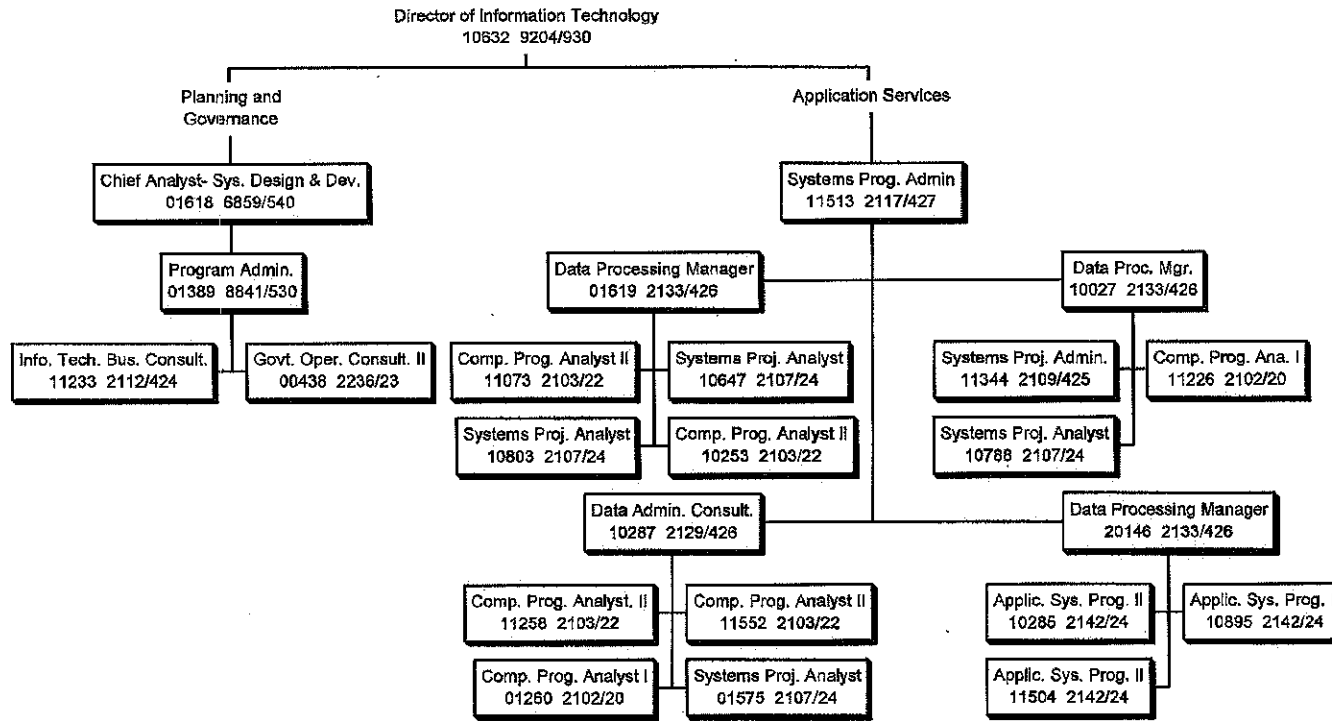
* NWDM/Air
 Washington, DC

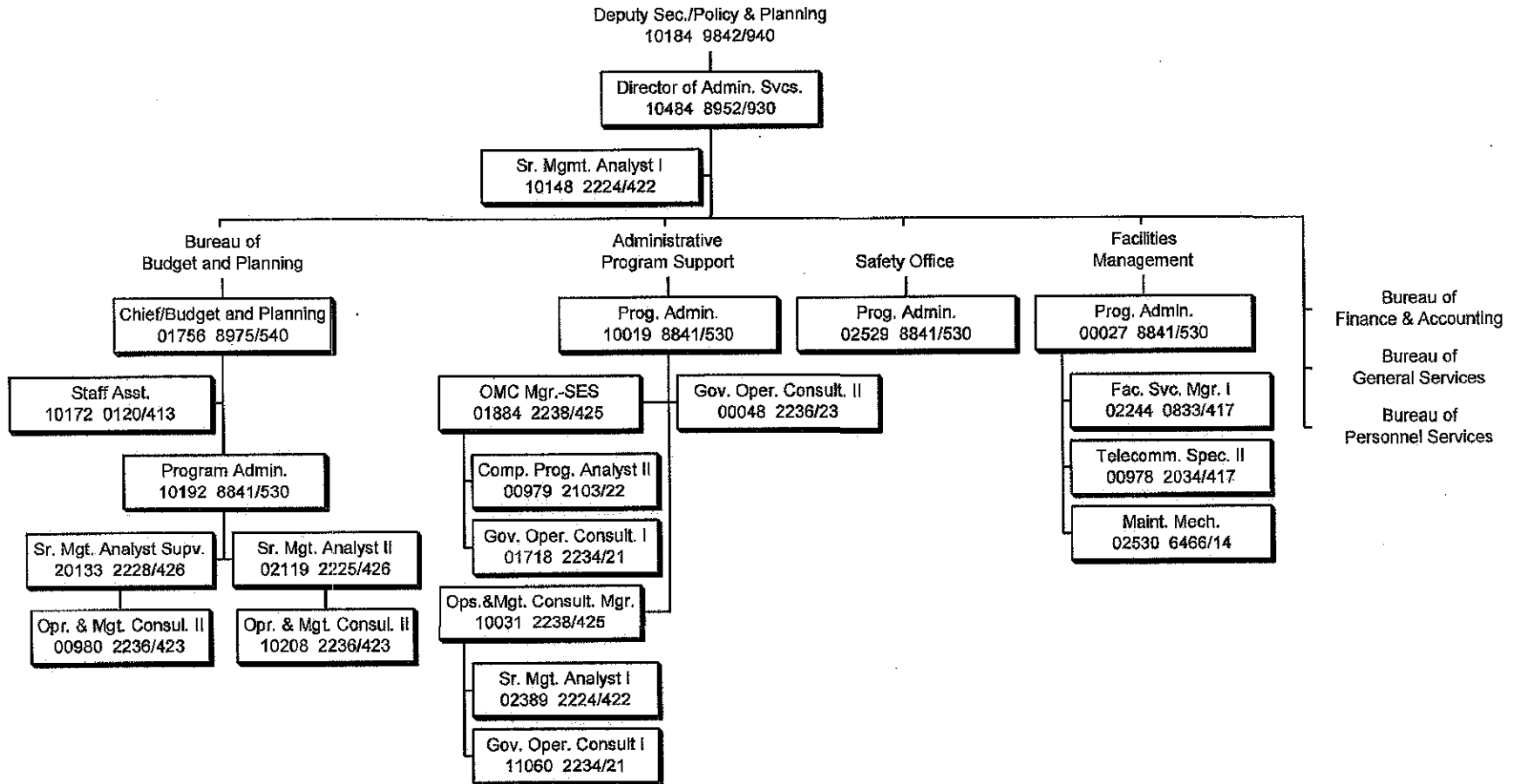
Deputy Sec. for Policy and Planning
 10184 9842/940

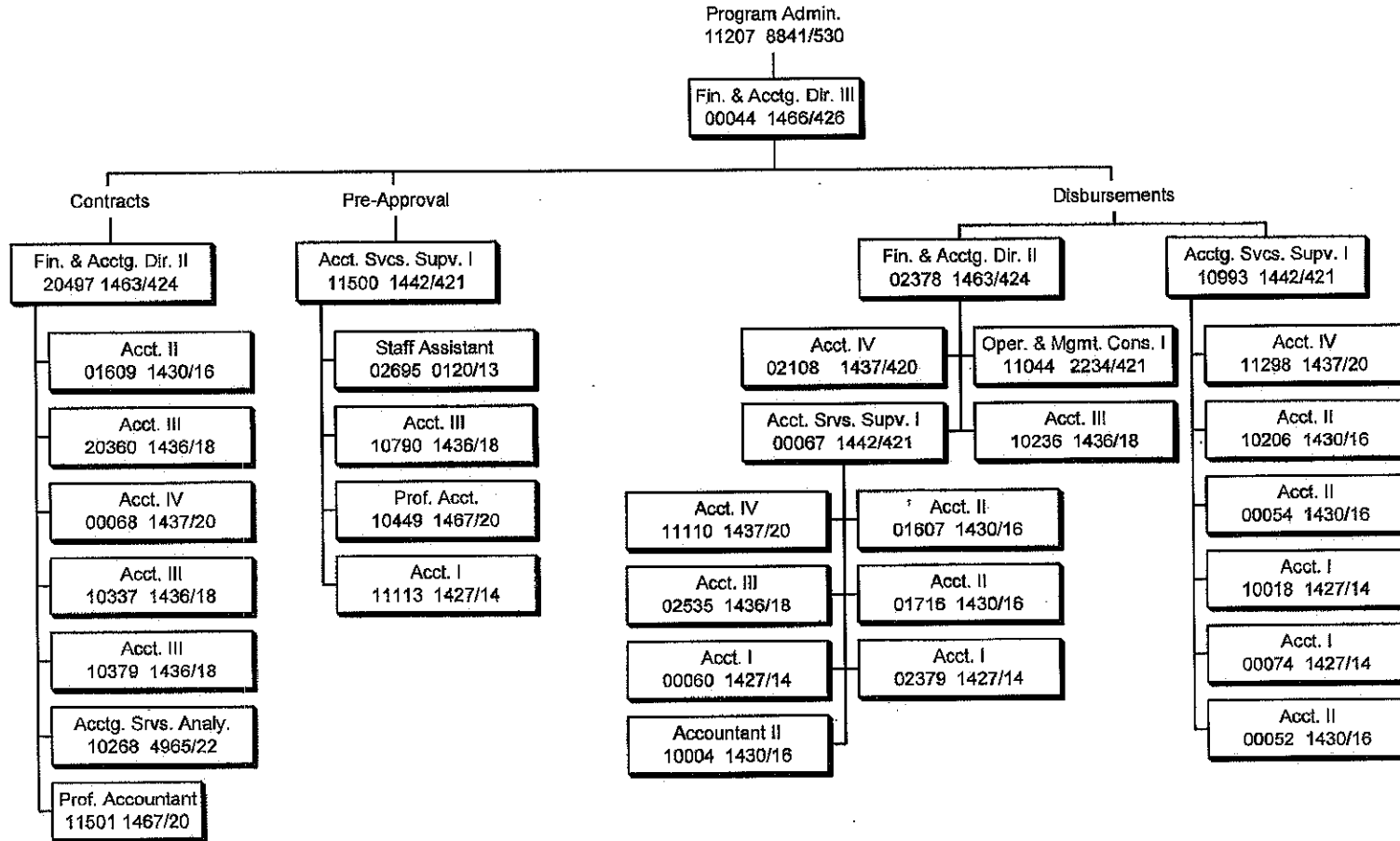
Dir. of Information Technology
 10632 9204/930



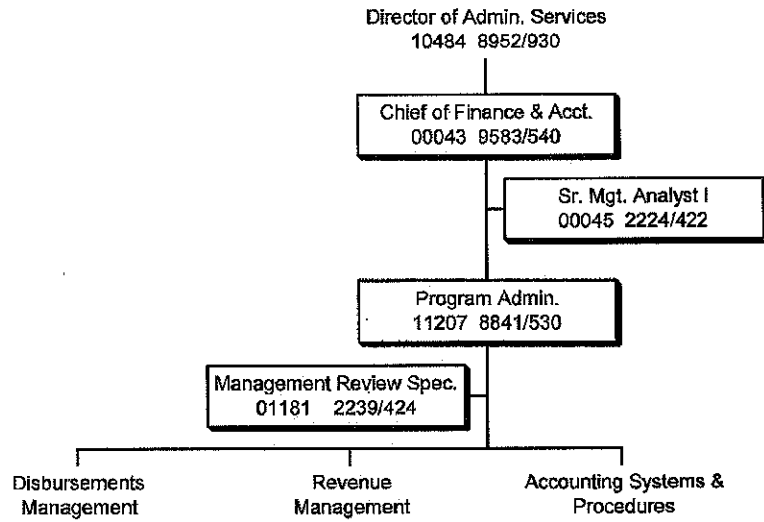
Number of Positions: 23
 Number of FTE: 23.00





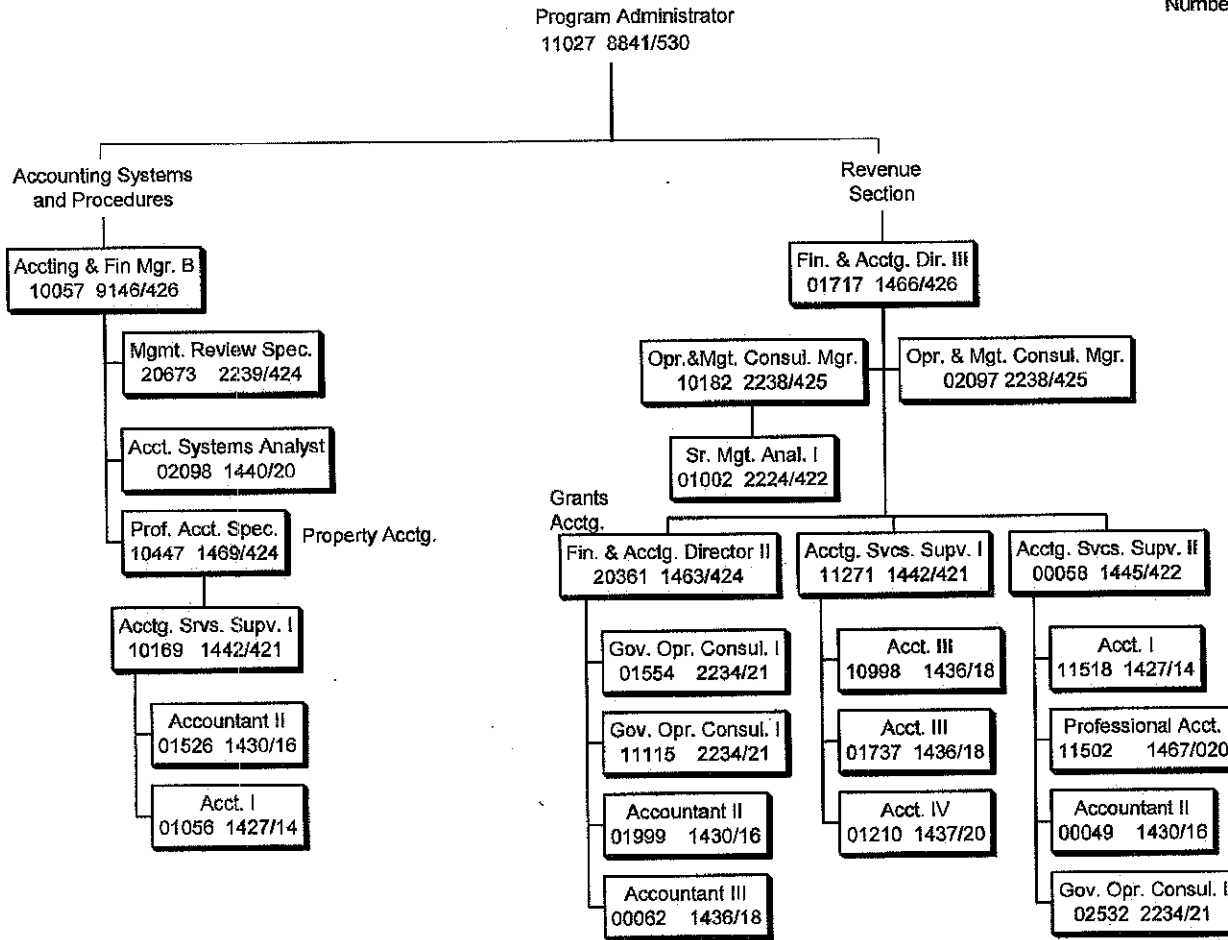


Number of Positions: 4
Number of FTE: 4

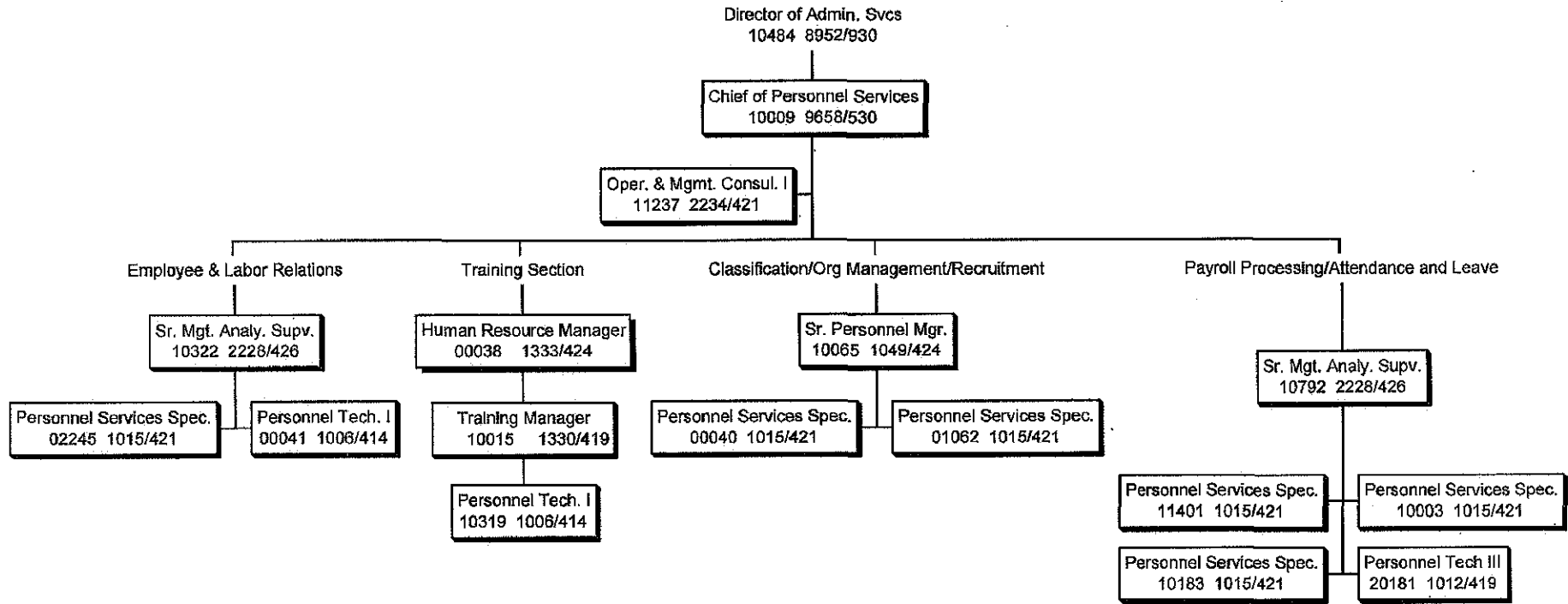


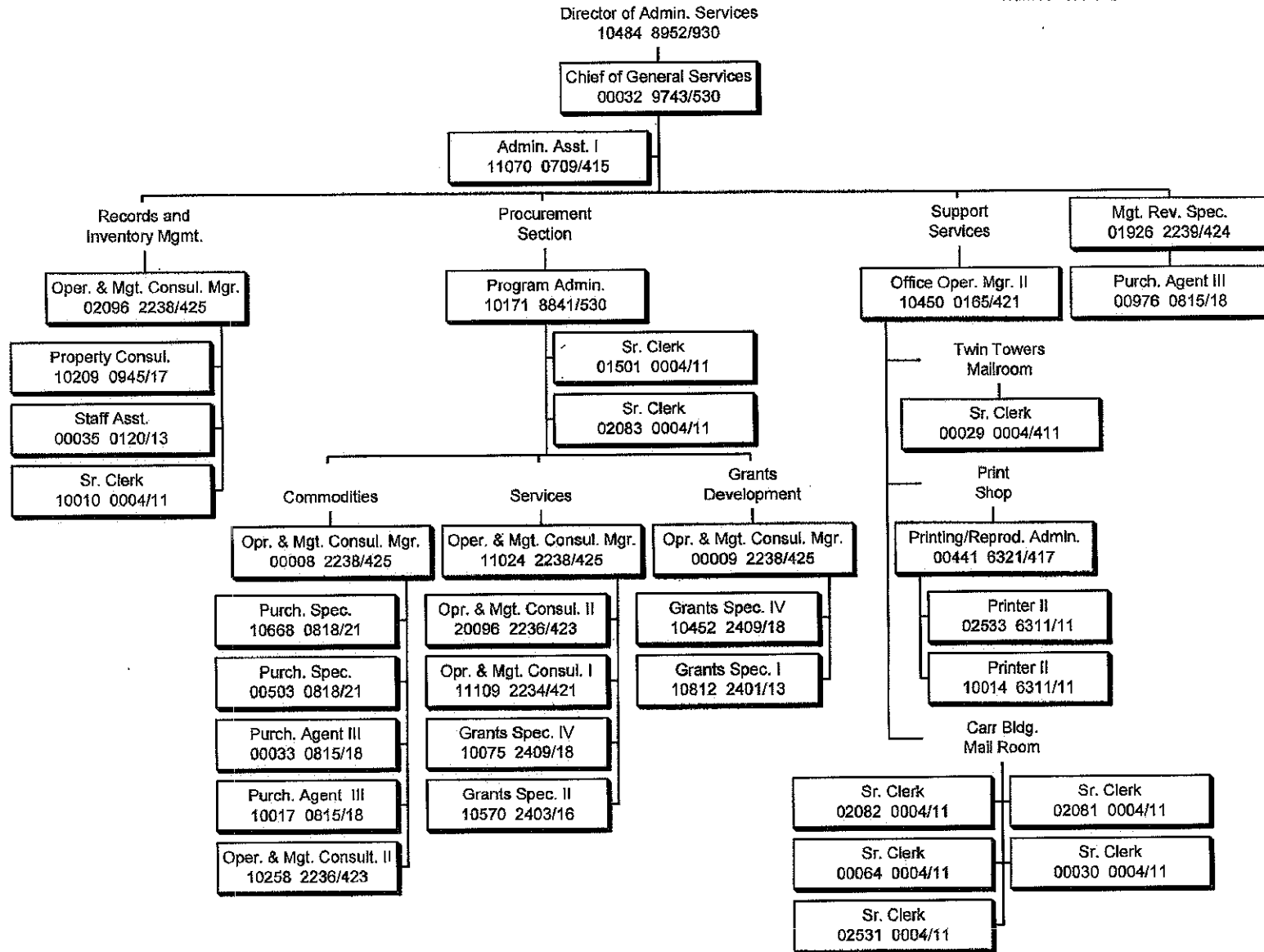
Department of Environmental Protection
 Administrative Services
 Bureau of Finance and Accounting, Continued
 Accounting Systems & Procedures and Grants Section
 Revenue Section

Number of Positions: 25
 Number of FTE: 25.00

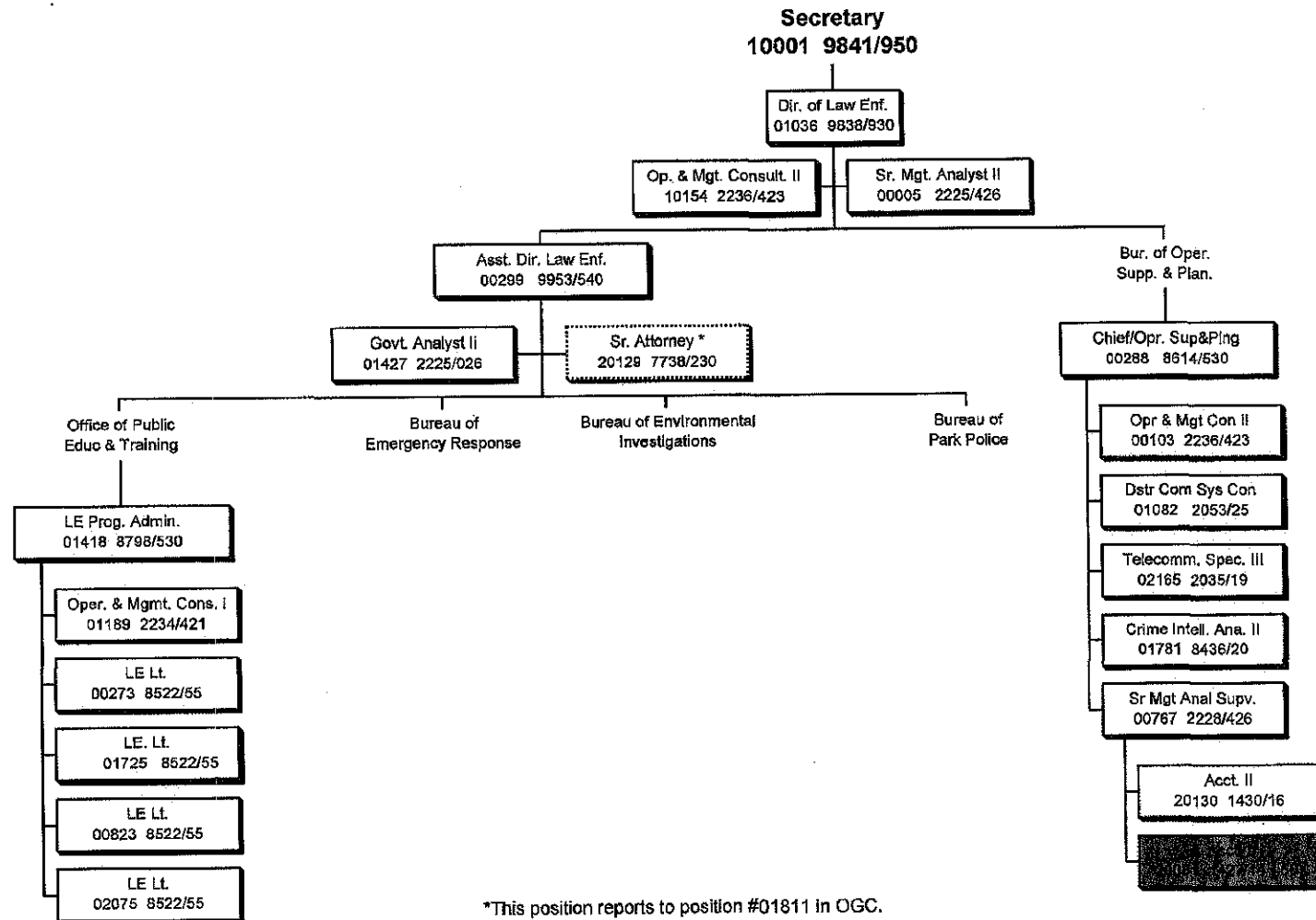


Number of Positions: 16
 Number of FTE: 16.00

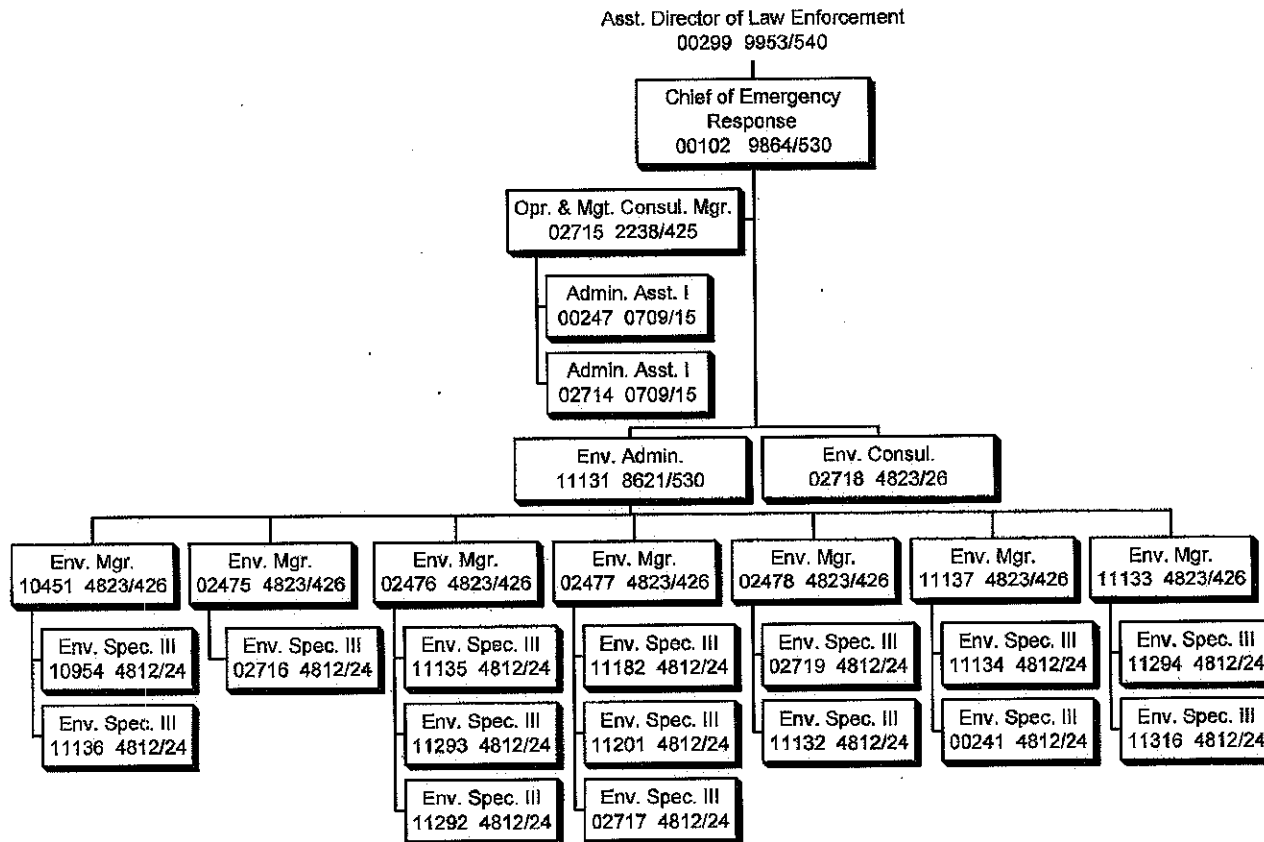


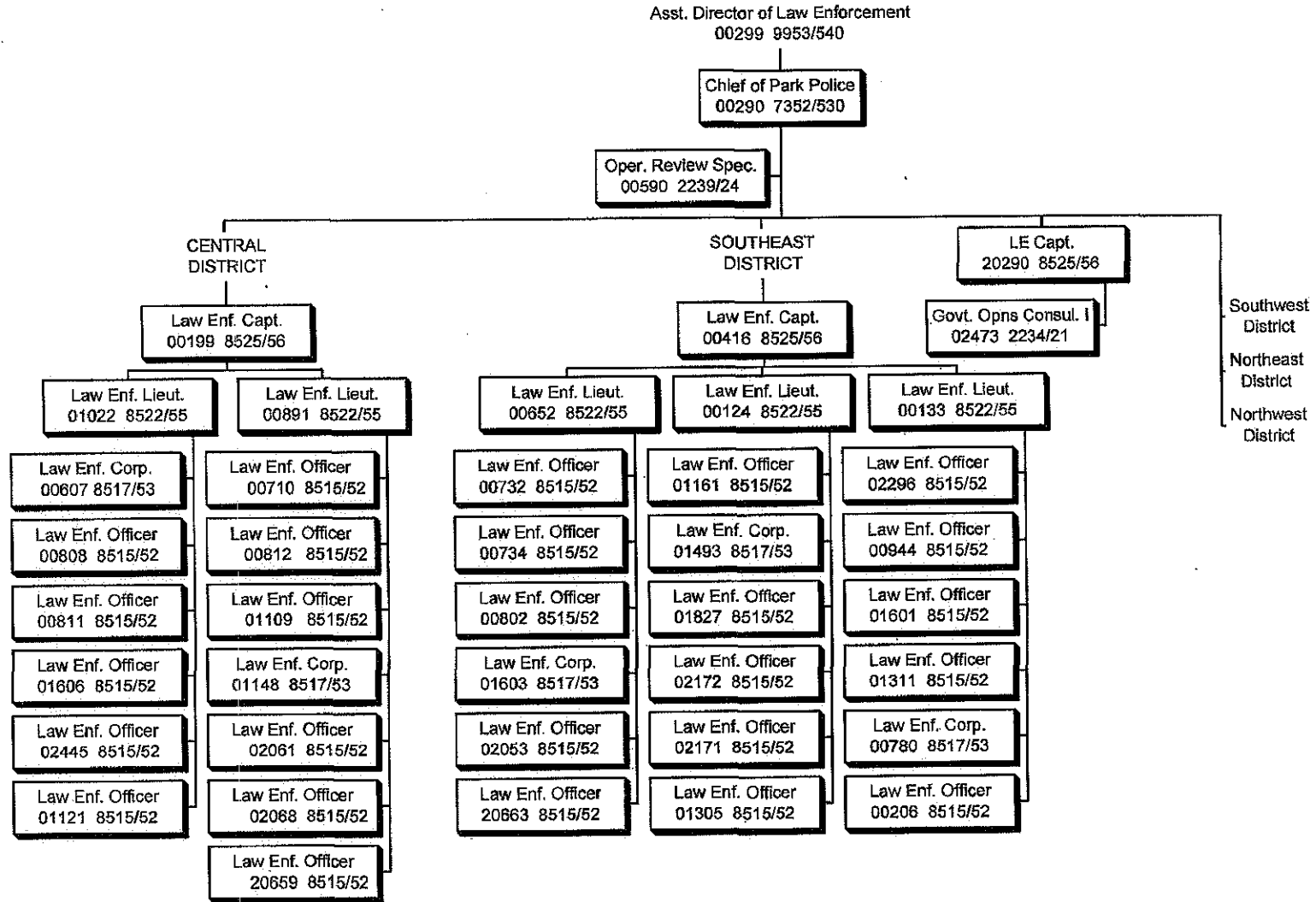


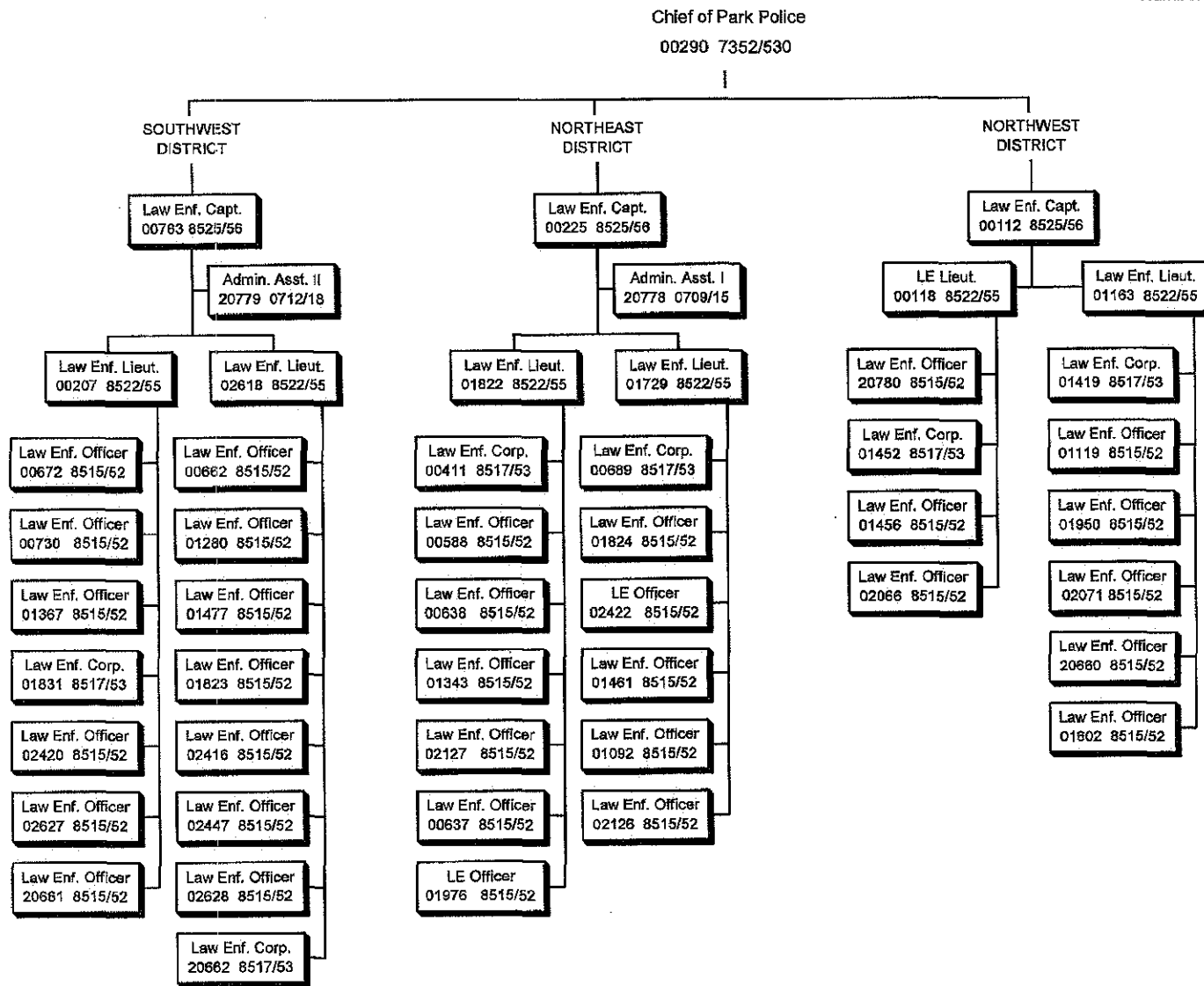
Number of Positions: 20
 Number of FTE: 19.5



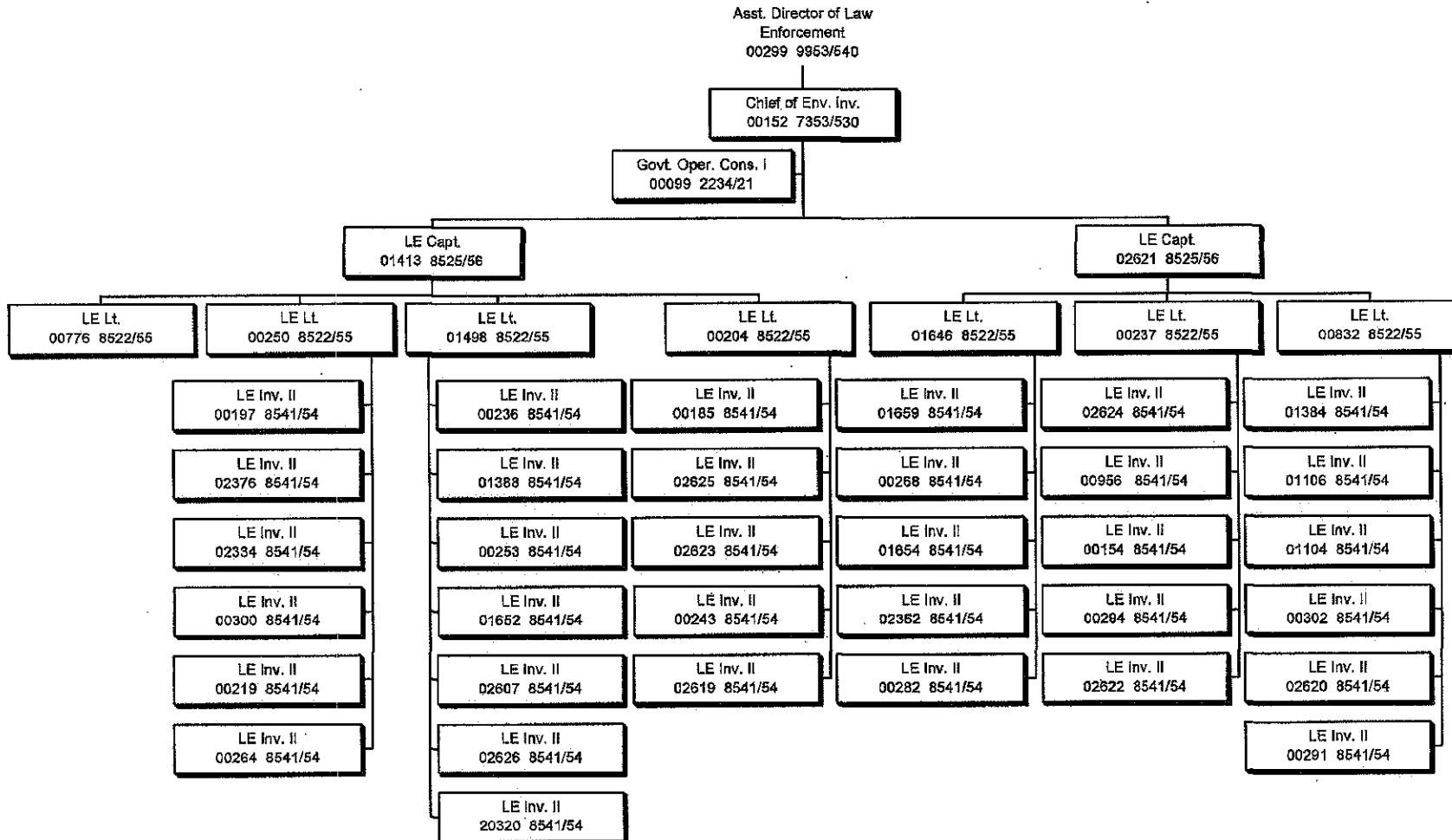
Number of Positions: 28
 Number of FTE: 28.00

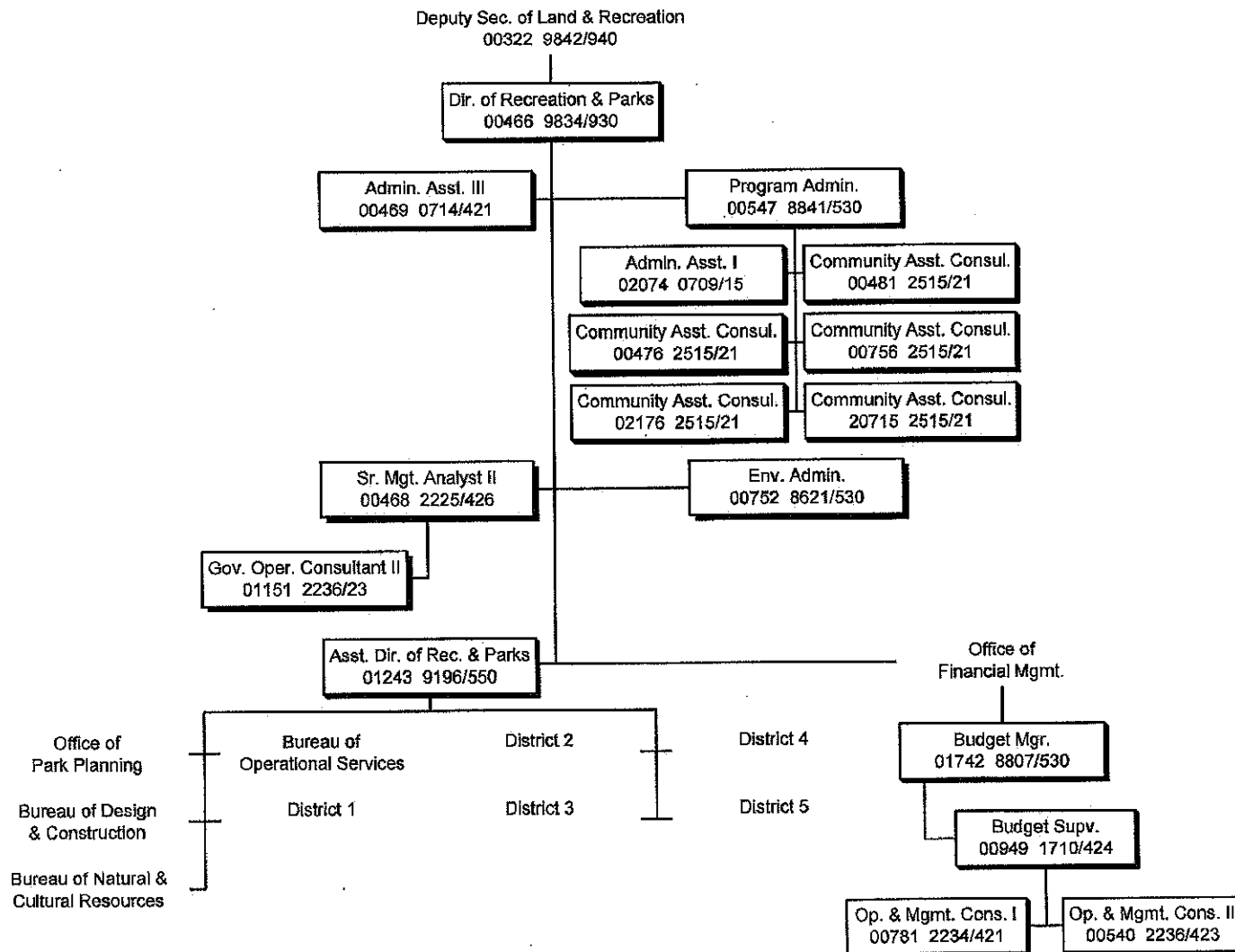


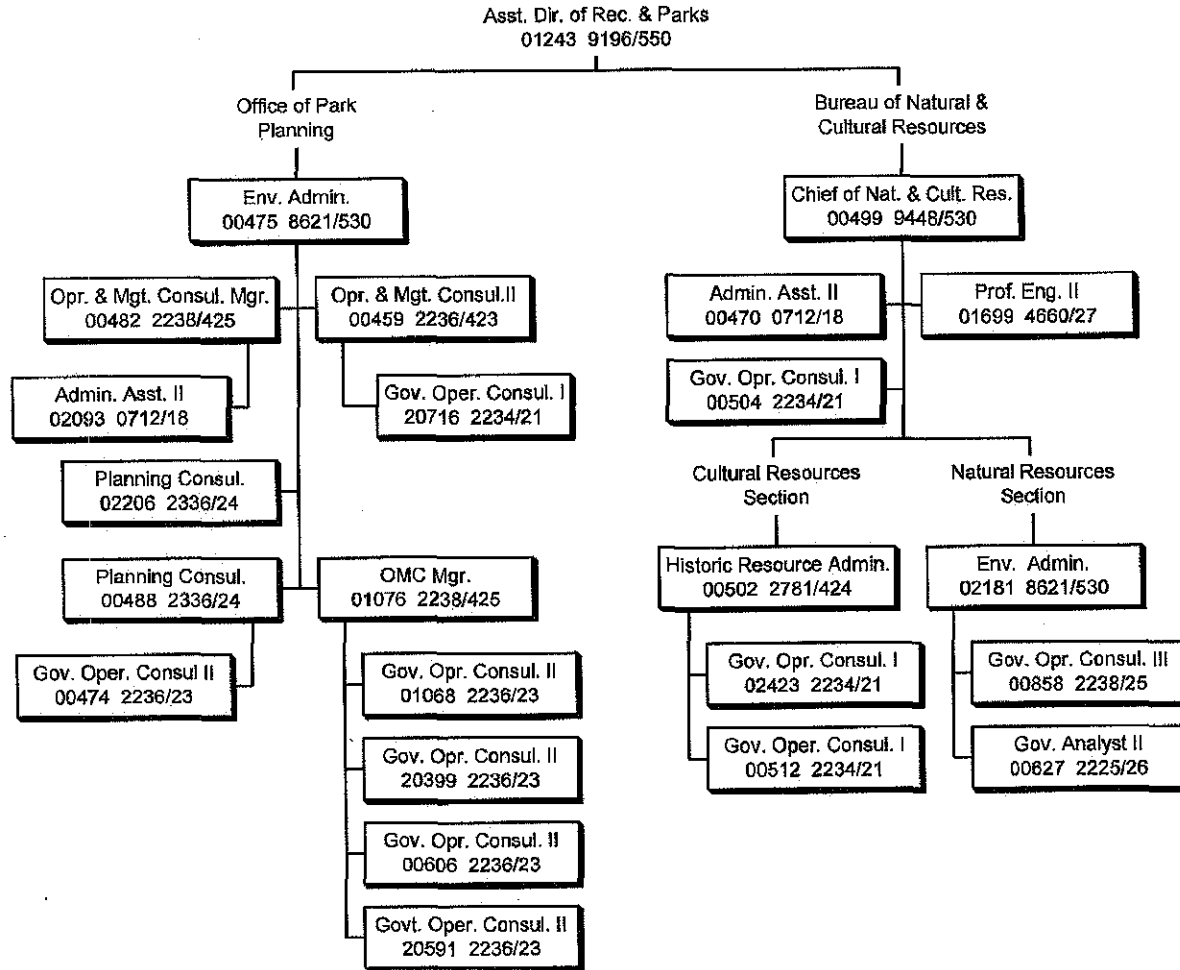




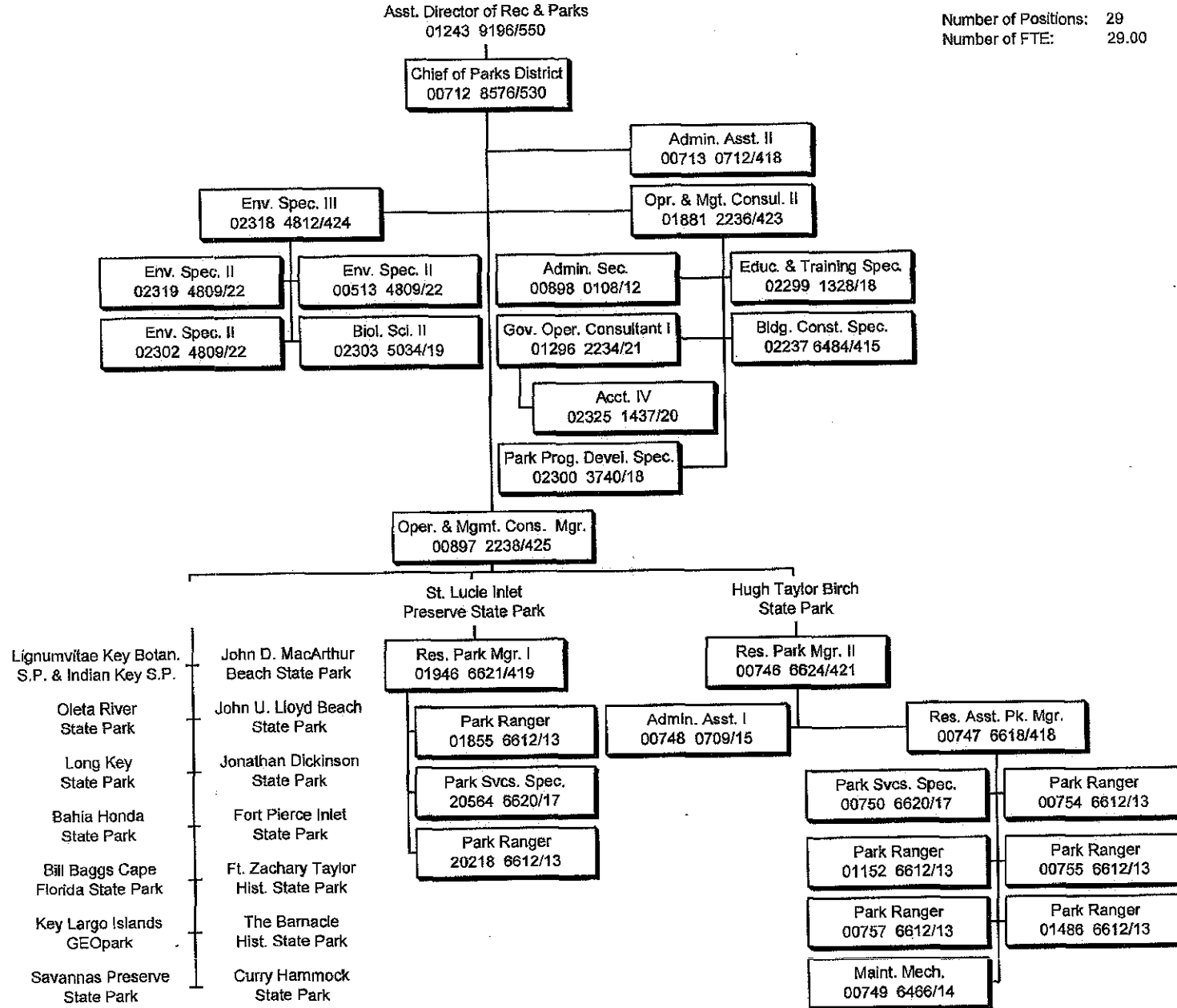
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Number of FTE: 45.00

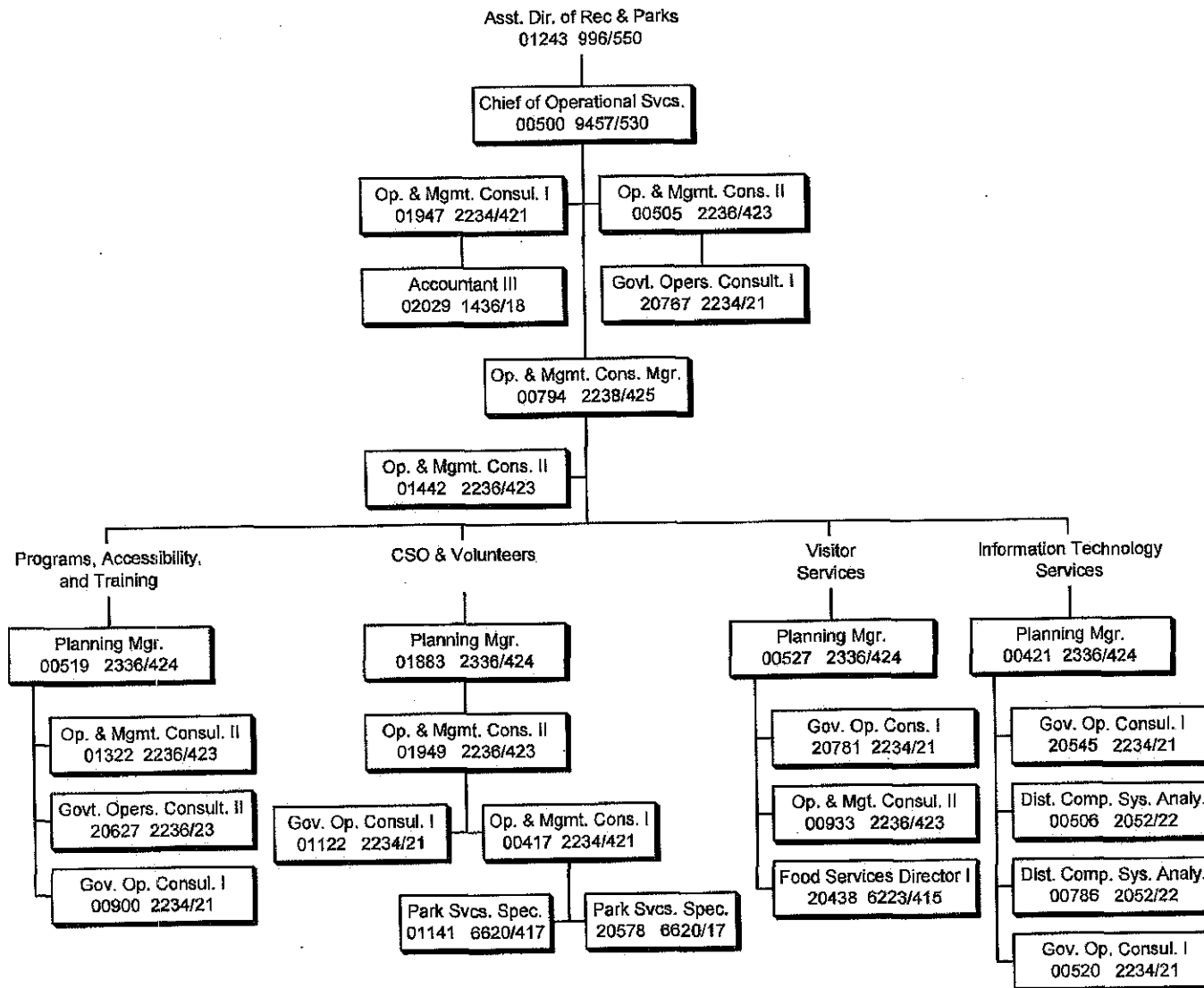




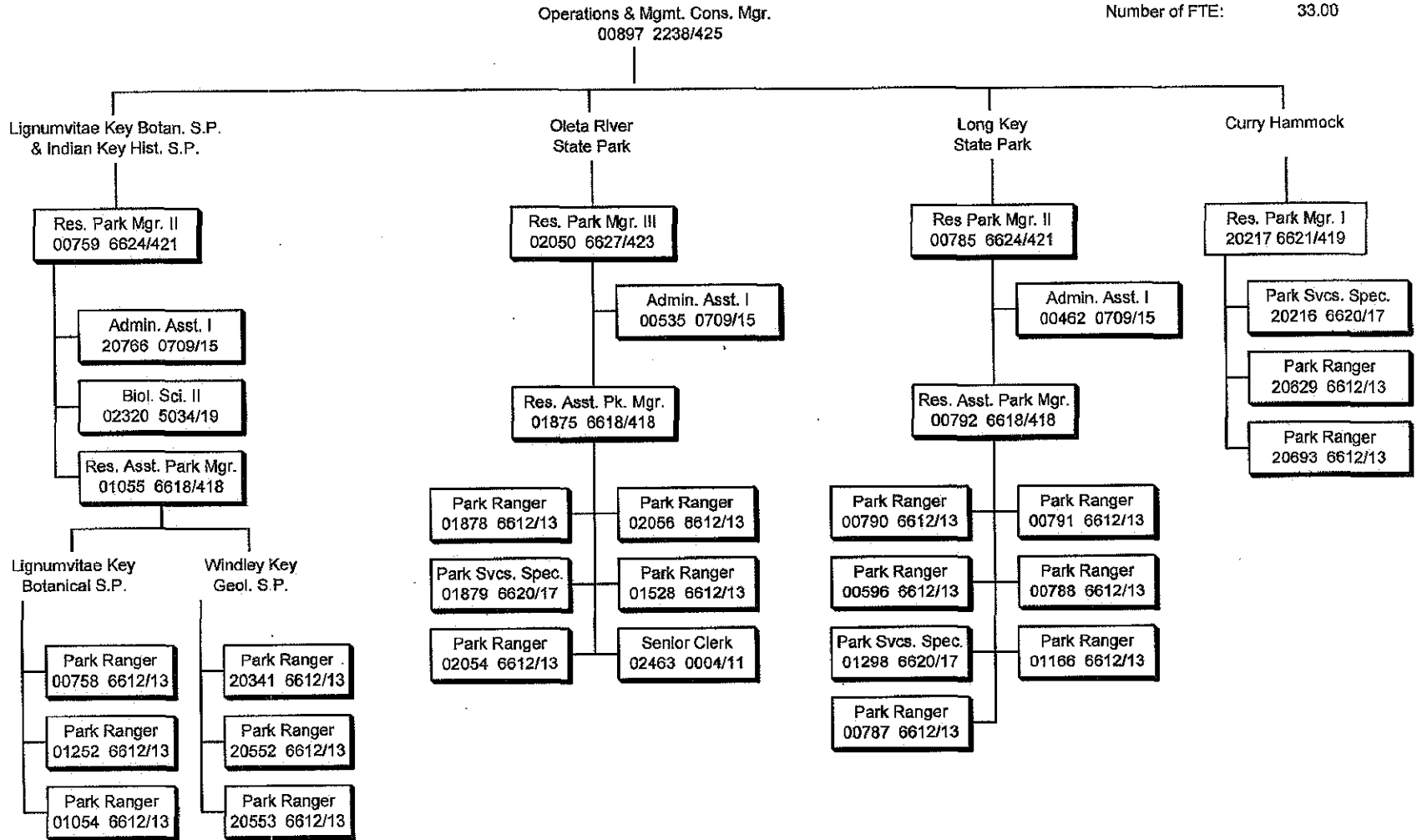


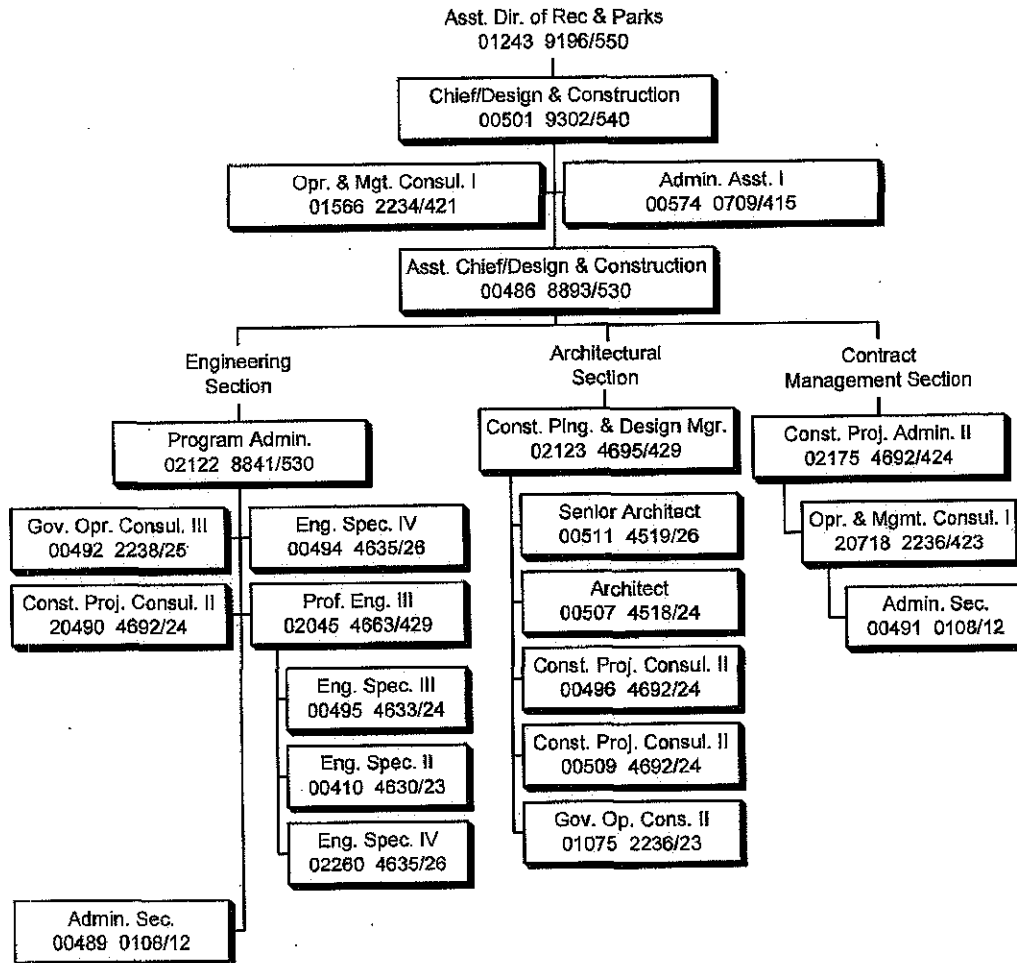
Number of Positions: 29
 Number of FTE: 29.00





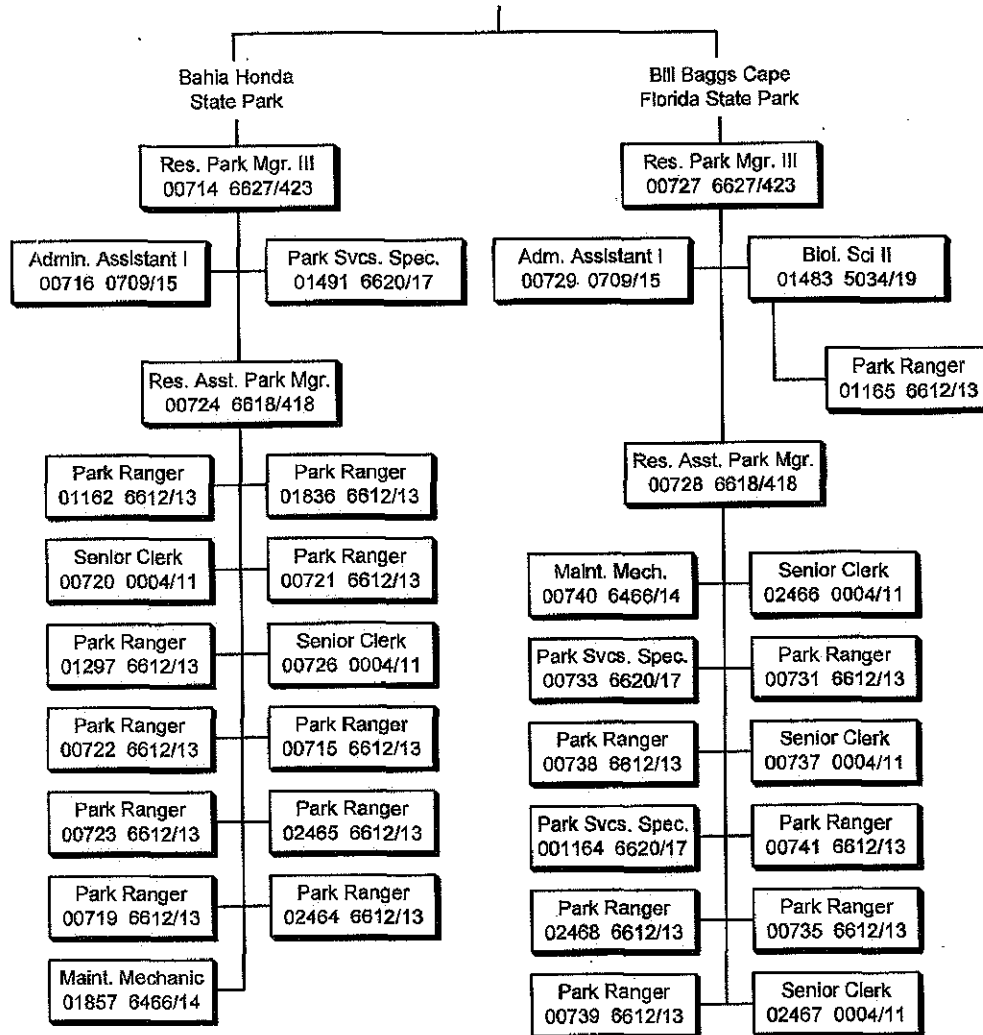
Number of Positions: 33
 Number of FTE: 33.00



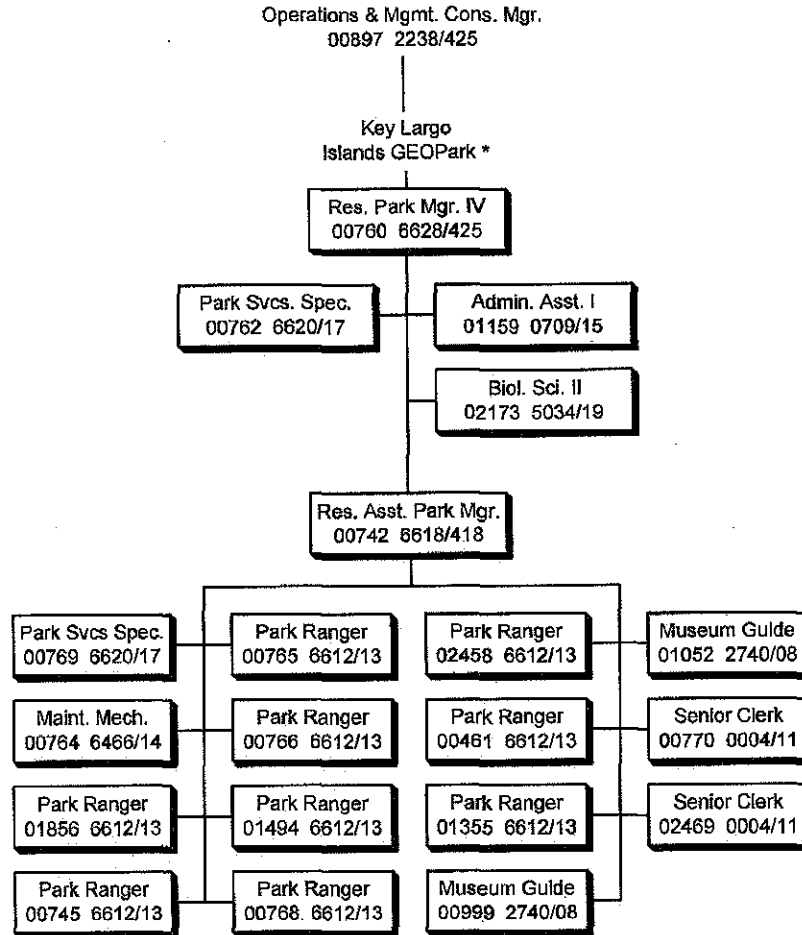


Operations & Mgmt. Cons. Mgr.
 00897 2238/425

Number of Positions: 34
 Number of FTE: 34



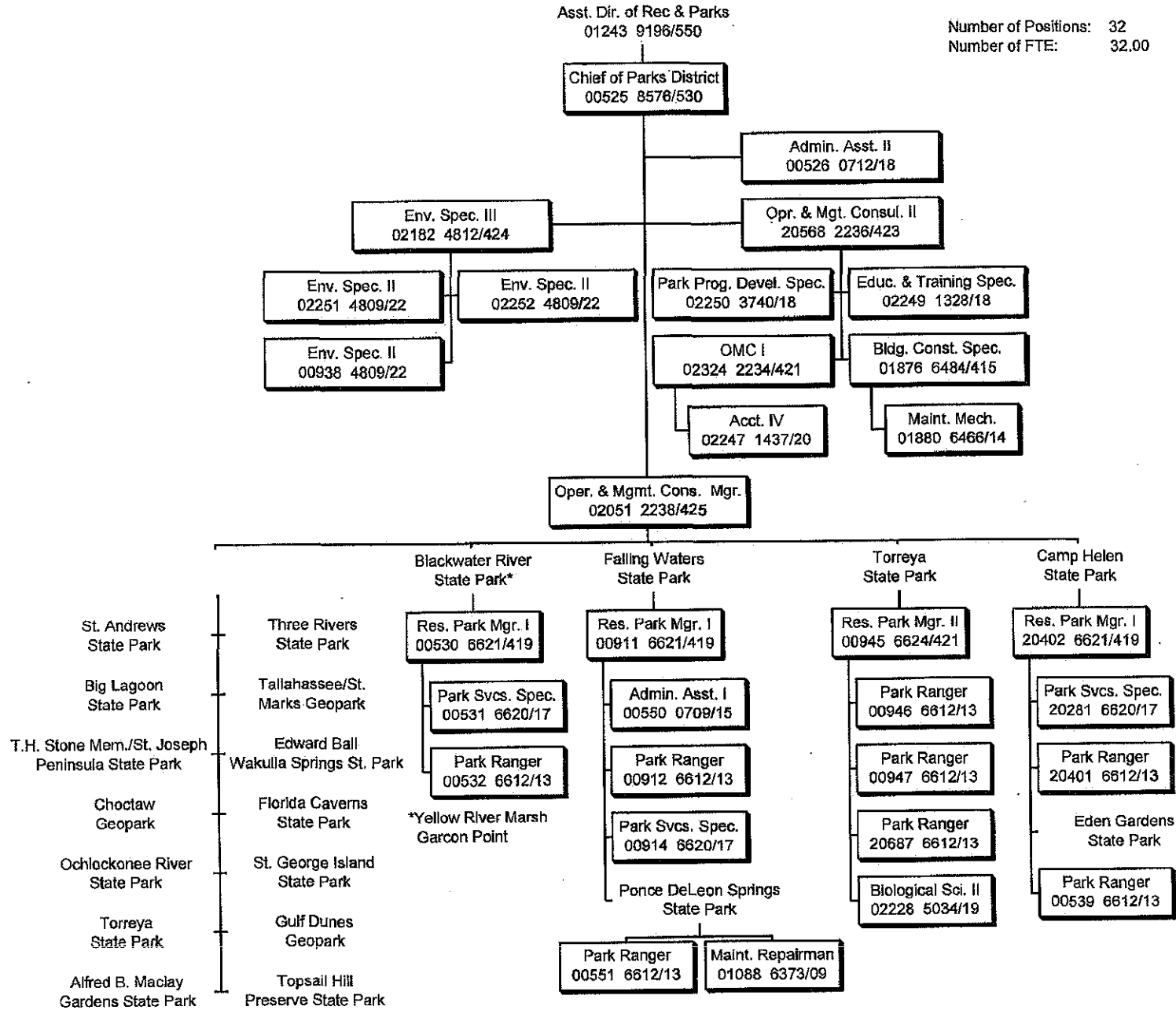
Number of Positions: 20
 Number of FTE: 20.00



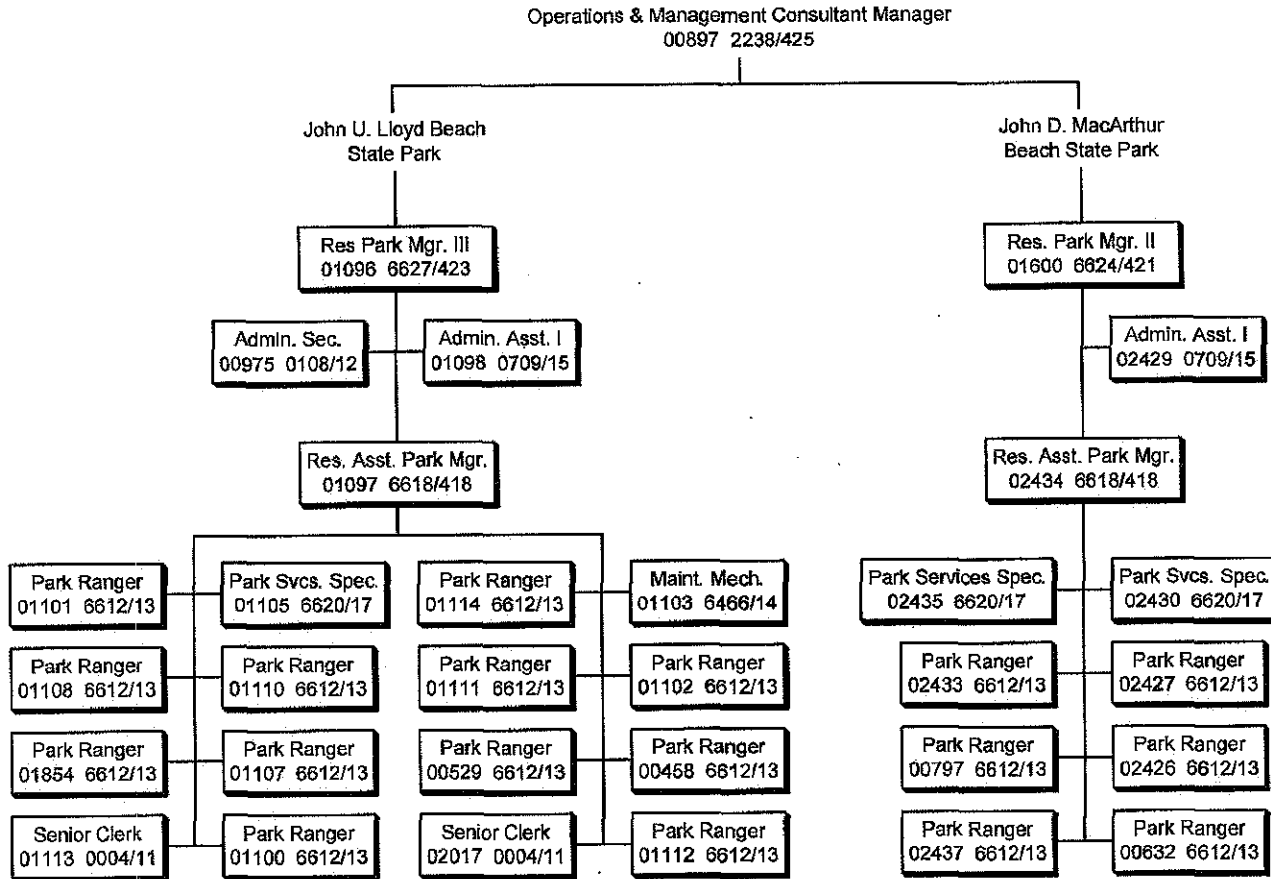
* John Pennekamp Coral Reef SP
 Dagney Johnson Key Largo Hammock SP

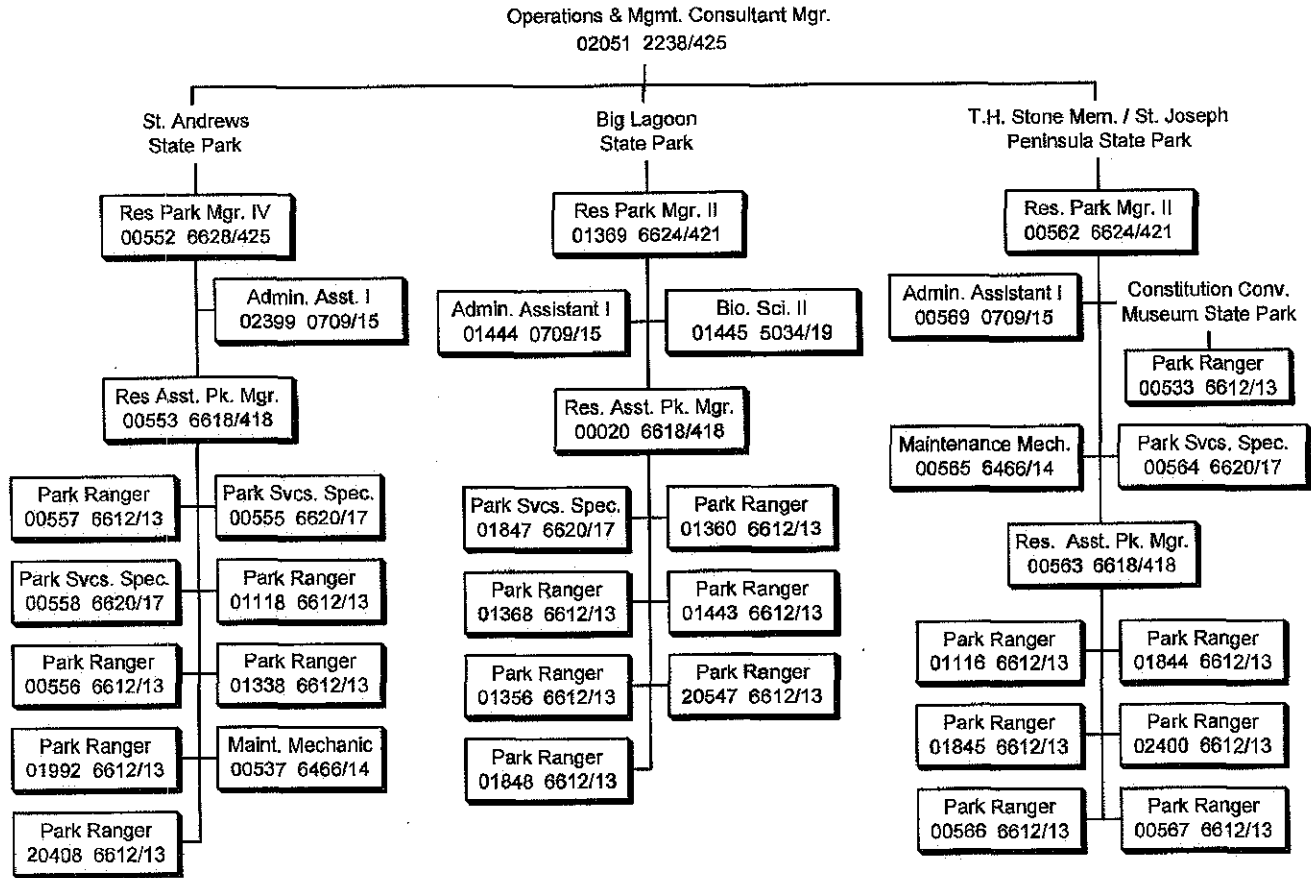
Asst. Dir. of Rec & Parks
 01243 9196/550

Number of Positions: 32
 Number of FTE: 32.00

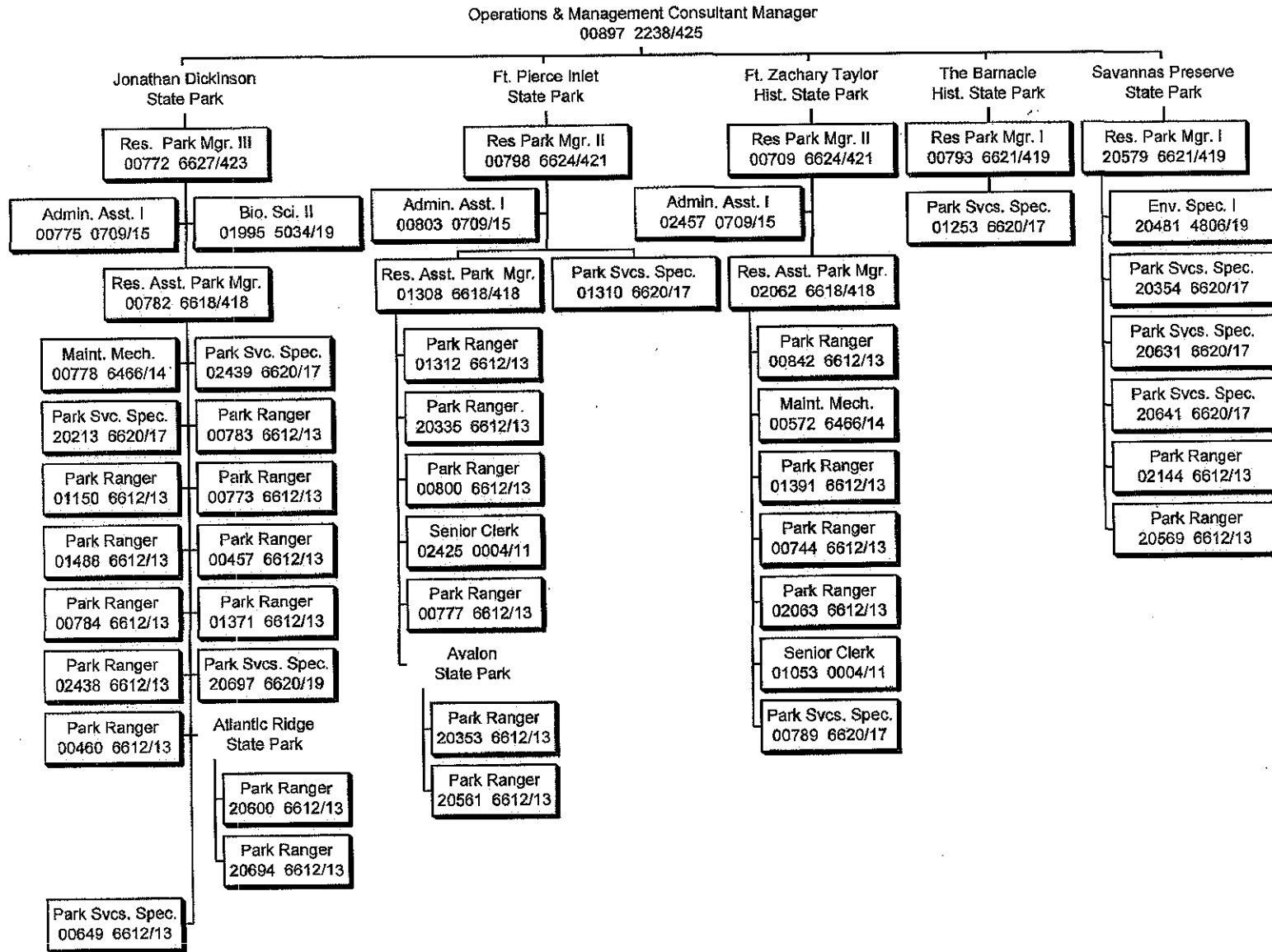


Number of Positions: 31
 Number of FTE: 31.00

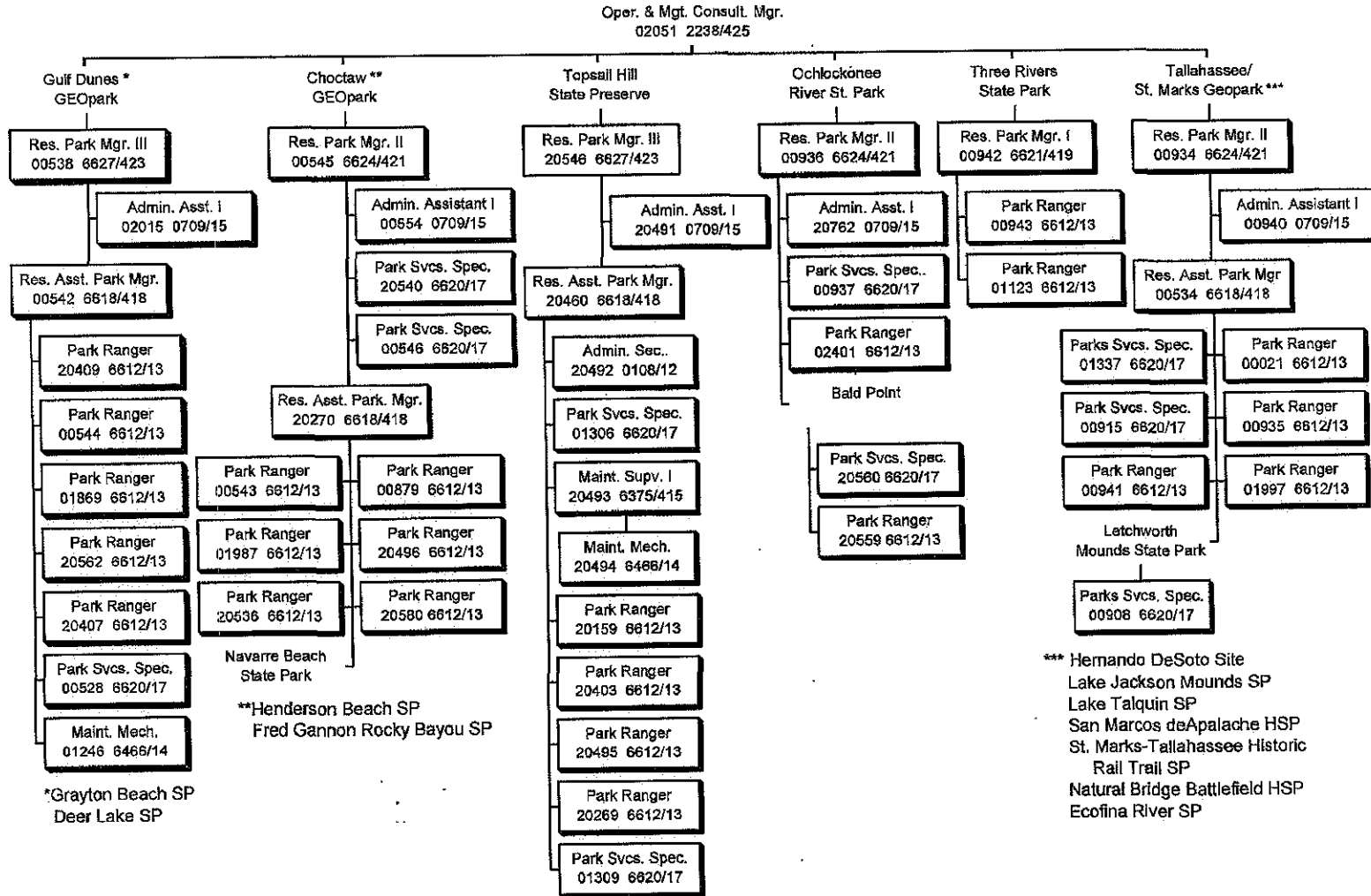




Number of Positions: 50
 Number of FTE: 50.00



Number of Positions: 52.00
 Number of FTE: 52.00

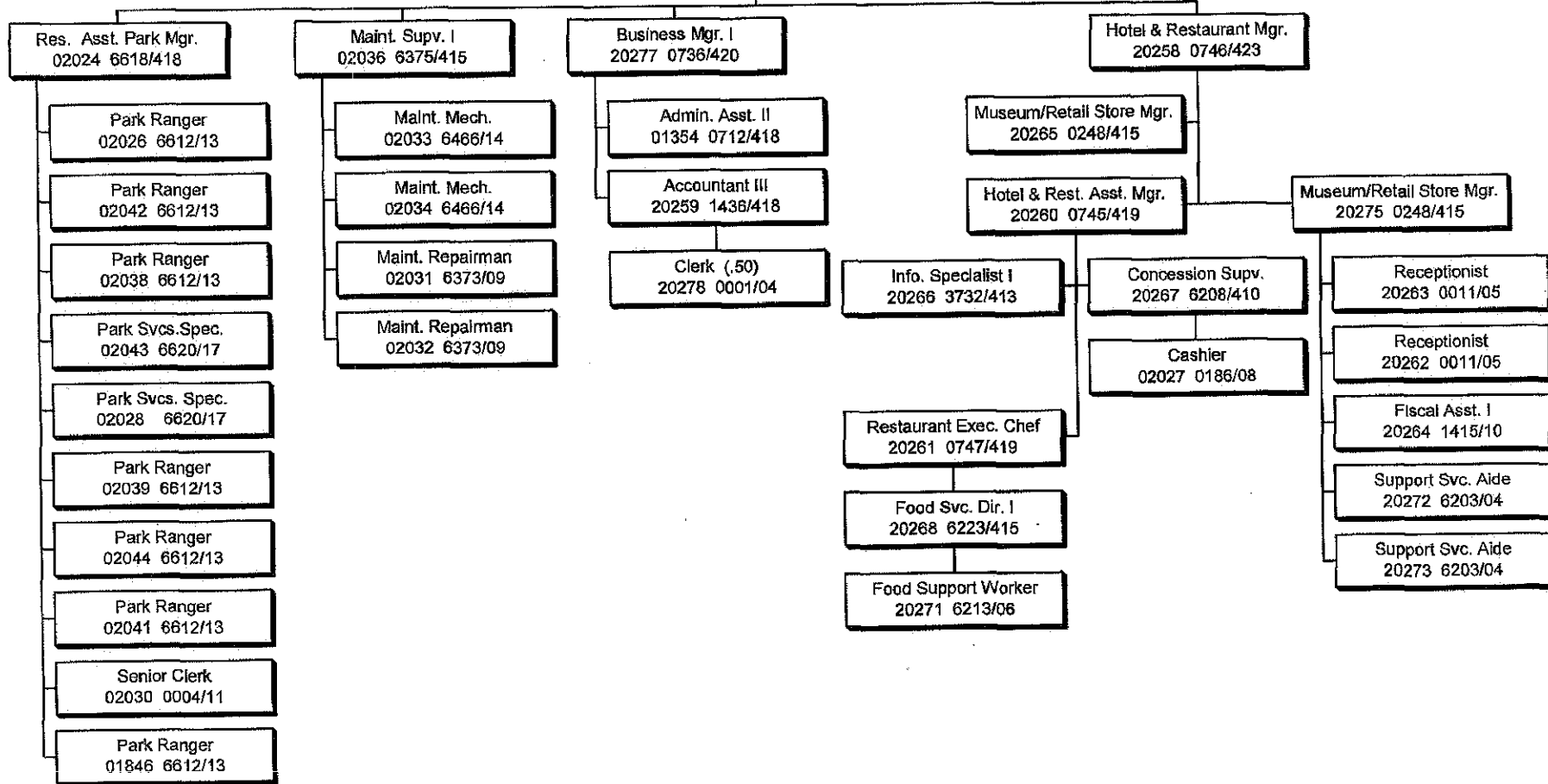


Number of Positions: 37
 Number of FTE: 36.50

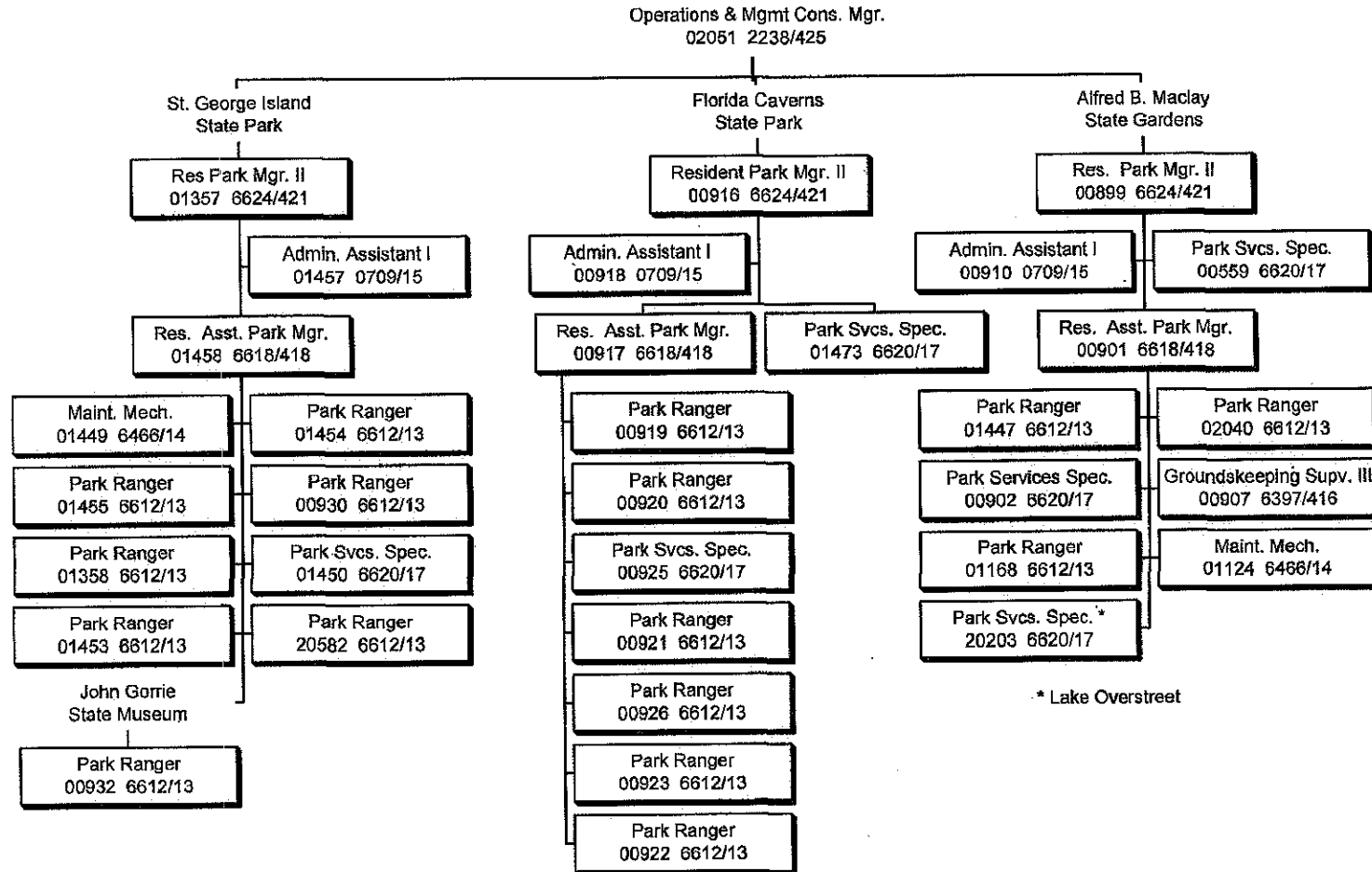
Operations & Mgmt. Cons. Mgr.
 02051 2238/425

Res. Park Mgr. IV
 02025 6628/425

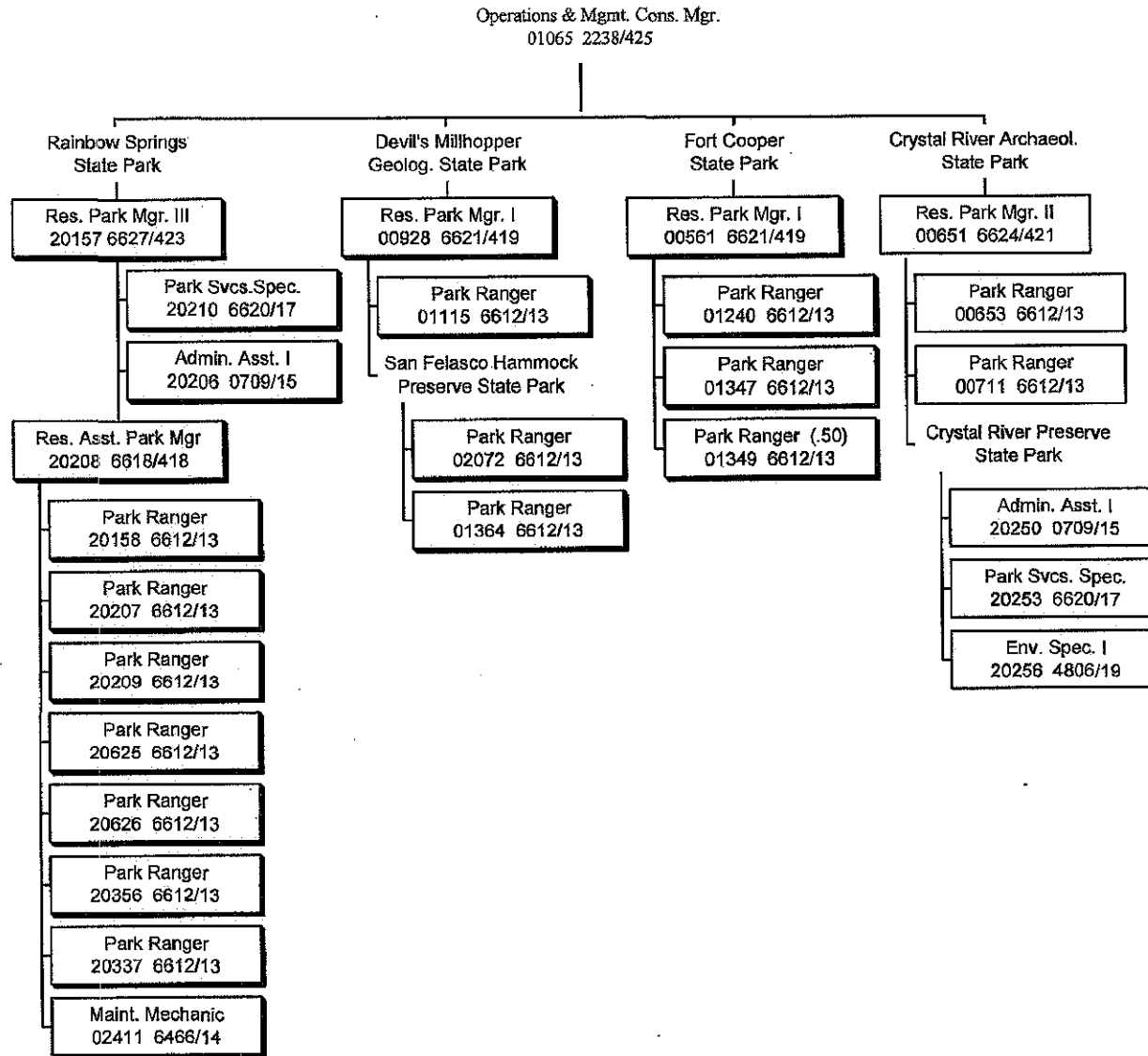
Blol. Sci. II
 00905 5034/19



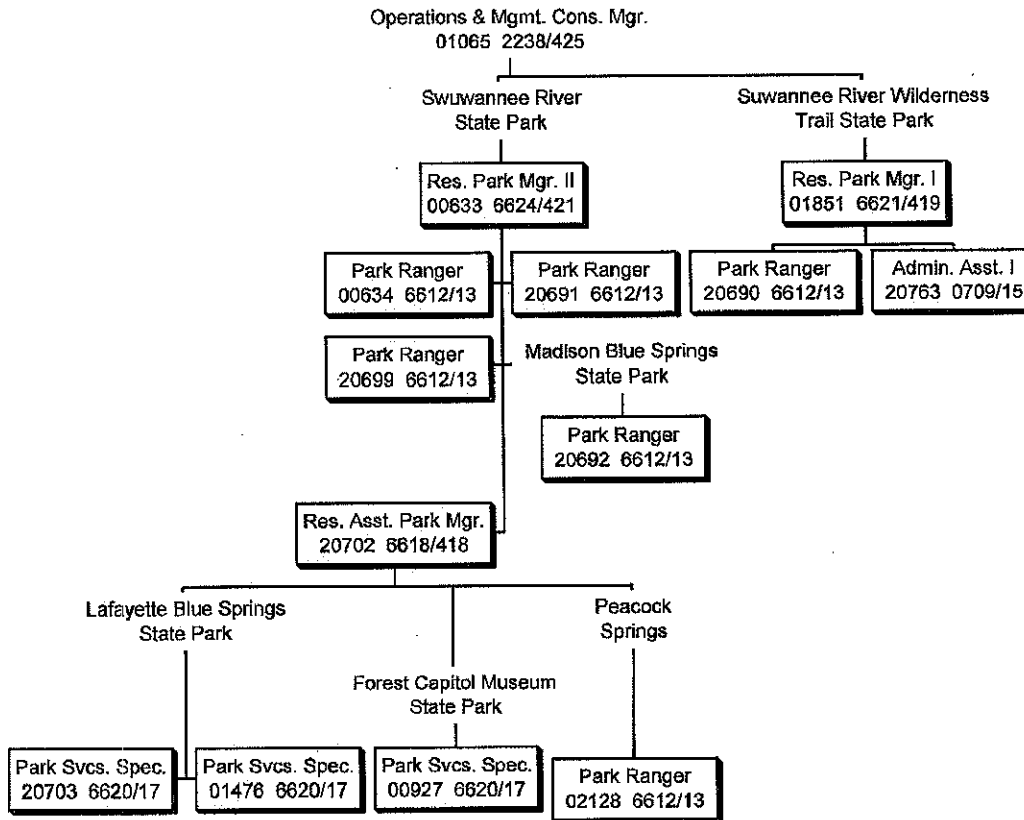
Number of Positions: 34
 Number of FTE: 34.00



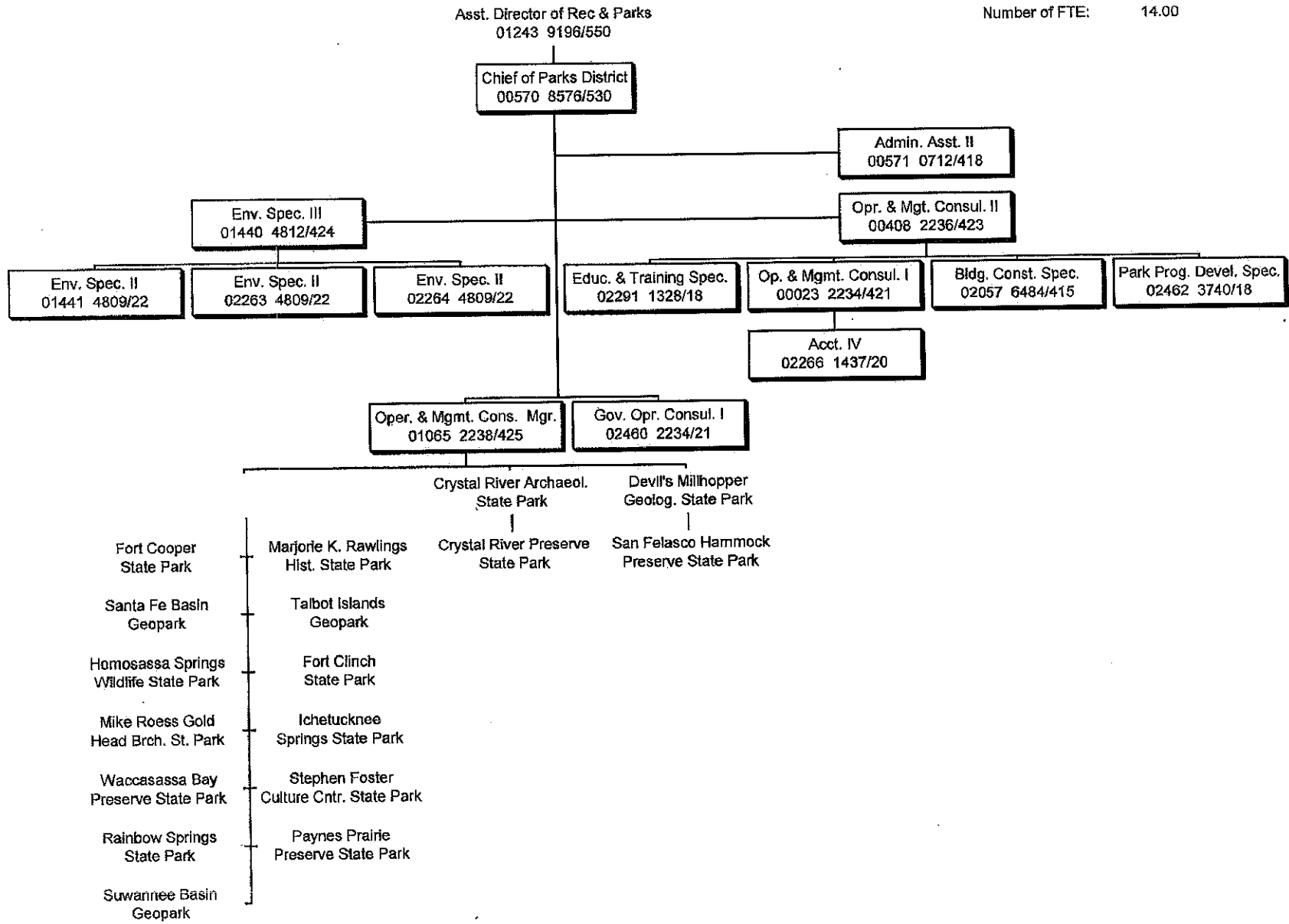
* Lake Overstreet



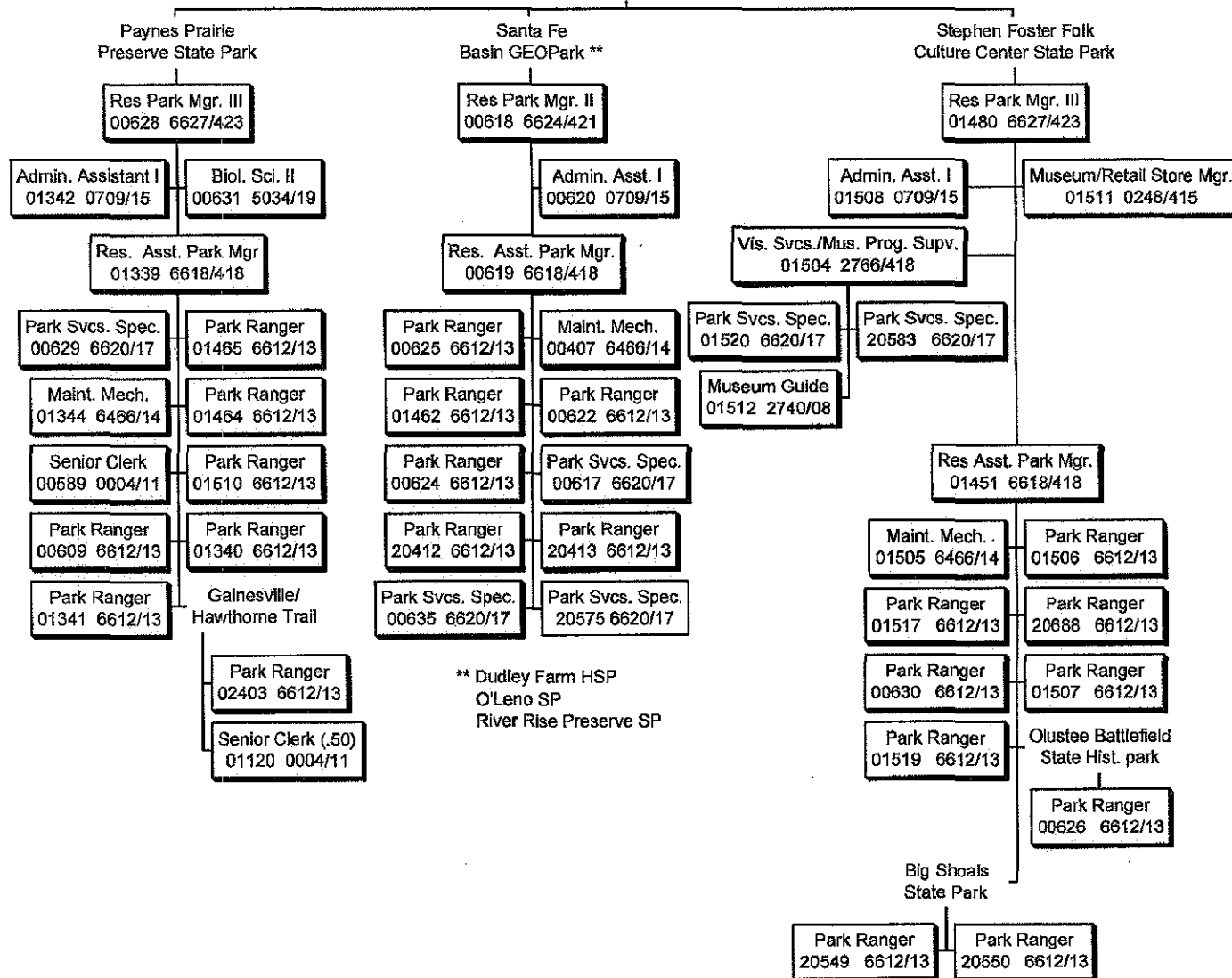
Number of Positions: 13
Number of FTE: 13.00



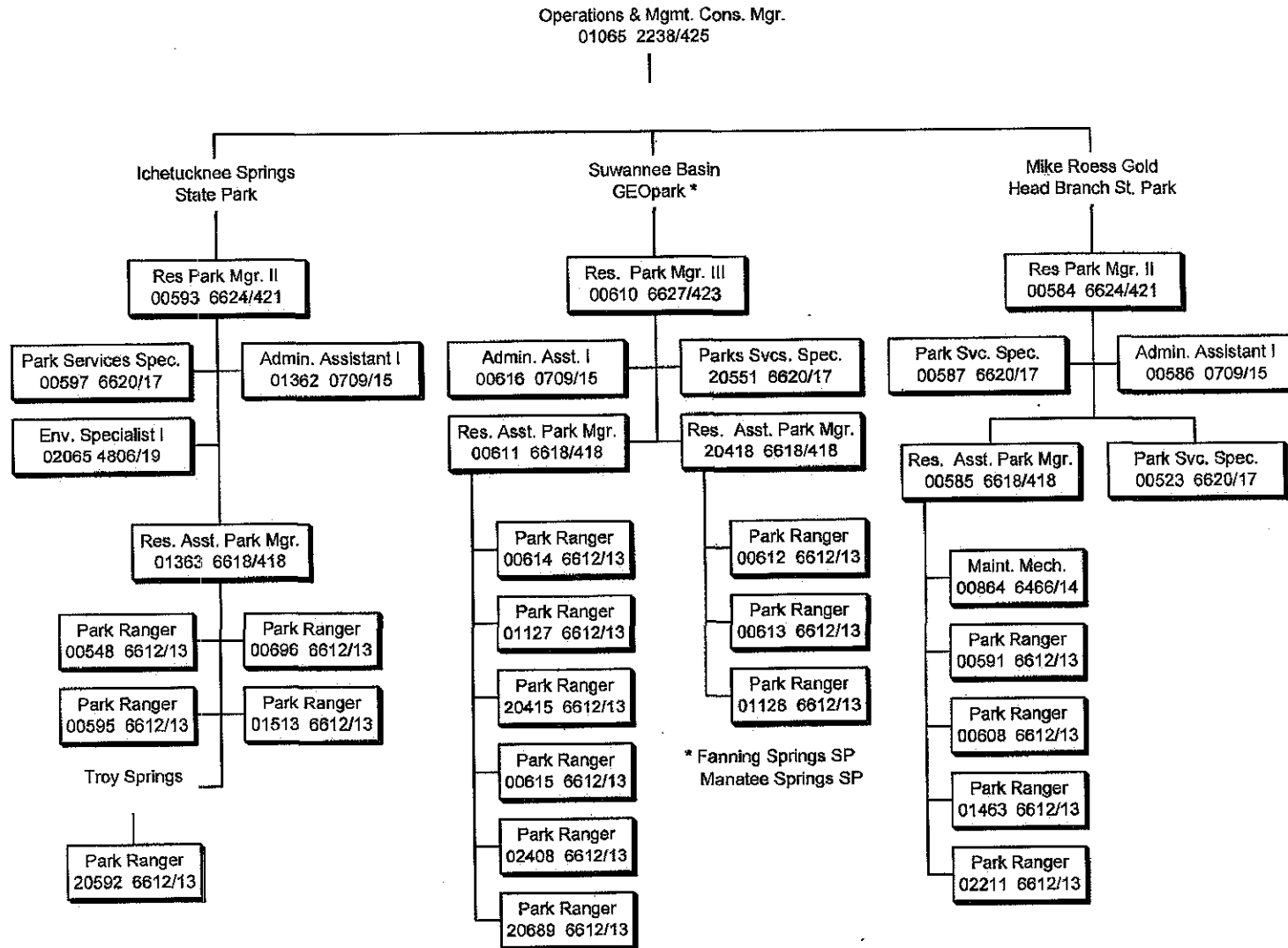
Number of Positions: 14
 Number of FTE: 14.00



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

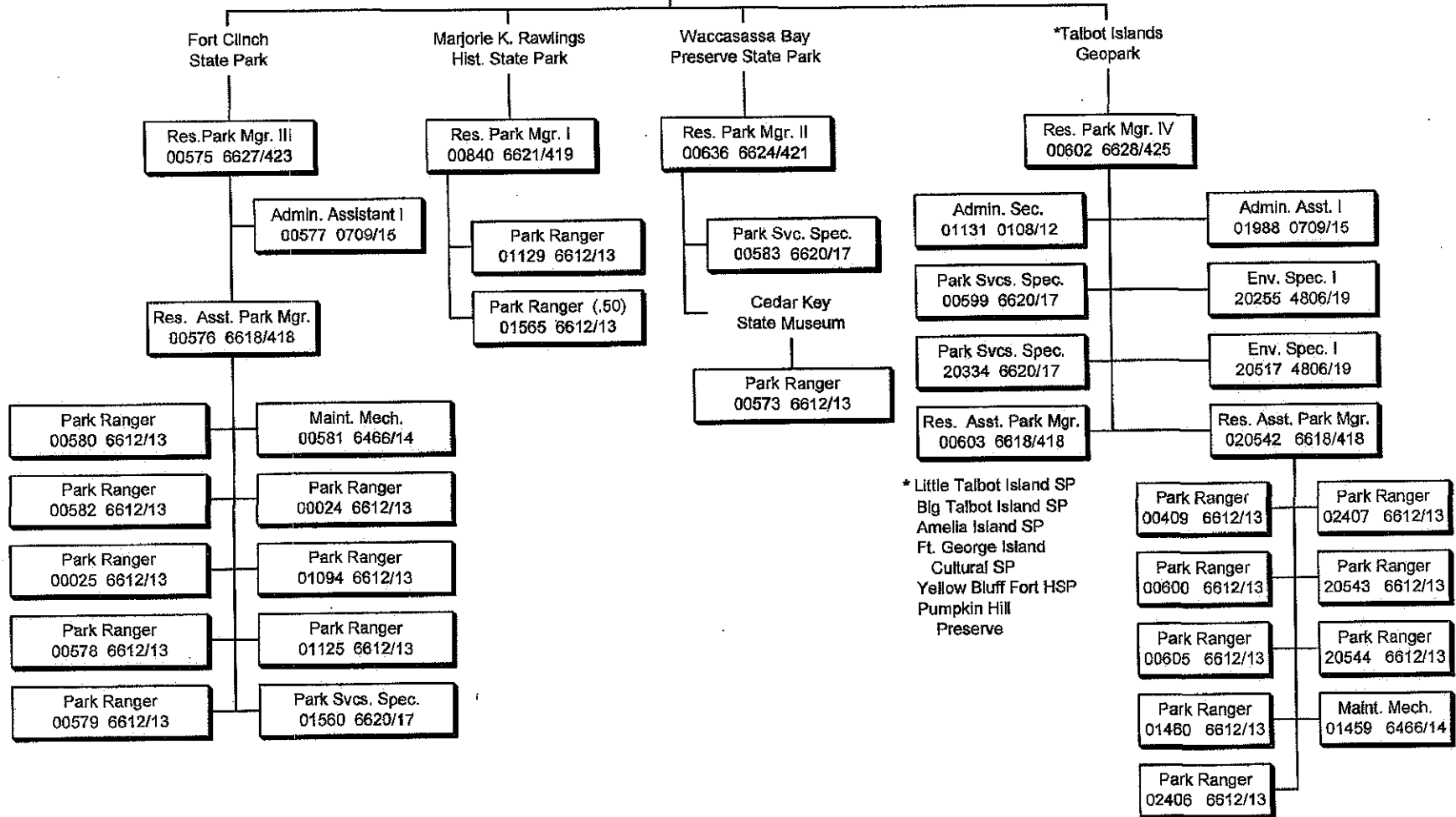


Number of Positions: 34
 Number of FTE: 34.00

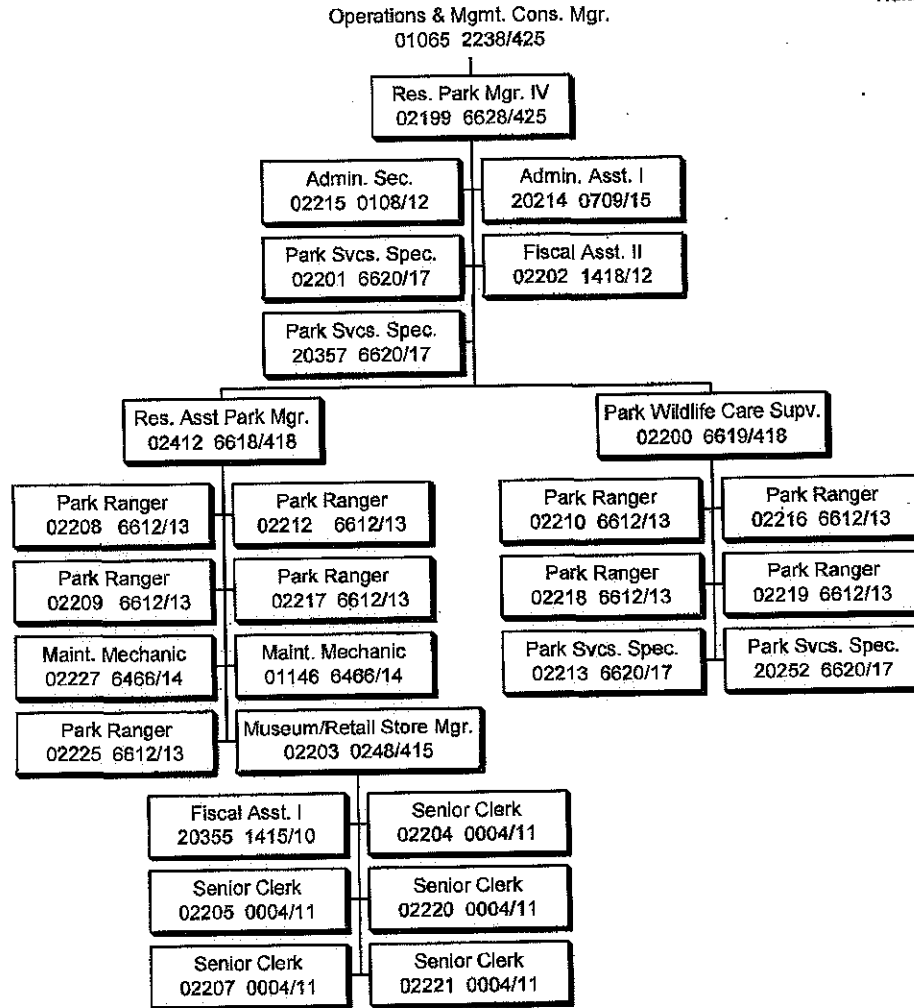


Number of Positions: 37
 Number of FTE: 38.50

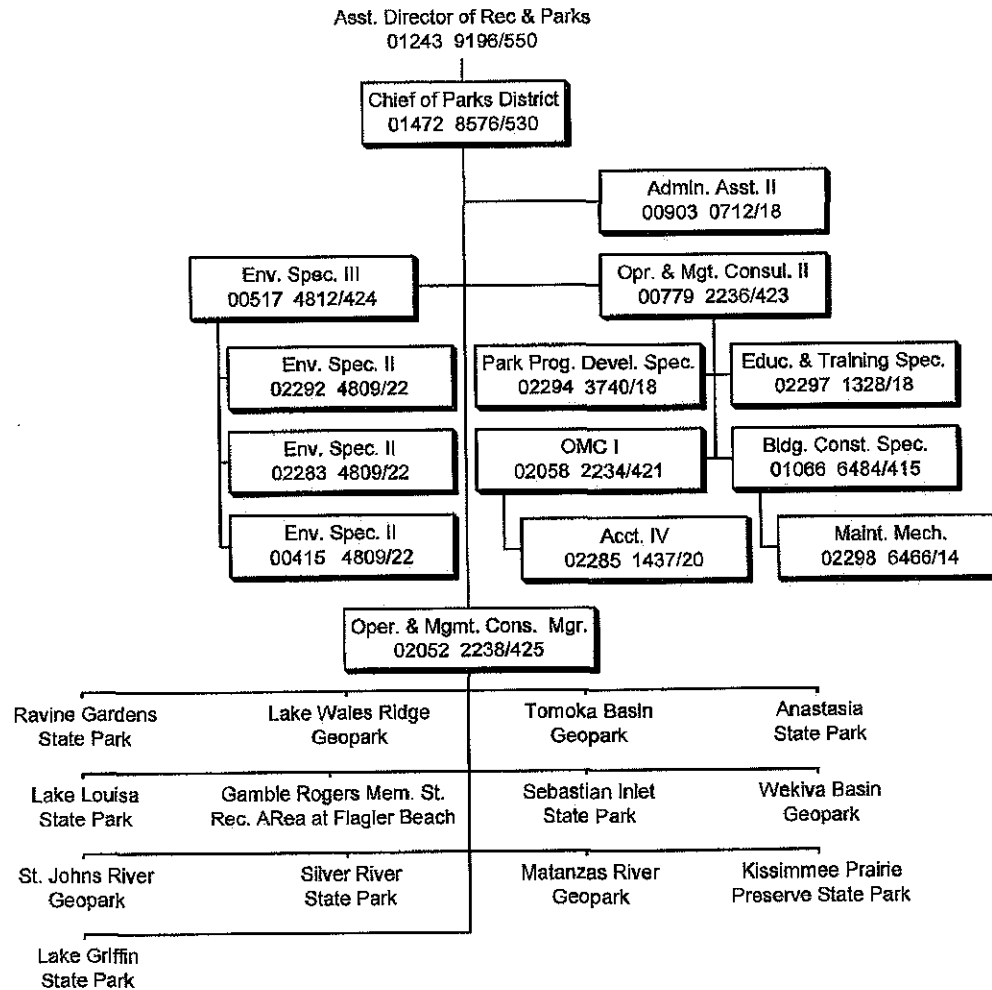
Operations & Mgmt. Cons. Mgr.
 01065 2238/425



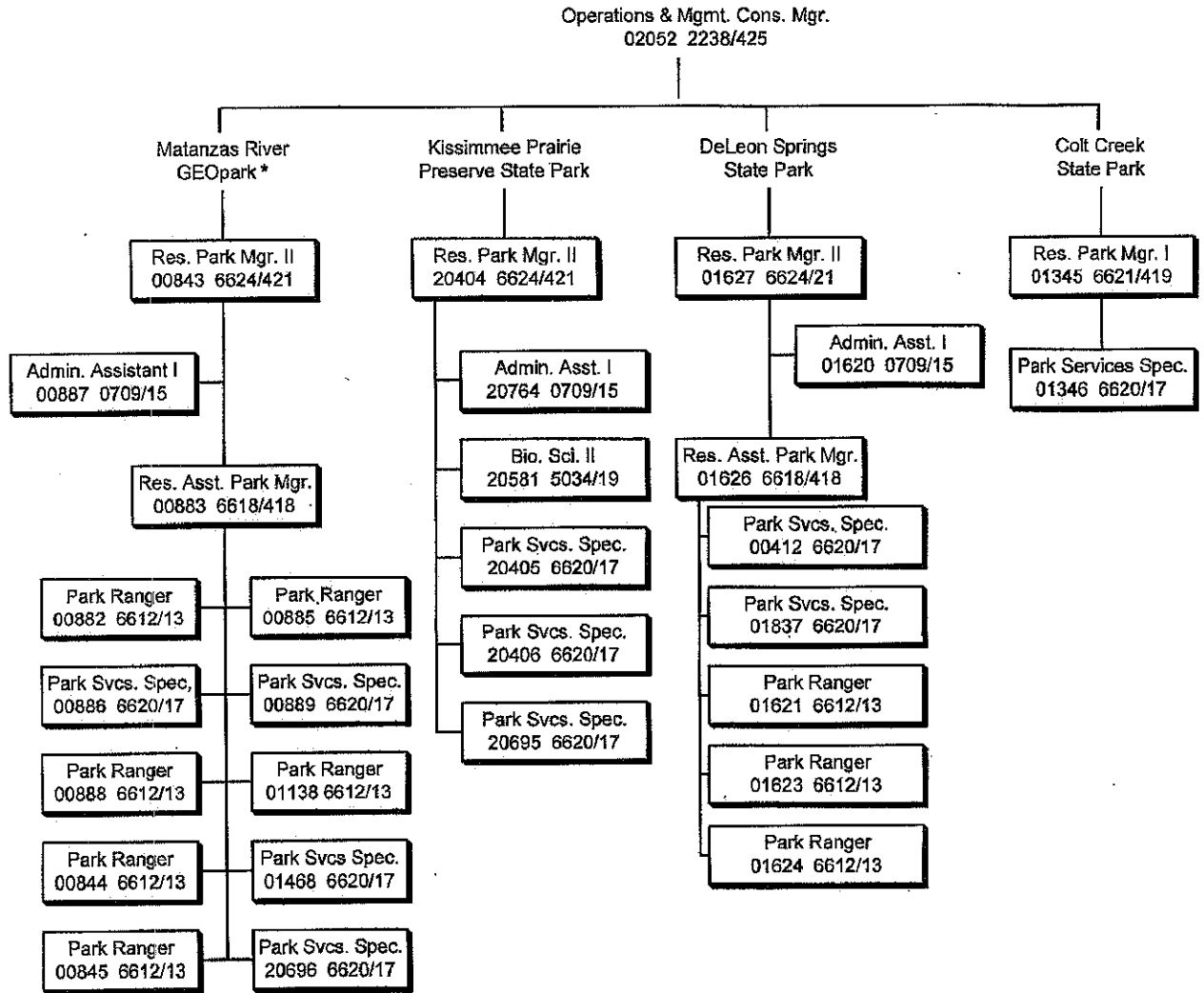
Number of Positions: 28
 Number of FTE: 28.00



Number of Positions: 14
 Number of FTE: 14.00



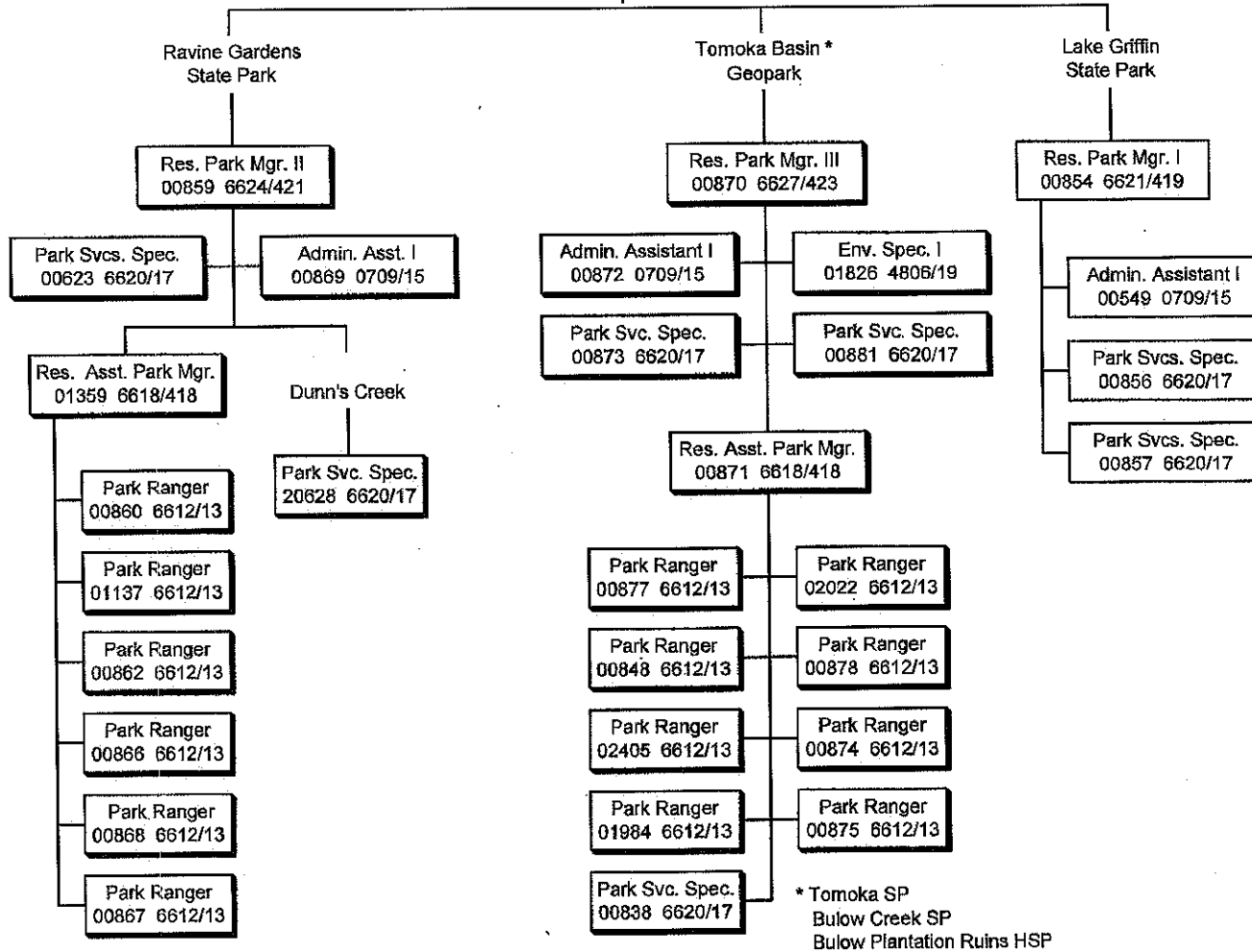
Number of Positions: 29
 Number of FTE: 29.00



* Faver-Dykes SP
 Washington Oaks Gardens SP

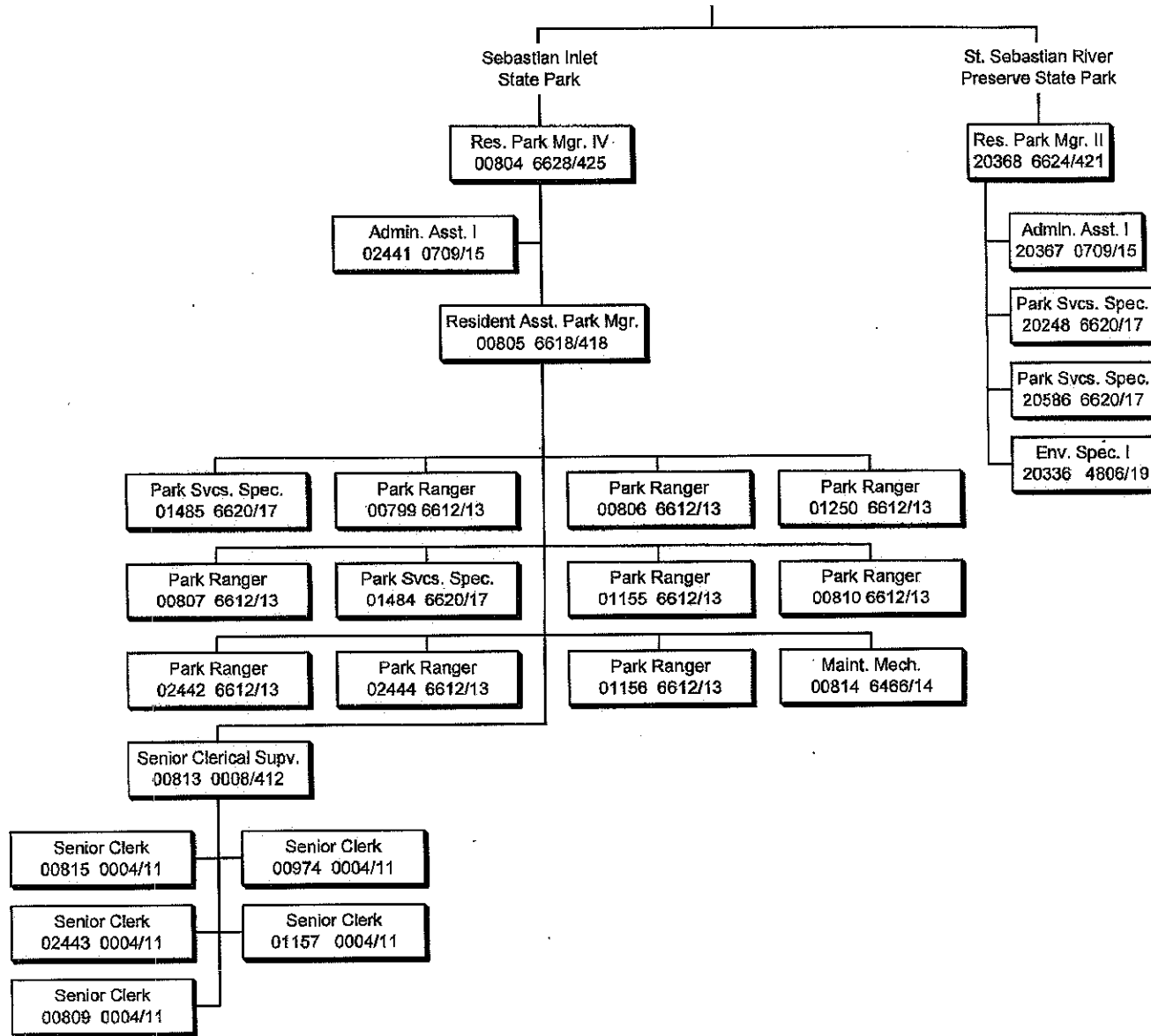
Operations & Mgmt. Cons. Mgr.
 02052 2238/425

Number of Positions: 30
 Number of FTE: 30.00

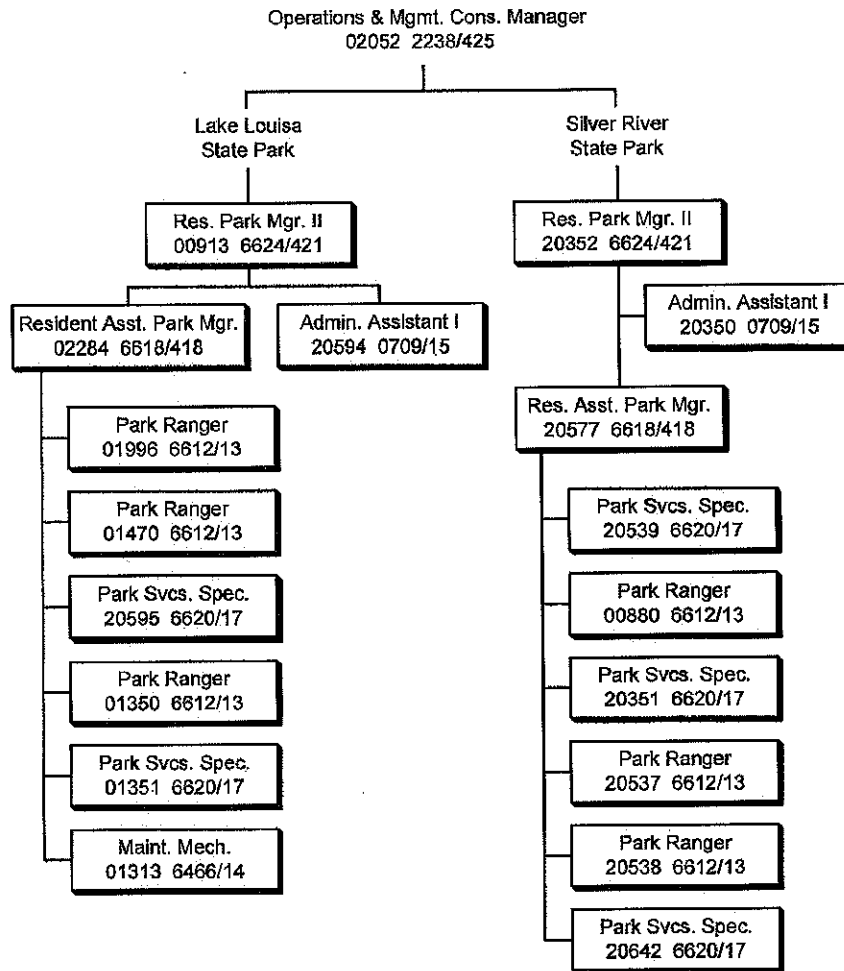


Operations & Mgmt. Cons. Manager
 02052 2238/425

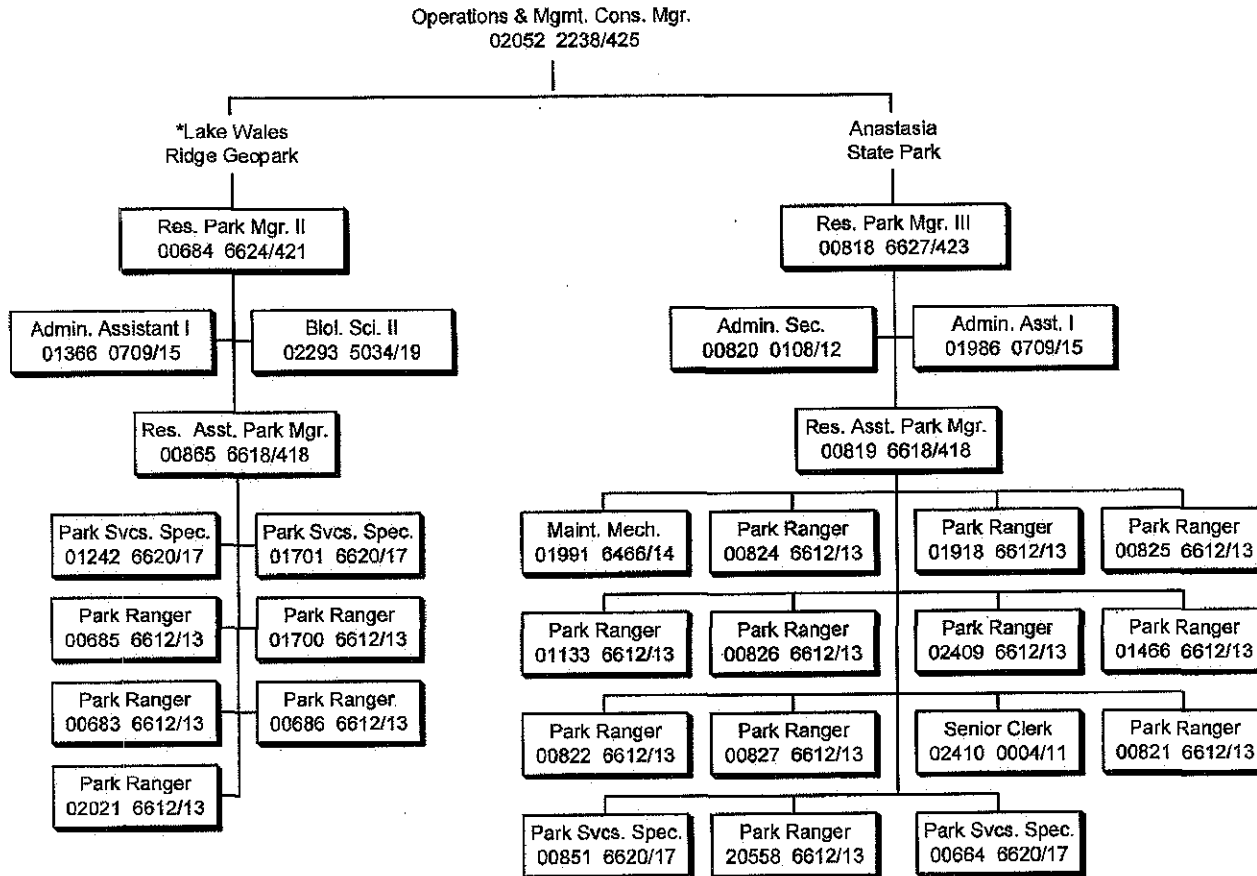
Number of Positions: 26
 Number of FTE: 26.00



Number of Positions: 18
 Number of FTE: 18.00

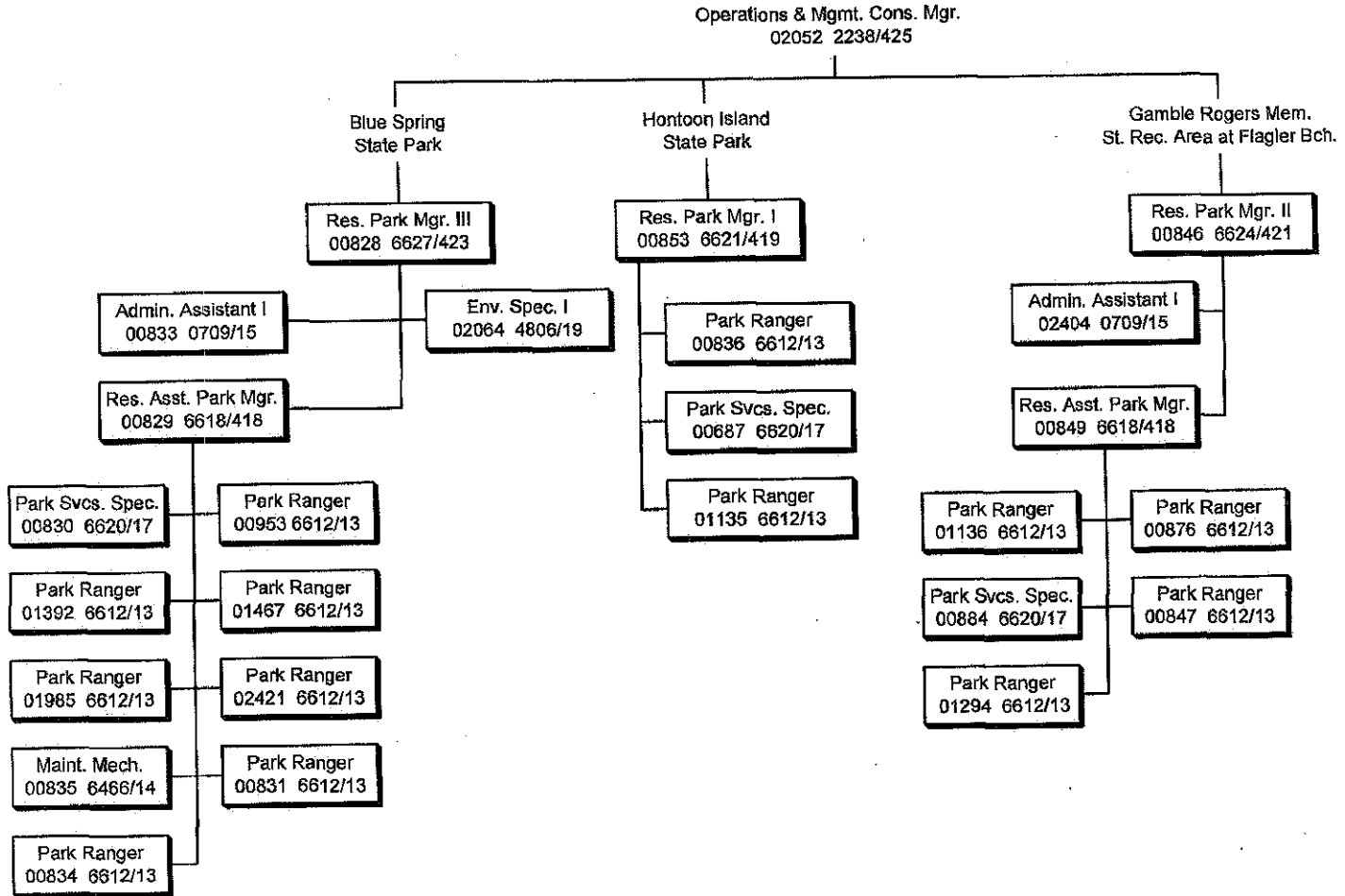


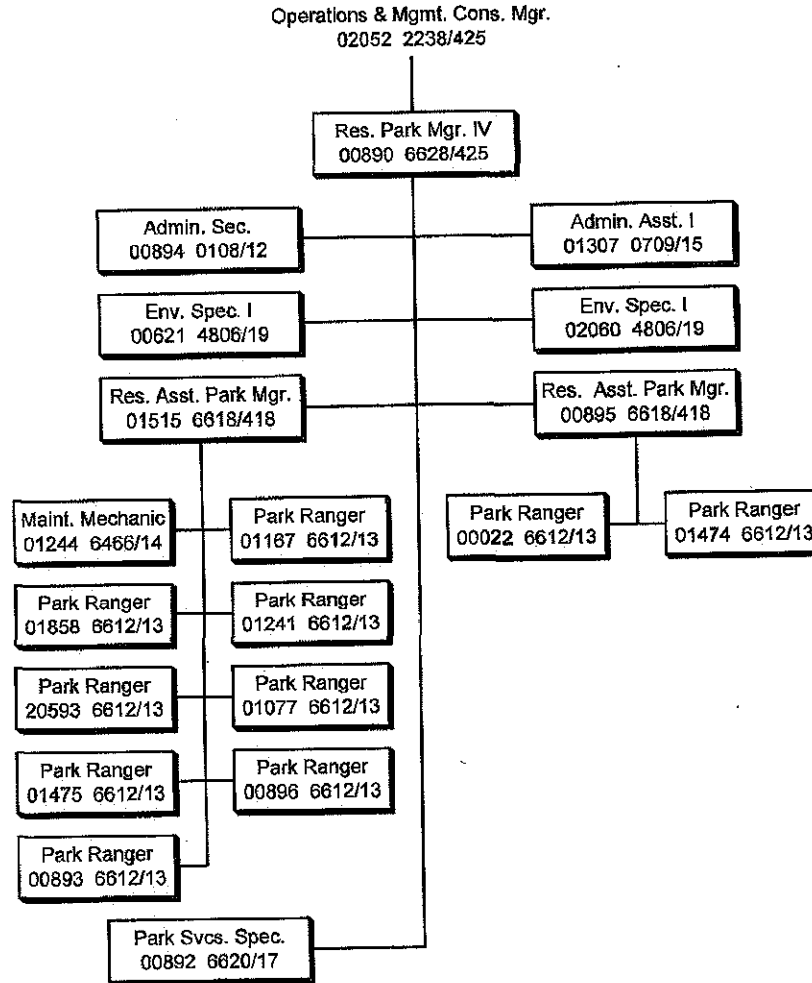
Number of Positions: 30
 Number of FTE: 30.00



* Lake Kissimmee SP
 Catfish Creek, David Allen
 Broussard SP

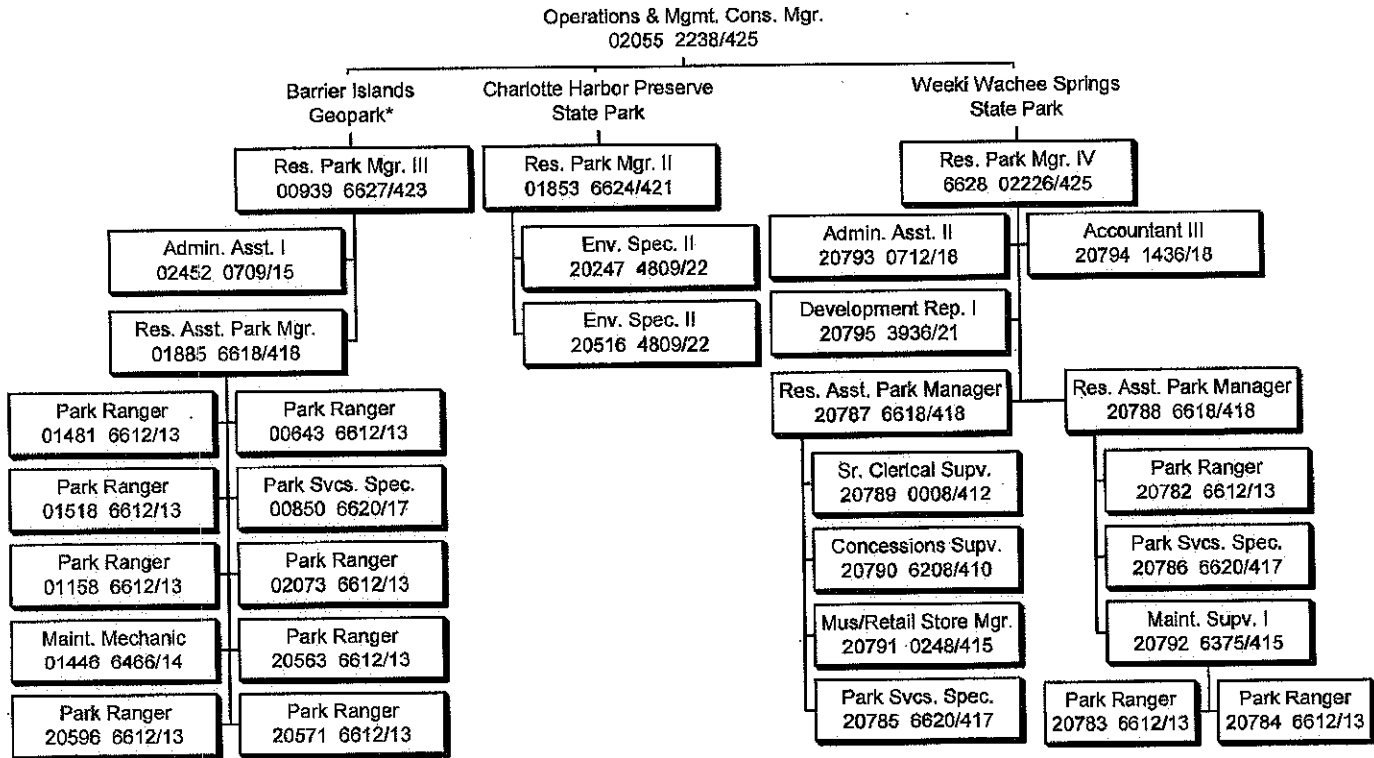
Number of Positions: 25
 Number of FTE: 25.00





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

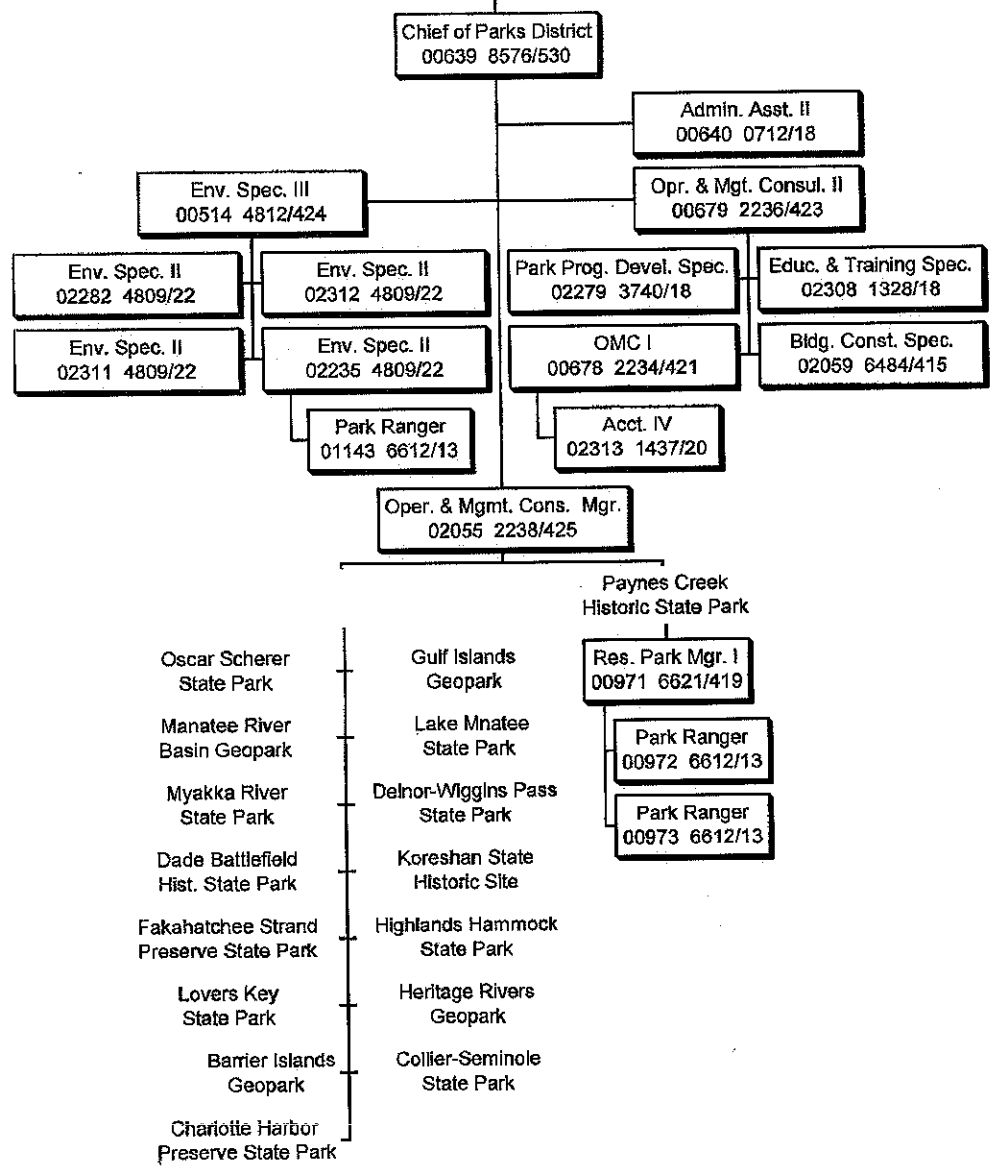
Number of Positions: 31
 Number of FTE: 31.00



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

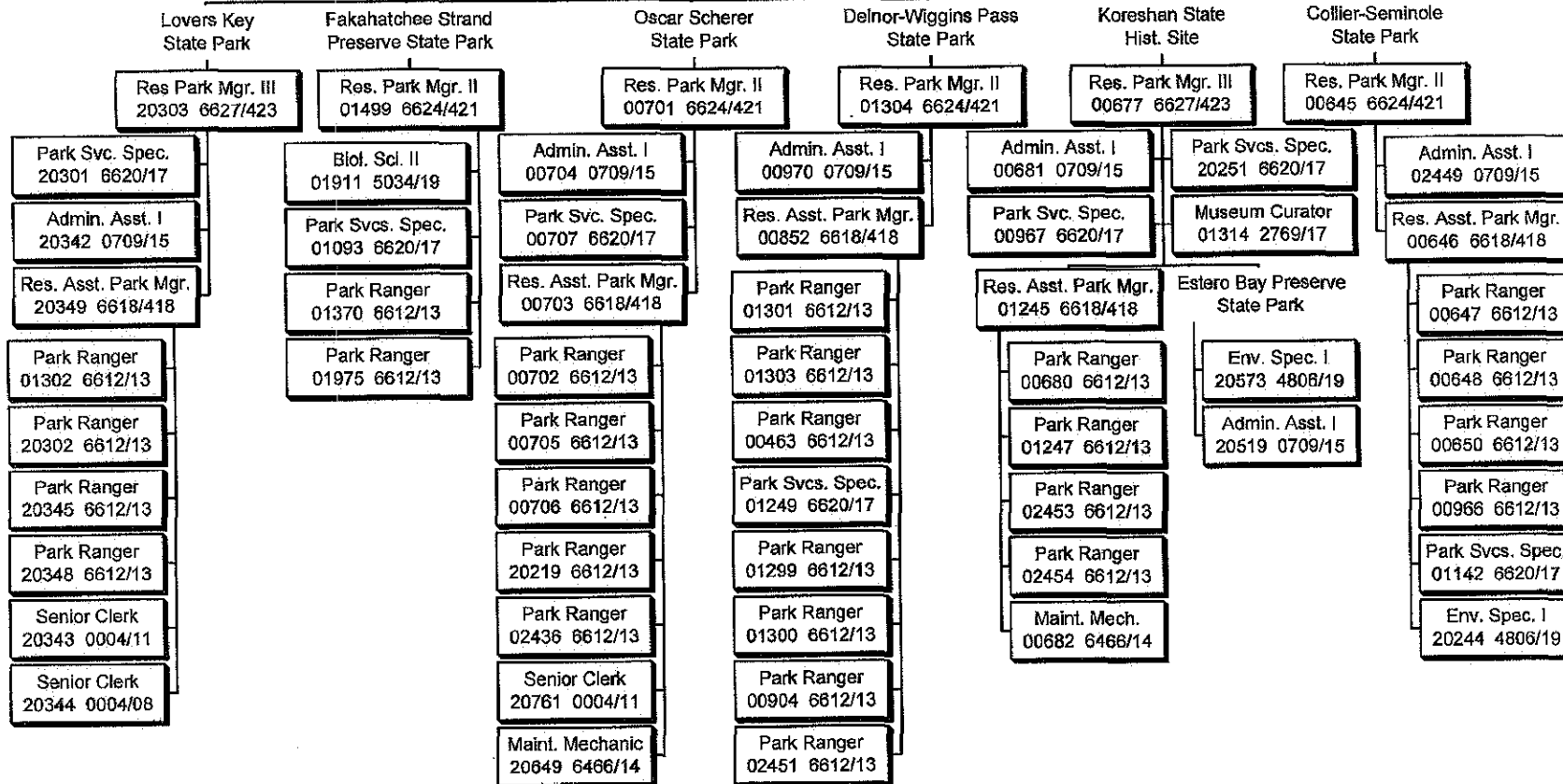
Asst. Director of Rec & Parks
 01243 9196/550

Number of Positions: 18
 Number of FTE: 18.00



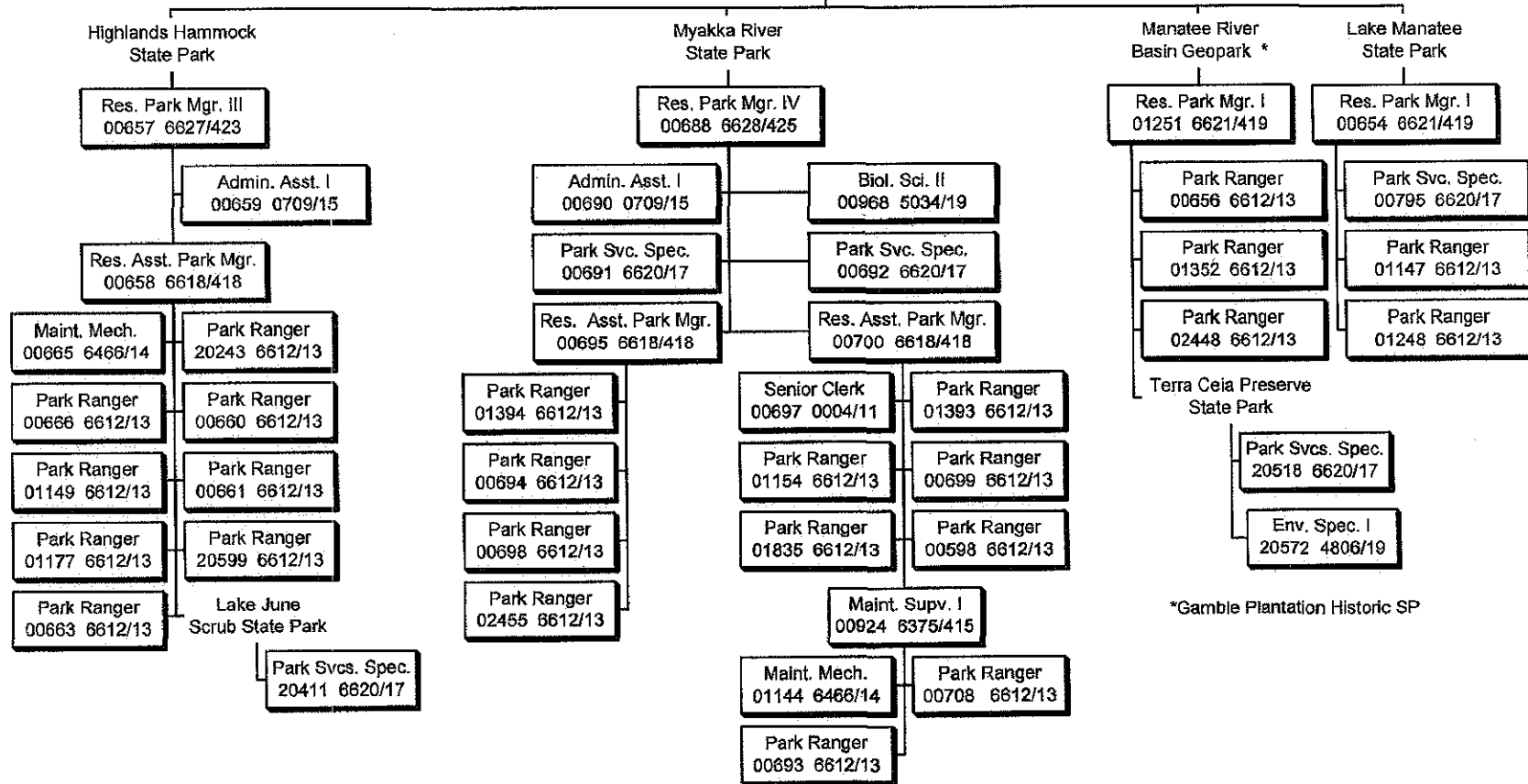
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 Number of FTE: 59.00

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

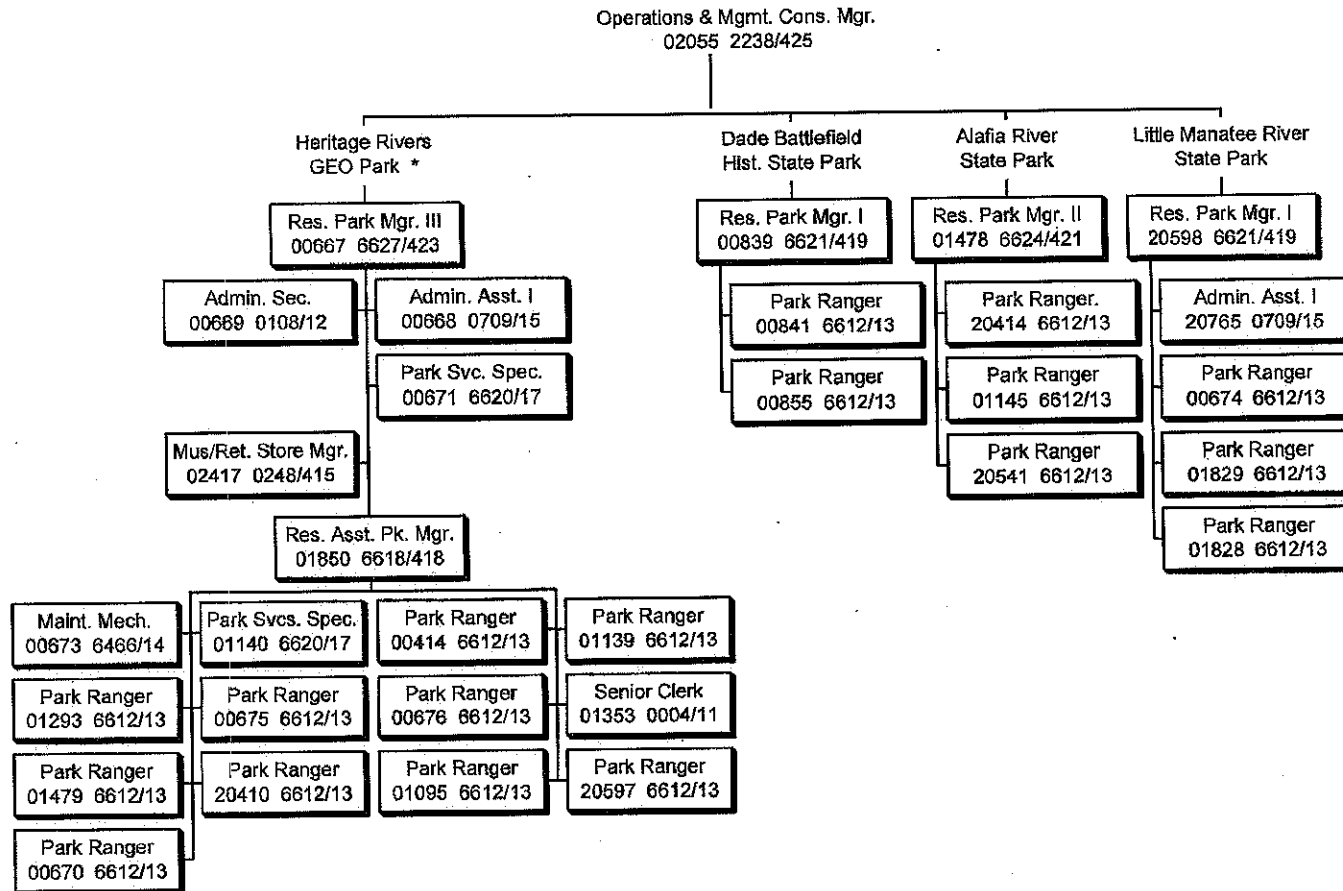


Operations & Mgmt. Cons. Mgr.
 02055 2238/425

Number of Positions: 44
 Number of FTE: 44.00

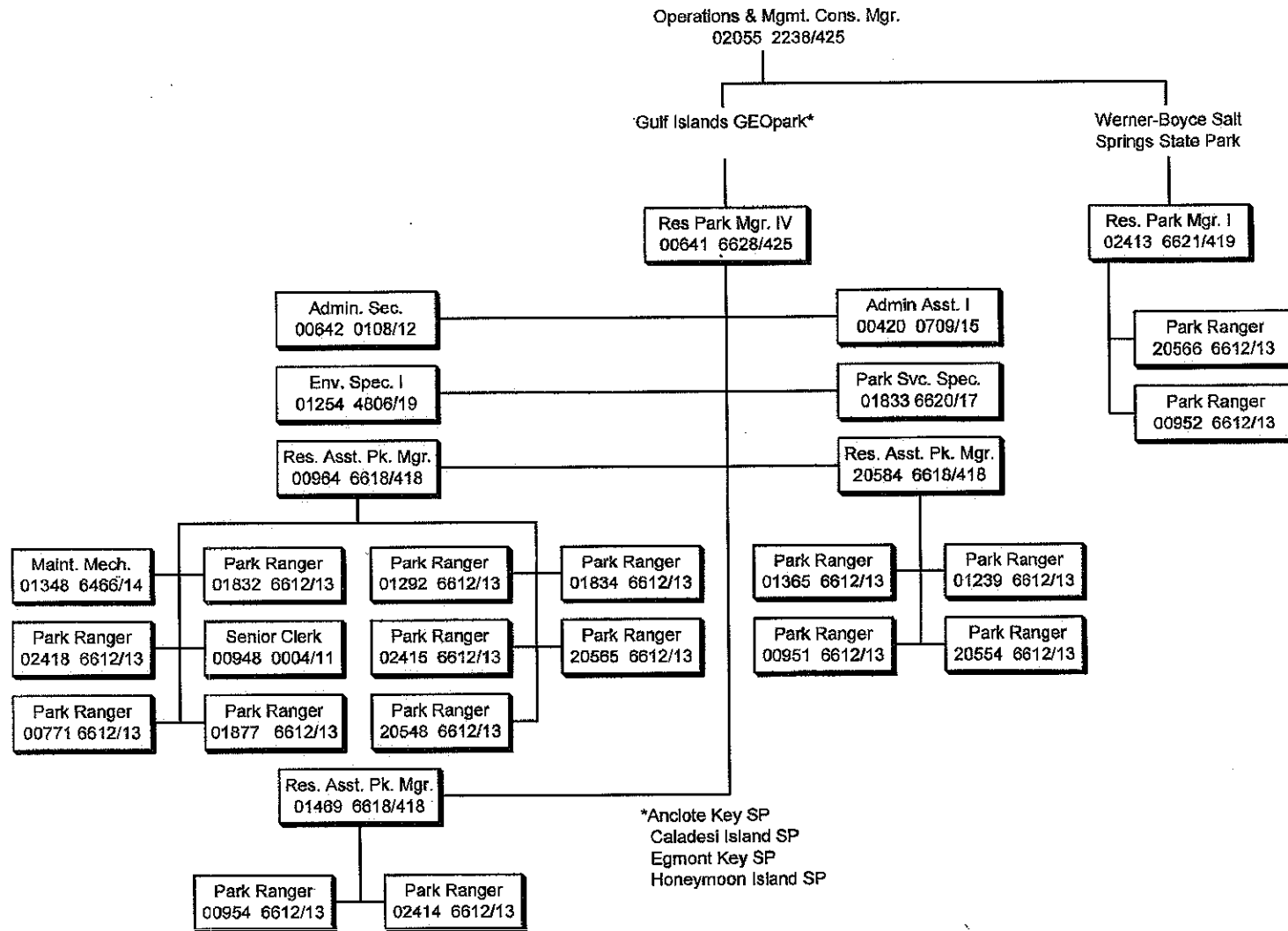


Number of Positions: 31
 Number of FTE: 31.0

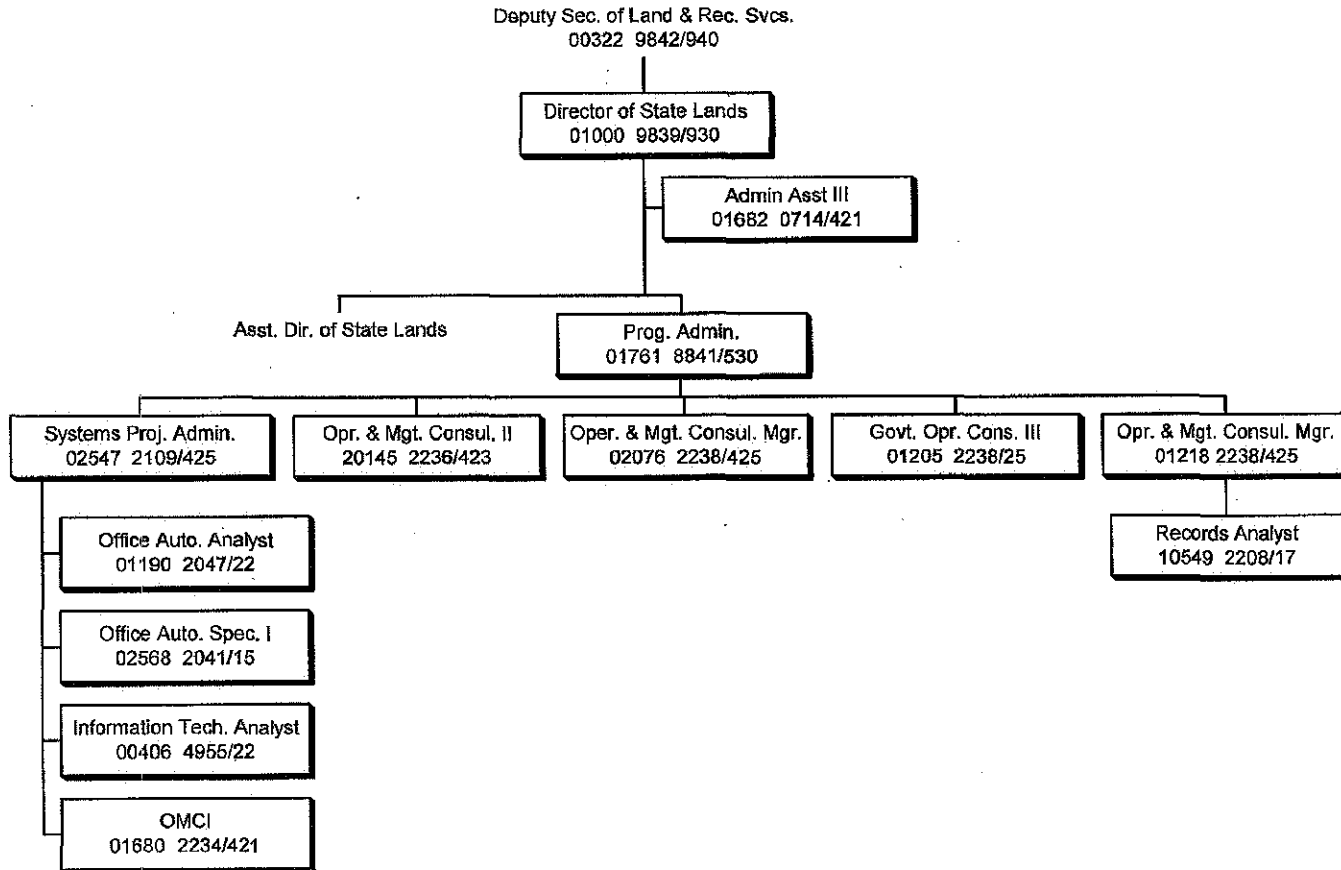


*Hillsborough River SP
 Ybor City State Museum

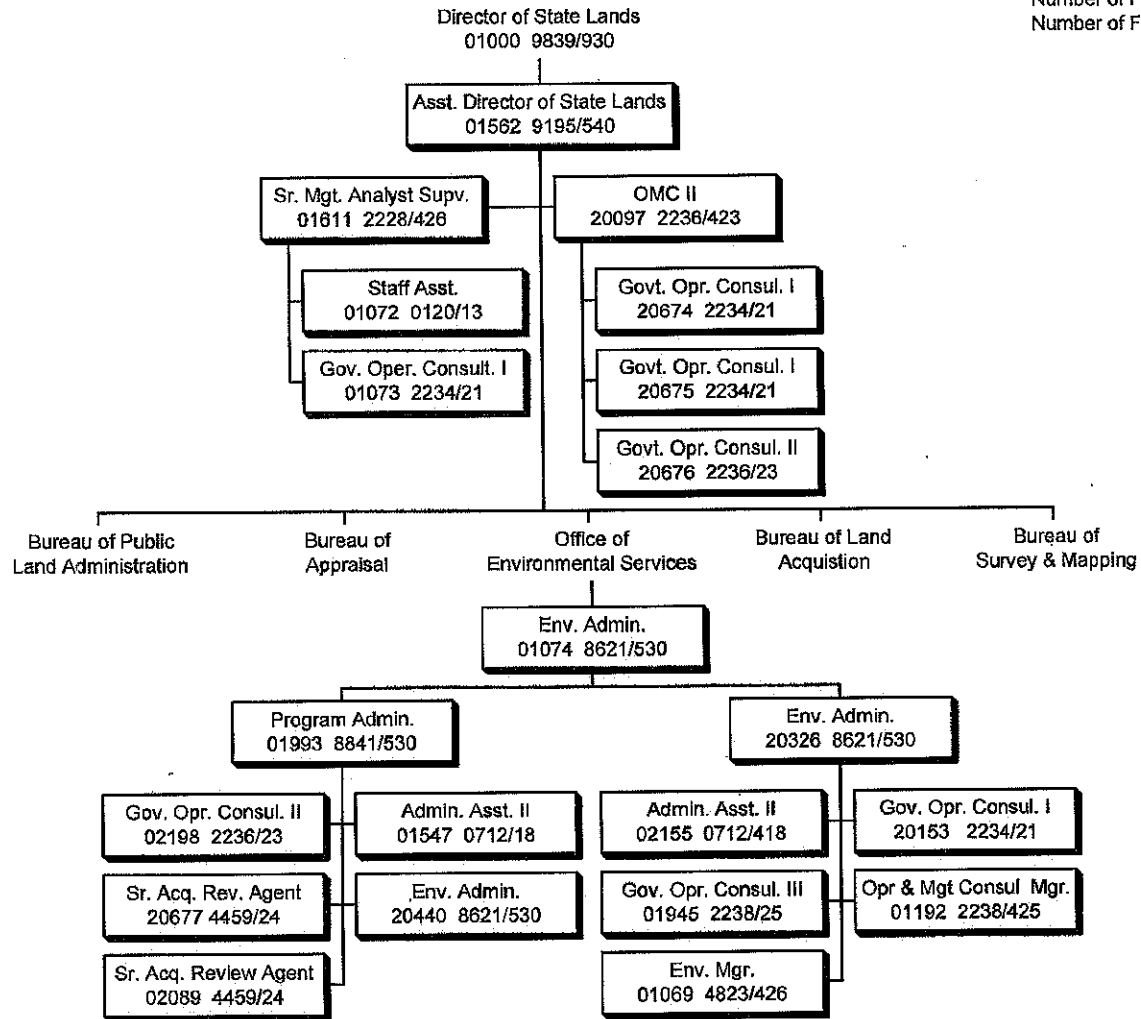
Number of Positions: 28
 Number of FTE: 28.00

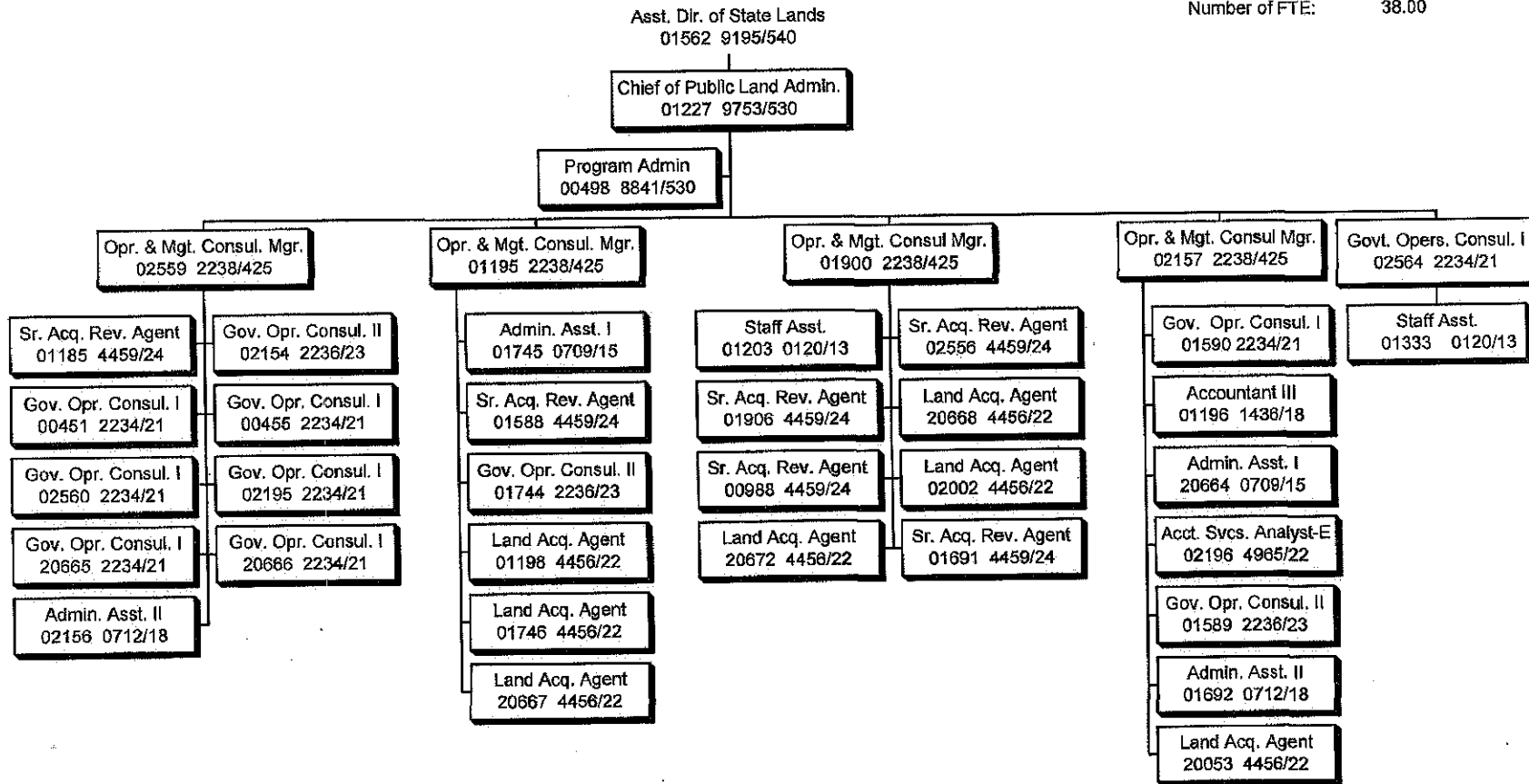


Number of Positions: 13
Number of FTE: 13.00

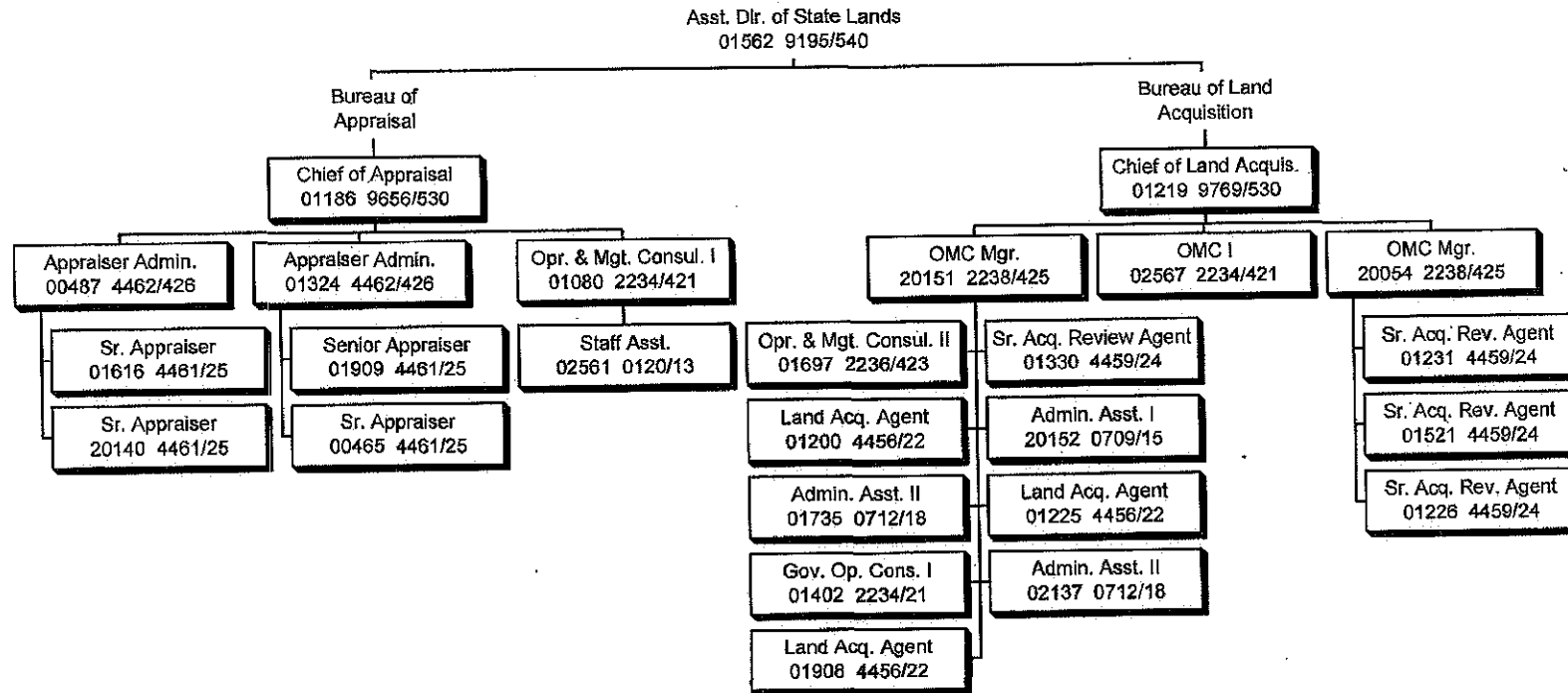


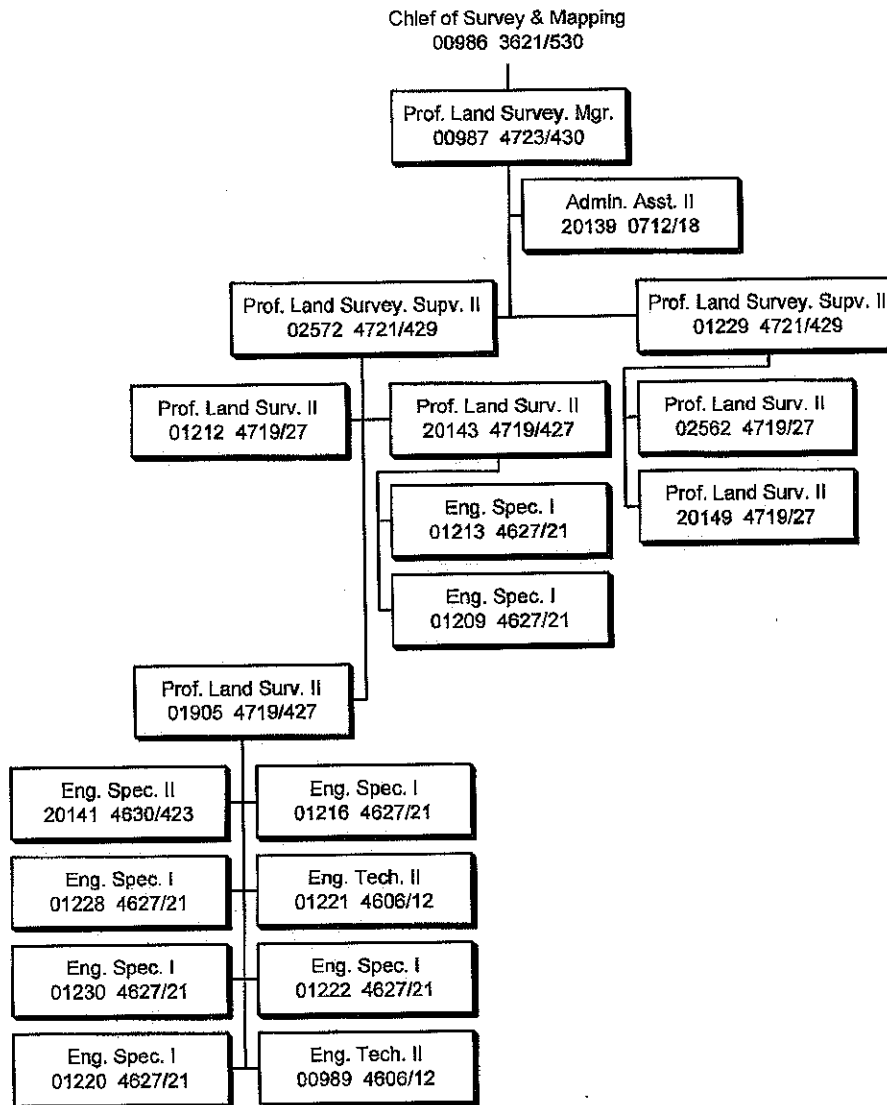
Number of Positions: 21
 Number of FTE: 21



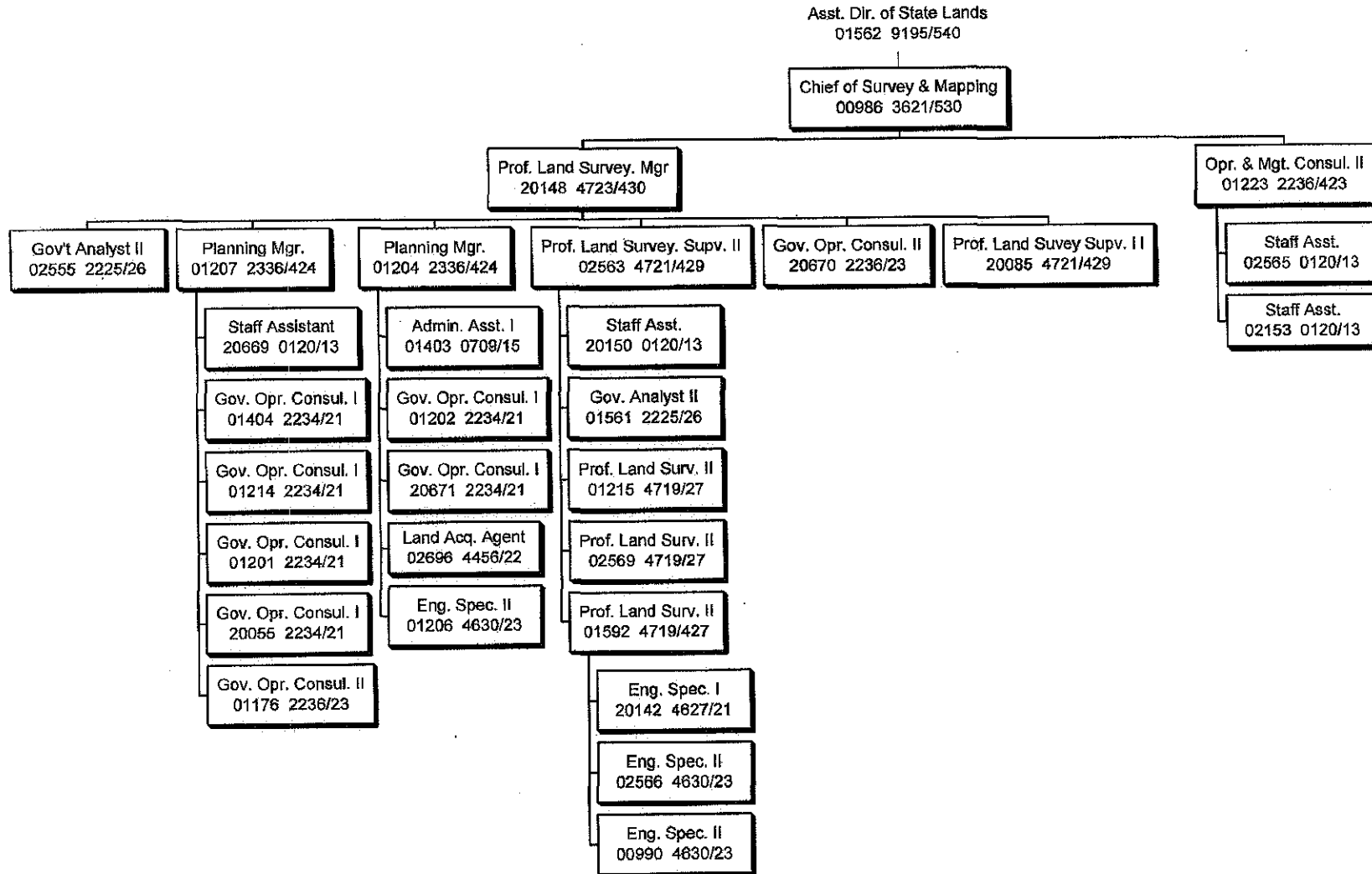


Number of Positions: 25
 Number of FTE: 25.00

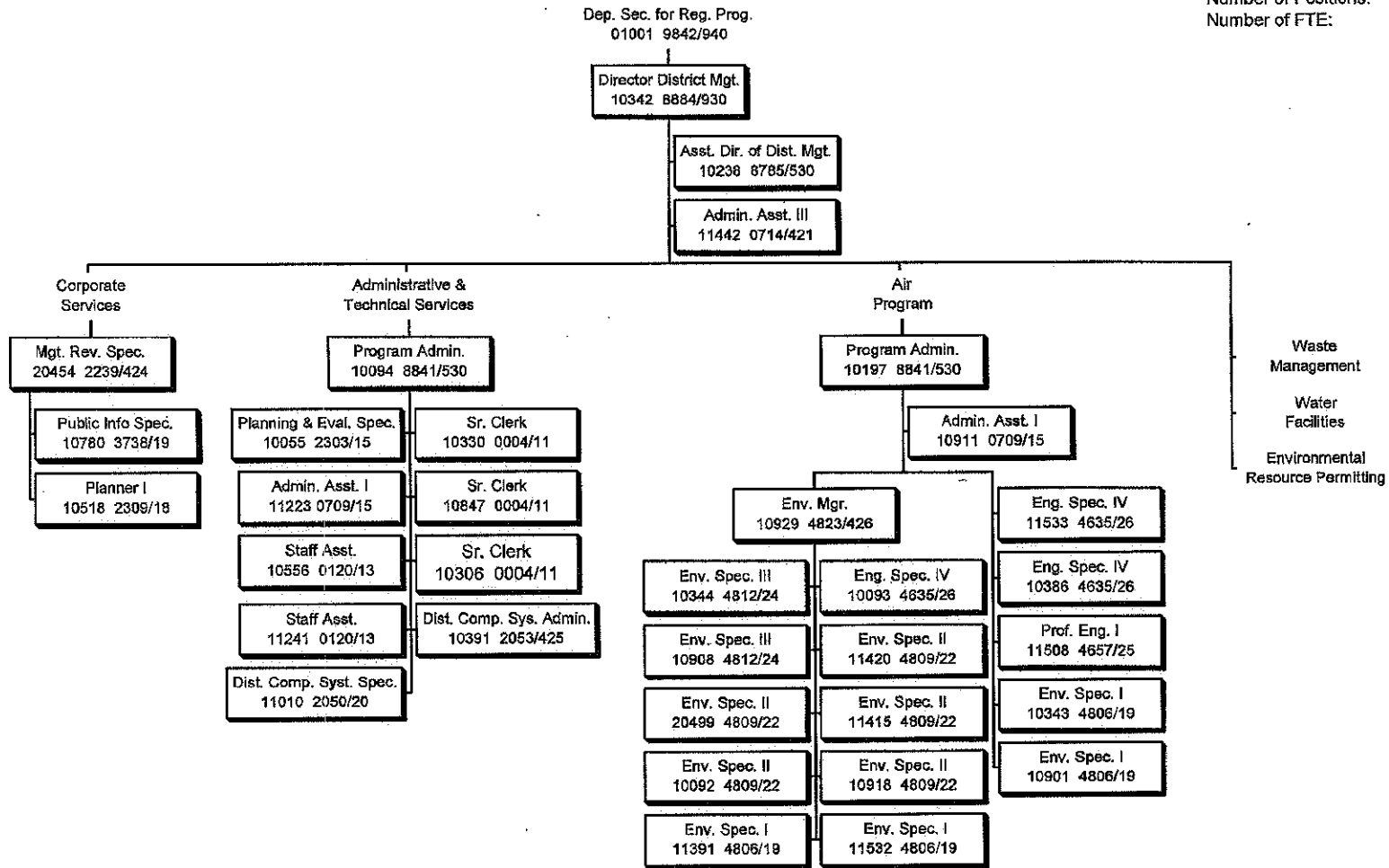




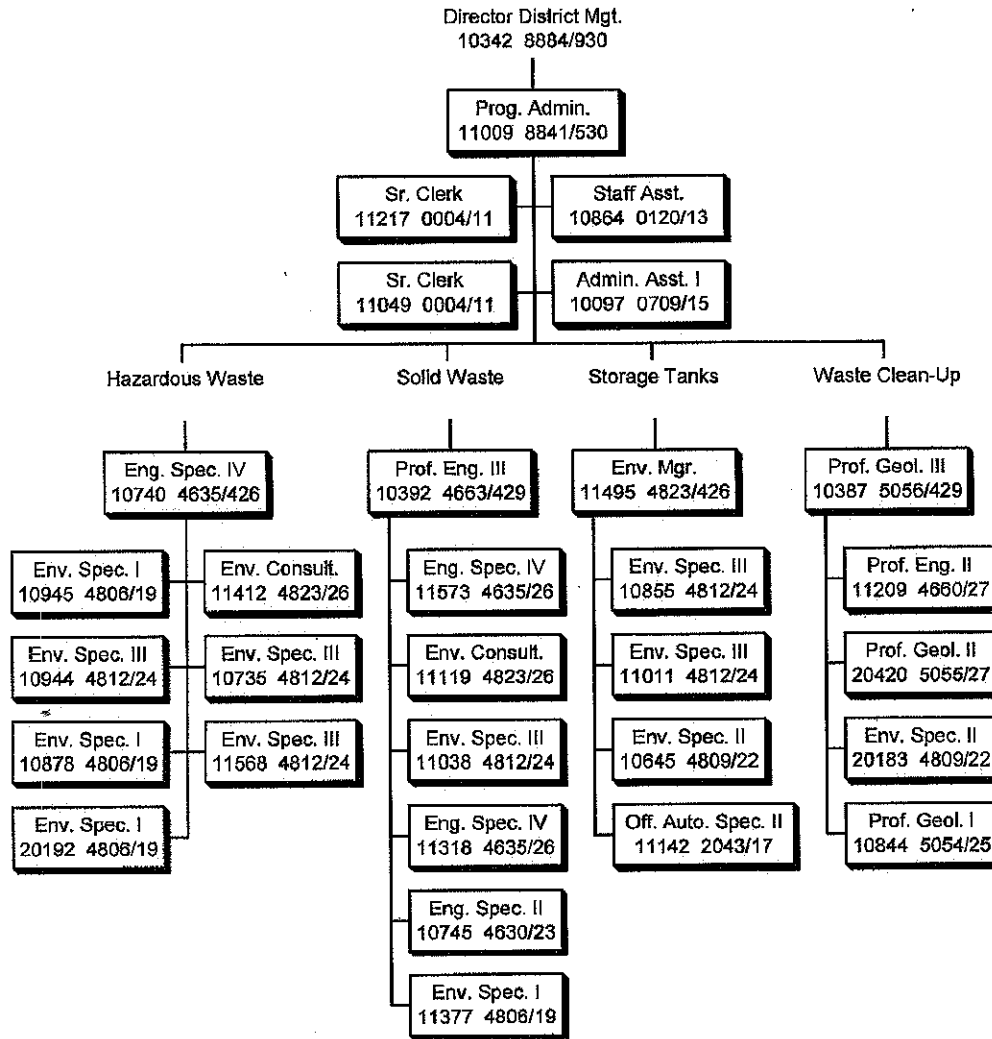
Number of Positions: 30
 Number of FTE: 30.00



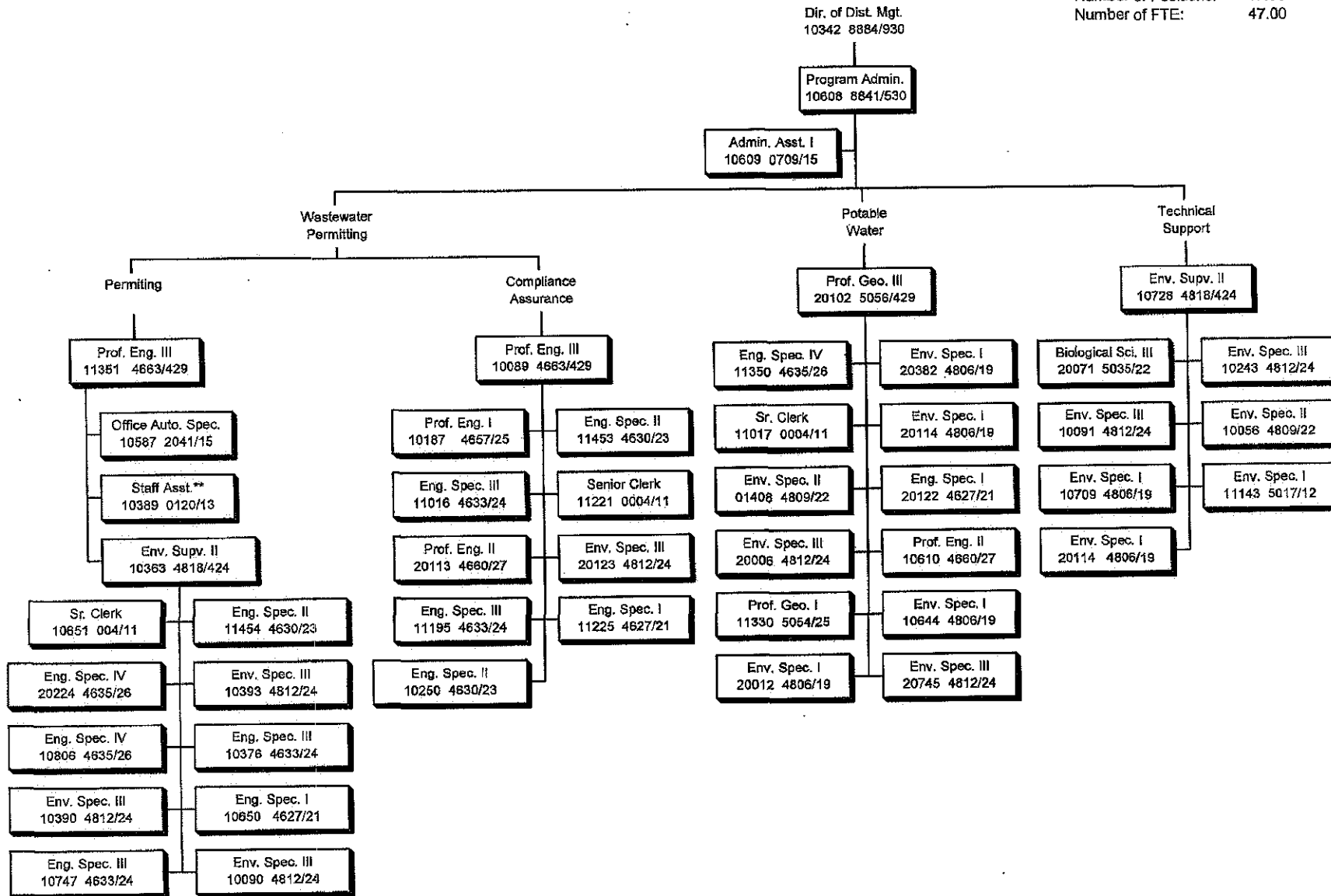
Number of Positions: 34
 Number of FTE: 34.00



Number of Positions: 30
 Number of FTE: 30.00

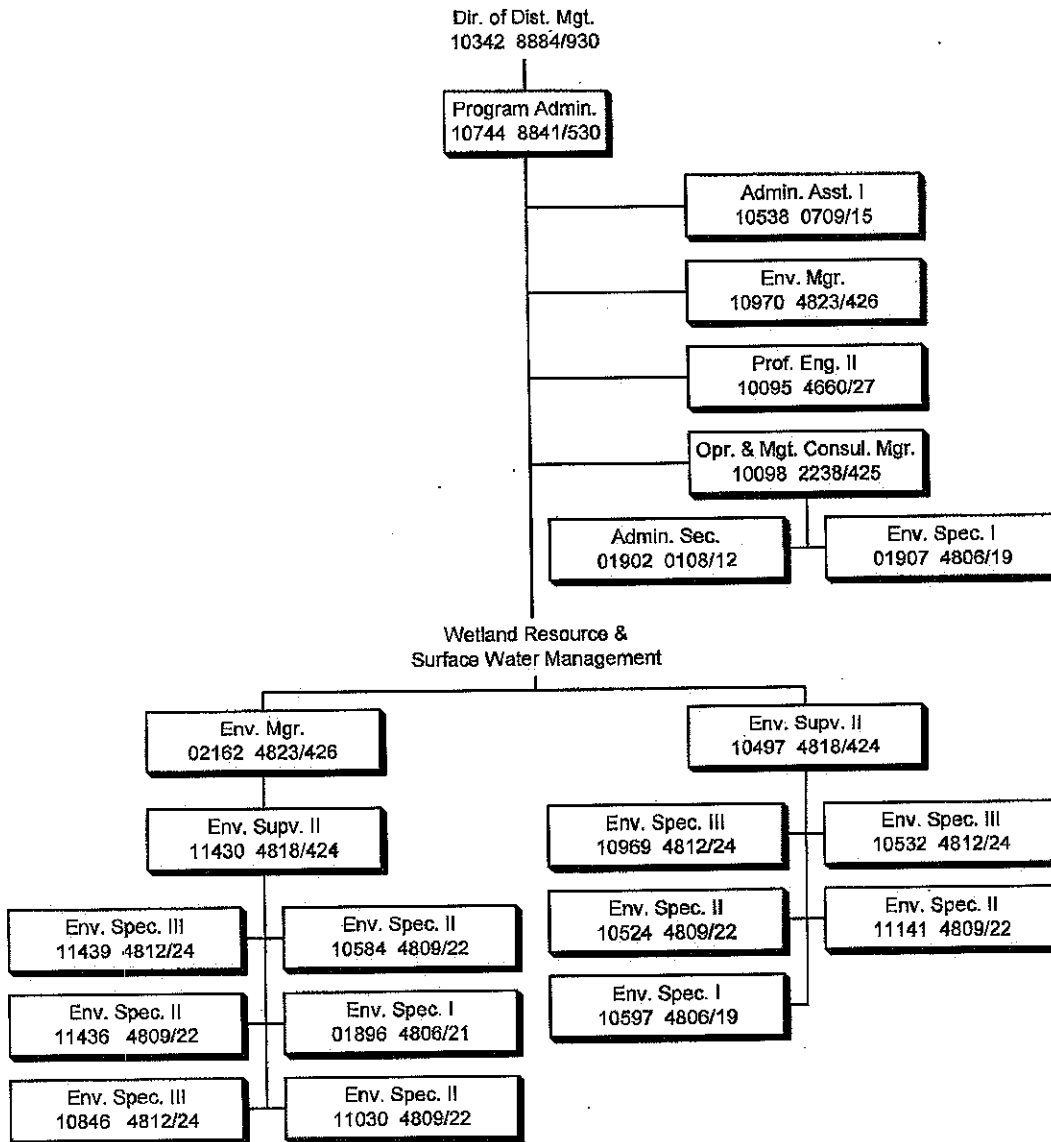


Number of Positions: 47.00
 Number of FTE: 47.00



**Position 10389 is on loan to Water Resource Management and will be supervised by position 01378 until end of Jan. 2010.

Number of Positions: 21
 Number of FTE: 21.00



SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMMARY					
ENVIRONMENTAL PROTECTION, DEPARTMENT OF		FISCAL YEAR 2008-09			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		563,742,883		1,442,803,274	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		-41,419,983		18,214,255	
FINAL BUDGET FOR AGENCY		522,322,900		1,461,017,529	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					2,639,438
Coordinate And Evaluate Land Management Plans * Number of projects/ proposals evaluated and corresponding acres		22	72,602.73	1,597,260	
Conduct Appraisals * Number of appraisals completed on projects on current list (as amended)		155	5,735.17	888,952	
Survey And Map Lands For Purchase * Number of mapping products completed on projects on current list (as amended) and corresponding acres		83	18,202.92	1,510,842	
Conduct Land Acquisition Negotiations * Number of parcels (ownerships) negotiated and corresponding acres.		131	4,776.95	625,781	
Perform Closings On State Land Acquisitions * Number of parcels (ownerships) closed and corresponding acres		87	602,148.22	52,386,895	751,606,534
Public Land Leasing * Number of instruments executed.		1,252	8,898.25	11,140,603	
Surplusing Property * Number of parcels sold.		205	3,223.04	660,723	
Habitat Restoration * Area of estuarine habitat restored (hundreds of square feet)		559	308.89	172,669	

SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Manage The Downtown Orlando Site Cleanup Through State Funding And Responsible Party Enforcement Action * Number of meetings with responsible parties	12	11,923.25	143,079	
Oversee Responsible Party Cleanups Through Enforcement * Number of known contaminated sites being cleaned up by responsible parties	3,509	924.05	3,242,503	
Process Water Resource Permits * Number of permits processed	18,363	1,479.32	27,164,670	
Assure Compliance With Statutory Requirements * Number of regulatory inspections	17,510	1,232.62	21,583,168	
Provide Technical Assistance, Public Education And Outreach * Number of technical assistance, public education and outreach contacts	16,975	199.16	3,380,766	
Fund Priority Public Health And Water Resource Protection And Restoration Projects *	55	558,856.91	30,737,130	387,237,196
Monitor, Assess And Prioritize Impaired Surface And Ground Waters * Number of stations monitored annually in the statewide water quality status monitoring network	1,098	4,481.28	4,920,446	
Develop Total Maximum Daily Load Determinations For Impaired Waters *	196	15,761.18	3,089,192	1,500,000
Fund Mine Reclamation Projects * Number of mine reclamation projects underway	24	107,053.67	2,569,288	7,200,000
Authorize/Encourage (or Require) Reuse Of Reclaimed Water Through Department And Water Management District Permitting Programs * Reclaimed water capacity in average millions of gallons per day	1,416	4,055.49	5,742,577	
Fund Eligible Alternative Water Supply Projects Through The State Revolving Fund And Other Funding Programs * Number of projects funded	38	10,062.97	382,393	

SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Implement Design And Construction Projects * Miles of critically eroding beach under a management plan	209	22,466.66	4,695,531	21,185,865
Monitor Beach Erosion * Miles of beaches monitored	288	7,327.39	2,110,289	
Review And Approve Permits * Number of permits issued	1,562	1,416.15	2,212,033	
Compliance Assurance For Beach Management * Enforcement or compliance inspections conducted	4,413	249.15	1,099,510	
Manage Government-funded Cleanups Of Hazardous Waste Contaminated Sites * Number of known contaminated sites being cleaned up	167	26,210.85	4,377,212	5,773,538
Manage Government-funded Cleanups Of Drycleaning Contaminated Sites * Number of known contaminated sites being cleaned up	190	4,625.72	878,886	10,149,548
Manage Government-funded Cleanups Of Petroleum Contaminated Sites * Number of known contaminated sites being cleaned up	3,576	7,363.21	26,330,856	137,622,251
Process Solid And Hazardous Waste Permit Applications, Variances, Exemptions, Certifications And Registrations * Number of solid and hazardous waste permits, variances, exemptions, certifications and registrations processed	5,033	858.70	4,321,815	
Conduct Solid And Hazardous Waste Compliance Assurance * Number of inspections conducted	2,982	4,226.99	12,604,882	
Conduct Petroleum Storage Systems Compliance Assurance * Number of inspections conducted	19,642	720.43	14,150,764	
Reduce Waste * Number of pollution prevention assessments conducted at businesses and government facilities	23	91,828.87	2,112,064	
Conduct Site Investigations * Number of site investigations conducted annually	17	57,875.24	983,879	

SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Conduct Site Technical Reviews * Number of technical reviews conducted annually	1,184	3,174.70	3,758,839	
Fund Waste Management Projects * Number of projects funded	51	10,005.22	510,266	14,793,525
Monitor Ambient Air Quality * Number of monitors operated	908	8,451.28	7,673,762	
Analyze Air Quality And Emissions * Number of emission points reviewed and analyzed	4,628	215.86	999,014	
Implement The Federal Clean Air Act * Number of Clean Air Act plans produced	36	12,199.36	439,177	
Review And Approve Air Resource Permits * Number of air resource permits issued	1,554	5,507.35	8,558,420	
Air Compliance Assurance * Number of facility inspections	6,498	1,372.06	8,915,641	
Small Business Assistance * Number of Small Business Assistance Program contacts per year	11,035	5.92	65,380	
Coordination Of Siting Acts, Other Certifications And Report Reviews * Number of certifications and follow-ups of specified facilities	71	7,574.10	537,761	
Conduct Geologic Research Projects *	96	34,833.90	3,344,054	
Analyze Biological And Chemical Samples *	144,302	50.81	7,331,727	
Interpret Environmental Data *	23,125	72.11	1,667,435	2,450,000
Resource Management * Number of acres managed	791,964	32.24	25,536,588	12,900,128
Visitor Services/Recreation * Number of visitors	22,082,281	4.06	89,763,143	51,192,795
Provide Grants And Technical Assistance To Local Governments * Number of technical assistance consultations	7,505	235.50	1,767,420	28,934,435
Conduct Criminal Investigations * Number of investigations conducted	901	5,512.19	4,966,485	
Conduct Public Education And Training * Number of days training events are conducted	100	4,760.60	476,060	
Patrol State Lands * Number of patrol hours	76,799	112.53	8,642,350	

SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
On-site Emergency Response, Off-site Coordination And Assistance And Cost Recovery * Number of incidents reported	1,922	2,255.98	4,335,990	
TOTAL			427,106,170	1,435,185,253
SECTION III: RECONCILIATION TO BUDGET				
PASS THROUGHS				
TRANSFER - STATE AGENCIES			60,411,327	
AID TO LOCAL GOVERNMENTS				
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				
OTHER			3,089,210	2,200,000
REVERSIONS			31,716,132	23,632,276
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)			522,322,839	1,461,017,529

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

AUDITS

IUCSSP03 LAS/PBS SYSTEM
 BUDGET PERIOD: 2000-2011
 STATE OF FLORIDA

SP 09/25/2009 11:45
 SCHED XI: AGENCY-LEVEL UNIT COST SUMMARY
 AUDIT REPORT ENVIR PROTECTION, DEPT OF

 ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8: ACT1310 ACT2560 ACT5210

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 ***

 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 IN SECTION II.)

BE	PC	CODE	TITLE	EXPENDITURES	FCO
37300100	1403000000	ACT2140	ESTABLISH WATER QUALITY CRITERIA ¹	1,564,299	
37010100	9999999999	ACT2380	INTERGOVERNMENTAL PROGRAMS AND ²	1,524,911	2,200,000

 TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 37	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	522,322,900	1,461,017,529
TOTAL BUDGET FOR AGENCY (SECTION III):	522,322,839	1,461,017,529
DIFFERENCE:	61	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

¹ Output for FY 08-09 for ACT2140 was 0.

² Output measure for ACT2380 to be developed.

**SCHEDULE XIIB: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES
INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS**

Schedule XII-B Cover Sheet and Agency Project Approval	
Agency:	Schedule XII-B Submission Date:
Project Name:	Is this project included in the Agency's LRPP? _____ Yes _____ No
FY 2010-2011 LBR Issue Code:	FY 2010-2011 LBR Issue Title:
Agency Contact for Schedule XII-B (Name, Phone #, and E-mail address):	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule XII-B in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII-B.	
Agency Head:	Date:
Printed Name:	
Agency Chief Information Officer: <i>(If applicable)</i>	Date:
Printed Name:	
Budget Officer:	Date:
Printed Name:	
Planning Officer:	Date:
Printed Name:	
Project Sponsor:	Date:
Printed Name:	

**SCHEDULE XIIB-1: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES
INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS – BACKGROUND
INFORMATION**

Background Information	
1.	<p>Provide a narrative summary describing the agency’s decision to outsource or privatize the service or activity.</p> <p>Attach to Schedule XII-B copies of the original business case and cost benefit analysis. If these documents are unavailable, attach any documents which state the original intention of the outsourcing or privatization initiative that will detail its goals, objectives, and expected outcomes. Such documents may include (a) original legislative budget requests, (b) original budget amendments, (c) legislative presentations, or (d) agency planning documents.</p>
	<p>The Division of Recreation and Parks received its first appropriation of Outsourcing funds in FY 98-99.</p>
2.	<p>Have the anticipated cost savings and benefits of the initiative been realized? Explain.</p> <p>The primary purpose of outsourcing state park maintenance activities has not necessarily been for cost savings purposes. Outsourcing of such services has allowed park staff to increase resource management and interpretive services for the benefit of park services. Therefore, the division's outsourcing efforts have been beneficial and will likely be expanded in the future. Outsourcing has also enabled the Division’s workload to grow without having to add a lot of FTE positions.</p>
3.	<p>Provide a narrative description of the type of procurement method used to outsource or privatize the service or activity.</p> <p>Attach a copy of any solicitation documents, requests for quote, or similar document issued by the agency for this procurement.</p>
	<p>The individual parks solicit bids, or quotes, for the various activities outsourced as required by state purchasing laws and rules.</p>
4.	<p>Section 287.057(14), <i>Florida Statutes</i>, allows contracts for commodities and contractual services to be renewed for a period that may not exceed 3 years or the term of the original contract, whichever period is longer. Such renewals are contingent upon satisfactory performance evaluations by the agency and subject to the availability of funds.</p> <p>For the outsourced or privatized service or activity, identify the number of times the contract has been renewed and specify the renewal period of each. Attach a copy of the documentation verifying the contractor’s satisfactory performance compliance required prior to each renewal.</p>

The Division of Recreation and Parks has entered into hundreds of small contracts over the years. While the intent of this exercise is to examine those contracts with a cumulative total of \$10 million over five years, the division has spent over \$20 million on Outsourcing activities spread over hundreds of contracts. The division is spending over \$4.8 million in FY 09-10 on nearly 200 activities, an average of nearly \$16,000 per contract. The remaining funds are spent on various fees and other items due to changes in Florida law that went into effect July 2006 that prohibits the use of certain expenditures to be paid from the Expense category that have been shifted to the division's Outsourcing category.

Information regarding the number of times a contract has been renewed and the renewal period for each is not available at this time.

<p>5. For the outsourced or privatized service or activity, has the contractor satisfactorily complied with all service level requirements? Provide a narrative summary describing service level requirements compliance or noncompliance.</p>
<p>As stated above, the division has entered into hundreds of small contracts over the years. In some cases, the level of contractor satisfaction has been unsatisfactory and services have been outsourced to other vendors.</p>
<p>6. Describe any unexpected benefits from outsourcing or privatization of the service or activity.</p>
<p>The division outsources cleaning and mowing at most parks. These contracts typically involve the service and the commodities (gas, mowers, fertilizer, paper supplies in restrooms, etc.) associated with the services. In these cases, the division saves on Expense dollars by not purchasing supplies and saves on OCO funds by having to purchase fewer mowers and other equipment.</p>
<p>7. Describe any unexpected problems or issues with the outsourcing or privatization of the service or activity.</p>
<p>Many state parks are located in isolated areas, far away from areas that may have a number of vendors vying for contracts. In some cases, a vendor may not want to drive fifty miles round trip to mow or clean facilities. In some places, there may be a great deal of competition for such services that costs may be greater in these areas than other areas.</p>
<p>8. Briefly describe your agency's overall level of satisfaction with the results of outsourcing or privatization of the service or activity.</p>
<p>The division has been pleased with outsourcing and will likely request to increase funding in the future.</p>
<p>9. What lessons learned should be shared with other agencies considering the outsourcing or privatization of a similar service or activity?</p>
<p>The division typically requests new FTE's for those services/activities where the employee would likely be in contact with the public. For those activities where no public interaction is required, outsourcing makes sense and the state saves on the cost of buying supplies, equipment, insurance and retirement costs.</p>

SCHEDULE XIIB-2: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS - COST AND DELIVERABLES DATA

Section I: Cost Data

For each outsourced or privatized service or activity, complete the cost analysis below:

Fiscal Year	Planned Costs	Actual/Revised Costs	Planned Savings	Actual/Revised Savings
FY 2005-2006	\$3,223,522	\$3,142,494	\$161,176	\$157,125
FY 2006-2007	\$4,611,903	\$4,488,173	\$230,595	\$224,409
FY 2007-2008	\$4,771,903	\$4,663,324	\$238,595	\$233,166
FY 2008-2009	\$4,832,303	\$4,795,234	\$241,615	\$239,762
FY 2009-2010	\$4,891,303	tbd	\$244,565	tbd

Variance	Reasons			
Cost/Savings				
<p>All appropriated funds were allotted but not spent. Nearly 60% of Outsourcing funds are spent on cleaning of facilities or mowing of park grounds. Various factors may cause a park not to spend all funds. Dry weather can reduce the need to mow, thus reducing the amount of funds that were thought needed to spend on mowing. On the other hand, bad weather can limit visitation and reduce the need to clean park facilities and overnight accommodations, thus reducing expenditures in these areas also.</p> <p>It is difficult to quantify exactly what our savings might be. Outsourcing services has allowed the employees who previously mowed and cleaned facilities to spend more time on assisting park visitors and managing the park's resources.</p> <p>Outsourcing has also allowed the division to avoid purchasing such as mowers and cleaning supplies. It has also reduced worker's compensation costs. Finally, outsourcing funds have reduced our need to request FTE positions for these activities.</p>				

Section II: Deliverables and Milestones Schedule

For each outsourced or privatized service or activity, complete the deliverables and milestones schedule below:

Deliverables and Milestones	Original	Actual Date/ Revised Date
The Division of Recreation and Parks does not enter into contracts having deliverable or milestones.		
Since FY 05-06, the division has been appropriated \$18,668,012, which was allotted for the following purposes:	N/A	N/A
Cleaning/Janitorial of day use facilities	\$5,637,786	
Mowing/Grounds maintenance	\$2,471,337	
Cleaning/Linen Service for Overnight accommoda	\$1,606,980	
Wastewater Treatment/Water Sampling	\$1,438,488	
Lifeguards	\$741,676	
Inmate Labor	\$528,000	
Miscellaneous Services	\$6,243,745	

Variance	Reasons			
Schedule	N/A			

Schedule XIV
Variance from Long Range Financial Outlook

Agency: DEPARTMENT OF ENVIRONMENTAL PROTECTION Contact: SUE OSHESKY

Article III, Section 19(a)3, Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or to explain any variance from the outlook.

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2009 contain revenue or expenditure estimates related to your agency?

Yes XXX No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2010-2011 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2010-2011 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	DOCUMENTARY STAMP TAXES	R/B	599,280,000	607,627,085
b	DEBT SERVICES	R/B	452,580,000	462,736,610
c	ENVIRONMENTAL LAND ACQUISITION	R/B	\$ 300,000,000	\$ 50,000,000
d	OTHER AGRICULTURE AND ENVIRONMENTAL PROGRAMS	R/B	\$ 407,800,000	\$ 135,830,460
e				
f				

- 3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

THE AMOUNTS IN THE LBR FOR DEBT SERVICE ON THE FLORIDA FOREVER PROGRAM AND THE SAVE OUR EVERGLADES RESTORATION PROGRAM INCLUDE ADDITIONAL DEBT SERVICE AMOUNTS FOR THE FUNDING OF NEW ISSUES OF BONDS FOR THE EVERGLADES PROGRAM. THE DEPARTMENT DID NOT REQUEST FUNDING FOR WATER PROJECTS OR THE FLORIDA KEYS.

* R/B = Revenue or Budget Driver

ADMINISTRATIVE SERVICES
Exhibits or Schedules



ADMINISTRATIVE SERVICES
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 11

Department: 37 Environmental Protection
Budget Entity: 37010100 Executive Direction & Support Serv
Fund: 2021 Administrative Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Internal transfers from othe Department	93,152	-	-
trust funds; interest earnings			
TOTALS*	93,152	-	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	Administration - 37 01 00 00
	2-021

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	37,546.80	(A)		37,546.80
ADD: Other Cash (See Instructions)	150.00	(B)		150.00
ADD: Investments	240,486.95	(C)		240,486.95
ADD: Outstanding Accounts Receivable	4,722.93	(D)		4,722.93
ADD: _____		(E)		
Total Cash plus Accounts Receivable	282,906.68	(F)		282,906.68
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	(169,774.12)	(H)		(169,774.12)
Approved "B" Certified Forwards	(16,975.92)	(H)		(16,975.92)
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(2,431.05)	(I)		(2,431.05)
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/09	93,725.59	(K)		93,725.59 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

Prior Year Financial Statement Adjustment (B)

Other Adjustment(s):

Non-Certified Operating Payable (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 11

Department: 37 Environmental Protection
Budget Entity: Various - Agency Wide
Fund: 2261 - Federal Grants Trust Fund

(1)	(2)	(3)	(4)
<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2008 - 09	ESTIMATED FY 2009 - 10	REQUEST FY 2010 - 11
<u>FUNDING SOURCE - NON-STATE</u>			
Federal Grants, Federal Reimbursements,	6,539,631		
Interest Earnings			
TOTALS*	6,539,631	-	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-261

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	220,331.85 (A)	[]	220,331.85
ADD: Other Cash (See Instructions)	3,905,856.82 (B)	[]	3,905,856.82
ADD: Investments	40,737,234.00 (C)	[]	40,737,234.00
ADD: Outstanding Accounts Receivable	14,174,414.38 (D)	[]	14,174,414.38
ADD: Estimated Grant Receivables	23,058,306.98 (E)	[]	23,058,306.98
Total Cash plus Accounts Receivable	82,096,144.03 (F)	[]	82,096,144.03
LESS Allowances for Uncollectibles	(502,581.94) (G)	[]	(502,581.94)
LESS Approved "A" Certified Forwards	(842,403.00) (H)	[]	(842,403.00)
Approved "B" Certified Forwards	(17,836.00) (H)	[]	(17,836.00)
Approved "FCO" Certified Forwards	(37,415,705.82) (H)	[]	(37,415,705.82)
LESS: Other Accounts Payable (Nonoperating)	(872,275.91) (I)	[]	(872,275.91)
Unreserved Fund Balance, 07/01/09	42,445,341.36 (K)	0.00	42,445,341.36 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 24,940,929.38 (B)

Estimated Grant Awards for (23,058,306.98) (B)

Certified Forward Appropriations

Other Adjustment(s):

Other Fund Balance Reserves (44,319,703.36) (C)

Other Fund Balance Reserves - Current Year Statewide Adj. (8,260.40) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(42,445,341.36) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **42,445,341.36 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 11

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

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
<u>State Grants, State Contacts,</u>	2,942,376		
<u>City/County/Other Grants, Non-State</u>			
<u>Grants Transferred from Other State</u>			
<u>Agencies, Interest Earnings</u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u>FUNDING SOURCE - NON-STATE</u>			
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<u> </u>			
TOTALS*	2,942,376	-	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-339

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	66,652.84 (A)		66,652.84
ADD: Other Cash (See Instructions)			
ADD: Investments	10,002,458.10 (C)		10,002,458.10
ADD: Outstanding Accounts Receivable	6,386,726.46 (D)		6,386,726.46
ADD: Estimated Grant Awards	52,994,598.96 (E)		52,994,598.96
Total Cash plus Accounts Receivable	69,450,436.36 (F)		69,450,436.36
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(40,700.46) (H)		(40,700.46)
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards	(64,424,885.11) (H)		(64,424,885.11)
LESS: Other Accounts Payable (Nonoperating)	(1,446,537.44) (I)		(1,446,537.44)
LESS: FCO Appropriation Held in Departmental Reserve	0.00 (J)		0.00
Unreserved Fund Balance, 07/01/09	3,538,313.35 (K)	0.00	3,538,313.35 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

0.00 (B)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 59,116,960.85 (B)

Estimated Grant Awards for
Certified Forward Appropriations (52,994,598.96) (B)

Other Adjustment(s):

Other Fund Balance Reserves (9,660,675.24) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,538,313.35) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **3,538,313.35 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 11

Department: 37 Environmental Protection
Budget Entity: Various - Agency Wide
Fund: 2261 - Federal Grants Trust Fund

(1)	(2)	(3)	(4)
<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2008 - 09	ESTIMATED FY 2009 - 10	REQUEST FY 2010 - 11
<u>FUNDING SOURCE - NON-STATE</u>			
Federal Grants, Federal Reimbursements,	6,539,631		
Interest Earnings			
TOTALS*	6,539,631	-	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-261

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	220,331.85 (A)	0.00	220,331.85
ADD: Other Cash (See Instructions)	3,905,856.82 (B)	0.00	3,905,856.82
ADD: Investments	40,737,234.00 (C)	0.00	40,737,234.00
ADD: Outstanding Accounts Receivable	14,174,414.38 (D)	0.00	14,174,414.38
ADD: Estimated Grant Receivables	23,058,306.98 (E)	0.00	23,058,306.98
Total Cash plus Accounts Receivable	82,096,144.03 (F)	0.00	82,096,144.03
LESS Allowances for Uncollectibles	(502,581.94) (G)	0.00	(502,581.94)
LESS Approved "A" Certified Forwards	(842,403.00) (H)	0.00	(842,403.00)
Approved "B" Certified Forwards	(17,836.00) (H)	0.00	(17,836.00)
Approved "FCO" Certified Forwards	(37,415,705.82) (H)	0.00	(37,415,705.82)
LESS: Other Accounts Payable (Nonoperating)	(872,275.91) (I)	0.00	(872,275.91)
Unreserved Fund Balance, 07/01/09	42,445,341.36 (K)	0.00	42,445,341.36 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 24,940,929.38 (B)

Estimated Grant Awards for (23,058,306.98) (B)

Certified Forward Appropriations

Other Adjustment(s):

Other Fund Balance Reserves (44,319,703.36) (C)

Other Fund Balance Reserves - Current Year Statewide Adj. (8,260.40) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(42,445,341.36) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **42,445,341.36 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 11

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

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
<u>State Grants, State Contacts,</u>	2,942,376		
<u>City/County/Other Grants, Non-State</u>			
<u>Grants Transferred from Other State</u>			
<u>Agencies, Interest Earnings</u>			
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	2,942,376	-	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-339

	Balance as of 6/30/2009	(A)	SWFS* Adjustments	(B)	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	66,652.84				66,652.84
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments	10,002,458.10	(C)			10,002,458.10
ADD: Outstanding Accounts Receivable	6,386,726.46	(D)			6,386,726.46
ADD: Estimated Grant Awards	52,994,598.96	(E)			52,994,598.96
Total Cash plus Accounts Receivable	69,450,436.36	(F)			69,450,436.36
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards	(40,700.46)	(H)			(40,700.46)
Approved "B" Certified Forwards	0.00	(H)			0.00
Approved "FCO" Certified Forwards	(64,424,885.11)	(H)			(64,424,885.11)
LESS: Other Accounts Payable (Nonoperating)	(1,446,537.44)	(I)			(1,446,537.44)
LESS: FCO Appropriation Held in Departmental Reserve	0.00	(J)			0.00
Unreserved Fund Balance, 07/01/09	3,538,313.35	(K)	0.00		3,538,313.35 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

0.00 (B)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 59,116,960.85 (B)

Estimated Grant Awards for
Certified Forward Appropriations (52,994,598.96) (B)

Other Adjustment(s):

Other Fund Balance Reserves (9,660,675.24) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,538,313.35) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **3,538,313.35 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Environmental Protection (37) **Budget Period: 2010-11**
Program: Florida Geological Survey
Fund: Minerals TF (2499)

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

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Receipts:			
<u>Oil Acct. Operating Application/Certification</u>	70,000	206,000	102,000
<u>Geophysical Operations Applications Fee</u>	1,500	1,500	1,500
<u>Oil and Gas Applications</u>	12,000	10,000	10,000
<u>Operations Surety Coverage</u>	130,219	135,119	135,119
Total Fee Collection to Line (A) - Section III	213,719	352,619	248,619

<u>SECTION II - FULL COSTS</u>			
Direct Costs:			
<u>Salaries and Benefits</u>	3,716,216	3,681,805	3,704,325
<u>Other Personal Services</u>	55,405	105,648	105,648
<u>Contracted Services</u>	17,816	25,700	25,700
<u>Operating Capital Outlay</u>	37,304	50,000	50,000
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	3,826,741	3,863,153	3,885,673

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

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	213,719	352,619	248,619
TOTAL SECTION II	(B)	3,826,741	3,863,153	3,885,673
TOTAL - Surplus/Deficit	(C)	(3,613,022)	(3,510,534)	(3,637,054)

EXPLANATION of LINE C:
Severance tax transfers from the Department of Revenue supplements the fees.

SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: Environmental Protection (37)
Budget Entity: Florida Geological Survey
Fund: Minerals Trust Fund (2499)

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<u>Severance tax and various fees and charges</u>	1,935,701	1,104,469	476,338
<u>authorized pursuant to Sections 377.24(1),</u>			
<u>377.2408(1) and 377.2425(1)(b), Florida Statutes.</u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u>FUNDING SOURCE - NON-STATE</u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
TOTALS*	1,935,701	1,104,469	476,338

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Minerals Trust Fund
LAS/PBS Fund Number:	Program: Water Resource Management 37 35 00 00
	2-499

	Balance as of 6/30/2009		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	54,547.88	(A)			54,547.88
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments	1,857,923.95	(C)			1,857,923.95
ADD: Outstanding Accounts Receivable	33,302.56	(D)			33,302.56
ADD: _____		(E)			
Total Cash plus Accounts Receivable	1,945,774.39	(F)			1,945,774.39
LESS Allowances for Uncollectibles		(G)			0.00
LESS Approved "A" Certified Forwards	(2,484.68)	(H)			(2,484.68)
Approved "B" Certified Forwards		(H)			
Approved "FCO" Certified Forwards		(H)			
LESS: Other Accounts Payable (Nonoperating)	(7,588.02)	(I)			(7,588.02)
LESS: _____		(J)			
Unreserved Fund Balance, 07/01/09	1,935,701.69	(K)			1,935,701.69 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract: (B)

Other Adjustment(s): (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010-11

Department: 37 Environmental Protection
Budget Entity: 37010300 Technology/Inf Svcs
Fund: 2792 Working Capital Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Intra-agency transfers from other trust	326,766	-	-
funds, refunds and interest earnings on			
the investment of idle cash.			
TOTALS*	326,766	-	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Working Capital Trust Fund
LAS/PBS Fund Number:	Executive Direction & Support Services - 37 01 00 00
	2-792

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	83,012.56	(A)		83,012.56
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	553,799.54	(C)		553,799.54
ADD: Outstanding Accounts Receivable	2,829.43	(D)		2,829.43
ADD: _____		(E)		
Total Cash plus Accounts Receivable	639,641.53	(F)		639,641.53
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	(311,710.56)	(H)		(311,710.56)
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(1,164.63)	(I)		(1,164.63)
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/09	326,766.34	(K)		326,766.34 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 **(5,689,469.62)** (A)

Add/Subtract:

Other Adjustment(s):

Reserve for Encumbrances **(C)**

Furniture and Equipment **5,841,234.15** (C)

Compensated Absenses **(478,530.87)** (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(326,766.34)** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC **326,766.34** (E)

DIFFERENCE: **0.00** (F)*

***SHOULD EQUAL ZERO.**

DEPARTMENT OF ENVIRONMENTAL PROTECTION
 INFORMATION MANAGEMENT CENTER
 FISCAL YEAR 2010 - 2011

LEGISLATIVE BUDGET REQUEST
 DATA CENTER COST ALLOCATION
 BY BUDGET ENTITY AND ISSUE

SCHEDULE IV-A

ISSUE #	3710 State Lands	3715 District Offices	3701 Admin Svcs (FI Geol Surv)	3730 Environ Assess & Restor	3735 Water Resource Mgt.	3745 Waste Mgt.	3750 Recreation and Parks	3755 Air Res. Mgt.	3760 Law Enforcement	TOTAL
<u>SALARIES AND BENEFITS</u>										
1001000	265,409	639,611	50,611	281,748	580,631	602,549	1,052,867	221,174	290,515	3,985,115
1002000	327	787	62	347	715	741	1,296	272	358	4,904
26A1200	1,633	3,935	311	1,734	3,573	3,707	6,478	1,361	1,788	24,520
TOTAL SALARIES AND BENEFITS	267,368	644,334	50,985	283,828	584,918	606,998	1,060,641	222,807	292,660	4,014,539
<u>OTHER PERSONAL SERVICES</u>										
1001000	26,640	64,200	5,080	28,280	58,280	60,480	105,680	22,200	29,160	400,000
<u>EXPENSES</u>										
1001000	129,826	312,870	24,757	137,819	284,019	294,741	515,016	108,189	142,107	1,949,343
<u>OPERATING CAPITAL OUTLAY</u>										
1001000	1,374	3,310	262	1,458	3,005	3,119	5,449	1,145	1,504	20,625
<u>CONTRACTED SERVICES</u>										
1001000	79,920	192,600	15,240	84,840	174,840	181,440	317,040	66,600	87,480	1,200,000
<u>RISK MANAGEMENT INSURANCE</u>										
1001090	481	1,158	92	510	1,051	1,091	1,906	400	526	7,216
<u>TRANSFER TO DMS HR SVCS CONTRACT</u>										
1001000	1,929	4,648	368	2,047	4,219	4,378	7,650	1,607	2,111	28,957
<u>OTHER DATA PROCESSING SERVICES</u>										
1001000	144,233	347,588	27,504	153,112	315,536	327,447	572,166	120,194	157,876	2,165,655
TOTAL ALL CATEGORIES	651,770	1,570,707	124,286	691,894	1,425,869	1,479,694	2,585,550	543,142	713,424	9,786,335
Adjustments: Other Revenues/Non-Operating Expenditures *	(3,821)	(8,128)	(678)	(3,472)	(8,220)	(8,444)	(13,687)	(2,739)	(4,282)	(53,360)
TOTAL ALLOCATIONS	647,949	1,562,578	123,720	688,422	1,417,649	1,471,250	2,571,863	540,402	709,142	9,732,975

* Estimated Interest Earnings *** (60,000)
 Estimated Pay Package Reserve *** -
 Assessment on Investments*** 2,000
 Estimated Svc Chg to General Revenue ** 4,640
 Net Revenue From Above (53,360)
 Overhead - PC Enterprise Plan -
 Additional Adjustments to Spread (53,360)

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
IA-03-02-2008-124	6/2009	Administrative Services	<p>FINDING NUMBER 1: <u>Justification of Cell Phones by Units and Positions</u></p> <p>According to Directive 820, Department management will only purchase or lease a cellular phone or beeper/pager and lease air time for personnel if the duties and responsibilities of the position require they be readily accessible. This justification will be stated on the Purchase Order Requisition Form, which is submitted to the Purchasing section for issue of a purchase order.</p> <p>During our review, we found the justifications for wireless services were blanket office-wide justifications instead of specific justifications written specifically for a position or job duty. Many used identical language in their justifications. Given the lack of specific justification tailored to specific positions or job duties, divisions may not be purchasing cell phones efficiently.</p> <p>The lack of individual review also precluded matching equipment and service to the user. For instance, field personnel indicated they were provided non-rugged phones that were similar to those used by non-field staff. Contractors were also provided phones. Furthermore, we found some cell phones that were not being used on a regular basis or which might not be necessary for</p>	<p>CURRENT STATUS: The Division of Administrative Services is in process of updating Directive 820, the use and Procurement of Communications Equipment, to address justification criteria. These criteria will be consistent with requirements established in Senate Bill 2602 (Chapter 2009-82, Laws of Florida)</p> <p>Supporting documentation for justification to purchase cell phones will be maintained in the Myflorida Market Place.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>conducting program activities.</p> <p>Additionally, Blackberry phones were acquired according to protocols; however, there was no distinction between justifications for a regular cellular phone or a Blackberry. Listing of the personal identification numbers (PINs) for the Blackberries varied. For example, the Office of Technology Information Systems' (OTIS) listing of PINs on the Blackberry Enterprise Server indicated 417 Blackberries, and the DAS procurement listing showed 389 Blackberries. One reason the variance exists is that contractors are part of the OTIS PIN listing, which is used for emergencies when the standard Department email and landline phone systems are inoperative. Therefore, it was difficult to determine an accurate listing of Blackberry units and the tracking and monitoring of these units.</p> <p>RECOMMENDATION: The Department should enhance agency-wide guidance to ensure justifications for wireless services are linked to specific program/position activities and the equipment and service meets the individual program activity needs.</p> <p>Divisions/program areas should be required to conduct annual needs assessments for cellular phones based on</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>regular and necessary use. In addition to authorizing communication devices, this assessment would avoid placing non-rugged phones in the field, Blackberry phones to contractors, and Blackberry phones to infrequent users.</p> <p>We recommend the Division of Administrative Services develop needs assessment criteria that would pinpoint certain position requirements and activities that would justify assignment of various communication devices, including pagers, beepers, radios, cell phones or Blackberries.</p> <p>The Division should also consider any statutory changes resulting from the recent OPPAGA report.</p> <p>The Division should also consider any statutory changes resulting from the recent Office of Program Policy Analysis and Government Accountability (OPPAGA) report. In its March 3, 2009, report¹ OPAGGA recommended that the Legislature establish a statutory policy that would generally limit assignment of wireless devices to employees who, as part of their official assigned duties, must:</p>	

¹ http://www.oppaga.state.fl.us/Monitordocs/Reports/pdf/Options_for_Reducing_State_Agency_Costs_for_Cell_Phones.pdf

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<ul style="list-style-type: none"> • regularly travel away from their work stations; • be immediately available to citizens, supervisors, and/or subordinates; • be available to calls outside of regular working hours; • have access to the technology in order to productively perform job duties in the field; • be available to respond to emergency situations; and/or • have limited or no access to a standard phone. <p>The OPPAGA report cited the Department of Health (DOH) as having similar criteria for wireless devices. DOH policy dictates that only employees who log specified number of travel hours are eligible for Blackberries and other wireless devices and those employees must have duties and responsibilities that require 24-hour availability to be issued wireless communication devices.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>FINDING NUMBER 2: <u>Extent Cell Phone User and Supervisor Identified and Settled Costs for Personal Calls</u></p> <p>According to DEP Directive 202, the Department recognizes that in the ordinary course of the workday or while in travel status, there will be occasions when practicalities make it necessary to make or accept personal cellular telephone calls. Due to these practical considerations involved in the use of a state cellular phone, it is permissible for employees issued a state cellular phone to use the phone for personal calls. As with any personal calls on any state telephone, they should be kept to a minimum. If personal calls are on the cellular telephone billing, the employee must reimburse the State for these calls. In addition to paying the cost of the calls, including roaming charges if applicable, the employee shall pay a \$3.00 processing charge on each billing.</p> <p>Based on our review of a sample of 24 Department-issued cell phones, three or 12.5% had personal calls and were appropriately reimbursed. An additional eleven or 45.83% did not make personal calls. However, ten or 41.7% of the phones reviewed included costs for personal calls that were not properly reimbursed to the</p>	<p>CURRENT STATUS: Administrative Services has developed guidelines for the Department to follow for adequately identifying personal calls billed on Department-issued phones, documentation of supervisory review of wireless service phones, and timely reimbursement to the Department for costs incurred for personal use.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>Department.</p> <p>Furthermore, from a federal perspective, those individuals who use a state cell phone for personal calls and do not follow the reimbursement guidance provided by the Department are required to have the equipment and service filed as taxable income with the U.S. Internal Revenue Service (IRS). Because these personal calls are not adequately tracked, the Department is in non-compliance with this federal income tax law.</p> <p>RECOMMENDATION: We recommend the Division of Administrative Services actively encourages Divisions and program areas to establish processes for adequately identifying personal calls billed on Department-issued phones. As part of this process, timely reimbursement should be made for costs incurred for personal use.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p><u>FINDING NUMBER 3:</u> <u>Purchasing Procedures</u> Directive DEP 300 provides guidance on the purchase of commodities and contractual services. Directive DEP 820 provides guidance on the procurement, use and controls of communications equipment. Per these directives, Department divisions and programs have primarily obtained wireless and related products and services through the states electronic procurement system, MyFloridaMarketPlace (MFMP). MFMP protocols in place were used to obtain these products and services. Verizon is the state contract wireless carrier. However, other equipment and services have been obtained from other carriers, Sprint, Nextel, Alltel, AT&T and Cingular, through justified contract exception. For example, internet T1 lines are obtained through AT&T, and Cingular. Various satellite carriers were used because there was not a state contract satellite carrier.</p> <p>Three Department divisions/offices (Recreation and Parks, Law Enforcement, and Office of Greenways and Trails) use Contract No. 1523 to acquire one lump sum of minutes (220,000 for \$324,600) for Nextel services.</p>	<p>CURRENT STATUS: Administrative Services has coordinated Nextel Services with various offices to develop consolidated accounts and is making continued efforts in this regard. Also, similar efforts are being made with Verizon. The Division is also going to continue monitoring devices/airtime procured through MFMP to identify opportunities for further savings.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>The contract was made by the State of Florida, Department of Management Services and Sprint Solutions, Inc., a corporate affiliate of Sprint Nextel Corporation that offers both Sprint and Nextel services. These Divisions have realized a significant cost savings by consolidating purchasing efforts. Other areas using Nextel could realize cost benefits by joining these consolidated efforts. Also, the Department saves costs by having to process one invoice, warrant, and purchase order as opposed to receiving invoices for each program area.</p> <p>Divisions have this consolidated option because Division of Administrative Services sought alternatives to the state contract to meet the coverage, accessibility and push to talk requirements needed. The contract consists of a participating addendum or an approved alternate contract source that eligible users may choose to procure wireless and related products and services. DAS tracks and monitors this acquisition. DAS also receives the one monthly electronic invoice and authorizes payment. They provide the invoice for the three entities to conduct a call review. Other divisions have individual accounts with Sprint Nextel and use the contract exception for inadequate coverage, accessibility, and push to talk requirements. Through this review of cell phone purchase procedures, some Department program areas have purchased communications devices without realizing potential cost savings if a consolidated approach was utilized.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**Budget Period: 2008 - 2009****Department: Environmental Protection****Chief Internal Auditor: Joseph Aita****Budget Entity:****Phone Number: (850) 245 – 3151**

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			RECOMMENDATION: We recommend the Division of Administrative Services encourages program areas to evaluate cell phone purchasing options to reduce costs of wireless expenditures wherever possible. Through coordination of program areas, programs could maximize purchasing power to obtain lower cost wireless and related products and services.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
IA-03-06-2008-080	11/2008	Office of Technology and Information Services (OTIS)	<p>FINDING NUMBER 1:</p> <p>1. Department IT staff need to strengthen planning efforts related to contract IT staff. This includes consideration for moving more projects from a staff augmentation arrangement to the other areas provided by the statewide contract including analysis and design, development and integration, and operational and support.</p> <p>2. Internal controls over the management of contracted IT staff should be strengthened.</p> <p>3. Department management should consider costs and benefits when making IT related decisions.</p> <p>RECOMMENDATION:</p> <p>Given the ever increasing cost for staff augmentation along with on-going and changing IT demands, OTIS and Department IT managers should make planning and department wide coordination efforts a priority. This includes a need for a Department-wide work-group to address strengthening contract IT staff management in the following areas.</p> <ul style="list-style-type: none"> • Where appropriate, use purchasing arrangements under the statewide contract including the project areas of analysis and design, development and integration, or operational and support (Parts 1, 2, and 3). These project areas provide a flexible request for quote (RFQ) process to procure more complex IT services that are project 	<p>CURRENT STATUS:</p> <p>1. In October 2008, the Information Technology Governance Council (ITGC) chartered a Department-wide work-group to develop and recommend a new model for procuring IT consulting services. The <i>IT Contract Transformation Work Group</i> consists of senior DEP business managers representing the regulatory, lands, and recreation programs. The ITGC directed the Chief Information Officer to chair this work group.</p> <p>To date, the work group has convened twice. We have discussed findings and recommendations of the OIG audit report. We are also analyzing an IT contracting model proposed by the Office of Technology and Information Services (OTIS). This model addresses the key findings of the OIG report.</p> <p>Specifically, this model:</p> <ul style="list-style-type: none"> • Emphasizes the use of a fixed-price, project-based contract over time and materials (T&M), staff augmentation must be justified in writing. This will: <ul style="list-style-type: none"> ○ Ensure that DEP and vendor more equitably share risk

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>oriented in nature and can be quoted by vendors by offering a fixed price for the entire project solution. Under this arrangement, vendors assume more responsibility and risk for project success or failure than those purchased under the staff augmentation contract project area (Part 4).</p> <ul style="list-style-type: none"> • Sharing of ideas in regards to planning and budgeting for services, rates paid for types of services, and vendor work quality to promote the best quality work at the best rates. <p>Developing a sound system of internal controls over IT staff augmentation consistent throughout the department. This could include controls over time keeping, schedules, supervision, and hours billed. Controls should be implemented to ensure project oversight and decision making is not driven by or delegated to contractors.</p> <p>Developing a Department-wide strategy and guidance for overseeing and managing the work performed by these contractors to ensure that the activities they are engaged in are necessary for the support of the organization and that the staff augmentation needs are sufficiently planned and justified. This would include a standard cost benefit analysis to use for planning, purchasing, review, monitoring, and evaluation.</p> <ul style="list-style-type: none"> • Division IT managers can foster an environment where 	<ul style="list-style-type: none"> • Increase incentive for vendor to perform • Allow payment based on defined deliverables, not time spent • Directly tie dollars spent to work products received • Improve ability to control costs, track benefits, and promote accountability • Requires specific performance measures in each IT contract • Requires more thorough oversight and ongoing contract monitoring • Requires dedicated, trained, and experienced contract managers recommends all DEP IT contract management be centralized within OTIS. <p>This will support the establishing of a centralized IT contracting and vendor performance knowledge base, as well as standardized management and routine monitoring of DEP IT contracts.</p> <p>The IT Contract Transformation Work Group is currently analyzing the proposed OTIS model. OTIS continues to develop specific contracting and technical standards that we will need to support a rigorous contracting process. The work</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>contracted IT staff are used to share knowledge to Department staff participating in projects where appropriate in order to evaluate the work of contracted staff augmentation. This knowledge transfer also is critical in fostering competition among vendors when the Department makes selections for subsequent work.</p>	<p>group will continue to meet monthly until the contract model is finalized. We expect to present a recommendation on a revised IT contracting model to the ITGC by the first quarter of 2009. We have created a SharePoint site for the ITGC workgroup at http://sharepoint.dep.state.fl.us/itgc/default.aspx.</p> <ol style="list-style-type: none"> 1. You may review all of the work group’s presentations and meeting minutes, as well as, artifacts from the emerging revised contracting model at this site. 2. OTIS has piloted this proposed IT contracting model with the recent Board of Trustees Land Document System (BTLDS) Feasibility Study. This contract was successfully completed in early December. The “Lessons Learned” from this contract will be incorporated into the continuing improvement of the OTIS IT contracting model. We have placed a copy of the “Lessons Learned” document at the ITGC work group’s SharePoint site. 3. OTIS is working with the DEP Procurement Section to identify modifications to existing directives and procedures that will be needed to support the adopted IT contracting model.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
				<p>4. OTIS has used several existing vacancies to acquire dedicated contract management and business analysis staff to support the proposed IT contracting model.</p> <p>5. In October, the ITGC directed the CIO to initiate an update of DEP Directive 370.</p> <p>Key changes to DEP 370 include:</p> <ul style="list-style-type: none"> • The merging of DEP 370 and DEP 371 IT Governance Council Charter (6/2/2002) to address policies and procedures for both information technology resource management and IT governance • Updates to IT governance and resource management roles and responsibilities to clarify and comply with the statutory requirements of Chapter 282 FS • Creation of an IT Directors Board (ITDB) that reports to the existing IT Governance Council. This Board consists of senior DEP business managers who will develop, review, and approve strategic IT projects, policies, plans, and procedures before final approval by the ITGC. <p>Once the Secretary approves DEP370, we expect to convene the first meeting of the ITDB in February-March 2009. Our first agenda items</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**Budget Period: 2008 - 2009****Department: Environmental Protection****Chief Internal Auditor: Joseph Aita****Budget Entity:****Phone Number: (850) 245 – 3151**

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
				will include discussions on improving division and DEP-wide IT planning and management processes.

STATE LANDS
Exhibits or Schedules



STATE LANDS
Schedule I Series

SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

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

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<u>Gasoline taxes, boat registration fees,</u>	11,309,496	-	-
<u>documentary stamp tax and interest</u>			
<u>on investments</u>			
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<u>FUNDING SOURCE - NON-STATE</u>			
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TOTALS*	11,309,496	-	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Invasive Plant Control Trust Fund
LAS/PBS Fund Number:	Program: State Lands 37 10 00 00
	2-030

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	54,036.32	(A)		54,036.32
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	13,488,317.03	(C)		13,488,317.03
ADD: Outstanding Accounts Receivable	173,507.91	(D)		173,507.91
ADD: _____		(E)		
Total Cash plus Accounts Receivable	13,715,861.26	(F)		13,715,861.26
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(2,406,364.89)	(I)		(2,406,364.89)
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/09	11,309,496.37	(K)		11,309,496.37 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-261

	Balance as of 6/30/2009	(A)	SWFS* Adjustments	(B)	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	220,331.85	(A)			220,331.85
ADD: Other Cash (See Instructions)	3,905,856.82	(B)			3,905,856.82
ADD: Investments	40,737,234.00	(C)			40,737,234.00
ADD: Outstanding Accounts Receivable	14,174,414.38	(D)			14,174,414.38
ADD: Estimated Grant Receivables	23,058,306.98	(E)			23,058,306.98
Total Cash plus Accounts Receivable	82,096,144.03	(F)			82,096,144.03
LESS Allowances for Uncollectibles	(502,581.94)	(G)			(502,581.94)
LESS Approved "A" Certified Forwards	(842,403.00)	(H)			(842,403.00)
Approved "B" Certified Forwards	(17,836.00)	(H)			(17,836.00)
Approved "FCO" Certified Forwards	(37,415,705.82)	(H)			(37,415,705.82)
LESS: Other Accounts Payable (Nonoperating)	(872,275.91)	(I)			(872,275.91)
Unreserved Fund Balance, 07/01/09	42,445,341.36	(K)	0.00		42,445,341.36 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	<u>Department of Environmental Protection</u>
Trust Fund Title:	<u>Federal Grants Trust Fund</u>
LAS/PBS Fund Number:	<u>2-261</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	0.00	(A)
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Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances	24,940,929.38	(B)
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Estimated Grant Awards for	(23,058,306.98)	(B)
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Certified Forward Appropriations

Other Adjustment(s):

Other Fund Balance Reserves	(44,319,703.36)	(C)
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Other Fund Balance Reserves - Current Year Statewide Adj.	(8,260.40)	(C)
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FCO Appropriation held in Departmental Reserve	0.00	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	(42,445,341.36)	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	42,445,341.36	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

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

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

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2009 - 2010

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

BEGINNING TRIAL BALANCE:

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

Add/Subtract:

Prior Year Financial Statement Adjustment (B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Florida Forever Trust Fund
LAS/PBS Fund Number:	Program: State Lands 37 10 00 00
	2-348

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	10,425.00	(A)		10,425.00
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	93,877,294.61	(C)		93,877,294.61
ADD: Outstanding Accounts Receivable	230,369.11	(D)		230,369.11
ADD: Anticipated Revenue-Bond Sale Series 2009	242,005,080.32	(E)		242,005,080.32
Total Cash plus Accounts Receivable	336,123,169.04	(F)		336,123,169.04
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards	(237,723,796.16)	(H)		(237,723,796.16)
LESS: Other Accounts Payable (Nonoperating)	(9,950.45)	(I)		(9,950.45)
LESS:		(J)		
Unreserved Fund Balance, 07/01/09	98,389,422.43	(K)		98,389,422.43 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 **143,615,657.89** (A)

Add/Subtract:

Prior Year Financial Statement Adjustment

Other Adjustment(s):

Anticipated Revenue - Bond Sale Series 2009 (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **(98,389,422.43)** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC **98,389,422.43** (E)

DIFFERENCE: **0.00** (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: Environmental Protection (37)
Budget Entity: State Lands, Division of
Fund: Water Management Lands Trust Fund (2776)

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<u>Documentary stamp tax, interest on</u>	175,876	9,466,493	2,353,943
<u>investments, fines, forfeits and</u>			
<u>judgements</u>			
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TOTALS*	175,876	9,466,493	2,353,943

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Water Management Lands Trust Fund
LAS/PBS Fund Number:	State Lands - 37 10 00 00
	2-776

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	[]	(A)	[]	[]
ADD: Other Cash (See Instructions)	[]	(B)	[]	[]
ADD: Investments	86,264,624.14	(C)	[]	86,264,624.14
ADD: Outstanding Accounts Receivable	1,074,371.07	(D)	[]	1,074,371.07
ADD: _____	[]	(E)	[]	[]
Total Cash plus Accounts Receivable	87,338,995.21	(F)	[]	87,338,995.21
LESS Allowances for Uncollectibles	[]	(G)	[]	[]
LESS Approved "A" Certified Forwards	(58,400.00)	(H)	[]	(58,400.00)
Approved "B" Certified Forwards	[]	(H)	[]	0.00
Approved "FCO" Certified Forwards	(73,765,500.19)	(H)	[]	(73,765,500.19)
LESS: Other Accounts Payable (Nonoperating)	(9,010.64)	(I)	[]	(9,010.64)
LESS: Other Reserve for Debt Service	(13,330,208.26)	(J)	[]	(13,330,208.26)
	[]	(J)	[]	[]
Unreserved Fund Balance, 07/01/09	175,876.12	(K)	[]	175,876.12 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

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

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<u>Bond proceeds, transfer from Florida</u>	8,595,116	9,546,091	10,706,491
<u>Preservation 2000 Trust Fund, transfer</u>			
<u>from General Revenue, transfer from</u>			
<u>Florida Forever Trust Fund and interest on</u>			
<u>investments</u>			
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<u>FUNDING SOURCE - NON-STATE</u>			
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TOTALS*	8,595,116	9,546,091	10,706,491

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Save Our Everglades Trust Fund
LAS/PBS Fund Number:	Program: State Lands 37 10 00 00
	2-221

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	100,320,256.45	(C)		100,320,256.45
ADD: Outstanding Accounts Receivable	143,610.31	(D)		143,610.31
ADD: _____		(E)		
Total Cash plus Accounts Receivable	100,463,866.76	(F)		100,463,866.76
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards	(91,862,547.33)	(H)		(91,862,547.33)
LESS: Other Accounts Payable (Nonoperating)	(6,203.03)	(I)		(6,203.03)
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/09	8,595,116.40	(K)		8,595,116.40 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department:	37 Environmental Protection		Budget Period 2010 - 11	
Budget Entity:	Land Administration - 37100200			
	(2)	(3)	(4)	
(1)	ACTUAL	ESTIMATED	REQUEST	
SECTION I	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11	
Interest on Debt	(A) 44,338,856	36,503,794	28,054,563	
Principal	(B) 147,560,000	155,215,000	163,405,000	
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D)			
Other Debt Service	(E)			
Total Debt Service	(F) 191,898,856	191,718,794	191,459,563	

Explanation: _____

SECTION II	Preservation 2000 Revenue Bonds 1997A			
ISSUE:				
(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	June 30, 2011
4.75% - 6.00%	July 1, 2013	300,000,000	98,495,000	75,795,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt	(G)	6,029,700	4,924,750	3,789,750
Principal	(H)	21,560,000	22,700,000	23,925,000
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
Total Debt Service	(K)	27,589,700	27,624,750	27,714,750

ISSUE:	Preservation 2000 Revenue Bonds 1997B (refunds Series 1992A)			
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	June 30, 2011
4.0% - 6.0%	July 1, 2013	202,595,000	66,380,000	45,570,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt	(G)	6,266,700	5,158,800	3,982,800
Principal	(H)	18,465,000	19,600,000	20,810,000
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
Total Debt Service	(K)	24,731,700	24,758,800	24,792,800

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2010 - 11**
Budget Entity: Land Administration - 37100200

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2008 - 09	ESTIMATED FY 2009 - 10	REQUEST FY 2010 - 11
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation:

SECTION II

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	June 30, 2011
4.0% - 6.0%	July 1, 2013	200,020,000	85,870,000	66,245,000
(6)	(7)	(8)	(9)	
	ACTUAL FY 2008 - 09	ESTIMATED FY 2009 - 10	REQUEST FY 2010 - 11	
Interest on Debt (G)	<input type="text" value="6,071,850"/>	<input type="text" value="5,054,075"/>	<input type="text" value="3,974,700"/>	
Principal (H)	<input type="text" value="18,505,000"/>	<input type="text" value="19,625,000"/>	<input type="text" value="20,730,000"/>	
Fiscal Agent or Other Fees (I)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other (J)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service (K)	<input type="text" value="24,576,850"/>	<input type="text" value="24,679,075"/>	<input type="text" value="24,704,700"/>	

ISSUE: Preservation 2000 Revenue Bonds 1998B

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	June 30, 2011
4.50% - 5.75%	July 1, 2013	300,000,000	100,000,000	76,700,000
	ACTUAL FY 2008 - 09	ESTIMATED FY 2009 - 10	REQUEST FY 2010 - 11	
Interest on Debt (G)	<input type="text" value="6,476,500"/>	<input type="text" value="5,250,000"/>	<input type="text" value="4,026,750"/>	
Principal (H)	<input type="text" value="22,300,000"/>	<input type="text" value="23,300,000"/>	<input type="text" value="24,400,000"/>	
Fiscal Agent or Other Fees (I)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other (J)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service (K)	<input type="text" value="28,776,500"/>	<input type="text" value="28,550,000"/>	<input type="text" value="28,426,750"/>	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2010 - 11**
Budget Entity: Land Administration - 37100200

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation:

SECTION II

ISSUE: Preservation 2000 Revenue Bonds 1999A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	June 30, 2011
4.000% - 5.375%	July 1, 2013	300,000,000	103,925,000	79,660,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (G)		6,535,281	5,518,094	4,213,850
Principal (H)		23,250,000	24,265,000	25,360,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		29,785,281	29,783,094	29,573,850

ISSUE: Preservation 2000 Revenue Bonds 2000A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	June 30, 2011
4.75% - 5.75%	July 1, 2013	300,000,000	113,020,000	86,860,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (G)		7,724,188	6,292,438	4,788,238
Principal (H)		24,900,000	26,160,000	27,495,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		32,624,188	32,452,438	32,283,238

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2010 - 11**
Budget Entity: Land Administration - 37100200

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	June 30, 2011
4.00% - 5.50%	July 1, 2013	185,240,000	84,815,000	65,250,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11	
Interest on Debt	(G) <input type="text" value="5,234,638"/>	<input type="text" value="4,305,638"/>	<input type="text" value="3,278,475"/>	
Principal	(H) <input type="text" value="18,580,000"/>	<input type="text" value="19,565,000"/>	<input type="text" value="20,685,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="23,814,638"/>	<input type="text" value="23,870,638"/>	<input type="text" value="23,963,475"/>	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2010 - 11**
Budget Entity: Land Administration - 37100200

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2008 - 09	ESTIMATED FY 2009 - 10	REQUEST FY 2010 - 11
Interest on Debt	(A) 83,480,856	87,011,953	80,957,722
Principal	(B) 114,005,000	134,978,063	156,170,650
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 0	0	0
Other Debt Service	(E) 0	0	0
Total Debt Service	(F) 197,485,856	221,990,016	237,128,372

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

Section II

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

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	June 30, 2011
4.0% - 5.0%	July 1, 2021	268,640,000	137,045,000	110,055,000
		ACTUAL FY 2008 - 09	ESTIMATED FY 2009 - 10	REQUEST FY 2010 - 11
Interest on Debt		(G) 9,136,694	7,917,194	6,634,944
Principal		(H) 24,390,000	25,645,000	26,990,000
Fiscal Agent or Other Fees		(I) 0	0	0
Other		(J) 0	0	0
Total Debt Service		(K) 33,526,694	33,562,194	33,624,944

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2010 - 11**
Budget Entity: Land Administration - 37100200

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	June 30, 2011
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
3.375% - 5.375%	July 1, 2021	150,000,000	101,070,000	93,985,000
		(G) <input type="text" value="5,814,679"/>	<input type="text" value="5,490,179"/>	<input type="text" value="5,217,579"/>
		(H) <input type="text" value="6,490,000"/>	<input type="text" value="6,815,000"/>	<input type="text" value="7,085,000"/>
		(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
		(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Debt Service (K)		12,304,679	12,305,179	12,302,579

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

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
3.50% - 5.25%	July 1, 2022	150,000,000	107,540,000	100,815,000
		(G) <input type="text" value="6,133,800"/>	<input type="text" value="5,888,200"/>	<input type="text" value="5,552,725"/>
		(H) <input type="text" value="6,140,000"/>	<input type="text" value="6,390,000"/>	<input type="text" value="6,725,000"/>
		(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
		(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Debt Service (K)		12,273,800	12,278,200	12,277,725

SCHEDULE VI: DETAIL OF DEBT SERVICE

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

Budget Period 2010 - 11

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	June 30, 2011
3.0% - 5.0%	July 1, 2023	138,540,000	104,360,000	98,450,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (G)		5,596,775	5,328,775	5,047,525
Principal (H)		5,360,000	5,625,000	5,910,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		10,956,775	10,953,775	10,957,525

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

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	June 30, 2011
5.0% - 6.0%	July 1, 2013	157,140,000	59,670,000	40,650,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (G)		4,770,750	3,896,250	2,983,500
Principal (H)		17,490,000	18,255,000	19,020,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		22,260,750	22,151,250	22,003,500

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2010 - 11**
Budget Entity: Land Administration - 37100200

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	June 30, 2011
4.0% - 6.0%	July 1, 2023	142,985,000	108,495,000	102,355,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (G)		5,841,663	5,550,813	5,244,738
Principal (H)		5,540,000	5,830,000	6,140,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		11,381,663	11,380,813	11,384,738

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

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	June 30, 2011
3.0% - 5.0%	July 1, 2013	148,455,000	69,955,000	47,860,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (G)		5,540,250	4,545,500	3,497,750
Principal (H)		19,895,000	20,955,000	22,095,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		25,435,250	25,500,500	25,592,750

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2010 - 11**
Budget Entity: Land Administration - 37100200

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
3.0% - 5.0%	July 1, 2025	95,460,000	79,395,000	75,715,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (G)		4,205,613	4,038,613	3,863,363
Principal (H)		3,340,000	3,505,000	3,680,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		7,545,613	7,543,613	7,543,363

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

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
3.2% - 5.0%	July 1, 2025	142,420,000	119,925,000	114,370,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (G)		6,425,160	6,261,000	5,996,250
Principal (H)		5,130,000	5,295,000	5,555,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		11,555,160	11,556,000	11,551,250

SCHEDULE VI: DETAIL OF DEBT SERVICE

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

Budget Period 2010 - 11

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds 2006A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
4.375% - 5.000%	July 1, 2026	144,580,000	125,985,000	120,655,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (G)		6,659,750	6,418,250	6,164,500
Principal (H)		4,830,000	5,075,000	5,330,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		11,489,750	11,493,250	11,494,500

ISSUE: Florida Forever Revenue Bonds 2007A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
4.50% - 5.00%	July 1, 2026	142,350,000	126,410,000	121,060,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (G)		6,659,525	6,417,025	6,162,275
Principal (H)		4,850,000	5,095,000	5,350,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		11,509,525	11,512,025	11,512,275

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2010 - 11**
Budget Entity: Land Administration - 37100200

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds 2007B

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
4.0% - 5.0%	July 1, 2027	141,435,000	129,390,000	124,375,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (G)		6,856,700	6,671,300	6,478,500
Principal (H)		4,635,000	4,820,000	5,015,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		11,491,700	11,491,300	11,493,500

ISSUE: Florida Forever Revenue Bonds 2008A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
4.125% - 5.000%	July 1, 2027	144,525,000	135,985,000	131,120,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
Interest on Debt (G)		8,265,556	6,882,675	6,650,925
Principal (H)		4,040,000	4,635,000	4,865,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		12,305,556	11,517,675	11,515,925

SCHEDULE VI: DETAIL OF DEBT SERVICE

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

Budget Period 2010 - 11

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2008 - 09	ESTIMATED FY 2009 - 10	REQUEST FY 2010 - 11
Interest on Debt	(A)		
Principal	(B)		
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
Total Debt Service	(F)		

Explanation:

SECTION II

ISSUE: Florida Forever Revenue Bonds October 2008B

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
5.5%	July 1, 2028	50,000,000	45,625,000	40,345,000
		ACTUAL FY 2008 - 09	ESTIMATED FY 2009 - 10	REQUEST FY 2010 - 11
Interest on Debt	(G)	1,573,942	7,767,725	7,516,475
Principal	(H)	1,875,000	5,025,000	5,280,000
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
Total Debt Service	(K)	3,448,942	12,792,725	12,796,475

ISSUE: Florida Forever Revenue Bonds October 2009

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	June 30, 2011
5.5%	July 1, 2028	150,000,000	0	0
(6)		(7) ACTUAL FY 2008 - 09	(8) ESTIMATED FY 2009 - 10	(9) REQUEST FY 2010 - 11
Interest on Debt	(G)	0	3,938,455	0
Principal	(H)	0	12,013,063	16,019,900
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
Total Debt Service	(K)	0	15,951,518	16,019,900

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2010 - 11**
Budget Entity: Land Administration - 37100200

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2008 - 09	ESTIMATED FY 2009 - 10	REQUEST FY 2010 - 11
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds April 2010

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	June 30, 2011
5.5%	July 1, 2029	100,000,000	<input type="text" value="0"/>	<input type="text" value="0"/>

	ACTUAL FY 2008 - 09	ESTIMATED FY 2009 - 10	REQUEST FY 2010 - 11
Interest on Debt	(G) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="3,946,674"/>
Principal	(H) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="11,110,750"/>
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Debt Service	(K) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="15,057,424"/>

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department:	37 Environmental Protection		Budget Period 2010 - 2011	
Budget Entity:	Land Administration - 37100200			
	(2)	(3)	(4)	
(1)	ACTUAL	ESTIMATED	REQUEST	
SECTION I	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011	
Interest on Debt	(A) 4,775,700	4,621,300	4,460,700	
Principal	(B) 3,860,000	4,015,000	4,175,000	
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D)			
Other Debt Service	(E)			
Total Debt Service	(F) 8,635,700	8,636,300	8,635,700	

Explanation:

SECTION II				
ISSUE: Save Our Everglades Restoration Bonds 2008A				
(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	June 30, 2011
5.16%	July 1, 2028	98,490,000	90,040,000	85,865,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Interest on Debt	(G)	4,775,700	4,621,300	4,460,700
Principal	(H)	3,860,000	4,015,000	4,175,000
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
Total Debt Service	(K)	8,635,700	8,636,300	8,635,700

TRUTH IN BONDING

FY 2010-2011

Save Our Everglades Bonds

The State of Florida is proposing to issue \$50 million of debt or obligation for the purpose of acquisition and improvement of land, water areas, and related property interests and resources in the public interest for the Everglades Restoration Program. This debt or obligation is expected to be repaid over a period of 20 years. At a forecasted interest rate of 5.16%, total interest paid over the life of the debt or obligation will be \$125.3 million.

SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: Environmental Protection (37)
Budget Entity: State Lands, Division of
Fund: Conservation and Recreation Lands TF (2131)

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<u>Interest on investments, severance tax,</u>	121,053,098	28,716,763	11,716,181
<u>documentary stamp tax and proceeds</u>			
<u>of surplus land sales</u>			
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<u>FUNDING SOURCE - NON-STATE</u>			
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TOTALS*	121,053,098	28,716,763	11,716,181

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Conservation & Recreation Lands Trust Fund
LAS/PBS Fund Number:	Program: State Lands 37 10 00 00
	2-131

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	102,857.65	(A)		102,857.65
ADD: Other Cash (See Instructions)	151,000.00	(B)		151,000.00
ADD: Investments	152,641,880.89	(C)		152,641,880.89
ADD: Outstanding Accounts Receivable	1,085,548.57	(D)		1,085,548.57
ADD: _____		(E)		
Total Cash plus Accounts Receivable	153,981,287.11	(F)		153,981,287.11
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	(113,546.02)	(H)		(113,546.02)
Approved "B" Certified Forwards	(22,011.31)	(H)		(22,011.31)
Approved "FCO" Certified Forwards	(32,616,808.58)	(H)		(32,616,808.58)
LESS: Other Accounts Payable (Nonoperating)	(175,822.88)	(I)		(175,822.88)
LESS: Financial Statement Adj.-Unrecorded A/P		(J)		
Unreserved Fund Balance, 07/01/09	121,053,098.32	(K)	0.00	121,053,098.32 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: Conservation & Recreation Lands Trust Fund
LAS/PBS Fund Number: 2-131

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (121,462,345.06) (A)

Add/Subtract:

Prior Year Financial Statement Adjustment 409,246.74 (B)

Adjusted Unreserved Fund Balance Per Trial Balance, 07-01-09 **(121,053,098.32)**

Other Adjustment(s):

Financial Statement Adj.-Unrecorded A/P (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **(121,053,098.32) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **121,053,098.32 (E)**

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

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-339

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	66,652.84 (A)		66,652.84
ADD: Other Cash (See Instructions)			
ADD: Investments	10,002,458.10 (C)		10,002,458.10
ADD: Outstanding Accounts Receivable	6,386,726.46 (D)		6,386,726.46
ADD: Estimated Grant Awards	52,994,598.96 (E)		52,994,598.96
Total Cash plus Accounts Receivable	69,450,436.36 (F)		69,450,436.36
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(40,700.46) (H)		(40,700.46)
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards	(64,424,885.11) (H)		(64,424,885.11)
LESS: Other Accounts Payable (Nonoperating)	(1,446,537.44) (I)		(1,446,537.44)
LESS: FCO Appropriation Held in Departmental Reserve	0.00 (J)		0.00
Unreserved Fund Balance, 07/01/09	3,538,313.35 (K)	0.00	3,538,313.35 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

0.00 (B)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 59,116,960.85 (B)

Estimated Grant Awards for
Certified Forward Appropriations (52,994,598.96) (B)

Other Adjustment(s):

Other Fund Balance Reserves (9,660,675.24) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,538,313.35) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **3,538,313.35 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Environmental Protection (37) **Budget Period: 2010 - 2011**
Program: State Lands, Division of
Fund: Internal Improvement TF (2408)

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

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<u>Receipts:</u>			
<u>Fees collected from agriculture, marina, dock and commercial upland leases, proceeds from sale of surplus lands, and various fees from land transactions</u>	17,514,315	16,685,000	16,685,000
Total Fee Collection to Line (A) - Section III	17,514,315	16,685,000	16,685,000

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	7,563,284	8,027,727	8,081,477
<u>Other Personal Services</u>	1,478,183	1,008,332	1,008,332
<u>Expenses</u>	1,388,722	1,296,941	1,296,941
<u>Operating Capital Outlay</u>	89,365		42,941
<u>Other Operating Costs</u>	4,145,292	4,031,622	4,301,622
<u>Indirect Costs Charged to Trust Fund</u>	2,765,437	1,607,032	1,692,304
Total Full Costs to Line (B) - Section III	17,430,283	15,971,654	16,423,617

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

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	17,514,315	16,685,000	16,685,000
TOTAL SECTION II	(B)	17,430,283	15,971,654	16,423,617
TOTAL - Surplus/Deficit	(C)	84,032	713,346	261,383

EXPLANATION of LINE C:

SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

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

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<u>Agriculture, marina, dock and commercial</u>	11,081,441	1,558,534	405,728
<u>upland leases, proceeds from sale of</u>			
<u>surplus lands, fines, interest on</u>			
<u>investments and various fees from land</u>			
<u>transactions</u>			
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<u>FUNDING SOURCE - NON-STATE</u>			
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TOTALS*	11,081,441	1,558,534	405,728

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Internal Improvement Trust Fund
LAS/PBS Fund Number:	Program: State Lands 37 10 00 00
	2-408

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	165,523.36	(A)		165,523.36
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	16,537,254.61	(C)		16,537,254.61
ADD: Outstanding Accounts Receivable	4,352,900.87	(D)		4,352,900.87
ADD:		(E)		
Total Cash plus Accounts Receivable	21,055,678.84	(F)		21,055,678.84
LESS Allowances for Uncollectibles	(3,179,401.66)	(G)		(3,179,401.66)
LESS Approved "A" Certified Forwards	(76,079.40)	(H)		(76,079.40)
Approved "B" Certified Forwards	(78,020.12)	(H)		(78,020.12)
Approved "FCO" Certified Forwards	(6,129,500.00)	(H)		(6,129,500.00)
LESS: Other Accounts Payable (Nonoperating)	(510,434.03)	(I)		(510,434.03)
LESS: Other Fund Balance Reserves		(J)		0.00
Unreserved Fund Balance, 07/01/09	11,082,243.63	(K)		11,082,243.63 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 **(10,984,969.89)** (A)

Add/Subtract:

Prior Year Financial Statement Adjustment **3,376.88** (B)

Other Adjustment(s):

Non Certified Forward Accounts Payable **(802.62)** (C)

Financial Statement Adjustment - Revenue **(99,848.00)** (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(11,082,243.63)** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC **11,082,243.63** (E)

DIFFERENCE: **0.00** (F)*

***SHOULD EQUAL ZERO.**

DEPARTMENT OF ENVIRONMENTAL PROTECTION
INFORMATION MANAGEMENT CENTER
FISCAL YEAR 2010 - 2011

LEGISLATIVE BUDGET REQUEST
DATA CENTER COST ALLOCATION
BY BUDGET ENTITY AND ISSUE

SCHEDULE IV-A

ISSUE #	3710 State Lands	3715 District Offices	3701 Admin Svcs (FI Geol Surv)	3730 Environ Assess & Restor	3735 Water Resource Mgt.	3745 Waste Mgt.	3750 Recreation and Parks	3755 Air Res. Mgt.	3760 Law Enforcement	TOTAL
<u>SALARIES AND BENEFITS</u>										
1001000	265,409	639,611	50,611	281,748	580,631	602,549	1,052,867	221,174	290,515	3,985,115
1002000	327	787	62	347	715	741	1,296	272	358	4,904
26A1200	1,633	3,935	311	1,734	3,573	3,707	6,478	1,361	1,788	24,520
TOTAL SALARIES AND BENEFITS	267,368	644,334	50,985	283,828	584,918	606,998	1,060,641	222,807	292,660	4,014,539
<u>OTHER PERSONAL SERVICES</u>										
1001000	26,640	64,200	5,080	28,280	58,280	60,480	105,680	22,200	29,160	400,000
<u>EXPENSES</u>										
1001000	129,826	312,870	24,757	137,819	284,019	294,741	515,016	108,189	142,107	1,949,343
<u>OPERATING CAPITAL OUTLAY</u>										
1001000	1,374	3,310	262	1,458	3,005	3,119	5,449	1,145	1,504	20,625
<u>CONTRACTED SERVICES</u>										
1001000	79,920	192,600	15,240	84,840	174,840	181,440	317,040	66,600	87,480	1,200,000
<u>RISK MANAGEMENT INSURANCE</u>										
1001090	481	1,158	92	510	1,051	1,091	1,906	400	526	7,216
<u>TRANSFER TO DMS HR SVCS CONTRACT</u>										
1001000	1,929	4,648	368	2,047	4,219	4,378	7,650	1,607	2,111	28,957
<u>OTHER DATA PROCESSING SERVICES</u>										
1001000	144,233	347,588	27,504	153,112	315,536	327,447	572,166	120,194	157,876	2,165,655
TOTAL ALL CATEGORIES	651,770	1,570,707	124,286	691,894	1,425,869	1,479,694	2,585,550	543,142	713,424	9,786,335
Adjustments: Other Revenues/Non-Operating Expenditures *	(3,821)	(8,128)	(678)	(3,472)	(8,220)	(8,444)	(13,687)	(2,739)	(4,282)	(53,360)
TOTAL ALLOCATIONS	647,949	1,562,578	123,720	688,422	1,417,649	1,471,250	2,571,863	540,402	709,142	9,732,975

* Estimated Interest Earnings *** (60,000)
Estimated Pay Package Reserve *** -
Assessment on Investments*** 2,000
Estimated Svc Chg to General Revenue ** 4,640
Net Revenue From Above (53,360)
Overhead - PC Enterprise Plan -
Additional Adjustments to Spread (53,360)

DISTRICT OFFICES
Exhibits or Schedules



DISTRICT OFFICES
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-261

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	220,331.85 (A)	[]	220,331.85
ADD: Other Cash (See Instructions)	3,905,856.82 (B)	[]	3,905,856.82
ADD: Investments	40,737,234.00 (C)	[]	40,737,234.00
ADD: Outstanding Accounts Receivable	14,174,414.38 (D)	[]	14,174,414.38
ADD: Estimated Grant Receivables	23,058,306.98 (E)	[]	23,058,306.98
Total Cash plus Accounts Receivable	82,096,144.03 (F)	[]	82,096,144.03
LESS Allowances for Uncollectibles	(502,581.94) (G)	[]	(502,581.94)
LESS Approved "A" Certified Forwards	(842,403.00) (H)	[]	(842,403.00)
Approved "B" Certified Forwards	(17,836.00) (H)	[]	(17,836.00)
Approved "FCO" Certified Forwards	(37,415,705.82) (H)	[]	(37,415,705.82)
LESS: Other Accounts Payable (Nonoperating)	(872,275.91) (I)	[]	(872,275.91)
Unreserved Fund Balance, 07/01/09	42,445,341.36 (K)	0.00	42,445,341.36 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	<u>Department of Environmental Protection</u>
Trust Fund Title:	<u>Federal Grants Trust Fund</u>
LAS/PBS Fund Number:	<u>2-261</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	0.00	(A)
---	------	-----

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances	24,940,929.38	(B)
--	---------------	-----

Estimated Grant Awards for	(23,058,306.98)	(B)
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Certified Forward Appropriations

Other Adjustment(s):

Other Fund Balance Reserves	(44,319,703.36)	(C)
-----------------------------	-----------------	-----

Other Fund Balance Reserves - Current Year Statewide Adj.	(8,260.40)	(C)
---	------------	-----

FCO Appropriation held in Departmental Reserve	0.00	(C)
--	------	-----

ADJUSTED BEGINNING TRIAL BALANCE:	(42,445,341.36)	(D)
--	------------------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC	42,445,341.36	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-339

	Balance as of 6/30/2009	(A)	SWFS* Adjustments	(B)	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	66,652.84				66,652.84
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments	10,002,458.10	(C)			10,002,458.10
ADD: Outstanding Accounts Receivable	6,386,726.46	(D)			6,386,726.46
ADD: Estimated Grant Awards	52,994,598.96	(E)			52,994,598.96
Total Cash plus Accounts Receivable	69,450,436.36	(F)			69,450,436.36
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards	(40,700.46)	(H)			(40,700.46)
Approved "B" Certified Forwards	0.00	(H)			0.00
Approved "FCO" Certified Forwards	(64,424,885.11)	(H)			(64,424,885.11)
LESS: Other Accounts Payable (Nonoperating)	(1,446,537.44)	(I)			(1,446,537.44)
LESS: FCO Appropriation Held in Departmental Reserve	0.00	(J)			0.00
Unreserved Fund Balance, 07/01/09	3,538,313.35	(K)	0.00		3,538,313.35 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

0.00 (B)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 59,116,960.85 (B)

Estimated Grant Awards for
Certified Forward Appropriations (52,994,598.96) (B)

Other Adjustment(s):

Other Fund Balance Reserves (9,660,675.24) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,538,313.35) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **3,538,313.35 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 11

Department: 37 Enviromental Protection
Budget Entity: 37350200 Water Resource Protection and Res
Fund: 2526 Permit Fee Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 -09	FY 2009 - 10	FY 2010-2011
Permit Fees Water Facilities,	774,186	-	-
Permit Fees Water NPDES,			
Permit Fees Beach Management,			
Permit Fees Air,			
Permit Fees Waste,			
Fees/Charges Power Plant Siting,			
Interest Earnings on Investments,			
Fines, Forfeitures, Judgements,			
Refunds Prior Year Warrant Cancelations,			
<u>FUNDING SOURCE - NON-STATE</u>			

TOTALS*	774,186	-	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Permit Fee Trust Fund
LAS/PBS Fund Number:	Division of Water Resource Management - 37 35 00 00
	2-526

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	70,477.65	(A)		70,477.65
ADD: Other Cash (See Instructions)	10,886.30	(B)		10,886.30
ADD: Investments	1,277,634.79	(C)		1,277,634.79
ADD: Outstanding Accounts Receivable	58,911.97	(D)		58,911.97
ADD: _____		(E)		
Total Cash plus Accounts Receivable	1,417,910.71	(F)		1,417,910.71
LESS Allowances for Uncollectibles	(39,810.00)	(G)		(39,810.00)
LESS Approved "A" Certified Forwards	(230,023.97)	(H)		(230,023.97)
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(373,890.55)	(I)		(373,890.55)
LESS:		(J)		
Unreserved Fund Balance, 07/01/09	774,186.19	(K)		774,186.19 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

DEPARTMENT OF ENVIRONMENTAL PROTECTION
INFORMATION MANAGEMENT CENTER
FISCAL YEAR 2010 - 2011

LEGISLATIVE BUDGET REQUEST
DATA CENTER COST ALLOCATION
BY BUDGET ENTITY AND ISSUE

SCHEDULE IV-A

ISSUE #	3710 State Lands	3715 District Offices	3701 Admin Svcs (FI Geol Surv)	3730 Environ Assess & Restor	3735 Water Resource Mgt.	3745 Waste Mgt.	3750 Recreation and Parks	3755 Air Res. Mgt.	3760 Law Enforcement	TOTAL	
<u>SALARIES AND BENEFITS</u>											
1001000	Estimated Expenditures	265,409	639,611	50,611	281,748	580,631	602,549	1,052,867	221,174	290,515	3,985,115
1002000	Adjustment to State Health Insurance Premium Contribution - Fiscal Year 2009-10	327	787	62	347	715	741	1,296	272	358	4,904
26A1200	Adjustment to State Health Insurance For FY 2009-10 - 10 Month Annualization	1,633	3,935	311	1,734	3,573	3,707	6,478	1,361	1,788	24,520
TOTAL SALARIES AND BENEFITS		267,368	644,334	50,985	283,828	584,918	606,998	1,060,641	222,807	292,660	4,014,539
<u>OTHER PERSONAL SERVICES</u>											
1001000	Estimated Expenditures	26,640	64,200	5,080	28,280	58,280	60,480	105,680	22,200	29,160	400,000
<u>EXPENSES</u>											
1001000	Estimated Expenditures	129,826	312,870	24,757	137,819	284,019	294,741	515,016	108,189	142,107	1,949,343
<u>OPERATING CAPITAL OUTLAY</u>											
1001000	Estimated Expenditures	1,374	3,310	262	1,458	3,005	3,119	5,449	1,145	1,504	20,625
<u>CONTRACTED SERVICES</u>											
1001000	Estimated Expenditures	79,920	192,600	15,240	84,840	174,840	181,440	317,040	66,600	87,480	1,200,000
<u>RISK MANAGEMENT INSURANCE</u>											
1001090	Casualty Insurance Premium Adjustment	481	1,158	92	510	1,051	1,091	1,906	400	526	7,216
<u>TRANSFER TO DMS HR SVCS CONTRACT</u>											
1001000	Estimated Expenditures	1,929	4,648	368	2,047	4,219	4,378	7,650	1,607	2,111	28,957
<u>OTHER DATA PROCESSING SERVICES</u>											
1001000	Estimated Expenditures	144,233	347,588	27,504	153,112	315,536	327,447	572,166	120,194	157,876	2,165,655
TOTAL ALL CATEGORIES		651,770	1,570,707	124,286	691,894	1,425,869	1,479,694	2,585,550	543,142	713,424	9,786,335
Adjustments: Other Revenues/Non-Operating Expenditures *		(3,821)	(8,128)	(678)	(3,472)	(8,220)	(8,444)	(13,687)	(2,739)	(4,282)	(53,360)
TOTAL ALLOCATIONS		647,949	1,562,578	123,720	688,422	1,417,649	1,471,250	2,571,863	540,402	709,142	9,732,975

* Estimated Interest Earnings *** (60,000)
Estimated Pay Package Reserve *** -
Assessment on Investments*** 2,000
Estimated Svc Chg to General Revenue ** 4,640
Net Revenue From Above (53,360)
Overhead - PC Enterprise Plan -
Additional Adjustments to Spread (53,360)

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
IA-03-17-2008-018	9/30/2008	Central District	<p>FINDING NUMBER 1: Legal Case Monitoring Central District generally complied with the policies and procedures set forth by the Department regarding enforcement actions. The Air Resource section was noted to have a “Best Practice” for file organization and documentation, which we submitted to the Office of General Counsel.</p> <p>We concluded that stronger monitoring of cases classified as “stored” or potentially closed cases and collection of cases assessed with monies due would improve the closing segment of legal case management.</p> <p>Closure documents were found in 37 of the files that were not in the Formal Enforcement Documents System (FEDS). Legal Case Tracking System (LCTS) case status was not updated on the 53 closure requests. At least one of the closed cases still has penalties due.</p> <p>Of the 287 cases, 31 cases have penalties assessed with \$1,833,840 not collected.</p> <p>Because the Department of Financial Services (DFS) will only pursue cases five years old and less, these older cases should be submitted for collection or written off if over five years.</p> <p>We determined at least two cases are eligible for collection. These are OGC #000875, Klaus Schurz and OGC #030387,</p>	<p>CURRENT STATUS: Central District staff has reviewed all cases identified in the OIG Audit and is currently working with the Office of General Counsel staff to move each case status from stored to closed.</p> <p>The District’s procedures for management of delinquent accounts have been revised to improve the collection efforts within the first ninety (90) days of delinquency.</p> <p>Additionally, the District aims to improve communication between case managers and the Bureau of Finance and Accounting (F&A).</p> <p>The District recommends the Bureau of Finance and Accounting re-evaluate the semiannual reporting requirement of Directive 540. Compliance with section (9)(a)(4) of Directive 540 requires the District to refer delinquent accounts to either the Bureau of Finance and Accounting or to the Office of General Counsel if an adequate resolution of the account is not reached within ninety (90) days of the due date. Once an account has been referred, the collection</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>Fedner Desiral doing business as Appertizing Auto Repair. In OGC #030387 this case was submitted to OGC on May 16, 2005 and recommended to be sent to DFS for collection of the delinquent amount of \$4,000. In OGC #000875, on July 27, 2007, a final judgment was filed in Orange County for the May 3, 2004 final judgment of \$350,000.</p> <p>OGC #900836 had never been filed with the clerk of the county (Seminole) for a final judgment of \$991,627 on April 22, 1993. The entity, Danco AQ was also under the Department’s abatement contract for tire recycling from 1997 to 1999.</p> <p>We found receivables of case fines were recognized when the monies are actually deposited into the bank at the collection points. Without proper follow-up of outstanding penalty assessments management does not know the status of collection efforts. This may result in excessive time lapses which further reduce the probability of eventual collection. In addition, in the absence of regular follow-up the Department may continue to do business with an entity having outstanding violations.</p> <p>We also observed that the Division of Administrative Services’ Revenue Section did not receive semi-annual reports from any division or district of pending collection items including those accounts which have been retained and</p>	<p>efforts become the responsibility of either F&A or OGC.</p> <p>The Directive’s semi-annual reporting requirement of section [(9)(a)(5)] needs to be reviewed. As written, the Directive is asking the District to provide information on noncollection cases it has referred to OGC (i.e. those cases where payment is past due for 90 days and over \$5,000). OGC then decides on an appropriate course of action – basically continue collection efforts by OGC or a recommendation to the Comptroller for write off.</p> <p>The most accurate and up to date information on these cases therefore resides in OGC. Via separate correspondence, the District will ask F&A to review this Directive and make appropriate changes.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>those referred to legal counsel for enforcement as required in Directive 540. The Revenue Section also informed us that they did not have available a listing of collection staff. Directive 540 (effective March 31, 2005, supersedes and replaces DEP Directive 540, dated December 2, 1997) establishes uniform guidelines and principles for the internal control, collection and write-off of accounts receivable held or administered by the divisions or districts. The Department can use the reporting and accountability provided for in this directive to ensure that collections are more effectively monitored in the future.</p> <p>RECOMMENDATION : Continue to work with the Office of General Counsel to resolve the movement of cases from stored to closed and with any other actions that may enhance the current status of case files. Identify staff that are responsible for handling penalty collection according to Directive 540. Report semi-annually all pending collection items that have not been referred to the Revenue Section including those accounts which have been retained and those referred to legal counsel for enforcement. These reports shall include the date the item was due, and the date and content, if any, of the collecting office’s recommendation to legal counsel.</p>	

ENVIRONMENTAL ASSESSMENT AND RESTORATION
Exhibits or Schedules



ENVIRONMENTAL ASSESSMENT AND RESTORATION
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Environmental Lab Trust Fund
LAS/PBS Fund Number:	Environmental Assessment & Restoration - 37 30 00 00
	2-050

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	65,150.55	(A)		65,150.55
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	472,931.47	(C)		472,931.47
ADD: Outstanding Accounts Receivable	57,705.08	(D)		57,705.08
ADD: _____		(E)		
Total Cash plus Accounts Receivable	595,787.10	(F)		595,787.10
LESS Allowances for Uncollectibles	(49,977.00)	(G)		(49,977.00)
LESS Approved "A" Certified Forwards	(32,581.81)	(H)		(32,581.81)
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(627.79)	(I)		(627.79)
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/09	512,600.50	(K)		512,600.50 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	<input type="text" value="(512,600.50)"/> (A)
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Add/Subtract:

Prior Year Financial Statement Adjustment	<input type="text" value="0.00"/> (B)
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Other Adjustment(s):

<input type="text"/>	(C)
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<input type="text"/>	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(512,600.50)"/> (D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="512,600.50"/> (E)
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DIFFERENCE:	<input type="text" value="0.00"/> (F)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-261

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	220,331.85 (A)	[]	220,331.85
ADD: Other Cash (See Instructions)	3,905,856.82 (B)	[]	3,905,856.82
ADD: Investments	40,737,234.00 (C)	[]	40,737,234.00
ADD: Outstanding Accounts Receivable	14,174,414.38 (D)	[]	14,174,414.38
ADD: Estimated Grant Receivables	23,058,306.98 (E)	[]	23,058,306.98
Total Cash plus Accounts Receivable	82,096,144.03 (F)	[]	82,096,144.03
LESS Allowances for Uncollectibles	(502,581.94) (G)	[]	(502,581.94)
LESS Approved "A" Certified Forwards	(842,403.00) (H)	[]	(842,403.00)
Approved "B" Certified Forwards	(17,836.00) (H)	[]	(17,836.00)
Approved "FCO" Certified Forwards	(37,415,705.82) (H)	[]	(37,415,705.82)
LESS: Other Accounts Payable (Nonoperating)	(872,275.91) (I)	[]	(872,275.91)
Unreserved Fund Balance, 07/01/09	42,445,341.36 (K)	0.00	42,445,341.36 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 24,940,929.38 (B)

Estimated Grant Awards for
Certified Forward Appropriations (23,058,306.98) (B)

Other Adjustment(s):

Other Fund Balance Reserves (44,319,703.36) (C)

Other Fund Balance Reserves - Current Year Statewide Adj. (8,260.40) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(42,445,341.36) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **42,445,341.36 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 11

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

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
<u>State Grants, State Contacts,</u>	2,942,376		
<u>City/County/Other Grants, Non-State</u>			
<u>Grants Transferred from Other State</u>			
<u>Agencies, Interest Earnings</u>			
TOTALS*	2,942,376	-	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-339

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	66,652.84 (A)		66,652.84
ADD: Other Cash (See Instructions)			
ADD: Investments	10,002,458.10 (C)		10,002,458.10
ADD: Outstanding Accounts Receivable	6,386,726.46 (D)		6,386,726.46
ADD: Estimated Grant Awards	52,994,598.96 (E)		52,994,598.96
Total Cash plus Accounts Receivable	69,450,436.36 (F)		69,450,436.36
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(40,700.46) (H)		(40,700.46)
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards	(64,424,885.11) (H)		(64,424,885.11)
LESS: Other Accounts Payable (Nonoperating)	(1,446,537.44) (I)		(1,446,537.44)
LESS: FCO Appropriation Held in Departmental Reserve	0.00 (J)		0.00
Unreserved Fund Balance, 07/01/09	3,538,313.35 (K)	0.00	3,538,313.35 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	0.00	(A)
---	------	-----

	0.00	(B)
--	------	-----

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances	59,116,960.85	(B)
--	---------------	-----

Estimated Grant Awards for Certified Forward Appropriations	(52,994,598.96)	(B)
--	-----------------	-----

Other Adjustment(s):

Other Fund Balance Reserves	(9,660,675.24)	(C)
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FCO Appropriation held in Departmental Reserve	0.00	(C)
--	------	-----

ADJUSTED BEGINNING TRIAL BALANCE:	(3,538,313.35)	(D)
--	-----------------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC	3,538,313.35	(E)
---	---------------------	-----

DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

DEPARTMENT OF ENVIRONMENTAL PROTECTION
INFORMATION MANAGEMENT CENTER
FISCAL YEAR 2010 - 2011

LEGISLATIVE BUDGET REQUEST
DATA CENTER COST ALLOCATION
BY BUDGET ENTITY AND ISSUE

SCHEDULE IV-A

ISSUE #	3710 State Lands	3715 District Offices	3701 Admin Svcs (FI Geol Surv)	3730 Environ Assess & Restor	3735 Water Resource Mgt.	3745 Waste Mgt.	3750 Recreation and Parks	3755 Air Res. Mgt.	3760 Law Enforcement	TOTAL	
<u>SALARIES AND BENEFITS</u>											
1001000	Estimated Expenditures	265,409	639,611	50,611	281,748	580,631	602,549	1,052,867	221,174	290,515	3,985,115
1002000	Adjustment to State Health Insurance Premium Contribution - Fiscal Year 2009-10	327	787	62	347	715	741	1,296	272	358	4,904
26A1200	Adjustment to State Health Insurance For FY 2009-10 - 10 Month Annualization	1,633	3,935	311	1,734	3,573	3,707	6,478	1,361	1,788	24,520
TOTAL SALARIES AND BENEFITS		267,368	644,334	50,985	283,828	584,918	606,998	1,060,641	222,807	292,660	4,014,539
<u>OTHER PERSONAL SERVICES</u>											
1001000	Estimated Expenditures	26,640	64,200	5,080	28,280	58,280	60,480	105,680	22,200	29,160	400,000
<u>EXPENSES</u>											
1001000	Estimated Expenditures	129,826	312,870	24,757	137,819	284,019	294,741	515,016	108,189	142,107	1,949,343
<u>OPERATING CAPITAL OUTLAY</u>											
1001000	Estimated Expenditures	1,374	3,310	262	1,458	3,005	3,119	5,449	1,145	1,504	20,625
<u>CONTRACTED SERVICES</u>											
1001000	Estimated Expenditures	79,920	192,600	15,240	84,840	174,840	181,440	317,040	66,600	87,480	1,200,000
<u>RISK MANAGEMENT INSURANCE</u>											
1001090	Casualty Insurance Premium Adjustment	481	1,158	92	510	1,051	1,091	1,906	400	526	7,216
<u>TRANSFER TO DMS HR SVCS CONTRACT</u>											
1001000	Estimated Expenditures	1,929	4,648	368	2,047	4,219	4,378	7,650	1,607	2,111	28,957
<u>OTHER DATA PROCESSING SERVICES</u>											
1001000	Estimated Expenditures	144,233	347,588	27,504	153,112	315,536	327,447	572,166	120,194	157,876	2,165,655
TOTAL ALL CATEGORIES		651,770	1,570,707	124,286	691,894	1,425,869	1,479,694	2,585,550	543,142	713,424	9,786,335
Adjustments: Other Revenues/Non-Operating Expenditures *		(3,821)	(8,128)	(678)	(3,472)	(8,220)	(8,444)	(13,687)	(2,739)	(4,282)	(53,360)
TOTAL ALLOCATIONS		647,949	1,562,578	123,720	688,422	1,417,649	1,471,250	2,571,863	540,402	709,142	9,732,975

* Estimated Interest Earnings *** (60,000)
Estimated Pay Package Reserve *** -
Assessment on Investments*** 2,000
Estimated Svc Chg to General Revenue ** 4,640
Net Revenue From Above (53,360)
Overhead - PC Enterprise Plan -
Additional Adjustments to Spread (53,360)

WATER RESOURCE MANAGEMENT
Exhibits or Schedules



WATER RESOURCE MANAGEMENT
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 11

Department: 37 Enviromental Protection
Budget Entity: 37350200 Water Resource Protection and Rest
Fund: 2193 Ecosystem Management and Restoration

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 -09	FY 2009 - 10	FY 2010-2011
Interest on Investments,	7,726,106	2,585,323	-
Fines, Forfeits, Judgements,			
Interest/ Loans/ Cont. Advances,			
Transfer From General Revenue,			
Transfer from LATF,			
Dot/Mit/Program Credit,			
Transfer Water Protection and Sustainabiliy,			
Transfer from DOR 0.2% Sales Tax,			
Transfer From Doc. Stamps 201.15,			
Warrant Cancelations,			
Fines, Forfeits Coral Reefs,			
Transfer From GR Beach Projects,			
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	7,726,106	2,585,323	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Ecosystem Management & Restoration Trust Fund
LAS/PBS Fund Number:	Water Resource Management - 37 35 00 00
	2-193

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	235,927.15	(A)		235,927.15
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	199,025,522.09	(C)		199,025,522.09
ADD: Outstanding Accounts Receivable	24,562,094.97	(D)		24,562,094.97
ADD: Other Loans & Notes Receivables		(E)		
Total Cash plus Accounts Receivable	223,823,544.21	(F)		223,823,544.21
LESS Allowances for Uncollectibles	(21,740,749.88)	(G)		(21,740,749.88)
LESS Approved "A" Certified Forwards	(51,305.83)	(H)		(51,305.83)
Approved "B" Certified Forwards	(57,000.00)	(H)		(57,000.00)
Approved "FCO" Certified Forwards	(192,556,225.06)	(H)		(192,556,225.06)
LESS: Other Accounts Payable (Nonoperating)	(895,631.98)	(I)		(895,631.98)
LESS: Fund Balance Reserve for Reef Groundings	(349,620.38)	(J)		(349,620.38)
LESS: Advances from Other Funds Between Depts.	0.00	(J)		0.00
LESS: Fund Balance Reserve-Court Ordered Restitutio	(446,889.76)	(J)		(446,889.76)
Unreserved Fund Balance, 07/01/09	7,726,121.32	(K)		7,726,121.32 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: Ecosystem Management & Restoration Trust Fund
LAS/PBS Fund Number: 2-193

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

(B)

Other Adjustment(s):

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Drinking Water Revolving Loan Trust Fund
LAS/PBS Fund Number:	Division of Water Resource Management - 37 35 00 00
	2-044

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	52,988.62	(A)		52,988.62
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	42,956,176.44	(C)		42,956,176.44
ADD: Outstanding Accounts Receivable	4,881,666.06	(D)		4,881,666.06
ADD: Estimated Grant Receivable	48,497,684.00	(E)		48,497,684.00
ADD: American Recovery and Reinvestment Act of 2009	23,300,000.00	(E)		23,300,000.00
ADD: FY 2008/09 DWSRF G/R Match Balance	5,920,000.00	(E)		5,920,000.00
Total Cash plus Accounts Receivable	125,608,515.12	(F)		125,608,515.12
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards	(115,057,597.00)	(H)		(115,057,597.00)
LESS: Other Accounts Payable (Nonoperating)	(4,644.95)	(I)		(4,644.95)
Unreserved Fund Balance, 07/01/09	10,546,273.17	(K)		10,546,273.17 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 **0.00** (A)

Add/Subtract:

Other Adjustment(s):

Estimated Grant Receivable **(48,497,684.00)** (C)

FY 2009/10 Loan Repayments recorded in Flair as
FY 2008/09 Accounts Receivable **23,875,526.00** (C)

American Recovery and Reinvestment Act of 2009 **(23,300,000.00)** (C)

FY 2008/2009 DWSRF G/R Match Balance **(5,920,000.00)** (C)

Adjustment to the FCO Reserve for Encumbrances **43,295,884.83** (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(10,546,273.17)** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC **10,546,273.17** (E)

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

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-261

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	220,331.85 (A)	0.00	220,331.85
ADD: Other Cash (See Instructions)	3,905,856.82 (B)	0.00	3,905,856.82
ADD: Investments	40,737,234.00 (C)	0.00	40,737,234.00
ADD: Outstanding Accounts Receivable	14,174,414.38 (D)	0.00	14,174,414.38
ADD: Estimated Grant Receivables	23,058,306.98 (E)	0.00	23,058,306.98
Total Cash plus Accounts Receivable	82,096,144.03 (F)	0.00	82,096,144.03
LESS Allowances for Uncollectibles	(502,581.94) (G)	0.00	(502,581.94)
LESS Approved "A" Certified Forwards	(842,403.00) (H)	0.00	(842,403.00)
Approved "B" Certified Forwards	(17,836.00) (H)	0.00	(17,836.00)
Approved "FCO" Certified Forwards	(37,415,705.82) (H)	0.00	(37,415,705.82)
LESS: Other Accounts Payable (Nonoperating)	(872,275.91) (I)	0.00	(872,275.91)
Unreserved Fund Balance, 07/01/09	42,445,341.36 (K)	0.00	42,445,341.36 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	<u>Department of Environmental Protection</u>
Trust Fund Title:	<u>Federal Grants Trust Fund</u>
LAS/PBS Fund Number:	<u>2-261</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	0.00	(A)
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Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances	24,940,929.38	(B)
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Estimated Grant Awards for	(23,058,306.98)	(B)
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Certified Forward Appropriations

Other Adjustment(s):

Other Fund Balance Reserves	(44,319,703.36)	(C)
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Other Fund Balance Reserves - Current Year Statewide Adj.	(8,260.40)	(C)
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FCO Appropriation held in Departmental Reserve	0.00	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	(42,445,341.36)	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	42,445,341.36	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 11

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

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
<u>State Grants, State Contacts,</u>	2,942,376		
<u>City/County/Other Grants, Non-State</u>			
<u>Grants Transferred from Other State</u>			
<u>Agencies, Interest Earnings</u>			
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TOTALS*	2,942,376	-	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-339

	Balance as of 6/30/2009	(A)	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	66,652.84			66,652.84
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	10,002,458.10	(C)		10,002,458.10
ADD: Outstanding Accounts Receivable	6,386,726.46	(D)		6,386,726.46
ADD: Estimated Grant Awards	52,994,598.96	(E)		52,994,598.96
Total Cash plus Accounts Receivable	69,450,436.36	(F)		69,450,436.36
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	(40,700.46)	(H)		(40,700.46)
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	(64,424,885.11)	(H)		(64,424,885.11)
LESS: Other Accounts Payable (Nonoperating)	(1,446,537.44)	(I)		(1,446,537.44)
LESS: FCO Appropriation Held in Departmental Reserve	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/09	3,538,313.35	(K)	0.00	3,538,313.35 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

0.00 (B)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 59,116,960.85 (B)

Estimated Grant Awards for
Certified Forward Appropriations (52,994,598.96) (B)

Other Adjustment(s):

Other Fund Balance Reserves (9,660,675.24) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,538,313.35) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **3,538,313.35 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 11

Department: 37 Enviromental Protection
Budget Entity: 37350200 Water Resource Protection and Res
Fund: 2506 Non-Mandatory Lands Reclamation TF

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 -09	FY 2009 - 10	FY 2010-2011
Interest Earnings on Investments,	1,114,306	11,018,203	4,065,867
Refunds,			
Transfer Phosphate Surcharge,			
Transfer DOR/ Phosphate/Min/Tax,			
Prior Year Warrant,			

<u>FUNDING SOURCE - NON-STATE</u>			

TOTALS*	1,114,306	11,018,203	4,065,867

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010- 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Nonmandatory Land Reclamation Trust Fund
LAS/PBS Fund Number:	Program: Water Resource Mgt 37 35 00 00
	2-506

	Balance as of 6/30/2009	(A)	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	35,767.90			35,767.90
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	39,259,359.58	(C)		39,259,359.58
ADD: Outstanding Accounts Receivable	5,877,789.24	(D)		5,877,789.24
ADD:		(E)		
Total Cash plus Accounts Receivable	45,172,916.72	(F)		45,172,916.72
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	(11,353.96)	(H)		(11,353.96)
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	(44,021,187.94)	(H)		(44,021,187.94)
LESS: Other Accounts Payable (Nonoperating)	(26,075.62)	(I)		(26,075.62)
LESS:		(J)		
Unreserved Fund Balance, 07/01/09	1,114,299.20	(K)		1,114,299.20 **

Notes:

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RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2008 - 2009
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Project Construction Trust Fund
LAS/PBS Fund Number:	Water Resource Management - 37 35 00 00
	2-549

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

Notes:

*SWFS = Statewide Financial Statement

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RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2008 - 2009

Department Title: Department of Environmental Protection
Trust Fund Title: Project Construction Trust fund
LAS/PBS Fund Number: 2-549

BEGINNING TRIAL BALANCE:

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

Add/Subtract:

Prior Year Financial Statement Adjustment (B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Water Protection & Sustainability Program Trust Fund
LAS/PBS Fund Number:	Water Resources - 37 35 00 00
	2-603

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	518.51	(A)		518.51
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	88,910,995.64	(C)		88,910,995.64
ADD: Outstanding Accounts Receivable	1,041,716.46	(D)		1,041,716.46
ADD: _____		(E)		
Total Cash plus Accounts Receivable	89,953,230.61	(F)		89,953,230.61
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards	(89,814,087.35)	(H)		(89,814,087.35)
LESS: Other Accounts Payable (Nonoperating)	(138,168.69)	(I)		(138,168.69)
LESS:		(I)		
LESS: Other Reserves		(J)		
		(J)		
Unreserved Fund Balance, 07/01/09	974.57	(K)		974.57 **

Notes:

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RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: Water Protection & Sustainability Program Trust Fund
LAS/PBS Fund Number: 2-603

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

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

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,192,063.14 (A)		1,192,063.14
ADD: Other Cash (See Instructions)			
ADD: Investments	91,709,904.25 (C)		91,709,904.25
ADD: Outstanding Accounts Receivable	1,762,467.52 (D)		1,762,467.52
ADD: Estimated Grant Receivable	25,950,193.00 (E)		25,950,193.00
ADD: State G/R Match FY 2007/08	4,800,000.00 (E)		4,800,000.00
ADD: State G/R Match FY 2008/09	1,759,000.00 (E)		1,759,000.00
ADD: American Recovery and Reinvestment Act of 2009	34,923,800.00 (E)		34,923,800.00
Total Cash plus Accounts Receivable	162,097,427.91 (F)		162,097,427.91
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards			
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards	(157,614,366.57) (H)		(157,614,366.57)
LESS: Other Accounts Payable (Nonoperating)	(749,183.35) (I)		(749,183.35)
LESS: FCO Appropriation held in Departmental Reserve	0.00 (J)		0.00
Unreserved Fund Balance, 07/01/2009	3,733,877.99 (K)		3,733,877.99 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

Add/Subtract:

Other Adjustment(s):

Estimated Grant Receivable (25,950,193.00) (C)

State G/R Match FY 2007/08 (4,800,000.00) (C)

State G/R Match FY 2008/09 (1,759,000.00) (C)

American recovery and Reinvestment Act of 2009 (34,923,800.00) (C)

FY 2009/10 Loan Repayments recorded in Flair as
FY 2008/09 Accounts Receivable 53,325,586.00 (C)

Adjustment to the FCO Reserve for Encumbrances 10,373,529.01 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,733,877.99) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **3,733,877.99 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 11

Department: 37 Enviromental Protection
Budget Entity: 37350200 Water Resource Protection and Res
Fund: 2890 Lake Okeechobee Protection Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 -09	FY 2009 - 10	FY 2010-2011
Interest Earnings,	128,057		
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	128,057	-	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Lake Okeechobee Protection Trust Fund
LAS/PBS Fund Number:	Program: Water Resource Mgt 37 35 00 00
	2-890

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	127,854.38 (A)		127,854.38
ADD: Other Cash (See Instructions)			0.00
ADD: Investments	0.00 (C)		0.00
ADD: Outstanding Accounts Receivable	276.26 (D)		276.26
ADD: _____			
Total Cash plus Accounts Receivable	128,130.64 (F)		128,130.64
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards			
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)	(72.84) (I)		(72.84)
LESS: _____			
Unreserved Fund Balance, 07/01/09	128,057.80 (K)		128,057.80 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	<input type="text" value="(128,057.80)"/> (A)
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Add/Subtract:

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

<input type="text"/>	(C)
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<input type="text"/>	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(128,057.80)"/> (D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="128,057.80"/> (E)
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DIFFERENCE:	<input type="text" value="0.00"/> (F)*
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***SHOULD EQUAL ZERO.**

DEPARTMENT OF ENVIRONMENTAL PROTECTION
 INFORMATION MANAGEMENT CENTER
 FISCAL YEAR 2010 - 2011

LEGISLATIVE BUDGET REQUEST
 DATA CENTER COST ALLOCATION
 BY BUDGET ENTITY AND ISSUE

SCHEDULE IV-A

ISSUE #	3710 State Lands	3715 District Offices	3701 Admin Svcs (FI Geol Surv)	3730 Environ Assess & Restor	3735 Water Resource Mgt.	3745 Waste Mgt.	3750 Recreation and Parks	3755 Air Res. Mgt.	3760 Law Enforcement	TOTAL	
<u>SALARIES AND BENEFITS</u>											
1001000	Estimated Expenditures	265,409	639,611	50,611	281,748	580,631	602,549	1,052,867	221,174	290,515	3,985,115
1002000	Adjustment to State Health Insurance Premium Contribution - Fiscal Year 2009-10	327	787	62	347	715	741	1,296	272	358	4,904
26A1200	Adjustment to State Health Insurance For FY 2009-10 - 10 Month Annualization	1,633	3,935	311	1,734	3,573	3,707	6,478	1,361	1,788	24,520
TOTAL SALARIES AND BENEFITS		267,368	644,334	50,985	283,828	584,918	606,998	1,060,641	222,807	292,660	4,014,539
<u>OTHER PERSONAL SERVICES</u>											
1001000	Estimated Expenditures	26,640	64,200	5,080	28,280	58,280	60,480	105,680	22,200	29,160	400,000
<u>EXPENSES</u>											
1001000	Estimated Expenditures	129,826	312,870	24,757	137,819	284,019	294,741	515,016	108,189	142,107	1,949,343
<u>OPERATING CAPITAL OUTLAY</u>											
1001000	Estimated Expenditures	1,374	3,310	262	1,458	3,005	3,119	5,449	1,145	1,504	20,625
<u>CONTRACTED SERVICES</u>											
1001000	Estimated Expenditures	79,920	192,600	15,240	84,840	174,840	181,440	317,040	66,600	87,480	1,200,000
<u>RISK MANAGEMENT INSURANCE</u>											
1001090	Casualty Insurance Premium Adjustment	481	1,158	92	510	1,051	1,091	1,906	400	526	7,216
<u>TRANSFER TO DMS HR SVCS CONTRACT</u>											
1001000	Estimated Expenditures	1,929	4,648	368	2,047	4,219	4,378	7,650	1,607	2,111	28,957
<u>OTHER DATA PROCESSING SERVICES</u>											
1001000	Estimated Expenditures	144,233	347,588	27,504	153,112	315,536	327,447	572,166	120,194	157,876	2,165,655
TOTAL ALL CATEGORIES		651,770	1,570,707	124,286	691,894	1,425,869	1,479,694	2,585,550	543,142	713,424	9,786,335
Adjustments: Other Revenues/Non-Operating Expenditures *		(3,821)	(8,128)	(678)	(3,472)	(8,220)	(8,444)	(13,687)	(2,739)	(4,282)	(53,360)
TOTAL ALLOCATIONS		647,949	1,562,578	123,720	688,422	1,417,649	1,471,250	2,571,863	540,402	709,142	9,732,975

* Estimated Interest Earnings *** (60,000)
 Estimated Pay Package Reserve *** -
 Assessment on Investments*** 2,000
 Estimated Svc Chg to General Revenue ** 4,640
 Net Revenue From Above (53,360)
 Overhead - PC Enterprise Plan -
 Additional Adjustments to Spread (53,360)

WASTE MANAGEMENT
Exhibits or Schedules



WASTE MANAGEMENT
Schedule I Series

SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

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

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 20089- 2010	FY 2010 - 2011
Sections 206.9935, 376.11 and 376.3071, Florida	427,351	2,228,694	221,063
Statutes: To investigate, assess, restore and			
rehabilitate petroleum contaminated sites,			
restore or replace potable water supplies and			
to supervise the storage tank compliance			
verification program. Funding through fees,			
excise taxes on pollutants and interest earnings.			
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	427,351	2,228,694	221,063

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011	
Department Title:	Department of Environmental Protection
Trust Fund Title:	Inland Protection Trust Fund
Budget Entity:	Waste Management 37 45 00 00
LAS/PBS Fund Number:	2-212

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	115,722.21	(A)		115,722.21
ADD: Other Cash (See Instructions)	740.00	(B)		740.00
ADD: Investments	74,734,699.37	(C)		74,734,699.37
ADD: Outstanding Accounts Receivable	16,845,430.71	(D)		16,845,430.71
ADD: Other Loans & Notes Receivable		(E)		
Total Cash plus Accounts Receivable	91,696,592.29	(F)		91,696,592.29
LESS Allowances for Uncollectibles	(270,736.90)	(G)		(270,736.90)
LESS Approved "A" Certified Forwards	(2,351,976.85)	(H)		(2,351,976.85)
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	(83,244,984.75)	(H)		(83,244,984.75)
LESS: Other Accounts Payable (Nonoperating)	(401,542.84)	(I)		(401,542.84)
LESS: Fund Balance Reserved Brownfield Loan	(5,000,000.00)	(J)		(5,000,000.00)
Unreserved Fund Balance, 07/01/09	427,350.95	(K)		427,350.95 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract: (B)

Other Adjustment(s): (C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-261

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	220,331.85 (A)	[]	220,331.85
ADD: Other Cash (See Instructions)	3,905,856.82 (B)	[]	3,905,856.82
ADD: Investments	40,737,234.00 (C)	[]	40,737,234.00
ADD: Outstanding Accounts Receivable	14,174,414.38 (D)	[]	14,174,414.38
ADD: Estimated Grant Receivables	23,058,306.98 (E)	[]	23,058,306.98
Total Cash plus Accounts Receivable	82,096,144.03 (F)	[]	82,096,144.03
LESS Allowances for Uncollectibles	(502,581.94) (G)	[]	(502,581.94)
LESS Approved "A" Certified Forwards	(842,403.00) (H)	[]	(842,403.00)
Approved "B" Certified Forwards	(17,836.00) (H)	[]	(17,836.00)
Approved "FCO" Certified Forwards	(37,415,705.82) (H)	[]	(37,415,705.82)
LESS: Other Accounts Payable (Nonoperating)	(872,275.91) (I)	[]	(872,275.91)
Unreserved Fund Balance, 07/01/09	42,445,341.36 (K)	0.00	42,445,341.36 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 24,940,929.38 (B)

Estimated Grant Awards for
Certified Forward Appropriations (23,058,306.98) (B)

Other Adjustment(s):

Other Fund Balance Reserves (44,319,703.36) (C)

Other Fund Balance Reserves - Current Year Statewide Adj. (8,260.40) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(42,445,341.36) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **42,445,341.36 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-339

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	66,652.84 (A)		66,652.84
ADD: Other Cash (See Instructions)			
ADD: Investments	10,002,458.10 (C)		10,002,458.10
ADD: Outstanding Accounts Receivable	6,386,726.46 (D)		6,386,726.46
ADD: Estimated Grant Awards	52,994,598.96 (E)		52,994,598.96
Total Cash plus Accounts Receivable	69,450,436.36 (F)		69,450,436.36
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(40,700.46) (H)		(40,700.46)
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards	(64,424,885.11) (H)		(64,424,885.11)
LESS: Other Accounts Payable (Nonoperating)	(1,446,537.44) (I)		(1,446,537.44)
LESS: FCO Appropriation Held in Departmental Reserve	0.00 (J)		0.00
Unreserved Fund Balance, 07/01/09	3,538,313.35 (K)	0.00	3,538,313.35 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

0.00 (B)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 59,116,960.85 (B)

Estimated Grant Awards for
Certified Forward Appropriations (52,994,598.96) (B)

Other Adjustment(s):

Other Fund Balance Reserves (9,660,675.24) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,538,313.35) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **3,538,313.35 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Environmental Protection (37) **Budget Period: 2010 - 2011**
Program: Waste Management, Division of
Fund: Solid Waste Management TF (2644)

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

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<u>Receipts:</u>			
<u>Licenses and Permits</u>	109,961	100,000	100,000
<u>DOR Waste Tire Fees</u>	16,248,218	16,109,540	16,673,374
<u> </u>			
<u> </u>			
Total Fee Collection to Line (A) - Section III	16,358,179	16,209,540	16,773,374

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	5,461,824	5,615,780	5,701,544
Other Personal Services	112,118	142,552	142,552
Expenses	489,063	582,794	589,859
Operating Capital Outlay	87,485	105,013	105,013
<u>Other Operating Costs</u>	4,830,279	4,827,484	4,827,824
<u> </u>			
Indirect Costs Charged to Trust Fund	1,836,498	1,875,216	2,786,348
Total Full Costs to Line (B) - Section III	12,817,267	13,148,839	14,153,140

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

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	16,358,179	16,209,540
TOTAL SECTION II	(B)	12,817,267	13,148,839
TOTAL - Surplus/Deficit	(C)	3,540,912	3,060,701

EXPLANATION of LINE C:

SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

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

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008- 2009	FY 2009 - 2010	FY 2010 - 2011
<u>Sections 212.202, 403.7186 and 403.709, Florida</u>	209,879	910,261	957,179
<u>Statutes: For solid waste management activities</u>			
<u>of the Department, including grants and</u>			
<u>technical assistance to local governments,</u>			
<u>educational programs and regulation and</u>			
<u>enforcement. Waste tire fees and interest</u>			
<u>earnings.</u>			
<u> </u>			
<u>FUNDING SOURCE - NON-STATE</u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
<u> </u>			
TOTALS*	209,879	910,261	957,179

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Solid Waste Management Trust Fund
LAS/PBS Fund Number:	Waste Management 37 45 00 00
	2-644

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	52,804.37	(A)		52,804.37
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	13,020,628.03	(C)		13,020,628.03
ADD: Outstanding Accounts Receivable	1,407,189.48	(D)		1,407,189.48
ADD: Other Receivables		(E)		
Total Cash plus Accounts Receivable	14,480,621.88	(F)		14,480,621.88
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	(52,762.15)	(H)		(52,762.15)
Approved "B" Certified Forwards	(5,000.00)	(H)		(5,000.00)
Approved "FCO" Certified Forwards	(14,128,376.86)	(H)		(14,128,376.86)
LESS: Other Accounts Payable (Nonoperating)	(84,603.89)	(I)		(84,603.89)
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/09	209,878.98	(K)		209,878.98 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Environmental Protection (37) **Budget Period: 2010 - 2011**
Program: Waste Management, Division of
Fund: Water Quality Assurance TF (2780)

Specific Authority: Chapter 2004-111, Laws of Florida
Purpose of Fees Collected: Fees are collected to provide dedicated funding for the monitoring and maintenance for the cleanup and restoration of potable water of any site involving spills, discharges, or escapes of pollutants or hazardous substances which occur as a result of procedures taken by private and governmental entities involving the storage, transportation, and disposal of such products.

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
<u>Receipts:</u>			
Fees and Charges	245,735	200,000	200,000
Licenses and Permits	1,029,690	330,000	890,000
Total Fee Collection to Line (A) - Section III	1,275,425	530,000	1,090,000

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	11,689,540	11,683,236	11,757,106
Other Personal Services	278,654	358,118	358,118
Expenses	1,180,253	1,558,118	1,558,118
Operating Capital Outlay	28,408	30,861	30,861
Other Operating Costs	8,832,472	8,826,383	8,795,522
Indirect Costs Charged to Trust Fund	2,858,926	3,380,589	3,436,030
Total Full Costs to Line (B) - Section III	24,868,253	25,837,305	25,935,755

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

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	1,275,425	530,000
TOTAL SECTION II	(B)	24,868,253	25,837,305
TOTAL - Surplus/Deficit	(C)	(23,592,828)	(24,845,755)

EXPLANATION of LINE C:
 Transfers from other agencies and trust funds supplement the fees.

SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010- 2011

Department: Environmental Protection (37)
Budget Entity: Waste Management, Division of
Fund: Water Quality Assurance Trust Fund (2780)

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<u>Sections 206.9935, 206.9945, 376.303, 376.70,</u>	3,057,899	1,590,084	-
<u>376.3078, 403.7185, 403.871 and 403.860, Florida</u>			
<u>Statutes: Excise tax on pollutants, lead acid</u>			
<u>battery taxes, registration fees, drycleaning fees</u>			
<u>and taxes, operator certification, permit and fees,</u>			
<u>and interest earnings. (Totals include Operator</u>			
<u>Certification, Drycleaning Solvent, Non-Ag.</u>			
<u>Non-point Source and Total Maximum Daily</u>			
<u>Load reserves for these programs.)</u>			
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	3,057,899	1,590,084	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Water Quality Assurance Trust Fund
LAS/PBS Fund Number:	Waste Management 37 45 00 00
	2-780

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	84,253.00	(A)		84,253.00
ADD: Other Cash (See Instructions)	1,825.00	(B)		1,825.00
ADD: Investments	65,715,368.44	(C)		65,715,368.44
ADD: Outstanding Accounts Receivable	3,441,166.41	(D)		3,441,166.41
ADD: Other Loans & Notes Receivable		(E)		
Total Cash plus Accounts Receivable	69,242,612.85	(F)		69,242,612.85
LESS Allowances for Uncollectibles	(611,289.97)	(G)		(611,289.97)
LESS Approved "A" Certified Forwards	(581,026.63)	(H)		(581,026.63)
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards	(64,912,828.49)	(H)		(64,912,828.49)
LESS: Other Accounts Payable (Nonoperating)	(79,568.19)	(I)		(79,568.19)
Unreserved Fund Balance, 07/01/09	3,057,899.57	(K)		3,057,899.57 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: Water Quality Assurance Trust Fund
LAS/PBS Fund Number: 2-780

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (1,320,616.22) (A)

Add/Subtract:

Prior Year Financial Statement Adjustment 89,923.07 (B)

Current Year Financial Statement Adjustment-
Operator Certification Fund Balance 7,619.91 (B)

Other Adjustment(s):

Operator Certification Fund Balance (1,834,826.33) (C)

(C)

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (3,057,899.57) (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 3,057,899.57 (E)

DIFFERENCE: (0.00) (F)*

***SHOULD EQUAL ZERO.**

DEPARTMENT OF ENVIRONMENTAL PROTECTION
INFORMATION MANAGEMENT CENTER
FISCAL YEAR 2010 - 2011

LEGISLATIVE BUDGET REQUEST
DATA CENTER COST ALLOCATION
BY BUDGET ENTITY AND ISSUE

SCHEDULE IV-A

ISSUE #	3710 State Lands	3715 District Offices	3701 Admin Svcs (FI Geol Surv)	3730 Environ Assess & Restor	3735 Water Resource Mgt.	3745 Waste Mgt.	3750 Recreation and Parks	3755 Air Res. Mgt.	3760 Law Enforcement	TOTAL
<u>SALARIES AND BENEFITS</u>										
1001000	265,409	639,611	50,611	281,748	580,631	602,549	1,052,867	221,174	290,515	3,985,115
1002000	327	787	62	347	715	741	1,296	272	358	4,904
26A1200	1,633	3,935	311	1,734	3,573	3,707	6,478	1,361	1,788	24,520
TOTAL SALARIES AND BENEFITS	267,368	644,334	50,985	283,828	584,918	606,998	1,060,641	222,807	292,660	4,014,539
<u>OTHER PERSONAL SERVICES</u>										
1001000	26,640	64,200	5,080	28,280	58,280	60,480	105,680	22,200	29,160	400,000
<u>EXPENSES</u>										
1001000	129,826	312,870	24,757	137,819	284,019	294,741	515,016	108,189	142,107	1,949,343
<u>OPERATING CAPITAL OUTLAY</u>										
1001000	1,374	3,310	262	1,458	3,005	3,119	5,449	1,145	1,504	20,625
<u>CONTRACTED SERVICES</u>										
1001000	79,920	192,600	15,240	84,840	174,840	181,440	317,040	66,600	87,480	1,200,000
<u>RISK MANAGEMENT INSURANCE</u>										
1001090	481	1,158	92	510	1,051	1,091	1,906	400	526	7,216
<u>TRANSFER TO DMS HR SVCS CONTRACT</u>										
1001000	1,929	4,648	368	2,047	4,219	4,378	7,650	1,607	2,111	28,957
<u>OTHER DATA PROCESSING SERVICES</u>										
1001000	144,233	347,588	27,504	153,112	315,536	327,447	572,166	120,194	157,876	2,165,655
TOTAL ALL CATEGORIES	651,770	1,570,707	124,286	691,894	1,425,869	1,479,694	2,585,550	543,142	713,424	9,786,335
Adjustments: Other Revenues/Non-Operating Expenditures *	(3,821)	(8,128)	(678)	(3,472)	(8,220)	(8,444)	(13,687)	(2,739)	(4,282)	(53,360)
TOTAL ALLOCATIONS	647,949	1,562,578	123,720	688,422	1,417,649	1,471,250	2,571,863	540,402	709,142	9,732,975

* Estimated Interest Earnings *** (60,000)
Estimated Pay Package Reserve *** -
Assessment on Investments*** 2,000
Estimated Svc Chg to General Revenue ** 4,640
Net Revenue From Above (53,360)
Overhead - PC Enterprise Plan -
Additional Adjustments to Spread (53,360)

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
IA-02-12-2008-066	12/2008	Waste Management	<p>FINDING NUMBER 1: The County expended program funds for purposes determined unreasonable and therefore disallowed. During testing of judgmentally selected expenditures, OIG determined multiple charges to be inappropriate. Two vehicles, although used in the program, were painted and one of those vehicles elaborately striped to match the other fire department vehicles. These costs totaled \$2,828.20.</p> <p>RECOMMENDATION: The OIG recommends that the Bureau reduce the County's next task assignment by \$2,828.20, the amount disallowed.</p>	<p>CURRENT STATUS: The Bureau will reduce the County's current year task assignment by \$2,828.20; the amount disallowed, and provides a copy of the executed Task Assignment Change Order to the OIG. A copy of our letter to the County informing the Contract Manager of this decision is attached</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>FINDING NUMBER 2: The County reported an inaccurate fund balance for task ten (10), the final task assignment for contract GC551. OIG analyzed revenues and expenditures to determine and report a correct fund balance. OIG reviewed fund balances at the end of each task assignment to ensure that funds were properly rolled to the next task. The County did not roll forward any fund balances until the year end financial statement for task assignment six (6). After an internal audit, the County reported a carry-over amount of \$131,269.61 for task nine (9), which brought the County fund balance significantly close to the OIG calculated fund balance. After discrepancies in task ten (10) were corrected by the County, the fund balance agreed at \$193,410.03. The County reported a fund balance of \$173,581.77 for the task ten year end financial statement. Some of the errors causing the variances were:</p> <ol style="list-style-type: none"> 1. Failure to carry forward unused contract funds; 2. Revenue discrepancies from the previous external audit; and 3. Double journal entries. <p>RECOMMENDATION: The OIG recommends that the Bureau direct the County to provide an updated final year end financial statement that reflects the fund balance of \$193,410.03.</p>	<p>CURRENT STATUS: The Bureau has directed the County to provide an updated final year end financial statement that reflects the fund balance of \$193,410.03. We will provide to the OIG a copy of the County’s updated financial statement. We recommend this finding be closed once the OIG receives this documentation.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
IA-02-12-2008-063	8/2008	Waste Management	<p>FINDING NUMBER 1: The yearend financial statements submitted to the Department were not accurate.</p> <p>RECOMMENDATION: The OIG recommended that the Division of Waste Management remind the Orange County Environmental Protection Division to pay more attention to their preparation of financial statements and to provide the Bureau of Petroleum Storage Tank Systems with their correction plan.</p>	<p>CURRENT STATUS: The Bureau reminded the County to pay more attention when preparing yearend financial statements. Also, the County has corrected errors and made appropriate revisions to reporting procedures.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
IA-2-12-2009-03	4/2009	Waste Management	<p>FINDING NUMBER 1: <u>The Year End Financial Statements submitted to the Department were not accurate.</u></p> <p>There were four task assignments (four through seven) totaling \$1,843,220.39 issued during the audit period. The amount of a task depends upon the number of petroleum cleanup sites assigned to the Department of Public Safety. Any excess funds can be used for other program activities upon approval of the Department.</p> <p>OIG noted that the County did not carry forward the correct balance for task year three which should have been \$92,073.11 instead of the \$100,814.83 reported on their <i>Statement</i>. A previous audit of task years one through three had required an adjustment of \$8,741.82 to their ending balance (for task year three) for various disallowed costs found during the audit. Problems noted during the review of the <i>Statement</i> accuracy were:</p> <p>.</p> <p>There were several disagreements between specific expense categories and minor disagreements in the total expenses of the County’s accounting records. Not adjusting the beginning fund balance for the audited \$8,741.82 for task year four was the major cause of an</p>	<p>The Bureau e-mailed the County’s program manager and reminded him that the Seminole County Department of Public Safety needs to pay more attention in the preparation of the Annual Financial Statements for any future task assignments. The County’s program manager responded stating that \$9,052.02 overstatement was a mistake that was caught during their last audit that was never fixed. This resulted in the County stating they had \$9,052.02 more than they actually had. The County will show the reduction from the carry forward at the end of this year when they file the Year End Statement. Please see attached e-mails. The Division accepts the County’s response and we recommend this finding be closed.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>overstatement of their fund balance for the entire audit period; and, other minor accounting record disagreements totaling \$310.20 amounted to a total overstatement of the ending fund balance of \$9,052.02.</p> <p>Attachment A-1, paragraph 7.D., dated July 23, 2003, of contract GC634 requires that the DOPS shall provide a fiscal year-end financial report based upon the data from the County’s accounting system. Accuracy is expected in the preparation of all financial data reported to the Department.</p> <p>RECOMMENDATION: Bureau of Petroleum Storage Systems should remind DOPS management to pay more attention in the preparation of these <i>Statements</i> for future contracts. They should also address the amount of the County’s next contract accordingly in view of the fact that their balance was <i>overstated</i> by \$9,052.02.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
IA-2-12-2009-36	5/2009	Waste Management	<p>FINDING NUMBER 1: The data supporting the year end financial statement submitted by the County for Contract GC699, Task 1, was not accounted for in a separate fund or cost center and expenditures were inadequately documented.</p> <p>Contract GC699 states that the contractor shall provide a statement of revenue, expenses, and fund balance for the period of the executed task assignment within 45 days of payment of the twelfth invoice. It will include all expenses related to work for the contract's task assignment and before the financial statement is submitted. Each item on the report should be reviewed for consistency and accuracy.</p> <p>The County did not maintain a separate account (Trust Fund or Cost Center) within the County's accounting system for the receipt and disbursement of funds provided under this contract as required by paragraph 27 of contract GC699; therefore, many of the disbursements on the financial statements were recorded in the accounting records in other cost centers and/or funds.</p>	<p>CURRENT STATUS: Gulf County submitted the attached revised Year End Financial Statement for FY07-08, task 1. In the County's attached response to the audit findings they stated that a unique identifier code (Other Cost Accumulator- OCA) will be utilized specifically for DEP revenue and expenditure transactions. A journal transfer will be performed to transfer associated salary cost to the OCA on a regular basis. The Division accepts the County's revised statement and their revenue/expenditure account modification. We recommend this finding be closed.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>Specifically, the County had not established a formal system for capturing and allocating administrative and overhead costs to the various contracts, grants, activities, programs, etc. on a consistent basis. The Business Manager stated that they used different rates for different contracts and grants. For Contract GC699 they arbitrarily assigned an overhead rate of 10% which was not supported by specific costs or an approved cost allocation system.</p> <p>In addition, the amount recorded for Salary and Benefits was calculated using estimated annual salary rates rather than actual gross salary, as recorded in the accounting records. The County Administrator’s salary was charged to the contract at 7% of his salary without time records documenting this rate. It was also noted that no administrative support salaries were allocated to the sections, activities, contracts, grants, etc. These salaries, along with the administrator’s salary, should be included in any formal cost allocation plan for the distribution of overhead.</p> <p>Because of the above errors, we cannot be assured that the amounts reported were actually expended on the contract. Also, we could not determine the fund balance. Without proper accountability, the risk for</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>misappropriated funds increases. Additionally, the usefulness of the annual financial statement to management in decision making is compromised if the financial information is in question.</p> <p>RECOMMENDATION: The OIG recommends that the County establish a separate fund or cost center to account for funds under this contract; establish a formal cost allocation system for capturing and allocating all administrative and overhead costs and apply this system to all contracts, grants, activities, programs, etc. on a consistent basis. In addition, the calculation for salaries should be made using actual year end gross salary as recorded in the accounting records. When this is accomplished, the County should submit an amended financial statement for the period July 1, 2007, through June 30, 2008.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>FINDING NUMBER 2: The County did not always require that inspection reports be signed by the owner/representative or issue non-compliance letters when violations were discovered during inspections.</p> <p>Contract GC699 along with related attachments and guidelines requires the Contractor to perform the number of inspections required by the task assignments. If a violation(s) is discovered while performing the inspection, the Contractor should have the owner/representative sign the inspection report and/or send non-compliance letter to the owner/representative.</p> <p>Our test of compliance with contractual performance requirements disclosed that the County had completed the required number of inspections for task 1 as confirmed by the Department’s Northwest District Office (District) compliance verification program review. Our review of inspections completed in 2007/2008, indicated eighteen facilities with Major non-compliance and sixteen facilities with Minor non-compliance issues. We traced these thirty-four facilities into the FIRST database to see if the owner/representative either signed the inspection report acknowledging the non-compliance or were sent a</p>	<p>CURRENT STATUS: The Division has reminded all of our contractors of the importance of signatures on inspection reports, timely issuance of non-compliance letter, and documentation in FIRST that inspection reports have been provided to the owner/ representative. Gulf County has stated in their attached response that if an owner/ representative is not available for signature at the time of inspection, a non-compliance letter will be sent or an entry into the FIRST journal system will be made noting the corrective action that was taken. The Division accepts the County’s response and we recommend this finding be closed.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

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(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>non-compliance letter. Twenty six of the facilities had either signed inspection reports or had copies of non-compliance letters on file. We gave the remaining eight facilities to the inspector for further investigation. He stated that for four of the facilities, the non-compliance had been resolved before he could send the letters. The other four facilities are to be inspected within the next two months, and if they are still in non-compliance, he will send the non-compliance letter or report them to the District for enforcement. It appears that these oversight errors are the result of inadvertent omissions due to personnel and workload issues. If the owner/representatives are not notified in a timely manner that a violation has occurred, the correction of these violations may be delayed to the detriment of the environment.</p> <p>RECOMMENDATION: The OIG recommends that Gulf County strengthen its efforts to ensure that inspection reports are signed acknowledging inspection results and that letters of non-compliance be sent in a timely fashion if a violation has been noted. In the event that the violation has been corrected prior to issuance of a non-compliance letter, an entry into the FIRST journal should be made documenting the date that the corrective action was</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**Budget Period: 2008 - 2009****Department: Environmental Protection****Chief Internal Auditor: Joseph Aita****Budget Entity:****Phone Number: (850) 245 – 3151**

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			taken.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**Budget Period: 2008 - 2009****Department: Environmental Protection****Chief Internal Auditor: Joseph Aita****Budget Entity:****Phone Number: (850) 245 – 3151**

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
IA-03-12-2008-87	9/23/2008	Waste Management	<p>FINDING NUMBER 1: No findings were issued by OIG.</p> <p>RECOMMENDATION: The Department should consider revising the current agreement or making an amendment to update the following items:</p> <ul style="list-style-type: none"> ▪ The address listed for Broward County on pages 4 and 6 of the agreement needs to be updated. The Division agrees to update the address references contained within the agreement. <p>Old address: 218 SW 1st Avenue Ft. Lauderdale, Florida 33301</p> <p>New address: 115 S. Andrews Avenue, Room A-240, Ft. Lauderdale, Florida 33301</p> <ul style="list-style-type: none"> ▪ In order to clarify the lines of responsibility part 11.03.1(b) of the agreement may need to be revised to state "...within 15 days after the County has received notification from the local government with jurisdiction over the Brownfield area, as required by Section 376.80, 	<p>CURRENT STATUS: The Division of Waste Management concurs with the OIG’s recommendation and we will proceed to revise the agreement. The OIG’s preliminary report was provided to Broward County. The County’s Brownfields Coordinator also concurs with the OIG’s report.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>F.S.” As an alternative, section 11.03.1(b) may be removed entirely. The Division will revisit this issue to better clarify the lines of responsibility.</p> <ul style="list-style-type: none"> ▪ Uncertified copies of resolutions from the county may be acceptable by the Department as the county is not required by statute to provide certified copies and the process may be expedited without certification. The Division agrees to change the requirement as to accept uncertified copies of resolutions. ▪ Broward County should initiate and conduct a formal review of the agreement with the Department no less than every two years as required by the contract. This will help increase communication between the two parties provide an opportunity to discuss revisions to the agreement or guidance manual, and to present an opportunity for the county to provide feedback. The Division agrees to help ensure a formal review of the contract agreement is conducted and documented no less than every two years. ▪ The Division should consider adding both the 2006 and 2007 Broward County Brownfields Annual Report to the Department’s website. The Division has posted the 2007 Broward County Brownfields Annual Report to the 	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**Budget Period: 2008 - 2009****SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS****Budget Period: 2008 - 2009****Department: Environmental Protection****Chief Internal Auditor: Joseph Aita****Budget Entity:****Phone Number: (850) 245 – 3151**

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>Department's website.</p> <ul style="list-style-type: none"> ▪ The Division should consider updating the Guidance Manual to include necessary legislative updates as the last major revision was made on April 11, 2006. In addition, the Division should consider adding further clarification related to the specific steps and sequence of events for public notice currently located on page 36 of the Guidance Manual as requested by Broward County during the site visit. Broward believes additional guidance with respect to constructive notice required for designation and conditional closure processes, as well as guidance for public input in the BSRA and cleanup process will help clarify the current process. ▪ The Division should seek input from the Office of General Counsel regarding the full scope of enforcement authority available to Broward County. The Division has proactively sought input from the Office of General Counsel and is currently reviewing the response provided. 	

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
IA-2-12-2009-73	June 2009	Waste Management	<p>FINDING 1: The County erroneously charged \$1,652.10 to the cleanup program for a vehicle assigned to and used by tank compliance inspectors.</p> <p>RECCOMENDATION: The OIG recommends that the Department direct the County to make the necessary corrections to its records and the Financial Statement submitted to the Department.</p>	The Bureau has discussed this finding with the County and directed the County to make the necessary corrections and submit an amended financial statement. The County intends to submit it before the next Task Assignment is issued. We will copy your office as soon as it is received so this finding may be closed.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**Budget Period: 2008 - 2009****Department: Environmental Protection****Chief Internal Auditor: Joseph Aita****Budget Entity:****Phone Number: (850) 245 – 3151**

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
IA-2-12-2009-73	June 2009	Waste Management	FINDING 2: The County overstated their receipts on the Financial Statement for task 5 in the amount of \$1,034.14. RECOMMENDATION: The OIG recommends that the Department direct the County to make the necessary corrections to its records and the Financial Statement submitted to the Department.	The Bureau has discussed this finding with the County and directed the County to submit amended Financial Statements for tasks 5, 6, and 7. We will copy your office as soon as they are received so this finding may be closed.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**Budget Period: 2008 - 2009****Department: Environmental Protection****Chief Internal Auditor: Joseph Aita****Budget Entity:****Phone Number: (850) 245 – 3151**

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
IA-2-12-2009-80	June 2009	Waste Management	No Findings	

RECREATION AND PARKS
Exhibits or Schedules



RECREATION AND PARKS
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 11

Department: 37 Environmental Protection
Budget Entity: Various - Agency Wide
Fund: 2261 - Federal Grants Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
<u>FUNDING SOURCE - NON-STATE</u>			
<u>Federal Grants, Federal Reimbursements,</u>	6,539,631		
<u>Interest Earnings</u>			
TOTALS*	6,539,631	-	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-261

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	220,331.85 (A)	[]	220,331.85
ADD: Other Cash (See Instructions)	3,905,856.82 (B)	[]	3,905,856.82
ADD: Investments	40,737,234.00 (C)	[]	40,737,234.00
ADD: Outstanding Accounts Receivable	14,174,414.38 (D)	[]	14,174,414.38
ADD: Estimated Grant Receivables	23,058,306.98 (E)	[]	23,058,306.98
Total Cash plus Accounts Receivable	82,096,144.03 (F)	[]	82,096,144.03
LESS Allowances for Uncollectibles	(502,581.94) (G)	[]	(502,581.94)
LESS Approved "A" Certified Forwards	(842,403.00) (H)	[]	(842,403.00)
Approved "B" Certified Forwards	(17,836.00) (H)	[]	(17,836.00)
Approved "FCO" Certified Forwards	(37,415,705.82) (H)	[]	(37,415,705.82)
LESS: Other Accounts Payable (Nonoperating)	(872,275.91) (I)	[]	(872,275.91)
Unreserved Fund Balance, 07/01/09	42,445,341.36 (K)	0.00	42,445,341.36 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 24,940,929.38 (B)

Estimated Grant Awards for
Certified Forward Appropriations (23,058,306.98) (B)

Other Adjustment(s):

Other Fund Balance Reserves (44,319,703.36) (C)

Other Fund Balance Reserves - Current Year Statewide Adj. (8,260.40) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(42,445,341.36) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **42,445,341.36 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 11

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

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
<u>State Grants, State Contacts,</u>	2,942,376		
<u>City/County/Other Grants, Non-State</u>			
<u>Grants Transferred from Other State</u>			
<u>Agencies, Interest Earnings</u>			
TOTALS*	2,942,376	-	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-339

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	66,652.84 (A)		66,652.84
ADD: Other Cash (See Instructions)			
ADD: Investments	10,002,458.10 (C)		10,002,458.10
ADD: Outstanding Accounts Receivable	6,386,726.46 (D)		6,386,726.46
ADD: Estimated Grant Awards	52,994,598.96 (E)		52,994,598.96
Total Cash plus Accounts Receivable	69,450,436.36 (F)		69,450,436.36
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(40,700.46) (H)		(40,700.46)
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards	(64,424,885.11) (H)		(64,424,885.11)
LESS: Other Accounts Payable (Nonoperating)	(1,446,537.44) (I)		(1,446,537.44)
LESS: FCO Appropriation Held in Departmental Reserve	0.00 (J)		0.00
Unreserved Fund Balance, 07/01/09	3,538,313.35 (K)	0.00	3,538,313.35 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

0.00 (B)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 59,116,960.85 (B)

Estimated Grant Awards for
Certified Forward Appropriations (52,994,598.96) (B)

Other Adjustment(s):

Other Fund Balance Reserves (9,660,675.24) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,538,313.35) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **3,538,313.35 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-261

	Balance as of 6/30/2009	(A)	SWFS* Adjustments	(B)	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	220,331.85	(A)			220,331.85
ADD: Other Cash (See Instructions)	3,905,856.82	(B)			3,905,856.82
ADD: Investments	40,737,234.00	(C)			40,737,234.00
ADD: Outstanding Accounts Receivable	14,174,414.38	(D)			14,174,414.38
ADD: Estimated Grant Receivables	23,058,306.98	(E)			23,058,306.98
Total Cash plus Accounts Receivable	82,096,144.03	(F)			82,096,144.03
LESS Allowances for Uncollectibles	(502,581.94)	(G)			(502,581.94)
LESS Approved "A" Certified Forwards	(842,403.00)	(H)			(842,403.00)
Approved "B" Certified Forwards	(17,836.00)	(H)			(17,836.00)
Approved "FCO" Certified Forwards	(37,415,705.82)	(H)			(37,415,705.82)
LESS: Other Accounts Payable (Nonoperating)	(872,275.91)	(I)			(872,275.91)
Unreserved Fund Balance, 07/01/09	42,445,341.36	(K)	0.00		42,445,341.36 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 24,940,929.38 (B)

Estimated Grant Awards for
Certified Forward Appropriations (23,058,306.98) (B)

Other Adjustment(s):

Other Fund Balance Reserves (44,319,703.36) (C)

Other Fund Balance Reserves - Current Year Statewide Adj. (8,260.40) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(42,445,341.36) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **42,445,341.36 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-261

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	220,331.85 (A)	[]	220,331.85
ADD: Other Cash (See Instructions)	3,905,856.82 (B)	[]	3,905,856.82
ADD: Investments	40,737,234.00 (C)	[]	40,737,234.00
ADD: Outstanding Accounts Receivable	14,174,414.38 (D)	[]	14,174,414.38
ADD: Estimated Grant Receivables	23,058,306.98 (E)	[]	23,058,306.98
Total Cash plus Accounts Receivable	82,096,144.03 (F)	[]	82,096,144.03
LESS Allowances for Uncollectibles	(502,581.94) (G)	[]	(502,581.94)
LESS Approved "A" Certified Forwards	(842,403.00) (H)	[]	(842,403.00)
Approved "B" Certified Forwards	(17,836.00) (H)	[]	(17,836.00)
Approved "FCO" Certified Forwards	(37,415,705.82) (H)	[]	(37,415,705.82)
LESS: Other Accounts Payable (Nonoperating)	(872,275.91) (I)	[]	(872,275.91)
Unreserved Fund Balance, 07/01/09	42,445,341.36 (K)	0.00	42,445,341.36 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 24,940,929.38 (B)

Estimated Grant Awards for
Certified Forward Appropriations (23,058,306.98) (B)

Other Adjustment(s):

Other Fund Balance Reserves (44,319,703.36) (C)

Other Fund Balance Reserves - Current Year Statewide Adj. (8,260.40) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(42,445,341.36) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **42,445,341.36 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-339

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	66,652.84 (A)		66,652.84
ADD: Other Cash (See Instructions)			
ADD: Investments	10,002,458.10 (C)		10,002,458.10
ADD: Outstanding Accounts Receivable	6,386,726.46 (D)		6,386,726.46
ADD: Estimated Grant Awards	52,994,598.96 (E)		52,994,598.96
Total Cash plus Accounts Receivable	69,450,436.36 (F)		69,450,436.36
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(40,700.46) (H)		(40,700.46)
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards	(64,424,885.11) (H)		(64,424,885.11)
LESS: Other Accounts Payable (Nonoperating)	(1,446,537.44) (I)		(1,446,537.44)
LESS: FCO Appropriation Held in Departmental Reserve	0.00 (J)		0.00
Unreserved Fund Balance, 07/01/09	3,538,313.35 (K)	0.00	3,538,313.35 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

0.00 (B)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 59,116,960.85 (B)

Estimated Grant Awards for
Certified Forward Appropriations (52,994,598.96) (B)

Other Adjustment(s):

Other Fund Balance Reserves (9,660,675.24) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,538,313.35) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **3,538,313.35 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: Environmental Protection
Budget Entity: Division of Recreation and Parks
Fund: Land Acquisition Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 -2009	FY 2009 - 2010	FY 2010- 2011
Interest Earnings and Documentary Stamp	81,295,134	17,542,413	8,160,477
Tax Revenue			
TOTALS*	81,295,134	17,542,413	8,160,477

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Land Acquisition Trust Fund
LAS/PBS Fund Number:	Program: Recreation & Parks 37 50 00 00
	2-423

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	580,602.68	(A)		580,602.68
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	147,741,524.05	(C)		147,741,524.05
ADD: Outstanding Accounts Receivable	2,237,539.85	(D)		2,237,539.85
ADD:		(E)		
Total Cash plus Accounts Receivable	150,559,666.58	(F)		150,559,666.58
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	(414,542.71)	(H)		(414,542.71)
Approved "B" Certified Forwards	(106,468.82)	(H)		(106,468.82)
Approved "FCO" Certified Forwards	(68,665,697.51)	(H)		(68,665,697.51)
LESS: Other Accounts Payable (Nonoperating)	(77,823.93)	(I)		(77,823.93)
		(J)		
Unreserved Fund Balance, 07/01/09	81,295,133.61	(K)		81,295,133.61 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: Land Acquisition Trust Fund
LAS/PBS Fund Number: 2-423

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

Prior Year Financial Statement Adjustment (B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: Environmental Protection
Budget Entity: 3750 - Recreation and Parks

Budget Period 2010 - 11

(1) SECTION I	(2) ACTUAL FY 2008- 09	(3) ESTIMATED FY 2009 - 10	(4) REQUEST FY 2010- 11
Interest on Debt	2,227,876	1,380,550	759,525
Principal	16,385,000	12,030,000	8,730,000
Repayment of Loans	0		
Fiscal Agent or Other Fees/Admin Exp	(7,620,080)		
Other Debt Service/Bk Chrgs/Sink Fd			
Total Debt Service	10,992,796	13,410,550	9,489,525

Explanation: _____

ISSUE: Save Our Coast Revenue Bonds, Refunding 1998A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2009	JUNE 30, 2010
3.00-5.25%	07/2010	75,385,000	10,699,575	

	ACTUAL FY 2008 - 09	ESTIMATED FY 2009- 10	REQUEST FY 2010 - 11
Interest on Debt	668,588	206,850	
Principal	8,795,000	3,940,000	
Fiscal Agent or Other Fees	(3,731,103)		
Other /Bank Charges			
Total Debt Service	5,732,485	4,146,850	

SCHEDULE VI: DETAIL OF DEBT SERVICE

SECTION II

(1) ISSUE:	<u>Save Our Coast Refunding Revenue Bonds, Series 2003A</u>			
(2) INTEREST RATE	(3) MATURITY DATE	(4) ISSUE AMOUNT	(5) JUNE 30, 2009	(6) JUNE 30, 2010
3.00-3.25%	7/1/2012	74,575,000	36,760,000	31,250,000
		(7) ACTUAL FY 2008-09	(9) ESTIMATED FY 2009 - 10	(9) REQUEST FY 2010 - 11
Interest on Debt		988,013	730,263	454,763
Principal		5,155,000	5,510,000	5,985,000
Fiscal Agent or Other Fees/Admin Exp		(3,731,104)		
Other - Sinking Fund				
Total Debt Service		2,411,909	6,240,263	6,439,763

ISSUE:	<u>Conservation and Recreation Bonds</u>			
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2009	JUNE 30, 2010
	7/1/2012	27,420,000	9,985,000	7,240,000
		ACTUAL FY 2008 - 09	ESTIMATED FY 2009 - 10	REQUEST FY 2010 - 11
Interest on Debt		571,275	443,438	304,763
Principal		2,435,000	2,580,000	2,745,000
Fiscal Agent or Other Fees/Admin Exp		(157,873)		
Other - Sinking Fund				
Total Debt Service		2,848,402	3,023,438	3,049,763

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Environmental Protection **Budget Period: 2010 -2011**
Program: State Park Operations
Fund: State Park Trust Fund

Specific Authority: Section 258.014 and 258.034, F.S.
Purpose of Fees Collected: To support the operation of the State Park System

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 2009	FY 2009 -2010	FY 2010 - 2011
<u>Receipts:</u>			
<u>Park Fees, Donations, Sales and</u>	44,024,575	50,087,360	50,357,360
<u>Concession, taxes collection, timber</u>			
<u>sales and grants</u>			
Total Fee Collection to Line (A) - Section III	44,024,575	50,087,360	50,357,360

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	45,227,790	46,330,199	46,726,794
<u>Other Personal Services</u>	4,259,683	4,050,805	4,050,805
<u>Expenses</u>	12,100,474	12,757,905	12,757,905
<u>Operating Capital Outlay</u>	425,614	425,614	382,673
<u>Distr of Surcharge Fees</u>	645,488	700,000	700,000
<u>Disburse Donations and Outsourcing</u>	5,212,381	5,169,910	4,944,910
<u>Indirect Costs Charged to Trust Fund</u>	12,254,952	13,216,639	13,347,768
Total Full Costs to Line (B) - Section III	80,126,382	82,651,072	82,910,855

Basis Used: Indirect costs are a prorated share of transfers to support the Administrative and Working Capital allocations and 7.3% -8.0% General Revenue Surcharge.

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	44,024,575	50,087,360	50,357,360
TOTAL SECTION II	(B)	80,126,382	82,651,072	82,910,855
TOTAL - Surplus/Deficit	(C)	(36,101,807)	(32,563,712)	(32,553,495)

EXPLANATION:
Charging park patrons the levels of fees necessary to support 100% of the cost for operating the state park system would severely limit public access to these parks and recreational areas. The fees have been set at a level which has been determined optional for maximizing attendance. Emphasis has also been placed on establishing revenue producing programs that provide service to visitors who choose to take advantage of visiting the facility. These include park stores, equipment rentals, cabins,etc. Land Acquisition Trust Fund support these costs which exceed the park fees.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010- 2011

Department: Environmental Protection
Budget Entity: Division of Recreation and Parks
Fund: State Park Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 -2009	FY 2009 - 2010	FY 2010 - 2011
Entrance Fees, Cabins and Equipment	397,167	-	-
Rentals, Miscellaneous Fees, and			
Transfer from Land Acquisition Trust Fund			
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	266,652	-	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	State Park Trust Fund
LAS/PBS Fund Number:	Program: Recreation & Parks 37 50 00 00
	2-675

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	431,819.80 (A)	<input type="text"/>	431,819.80
ADD: Other Cash (See Instructions)	752,490.13 (B)	<input type="text"/>	752,490.13
ADD: Investments	1,066,466.76 (C)	<input type="text"/>	1,066,466.76
ADD: Outstanding Accounts Receivable	531,296.48 (D)	<input type="text"/>	531,296.48
ADD: _____	<input type="text"/> (E)	<input type="text"/>	<input type="text"/>
Total Cash plus Accounts Receivable	2,782,073.17 (F)	<input type="text"/>	2,782,073.17
LESS Allowances for Uncollectibles	(26,306.08) (G)	<input type="text"/>	(26,306.08)
LESS Approved "A" Certified Forwards	(938,068.76) (H)	<input type="text"/>	(938,068.76)
Approved "B" Certified Forwards	<input type="text"/> (H)	<input type="text"/>	<input type="text"/>
Approved "FCO" Certified Forwards	<input type="text"/> (H)	<input type="text"/>	<input type="text"/>
LESS: Other Accounts Payable (Nonoperating)	(1,420,531.63) (I)	<input type="text"/>	(1,420,531.63)
LESS: _____	<input type="text"/> (J)	<input type="text"/>	<input type="text"/>
Unreserved Fund Balance, 07/01/09	397,166.70 (K)	<input type="text"/>	397,166.70 **

Notes:

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: State Park Trust Fund
LAS/PBS Fund Number: 2-675

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (313,813.87)

Add/Subtract:

Prior Year Financial Statement Adjustment (83,352.83) (B)

Other Adjustment(s):

0.00 (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (397,166.70) (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 397,166.70 (E)

DIFFERENCE: 0.00 (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-261

	Balance as of 6/30/2009	(A)	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	220,331.85	(A)	0.00	220,331.85
ADD: Other Cash (See Instructions)	3,905,856.82	(B)	0.00	3,905,856.82
ADD: Investments	40,737,234.00	(C)	0.00	40,737,234.00
ADD: Outstanding Accounts Receivable	14,174,414.38	(D)	0.00	14,174,414.38
ADD: Estimated Grant Receivables	23,058,306.98	(E)	0.00	23,058,306.98
Total Cash plus Accounts Receivable	82,096,144.03	(F)	0.00	82,096,144.03
LESS Allowances for Uncollectibles	(502,581.94)	(G)	0.00	(502,581.94)
LESS Approved "A" Certified Forwards	(842,403.00)	(H)	0.00	(842,403.00)
Approved "B" Certified Forwards	(17,836.00)	(H)	0.00	(17,836.00)
Approved "FCO" Certified Forwards	(37,415,705.82)	(H)	0.00	(37,415,705.82)
LESS: Other Accounts Payable (Nonoperating)	(872,275.91)	(I)	0.00	(872,275.91)
Unreserved Fund Balance, 07/01/09	42,445,341.36	(K)	0.00	42,445,341.36 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 24,940,929.38 (B)

Estimated Grant Awards for
Certified Forward Appropriations (23,058,306.98) (B)

Other Adjustment(s):

Other Fund Balance Reserves (44,319,703.36) (C)

Other Fund Balance Reserves - Current Year Statewide Adj. (8,260.40) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(42,445,341.36) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **42,445,341.36 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-339

	Balance as of 6/30/2009	(A)	SWFS* Adjustments	(B)	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	66,652.84				66,652.84
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments	10,002,458.10	(C)			10,002,458.10
ADD: Outstanding Accounts Receivable	6,386,726.46	(D)			6,386,726.46
ADD: Estimated Grant Awards	52,994,598.96	(E)			52,994,598.96
Total Cash plus Accounts Receivable	69,450,436.36	(F)			69,450,436.36
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards	(40,700.46)	(H)			(40,700.46)
Approved "B" Certified Forwards	0.00	(H)			0.00
Approved "FCO" Certified Forwards	(64,424,885.11)	(H)			(64,424,885.11)
LESS: Other Accounts Payable (Nonoperating)	(1,446,537.44)	(I)			(1,446,537.44)
LESS: FCO Appropriation Held in Departmental Reserve	0.00	(J)			0.00
Unreserved Fund Balance, 07/01/09	3,538,313.35	(K)	0.00		3,538,313.35 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

(B)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances (B)

Estimated Grant Awards for
Certified Forward Appropriations (B)

Other Adjustment(s):

Other Fund Balance Reserves (C)

FCO Appropriation held in Departmental Reserve (C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

DEPARTMENT OF ENVIRONMENTAL PROTECTION
INFORMATION MANAGEMENT CENTER
FISCAL YEAR 2010 - 2011

LEGISLATIVE BUDGET REQUEST
DATA CENTER COST ALLOCATION
BY BUDGET ENTITY AND ISSUE

SCHEDULE IV-A

ISSUE #	3710 State Lands	3715 District Offices	3701 Admin Svcs (FI Geol Surv)	3730 Environ Assess & Restor	3735 Water Resource Mgt.	3745 Waste Mgt.	3750 Recreation and Parks	3755 Air Res. Mgt.	3760 Law Enforcement	TOTAL	
<u>SALARIES AND BENEFITS</u>											
1001000	Estimated Expenditures	265,409	639,611	50,611	281,748	580,631	602,549	1,052,867	221,174	290,515	3,985,115
1002000	Adjustment to State Health Insurance Premium Contribution - Fiscal Year 2009-10	327	787	62	347	715	741	1,296	272	358	4,904
26A1200	Adjustment to State Health Insurance For FY 2009-10 - 10 Month Annualization	1,633	3,935	311	1,734	3,573	3,707	6,478	1,361	1,788	24,520
TOTAL SALARIES AND BENEFITS		267,368	644,334	50,985	283,828	584,918	606,998	1,060,641	222,807	292,660	4,014,539
<u>OTHER PERSONAL SERVICES</u>											
1001000	Estimated Expenditures	26,640	64,200	5,080	28,280	58,280	60,480	105,680	22,200	29,160	400,000
<u>EXPENSES</u>											
1001000	Estimated Expenditures	129,826	312,870	24,757	137,819	284,019	294,741	515,016	108,189	142,107	1,949,343
<u>OPERATING CAPITAL OUTLAY</u>											
1001000	Estimated Expenditures	1,374	3,310	262	1,458	3,005	3,119	5,449	1,145	1,504	20,625
<u>CONTRACTED SERVICES</u>											
1001000	Estimated Expenditures	79,920	192,600	15,240	84,840	174,840	181,440	317,040	66,600	87,480	1,200,000
<u>RISK MANAGEMENT INSURANCE</u>											
1001090	Casualty Insurance Premium Adjustment	481	1,158	92	510	1,051	1,091	1,906	400	526	7,216
<u>TRANSFER TO DMS HR SVCS CONTRACT</u>											
1001000	Estimated Expenditures	1,929	4,648	368	2,047	4,219	4,378	7,650	1,607	2,111	28,957
<u>OTHER DATA PROCESSING SERVICES</u>											
1001000	Estimated Expenditures	144,233	347,588	27,504	153,112	315,536	327,447	572,166	120,194	157,876	2,165,655
TOTAL ALL CATEGORIES		651,770	1,570,707	124,286	691,894	1,425,869	1,479,694	2,585,550	543,142	713,424	9,786,335
Adjustments: Other Revenues/Non-Operating Expenditures *		(3,821)	(8,128)	(678)	(3,472)	(8,220)	(8,444)	(13,687)	(2,739)	(4,282)	(53,360)
TOTAL ALLOCATIONS		647,949	1,562,578	123,720	688,422	1,417,649	1,471,250	2,571,863	540,402	709,142	9,732,975

* Estimated Interest Earnings *** (60,000)
Estimated Pay Package Reserve *** -
Assessment on Investments*** 2,000
Estimated Svc Chg to General Revenue ** 4,640
Net Revenue From Above (53,360)
Overhead - PC Enterprise Plan -
Additional Adjustments to Spread (53,360)

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
IA-02-07-2008-047	7/2008	Recreation and Parks	<p>FINDING NUMBER 1: A large portion of the transactions sampled did not comply with purchase approval requirements established in city regulations.</p> <p>RECOMMENDATION: The majority of the discrepancies listed stemmed either from lack of familiarization with purchasing policies, lack of their enforcement, or a combination of the two. The current city manager and director of finance were aware of the above issues when the auditors arrived for the January 16, 2008, site visit. The director of finance was already in the process of developing a procedure manual to supplement the city ordinance requirements regarding segregation of duties and other controls that will help to ensure grant funds are expended appropriately. The finance director has begun to enforce the existing purchasing rules in order to strengthen controls. These are the actions that the Office of Inspector General (OIG) would recommend to address the above findings related to purchasing controls.</p>	<p>CURRENT STATUS: The City of Belle Glade Director of Finance has indicated that a purchasing procedural manual has been completed and that all purchasing rules are now being enforced.</p>

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>FINDING NUMBER 2: Certain sampled invoices did not appear reasonable.</p> <p>RECOMMENDATION: The city should ensure invoices and grant budget categories are sufficiently detailed and defined.</p>	<p>CURRENT STATUS: The City of Belle Glade Director of Finance ensures us that grant invoices are now detailed and documented correctly.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

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			<p>FINDING NUMBER 3: Certain expenditures reviewed did not appear allowable according to the terms of the grant.</p> <p>RECOMMENDATION: To address the questioned/unsupported expenditures outlined above, we recommend that the City of Belle Glade provide additional documentation to support the appropriateness of the expenditures or reimburse the appropriate recreational development grant program the sum of \$289,474.</p>	<p>CURRENT STATUS: The Division’s Office of Information and Recreation Services, with the assistance of the Office of the Inspector General auditors, resolved what expenditures were appropriate for grants audited and what amounts the City of Belle Glade was to reimburse the Department. On September 16, 2008, we received the following agreed upon grant reimbursements from the City of Belle Glade: Department of Interior, LWCF 12-00443 & LWCF 12-00492 - \$58,687.23 Department of Environmental Protection, FRDAP F06190 - \$45,103.02</p>

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IA-02-07-2008-113	12/2008	Recreation and Parks	<p>FINDING NUMBER 1: Report of Revenue Overages/Shortages forms required by the Parks Operations Manual was rarely completed as required during the audited period. Seven of the shifts for the month of January 2008 had overages or shortages that exceeded the \$10 or 1% of revenue threshold established in Section 6 of Chapter 5 of the Parks Operations Manual. Of these, none of the Report of Revenue Overages/Shortages forms could be located. For the month of March 2008, an additional seven shifts exceeded the established threshold. Only one of the completed Report of Revenue Overages/Shortages forms could be located.</p> <p>RECOMMENDATION: We recommend that management ensure that overage/shortage forms are completed for shifts where discrepancies exceed established thresholds and address consistent and/or material discrepancies appropriately. Interviews revealed that these procedures have been put into place by the current administration.</p>	<p>CURRENT STATUS: These procedures have been put into place by the current administration.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>FINDING NUMBER 2: Park registers did not have displays that were easily viewable to customers paying either at the front desk or at the drive through collection point.</p> <p>Chapter 5 of the Parks Operations Manual states in section 3.a.2) d) (1) that cash register requirements normally will include “a visual display facing visitors.” During the site visit conducted on June 11, 2008, we noted that neither the camping nor the day use registers located in the entrance station have a display facing visitors.</p> <p>RECOMMENDATION: Consider the use of park registers that allow customers an effective view from both collection points.</p>	<p>CURRENT STATUS: The Division has researched the feasibility of implementing cash register displays at all collection points and found the cost and benefit does not lend itself to require immediate implementation. Given the limited timeframe of the existing Reserve America Contract and the Operations Manual statement that cash registers “normally will include a visual display facing visitors,” the division has determined this is not a requirement of Reserve America or the Park at this time. However, the Park will continue to provide a printed receipt to each customer future solicitations for overnight accommodation vendors, and future division hardware purchases at collection points will address this recommendation.</p>

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>FINDING NUMBER 3: During the audit period, access to the park safe was not limited as required in the Operations Manual.</p> <p>Interviews with staff revealed that those collecting revenues often had unrestricted access to the park safe during the audit period. This resulted in concerns that some shortages in the change fund may have resulted from dishonest practices by certain employees. Paragraph 5 of Chapter 5 of the Parks Operations Manual states that “discretion will be used in disseminating the combination of the park safe to employees. This will normally be park management and no more than two additional employees.” According to the current park manager, access is now limited to the park manager, the assistant park manager (when hired), and one other employee responsible for supervising revenue collections that would not normally collect revenues.</p> <p>RECOMMENDATION: Continue to limit access to the safe to those in supervisory roles, who do not usually collect revenues, in keeping with the operations manual and the new practices implemented by the current administration.</p>	<p>CURRENT STATUS: During the audit period current practices have corrected these deficiencies by limiting access to the park safe and ensuring procedures are followed in reporting material overages/ shortages.</p> <p>The Division, District 1 Office and Park Manager appreciate the review offered by the Inspector General’s Office and the results of this review with our responses will ensure more accountable and secure park operation.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
IA-2-7-2008-88	3/2009	Recreation and Parks	<p>FINDING NUMBER 1: The Visitor Service Provider has not maintained sales documentation for the subcontractor. Section 14 of the agreement states that in the event any work is subcontracted, the VSP shall require each subcontractor to adhere to the Minimum Accounting Requirements and to maintain and allow access to such records for audit purposes. During our audit, documentation was not available to support the sales of Flippers, Inc., a subcontractor that provides boat rentals. According to the VSP, the subcontractor writes a check to the VSP monthly for all of the sales proceeds, and then the VSP writes a check back to the contractor for an amount, minus the state commission of 12.3%. According to the VSP, this method was implemented to ensure that the state is paid on gross sales. The VSP felt that the accounting requirements did not apply to the subcontractor. The subcontractor pays a total annual dock fee of \$18,000 to the VSP in three monthly payments. These funds are deposited in the VSP’s bank account. Based on the VSP’s monthly receipt report, the subcontractor paid the 12.3% state commission on sales of \$49,857.</p> <p>RECOMMENDATION:</p>	<p>CURRENT STATUS: The VSP has directed the subcontractor Flippers, Inc., who provides boat rentals at St. Andrews State Park, to provide a monthly breakdown of its daily boat rentals that ties to their reported gross sales for each month. The VSP will maintain this documentation for any future audit as recommended. The park manager will ensure the VSP is in compliance by verifying the Monthly Report of VSP Gross Sales is completed by the subcontractor at the next full reporting cycle, which is due to the Department no later than May 20, 2009.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**Budget Period: 2008 - 2009****Department: Environmental Protection****Chief Internal Auditor: Joseph Aita****Budget Entity:****Phone Number: (850) 245 – 3151**

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			As outlined in the Minimum Accounting Requirements, the Division should work with the VSP to maintain and make available subcontractor documentation that supports gross sales.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>FINDING NUMBER 2: The VSP is not in compliance with the terms of agreement regarding required restroom facilities on a vessel located at Shell Island. Section 4 and Exhibit G of the agreement states that the VSP is required to supply a vessel with restrooms on Shell Island which shall be ready for use within 90 days of execution of the VSP Agreement. The agreement was fully executed on January 6, 2006. A pontoon boat was stationed on Shell Island and staffed by an employee. Rental kayaks and other equipment are stored on the boat so patrons do not have to transport them on the shuttle. Staff also sells drinks and snacks from the boat. When asked about restroom facilities on the island, an employee showed us a portable restroom within a small closet that was being used to store umbrellas. The facility proved ineffective as a required restroom, and it is not properly marked with signs. Furthermore, Amendment number one (1) of the agreement executed August 27, 2007, states that the VSP must comply with the ADA and provide facilities with accommodations to persons with disabilities. It is the intent of the Department that the VSP offer access to all of its facilities, programs, and activities to the fullest extent possible and not merely to the minimum extent mandated by law.</p>	<p>CURRENT STATUS: The VSP has an accessibility policy which is posted at all locations where the VSP provides services. This policy applies to the concession vessel mentioned in Audit Recommendation 2. The policy states in part: Paragon of Florida, Inc. "...will make all reasonable modifications to policies and programs to ensure that people with disabilities have an equal opportunity to enjoy all of its programs, services, and activities. There is no accessibility guidelines (draft or otherwise) developed for small vessels. The only existing DRAFT guidelines apply to passenger vessels permitted to carry more concession vessel mentioned in Audit Recommendation 2 does not fall under these guidelines. Thus, there are no specific ADA requirements for the restroom facility provided on the concession vessel mentioned in Audit Recommendation 2. However, the VSP has posted a policy of accommodation, to the affect that should an individual with a disability</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**Budget Period: 2009-10****SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS****Budget Period: 2008 - 2009****Department: Environmental Protection****Chief Internal Auditor: Joseph Aita****Budget Entity:****Phone Number: (850) 245 – 3151**

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			RECOMMENDATION: The VSP should adhere to the terms of the agreement by providing ADA compliant restrooms on a vessel stationed at Shell Island. The Division of Recreation and Parks has an Accessibility and Inclusion Coordinator that can assist in this matter.	request use of the restroom facility that they will be assisted.

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
IA-2-7-2009-12	August 2009	Recreation and Parks	<p>FINDING 1: The Visitor Service Provider (VSP) has stopped payment of wedding planner revenues generated on property for all of 2008. In January 2008, the auditee stopped making payments on this portion of their business. The amount withheld for calendar year 2008 totals \$6,164.00.</p> <p>RECOMMENDATION: The OIG recommends the Division require the VSP to pay the Department the monthly commission on all operations and events held within the park as stated in the contract. The Division should work closely to clarify the terms of the agreement with the VSP so that there is a clear expectation from the Division. When events are held in the park, payment should go through the Amelia Occasions, Inc., (now Historic Venues, Inc.) bank account as stated in the minimum accounting requirements.</p>	<p>The VSP, Amelia Occasions, Inc., now doing business as Historic Venues, Inc. has indicated to the Park Manager that it will pay all monthly commissions due on all operations and events held at the park for the period January 2008 to the present. The revenue amount due to the park will be verified by the Division. The Division will then meet with the VSP to clarify all terms of the VSP agreement. The Park Manager will also initiate a formal process to document all events held at the park to compare to the ones reported in the VSP's monthly report of sales.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**Budget Period: 2009-10****Department: Environmental Protection****Chief Internal Auditor: Joseph Aita****Budget Entity:****Phone Number: (850) 245 – 3151**

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
IA-2-7-2009-12	August 2009	Recreation and Parks	The Division may want to consider incorporating a formal process to document all events being coordinated in the park by the VSP and compare these events to ones reported in the monthly reports of gross sales. This may take time to develop historical records as many events are paid for in advance of the event. .	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009-10

Department: Environmental Protection

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
AG Report 2010-005	July 2009	Recreation and Parks	<p>FINDING 1: Agency Self Assessments: The PCI Data Security Standard Self Assessment Questionnaire (Questionnaire) is a validation tool intended to assist entities in self-evaluating their compliance with the PCI Data Security Standard. There are four versions of the Questionnaire to meet five validation types established by the Council. The validation types correlate to the methods used by merchants to accept payment cards. The validation requirements vary with each type of payment method. For example, payment methods involving the storage of cardholder data are subject to more stringent security requirements. Therefore, the associated Questionnaire includes more validation steps for the merchant to complete. Our audit disclosed instances where DCA, DEP, DMA, and DOS did not</p>	<p>Homosassa Springs State Park has disconnected all payment applications from both the Catapult POS system and the Bright House Internet service, which disqualifies them from completing a SAQ type C and from performing quarterly scans or using an Approved Scanning Vendor (ASV).</p> <p>Since all credit card, charge card and debit card transactions are processed through the Bank of America approved T7 terminals, which are stand-alone dial-up card terminals, Homosassa Springs State Park is considered validation type 3 allowing them to be included in the annual SAQ type B, completed as of March 27, 2009.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**Budget Period: 2009-10****Department: Environmental Protection****Chief Internal Auditor: Joseph Aita****Budget Entity:****Phone Number: (850) 245 – 3151**

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>complete the appropriate Questionnaire to self-evaluate their compliance with the PCI Data Security Standard, increasing the risk that controls protecting cardholder data were not sufficiently assessed and tested. Specifically:</p> <p>For all park locations, DEP completed one comprehensive Questionnaire for stand-alone dial-up terminal merchants because most park locations processed payment card transactions via stand-alone dial-up card terminals. However, DEP was not eligible to complete the stand-alone dial-up terminal merchant Questionnaire for the Homosassa Springs State Park because the Park processed payment card transactions via a payment application connected to the Internet. Such payment applications are subject to more stringent security requirements that are incorporated into a different version of the Questionnaire.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**Budget Period: 2009-10****Department: Environmental Protection****Chief Internal Auditor: Joseph Aita****Budget Entity:****Phone Number: (850) 245 – 3151**

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			Recommendation: Agencies should ensure that appropriate versions of the Questionnaire are fully completed to evaluate the necessary controls to meet PCI Data Security Standard requirements and protect cardholder data.	

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Budget Period: 2009-10

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
AG Report 2010-005	July 2009	Recreation and Parks	<p>Finding No. 4: Network Scans: The PCI Data Security Standard requires all merchants conducting payment card transactions via payment applications connected to the Internet to engage an approved scanning vendor, certified by the Council, to conduct quarterly network scans for vulnerabilities. To demonstrate compliance, a scan must not detect any vulnerability indicating features or configurations that are in violation of the PCI Data Security Standard. Our audit disclosed instances where required network scans had not been performed or had detected vulnerabilities that violated the PCI Data Security Standard, jeopardizing the security over cardholder data. Specifically:</p>	<p>At this time, no parks within the Division are subject to quarterly network scans. (Please see Division Response to Finding No. 3.)</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009-10

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>Network scans had not been performed at the DEP Homosassa Springs State Park or at the DMA Camp Blanding Exchange, both of which processed payment card transactions via payment applications connected to the Internet.</p> <p>Recommendation: Agencies should ensure that approved scanning vendors are engaged to conduct quarterly network scans for vulnerabilities and that vulnerabilities, when detected, are remedied in a timely manner.</p>	

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Budget Period: 2009-10

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AG Report 2010-005	July 2009	Recreation and Parks	<p>FINDING 6: Information Security Policies and Procedures: Effective information security policies and procedures set the security tone for an agency and inform employees of what is expected of them regarding the protection of sensitive entity data. The PCI Data Security Standard requires merchants to establish, publish, maintain, and disseminate information security policies and procedures. As previously discussed in Finding No. 3, the PCI Data Security Standard Self Assessment Questionnaire is a validation tool intended to assist entities in self-evaluating their compliance with the PCI Data Security Standard. Our review of Questionnaires completed by DCA on December 2, DEP Division of Recreation and Parks on June 30, 2008; and DMA on November 18, 2008, disclosed that certain written information security policies and procedures required by the PCI Data Security Standard for the security of cardholder data did not exist.</p>	<p>The Division of Recreation and Parks has updated the Operations Manual used by all parks and bureaus to include security policies and standards as required by the Payment Card Industry Data Security Standards, requirement 12.</p>

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Budget Period: 2009-10

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
AG Report 2010-005	July 2009	Recreation and Parks	<p>Finding No. 7: Protection of Cardholder Data DEP and DMA operated point-of-sale systems that were subject to various PCI compliance requirements for the protection of cardholder data. Our audit disclosed instances where DEP and DMA point-of-sale systems did not comply with the PCI Data Security Standard.</p> <p>Recommendation: DEP and DMA should continue to assess their compliance with the PCI Data Security Standards to ensure the proper protection of cardholder data.</p>	<p>After consultation with the Auditor General's office, the staff at Homosassa Springs State Park established, through its internet service provider BrightHouse Network, the installation of the available firewall (Sonic Firewall) on both of the POS network servers.</p> <p>Firewall installation was completed as of March 13, 2009. The Homosassa Springs State Park staff enabled the automatic updates notification and will continue to perform said updates when notified. The automatic updates notification was enabled on February 20, 2009.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008-09

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
IA-03-26-2008-046	10/2008	Coastal and Aquatic Managed Areas	<p>FINDING NUMBER 1: While not a primary focus of our review we were made aware of serious deficiencies in the planning, contracting, and oversight of the construction of the Environmental Education Center building.</p> <p>RECOMMENDATION: Given the magnitude of the apparent breakdown of project management in this case and the possibility of reoccurrence, Coastal Aquatic Managed Areas (CAMA) and the Division of Recreation and Parks should consider establishing a working group to determine how to best address the current situation and prevent similar mistakes in the future.</p>	<p>CURRENT STATUS: A scope of services have been advertised to repair the roof and HVAC system of the Environmental Education Center to ensure adequate indoor air quality is maintained and to repair the original design and construction deficiencies. This scope includes professional oversight by an independent engineering firm during the project with bi-weekly updates for the Reserve manager and Tallahassee facilities contract oversight personnel.</p> <p>Budget tracking of the Reserve's construction projects have been assigned to local staff as of November 2008. Unfortunately, there does not appear to have been a cohesive accounting process in place before this date. It is recommended that an accurate accounting and reconciliation process be completed to deliver a Quick-Books based budget to the local staff to carry-on this activity.</p>

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>FINDING NUMBER 2: During June 2007, the Reserve collected over \$16,933 in monthly receipts. During this period, cash receipts exceeding the threshold amount of \$1,000 were accumulated between the six bank deposits.</p> <p>RECOMMENDATION: In order to mitigate unnecessary risk, the Reserve should follow the Division of Recreation and Parks' procedures regarding timely cash deposits.</p>	<p>CURRENT STATUS: The Reserve is not able to comply with the recommended cash threshold, not to exceed \$1,000, due to the nature of the automatic pay station gate. This pay station requires \$1 coins for its operation which can only be obtained in \$1,000 quantities from the local bank.</p> <p>A minimum workable cash threshold for the Reserve has been established to be \$2,500. This is due to the issue of \$1 coins needed to supply the automated pay machine. This figure could go up with the addition of new pay stations. The Reserve has implemented a plan to ensure that cash on hand does not exceed \$2,500 between bank deposits.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2008 - 2009

Department: Environmental Protection

Chief Internal Auditor: Joseph Aita

Budget Entity:

Phone Number: (850) 245 – 3151

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
			<p>FINDING NUMBER 3: We were not able to obtain proper documentation to support the effective tracking and reconciliation of Operations Grants FO931 and FO948.</p> <p>RECOMMENDATION: To ensure compliance with grant agreements, the Reserve should maintain documentation to support the grant tracking and reconciliation process.</p>	<p>CURRENT STATUS: As recommended, the Reserve implemented a process of documentation to support the grant tracking and reconciliation process starting with Grant FO971. Grant FO963, the current grant at the time of the OIG Audit, was found to be correctly administered.</p> <p>The added pressure of the OIG Audit contributed to the resignation of the Reserve’s primary accounting personnel. The closeout of Grant FO963 and administration of FO971 (08-09 NOAA Operations Grant) is now the responsibility of the Reserve’s new administrative staff. The support infrastructure for training individuals new to the Department in federal grant protocol is reactionary rather than proactive. The current staff is doing their best in this “learn as we go” environment.</p>

AIR RESOURCES MANAGEMENT
Exhibits or Schedules



AIR RESOURCES MANAGEMENT
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010-11

Department: 37 Environmental Protection
Budget Entity: 37550100 Air Assessment
Fund: 2035 Air Pollution Control Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008-09	FY 2009-10	FY 2010-11
Lics/permits Title V,	7,048,312	4,084,921	-
Lics/permits other,			
Lic/ permits Asbestos,			
Interest on Investments,			
Prior Year Warrant Cancelations,			
Transfer DHSMV Motor Vehicle Registrations,			
<u>FUNDING SOURCE - NON-STATE</u>			
Federal Grants,			
American Recovery and Reinvestment Act,			
TOTALS*	7,048,312	4,084,921	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Air Pollution Control Trust Fund
LAS/PBS Fund Number:	Air Resource Management 37 55 00 00
	2-035

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	101,964.50	(A)		101,964.50
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	10,698,755.35	(C)		10,698,755.35
ADD: Outstanding Accounts Receivable	2,226,540.46	(D)		2,226,540.46
ADD: _____		(E)		
Total Cash plus Accounts Receivable	13,027,260.31	(F)		13,027,260.31
LESS Allowances for Uncollectibles	(32,300.00)	(G)		(32,300.00)
LESS Approved "A" Certified Forwards	(1,656,347.62)	(H)		(1,656,347.62)
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(1,435,319.51)	(I)		(1,435,319.51)
LESS:		(J)		
Unreserved Fund Balance, 07/01/09	9,903,293.18	(K)		9,903,293.18 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: Air Pollution Control Trust Fund
LAS/PBS Fund Number: 2-035

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

(B)

Other Adjustment(s):

LESS: Fund Balance Reserve - Title V (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-261

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	220,331.85 (A)	[]	220,331.85
ADD: Other Cash (See Instructions)	3,905,856.82 (B)	[]	3,905,856.82
ADD: Investments	40,737,234.00 (C)	[]	40,737,234.00
ADD: Outstanding Accounts Receivable	14,174,414.38 (D)	[]	14,174,414.38
ADD: Estimated Grant Receivables	23,058,306.98 (E)	[]	23,058,306.98
Total Cash plus Accounts Receivable	82,096,144.03 (F)	[]	82,096,144.03
LESS Allowances for Uncollectibles	(502,581.94) (G)	[]	(502,581.94)
LESS Approved "A" Certified Forwards	(842,403.00) (H)	[]	(842,403.00)
Approved "B" Certified Forwards	(17,836.00) (H)	[]	(17,836.00)
Approved "FCO" Certified Forwards	(37,415,705.82) (H)	[]	(37,415,705.82)
LESS: Other Accounts Payable (Nonoperating)	(872,275.91) (I)	[]	(872,275.91)
Unreserved Fund Balance, 07/01/09	42,445,341.36 (K)	0.00	42,445,341.36 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	<u>Department of Environmental Protection</u>
Trust Fund Title:	<u>Federal Grants Trust Fund</u>
LAS/PBS Fund Number:	<u>2-261</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	0.00	(A)
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Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances	24,940,929.38	(B)
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Estimated Grant Awards for	(23,058,306.98)	(B)
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Certified Forward Appropriations

Other Adjustment(s):

Other Fund Balance Reserves	(44,319,703.36)	(C)
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Other Fund Balance Reserves - Current Year Statewide Adj.	(8,260.40)	(C)
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FCO Appropriation held in Departmental Reserve	0.00	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	(42,445,341.36)	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	42,445,341.36	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 11

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

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
<u>State Grants, State Contacts,</u>	2,942,376		
<u>City/County/Other Grants, Non-State</u>			
<u>Grants Transferred from Other State</u>			
<u>Agencies, Interest Earnings</u>			
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TOTALS*	2,942,376	-	-

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-339

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	66,652.84 (A)		66,652.84
ADD: Other Cash (See Instructions)			
ADD: Investments	10,002,458.10 (C)		10,002,458.10
ADD: Outstanding Accounts Receivable	6,386,726.46 (D)		6,386,726.46
ADD: Estimated Grant Awards	52,994,598.96 (E)		52,994,598.96
Total Cash plus Accounts Receivable	69,450,436.36 (F)		69,450,436.36
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(40,700.46) (H)		(40,700.46)
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards	(64,424,885.11) (H)		(64,424,885.11)
LESS: Other Accounts Payable (Nonoperating)	(1,446,537.44) (I)		(1,446,537.44)
LESS: FCO Appropriation Held in Departmental Reserve	0.00 (J)		0.00
Unreserved Fund Balance, 07/01/09	3,538,313.35 (K)	0.00	3,538,313.35 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

0.00 (B)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 59,116,960.85 (B)

Estimated Grant Awards for
 Certified Forward Appropriations (52,994,598.96) (B)

Other Adjustment(s):

Other Fund Balance Reserves (9,660,675.24) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,538,313.35) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **3,538,313.35 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

DEPARTMENT OF ENVIRONMENTAL PROTECTION
 INFORMATION MANAGEMENT CENTER
 FISCAL YEAR 2010 - 2011

LEGISLATIVE BUDGET REQUEST
 DATA CENTER COST ALLOCATION
 BY BUDGET ENTITY AND ISSUE

SCHEDULE IV-A

ISSUE #	3710 State Lands	3715 District Offices	3701 Admin Svcs (FI Geol Surv)	3730 Environ Assess & Restor	3735 Water Resource Mgt.	3745 Waste Mgt.	3750 Recreation and Parks	3755 Air Res. Mgt.	3760 Law Enforcement	TOTAL
<u>SALARIES AND BENEFITS</u>										
1001000	265,409	639,611	50,611	281,748	580,631	602,549	1,052,867	221,174	290,515	3,985,115
1002000	327	787	62	347	715	741	1,296	272	358	4,904
26A1200	1,633	3,935	311	1,734	3,573	3,707	6,478	1,361	1,788	24,520
TOTAL SALARIES AND BENEFITS	267,368	644,334	50,985	283,828	584,918	606,998	1,060,641	222,807	292,660	4,014,539
<u>OTHER PERSONAL SERVICES</u>										
1001000	26,640	64,200	5,080	28,280	58,280	60,480	105,680	22,200	29,160	400,000
<u>EXPENSES</u>										
1001000	129,826	312,870	24,757	137,819	284,019	294,741	515,016	108,189	142,107	1,949,343
<u>OPERATING CAPITAL OUTLAY</u>										
1001000	1,374	3,310	262	1,458	3,005	3,119	5,449	1,145	1,504	20,625
<u>CONTRACTED SERVICES</u>										
1001000	79,920	192,600	15,240	84,840	174,840	181,440	317,040	66,600	87,480	1,200,000
<u>RISK MANAGEMENT INSURANCE</u>										
1001090	481	1,158	92	510	1,051	1,091	1,906	400	526	7,216
<u>TRANSFER TO DMS HR SVCS CONTRACT</u>										
1001000	1,929	4,648	368	2,047	4,219	4,378	7,650	1,607	2,111	28,957
<u>OTHER DATA PROCESSING SERVICES</u>										
1001000	144,233	347,588	27,504	153,112	315,536	327,447	572,166	120,194	157,876	2,165,655
TOTAL ALL CATEGORIES	651,770	1,570,707	124,286	691,894	1,425,869	1,479,694	2,585,550	543,142	713,424	9,786,335
Adjustments: Other Revenues/Non-Operating Expenditures *	(3,821)	(8,128)	(678)	(3,472)	(8,220)	(8,444)	(13,687)	(2,739)	(4,282)	(53,360)
TOTAL ALLOCATIONS	647,949	1,562,578	123,720	688,422	1,417,649	1,471,250	2,571,863	540,402	709,142	9,732,975

* Estimated Interest Earnings *** (60,000)
 Estimated Pay Package Reserve *** -
 Assessment on Investments*** 2,000
 Estimated Svc Chg to General Revenue ** 4,640
 Net Revenue From Above (53,360)
 Overhead - PC Enterprise Plan -
 Additional Adjustments to Spread (53,360)

LAW ENFORCEMENT
Exhibits or Schedules



LAW ENFORCEMENT
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010-11

Department: 37 Environmental Protection
Budget Entity: 37600300 Emergency Response
Fund: 2099 Coastal Protection Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 09	FY 2009 - 10	FY 2010 - 11
<u>Penalties, judgements, damages</u>	1,665,851	1,093,762	538,544
<u>recovered pursuant to Section 376.121;</u>			
<u>fuel excise tax revenues levied, collected</u>			
<u>and credited pursuant to F.S. 206.9935(1)</u>			
<u>and 206.9945, and interest earnings on the</u>			
<u>investment of idle cash.</u>			
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<u>FUNDING SOURCE - NON-STATE</u>			
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TOTALS*	1,665,851	1,093,762	538,544

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Coastal Protection Trust Fund
LAS/PBS Fund Number:	Law Enforcement - 37 60 00 00
	2-099

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	70,523.79	(A)		70,523.79
ADD: Other Cash (See Instructions)	1,000.00	(B)		1,000.00
ADD: Investments	734,348.01	(C)		734,348.01
ADD: Outstanding Accounts Receivable	1,703,993.99	(D)		1,703,993.99
ADD: _____		(E)		
Total Cash plus Accounts Receivable	2,509,865.79	(F)		2,509,865.79
LESS Allowances for Uncollectibles	(679,501.89)	(G)		(679,501.89)
LESS Approved "A" Certified Forwards	(161,682.69)	(H)		(161,682.69)
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	(2,829.24)	(I)		(2,829.24)
LESS: Prior Year Expenditure Correction		(J)		0.00
Unreserved Fund Balance, 07/01/09	1,665,851.97	(K)		1,665,851.97 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: Coastal Protection Trust Fund
LAS/PBS Fund Number: 2-099

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-261

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	220,331.85 (A)	[]	220,331.85
ADD: Other Cash (See Instructions)	3,905,856.82 (B)	[]	3,905,856.82
ADD: Investments	40,737,234.00 (C)	[]	40,737,234.00
ADD: Outstanding Accounts Receivable	14,174,414.38 (D)	[]	14,174,414.38
ADD: Estimated Grant Receivables	23,058,306.98 (E)	[]	23,058,306.98
Total Cash plus Accounts Receivable	82,096,144.03 (F)	[]	82,096,144.03
LESS Allowances for Uncollectibles	(502,581.94) (G)	[]	(502,581.94)
LESS Approved "A" Certified Forwards	(842,403.00) (H)	[]	(842,403.00)
Approved "B" Certified Forwards	(17,836.00) (H)	[]	(17,836.00)
Approved "FCO" Certified Forwards	(37,415,705.82) (H)	[]	(37,415,705.82)
LESS: Other Accounts Payable (Nonoperating)	(872,275.91) (I)	[]	(872,275.91)
Unreserved Fund Balance, 07/01/09	42,445,341.36 (K)	0.00	42,445,341.36 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 24,940,929.38 (B)

Estimated Grant Awards for (23,058,306.98) (B)

Certified Forward Appropriations

Other Adjustment(s):

Other Fund Balance Reserves (44,319,703.36) (C)

Other Fund Balance Reserves - Current Year Statewide Adj. (8,260.40) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(42,445,341.36) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **42,445,341.36 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-339

	Balance as of 6/30/2009	(A)	SWFS* Adjustments	(B)	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	66,652.84				66,652.84
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments	10,002,458.10	(C)			10,002,458.10
ADD: Outstanding Accounts Receivable	6,386,726.46	(D)			6,386,726.46
ADD: Estimated Grant Awards	52,994,598.96	(E)			52,994,598.96
Total Cash plus Accounts Receivable	69,450,436.36	(F)			69,450,436.36
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards	(40,700.46)	(H)			(40,700.46)
Approved "B" Certified Forwards	0.00	(H)			0.00
Approved "FCO" Certified Forwards	(64,424,885.11)	(H)			(64,424,885.11)
LESS: Other Accounts Payable (Nonoperating)	(1,446,537.44)	(I)			(1,446,537.44)
LESS: FCO Appropriation Held in Departmental Reserve	0.00	(J)			0.00
Unreserved Fund Balance, 07/01/09	3,538,313.35	(K)	0.00		3,538,313.35 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 0.00 (A)

0.00 (B)

Add/Subtract:

Adjustment to the FCO Reserve for Encumbrances 59,116,960.85 (B)

Estimated Grant Awards for
Certified Forward Appropriations (52,994,598.96) (B)

Other Adjustment(s):

Other Fund Balance Reserves (9,660,675.24) (C)

FCO Appropriation held in Departmental Reserve 0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,538,313.35) (D)**

UNRESERVED FUND BALANCE, SCHEDULE IC **3,538,313.35 (E)**

DIFFERENCE: **0.00 (F)***

***SHOULD EQUAL ZERO.**

DEPARTMENT OF ENVIRONMENTAL PROTECTION
 INFORMATION MANAGEMENT CENTER
 FISCAL YEAR 2010 - 2011

LEGISLATIVE BUDGET REQUEST
 DATA CENTER COST ALLOCATION
 BY BUDGET ENTITY AND ISSUE

SCHEDULE IV-A

ISSUE #	3710 State Lands	3715 District Offices	3701 Admin Svcs (FI Geol Surv)	3730 Environ Assess & Restor	3735 Water Resource Mgt.	3745 Waste Mgt.	3750 Recreation and Parks	3755 Air Res. Mgt.	3760 Law Enforcement	TOTAL	
<u>SALARIES AND BENEFITS</u>											
1001000	Estimated Expenditures	265,409	639,611	50,611	281,748	580,631	602,549	1,052,867	221,174	290,515	3,985,115
1002000	Adjustment to State Health Insurance Premium Contribution - Fiscal Year 2009-10	327	787	62	347	715	741	1,296	272	358	4,904
26A1200	Adjustment to State Health Insurance For FY 2009-10 - 10 Month Annualization	1,633	3,935	311	1,734	3,573	3,707	6,478	1,361	1,788	24,520
TOTAL SALARIES AND BENEFITS		267,368	644,334	50,985	283,828	584,918	606,998	1,060,641	222,807	292,660	4,014,539
<u>OTHER PERSONAL SERVICES</u>											
1001000	Estimated Expenditures	26,640	64,200	5,080	28,280	58,280	60,480	105,680	22,200	29,160	400,000
<u>EXPENSES</u>											
1001000	Estimated Expenditures	129,826	312,870	24,757	137,819	284,019	294,741	515,016	108,189	142,107	1,949,343
<u>OPERATING CAPITAL OUTLAY</u>											
1001000	Estimated Expenditures	1,374	3,310	262	1,458	3,005	3,119	5,449	1,145	1,504	20,625
<u>CONTRACTED SERVICES</u>											
1001000	Estimated Expenditures	79,920	192,600	15,240	84,840	174,840	181,440	317,040	66,600	87,480	1,200,000
<u>RISK MANAGEMENT INSURANCE</u>											
1001090	Casualty Insurance Premium Adjustment	481	1,158	92	510	1,051	1,091	1,906	400	526	7,216
<u>TRANSFER TO DMS HR SVCS CONTRACT</u>											
1001000	Estimated Expenditures	1,929	4,648	368	2,047	4,219	4,378	7,650	1,607	2,111	28,957
<u>OTHER DATA PROCESSING SERVICES</u>											
1001000	Estimated Expenditures	144,233	347,588	27,504	153,112	315,536	327,447	572,166	120,194	157,876	2,165,655
TOTAL ALL CATEGORIES		651,770	1,570,707	124,286	691,894	1,425,869	1,479,694	2,585,550	543,142	713,424	9,786,335
Adjustments: Other Revenues/Non-Operating Expenditures *		(3,821)	(8,128)	(678)	(3,472)	(8,220)	(8,444)	(13,687)	(2,739)	(4,282)	(53,360)
TOTAL ALLOCATIONS		647,949	1,562,578	123,720	688,422	1,417,649	1,471,250	2,571,863	540,402	709,142	9,732,975

* Estimated Interest Earnings *** (60,000)
 Estimated Pay Package Reserve *** -
 Assessment on Investments*** 2,000
 Estimated Svc Chg to General Revenue ** 4,640
 Net Revenue From Above (53,360)
 Overhead - PC Enterprise Plan -
 Additional Adjustments to Spread (53,360)

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection / Exe Dir & Support Services; Fl Geological Survey; Tech & Info

Agency Budget Officer/OPB Analyst Name: Sue Oshesky / Mike Atchley

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Code)			
Action	37010100	37010200	37010300	

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y	Y	
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y	Y	Y	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?	Y	Y	Y	

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A	
--	-----	-----	-----	--

Action		Program or Service (Budget Entity Code)			
		37010100	37010200	37010300	
AUDITS:					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) <i>Please note that the LBR Instructions reference the wrong B column.</i>	Y	Y	Y	

Action		Program or Service (Budget Entity Code)			
		37010100	37010200	37010300	
5.4	<p>A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)</p> <p><i>Please note that the LBR Instructions reference the wrong B column.</i></p>				
TIP	<p>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.</p>	Y	Y	Y	

Action		Program or Service (Budget Entity Code)			
		37010100	37010200	37010300	
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.				
TIP	If B08 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 B08 was created.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Y	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 of the LBR Instructions?	N/A	N/A	N/A	
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A	
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	N/A	N/A	
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	N/A	N/A	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Code)		
		37010100	37010200	37010300
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	Y	Y	Y
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	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A	N/A	N/A
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A	N/A
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A
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	Y	Y
7.19	Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1)	N/A	N/A	N/A
7.20	Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2)	N/A	N/A	N/A
7.21	Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3)	N/A	N/A	N/A
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	N/A	N/A

Action		Program or Service (Budget Entity Code)			
		37010100	37010200	37010300	
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 64 through 70 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.				
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 2009-10 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. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	Y	N/A	
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y	
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Code)			
		37010100	37010200	37010300	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Y	Y	Y	

Action		Program or Service (Budget Entity Code)		
		37010100	37010200	37010300
8.10	Are the statutory authority references correct?	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can provide a list of individual grants	NJ	NJ	N/A
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A	N/A
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y

Action		Program or Service (Budget Entity Code)			
		37010100	37010200	37010300	
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	
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")	Y	Y	Y	
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y	Y	Y	
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	Y	Y	Y	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	N/A	N/A	
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
12. SCHEDULE VIIIA (EADR, SC8A)					

Action		Program or Service (Budget Entity Code)			
		37010100	37010200	37010300	
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y	
13. SCHEDULE VIII-B-1					
13.1	This schedule is not required in the October 15, 2009 LBR submittal.				
14. SCHEDULE VIII-B-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y	
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)					
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	
15.4	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	N/A	N/A	
15.5	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	Y	Y	
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				

Action	Program or Service (Budget Entity Code)		
	37010100	37010200	37010300

16. MANUALLY PREPARED EXHIBITS & SCHEDULES

16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	N/A	N/A	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	N/A	N/A	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	N/A	N/A	
17.5	Are the appropriate counties identified in the narrative?	Y	N/A	N/A	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Land Management; Land Administration

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Codes)			
Action	37100200	37100300		

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)					
	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)					
	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)					
	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)					
	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?					
	Y	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?					
	Y	Y			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?					
	Y	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?					
	Y	Y			

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.					
	N/A	N/A			

Action	Program or Service (Budget Entity Codes)			
	37100200	37100300		

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	N			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					

4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
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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")	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) <i>Please note that the LBR Instructions reference the wrong B column.</i>	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		37100200	37100300			
5.4	<p>A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)</p> <p><i>Please note that the LBR Instructions reference the wrong B column.</i></p>					
TIP	<p>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.</p>	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		37100200	37100300			
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.					
TIP	If B08 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 B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Y	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 of the LBR Instructions?	Y	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?	Y	Y			
7.5	Does the issue narrative explain any variances from the Standard Expense 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	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.	N/A	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		37100200	37100300			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	N/A	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A	N/A			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
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	Y			
7.19	Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1)	N/A	N/A			
7.20	Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2)	N/A	N/A			
7.21	Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3)	N/A	N/A			
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		37100200	37100300			
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 64 through 70 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.					
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 2009-10 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. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y			
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A			

Action	Program or Service (Budget Entity Codes)				
	37100200	37100300			
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A			
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		37100200	37100300			
8.10	Are the statutory authority references correct?	Y	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can	NJ	NJ			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		37100200	37100300			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			
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")	Y	Y			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A	N/A			
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y			
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)						

Action		Program or Service (Budget Entity Codes)				
		37100200	37100300			
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y			
13. SCHEDULE VIIB-1						
13.1	This schedule is not required in the October 15, 2009 LBR submittal.					
14. SCHEDULE VIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y			
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Y	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y			
15.4	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	N/A			
15.5	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	Y			
15.6	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	N/A			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

Action	Program or Service (Budget Entity Codes)			
	37100200	37100300		

16. MANUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Y	Y		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y		

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y		
17.5	Are the appropriate counties identified in the narrative?	Y	Y		
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): District Offices

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y	Y

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y	Y
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	Y	Y
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.						

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y	Y	Y	Y	Y	Y
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?	Y	Y	Y	Y	Y	Y

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	N/A	N/A	N/A	N/A	N/A
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Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600
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	Y	Y	Y	Y	Y
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y	Y
TIP Generally look for and be able to fully explain significant differences between A02 and A03.						
TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.						
TIP Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.						
4. EXHIBIT D (EADR, EXD)						
4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y	Y	Y	Y
4.2 Is the program component code and title used correct?	Y	Y	Y	Y	Y	Y
TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.						
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y	Y
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")	Y	Y	Y	Y	Y	Y
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) <i>Please note that the LBR Instructions reference the wrong B column.</i>	Y	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)					
		37150100	37150200	37150300	37150400	37150500	37150600
5.4	<p>A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)</p> <p><i>Please note that the LBR Instructions reference the wrong B column.</i></p>						
TIP	<p>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.</p>	Y	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)					
		37150100	37150200	37150300	37150400	37150500	37150600
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.						
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.						
TIP	If B08 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 B08 was created.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)							
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
7. EXHIBIT D-3A (EADR, ED3A)							
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Y	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 of the LBR Instructions?	N/A	N/A	N/A	N/A	N/A	N/A
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A	N/A	N/A	N/A
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A	N/A
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A	N/A	N/A	N/A
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A	N/A	N/A	N/A	N/A
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600
7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	Y	N/A	N/A	N/A	N/A	N/A
7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	N/A	N/A	N/A	N/A	N/A
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	N/A	N/A
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	N/A	N/A
7.14 Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y	Y
7.15 Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A	N/A
7.16 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A	N/A	N/A	N/A	N/A
7.17 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A	N/A
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	Y	Y	Y	Y	Y
7.19 Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1)	Y	N/A	N/A	N/A	N/A	N/A
7.20 Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	N/A	N/A	N/A
7.21 Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3)	Y	N/A	N/A	N/A	N/A	N/A
7.22 Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A	N/A	N/A	N/A	N/A

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600
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 64 through 70 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.						
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 2009-10 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. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y	Y
8.2 Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y	Y
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y	Y
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y	Y
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y	Y	Y	Y
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y	Y
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	N/A	N/A

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	N/A	N/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, 000750, 000799, 001510 and 001599)?	Y	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600
8.10 Are the statutory authority references correct?	Y	Y	Y	Y	Y	Y
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y	Y	Y	Y	Y
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	Y	Y
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y	Y
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can provide a list of individual grants	NJ	NA	NA	NJ	NA	NA
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y	Y
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y	Y
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y	Y
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y	Y	Y
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y	Y
8.20 Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y	Y
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	Y	Y
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	Y	Y
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y	Y
8.24 Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y	Y
8.25 Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y	Y
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y	Y
8.27 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600
8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y	Y
AUDITS:						
8.29 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y	Y
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")	Y	Y	Y	Y	Y	Y
8.31 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y	Y
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!						
TIP Determine if the agency is scheduled for trust fund review. (See page 124 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y	N/A	N/A	N/A	N/A	N/A
10. SCHEDULE III (PSCR, SC3)						
10.1 Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	Y	Y	Y	Y	Y	Y
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	N/A	N/A	N/A	N/A
11. SCHEDULE IV (EADR, SC4)						
11.1 Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	N/A	N/A	N/A
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)						

Action		Program or Service (Budget Entity Codes)					
		37150100	37150200	37150300	37150400	37150500	37150600
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y	Y	Y	Y
13. SCHEDULE VIII-B-1							
13.1	This schedule is not required in the October 15, 2009 LBR submittal.						
14. SCHEDULE VIII-B-2 (EADR, S8B2)							
14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y	Y	Y	Y
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)							
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y	Y
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Y	Y	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:							
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y	Y
15.4	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	N/A	N/A	N/A	Y	N/A
15.5	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	Y	Y	Y	Y	Y
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	Y	Y
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						

Action	Program or Service (Budget Entity Codes)					
	37150100	37150200	37150300	37150400	37150500	37150600

16. MANUALLY PREPARED EXHIBITS & SCHEDULES

16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y	Y

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.						
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	N/A	N/A
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A	N/A
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A	N/A
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A	N/A
17.5	Are the appropriate counties identified in the narrative?	Y	N/A	N/A	N/A	N/A	N/A

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
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18. FLORIDA FISCAL PORTAL

18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y	Y
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	A	B	C	D	E
1	Fiscal Year 2010-11 LBR Technical Review Checklist				
2					
3	Department/Budget Entity (Service): Water Science & Laboratory Services				
4	Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley				
5	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.				
6				Program or Service (Budget Entity Codes)	
7	Action			37300100	
8					
9	1. GENERAL				
10	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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)		Y		
11	1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)		Y		
12	AUDITS:				
13	1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)		Y		
14	1.4 Has security been set correctly? (CSDR, CSA)		Y		
15	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.				
16	2. EXHIBIT A (EADR, EXA)				
17	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 56 of the LBR Instructions?		Y		
18	2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?		Y		
19	2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?		Y		
20	2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 27) been followed?		Y		
21	3. EXHIBIT B (EXBR, EXB)				
22	3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.		Y		
23	AUDITS:				

	A	B	C	D	E
6			Program or Service (Budget Entity Codes)		
7		Action	37300100		
24	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		
25	3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y		
26	TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
27	TIP	Exhibit B - A02 equal to B07: 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.			
28	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.			
29	4. EXHIBIT D (EADR, EXD)				
30	4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y		
31	4.2	Is the program component code and title used correct?	Y		
32	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.			
33	5. EXHIBIT D-1 (ED1R, EXD1)				
34	5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y		
35	AUDITS:				
36	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		
37	5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) <i>Please note that the LBR Instructions reference the wrong B column.</i>	Y		

	A	B	C	D	E
6			Program or Service (Budget Entity Codes)		
7	Action		37300100		
38	5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.) <i>Please note that the LBR Instructions reference the wrong B column.</i>	Y		
39	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.			
40	TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.			
41	TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.			
42	TIP	If B08 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 B08 was created.			
43	6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)				
44	6.1	Are issues appropriately aligned with appropriation categories?	Y		
45	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.			
46	7. EXHIBIT D-3A (EADR, ED3A)				
47	7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Y		
48	7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y		
49	7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 of the LBR Instructions?	N/A		
50	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		
51	7.5	Does the issue narrative explain any variances from the Standard Expense 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		
52	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		

	A	B	C	D	E
6			Program or Service (Budget Entity Codes)		
7		Action	37300100		
53	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		
54	7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y		
55	7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y		
56	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 #10-002?	Y		
57	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		
58	7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A		
59	7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y		
60	7.14	Do the amounts reflect appropriate FSI assignments?	Y		
61	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 26 and 86 of the LBR Instructions.)	Y		
62	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, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A		
63	7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A		
64	AUDIT:				
65	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		
66	7.19	Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1)	Y		
67	7.20	Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2)	N/A		
68	7.21	Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3)	Y		

	A	B	C	D	E
6			Program or Service (Budget Entity Codes)		
7		Action	37300100		
69	7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y		
70	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.			
71	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 64 through 70 of the LBR Instructions.			
72	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.			
73	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).			
74	TIP	If an appropriation made in the FY 2009-10 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.			
75	8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)				
76	8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y		
77	8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y		
78	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		
79	8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A		
80	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		

	A	B	C	D	E
6			Program or Service (Budget Entity Codes)		
7		Action	37300100		
81	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		
82	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		
83	8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A		
84	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, 000750, 000799, 001510 and 001599)?	Y		
85	8.10	Are the statutory authority references correct?	Y		
86	8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y		
87	8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y		
88	8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y		
89	8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can provide a list of individual grants	NJ		
90	8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y		
91	8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y		
92	8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A		
93	8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y		
94	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		
95	8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y		
96	8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y		
97	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		

	A	B	C	D	E
6			Program or Service (Budget Entity Codes)		
7		Action	37300100		
98	8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y		
99	8.24	Are prior year September operating reversions appropriately shown in column A01?	Y		
100	8.25	Are current year September operating reversions appropriately shown in column A02?	Y		
101	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		
102	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		
103	8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y		
104	AUDITS:				
105	8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y		
106	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")	Y		
107	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)	Y		
108	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!			
109	TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)			
110	TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.			
111	TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.			
112	9. SCHEDULE II (PSCR, SC2)				
113	AUDIT:				
114	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 156 of the LBR Instructions.)	Y		
115	10. SCHEDULE III (PSCR, SC3)				
116	10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	N/A		

	A	B	C	D	E
6			Program or Service (Budget Entity Codes)		
7		Action	37300100		
117	10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y		
118	11. SCHEDULE IV (EADR, SC4)				
119	11.1	Are the correct Information Technology (IT) issue codes used?	N/A		
120	TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
121	12. SCHEDULE VIIIA (EADR, SC8A)				
122	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		
123	13. SCHEDULE VIIIB-1				
124	13.1	This schedule is not required in the October 15, 2009 LBR submittal.			
125	14. SCHEDULE VIIIB-2 (EADR, S8B2)				
126	14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y		
127	15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)				
128	15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? 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		
129	15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Y		
130	AUDITS INCLUDED IN THE SCHEDULE XI REPORT:				
131	15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y		
132	15.4	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		
133	15.5	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		

	A	B	C	D	E
6			Program or Service (Budget Entity Codes)		
7		Action	37300100		
134	15.6	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		
135	15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y		
136	TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			
137	16. MANUALLY PREPARED EXHIBITS & SCHEDULES				
138	16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Y		
139	16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y		
140	16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y		
141	AUDITS - GENERAL INFORMATION				
142	TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.			
143	TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.			
144	17. CAPITAL IMPROVEMENTS PROGRAM (CIP)				
145	17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y		
146	17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A		
147	17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y		
148	17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y		
149	17.5	Are the appropriate counties identified in the narrative?	N/A		
150	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.			
151	18. FLORIDA FISCAL PORTAL				
152	18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y		

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Water Resources

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Code)		
	37350100	37350200	3730300

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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y	Y	
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y	Y	Y	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?	Y	Y	Y	

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A	
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Action		Program or Service (Budget Entity Code)			
		37350100	37350200	3730300	
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	Y	Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) <i>Please note that the LBR Instructions reference the wrong B column.</i>	Y	Y	Y	

Action		Program or Service (Budget Entity Code)			
		37350100	37350200	3730300	
5.4	<p>A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)</p> <p><i>Please note that the LBR Instructions reference the wrong B column.</i></p>				
TIP	<p>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.</p>	Y	Y	Y	

Action		Program or Service (Budget Entity Code)			
		37350100	37350200	3730300	
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 B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.				
TIP	If B08 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 B08 was created.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Y	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 of the LBR Instructions?	N/A	N/A	N/A	
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A	
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	N/A	N/A	
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	Y	N/A	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	

Action		Program or Service (Budget Entity Code)		
		37350100	37350200	3730300
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 #10-002?	Y	Y	Y
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	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A	N/A	N/A
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A	N/A
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A
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	Y	Y
7.19	Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1)	N/A	N/A	N/A
7.20	Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2)	N/A	N/A	N/A
7.21	Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3)	Y	Y	Y
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y

Action		Program or Service (Budget Entity Code)			
		37350100	37350200	3730300	
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 64 through 70 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.				
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 2009-10 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. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y	
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Code)			
		37350100	37350200	3730300	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Y	Y	Y	

Action		Program or Service (Budget Entity Code)		
		37350100	37350200	3730300
8.10	Are the statutory authority references correct?	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can provide a list of individual grants	NJ	NJ	NJ
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	N/A
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y

Action		Program or Service (Budget Entity Code)			
		37350100	37350200	3730300	
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	
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")	Y	Y	Y	
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A	Y	N/A	
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	Y	Y	Y	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	N/A	
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
12. SCHEDULE VIIIA (EADR, SC8A)					

Action		Program or Service (Budget Entity Code)			
		37350100	37350200	3730300	
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y	
13. SCHEDULE VIII-B-1					
13.1	This schedule is not required in the October 15, 2009 LBR submittal.				
14. SCHEDULE VIII-B-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y	
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)					
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	
15.4	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	N/A	N/A	
15.5	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	Y	Y	
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				

Action	37350100	37350200	3730300
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16. MANUALLY PREPARED EXHIBITS & SCHEDULES

16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	N/A	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	N/A	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	N/A	
17.5	Are the appropriate counties identified in the narrative?	Y	Y	N/A	

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
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Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Waste Cleanup; Waste Control

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Code)			
Action	37450100	37450200		

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y		

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y		
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y		

TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y		
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y		
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y	Y		
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?	Y	Y		

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A		
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Action		37450100	37450200		
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	Y		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y		
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")	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) <i>Please note that the LBR Instructions reference the wrong B column.</i>	Y	Y		

Action		Program or Service (Budget Entity Code)			
		37450100	37450200		
5.4	<p>A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)</p> <p><i>Please note that the LBR Instructions reference the wrong B column.</i></p>				
TIP	<p>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.</p>	Y	Y		

Action		37450100	37450200		
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.				
TIP	If B08 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 B08 was created.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 of the LBR Instructions?	N/A	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y		

Action		Program or Service (Budget Entity Code)			
		37450100	37450200		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	N/A	Y		
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	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A	N/A		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A		
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	Y		
7.19	Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1)	N/A	N/A		
7.20	Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2)	N/A	N/A		
7.21	Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3)	N/A	N/A		
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y		

Action		37450100	37450200		
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 64 through 70 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.				
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 2009-10 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. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y		
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	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	N/A		

Action	Program or Service (Budget Entity Code)			
	37450100	37450200		
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A		
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Y	Y		

Action		Program or Service (Budget Entity Code)			
		37450100	37450200		
8.10	Are the statutory authority references correct?	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A	N/A		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can provide a list of individual grants.	N/J	N/J		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y		

Action		Program or Service (Budget Entity Code)			
		37450100	37450200		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y		
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y		
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")	Y	Y		
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)				
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	Y	Y		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	N/A		
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y		
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)					

Action		Program or Service (Budget Entity Code)			
		37450100	37450200		
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y		
13. SCHEDULE VIIIB-1					
13.1	This schedule is not required in the October 15, 2009 LBR submittal.				
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y		
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)					
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y		
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Y	Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y		
15.4	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	N/A		
15.5	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	Y		
15.6	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	N/A		
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				

Action	37450100	37450200		
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16. MANUALLY PREPARED EXHIBITS & SCHEDULES

16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Y	Y		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y		

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y		
17.5	Are the appropriate counties identified in the narrative?	Y	Y		

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
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Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Recreation and Parks/OGT/CAMA

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Code)			
	37500100	37500200	37500300	37500400

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y

TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y	Y	Y	Y
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?	Y	Y	Y	Y

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A	N/A
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Action		37500100	37500200	37500300	37500400
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	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y
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")	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) <i>Please note that the LBR Instructions reference the wrong B column.</i>	Y	Y	Y	Y

Action		Program or Service (Budget Entity Code)			
		37500100	37500200	37500300	37500400
5.4	<p>A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)</p> <p><i>Please note that the LBR Instructions reference the wrong B column.</i></p>				
TIP	<p>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.</p>	Y	Y	Y	Y

Action		Program or Service (Budget Entity Code)			
		37500100	37500200	37500300	37500400
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.				
TIP	If B08 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 B08 was created.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 of the LBR Instructions?	N/A	N/A	N/A	N/A
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A	N/A
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	N/A	N/A	N/A
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A	N/A
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	N/A

Action		Program or Service (Budget Entity Code)			
		37500100	37500200	37500300	37500400
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	N/A	N/A	N/A	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	
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 26 and 86 of the LBR Instructions.)	N/A	N/A	N/A	N/A
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A	N/A	N/A
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A
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	Y	Y	Y
7.19	Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1)	N/A	N/A	N/A	N/A
7.20	Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	N/A
7.21	Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3)	N/A	N/A	N/A	N/A
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	N/A

Action	37500100	37500200	37500300	37500400
	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 64 through 70 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.				
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 2009-10 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. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y	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	N/A	Y	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	N/A	N/A	N/A

Action	Program or Service (Budget Entity Code)			
	37500100	37500200	37500300	37500400
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Code)			
		37500100	37500200	37500300	37500400
8.10	Are the statutory authority references correct?	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can provide a list of individual grants.	N/J	N/J	N/J	N/J
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A	N/A
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Code)			
		37500100	37500200	37500300	37500400
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y
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")	Y	Y	Y	Y
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)				
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	N/A	Y
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y
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)					

Action	Program or Service (Budget Entity Code)			
	37500100	37500200	37500300	37500400
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	N/A	N/A	Y
13. SCHEDULE VIIIB-1				
13.1 This schedule is not required in the October 15, 2009 LBR submittal.				
14. SCHEDULE VIIIB-2 (EADR, S8B2)				
14.1 Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y	Y
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)				
15.1 Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y
15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:				
15.3 Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y
15.4 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	N/A	N/A	N/A
15.5 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	Y	Y	Y
15.6 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	N/A	N/A	N/A
15.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				

Action	37500100	37500200	37500300	37500400
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16. MANUALLY PREPARED EXHIBITS & SCHEDULES

16.1 Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y
16.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y
16.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.				
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

17.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	N/A
17.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	N/A
17.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	N/A
17.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	N/A
17.5 Are the appropriate counties identified in the narrative?	Y	Y	Y	N/A

TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
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Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Air Resources

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Codes)			
	37550100	37550200	37550300	

1. GENERAL				
1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	
AUDITS:				
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y	Y	
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				
2. EXHIBIT A (EADR, EXA)				
2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y	Y	Y	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?	Y	Y	Y	
3. EXHIBIT B (EXBR, EXB)				
3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Codes)				
		37550100	37550200	37550300		
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	Y	Y		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) <i>Please note that the LBR Instructions reference the wrong B column.</i>	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		37550100	37550200	37550300		
5.4	<p>A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)</p> <p><i>Please note that the LBR Instructions reference the wrong B column.</i></p>					
TIP	<p>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.</p>	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		37550100	37550200	37550300		
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.					
TIP	If B08 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 B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Y	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 of the LBR Instructions?	N/A	N/A	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	Y	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A	Y		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		37550100	37550200	37550300		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	Y	Y	Y		
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	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A	N/A	N/A		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A	N/A		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A		
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	Y	Y		
7.19	Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1)	N/A	N/A	N/A		
7.20	Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2)	N/A	N/A	N/A		
7.21	Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3)	Y	Y	Y		
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		37550100	37550200	37550300		
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 64 through 70 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.					
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 2009-10 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. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		37550100	37550200	37550300		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		37550100	37550200	37550300		
8.10	Are the statutory authority references correct?	Y	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can provide a list of individual grants	N/A	N/A	NJ		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		37550100	37550200	37550300		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y		
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y		
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")	Y	Y	Y		
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 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 <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A	N/A	Y		
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	Y	Y	Y		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	N/A		
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						

Action		Program or Service (Budget Entity Codes)				
		37550100	37550200	37550300		
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y		
13. SCHEDULE VIIB-1						
13.1	This schedule is not required in the October 15, 2009 LBR submittal.					
14. SCHEDULE VIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y		
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y		
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Y	Y	Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y		
15.4	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	N/A	N/A		
15.5	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	Y	Y		
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y		
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

Action	Program or Service (Budget Entity Codes)				
	37550100	37550200	37550300		

16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y		

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A		
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	Y		

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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	A	B	C	D	E
1	Fiscal Year 2010-11 LBR Technical Review Checklist				
2					
3	Department/Budget Entity (Service): Environmental Investigations, Patrol on State Lands, Emergency Response				
4	Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Mike Atchley				
5	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.				
6			Program or Service (Budget Entity Codes)		
7	Action		37600100	37600200	37600300
8					
9	1. GENERAL				
10	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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y
11	1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y
12	AUDITS:				
13	1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y
14	1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y
15	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.				
16	2. EXHIBIT A (EADR, EXA)				
17	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 56 of the LBR Instructions?	Y	Y	Y
18	2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y
19	2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y	Y	Y
20	2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 27) been followed?	Y	Y	Y
21	3. EXHIBIT B (EXBR, EXB)				
22	3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A
23	AUDITS:				

	A	B	C	D	E
6			Program or Service (Budget Entity Codes)		
7		Action	37600100	37600200	37600300
24	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	Y	Y
25	3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y
26	TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
27	TIP	Exhibit B - A02 equal to B07: 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.			
28	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.			
29	4. EXHIBIT D (EADR, EXD)				
30	4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y
31	4.2	Is the program component code and title used correct?	Y	Y	Y
32	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.			
33	5. EXHIBIT D-1 (ED1R, EXD1)				
34	5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y
35	AUDITS:				
36	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	Y	Y
37	5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) <i>Please note that the LBR Instructions reference the wrong B column.</i>	Y	Y	Y

	A	B	C	D	E
6			Program or Service (Budget Entity Codes)		
7		Action	37600100	37600200	37600300
38	5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.) <i>Please note that the LBR Instructions reference the wrong B column.</i>	Y	Y	Y
39	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.			
40	TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.			
41	TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.			
42	TIP	If B08 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 B08 was created.			
43	6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)				
44	6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y
45	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.			
46	7. EXHIBIT D-3A (EADR, ED3A)				
47	7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Y	Y	Y
48	7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y	Y	Y
49	7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 of the LBR Instructions?	N/A	N/A	N/A
50	7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A
51	7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	N/A	N/A
52	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	N/A	N/A

	A	B	C	D	E
6			Program or Service (Budget Entity Codes)		
7		Action	37600100	37600200	37600300
53	7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y
54	7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y
55	7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y
56	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 #10-002?	Y	Y	Y
57	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	N/A	N/A
58	7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A
59	7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y
60	7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y
61	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 26 and 86 of the LBR Instructions.)	Y	Y	Y
62	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, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A	N/A
63	7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A
64	AUDIT:				
65	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	Y	Y
66	7.19	Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1)	Y	Y	Y
67	7.20	Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2)	N/A	N/A	N/A
68	7.21	Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3)	Y	Y	Y

	A	B	C	D	E
6			Program or Service (Budget Entity Codes)		
7		Action	37600100	37600200	37600300
69	7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y
70	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.			
71	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 64 through 70 of the LBR Instructions.			
72	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.			
73	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).			
74	TIP	If an appropriation made in the FY 2009-10 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.			
75	8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)				
76	8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y
77	8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y
78	8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y
79	8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A
80	8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y

	A	B	C	D	E
6			Program or Service (Budget Entity Codes)		
7		Action	37600100	37600200	37600300
81	8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y
82	8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A
83	8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A
84	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, 000750, 000799, 001510 and 001599)?	Y	Y	Y
85	8.10	Are the statutory authority references correct?	Y	Y	Y
86	8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y	Y
87	8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y
88	8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y
89	8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can provide a list of individual grants	NJ	NJ	NJ
90	8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y
91	8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y
92	8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A
93	8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y
94	8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y
95	8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y
96	8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y
97	8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y

	A	B	C	D	E
6			Program or Service (Budget Entity Codes)		
7		Action	37600100	37600200	37600300
98	8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y
99	8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y
100	8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y
101	8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y
102	8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y
103	8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y
104	AUDITS:				
105	8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y
106	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")	Y	Y	Y
107	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)	Y	Y	Y
108	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!			
109	TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)			
110	TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.			
111	TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.			
112	9. SCHEDULE II (PSCR, SC2)				
113	AUDIT:				
114	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 156 of the LBR Instructions.)	Y	Y	Y
115	10. SCHEDULE III (PSCR, SC3)				
116	10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	N/A	N/A	N/A

	A	B	C	D	E
6			Program or Service (Budget Entity Codes)		
7		Action	37600100	37600200	37600300
117	10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y
118	11. SCHEDULE IV (EADR, SC4)				
119	11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A
120	TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
121	12. SCHEDULE VIIIA (EADR, SC8A)				
122	12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y
123	13. SCHEDULE VIIIB-1				
124	13.1	This schedule is not required in the October 15, 2009 LBR submittal.			
125	14. SCHEDULE VIIIB-2 (EADR, S8B2)				
126	14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y
127	15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)				
128	15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y
129	15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Y	Y	Y
130	AUDITS INCLUDED IN THE SCHEDULE XI REPORT:				
131	15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y
132	15.4	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	Y	Y
133	15.5	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	N/A	N/A

	A	B	C	D	E
6			Program or Service (Budget Entity Codes)		
7		Action	37600100	37600200	37600300
134	15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y
135	15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y
136	TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			
137	16. MANUALLY PREPARED EXHIBITS & SCHEDULES				
138	16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y
139	16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y
140	16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y
141	AUDITS - GENERAL INFORMATION				
142	TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.			
143	TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.			
144	17. CAPITAL IMPROVEMENTS PROGRAM (CIP)				
145	17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y
146	17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A
147	17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y
148	17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y
149	17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A
150	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.			
151	18. FLORIDA FISCAL PORTAL				
152	18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y