



LEGISLATIVE BUDGET REQUEST

Florida Fish and Wildlife Conservation Commission

September 15, 2011

Commissioners

Kathy Barco
Chairman
Jacksonville

Kenneth W. Wright
Vice Chairman
Winter Park

Ronald M. Bergeron
Fort Lauderdale

Richard A. Corbett
Tampa

Charles W. Roberts III
Tallahassee

Dwight Stephenson
Delray Beach

Brian S. Yablonski
Tallahassee

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

JoAnne Leznoff, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, FL 32399-1300

Executive Staff

Nick Wiley
Executive Director

Greg Holder
Assistant Executive Director

Karen Ventimiglia
Chief of Staff

Terry Rhodes, Staff Director
Senate Budget Committee
201 Capitol
Tallahassee, FL 32399-1300

Dear Directors:

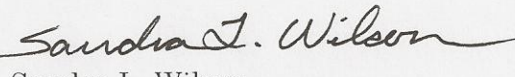
Office of the
Executive Director
Nick Wiley
Executive Director

(850) 487-3796
(850) 921-5786 FAX

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Florida Fish and Wildlife Conservation Commission is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2012-13 Fiscal Year. This submission has been approved by Nick Wiley, Executive Director.

Sincerely,

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


Sandra L. Wilson
Chief Financial Officer

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

SLW/caa

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

MyFWC.com

Department Level Exhibits and Schedules



Non-Strategic IT Service: Data Center Service		# of Assets & Resources Apportioned to this IT Service in FY 2012-13			
Dept/Agency: FWC		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
Prepared by: Dan Hauversburk					
Phone: 850-617-6028					
Service Provisioning -- Assets & Resources (Cost Elements)					
A. Personnel (performing data center functions defined in w. 282.201(2)(d)1.e., F.S.)			1.05		\$76,186
A-1.1	State FTE	1	0.85		\$52,700
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)	2	0.20		\$23,486
B. Hardware					\$9,794
B-1	Non-Mainframe Servers (including single-function logical servers not assigned to another service)	3	18	0	\$0
B-2	Servers - Mainframe		0	0	\$0
B-3	Server Maintenance & Support	4	7	7	\$9,794
B-4	Online or Archival Storage Systems (indicate GB of storage)	5	0		\$0
B-5	Data Center/ Computing Facility Internal Network				\$0
B-6	Other Hardware (Please specify in Footnotes Section below)	6			\$0
C. Software		7			\$87,100
D. External Service Provider(s)					\$117,000
D-1	Southwood Shared Resource Center (indicate # of Board votes)	8	1		\$117,000
D-2	Northwood Shared Resource Center (indicate # of Board votes)		0		\$0
D-3	Northwest Regional Data Center (indicate # of Board votes)		0		\$0
D-4	Other Data Center External Service Provider (specify in Footnotes below)				\$0
E. Plant & Facility					\$61,494
E-1	Data Center/Computing Facilities Rent & Insurance	9,10,11,12			\$5,757
E-2	Utilities (e.g., electricity and water)	13			\$29,737
E-3	Environmentals (e.g., HVAC, fire control, and physical security)	14			\$1,000
E-4	Other (please specify in Footnotes Section below)	15			\$25,000
F. Other (Please describe in Footnotes Section below)					\$0
G. Total for IT Service					\$351,574
H. Please provide the number of agency data centers.					2
I. Please provide the number of agency computing facilities.					1
J. Please provide the number of single-server installations.					13
H.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	Norma Lamonica .10; Don Rogers .10, David Perry .05; Randy Tubb .05; Steve Hubbard .35; Larry Smith .20 = .85 FTE x \$62,000 = \$52,700				
2	Scott Anderson, .10 FTE x \$112,860 = \$11,286 and Chris Robinson .10 fte x \$122,000 = 12,000 = \$23,486				
3	FWC 18 physical servers, plus 2 virtual servers that provide common data center services that cannot be allocated to other services. Physical servers: Virtual hosting (FWC-				
4	Servers with maintenance costs for FY 12/13: FWC-ESX02,FWC-ESX03,FWC-ESX04,FWC-SPBU2,FWC-SPBU3,FWC-TLBU6,FWC-TLBU7				
5	Agency mass storage supports other strategic and non-strategic service areas.				
6	No other hardware used in this Service.				
7	VMWare, \$36,800 No software is dedicated to this Service. All software is reported in other Services. PureDisk (and Netbackup Software maintenance and support), \$40,000;VM				
8	At this time, FWC has one Data Center Board votes for FY 2011/12. With the rate changes for FY 2011/12, FWC was projected by the SSRC to be \$116,949 without any Oracle/Unix				
9	Bryant and FWRI Agency Data Center; 2 x 300 sq ft = 600 sq ft x \$8.83 (sq. ft. for agency owned facility) = \$5,298.				

**FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION
LEGAL OFFICE**

MEMORANDUM

DATE: September 2, 2011

TO: Cheryl Armstrong, Office of Finance and Budget

FROM: Harold "Bud" Vielhauer, General Counsel 

SUBJECT: Agency Litigation Report Schedule VII, LBR

Having reviewed all pending litigation involving the Fish and Wildlife Conservation Commission (FWC), I report that the FWC is not involved in any litigation that, based upon current information, may result in a fiscal impact on the agency exceeding \$500,000. Please let me know if you have any questions with regard to this matter.

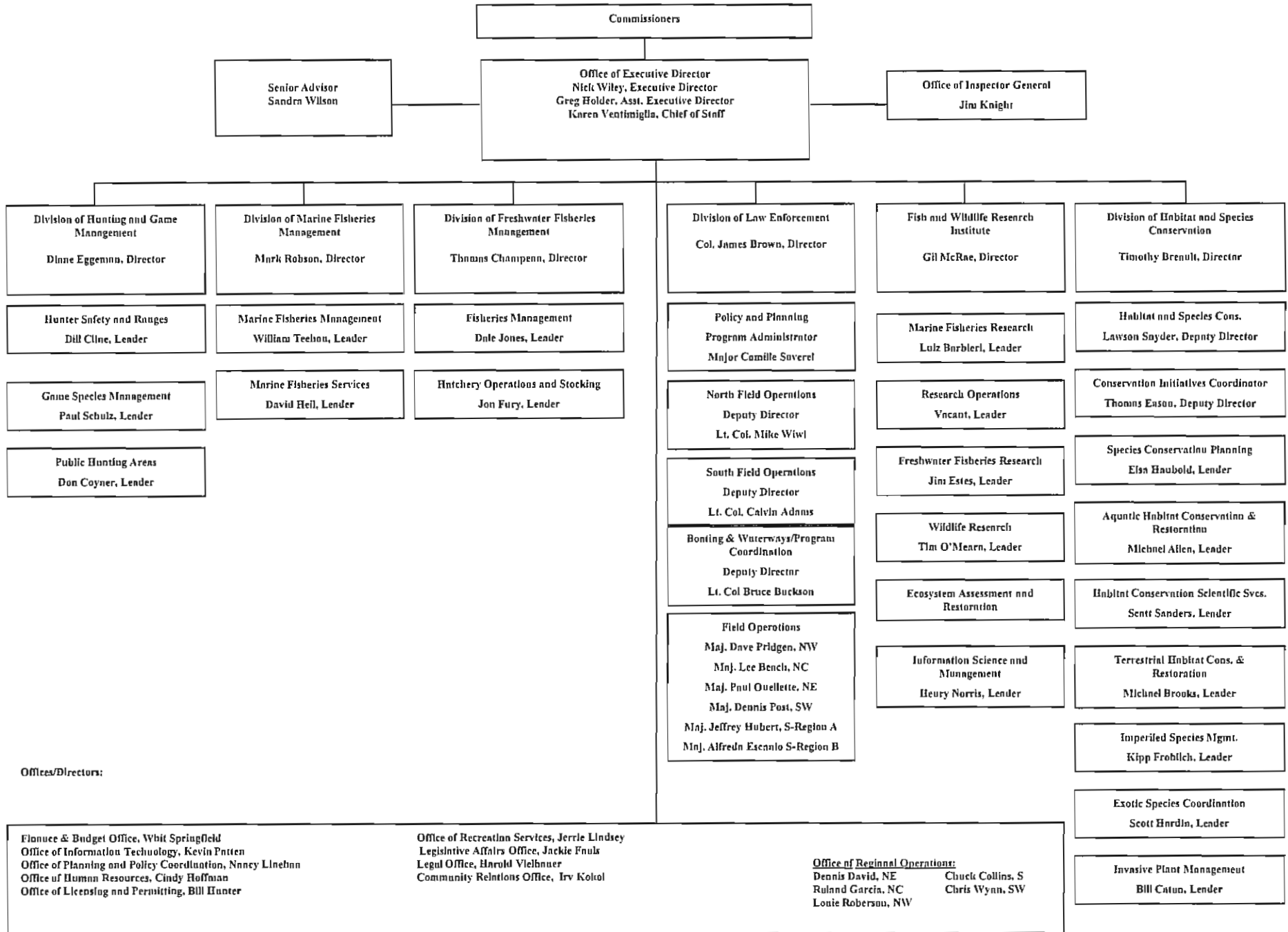
HV

Schedule VII: Agency Litigation Inventory

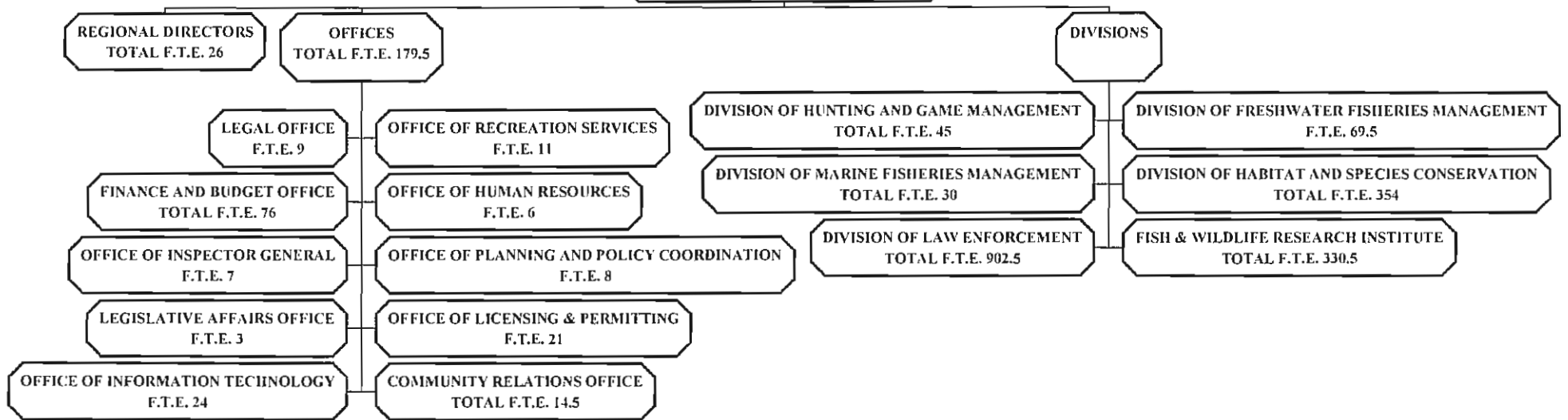
For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

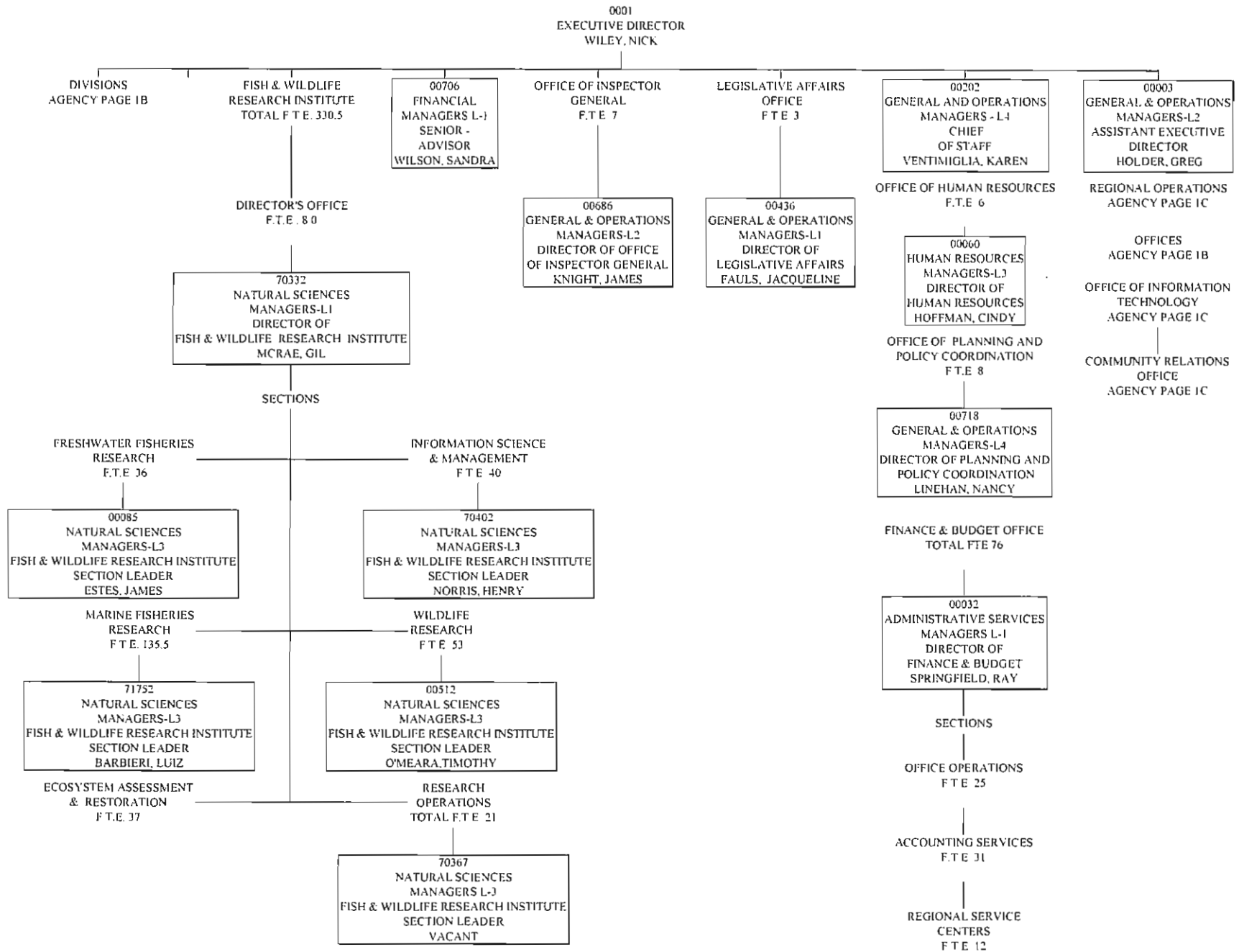
Agency:	Florida Fish and Wildlife Conservation Commission		
Contact Person:	Harold "Bud" Vielhauer	Phone Number:	850-921-5461
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	NONE		
Court with Jurisdiction:			
Case Number:			
Summary of the Complaint:			
Amount of the Claim:	\$		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:			
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input 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).			

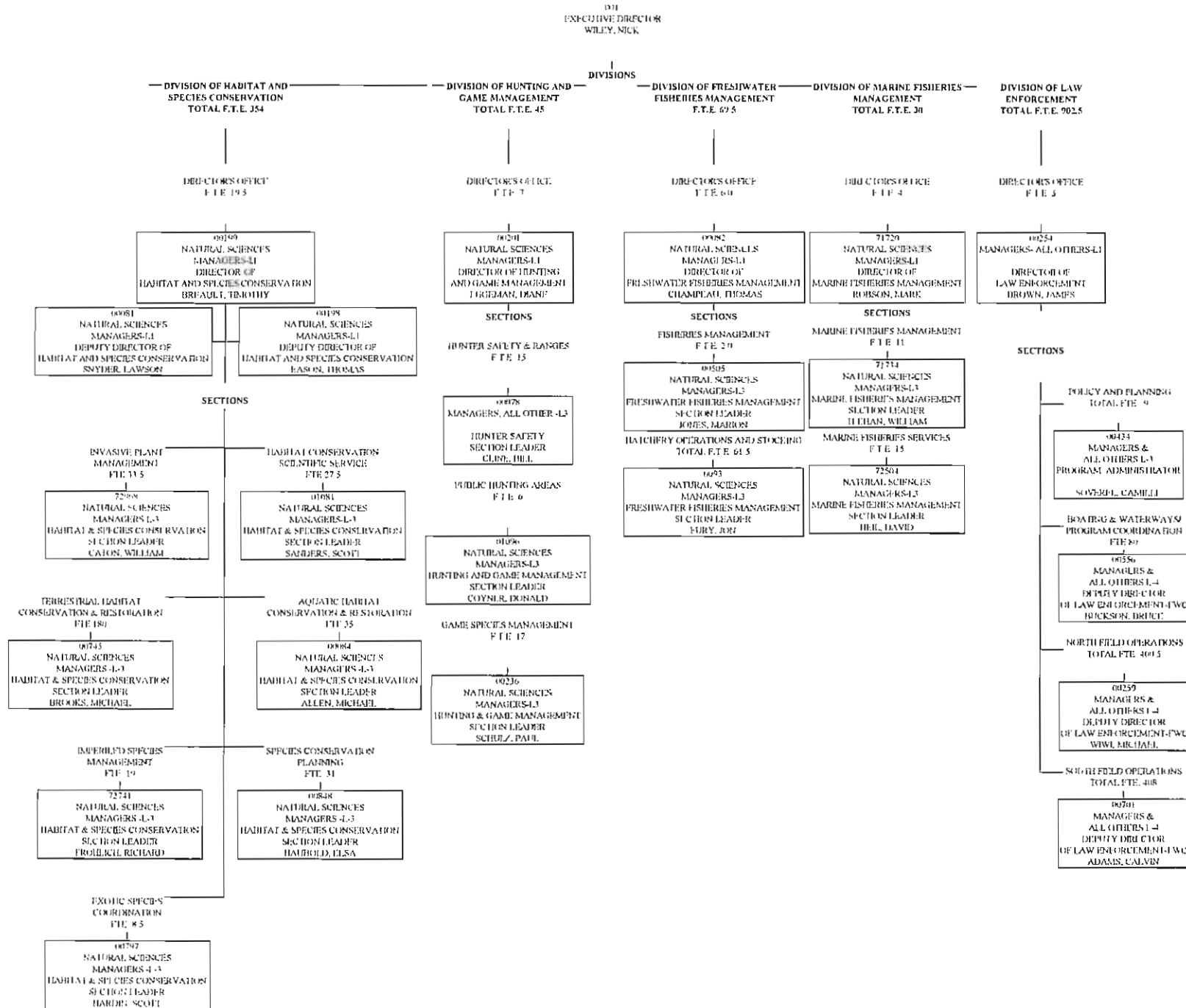
Florida Fish and Wildlife Conservation Commission
6/30/2011



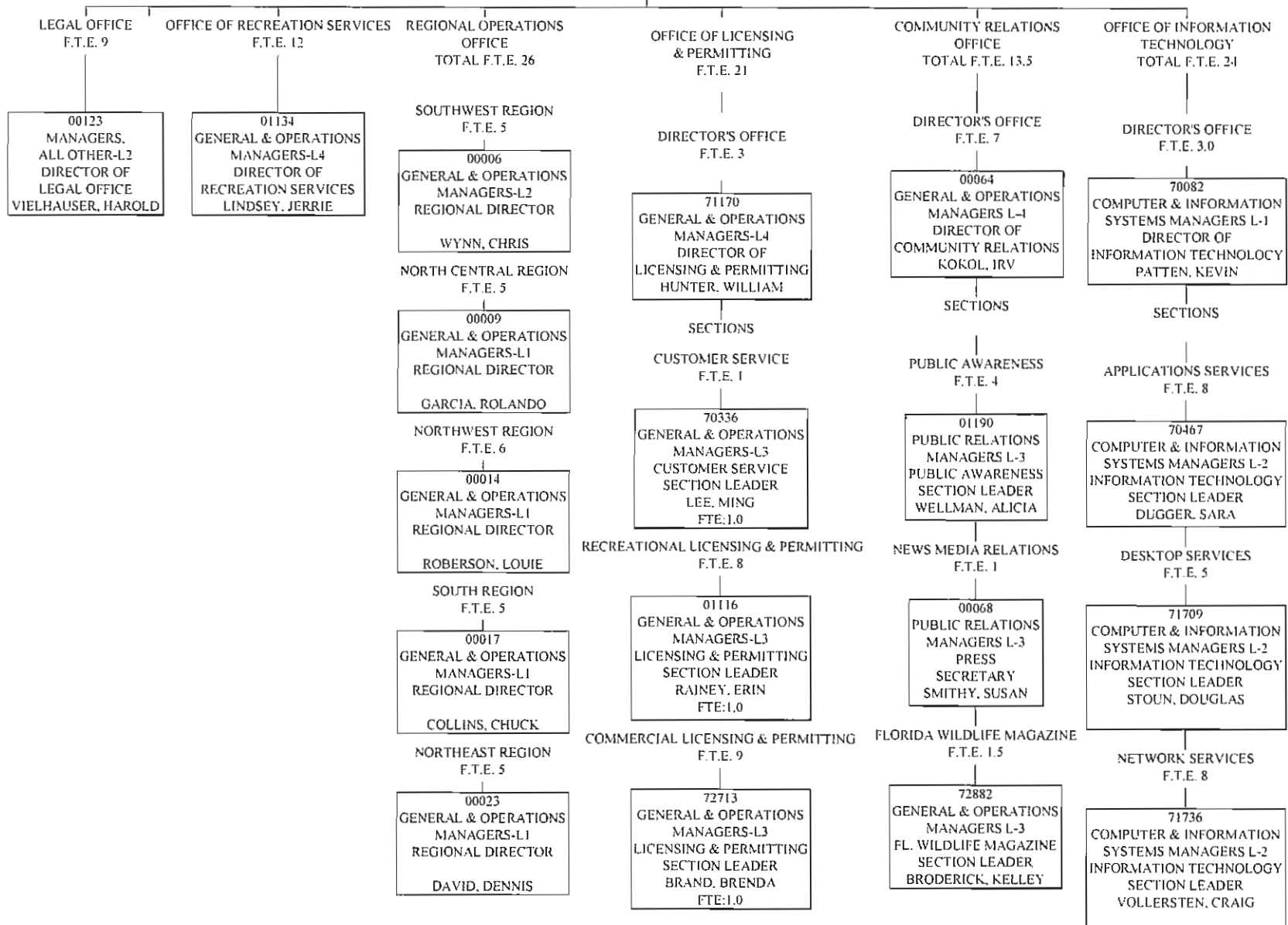
OFFICE OF THE EXECUTIVE DIRECTOR
F.T.E. 10

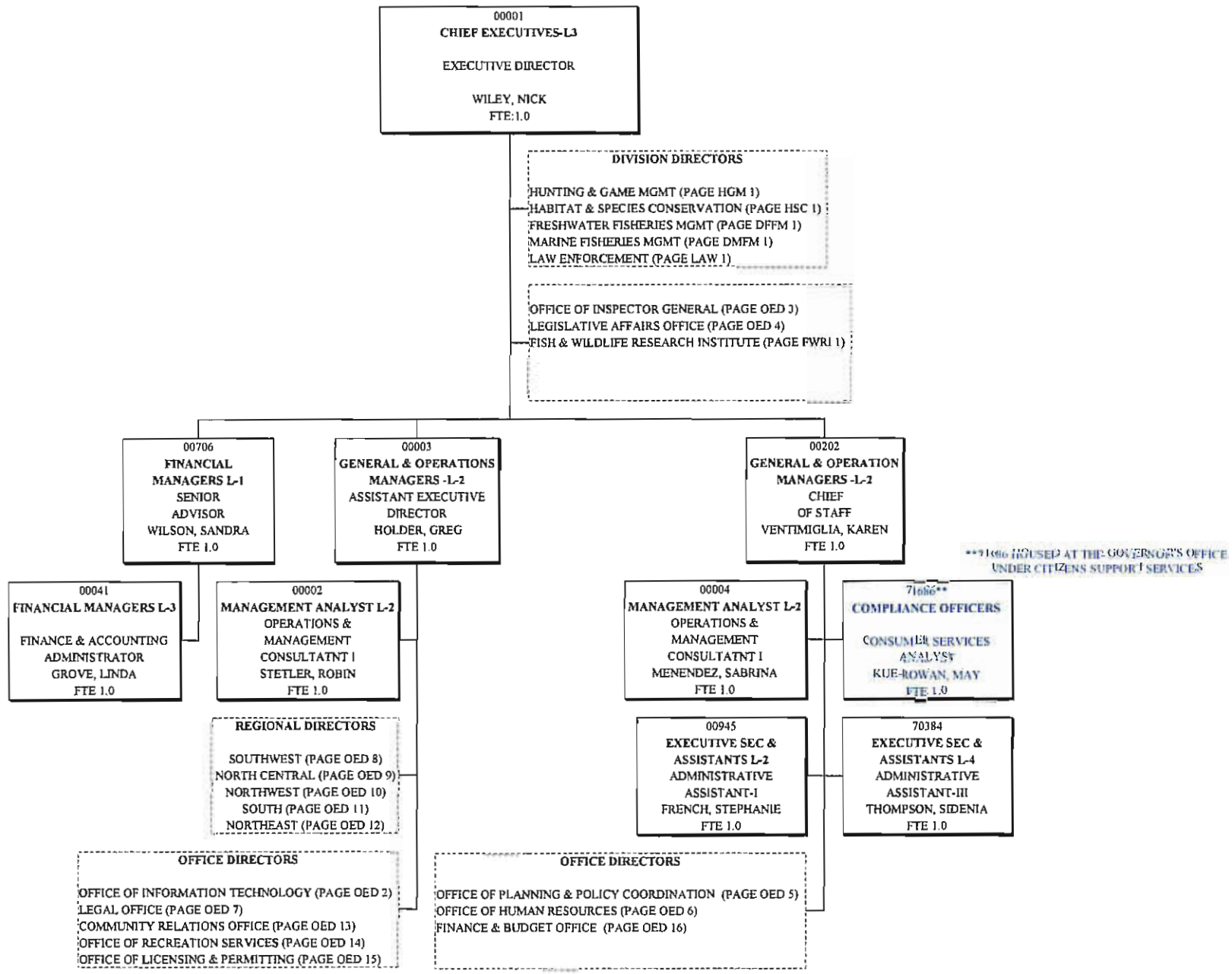






00003
ASSISTANT EXECUTIVE DIRECTOR
HOLDER, GREG





**71006 HOUSED AT THE GOVERNOR'S OFFICE UNDER CITIZENS SUPPORT SERVICES

OFFICE OF EXECUTIVE DIRECTION & ADMINISTRATIVE SUPPORT SERVICES
 OFFICE OF THE EXECUTIVE DIRECTOR
 ESTABLISHED F.T.E 215.5
 F.T.E. THIS PAGE 10

00003
GENERAL & OPERATIONS
 MANAGERS L-7
 ASSISTANT EXECUTIVE
 DIRECTOR
 HOLDER, GREG

70082
COMPUTER & INFORMATION
SYSTEMS MANAGERS-L1
 DIRECTOR OF
 INFORMATION TECHNOLOGY
 PATTEN, KEVIN
 FTE:1.0

70802 EXECUTIVE SEC & ADMIN ASSISTANTS-L3 ADMINISTRATIVE ASSISTANT II BOZEMAN, RACHEL FTE:1.0	72710 EXECUTIVE SECRETARY & ADMIN ASST. STAFF ASST. MCCARTER, LAWANDA FTE:1.0
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72710 reports to 72498 at FWRI

APPLICATION SERVICES
SECTION

DESKTOP SERVICES
SECTION

NETWORK SERVICES
SECTION

70467
COMPUTER & INFORMATION
SYSTEMS MANAGERS-L2
 INFORMATION TECHNOLOGY
 SECTION LEADER
 DUGGER, SARA
 FTE:1.0

71709
COMPUTER & INFORMATION
SYSTEMS MANAGERS-L2
 INFORMATION TECHNOLOGY
 SECTION LEADER
 STOUN, DOUGLAS
 FTE:1.0

71736
COMPUTER & INFORMATION
SYSTEMS MANAGERS-L2
 INFORMATION TECHNOLOGY
 SECTION LEADER
 VOLLERSTEN, CRAIG
 FTE:1.0

72690
COMPUTER
SPECIALISTS L-4
 SR. INFO. TECH. BUS.
 CONSULTANT
 TALLEY, THOMAS
 FTE:1.0

71842
COMPUTER SUPPORT
SPECIALISTS - L2
 OFFICE AUTOMATION
 ANALYST
 ALBANESE, JONATHAN
 FTE:1.0

01180
COMPUTER SUPPORT
SPECIALISTS - L2
 OFFICE AUTOMATION
 ANALYST
 GREENFIELD, JASON
 FTE:1.0

00597
NETWORK & COMPUTER
SYSTEMS ADM-L2
 DISTRIBUTED COMPUTER
 SYSTEMS ADMINISTRATOR
 PERRY, DAVID
 FTE:1.0

72474
NETWORK & COMPUTER
SYSTEMS ADM-L2
 DISTRIBUTED COMPUTER
 SYSTEMS SPECIALIST
 GAUGH, STACEY
 FTE:1.0

70073
COMPUTER PROGRAMMERS-L2
 COMPUTER
 PROGRAMMER ANALYST II
 FEIERTAG, LEEANN
 FTE:1.0

00561
COMPUTER SYSTEMS
ANALYST-L2
 SYSTEMS PROJECT
 ANALYST
 LEE, VIRGINIA
 FTE:1.0

00710
COMPUTER SPECIALISTS5
 ALL OTHERS - L4
 SR. INFO TECH.
 BUSINESS CONSULTANT
 MCCAFFREY, JOHN
 FTE:1.0

00005
MANAGEMENT
ANALYST L-3
 OPERATIONS
 ANALYST II
 UHLER, JACQUELINE
 FTE:1.0

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COMPUTER SPECIALISTS
 ALL OTHERS - L4
 SR. INFO. TECH.
 BUSINESS CONSULTANT
 WEATHINGTON, CARL
 FTE:1.0

00845
COMPUTER PROGRAMMERS-L2
 COMPUTER
 PROGRAMMER ANALYST II
 BAXTER, JAMES
 FTE:1.0

60292
NETWORK SYSTEMS & DATA
COMMUNICATION ANALYSTS-L4
 SYSTEMS
 PROGRAMMER III
 LAMONICA, NORMA
 FTE:1.0

71573
COMPUTER & INFORMATION
SYSTEMS MANAGERS-L2
 SYSTEMS PROJECT
 ADMINISTRATOR
 MENG, RITA
 FTE:1.0

00513
COMPUTER
SPECIALISTS L-4
 SR. INFO. TECH. BUS.
 CONSULTANT
 HAUVERSBUK, DANIEL
 FTE:1.0

00148
MANAGEMENT ANALYSTS-L3
 OPERATIONS & MANAGEMENT
 CONSULTANT I
 GURKA, PAUL
 FTE:1.0

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NETWORK & COMPUTER
SYSTEMS ADM-L2
 DISTRIBUTED COMPUTER
 SYSTEMS ANALYST
 TUBBS, ROY
 FTE:1.0

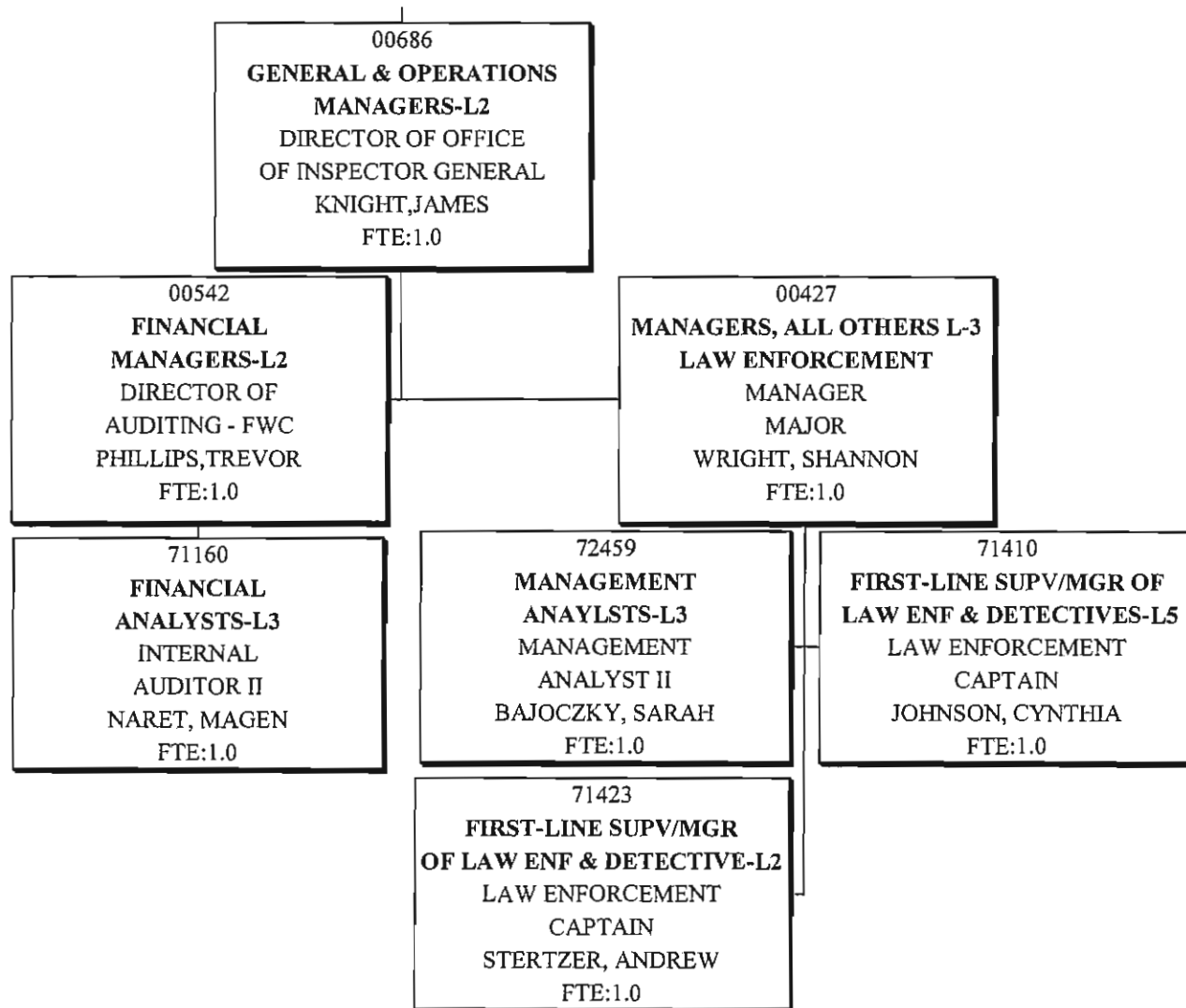
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FISHERIES & WILDLIFE
BIOLOGIST-L4
 BIOLOGICAL
 SCIENTIST IV
 REYNOLDS, GLEN

71495
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 DISTRIBUTED COMPUTER
 SYSTEMS CONSULTANT
 ROGERS, DON
 FTE:1.0

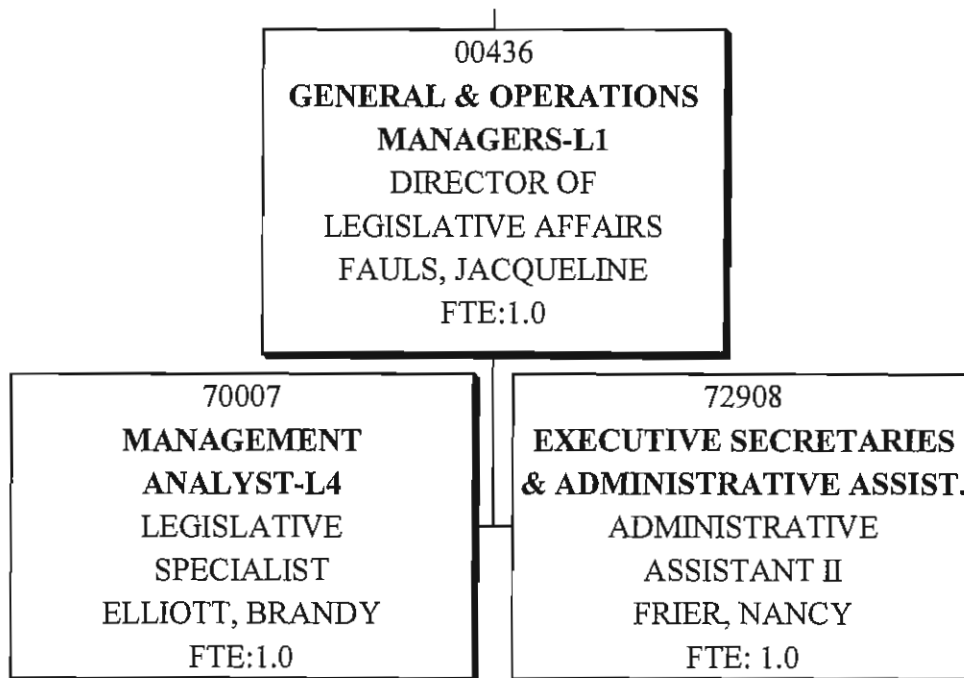
00001
CHIEF EXECUTIVES-L3

EXECUTIVE DIRECTOR

WILEY, NICK



0001
CHIEF EXECUTIVES L-3
EXECUTIVE DIRECTOR
WILEY, NICK



00202
**GENERAL & OPERATIONS
 MANAGERS L-2**
 CHIEF
 OF STAFF
 VENTIMIGLIA, KAREN

00718
**GENERAL & OPERATIONS
 MANAGERS-L4**
 DIRECTOR OF
 PLANNING & POLICY COORDINATION
 LINEHAN, NANCY
 FTE:1.0

60365 COUNTED IN FWRI

00200
**MANAGEMENT
 ANALYSTS-L4**
 SENIOR MANAGEMENT
 ANALYST II
 ROBERTSON, LISA
 FTE:1.0

060365**
**MANAGEMENT
 ANALYST**
 MANAGEMENT
 ANALYST II
 FORSTCHEN, ANN

01065
**FISHERIES & WILDLIFE
 BIOLOGISTS L-4**
 BIOLOGICAL
 SCIENTIST IV
 POOLE, MARY ANN
 FTE 1.0

00722
**MANAGERS
 ALL OTHERS L-2**
 PLANNING
 MANAGER
 ARNOLD, DAVID
 FTE 1.0

00887
**MANAGEMENT
 ANALYST**
 GOVERNMENT
 ANALYST II
 KOERBER-CHABRE., JANE
 FTE 1.0

00013
**EXECUTIVE SECRETARY
 & ADMIN ASST L-4**
 ADMINISTRATIVE
 ASSISTANT III
 WALLACE, TRACI
 FTE 1.0

71983
**MANAGEMENT
 ANALYSTS L-4**
 PLANNER IV
 SILVANIMA, LORA
 FTE:1.0

00215
**FISHERIES & WILDLIFE
 BIOLOGISTS L-4**
 BIOLOGICAL
 SCIENTIST IV
 PARSONS, DOUGLAS
 FTE 1.0

01065 RETPORTS TO 00218 IN HSC
 00887 REPORTS TO 00218 IN HSC
 00013 REPORTS TO 1097 IN HSC

00202
GENERAL AND OPERATIONS
MANAGERS - L4
CHIEF
OF STAFF
VENTIMIGLIA, KAREN

00060
HUMAN RESOURCES
MANAGERS-L3
DIRECTOR OF
HUMAN RESOURCES
HOFFMAN, CINDY
FTE: 1.0

71178
OFFICE & ADMINISTRATIVE
SUPPORT L-2
PERSONNEL
AIDE
VACANT
FTE: 1.0

00716
HUMAN RESOURCES, TRAIN
& LABOR RELATION-L3
PERSONNEL SERVICES
SPECIALIST
L'HEUREUX, KAREN
FTE: 1.0

71111
HUMAN RESOURCES
MANAGERS-L2
SENIOR PERSONNEL
MANAGER
CLEMONS, PAUL
FTE: 1.0

00062
TRAINING &
DEVELOPMENT MANAGERS L-2
TRAINING & RESEARCH
MANAGER
JEROME, LAURA
FTE: 1.0

70013
HUMAN RESOURCES, TRAIN
& LABOR RELATION-L3
PERSONNEL SERVICES
SPECIALIST
YAWN, ANNA
FTE: 1.0

OFFICE OF EXECUTIVE DIRECTION & ADMINISTRATIVE SUPPORT SERVICES
OFFICE OF HUMAN RESOURCES
ESTABLISHED F.T.E. 6

00003
GENERAL & OPERATIONS
MANAGERS-L2
ASSISTANT EXECUTIVE
DIRECTOR
HOLDER, GREG

00123
MANAGERS,
ALL OTHER-L2
DIRECTOR OF
LEGAL OFFICE
VIELHAUER, HAROLD
FTE:1.0

00541*
LAWYERS L-4

SENIOR ATTORNEY
NORTON, EMILY

61018
LAWYERS-L4

SENIOR
ATTORNEY
OGLO, CARLA
FTE:1.0

70300
LAWYERS-L3

ATTORNEY
MIRALIA, QUILLA
FTE:1.0

00719
MANAGEMENT
ANALYST L-3
OPERATIONS &
MGMT. CONSULTANT I
FAIN, JODY
FTE:1.0

71721
MANAGERS,
ALL OTHER-L4
DEPUTY GENERAL
COUNSEL
YAUN, MICHAEL
FTE:1.0

70037
PARALEGAL & LEGAL
ASSISTANTS-L1
PARALEGAL
SPECIALIST
PIZINO, ANTHONY
FTE:1.0

00603
LAWYERS-L4

SENIOR
ATTORNEY
SAMEK, KELLY
FTE:1.0

72486
LAWYERS-L4

SENIOR
ATTORNEY
HENDERSON, MARK
FTE:1.0

71581
EXECUTIVE SEC & ADMIN
ASSISTANTS-L3
ADMINISTRATIVE
ASSITANT II
MATLOCK, PAM
FTE:1.0

00003
GENERAL & OPERATIONS
MANAGERS-L2
ASSISTANT EXECUTIVE
DIRECTOR
HOLDER, GREG

00006
GENERAL & OPERATIONS
MANAGERS-L2
REGIONAL DIRECTOR

WYNN, CHRIS
FTE:1.0

REGIONAL FUNCTIONS

00007
GENERAL &
OPERATIONS MGRS L-2
OPERATIONS &
MGMT CONSLT MGR
LAMBERT, CARLA
FTE:1.0

FIELD OFFICES

INFORMATION & NEWS

00046 0035 00160
PURCHASING ADMIN. SERVICES ADMIN SERVICES
AGENTS L-2 MANAGERS L-2 MANAGERS L-2
PROPERTY ANALYST BUSINESS MANAGER 1 BUSINESS MANAGER 1
STARLING, GARY PURCELL, ANGELA GULLEY, ESTHER

00592
SECRETARIES, EXCEPT
LEGAL, MED & EXEC-LI
SECRETARY
SPECIALIST
HEIL, TINA
FTE:1.0

00077
PUBLIC RELATIONS
MANAGERS-L2
PUBLIC INFORMATION
DIRECTOR
MORSE, GARY
FTE:1.0

00426
EXECUTIVE SEC & ADMIN
ASSISTANTS-L2
STAFF
ASSISTANT
RIVERA-GUTIERREZ, JESSICA
FTE:1.0

00046, 0035 AND 00160 COUNTED IN F&BO

00003
**GENERAL & OPERATIONS
 MANAGERS-L2**
 ASSISTANT EXECUTIVE
 DIRECTOR
 HOLDER, GREG

00009
**GENERAL & OPERATIONS
 MANAGERS-L1**
 REGIONAL DIRECTOR
 GARCIA, ROLANDO
 FTE:1.0

REGIONAL FUNCTIONS

00010
**GENERAL &
 OPERATIONS MGRS L-2**
 OPERATIONS &
 MGMT. CONSLT MGR
 BARRY, DARLENE
 FTE:1.0

FIELD OFFICES

INFORMATION & NEWS

01146
**SECRETARIES, EXCEPT LEGAL,
 MED & EXEC-L1**
 SECRETARY SPECIALIST
 SMITH, KAREN
 FTE:1.0

72578
**PURCHASING
 AGENTS L-2**
 PROPERTY
 ANALYST
 LYONS, SHARON

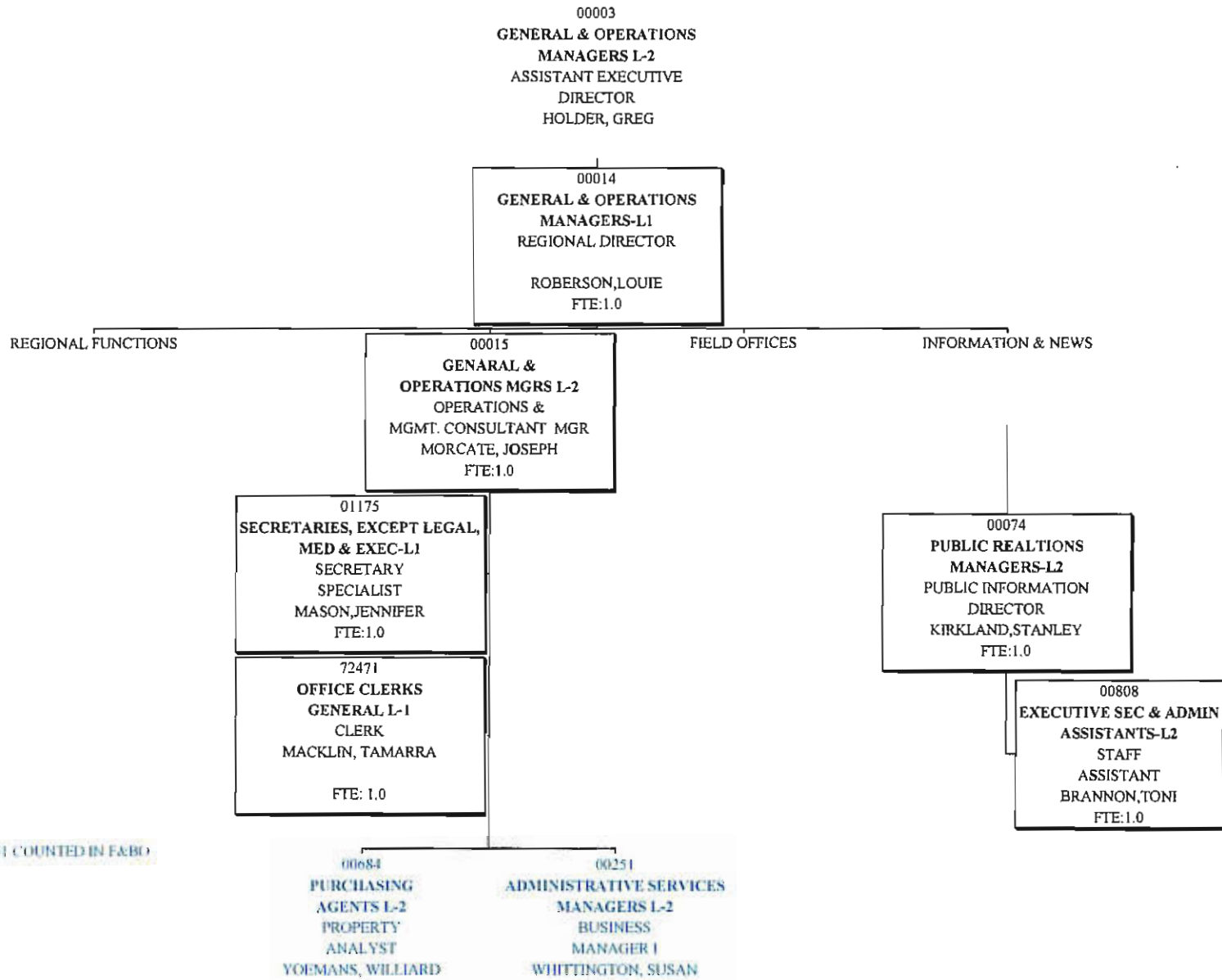
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**ADMINISTRATIVE SERVICES
 MANAGERS L-2**
 BUSINESS
 MANAGER I
 HEWITT, KIMBERLY

00073
**PUBLIC RELATIONS
 MANAGERS-L2**
 PUBLIC INFORMATION
 DIRECTOR
 PARKER, KAREN
 FTE:1.0

01172
**ADMINISTRATIVE SERVICES
 MANAGERS L-2**
 BUSINESS
 MANAGER I
 LEE, DALE

72472
**BOOKKEEPING ACCOUNTING
 & AUDITING CLERK**
 FISCAL ASSISTANT I
 MACDONALD, SHERRI
 FTE 1.0

72578, 72705 AND 01172 COUNTED IN F&BO



00684 AND 00251 COUNTED IN F&BO

00003
GENERAL & OPERATIONS
MANAGERS L-2
ASSISTANT EXECUTIVE
DIRECTOR
HOLDER, GREG

00023
GENERAL & OPERATIONS
MANAGERS-L1
REGIONAL DIRECTOR

DAVID, DENNIS
FTE:1.0

REGIONAL FUNCTIONS

00025
GENERAL &
OPERATIONS MGRS L-2
OPERATIONS & MGMT
CONSULTANT MGR
RICHARDSON, ELAINE
FTE:1.0

FIELD OFFICES

INFORMATION & NEWS

01174
OFFICE CLERKS
GENERAL L-2
SENIOR
CLERK
JONES, ANGELA
FTE:1.0

00024
OFFICE CLERKS
GENERAL L-2
SENIOR
CLERK
FRISBIE-HOOSE, KRISTEN
FTE:1.0

00517
ADMINISTRATIVE SERVICES
MANAGERS
BUSINESS
MANAGER I
PLUMMER, CLAUDIA

00043
PURCHASING
AGENT L-3
PROPERTY ANALYST
JOSEPH, DAVID

00517 AND 00043 COUNTED IN F&BO

00076
PUBLIC RELATIONS
MANAGERS-L2
PUBLIC INFORMATION
DIRECTOR
HILL, JOYCE
FTE:1.0

00003
**GENERAL & OPERATIONS
 MANAGERS L-2**
 ASSISTANT EXECUTIVE
 DIRECTOR
 HOLDER, GREG

00064
**GENERAL & OPERATIONS
 MANAGERS-L4**
 DIRECTOR OF
 COMMUNITY RELATIONS
 KOKOL, IRV
 FTE:1.0

00065
**EXECUTIVE SEC & ADMIN
 ASSISTANTS-L4**
 ADMINISTRATIVE
 ASSISTANT III
 LORD, CONNIE
 FTE:1.0

000751
**EXECUTIVE SEC & ADMIN
 ASSISTANTS-L3**
 ADMINISTRATIVE
 ASSISTANT II
 ROBERTS, PATRICIA
 FTE:1.0

SECTIONS-

PUBLIC
 AWARENESS

NEWS MEDIA
 RELATIONS

FLORIDA WILDLIFE
 MAGAZINE

70058
**ART
 DIRECTORS**
 ART
 EDITOR
 TAVARES, ANN
 FTE: 1.0

72763
**PUBLIC RELATIONS
 MANAGER - L3**
 PUBLIC INFORMATION
 DIRECTOR
 BASHAM, JESSICA
 FTE: 1.0

01190
**PUBLIC RELATIONS
 MANAGERS-L3**
 PUBLIC AWARENESS
 SECTION LEADER
 WELLMAN, ALICIA
 FTE:1.0

00069
**PUBLIC RELATIONS
 MANAGERS - L2**
 PUBLIC INFORMATION
 DIRECTOR
 BALL, SCOTT
 FTE: 1.0

00068
**PUBLIC RELATIONS
 MANAGERS-L3**
 PRESS
 SECRETARY
 SMITH, SUSAN
 FTE:1.0

72882
**GENERAL & OPERATIONS
 MANAGERS-L3**
 FLORIDA WILDLIFE MAGAZINE
 SECTION LEADER
 BRODERICK, KELLY
 FTE:1 0

SUBSECTION OF MEDIA SERVICES

00070
**PUBLIC RELATIONS
 SPECIALISTS-L2**
 PUBLIC INFORMATION
 SPECIALIST
 HOLZER, EVERETT
 FTE:1.0

00752
**PUBLIC RELATIONS
 SPECIALISTS-L2**
 PUBLIC INFORMATION
 SPECIALIST
 LEWIS, EDWARD
 FTE:1.0

00048
**PUBLIC RELATIONS
 SPECIALISTS-L2**
 PUBLIC INFORMATION
 SPECIALIST
 DIAL, WENDY
 FTE:1.0

72883
**EXECUTIVE SECRETARIES
 & ADMIN. ASSISTANTS - L2**
 STAFF ASSISTANT
 WRIGHT, LUANN

01192
**PUBLIC RELATIONS
 SPECIALISTS-L2**
 INFORMATION
 SPECIALIST III
 DONOVAN, TIM
 FTE:1.0

00003
**GENERAL & OPERATIONS
 MANAGERS L-2**
 ASSISTANT EXECUTIVE
 DIRECTOR
 HOLDER, GREG

01134
**GENERAL & OPERATIONS
 MANAGERS-L4**
 DIRECTOR OF
 RECREATION SERVICES
 LINDSEY, JERRIE
 FTE:1.0

72836
**ADMINISTRATIVE
 SERVICES MGRS L-2**
 BUSINESS
 MANAGER I
 RUHL, ADRIENNE
 FTE:1.0

SUBSECTIONS

WILDLIFE VIEWING

PLANNING & DESIGN

**INTERPRETIVE AND
 CONSERVATION STEWARDSHIP
 PROGRAMS**

72837
**NATURAL SCIENCES
 MANAGERS -L2**
 BIOLOGICAL
 ADMINISTRATOR I
 GLICK, ANNETTE
 FTE:1.0

PLANNING AND DESIGN

00853
**GENERAL AND
 OPERATIONS MANAGERS-L2**
 PLANNING AND DESIGN
 ADMINISTRATOR
 NOYES, RICHARD
 FTE:1.0

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 GILLAN, JUDY
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 ANALYST L-1**
 PLANNING &
 EVALUATION SPECIALIST
 KISER, SELENA
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01068
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 BIOLOGISTS-L2**
 BIOLOGICAL
 SCIENTIST III
 KISER, WILLIAM
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 ALL OTHERS L-2**
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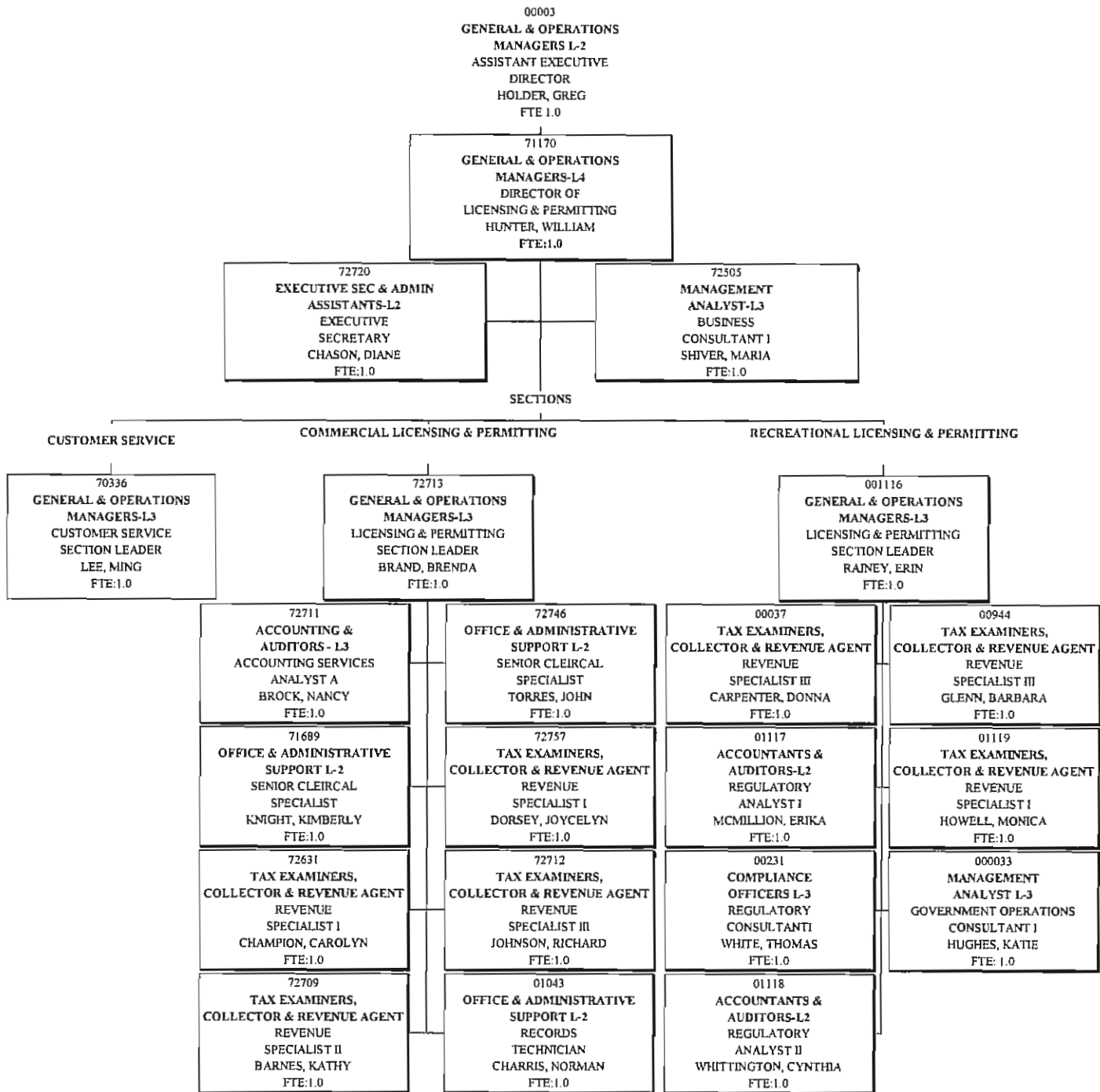
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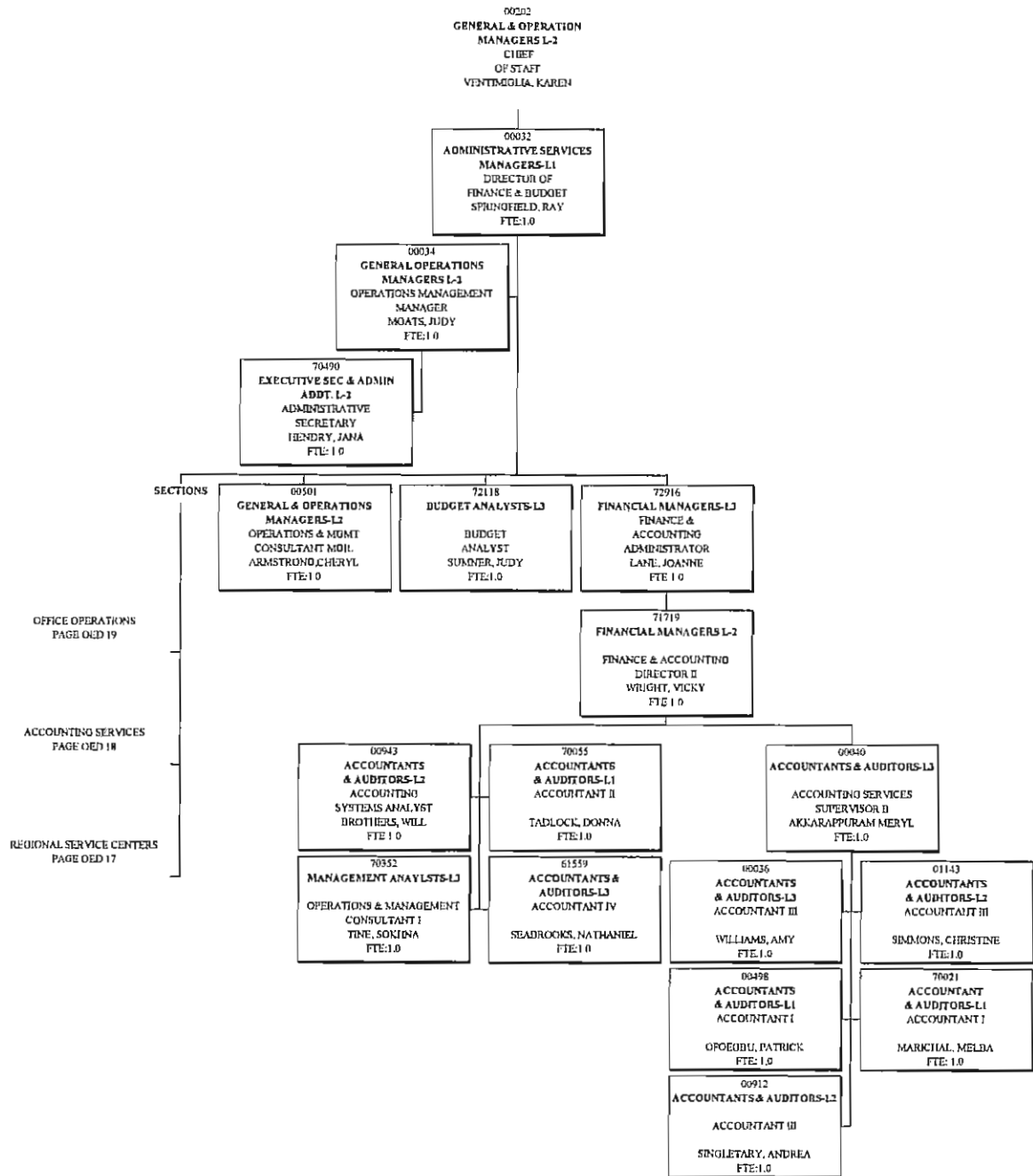
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 SCIENTIST II
 MURFEY, PAMELA
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 BIOLOGISTS-L2**
 BIOLOGICAL
 SCIENTIST II
 JONES, ALLISON
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 PROJECTS ADMIN II
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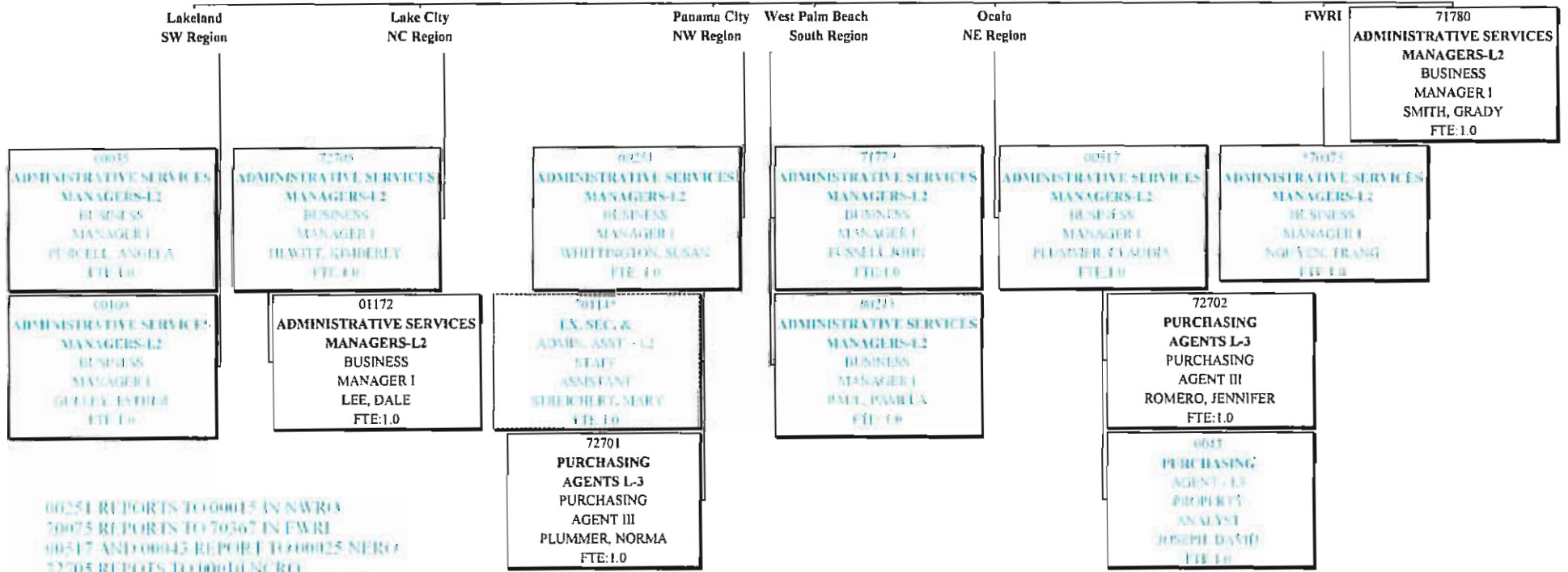


OFFICE OPERATIONS
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ACCOUNTING SERVICES
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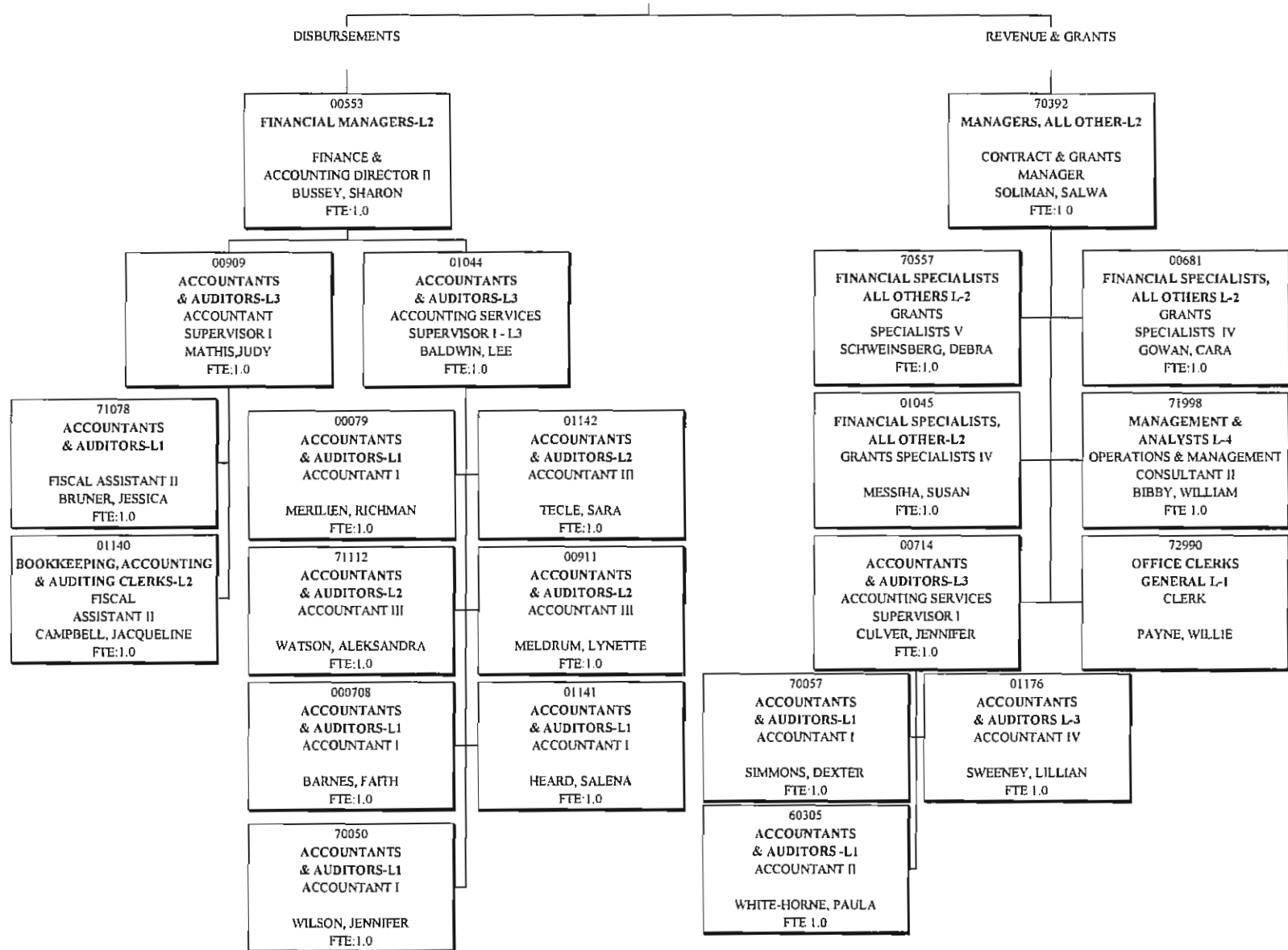
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FINANCE & BUDGET
SPRINGFIELD, RAY

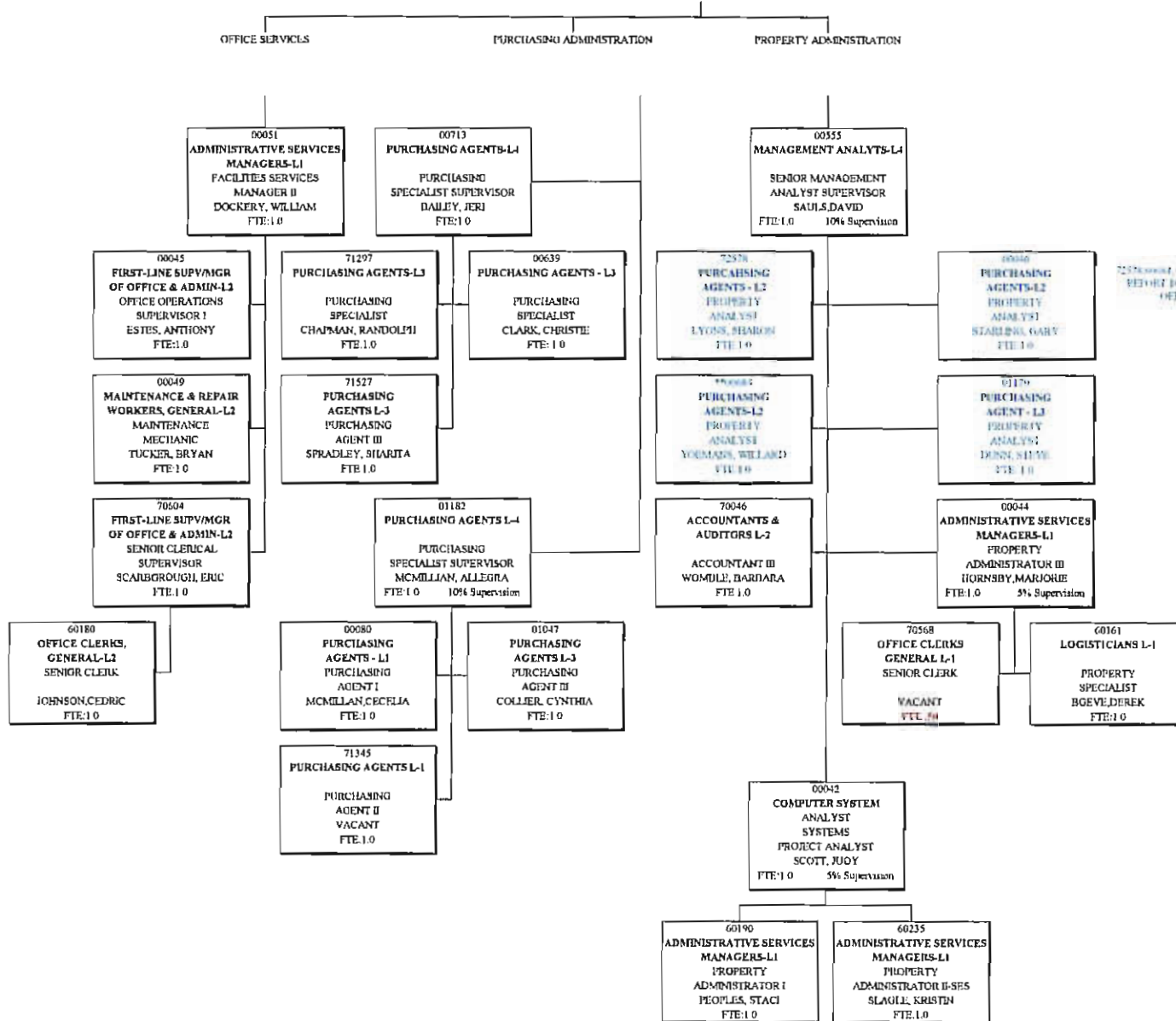


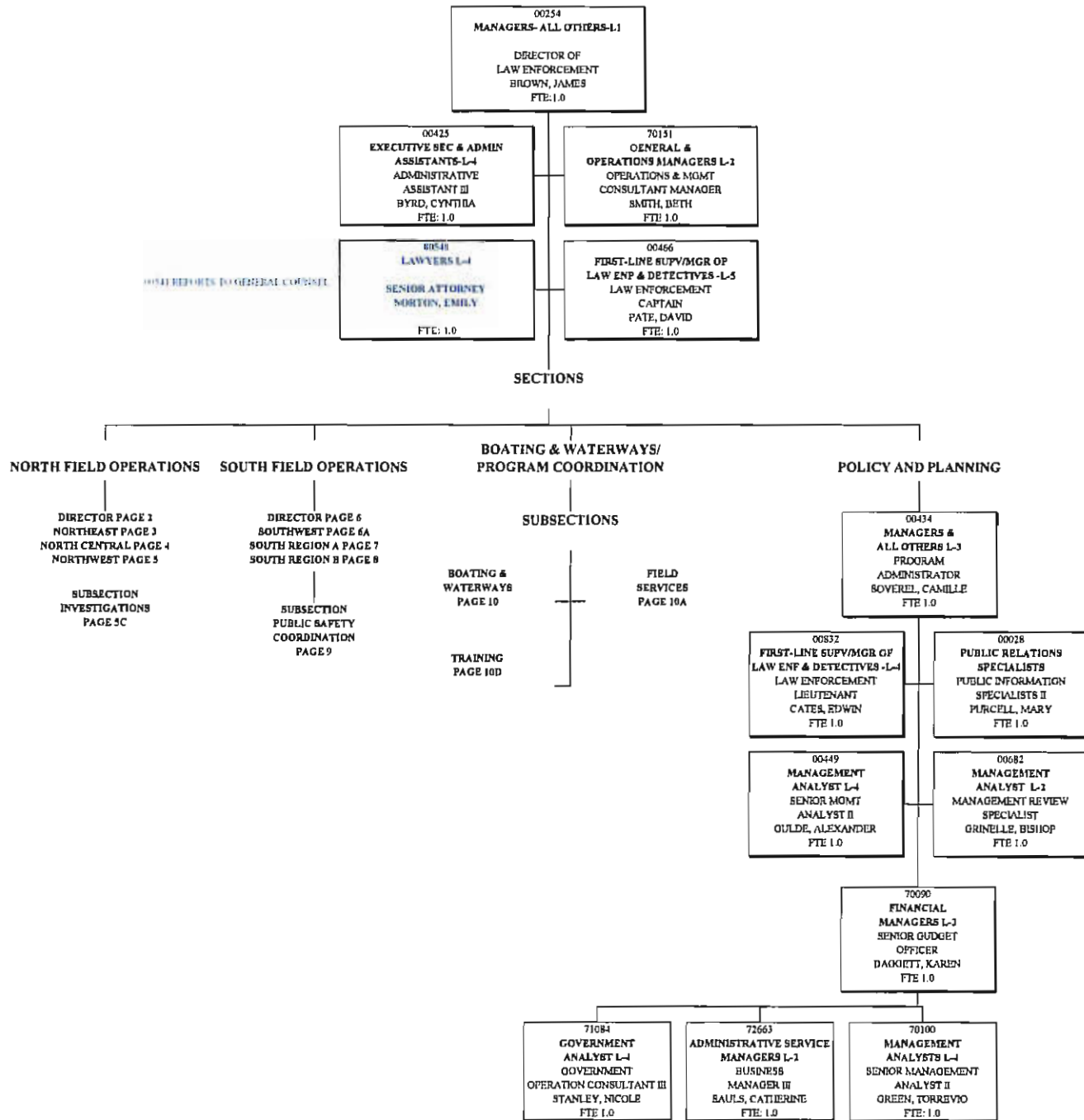
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 70075 REPORTS TO 70367 IN FWRI
 00517 AND 00043 REPORT TO 00025 NERO
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 71779 AND 00213 REPORT TO 00018 IN SRO
 70114 COUNTED IN LE

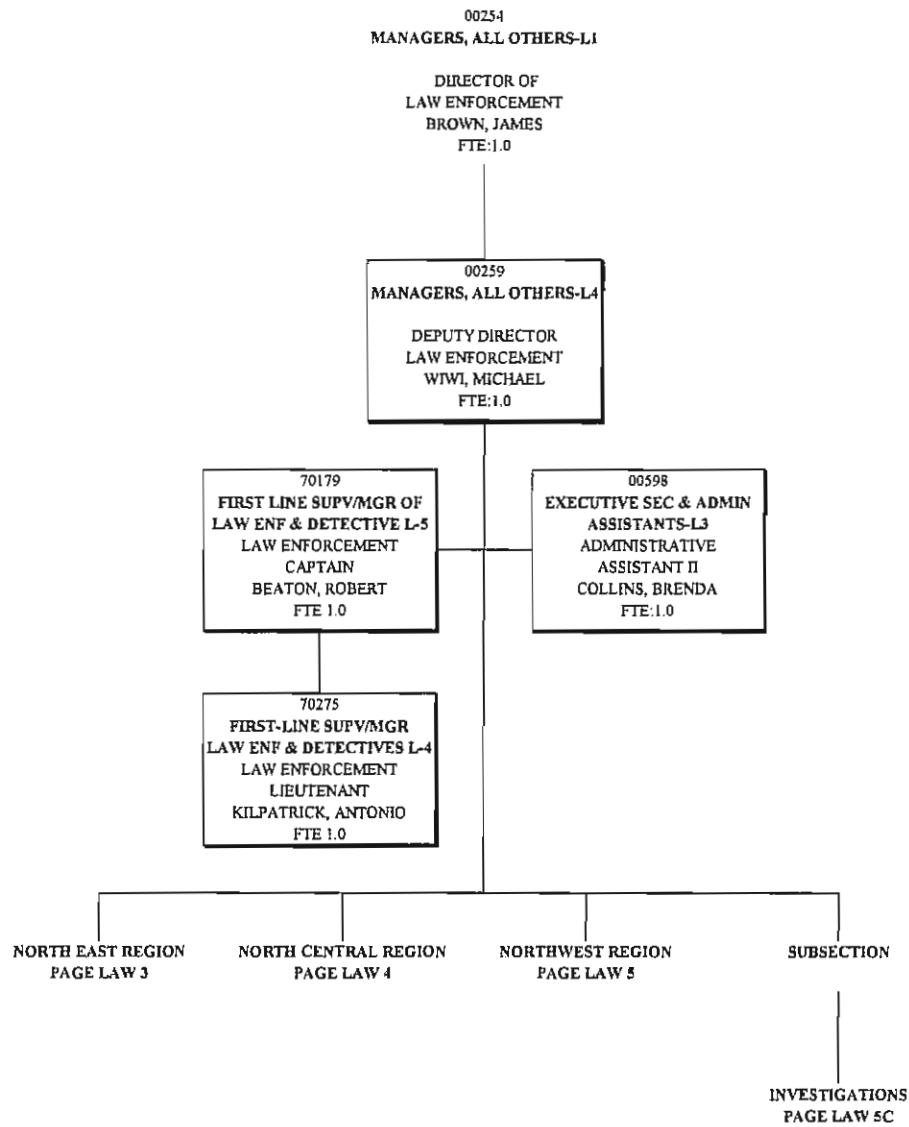
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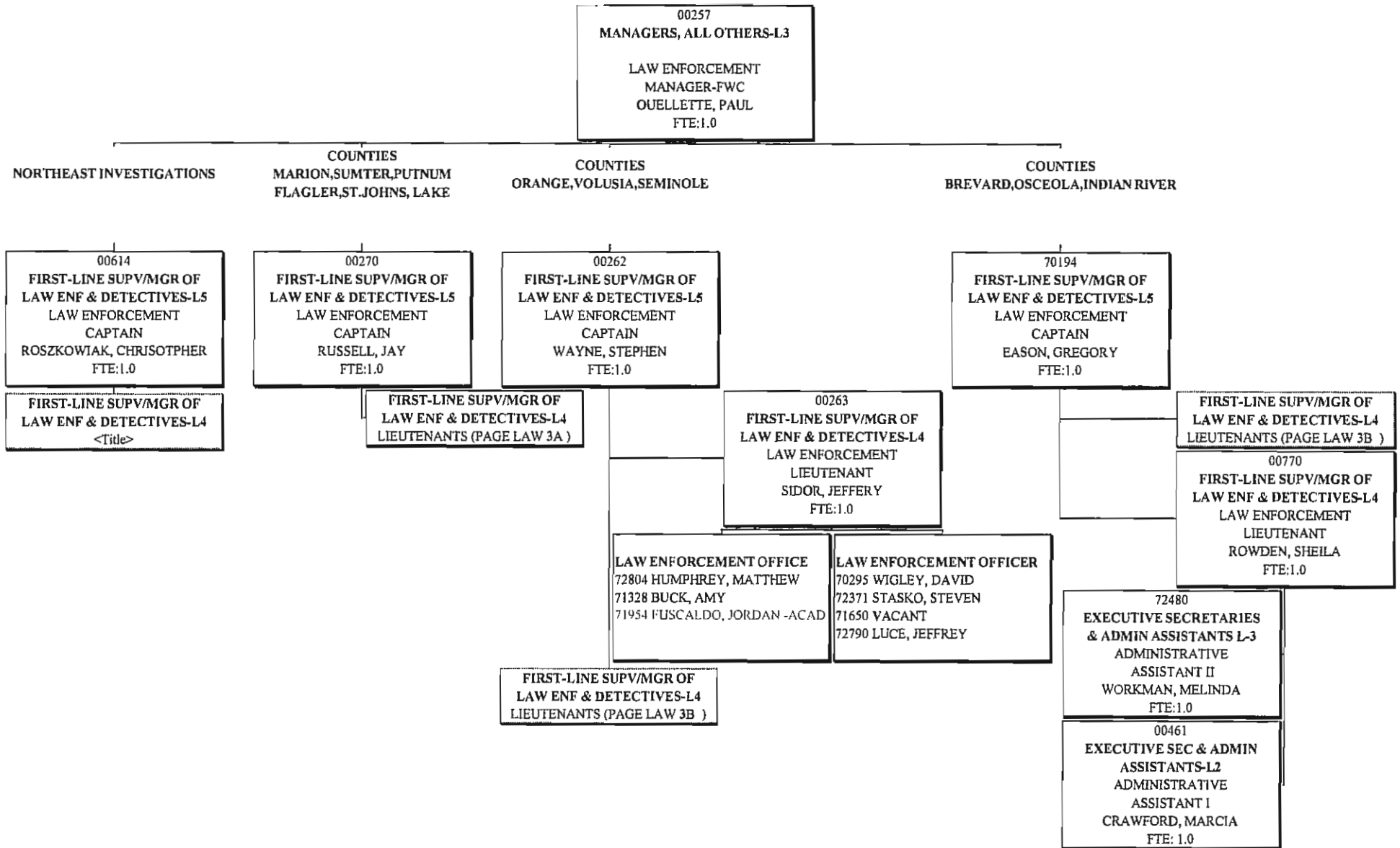


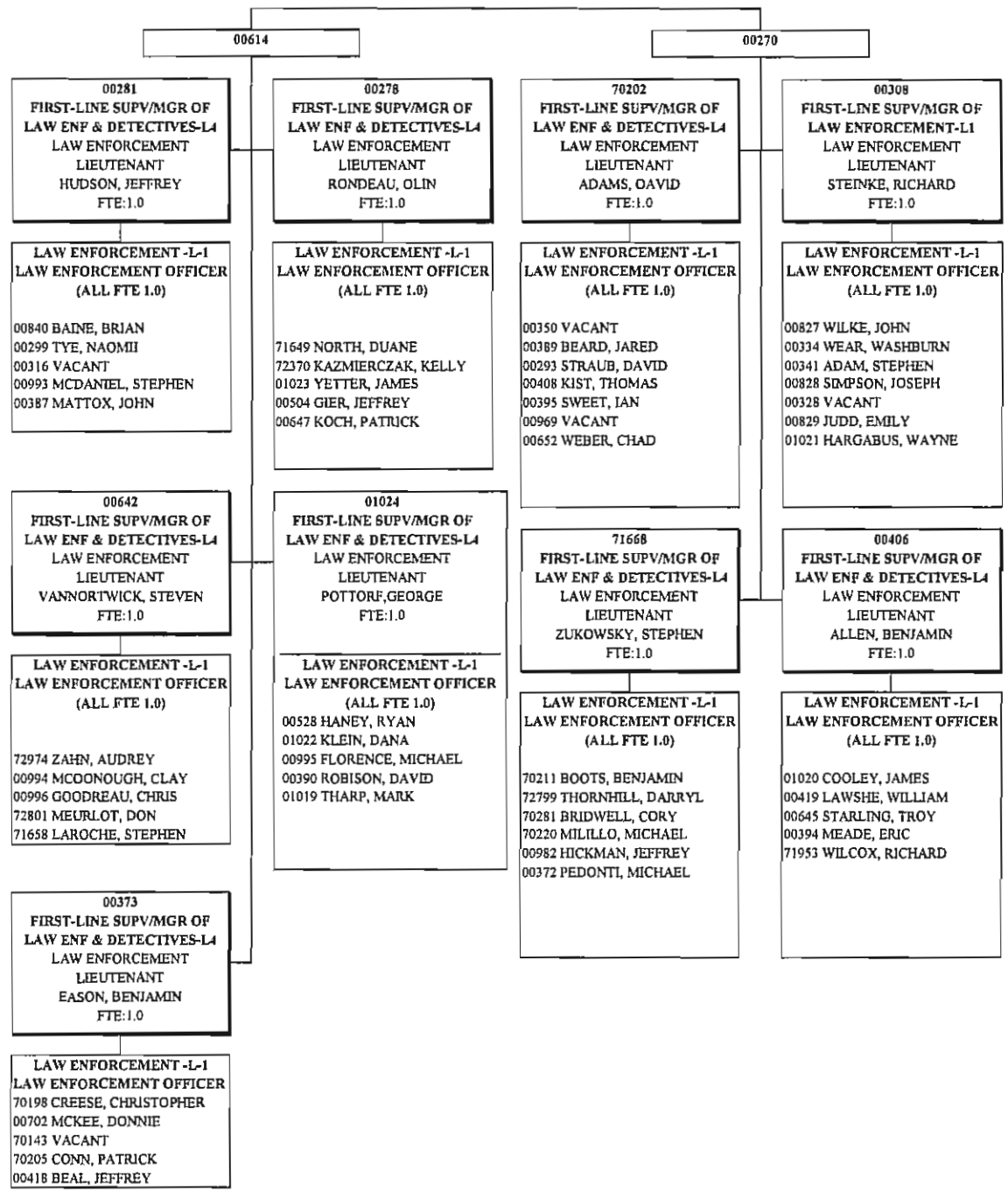
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 MANAGERS L-1
 DIRECTOR OF
 FINANCE & BUDGET
 SPRINGFIELD, RAY

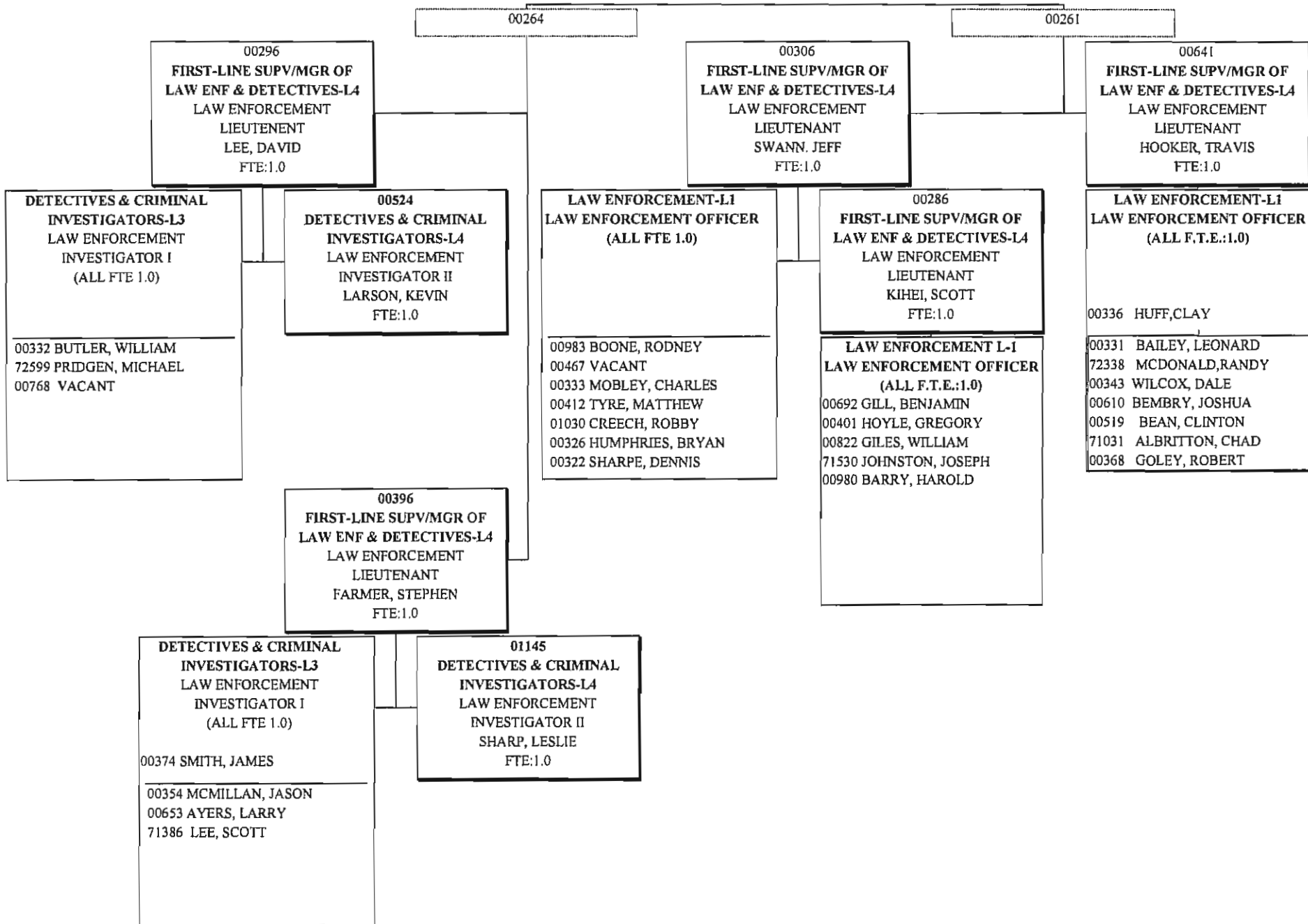


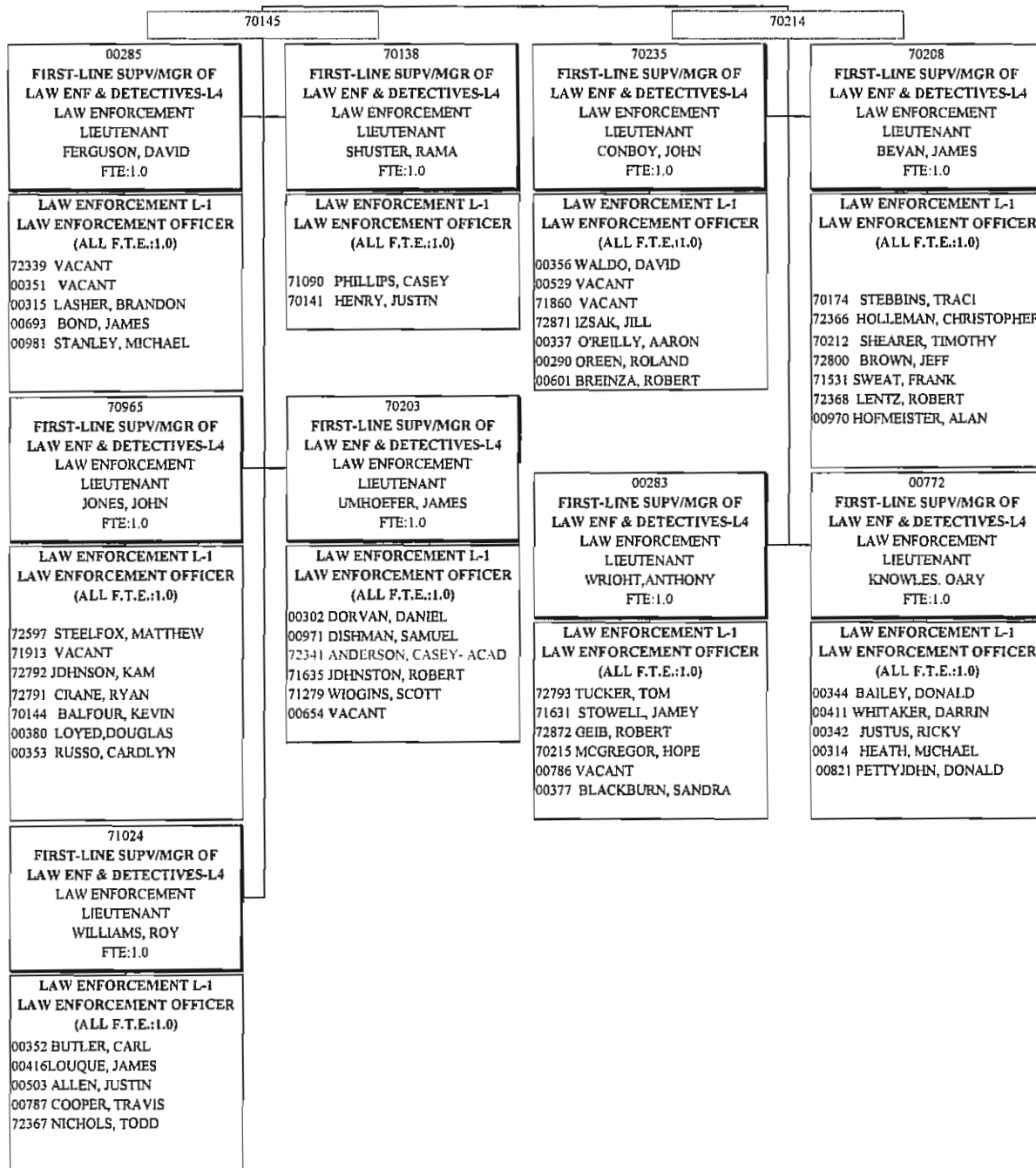


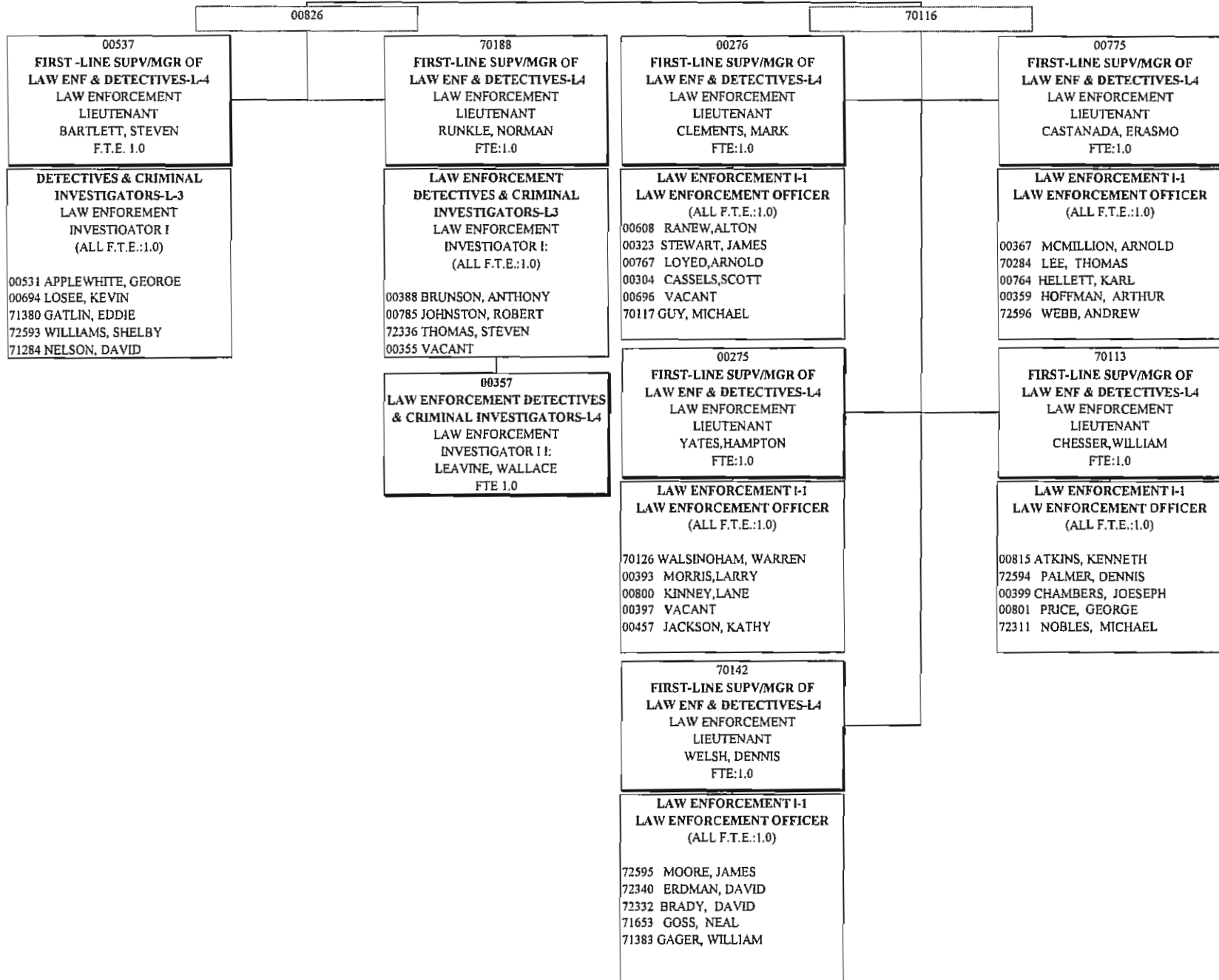


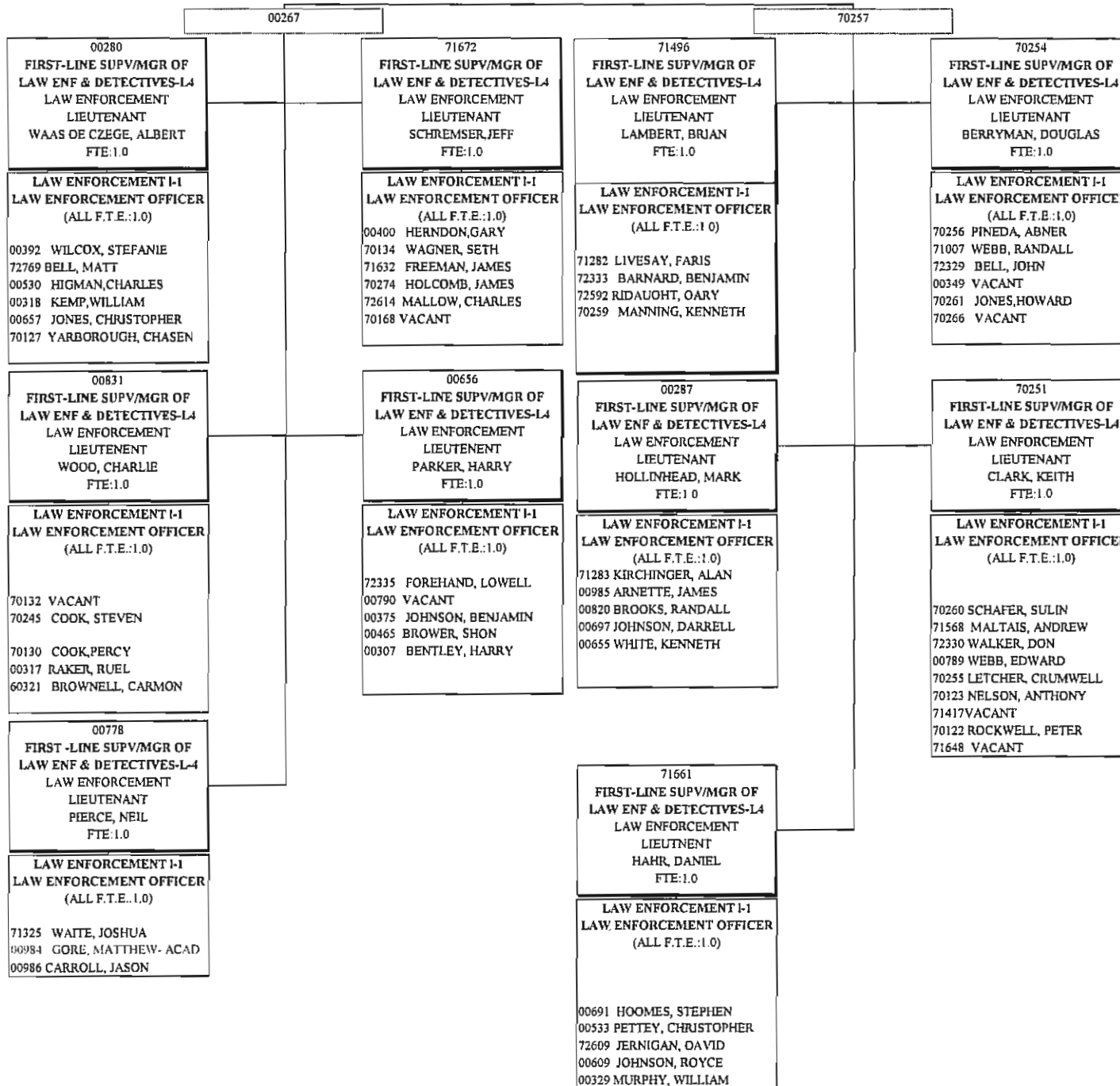




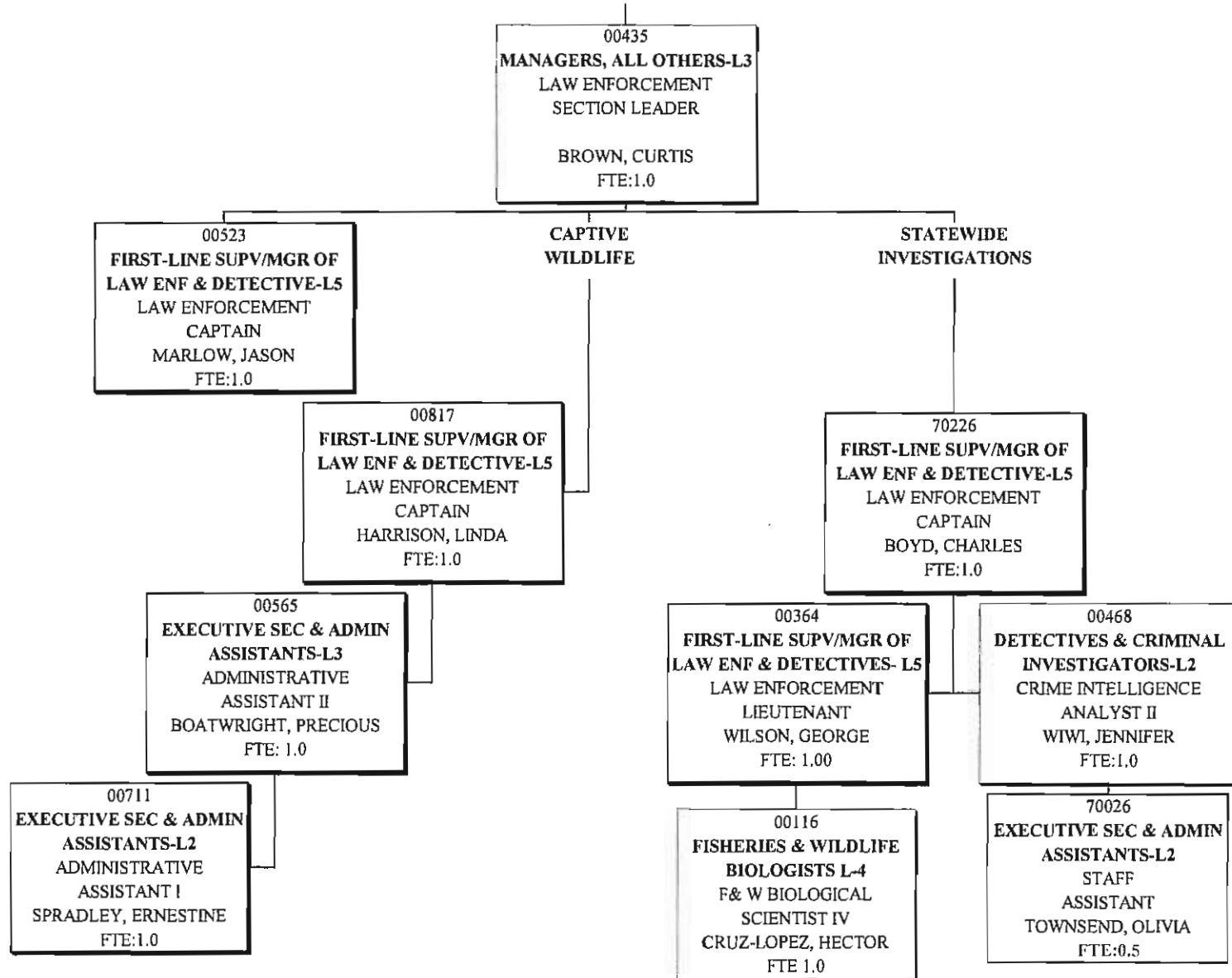


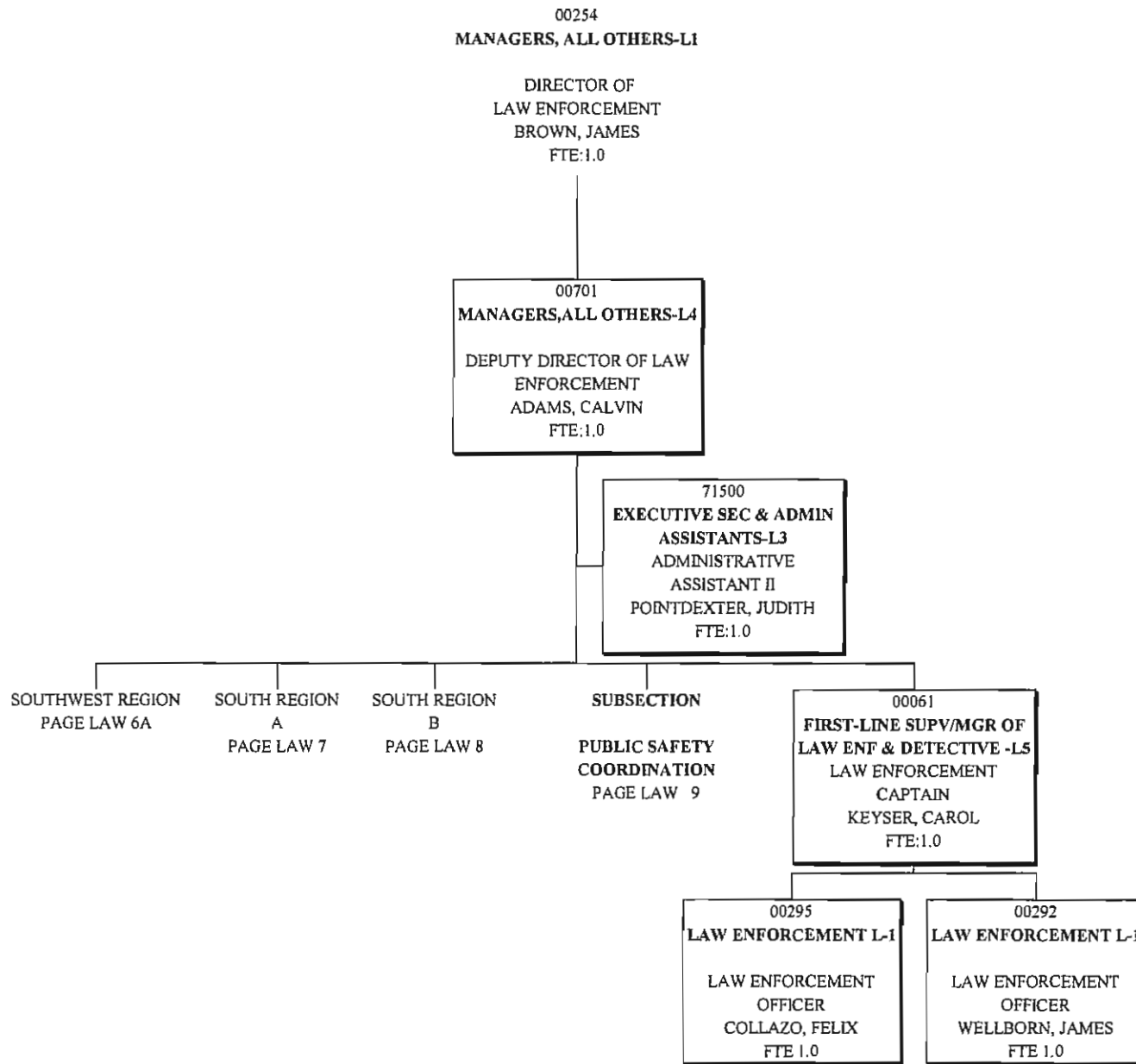




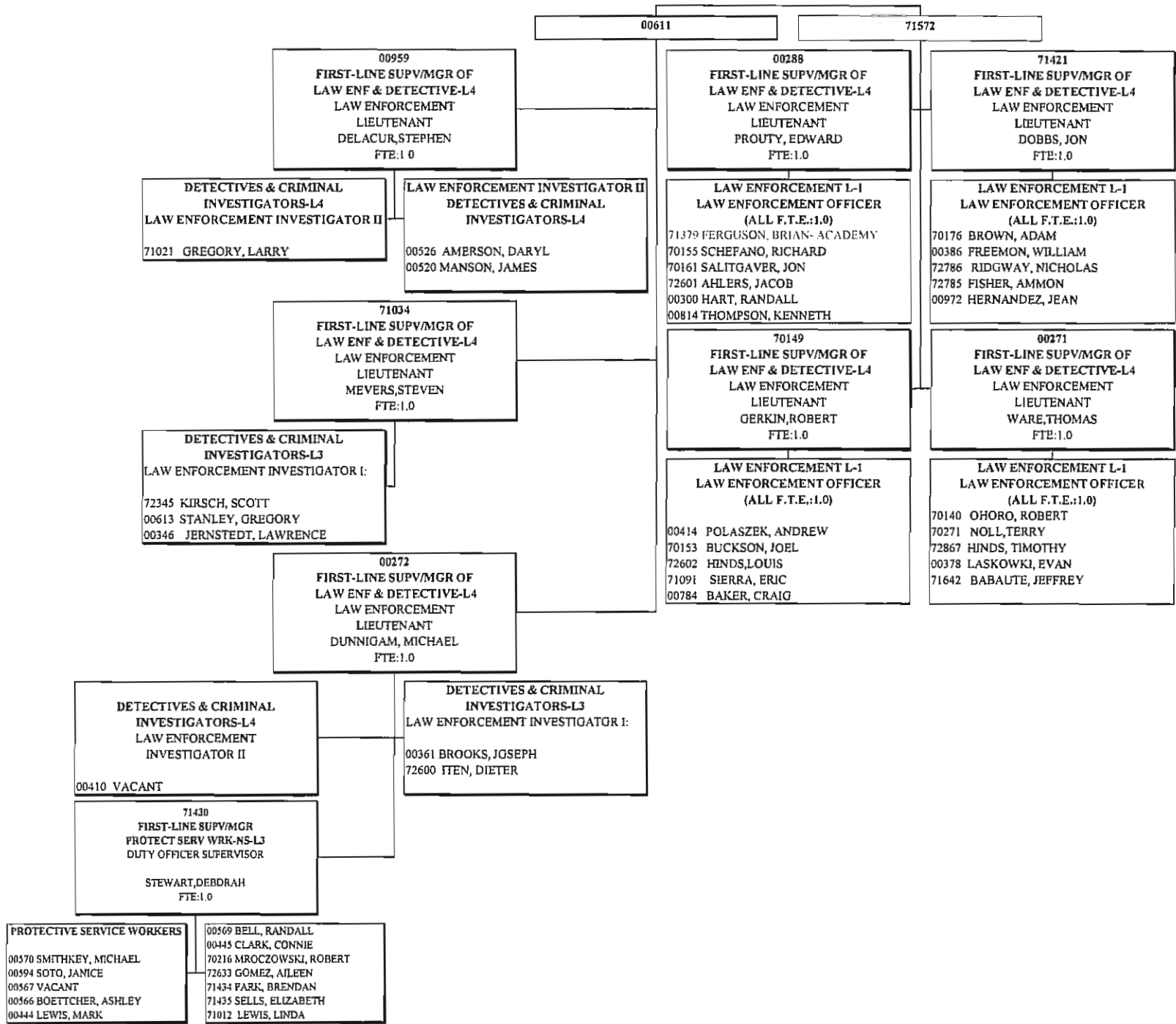


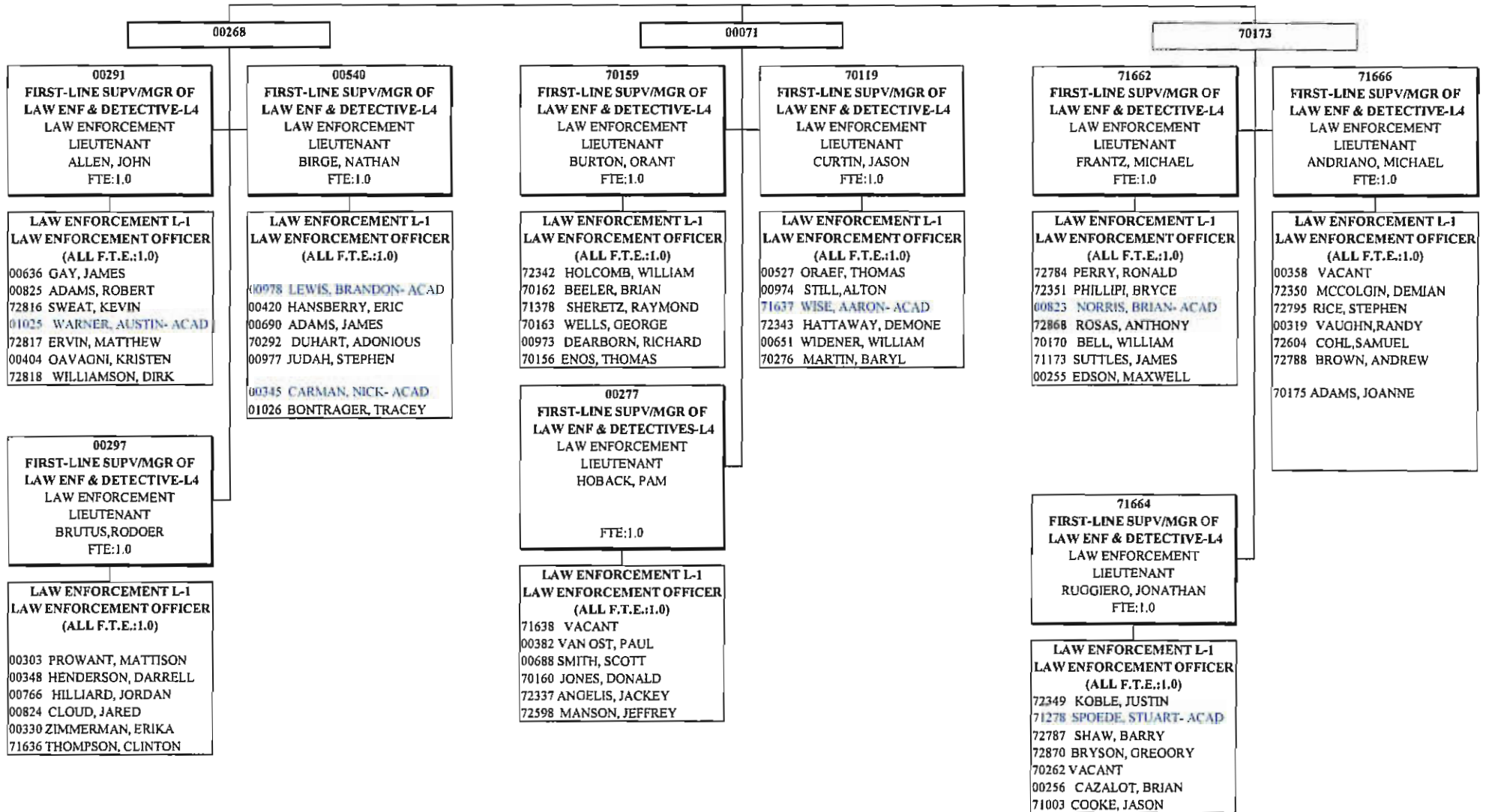
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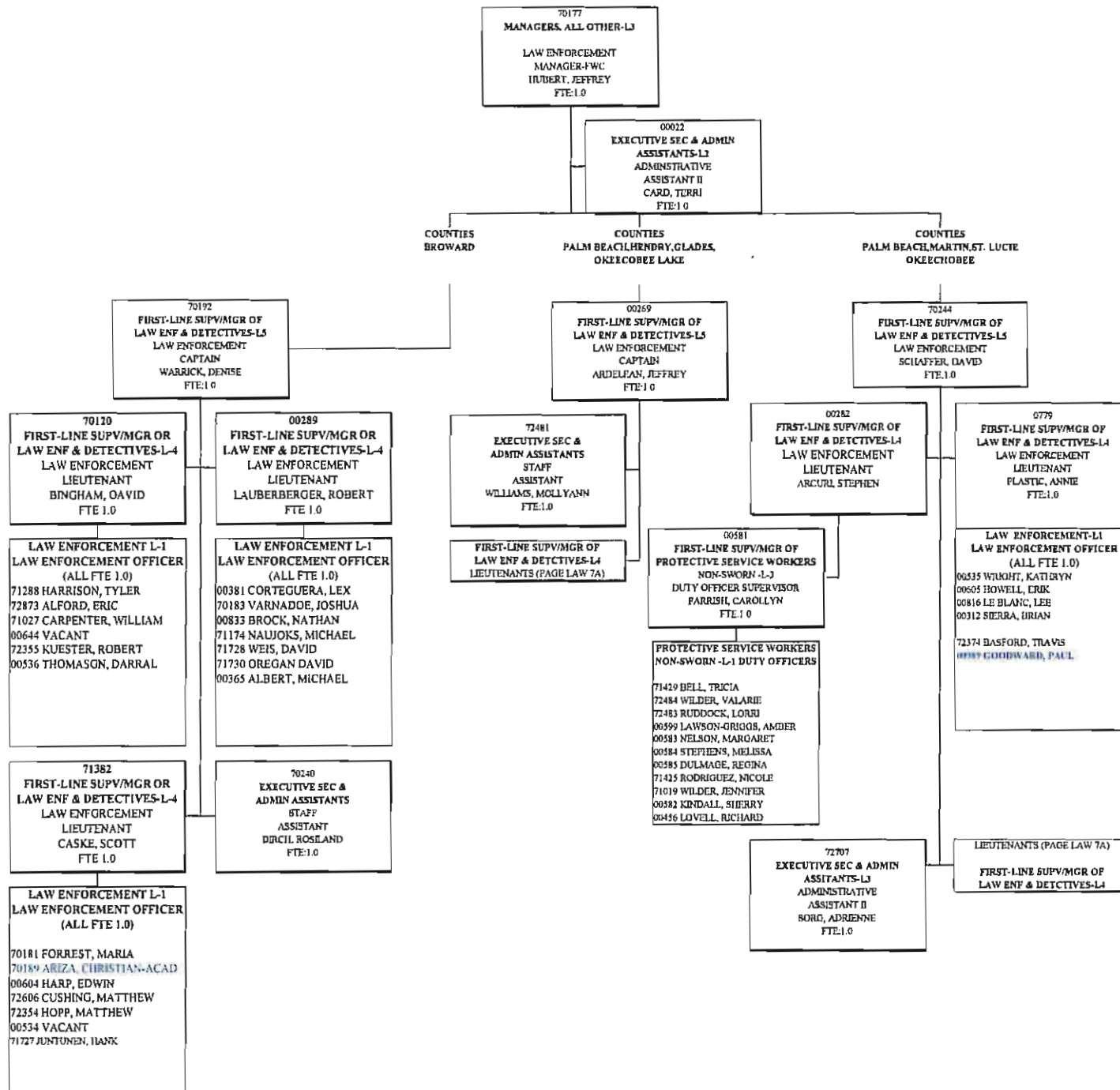


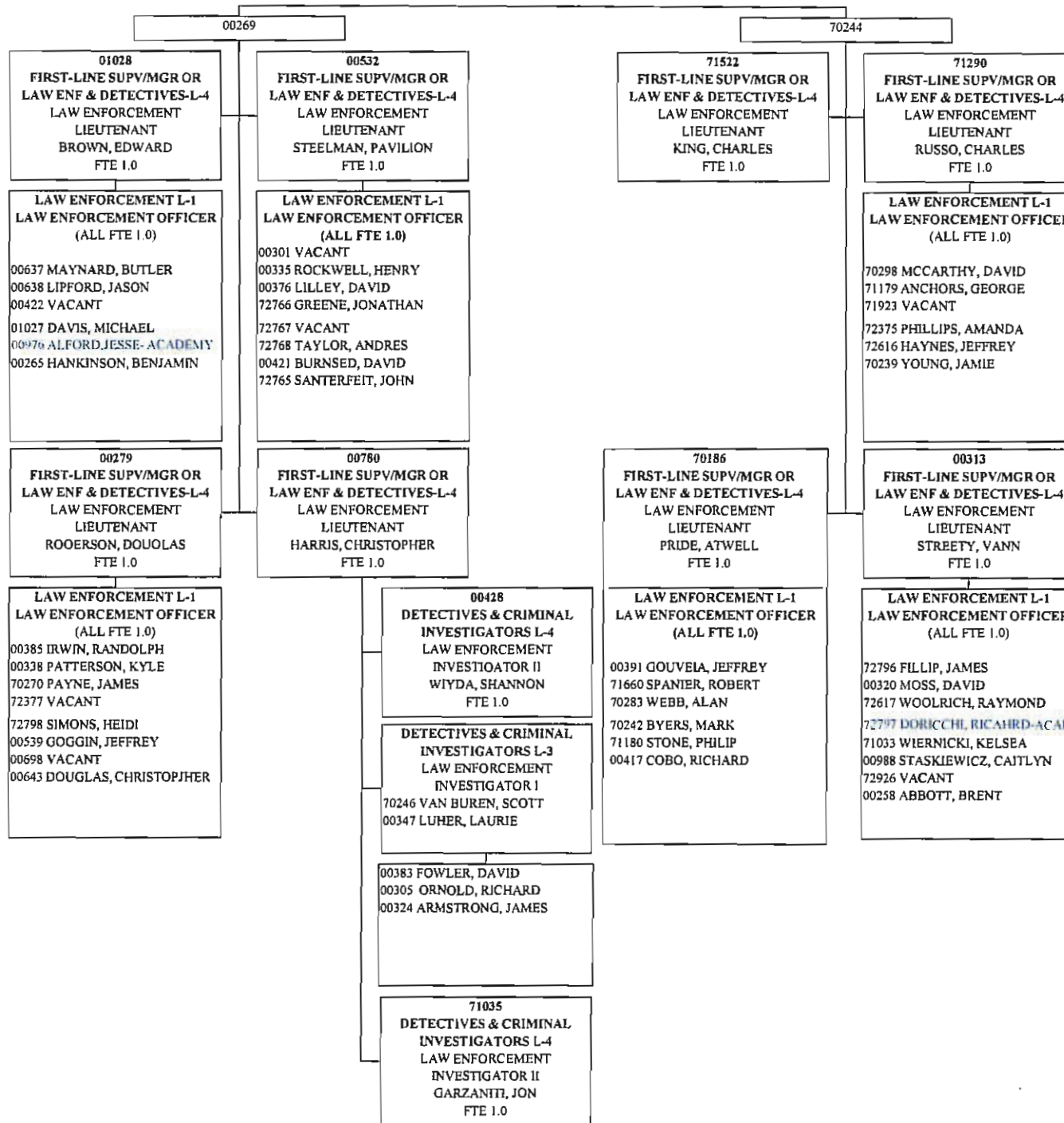


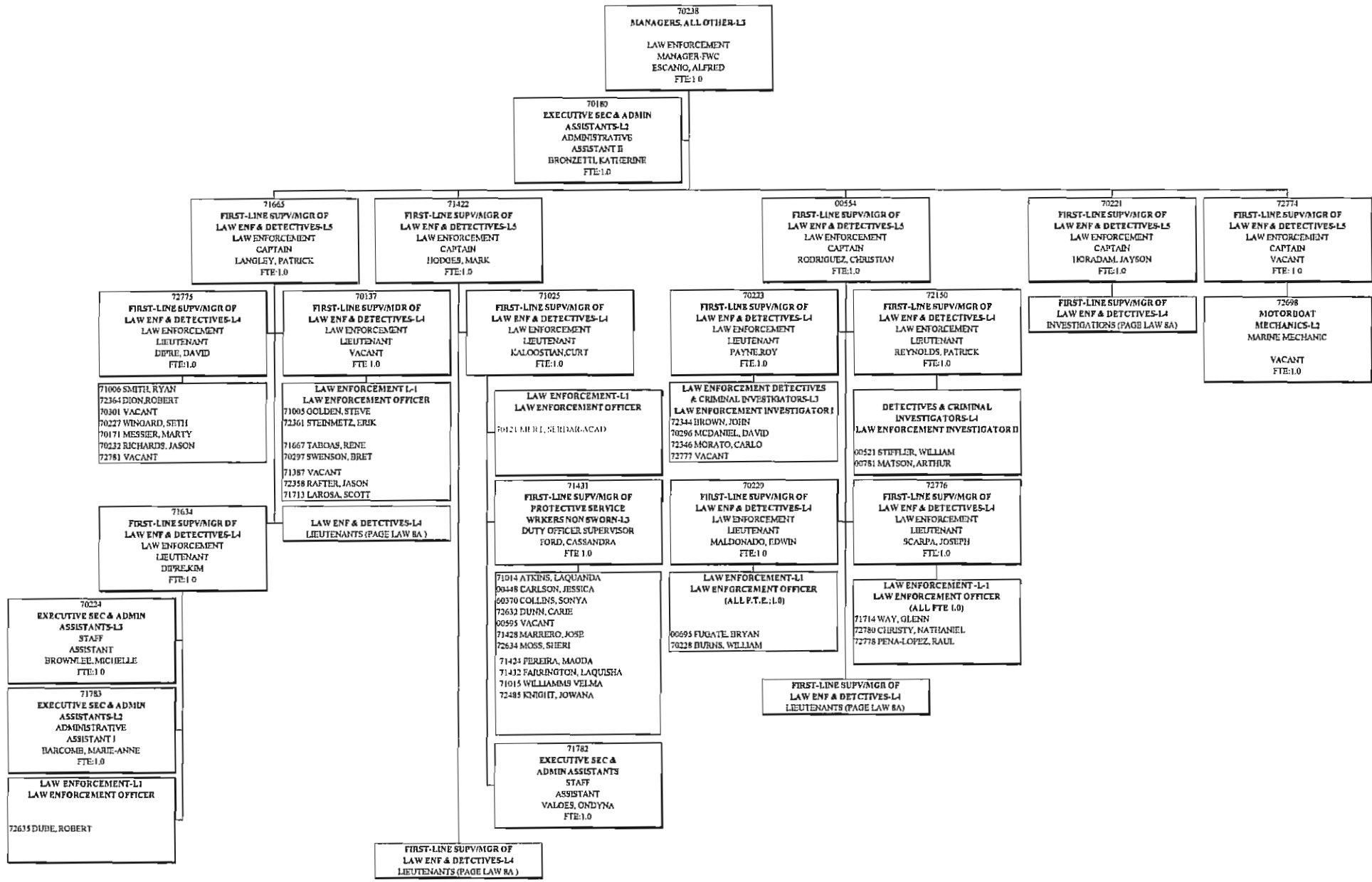
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SOUTH FIELD OPERATIONS SECTION
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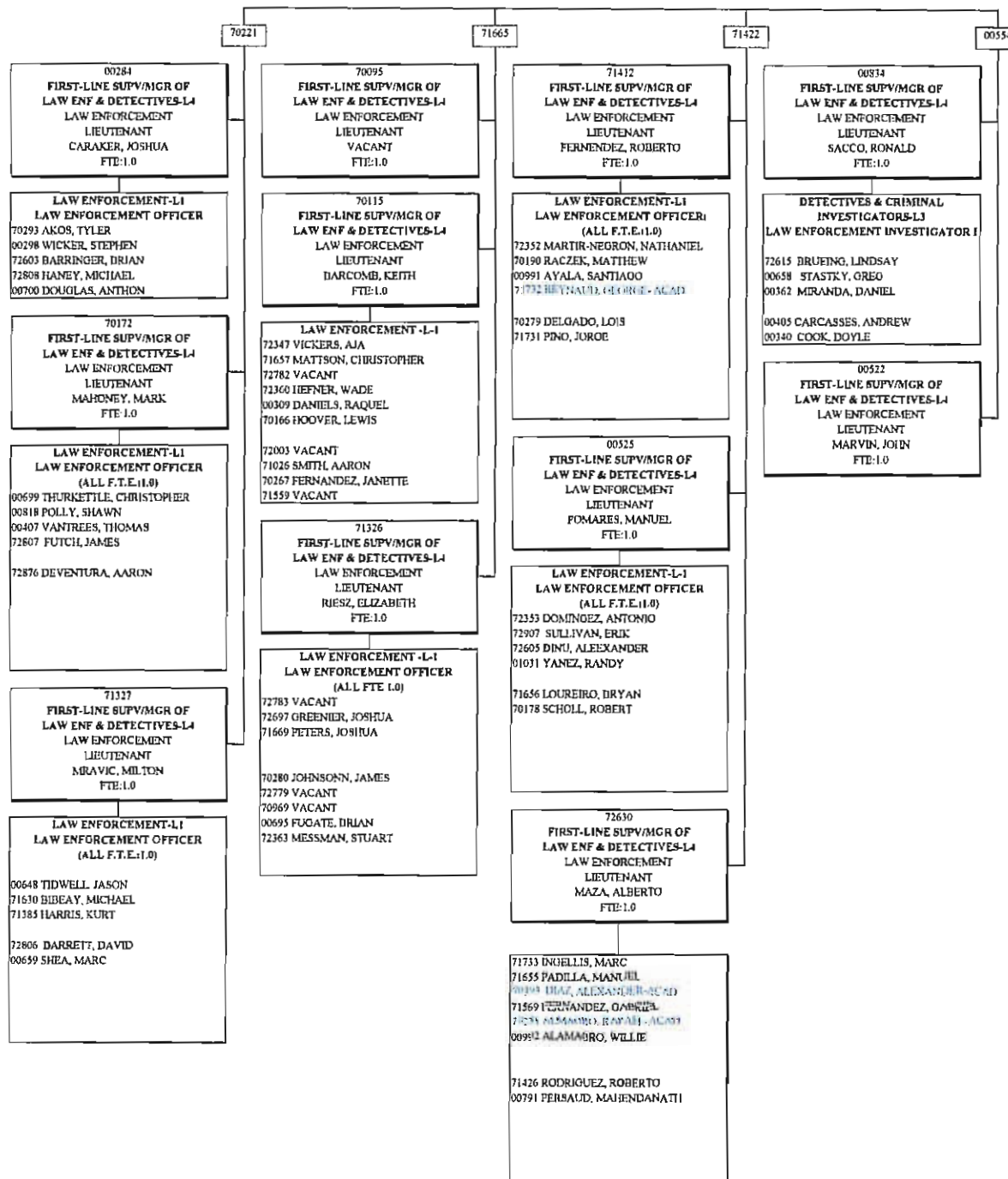




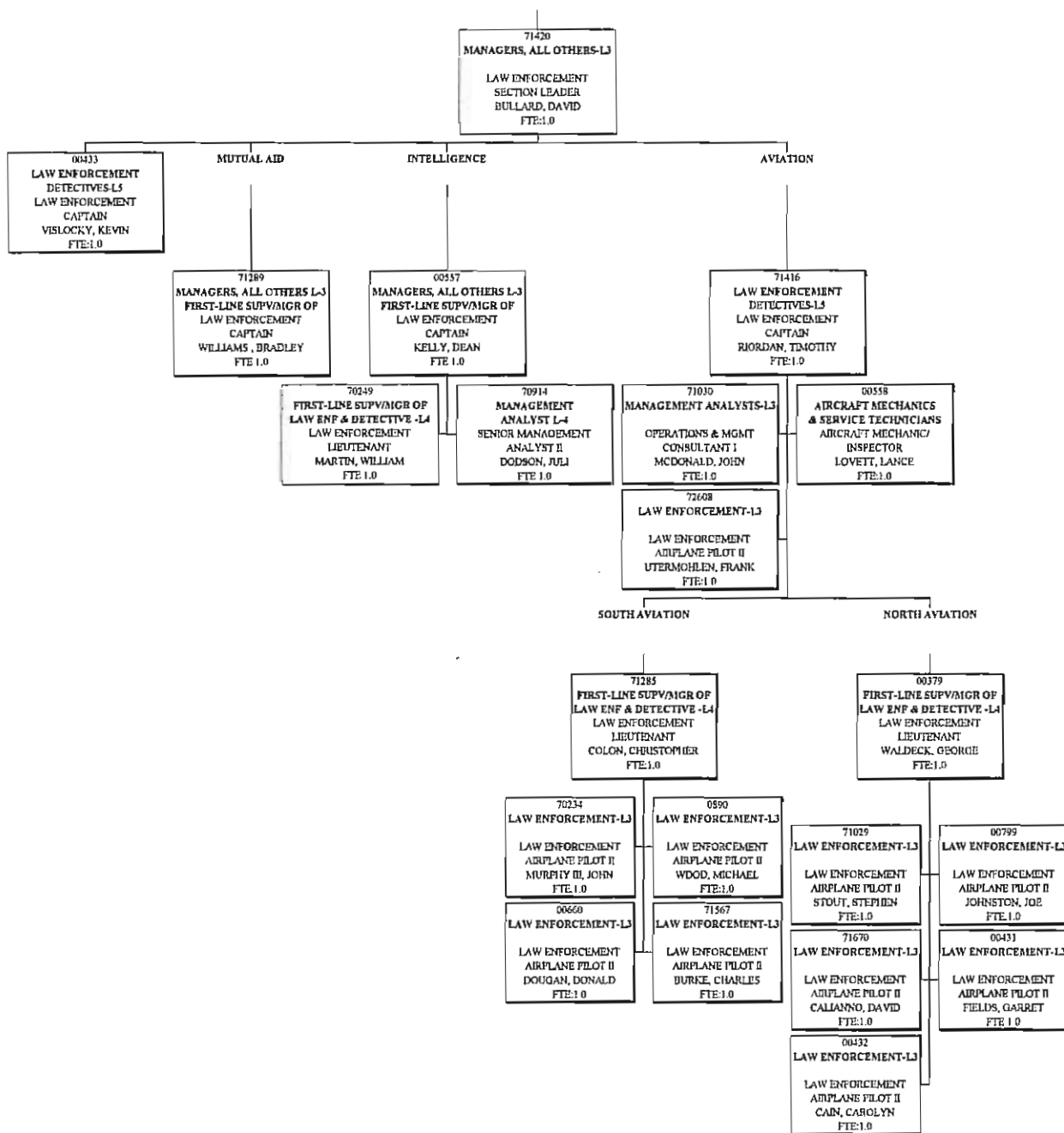


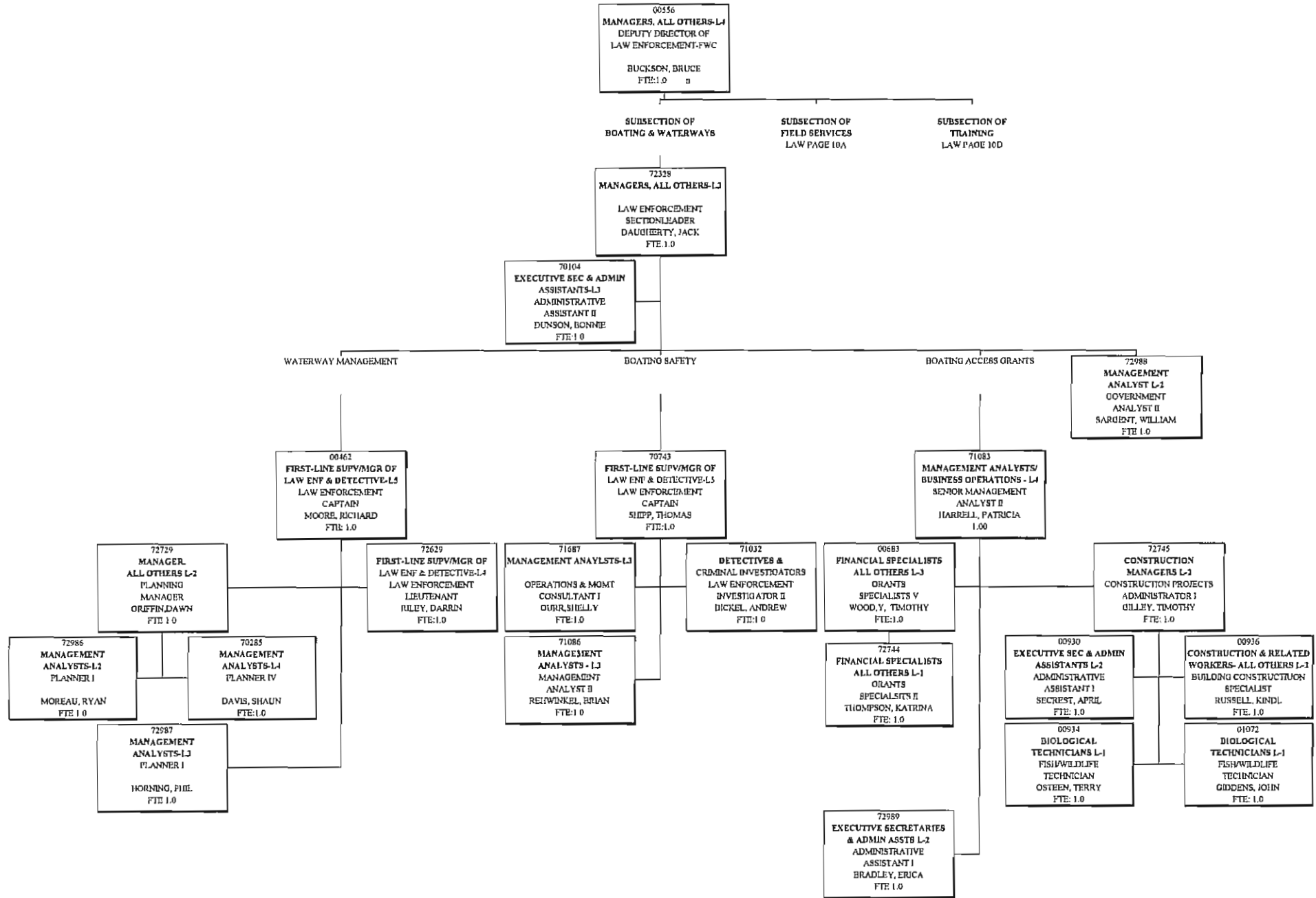


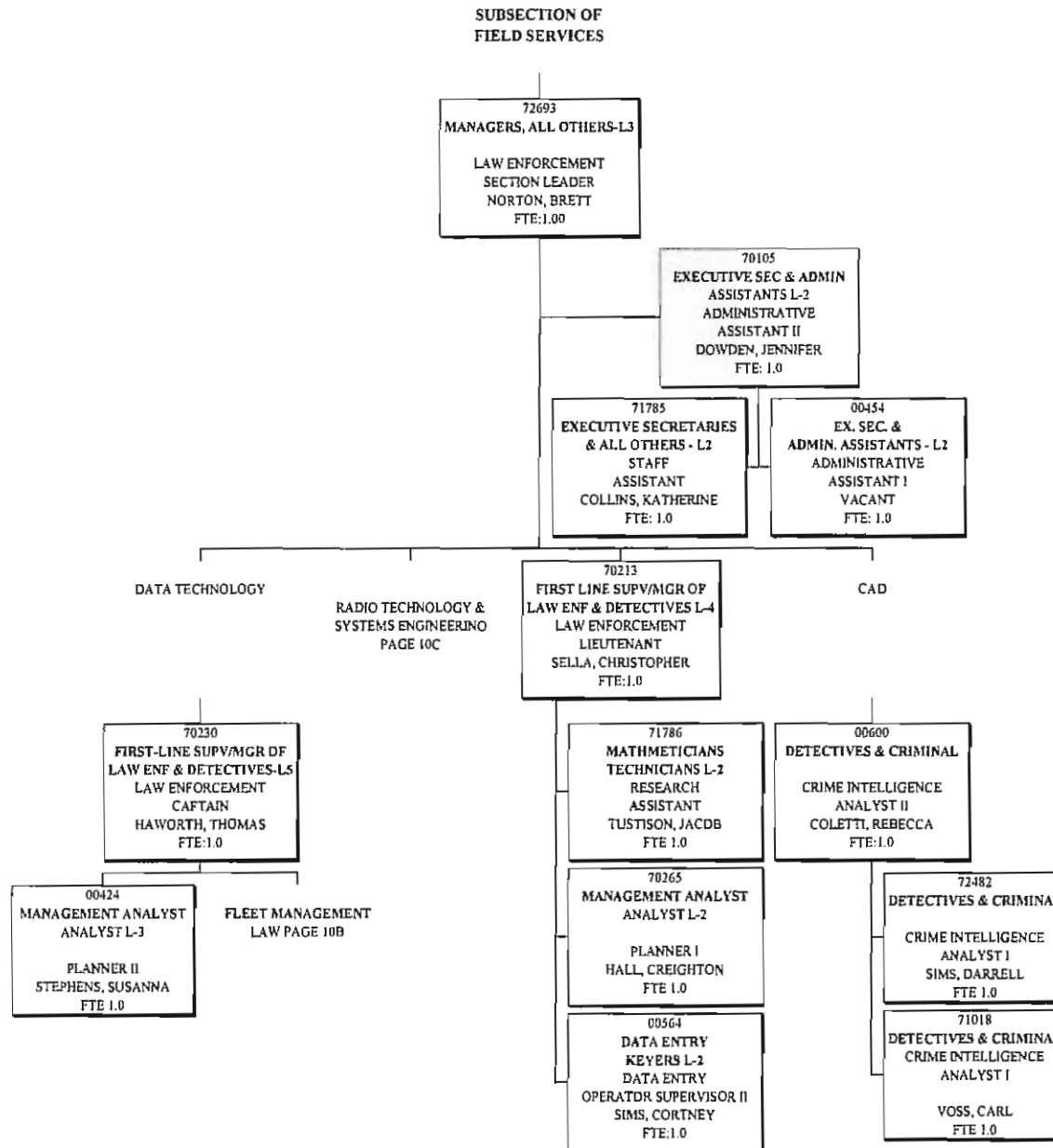




SUBSECTION OF
PUBLIC SAFETY COORDINATION





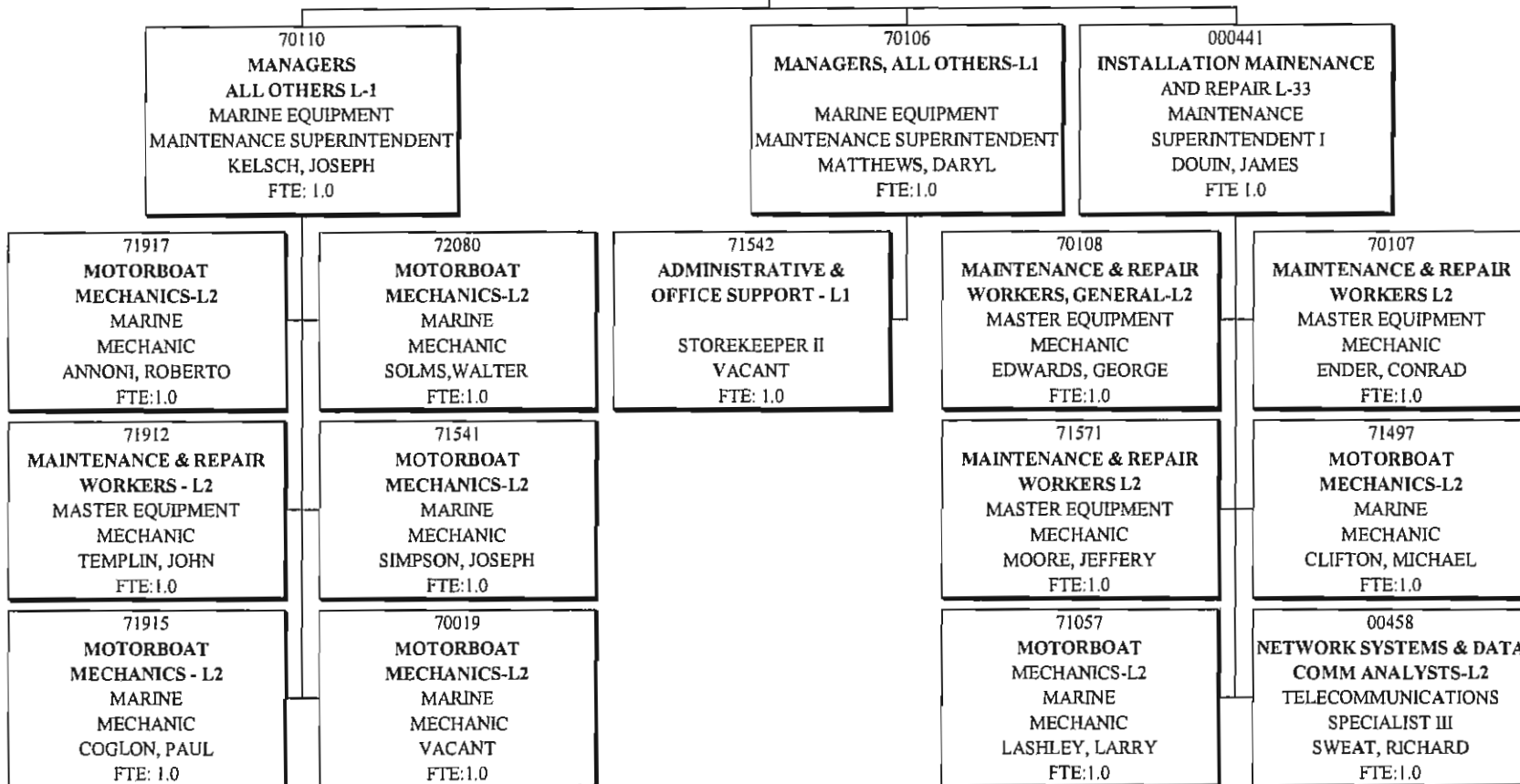


**SUBSECTION OF FIELD SERVICES
FLEET MANAGEMENT**

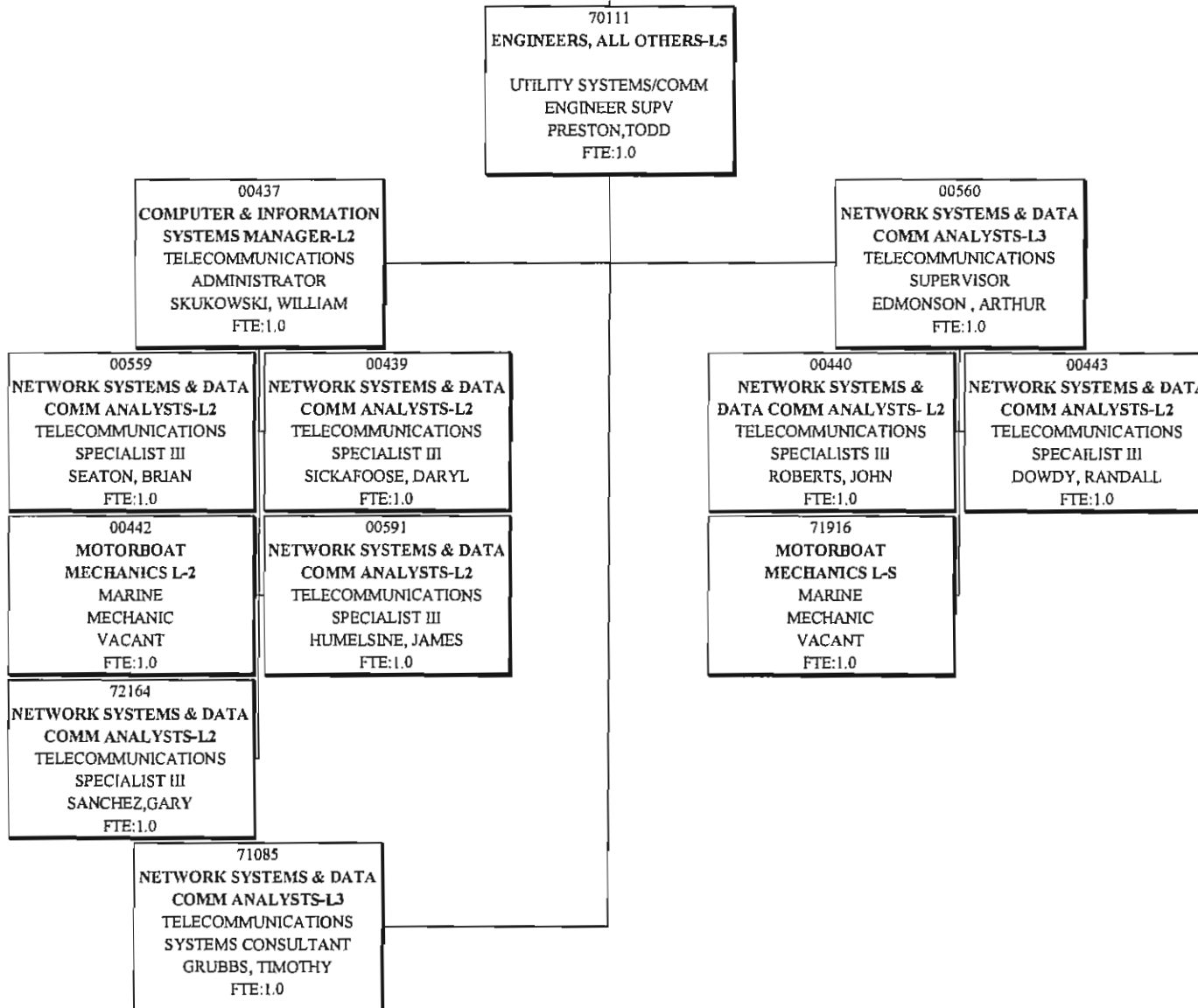
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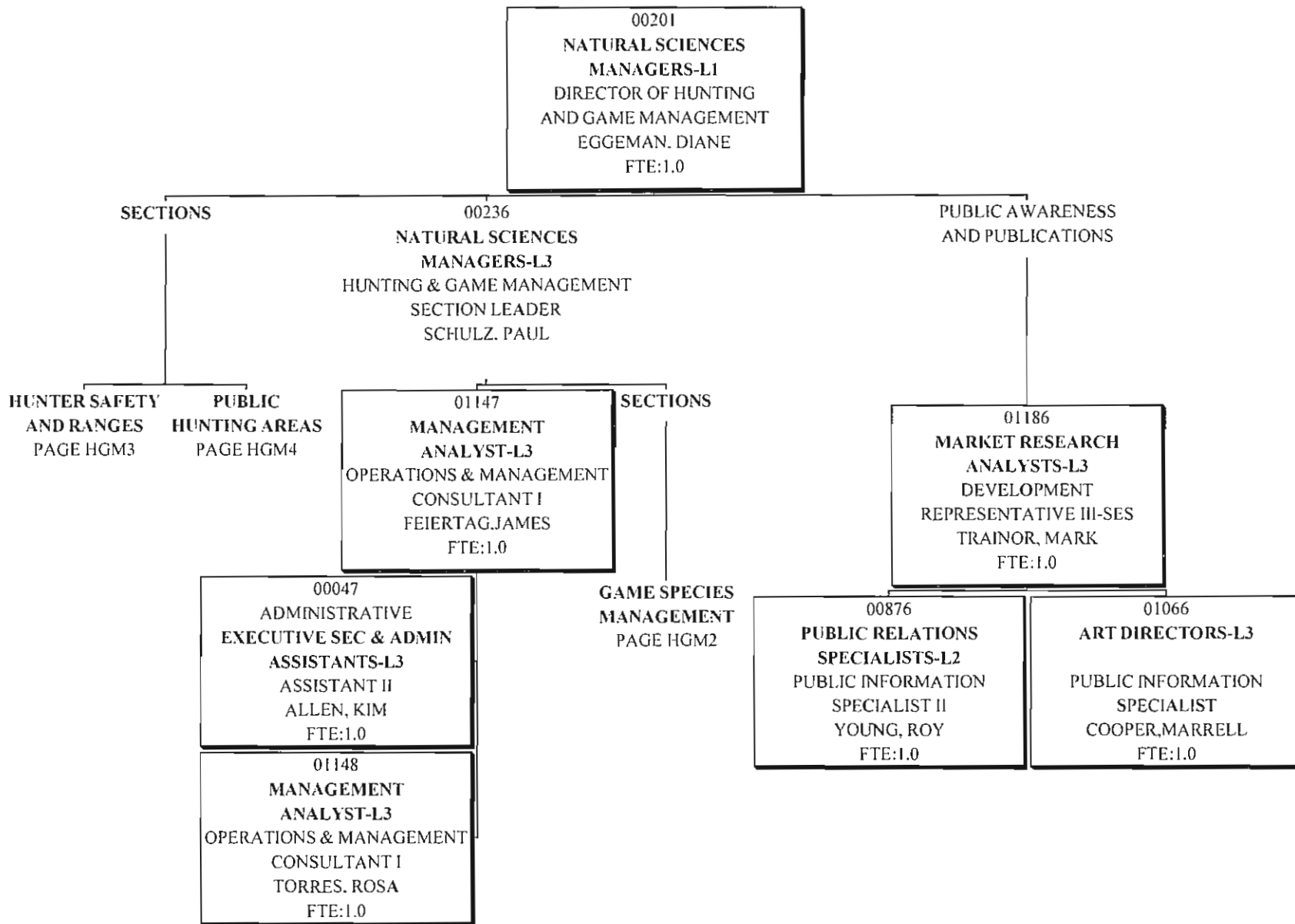
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LAW ENF & DETECTIVES L-5
LAW ENFORCEMENT
CAPTAIN
HAWORTH, THOMAS**

NORTH FLORIDA SHOP



**SUBSECTION OF FIELD SERVICES
RADIO TECHNOLOGY &
SYSTEMS ENGINEERING**

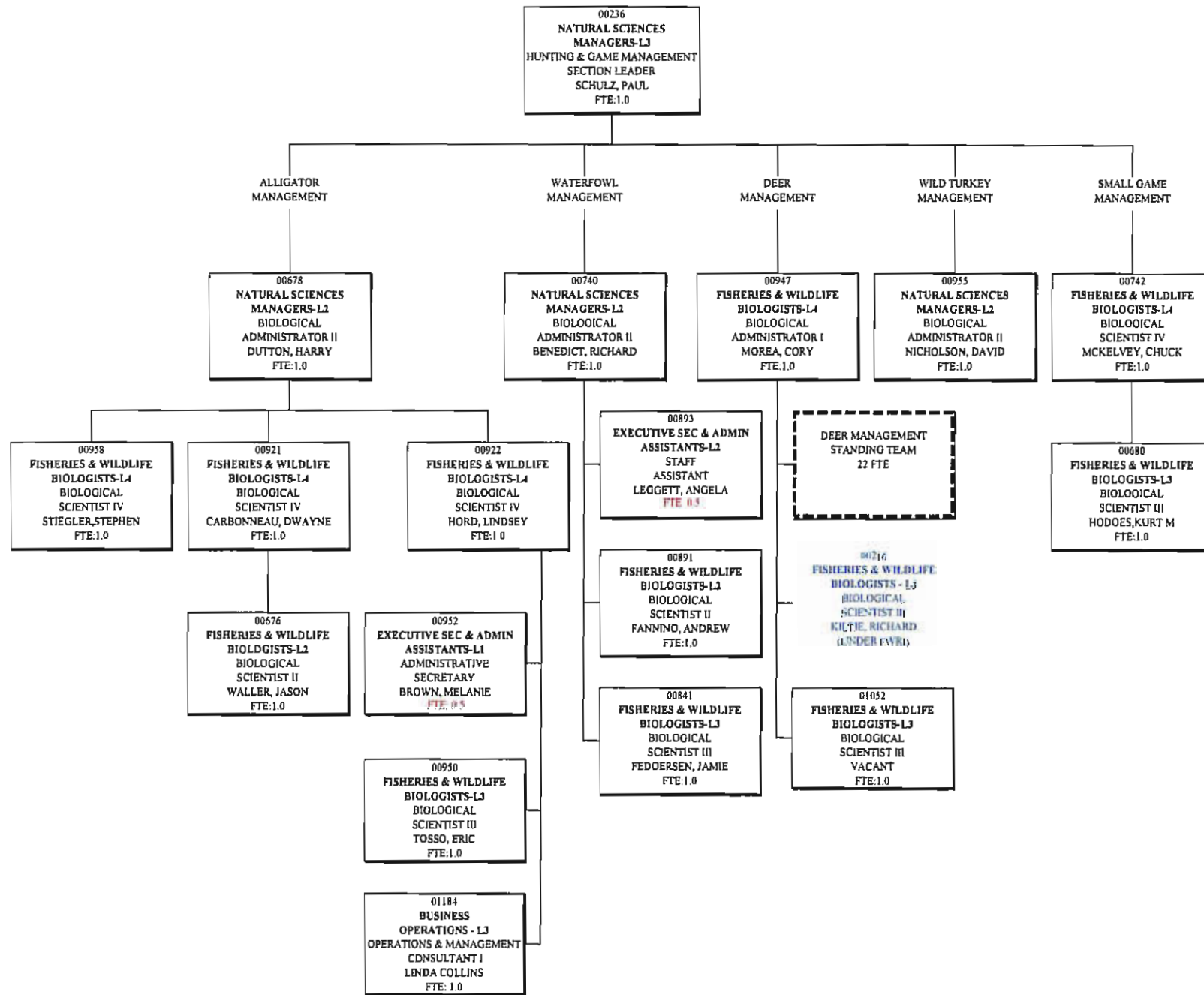


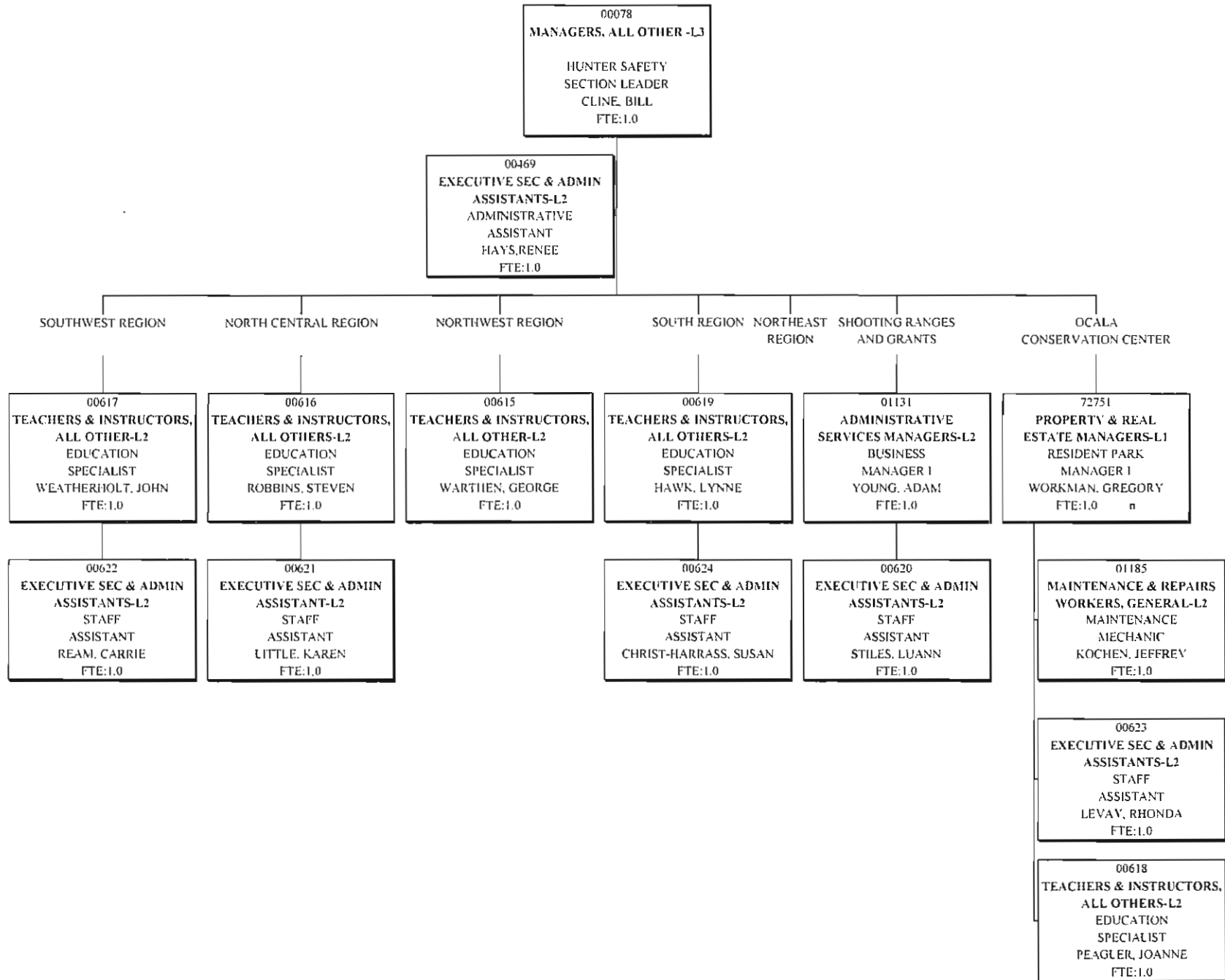


DIVISION OF HUNTING AND GAME MANAGEMENT
DIRECTOR'S OFFICE
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F.T.E. THIS PAGE 7

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REVISED
6/30/2010





01096
**NATURAL SCIENCES
MANAGERS-L3**
HUNTING AND GAME MANAGEMENT
SECTION LEADER
COYNER, DONALD
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NORTHEAST REGION

NORTHWEST REGION

SOUTH REGION

NORTH CENTRAL REGION

SOUTHWEST REGION

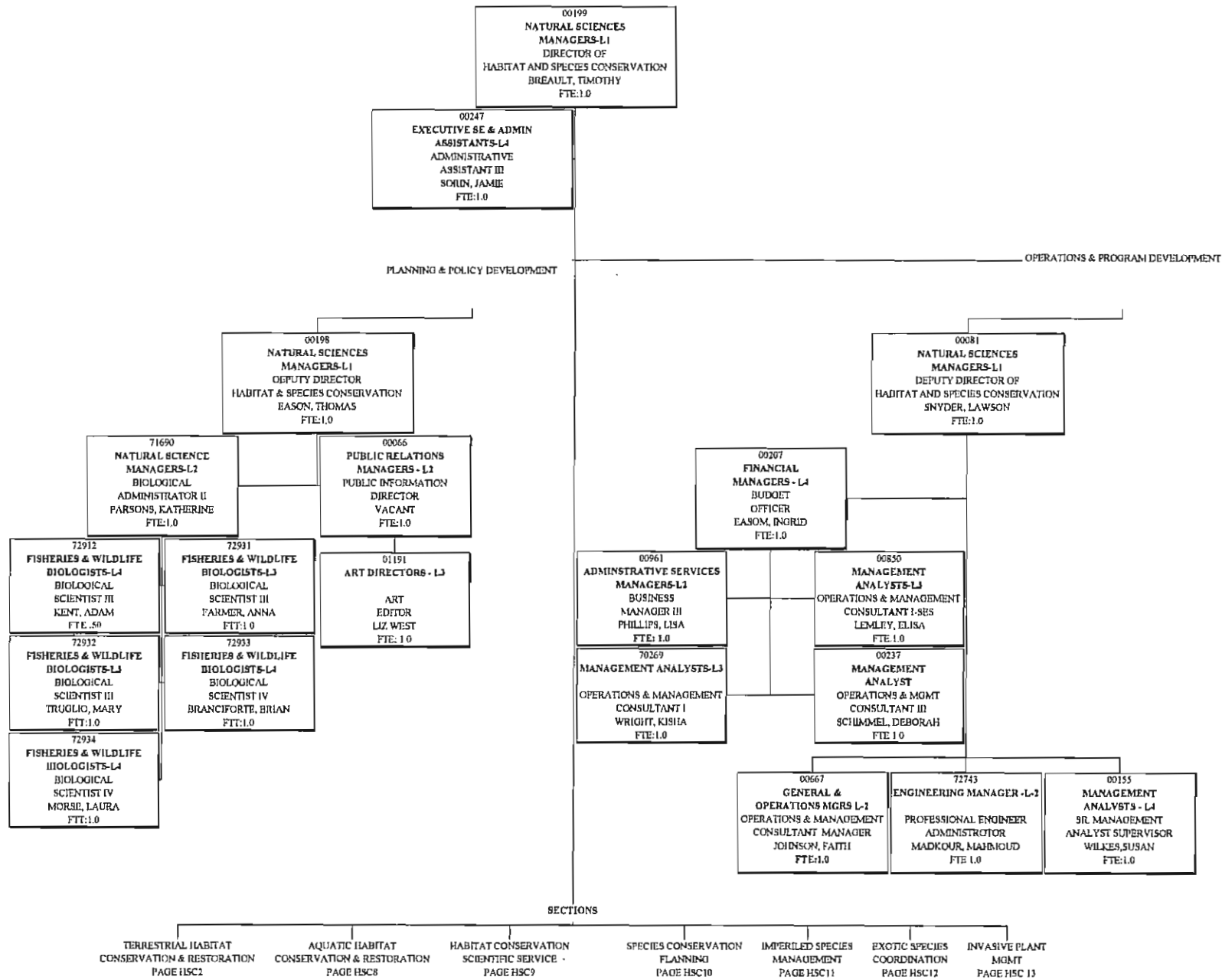
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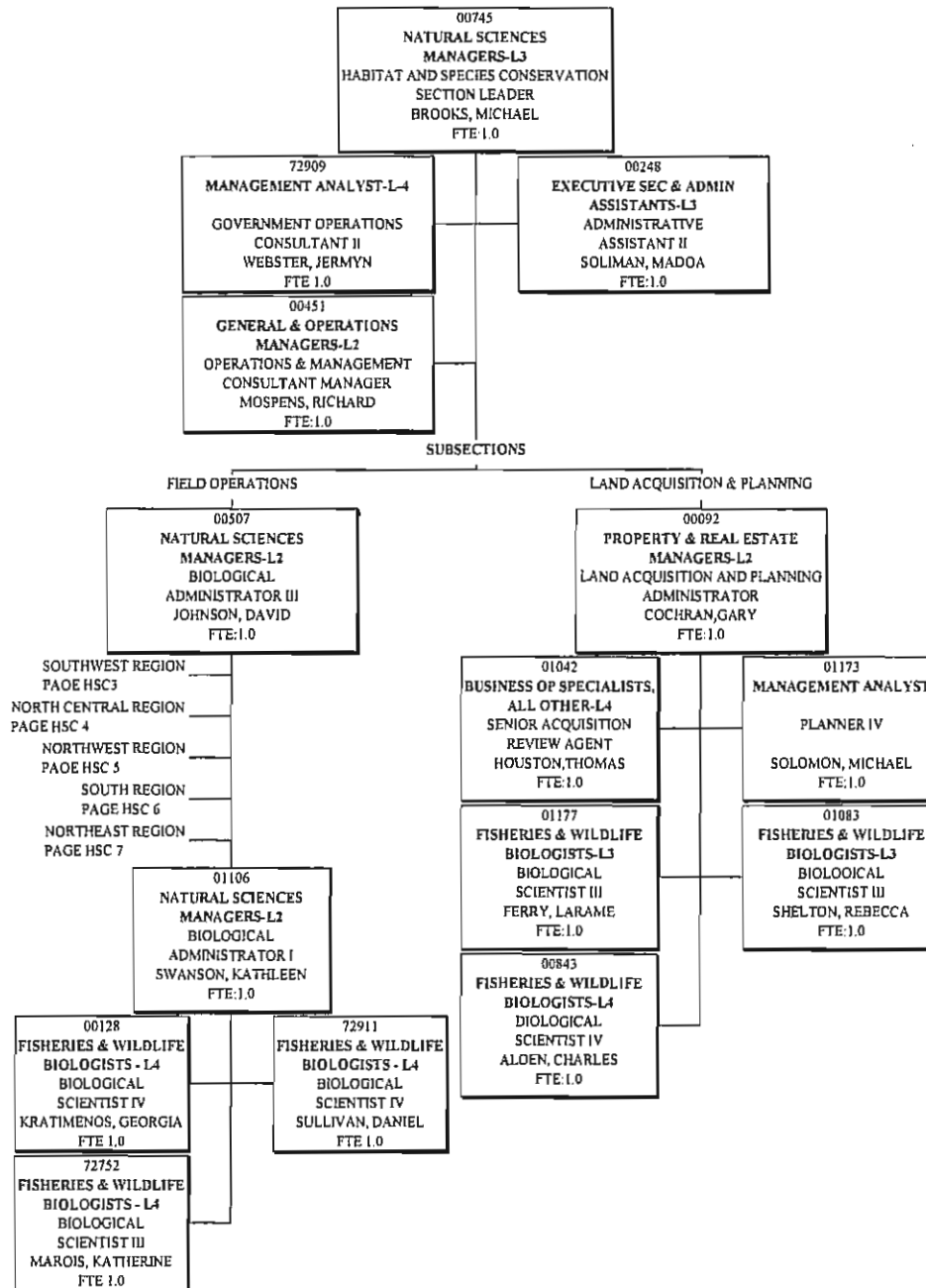
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SCIENTIST IV
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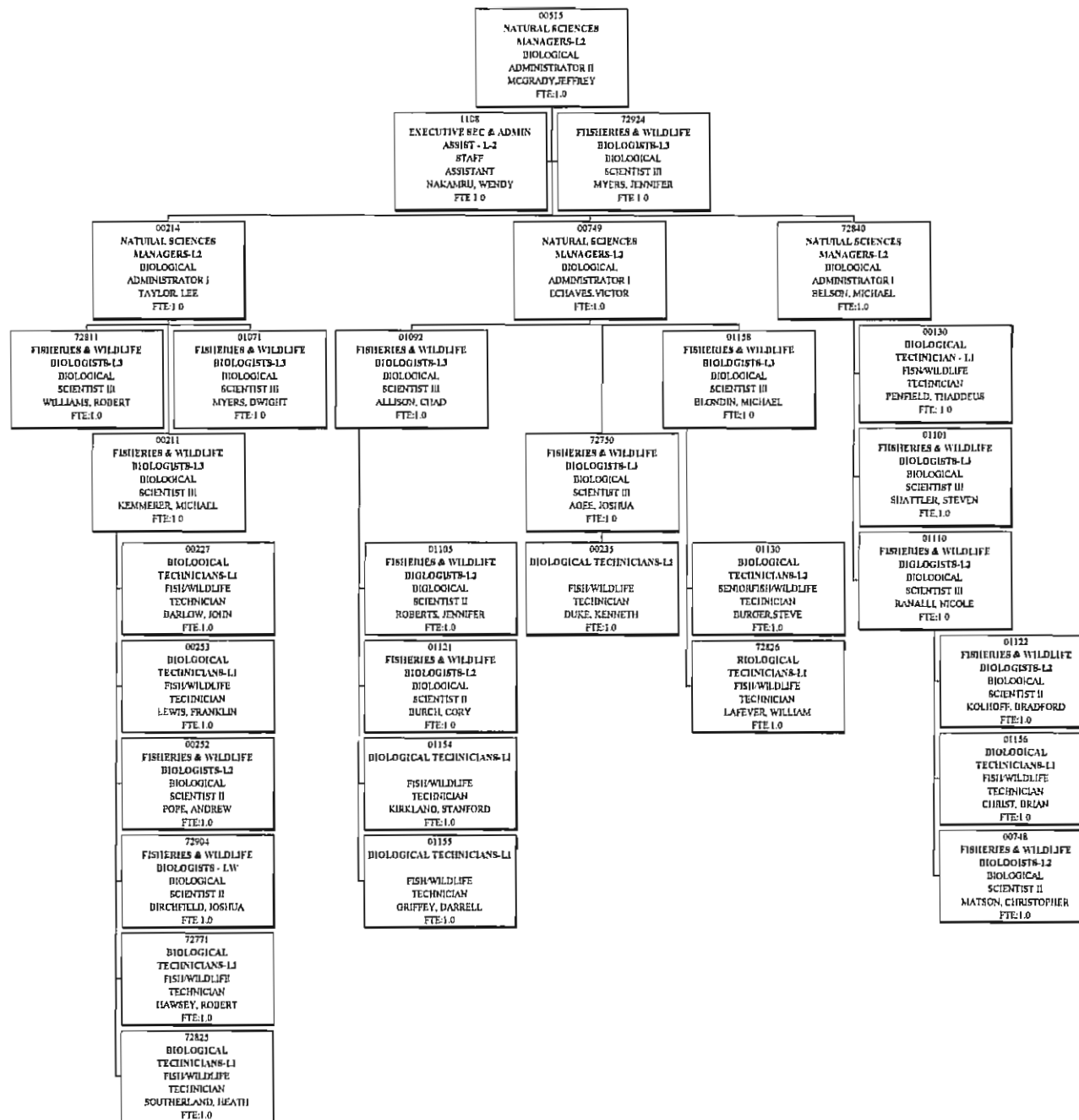
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BIOLOGISTS - L4**
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SCIENTIST IV
WILLIAMS, JENNIFER
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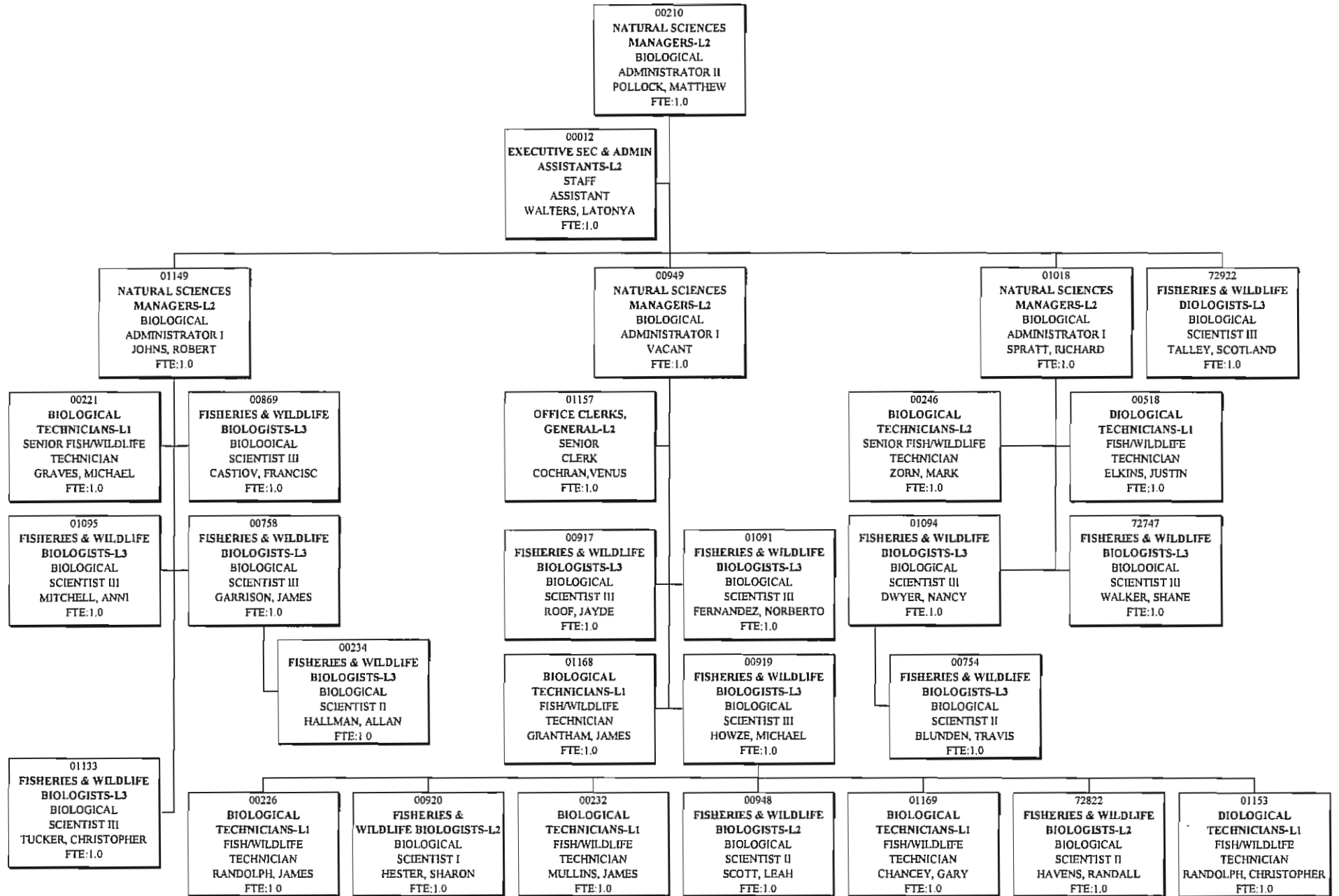
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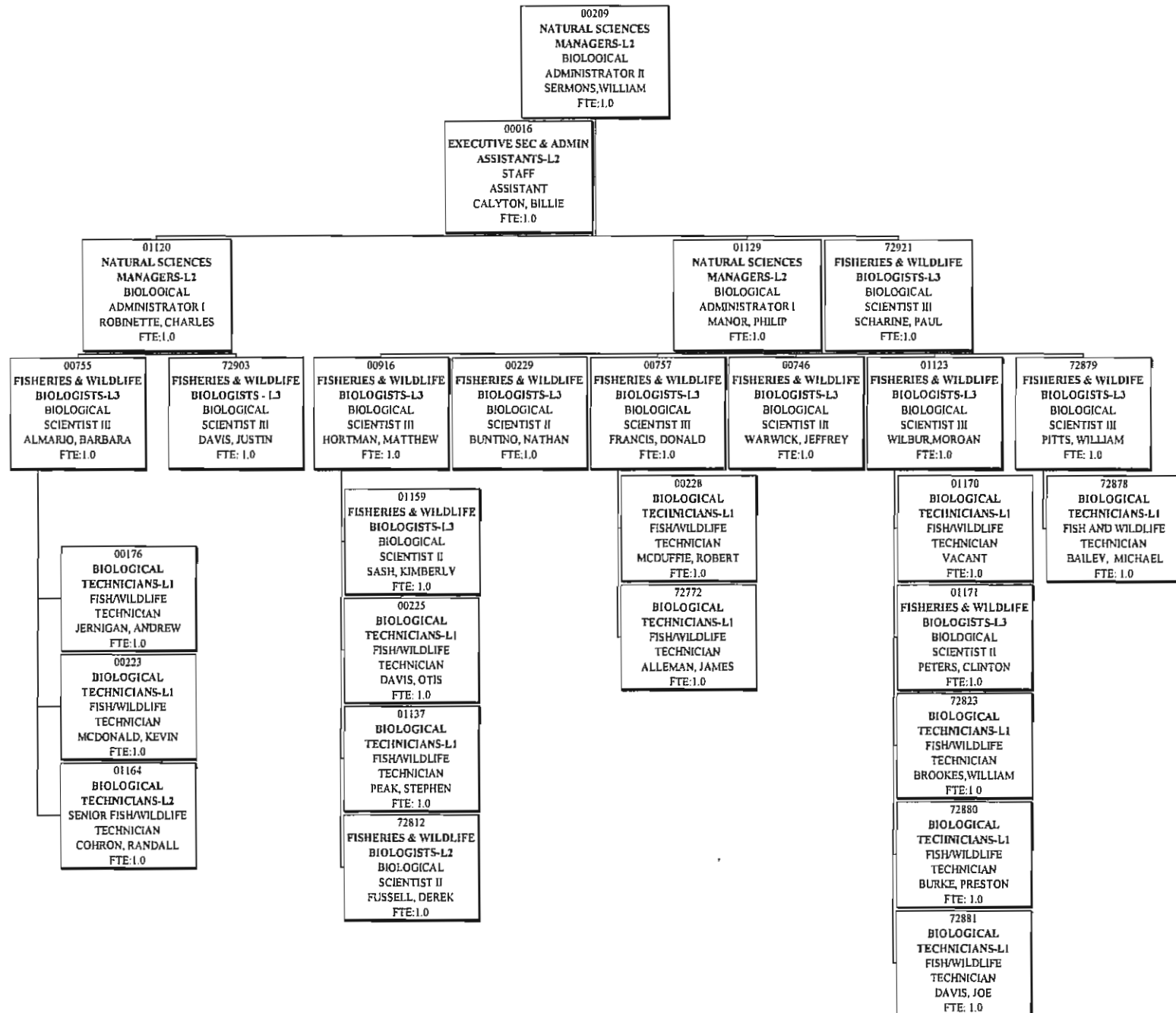
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BIOLOGISTS - L4**
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SCIENTIST IV
BURTON, JASON
FTE:1.0



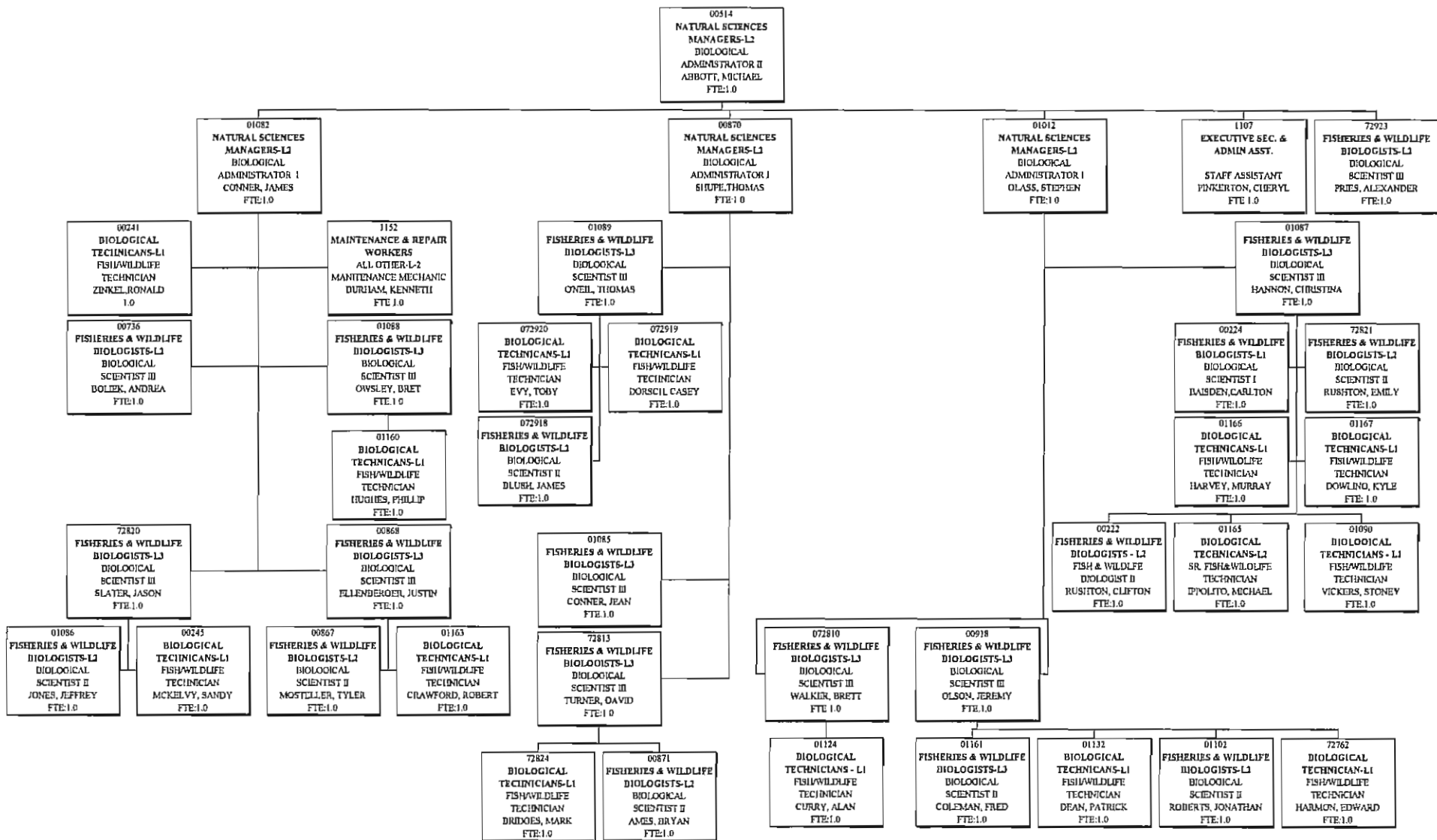


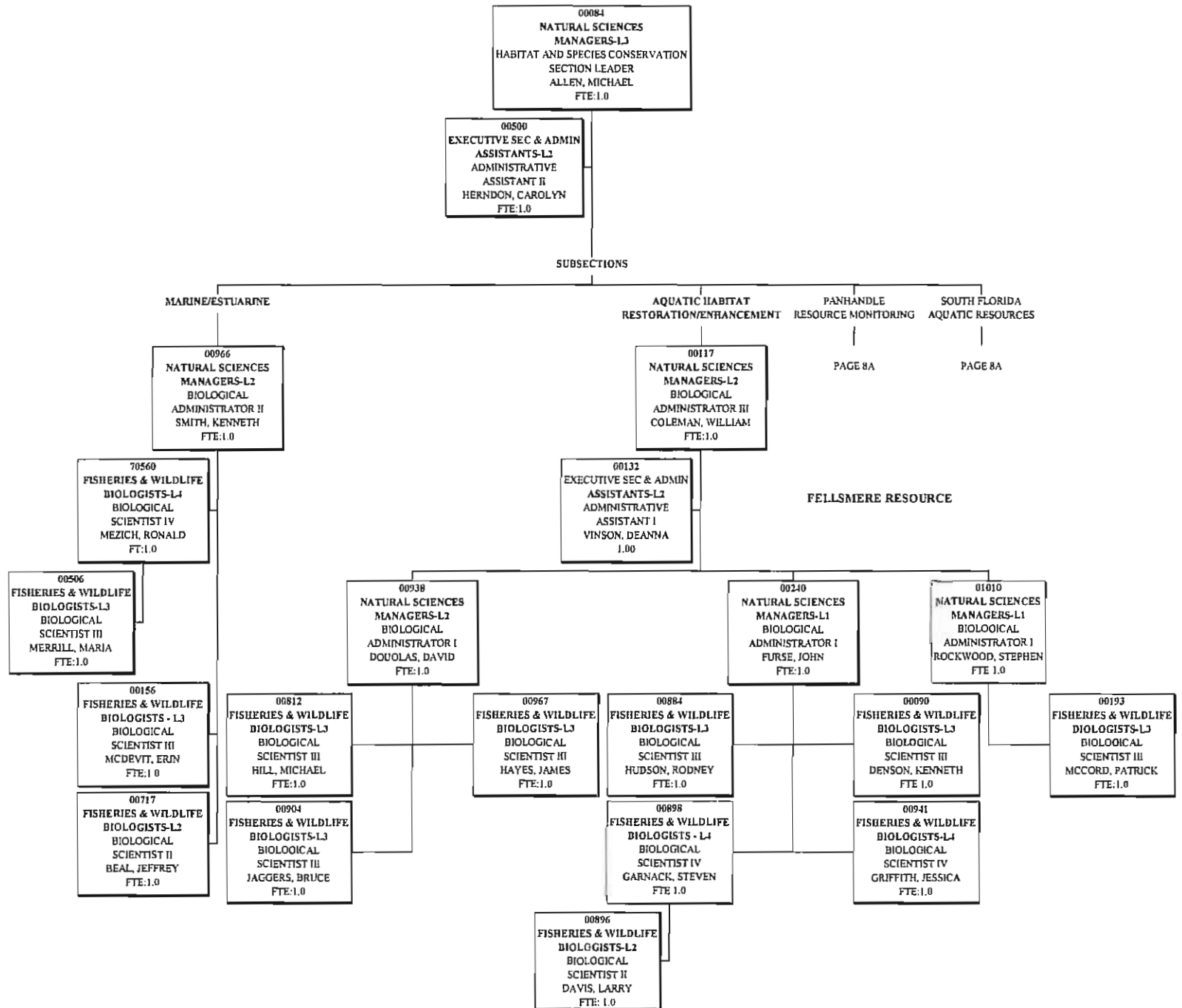


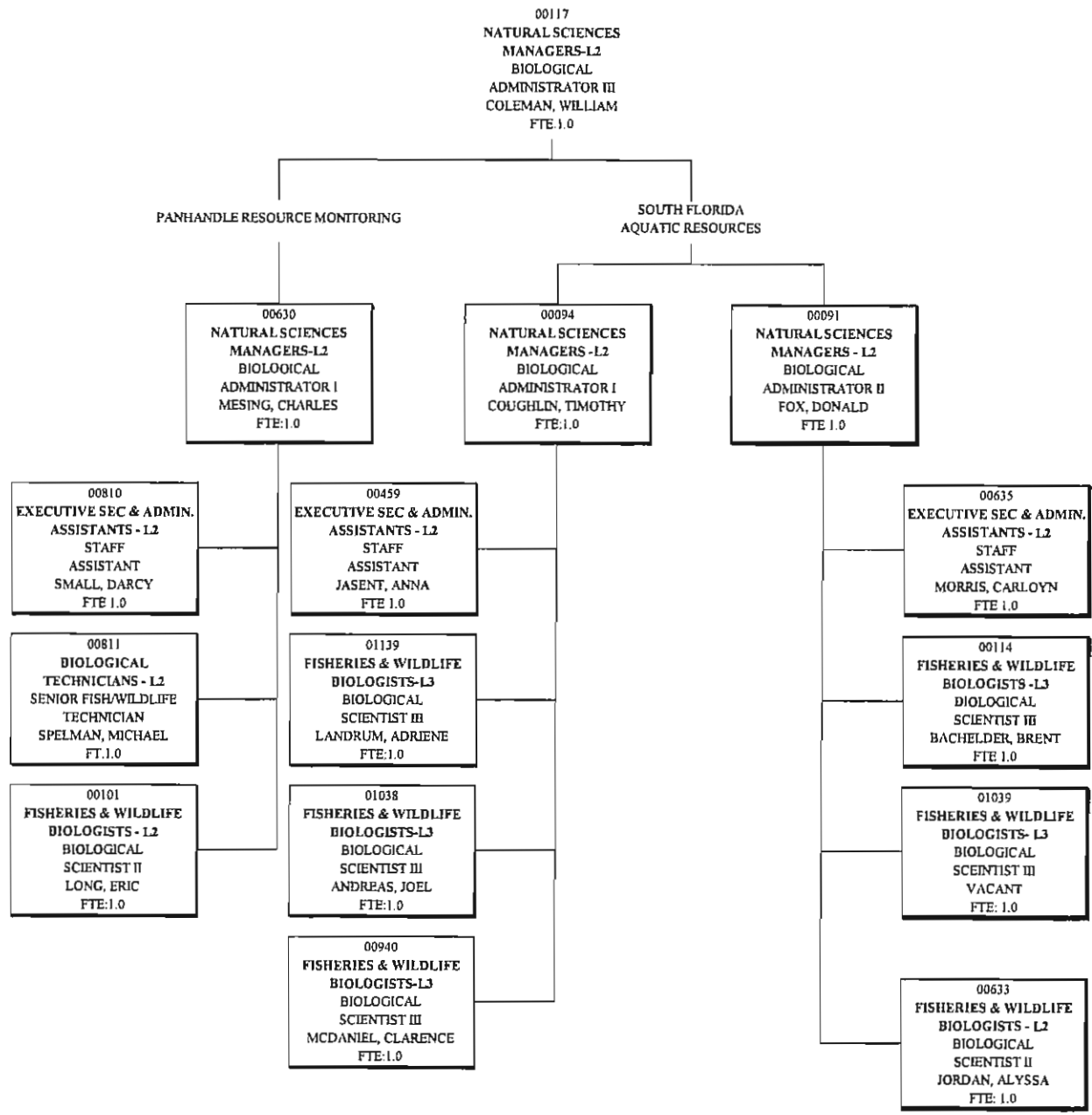


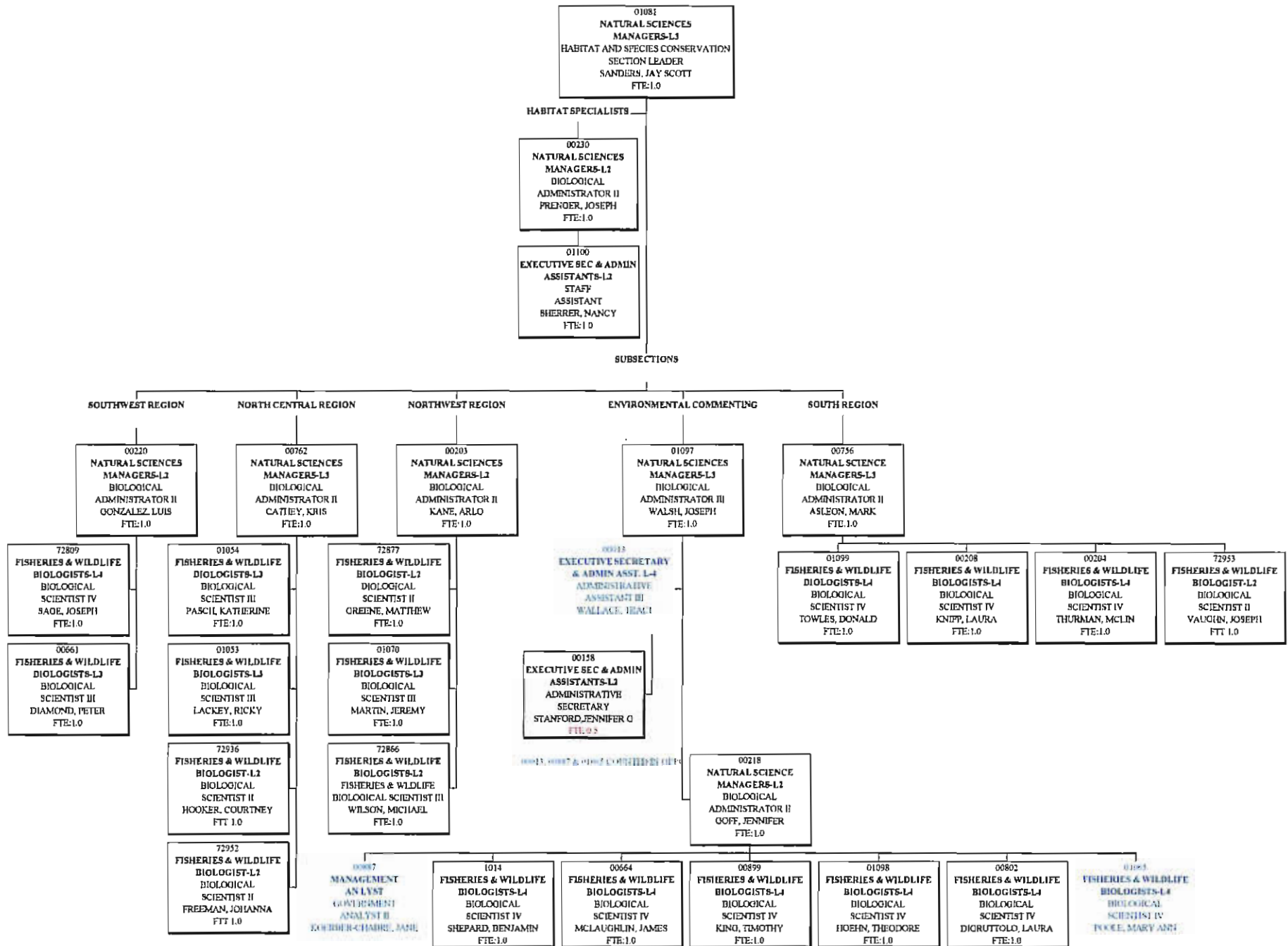


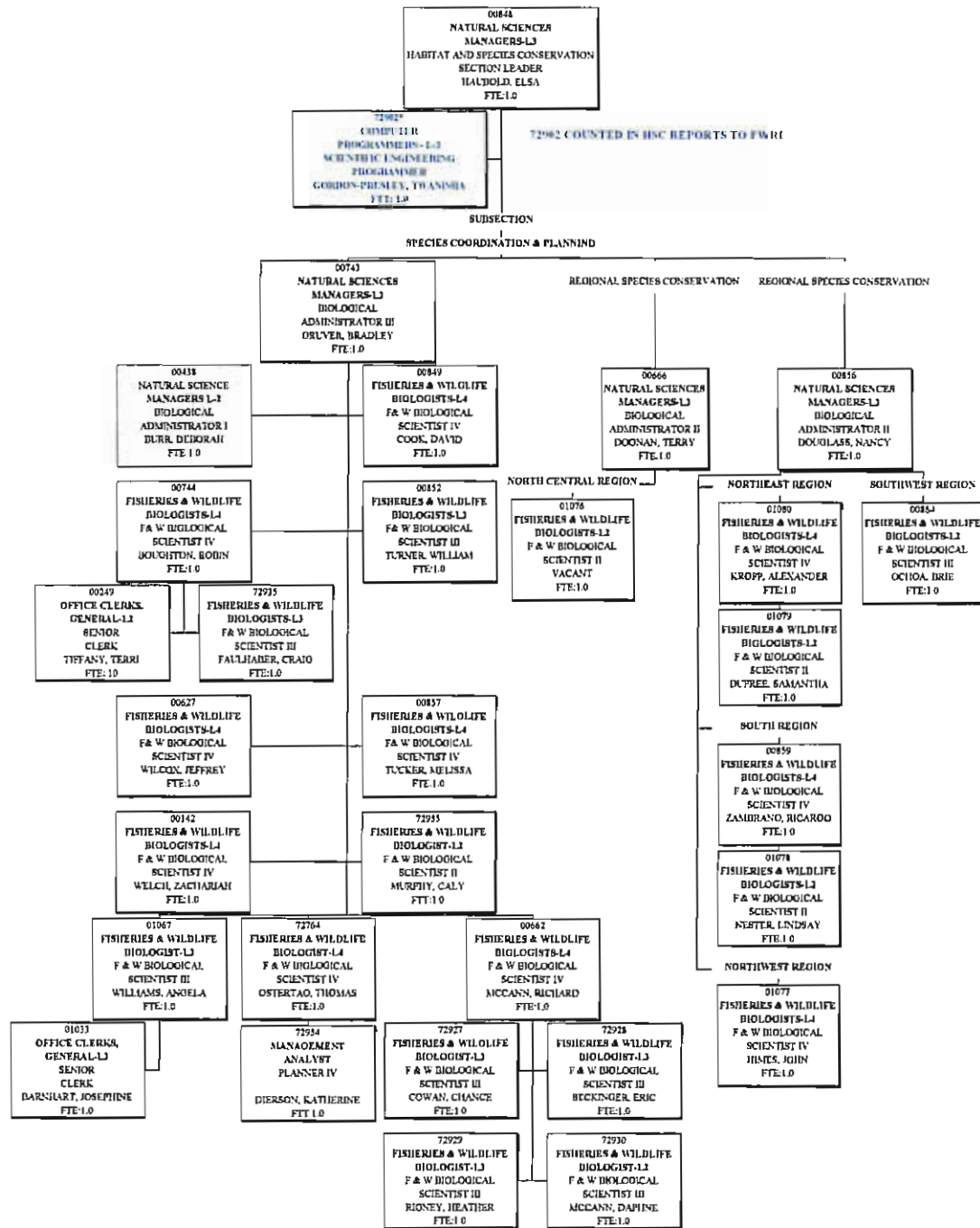


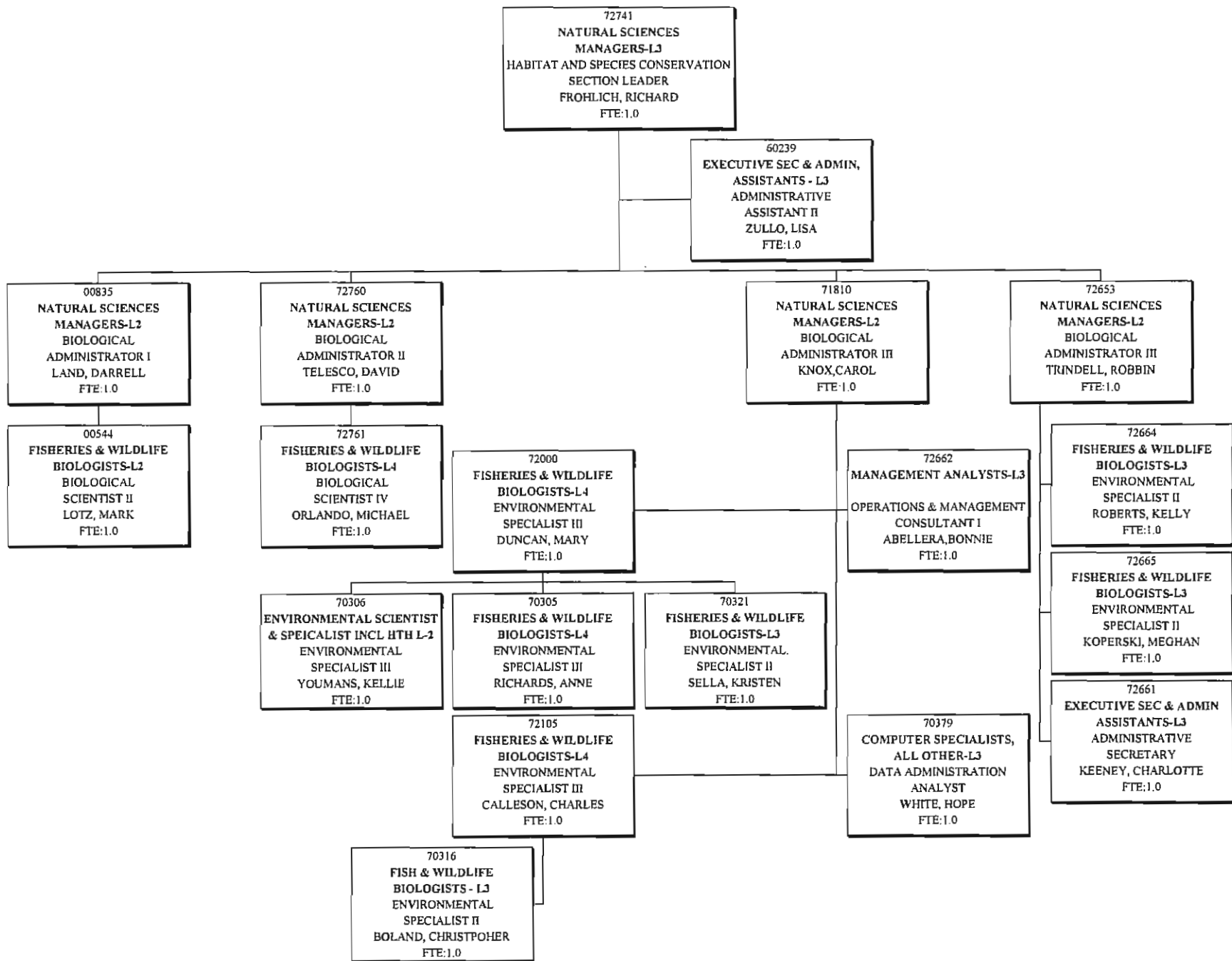


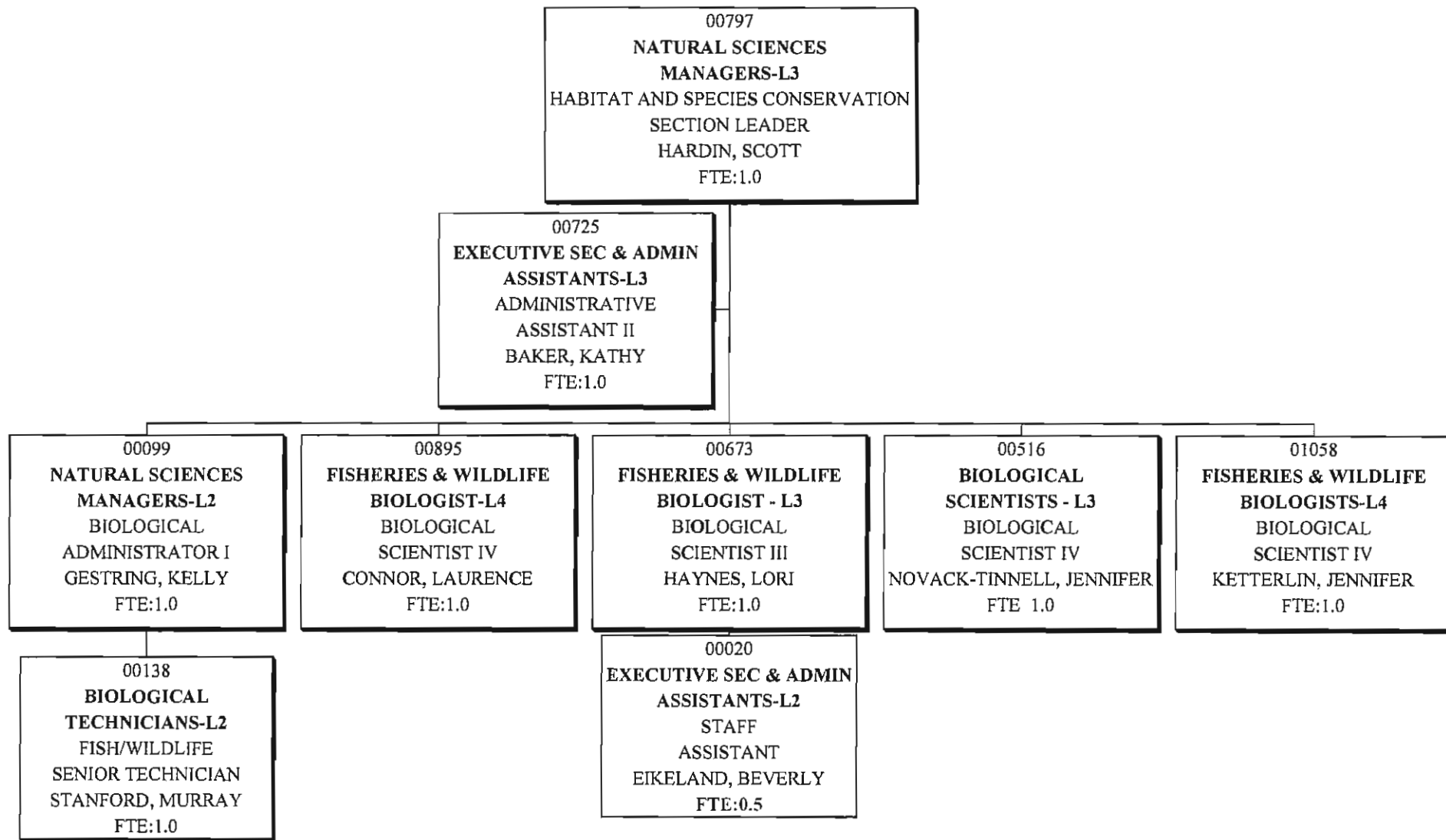


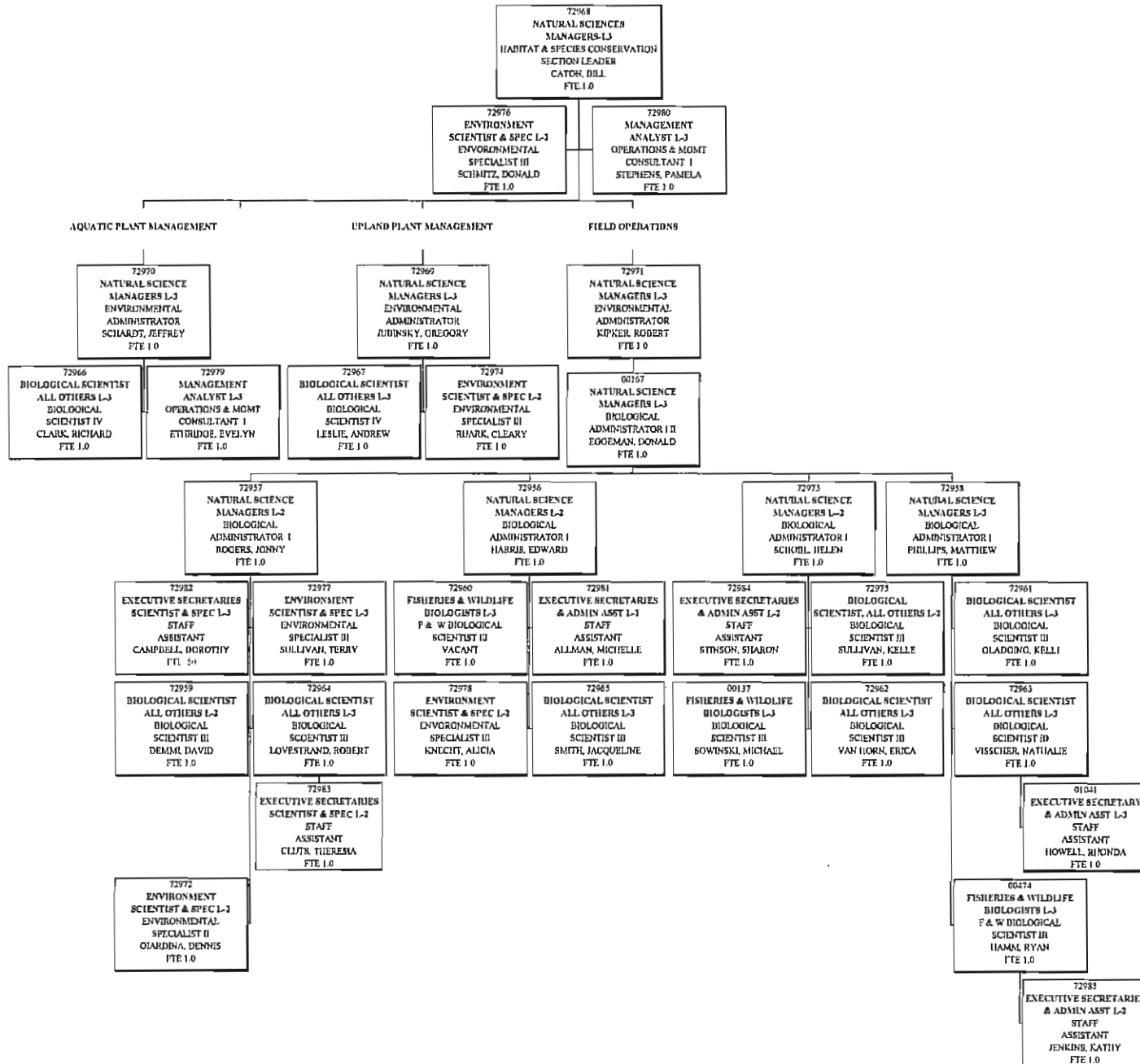












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 MANAGERS-L1**
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 FRESHWATER FISHERIES MANAGEMENT
 CHAMPEAU, THOMAS
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00157
MANAGEMENT ANALYST-L4
 SENIOR MANAGEMENT
 ANALYST SUPV
 WHITFIELD, LORENE
 FTE:1.0

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**EXECUTIVE SEC & ADMIN
 ASSISTANTS-L3**
 ADMINISTRATIVE
 ASSISTANT II
 SWAIN, DORIS
 FTE: 1.0

SPECIAL PROJECTS

SECTIONS

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**NATURAL SCIENCES
 MANAGERS-L2**
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 ADMINISTRATOR III
 WATTENDORF, ROBERT
 FTE: 1.0

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**FISHERIES & WILDLIFE
 BIOLOGISTS-L3**
 BIOLOGICAL
 SCIENTIST III
 CIMBARO, JOHN
 FTE: 1.0

**FISHERIES MANAGEMENT
 SECTION**

00505
**NATURAL SCIENCES
 MANAGERS-L3**
 FRESHWATER FISHERIES MANAGEMENT
 SECTION LEADER
 JONES, MARION
 FTE:1.0

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**FISHERIES & WILDLIFE
 BIOLOGISTS-L3**
 BIOLOGICAL
 SCIENTIST III
 RENFRO, DENNIS
 FTE: 1.0

**HATCHERY OPERATIONS AND STOCKING
 SECTION**

00093
**NATURAL SCIENCE
 MANAGERS L-3**
 FRESHWATER FISHERIES MANAGEMENT
 SECTION LEADER
 FURY, JON
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 MANAGEMENT SECTION
 SUBSECTION**
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 SUBSECTION
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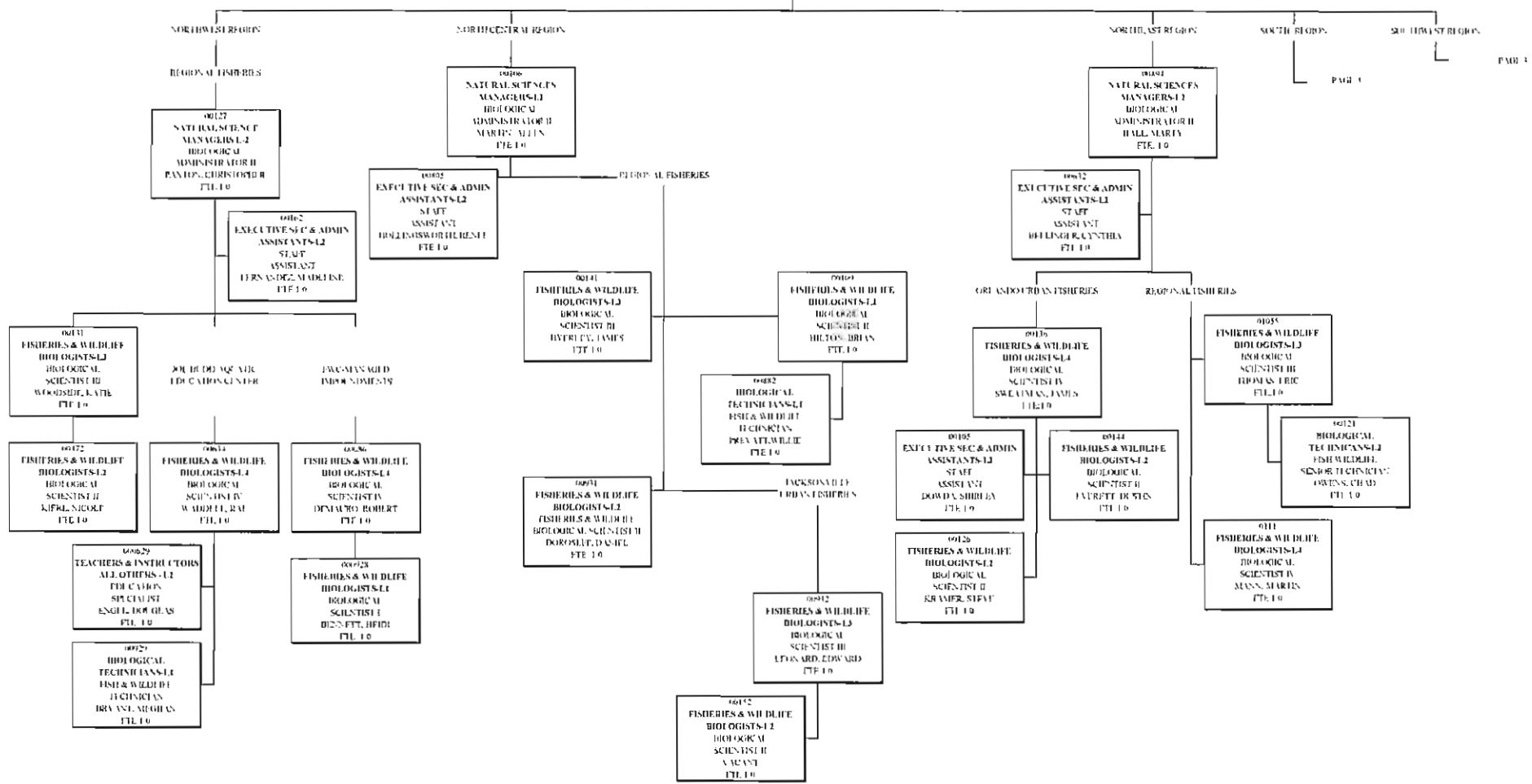
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 AND STOCKING SECTION
 SUBSECTIONS**
 BLACKWATER FISH HATCHERY SUBSECTION
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 OFFICE OF THE DIRECTOR
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00001
 NATURAL SCIENCES
 MANAGERS-IJ
 FRESHWATER FISHERIES MANAGEMENT
 SECTION-LEADER
 MARY MARY
 FTE 1.0

SUBSECTIONS

DIVISION OF FISHERIES MANAGEMENT



01093
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 FRESHWATER FISHERIES MANAGEMENT
 SECTION LEADER
 FURY, ION

SUBSECTIONS

REGIONAL FISHERIES MANAGEMENT

SOUTHWEST REGION

SOUTH REGION

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 MANAGERS-L2
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 ADMINISTRATOR II
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 MANAGERS-L2
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 ADMINISTRATOR II
 MOODY, BARRON
 FTE 1.0

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 ASSISTANTS-L2
 ADMINISTRATIVE
 ASSISTANT
 ELDRIDGE, FLORA
 FTE 1.0

00499
 EXECUTIVE SECRETARY
 & ADMIN. ASSISTANTS-L2
 ADMINISTRATIVE
 ASSISTANT I
 STEWART, SHEILA
 FTE 1.0

00021
 EXECUTIVE SEC & ADMIN
 ASSISTANTS-L2
 STAFF
 ASSISTANT
 POIROT, JAMIE
 FTE 1.0

SW URBAN FISHERIES

TENOROC FISH MANAGEMENT AREA

REGIONAL FISHERIES

AQUATIC STEWARDSHIP

URBAN FISHING

FISHERIES & WILDLIFE

FISHERIES & WILDLIFE

01128
 FISHERIES & WILDLIFE
 BIOLOGISTS-L3
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 SCIENTIST III
 JOHNSON, ERIC
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01013
 FISHERIES & WILDLIFE
 BIOLOGISTS-L4
 BIOLOGICAL
 SCIENTIST IV
 THOMAS, PAUL
 FTE 1.0 10% Supervision

00933
 FISHERIES & WILDLIFE
 BIOLOGISTS-L4
 BIOLOGICAL
 SCIENTIST IV
 MOXLEY, DANON
 FTE 1.0 10% Supervision

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 MANAGERS-L2
 BIOLOGICAL
 ADMINISTRATOR I
 MARSHALL, STEVEN
 FTE 1.0

00112
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 BIOLOGISTS-L2
 BIOLOGICAL
 SCIENTIST II
 WILSEY, JOSH
 FTE 1.0

01074
 FISHERIES & WILDLIFE
 BIOLOGISTS-L3
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 SCIENTIST II
 CRAIG, VANCE
 FTE 1.0

01005
 FISHERIES & WILDLIFE
 BIOLOGISTS-L3
 BIOLOGICAL
 SCIENTIST III
 LA PRARIE, RALPH
 FTE 1.0

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 FISHERIES & WILDLIFE
 BIOLOGISTS-L4
 BIOLOGICAL
 SCIENTIST IV
 LEE, CORY
 FTE 1.0

01108
 FISHERIES & WILDLIFE
 BIOLOGISTS-L2
 BIOLOGICAL
 SCIENTIST II
 CALL, MARVIN
 FTE 1.0

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 FISHERIES & WILDLIFE
 BIOLOGISTS-L3
 BIOLOGICAL
 SCIENTIST III
 WATSON, RAYMOND
 FTE 1.0

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 SECRETARY
 ELLERDEE, JOYCE
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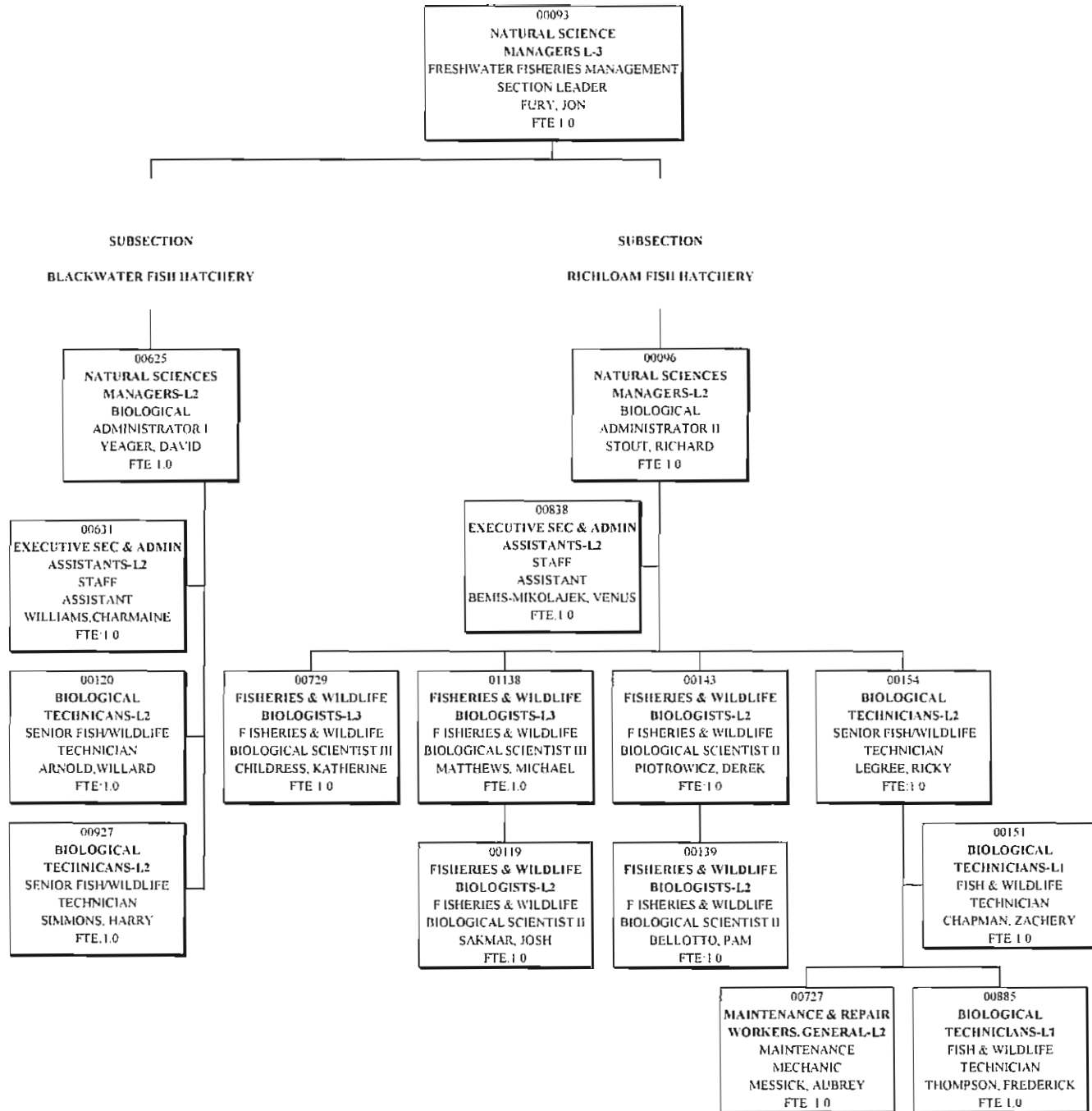
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 WORKERS, GENERAL-L2
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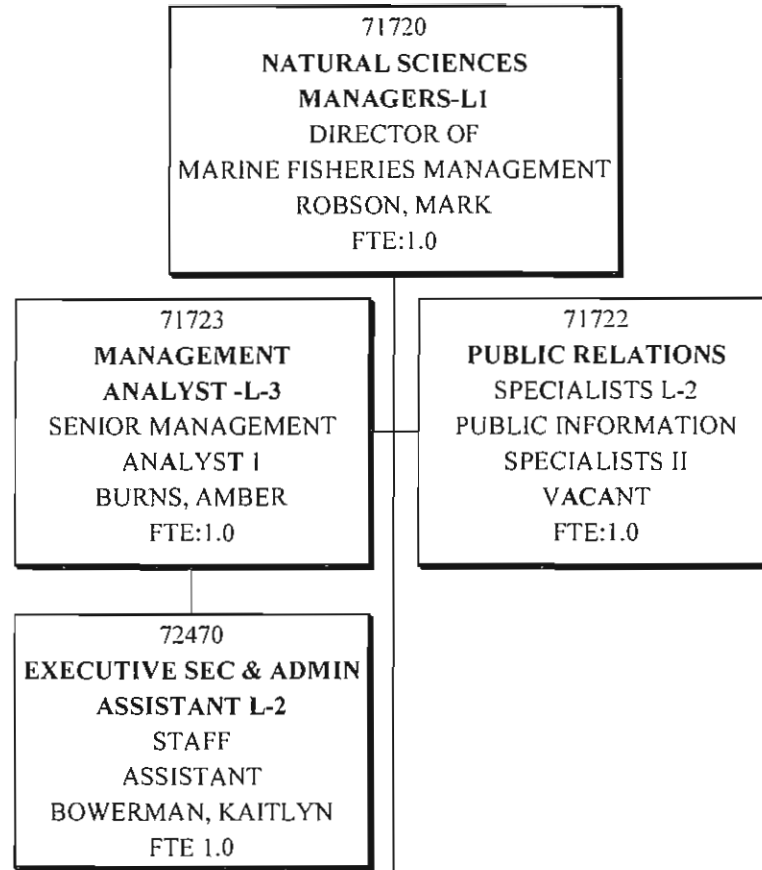
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 SENIOR TECHNICIAN
 ANDREWS, DARREL
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 BIOLOGISTS-L2
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 SCIENTIST II
 WILLITZER, JEFFREY
 FTE 1.0

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 BIOLOGISTS-L2
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 SCIENTIST II
 FLEMING, BRIAN
 FTE 1.0 25% Supervision

00083
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 TECHNICIANS-L1
 FISH & WILDLIFE
 TECHNICIAN
 HAAS, TRAVIS
 FTE 1.0





SECTIONS

FISHERIES MANAGEMENT FISHERIES SERVICES
PAGE MFM2 PAGE MFM3

DIVISION OF MARINE FISHERIES MANAGEMENT
DIRECTOR'S OFFICE
TOTAL ESTABLISHED F.T.E. 30
TOTAL F.T.E. THIS PAGE 4

REVISED
6/30/2011

PAGE DMFM 1

71734
**NATURAL SCIENCES
 MANAGERS-L3**
 MARINE FISHERIES MANAGEMENT
 SECTION LEADER
 TEEHAN, WILLIAM
 FTE:1.0

SUBSECTIONS

ANALYSIS/RULE-MAKING

ARTIFICIAL REEFS

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 MANAGERS-L2**
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 ADMINISTRATOR III
 MCCAWLEY, JESSICA
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 ENVIRONMENTAL
 ADMINISTRATOR
 DODRILL, JON
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 BIOLOGISTS-L3**
 ENVIRONMENTAL
 SPECIALIST II
 VACANT
 FTE:1.0

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 BIOLOGISTS-L1**
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 SCIENTIST IV
 CANON, CARLY
 FTE:1.0

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 BIOLOGISTS-L4**
 FISHERIES MANAGEMENT
 ANALYST-FWC
 PODEY, AARON
 FTE:1.0

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 BUSINESS OPERATIONS - L3**
 GOVERNMENT OPERATIONS
 CONSULTANT I
 CUMBERBATCH, JASMINE
 FTE:1.0

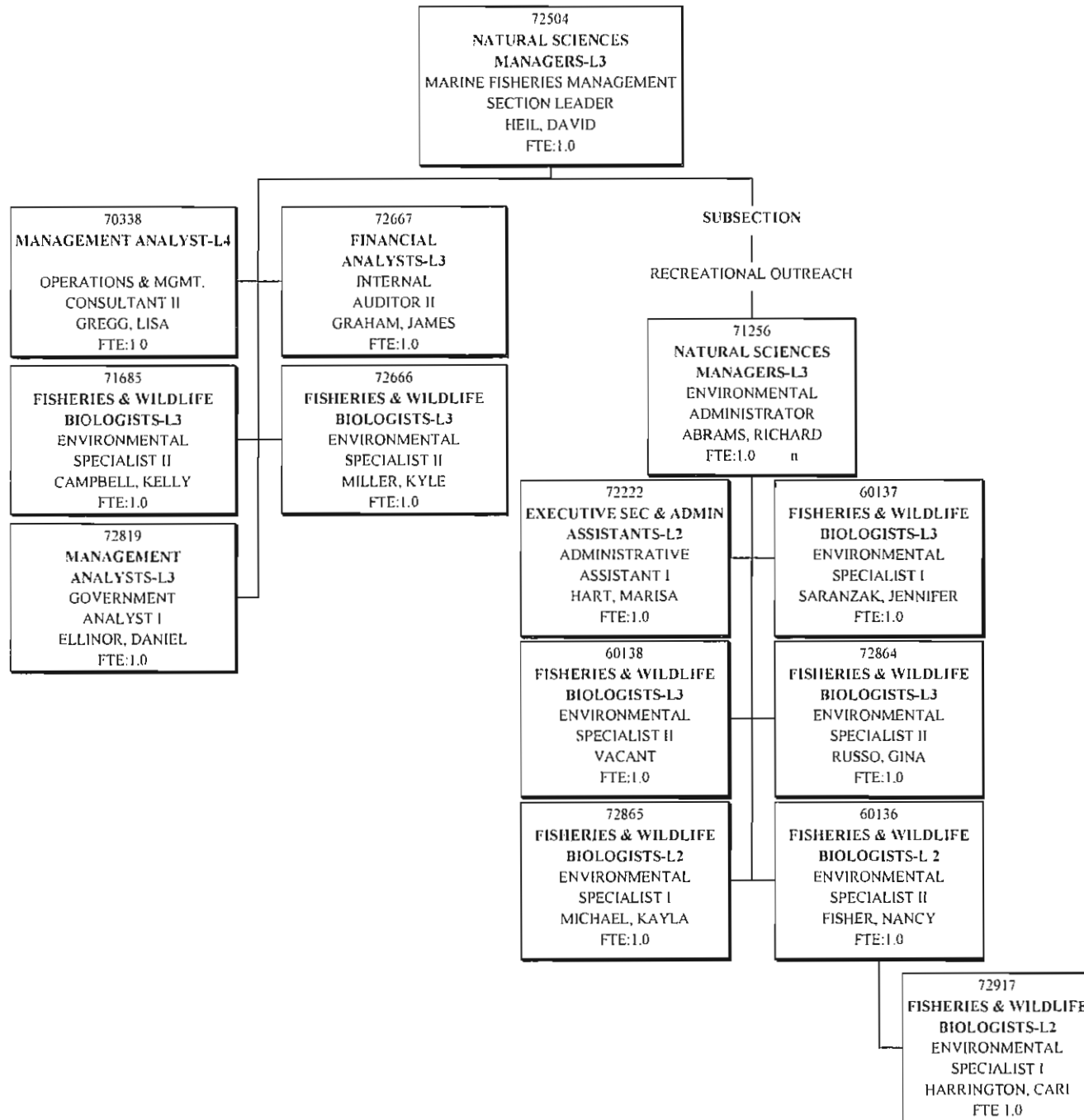
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 SPECIALIST III
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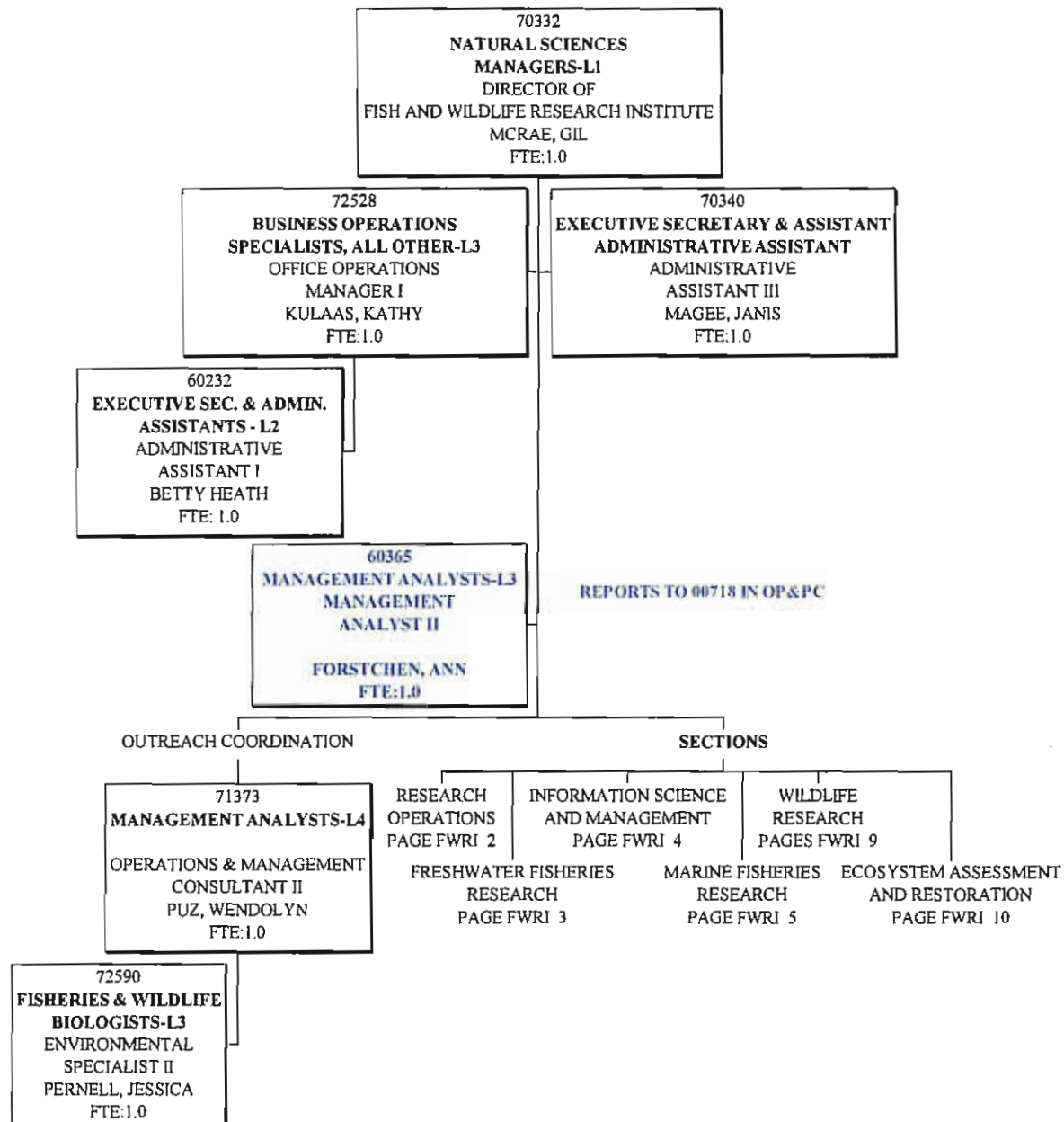
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 SPECIALIST III
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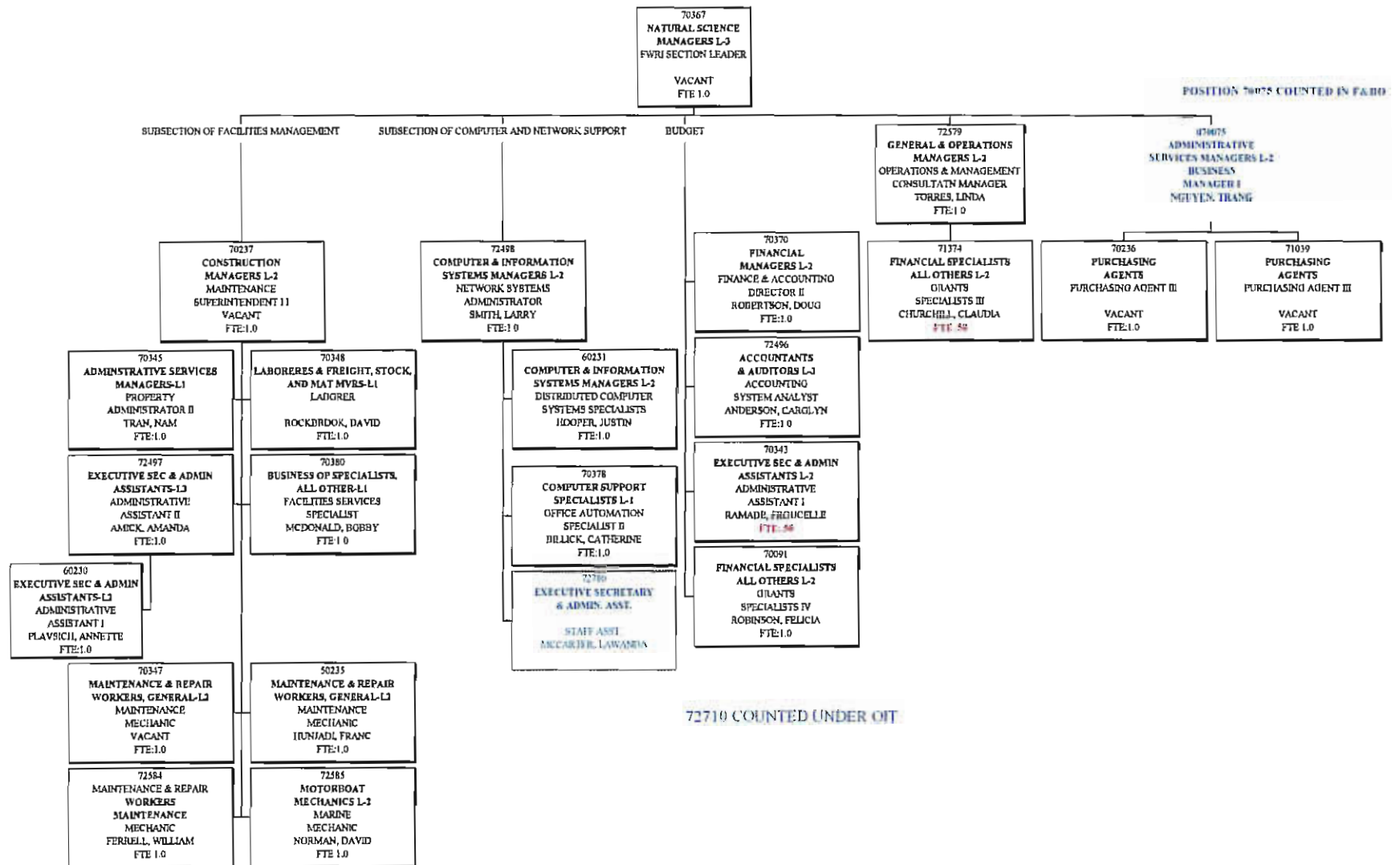
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 SPECIALIST III
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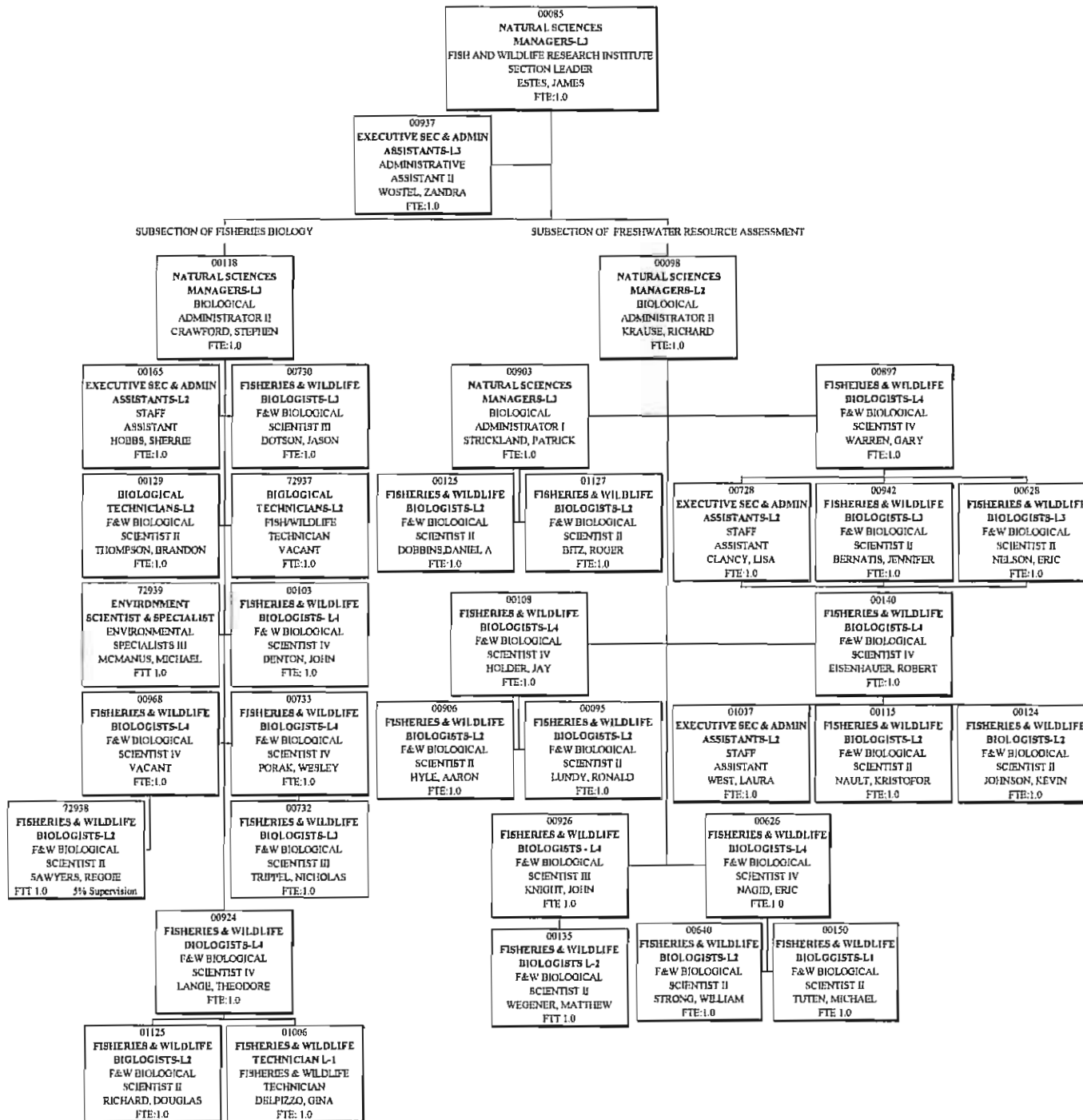
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 BIOLOGISTS-L2**
 FISHERIES & WILDLIFE
 BIOLOGICAL SCIENTIST II
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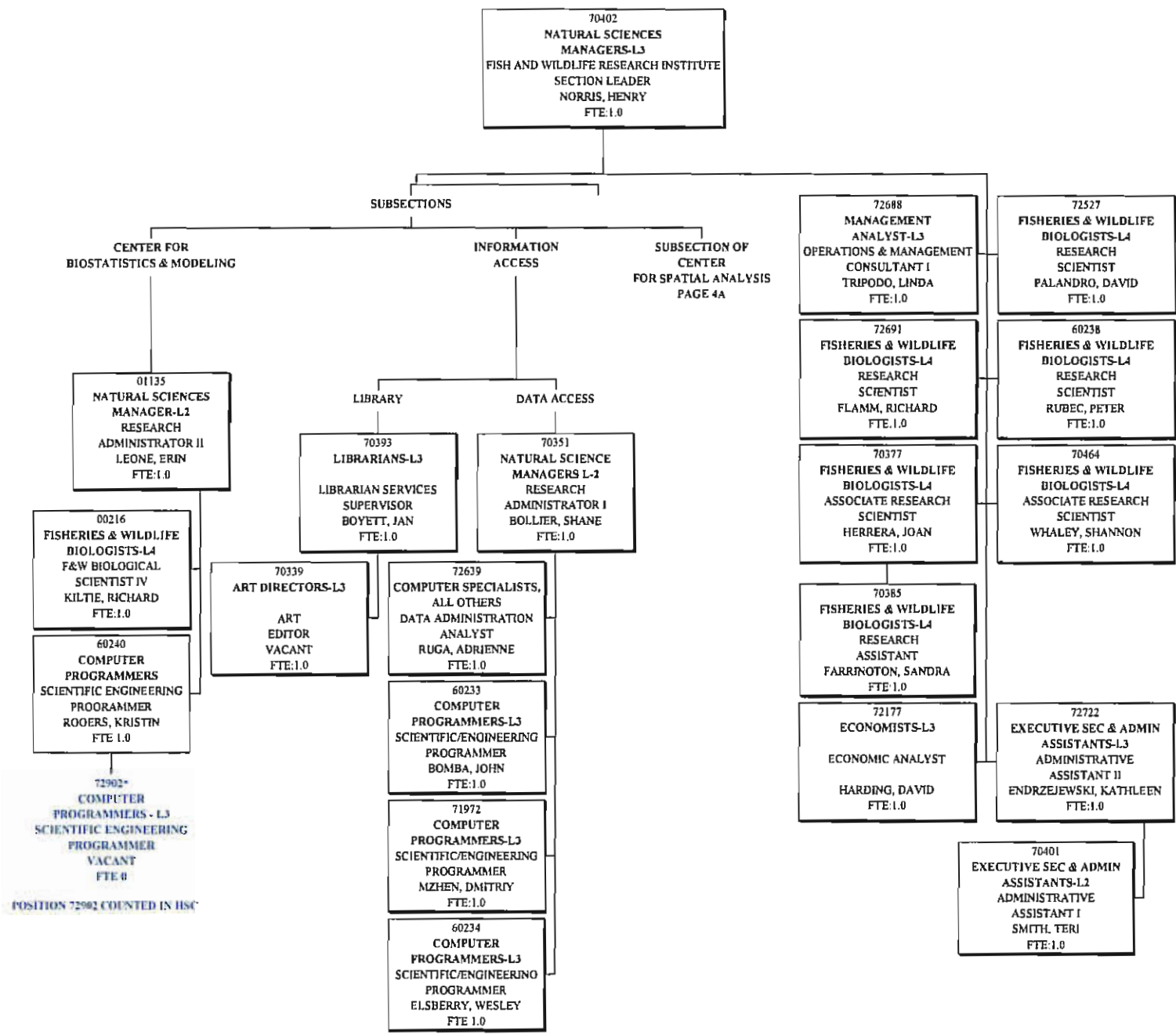
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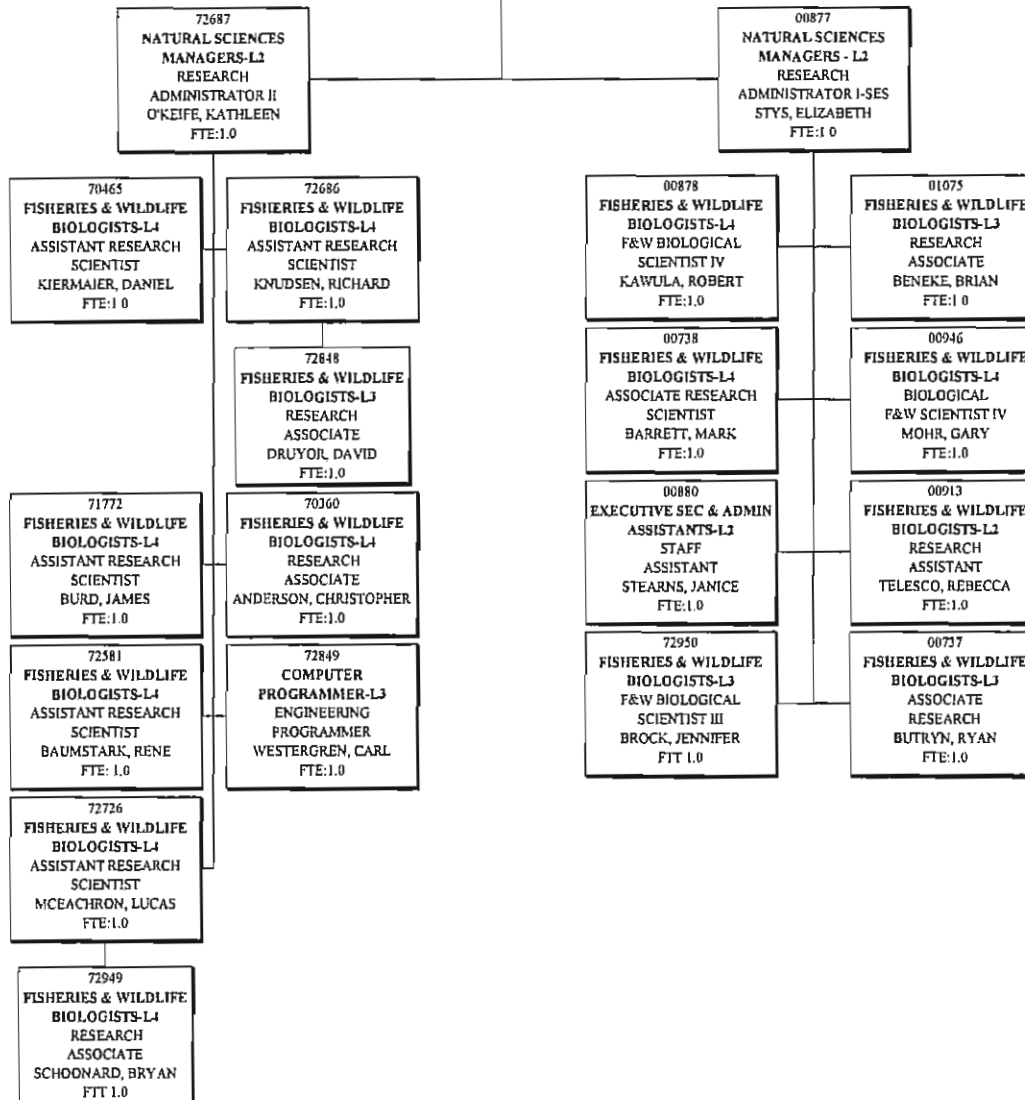




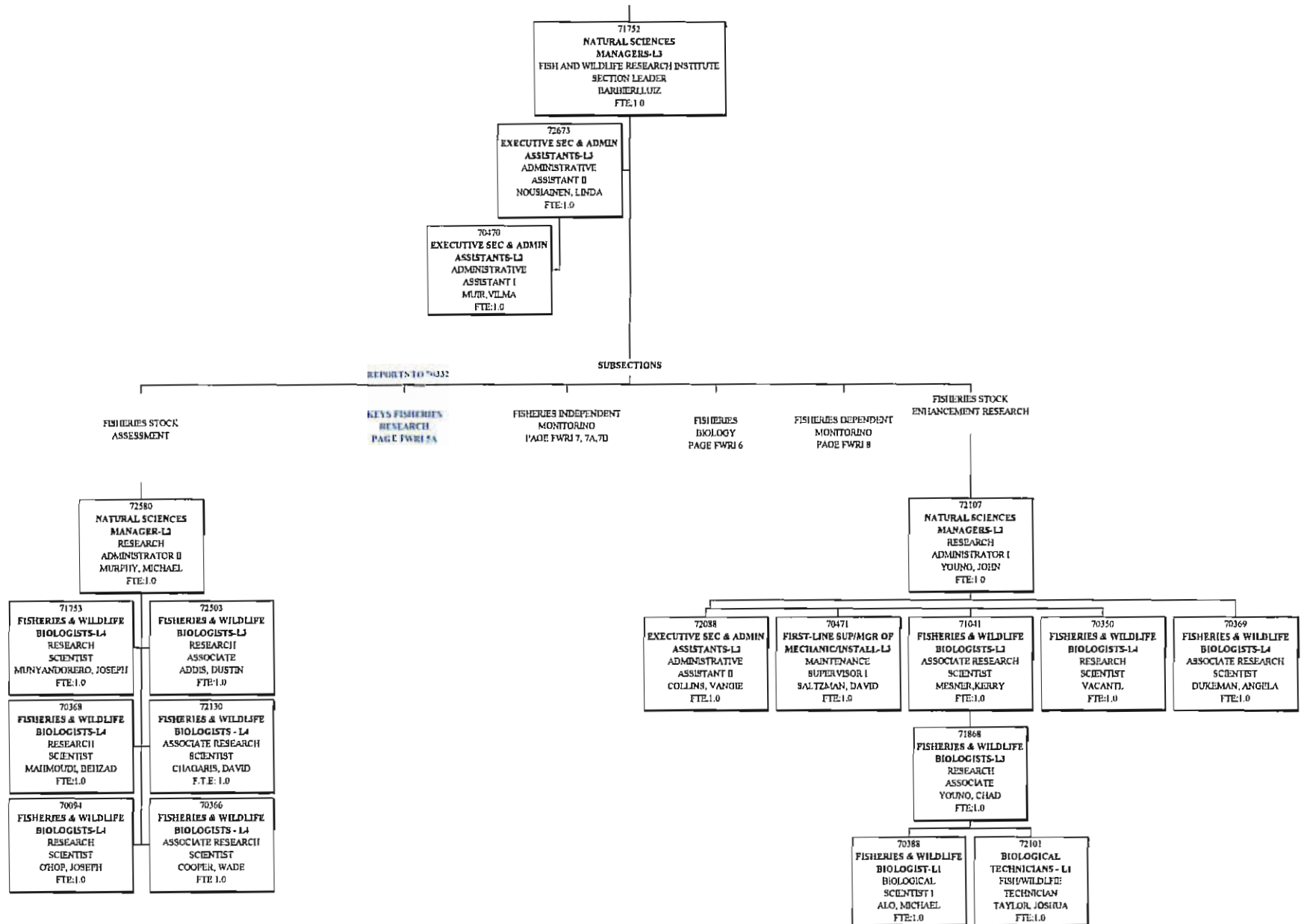


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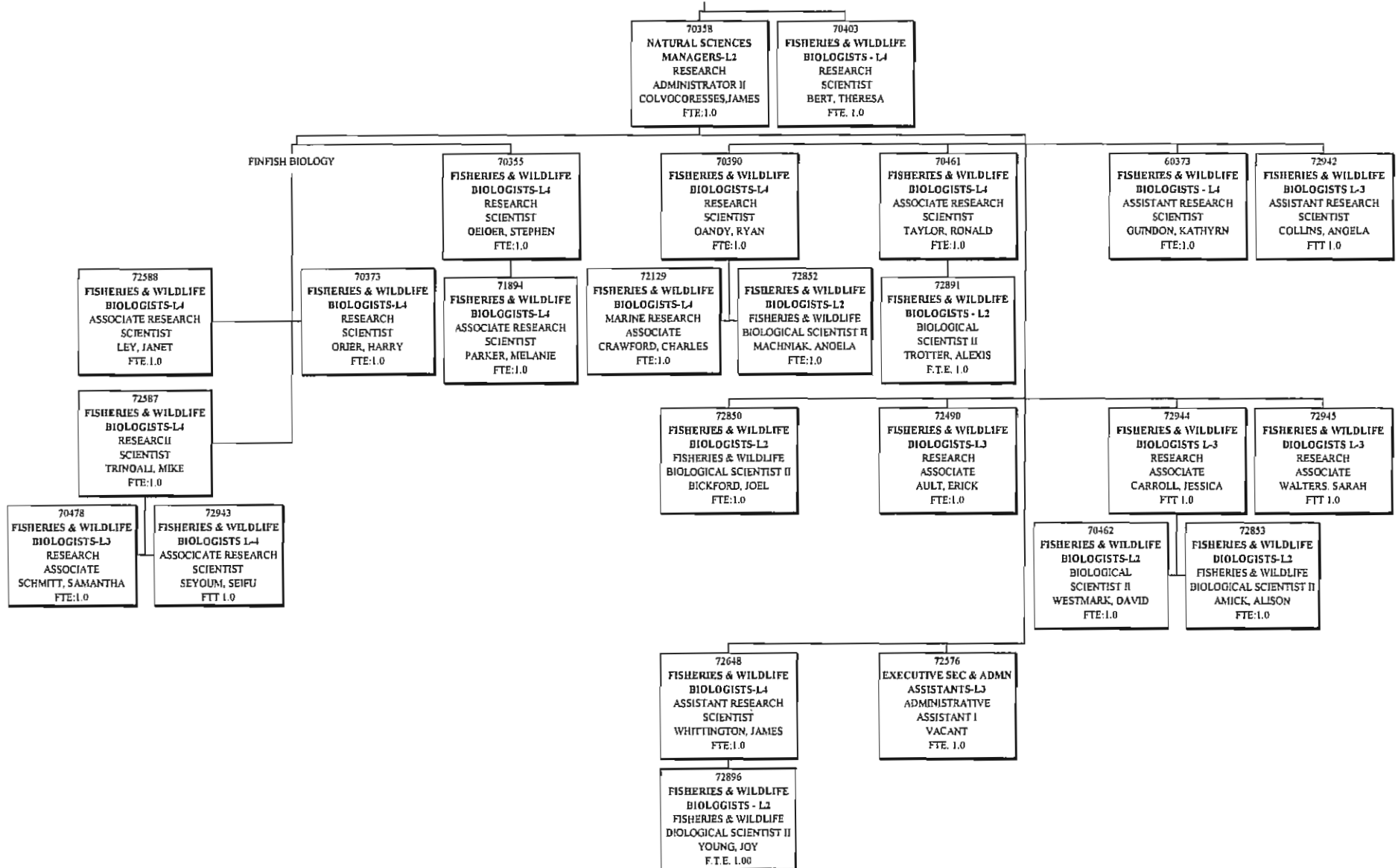


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 NATURAL SCIENCES MANAGERS L-1
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 FISH AND WILDLIFE RESEARCH INSTITUTE
 SECTION LEADER
 BARBERI, LUJZ

FISHERIES BIOLOGY SUBSECTION

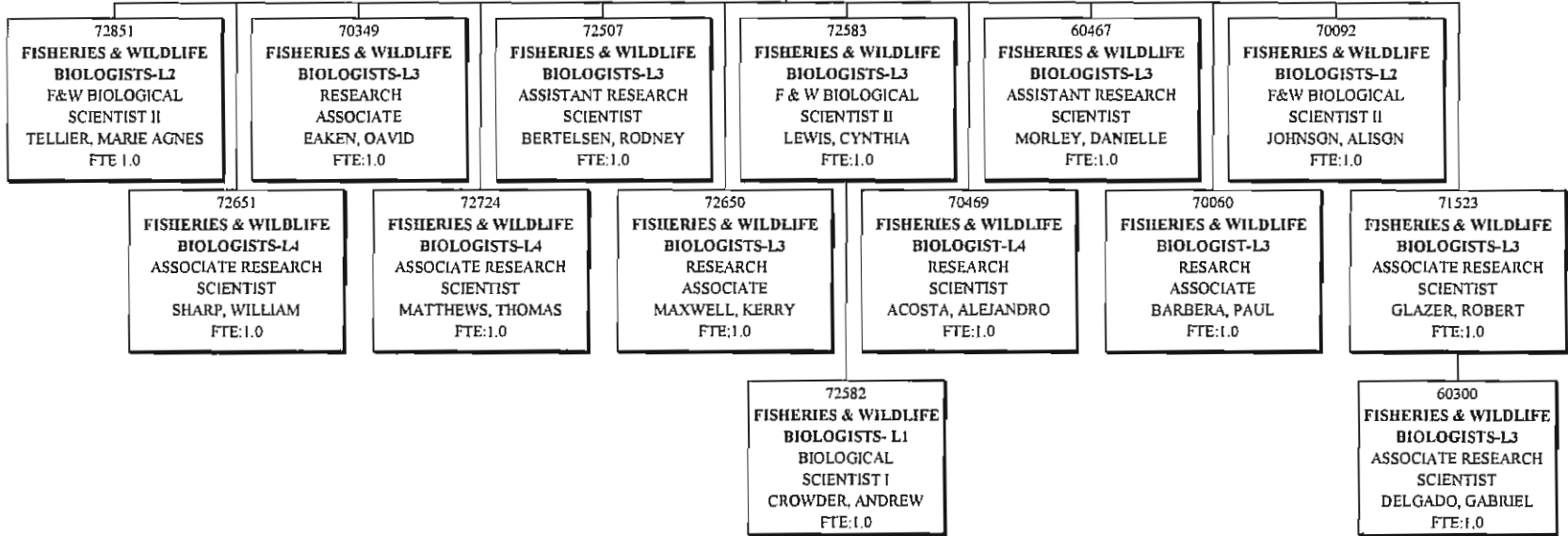


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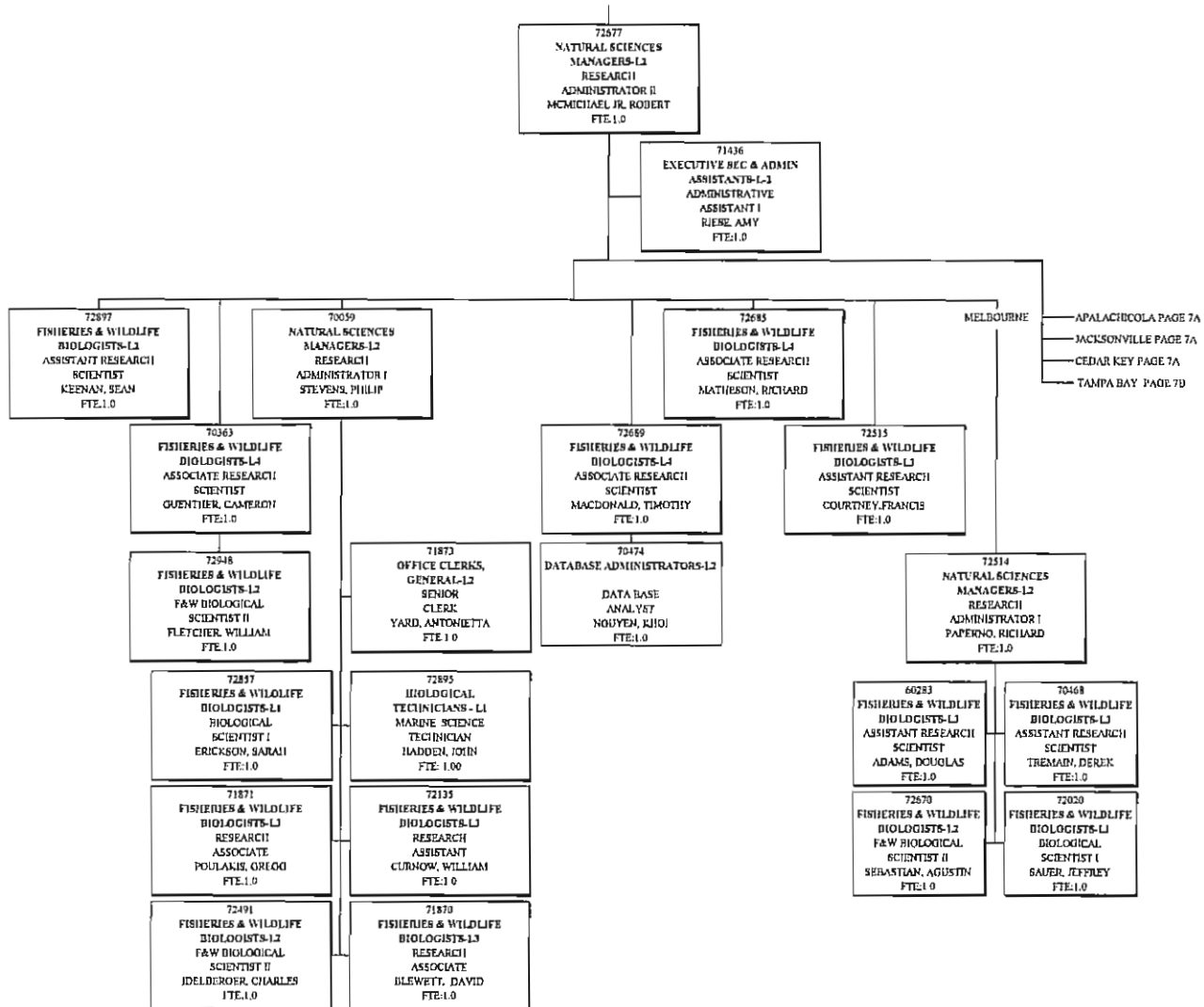
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 PROGRAM
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 HUNT, JOHN
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 ASSISTANT II
 MCGREENERY, GAIL
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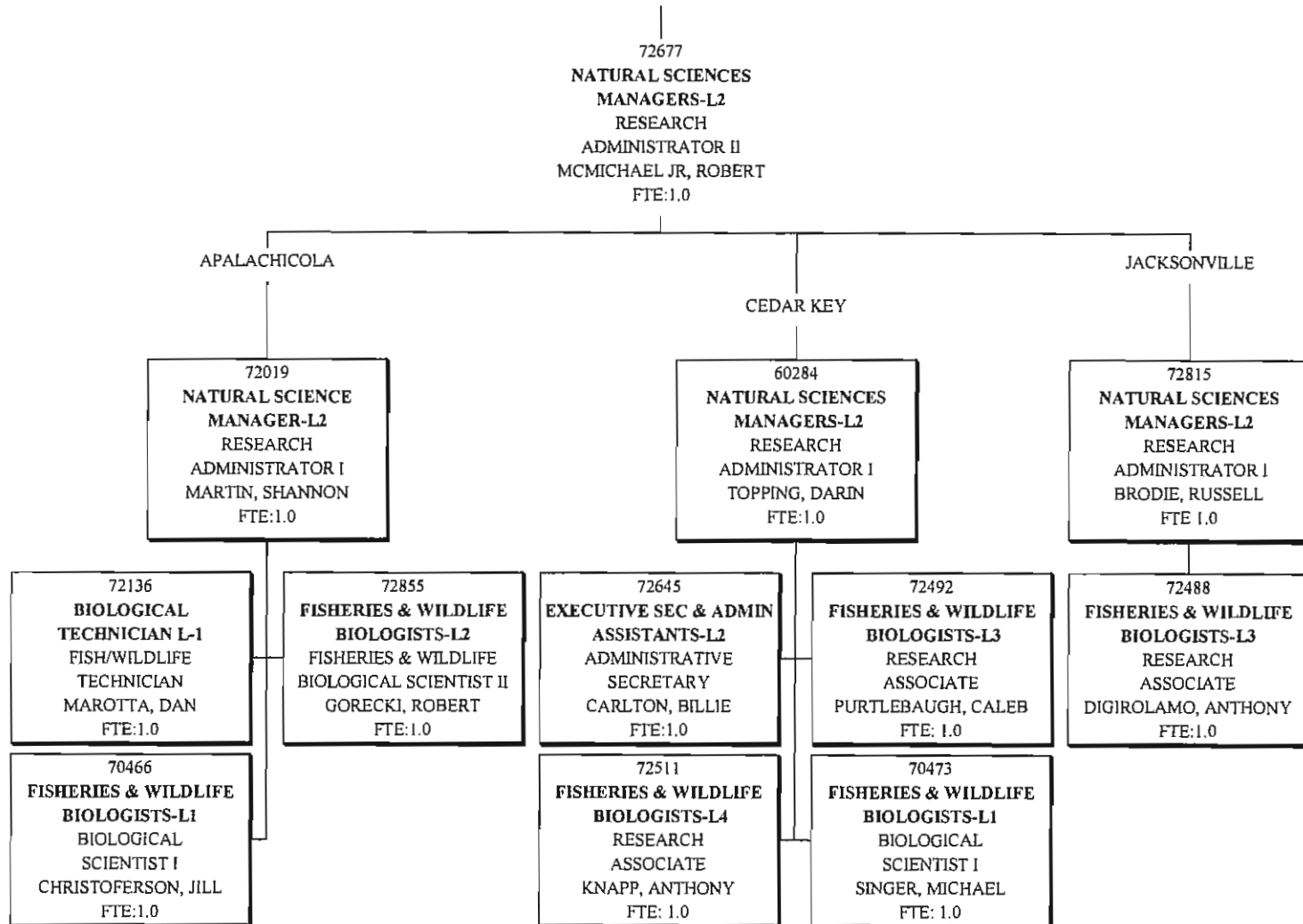


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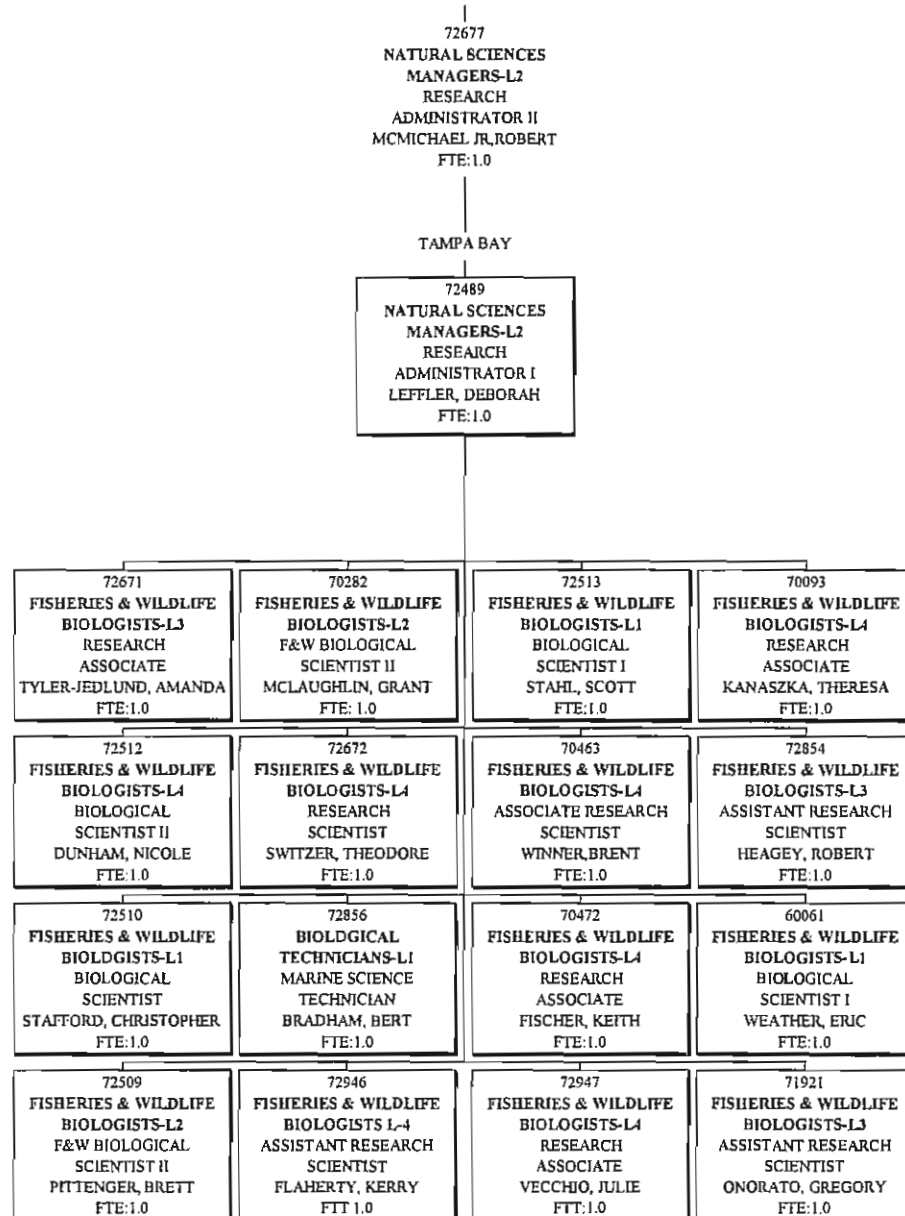
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FISHERIES INDEPENDENT MONITORING SUBSECTION



FISHERIES INDEPENDENT MONITORING SUBSECTION



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 FISH AND WILDLIFE RESEARCH INSTITUTE
 SECTION LEADER

FISHERIES DEPENDENT
 MONITORING SUBSECTION

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 MANAGERS-L1
 RESEARCH
 ADMINISTRATOR II
 CODY, RICHARD
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 COMPUTER SYSTEMS
 ANALYSTS-L3
 SYSTEMS PROJECT
 ANALYST
 DEMAY, SUZANNE
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 EXECUTIVE SEC & ADMIN
 ASSISTANTS-L-2
 ADMINISTRATIVE
 ASSISTANT I
 DAVIS, LAUREN
 FTE: 1.0

72858
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 BIOLOGISTS-L3
 FISHERIES & WILDLIFE
 BIOLOGICAL SCIENTIST II
 KOWAL, KELLEY
 FTE:1.0

72154
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 BIOLOGISTS-L4
 ASSOCIATE RESEARCH
 SCIENTIST
 SAULS, BEVERLY
 FTE:1.0

72575
 FISHERIES & WILDLIFE
 BIOLOGISTS-L4
 ASSOCIATE RESEARCH
 SCIENTIST
 BROWN, STEVEN
 FTE:1.0 5% Supervision

72859
 FISHERIES & WILDLIFE
 BIOLOGISTS-L2
 FISHERIES & WILDLIFE
 BIOLOGICAL SCIENTIST II
 FREED, STEPHANIE
 FTE:1.0

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 MENZEL, TERRI
 FTE:1.0

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 BIOLOGICAL SCIENTIST II
 PURDY, ADAM
 FTE:1.0

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 BIOLOGISTS-L4
 RESEARCH
 ASSOCIATE
 MAURER, THOMAS
 FTE:1.0

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 BIOLOGISTS - L3
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 BIOLOGICAL SCIENTIST II
 ADAMS, AIMEE
 FTE: 1.0

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 BIOLOGISTS - L3
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 BIOLOGICAL SCIENTIST II
 SANDER, THEODORE
 FTE: 1.0

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 BIOLOGISTS - L2
 BIOLOGICAL
 SCIENTIST II
 ANDERSON, STACEY
 FTE: .50

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 BIOLOGISTS-L3
 FISHERIES & WILDLIFE
 BIOLOGICAL SCIENTIST II
 SULLIVAN, KELLY
 FTE:1.0

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 FIRST-LINE SUPV/MGR OF
 OFFICE & ADMIN -L3
 SENIOR CLERICAL
 SUPERVISOR
 CLARK, BERNICE
 FTE:1.0

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 BIOLOGICAL TECH L-1
 MARINE SCIENCE
 TECHNICIAN
 SHERIDAN, NANCY
 FTE:1.0

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 FISHERIES & WILDLIFE
 BIOLOGISTS-L4
 ASSISTANT RESEARCH
 SCIENTIST
 BRADSHAW, CHRIS
 FTE:1.0

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 FISHERIES & WILDLIFE
 BIOLOGISTS-L3
 BIOLOGICAL
 SCIENTIST I
 LAVINE, CRAIG
 FTE:1.0

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 FISHERIES & WILDLIFE
 BIOLOGISTS - L3
 FISHERIES & WILDLIFE
 BIOLOGIST II
 POHOLEK, ARIEL
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 SENIOR
 CLERK
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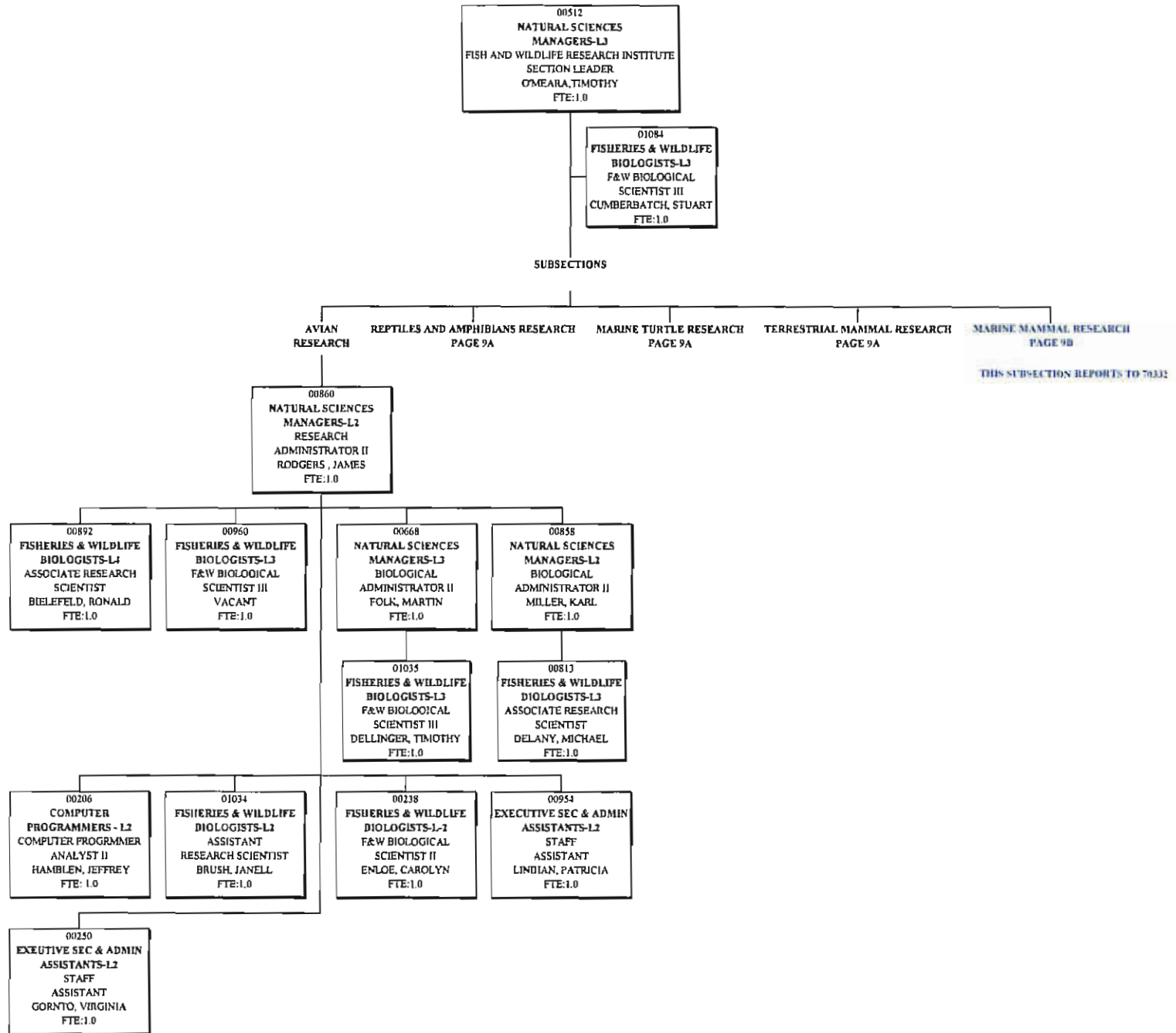
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 GENERAL-L3
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 CLERK
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 GENERAL-L3
 SENIOR
 CLERK
 VACANT
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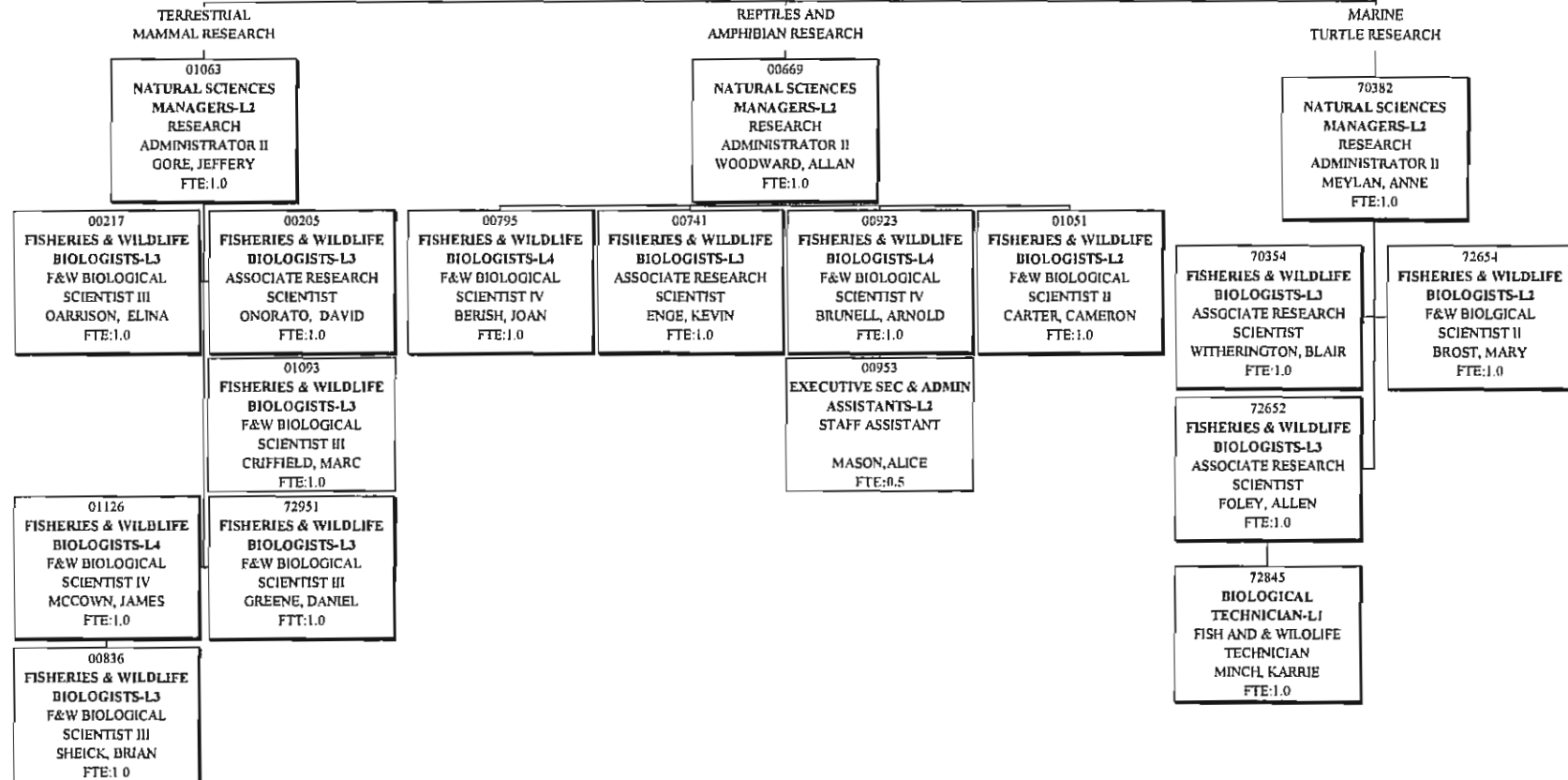
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 PULIDO, EDWIN
 FTE:1.0



00512
 NATURAL SCIENCES
 MANAGERS-L3
 FISH AND WILDLIFE RESEARCH INSTITUTE
 SECTION LEADER
 O'MEARA, TIMOTHY
 FTE:1.0

SUBSECTIONS



70332
 NATURAL SCIENCES
 MANAGERS-L1
 DIRECTOR OF
 FISH AND WILDLIFE RESEARCH INSTITUTE
 MCRAE, GILL

70476
 NATURAL SCIENCES
 MANAGERS-L1
 RESEARCH
 ADMINISTRATOR II
 FLEWELLING, LEANNE
 FTE:1.0

70389
 MANAGEMENT
 ASSISTANTS-L3
 OPERATIONS MANAGEMENT
 CONSULTANT I
 HOYT, JEANNE
 FTE:1.0

70341
 EXECUTIVE SEC & ADMIN
 ASSISTANTS-L2
 ADMINISTRATIVE
 ASSISTANT I
 MURPHY, SUSAN
 FTE:1.0

SUBSECTIONS

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 FISHERIES & WILDLIFE
 BIOLOGISTS-L3
 RESEARCH
 ASSOCIATE
 SCOTT, PAULA
 FTE:1.0

72841
 FISHERIES & WILDLIFE
 BIOLOGISTS-L2
 RESEARCH
 ASSISTANT
 GRANHOLM, APRIL
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HARMFUL ALGAL
 BLOOMS RESEARCH

FISH AND
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SUBSECTION
 HABITAT
 RESEARCH
 PAGE 10A

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 FISHERIES & WILDLIFE
 BIOLOGISTS-L4
 RESEARCH
 SCIENTIST
 CORCORAN, ALINA
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00907
 MEDICAL & HEALTH SERVICES
 MANAGERS-L3
 DIAGNOSTIC VETERINARIAN
 MANAGER
 CUNNINGHAM, MARK
 FTE:1.0

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 SCIENTIST
 LANDSBERG, JAN
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 RESEARCH
 SCIENTIST
 TRUBY, EARNEST
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 RESEARCH
 ASSOCIATE
 RICHARDSON, RALPH
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 SCIENTIST II
 CLEMONS, BAMBI
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 BIOLOGISTS-L4
 ASSOCIATE RESEARCH
 SCIENTIST
 KIRYU, YASUNARI
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 BIOLOGISTS-L3
 F&W BIOLOGICAL
 SCIENTIST II
 PERRY, NORETTA
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 BIOLOGISTS-L3
 RESEARCH
 ASSOCIATE
 PETRIK, KIMBERLY
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 IVEY, JAMES
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 ASSOCIATE RESEARCH
 SCIENTIST
 CODY, THERESA
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 BIOLOGISTS-L1
 RESEARCH
 ASSISTANT
 GARRETT, MATTHEW
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 ASSOCIATE
 BAKENHASTER, MICAH
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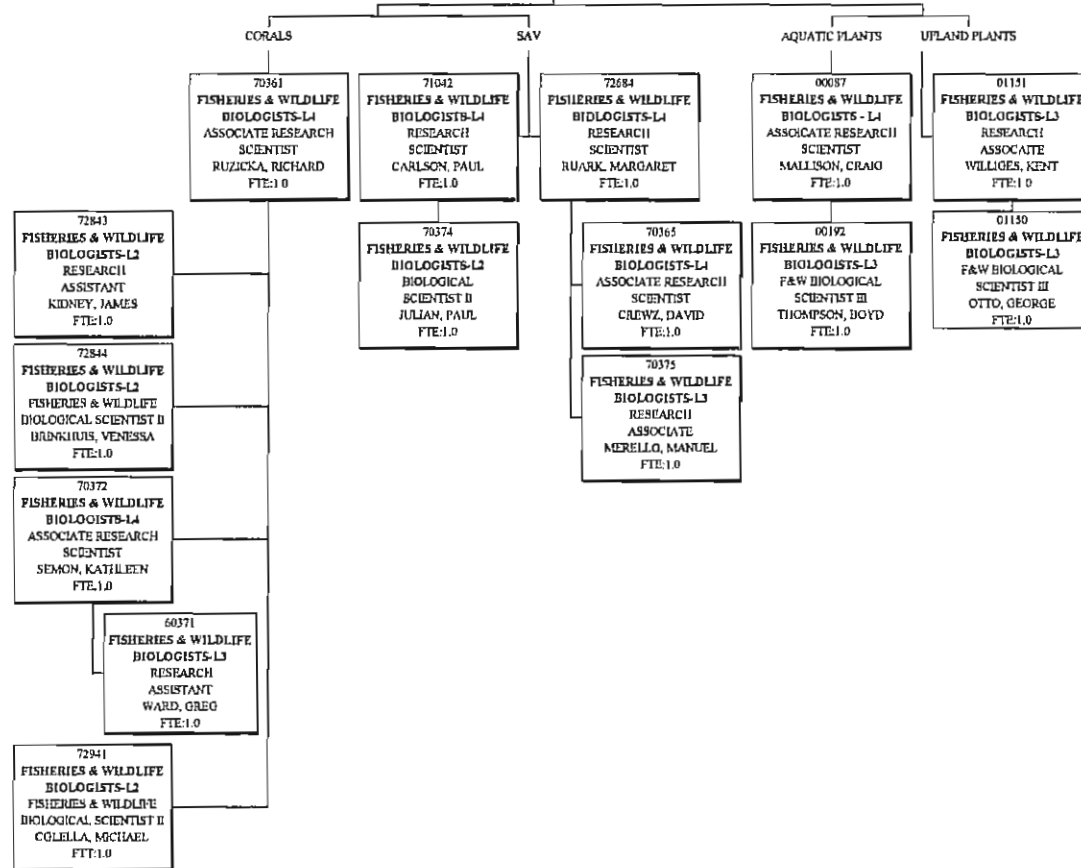
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70356
 NATURAL SCIENCES
 MANAGERS L-2
 RESEARCH
 ADMINISTRATOR II
 WHITTLE, AMBER
 FTE:1.0

72649
 EXECUTIVE SEC & ADMIN
 ASSISTANTS L-2
 ADMINISTRATIVE
 ASSISTANT I
 KOZLOWSKI, JAMES
 FTE:1.0

HABITAT RESEARCH



FISH AND WILDLIFE CONSERVATION COMMISSION		FISCAL YEAR 2010-11			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		283,533,781		12,033,880	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		9,413,426		-500,000	
FINAL BUDGET FOR AGENCY		292,947,207		11,533,880	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					178,880
Fisheries Assessment * Number of fisheries assessments and data summaries conducted		293,216	74.27	21,775,877	
Imperiled Species And Wildlife Assessments * Number of requests for status of endangered and threatened species and wildlife		184,239	44.53	8,203,639	
Harmful Algal Bloom And Aquatic Health Monitoring And Assessment * Number of red tide and aquatic health assessments completed		206,391	22.87	4,720,368	
Habitat Monitoring And Assessment * Number of requests for assessments or seagrass, saltmarsh, or mangrove, coral, aquatic, and upland habitat		12,466	205.74	2,564,798	
Gis Technical Support And Services * Number of technical and analytical GIS remote sensing requests completed and GIS oil spill training assistance provided		667,446	6.91	4,610,844	
Manatee Rehabilitation * Number of Manatees Rehabilitated		100	11,500.00	1,150,000	
Recreational Licenses And Permits * Number of Recreational Licenses and Permits Issued		2,473,131	1.19	2,954,416	
Commercial Licenses And Permits * Number Commercial fishing and wildlife licenses, permits and tags issued		2,149,968	0.56	1,197,873	
Conservation Stewardship: Educate Citizens About Fish And Wildlife Conservation * Number of people reached with conservation messages		3,568,511	0.06	222,713	
Hunter Safety And Ranges * Number of students graduating from Hunter Safety courses		12,351	171.37	2,116,594	80,000
Media Relation - Inform And Educate Citizens About Fish And Wildlife Messages * Number of People reached with fish and wildlife messages		4,865,250	0.28	1,378,425	
Florida Wildlife Magazine * Annual Distribution		100,000	3.48	348,337	
Public Awareness And Economic Development * Number of counties counseled regarding use of nature-based recreation as an economic tool		36	701.36	25,249	
Conservation Coordination * Number of request from other agencies and the number of agency rules that are processed		1,069	342.63	366,274	
Uniform Patrol And Investigations * Number of patrol and investigation hours		1,119,186	67.41	75,448,974	
Inspections * Number of Inspections		4,253	274.49	1,167,398	
Aviation * Number of flight hours		3,256	750.56	2,443,827	
Boating And Waterways * Number of boating and waterway projects supported		440	9,031.78	3,973,983	8,250,000
Field Services * Number of service/repair hours		29,218	231.86	6,774,482	
Training * Hours of training completed		63,555	32.04	2,036,223	
Manage And Restore Public Lands * Number of acres managed for wildlife		5,901,055	4.09	24,156,398	
Game Management - Hunting Opportunities * Number of hunters served		166,581	24.45	4,073,503	
Plan And Coordinate Habitat And Land Use * Number of written technical assists provided		783	2,860.25	2,239,574	
Wildlife Viewing Recreation * Number of Floridians and visitors engaged in wildlife viewing		4,137,660	0.30	1,238,749	
Protect Manatees, Sea Turtles, Panthers And Black Bear * Number of recovery plan actions implemented		87	25,255.57	2,197,235	
Manage And Restore Freshwater And Marine Habitats * Number of water acres where habitat projects have been completed		80,487	80.07	6,444,551	2,000,000
Protect Nongame Fish And Wildlife * Number of native fish and wildlife species with stable or increasing populations		346	11,073.57	3,831,456	
Prevent Introduction Of And Eliminate Undesirable Exotic Species * Number of exotic species with management plans written		6	148,641.33	891,848	
Lakes And Rivers Freshwater Fisheries Management * Number of Water Bodies and Acres Managed to Improve Fishing		1,602,026	3.31	5,307,389	
Freshwater Fish Stocking * Number of Fishes Stocked		3,339,150	0.50	1,661,624	
Marine Fisheries Management * Number of Fishery Management Plans Reviewed and Analysis Conducted		52	13,168.65	684,770	
Marine Fisheries Education And Outreach * Number of Educational and Outreach Contacts		1,635,508	0.58	955,850	
Artificial Reef Management * Number of Reefs Created and/or Monitor		547	644.02	352,281	800,000
Marine Fisheries Commercial Services * Number of Marine Fisheries Service Contacts		377,779	1.65	623,072	
TOTAL				198,138,594	11,308,880
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				45,526,482	225,000
REVERSIONS				49,282,127	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				292,947,203	11,533,880

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

(1) Some activity unit costs may be overstated due to the allocation of double budgeted items.

(2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on 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.

 ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

 THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND SHOULD NOT:

*** NO ACTIVITIES FOUND ***

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

*** NO OPERATING CATEGORIES FOUND ***

 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
77650200	1406000000	ACT0650	FWRI - ADMINISTRATIVE SERVICES AND	4,627,593	
77350200	9999999999	ACT1300	LAND ACQUISITION	482,537	225,000
77200100	1202000000	ACT2500	LAW ENFORCEMENT ADMINISTRATION	1,465,144	
77350200	1406000000	ACT3550	HABITAT AND SPECIES CONSERVATION	4,441,969	
77350200	1406000000	ACT3810	MANAGE INVASIVE AQUATIC PLANTS IN	26,274,772	
77350200	1406000000	ACT3820	MANAGE INVASIVE EXOTIC UPLAND	7,264,342	
77300200	1406000000	ACT3900	HUNTING AND GAME MANAGEMENT	359,949	
77400200	1406000000	ACT4500	FRESHWATER FISHERIES ADMINISTRATION	92,743	
77500200	1406000000	ACT5400	MARINE FISHERIES ADMINISTRATION	517,433	

 TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 77	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	292,947,207	11,533,880
TOTAL BUDGET FOR AGENCY (SECTION III):	292,947,203	11,533,880

DIFFERENCE:

(MAY NOT EQUAL DUE TO ROUNDING)

4
=====

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Fish and Wildlife Conservation Commission Contact: Sandra Wilson, CFO, 850-617-9600

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 2011 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2012-2013 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 2012-2013 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Lake Restoration	B	\$6.5 million	\$7.3 million
b	Non-CARL Wildlife Management	B	\$4.9 million	\$5.1 million
c	Invasive Plant Control - category 102334	B	\$32.2 million	\$31.8 million
d				
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 agency is requesting an additional \$1 million recurring spending authority for lake restoration, \$2 million recurring for Non-CARL land management, and \$8.5 million recurring for invasive plant management based on recurring revenue availability in the host trust funds. These programs have taken heavy reductions in recurring budget due to the fall in documentary stamp tax revenues. Lake restoration was cut by half when it lost \$4 million recurring as was land management, which also lost \$4 million. Invasive plant management lost a net of \$15.7 million from its recurring budget since the recession began. The agency is asking to use available excess recurring revenues plus anticipated increases in the documentary stamp tax revenue stream to help buffer the impact of recent past reductions.

* R/B = Revenue or Budget Driver

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012 - 2013

Department: Fish and Wildlife Conservation Com

Chief Internal Auditor: Trevor Phillips

Budget Entity: _____

Phone Number: (850) 488-6068

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2011-188 (Aud Gen)	Feb-10	Licensing & Permitting	The Commission had not developed procedures for reconciling the licenses and permits sold and recorded in the Total Licensing System (TLS). The recommendation was made that the Commission enhance reconciliation procedures to include reconciling the amount of fees for each type of license and permit recorded as sold in TLS to the amount of funds electronically transmitted to the State Treasury and recorded in FLAIR.	While concurring with this finding in principle, Commission management has determined that the implementation of the recommendation would not be cost effective.	
2011-188 (Aud Gen)	Feb-10	Licensing & Permitting	The Commission assigned incompatible duties to a single employee handling no-fee disability licenses and permits and had a lack of controls over voided/misprinted licenses and permits. The recommendation was made that (1) the Commission adopt procedures to appropriately separate incompatible duties or provide for independent review of these licensing processes; (2) implement a process for controlling pre-numbered license and blank permit stock, and to mark voided licenses and permits as "void".	Corrective actions are currently being undertaken and will be evaluated in a follow-up review this year.	
2011-188 (Aud Gen)	Feb-10	Licensing & Permitting	Commission procedures used to allocate the proceeds from the sale of five-year licenses and permits and the associated interest earnings to the Marine Resources Conservation Trust Fund and the State Game Trust Fund were not accurately applied. The recommendation was made that Commission management ensure the completion of supervisory reviews of the accuracy of the allocation.	Corrective actions are currently being undertaken and will be evaluated in a follow-up review this year.	

2011-188 (Aud Gen)	Feb-10	Licensing & Permitting	Commission procedures for allocating the interest earned on the proceeds from the sales of lifetime licenses need improvement. In addition, related provisions of law need clarification. The recommendation was made that the Legislature consider the revision/simplification of section 379.207, Florida Statutes, with regards to the allocation of interest income, and remove the separate treatment of interest income derived from the sale of lifetime licenses to individuals under the age of sixteen. The Commission should enhance its procedures to ensure that the appropriate amount of interest	Corrective actions are currently being undertaken and will be evaluated in a follow-up review this year.
2011-188 (Aud Gen)	Feb-10	Licensing & Permitting	The Commission did not maintain documentation evidencing that alligator licenses were issued only to eligible individuals. The recommendation was made that the Commission revise its process to ensure that licenses cannot be printed without the applicant being cleared through the ArrestNet match or the Division of Law Enforcement. Also recommended was that the Commission retain evidence showing that the ArrestNet match was performed and considered in the licensing process.	Corrective actions are currently being undertaken and will be evaluated in a follow-up review this year.
2011-188 (Aud Gen)	Feb-10	Finance & Budget Office	The Commission did not track expenditures and equity balances at a detailed level to ensure that moneys generated were used in accordance with State law regarding the Stone Crab, Blue Crab, and Spiny Lobster Programs. The recommendation was made that the Commission develop a process to track the use of revenue generated from these programs. Also recommended was that the Commission ensure that documentation is maintained to evidence that the Stone Crab Trap Limitation Program is self-supporting.	Corrective actions are currently being undertaken and will be evaluated in a follow-up review this year.
2011-188 (Aud Gen)	Feb-10	Licensing & Permitting	The Commission's website did not provide for licenses and permits accurate, complete, and valid consumer information. The recommendation was made that the Commission establish and implement procedures for the periodic review of LPIS information.	Corrective actions are currently being undertaken and will be evaluated in a follow-up review this year.

2011-188 (Aud Gen)	Feb-10	Office of Information Technology	<p>The Commission had not established procedures for documenting the request, approval, modification, or deletion of user access to Commission information technology resources. The Commission did not delete employee access upon an employee's separation from Commission employment in a timely manner.</p> <p>The recommendation was made that the Commission adopt procedures that include documentation requirements for the approval of user access privileges and efforts to monitor user access activity as well as to facilitate timely changes to and deletions of user access of terminated and reassigned employees.</p>	Corrective actions are currently being undertaken and will be evaluated in a follow-up review this year.	
2011-188 (Aud Gen)	Feb-10	Office of Information Technology	<p>Change management controls relating to the Commercial Capture Wildlife System and the Commercial Saltwater Licensing System need enhancement. The recommendation was made that the Commission enhance its procedures to ensure that sufficient documentation is maintained for CSLS and CCWS program changes to evidence the user's request, approval of the change request, programming, testing, user acceptance, and approval of the movement of the changes into the live production environment.</p>	Corrective actions are currently being undertaken and will be evaluated in a follow-up review this year.	
2011-188 (Aud Gen)	Feb-10	Licensing & Permitting	<p>The Commission should study the cost-effectiveness of utilizing fewer systems to facilitate the processing of Commission-issued licenses and permits. The recommendation was made that the Commission conduct a feasibility study to determine the cost-effectiveness of utilizing a single licensing and permitting system or, as an alternative, reducing the number of systems used to process and account for licenses and permits issued by the Commission.</p>	Corrective actions are currently being undertaken and will be evaluated in a follow-up review this year.	

2011-188 (Aud Gen)	Feb-10	Finance & Budget Office	The Commission had not developed procedures for the management of Florida Accounting Information Resource Subsystem (FLAIR) access privileges. The recommendation was made that the Commission should develop written policies and procedures for the management of FLAIR access privileges.	Since the completion of the audit, appropriate policies and procedures have been developed to manage FLAIR access privileges. Their effectiveness will be evaluated in a follow-up review this year.	
2011-188 (Aud Gen)	Feb-10	Finance & Budget Office	Commission personnel did not always comply with applicable rules and procedures related to the investigation of instances in which tangible personal property items are not located during an annual physical inventory of property. The recommendation was made that Commission procedures be enhanced to require that a specific date be recorded on the PC-201 Form showing when a property item was determined to be missing and that all appropriate Commission personnel sign and date the PC-201 Form. Also recommend - the OIG should maintain documentation of investigations of missing property and the notification of investigation results to the appropriate Division or Office Director.	Since the completion of the audit, the Commission has implemented an automated workflow for missing property items that requires the custodian to complete all required information on a missing item and the electronic form is automatically routed to all parties that are required in the process including the OIG. The effectiveness of these corrective actions will be evaluated in a follow-up review this year.	
IA-1107 (FWC-OIG)	Apr-11	Human Resources	No requirement to report ethics violations and no reporting process provided to staff in either policy or training. The recommendation was made that the Commission Chief Ethics Officer revise the current FWC Code of Ethics to include a requirement that all FWC employees report suspected ethical violations directly to the FWC Inspector General. The recommendation was also made that the Office of Human Resources incorporate this requirement into the internal ethics training course. It was recommended that the FWC Chief Ethics Officer ensure that the SharePoint custodian of the electronic document containing the FWC Code of Ethics repair all of the malfunctioning electronic links within the document.	Corrective actions are currently being undertaken and will be evaluated in a follow-up review this year.	

IA-1107 (FWC-OIG)	Apr-11	Human Resources	<p>No procedural requirement regarding ethics training or the frequency of ethics and related subject(s) training. The recommendation was made that the Commission: Address training frequency for ethics (and other subjects outlined in the Governor's Code of Ethics) in FWC operating procedures by clearly stating the requirements on the Human Resources SharePoint site, during new employee orientation and during all supervisory training/workshops conducted by Human Resources. Ethics training is recommended to be required of all employees on an annual basis. It is also recommended that HR modify the annual Performance Planning & Evaluation Form to include required training courses as a mandatory performance expectation for all employees.</p>	<p>Corrective actions are currently being undertaken and will be evaluated in a follow-up review this year.</p>	
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Fiscal Year 2012-13 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong or Judy Sumner / Kim Cramer (OPB)

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)			
	77	100	700	

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				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?	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				
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Action	Program or Service (Budget Entity Codes)				
	77	100	700		
AUDITS:					
3.2	Are the 33XXXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y			
3.3	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	Y			
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to 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			
4.2	Is the program component code and title used correct?	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
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			

Action		Program or Service (Budget Entity Codes)				
		77	100	700		
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.)	Y				
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.)	Y				

Action		Program or Service (Budget Entity Codes)				
		77	100	700		
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.					
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				
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				
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				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				

Action	Program or Service (Budget Entity Codes)				
	77	100	700		
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	100	700		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
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 #11-006?	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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	N/A				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
7.19	Does the General Revenue for 160XXXXX issues net to zero? (GENR, LBR1)	N/A				
7.20	Does the General Revenue for 180XXXXX issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXXX issues net to zero? (GENR, LBR3)	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	100	700		
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				
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				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	N/A				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	N/A				

Action	Program or Service (Budget Entity Codes)				
	77	100	700		
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	100	700		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	100	700		
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)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	100	700		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line D) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	N/A				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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 157 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					

Action		Program or Service (Budget Entity Codes)				
		77	100	700		
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 98 and 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	N/A				
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 and 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	N/A				
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				
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				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2009-10 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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				
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				
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				
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				

Action		Program or Service (Budget Entity Codes)				
		77	100	700		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
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				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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 2012-13 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong or Judy Sumner / Kim Cramer (OPB)

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)			
	77	200	100	

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?	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				
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Action		Program or Service (Budget Entity Codes)									
		77	200	100							
AUDITS:											
3.2	Are the 33XXXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y									
3.3	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	Y									
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y									
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.										
TIP	Exhibit B - A02 equal to 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 (05XXXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXXX) 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									
4.2	Is the program component code and title used correct?	Y									
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.										
5. EXHIBIT D-1 (ED1R, EXD1)											
5.1	Are all object of expenditures positive amounts? (This is a manual check.)						Y				
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									

Action		Program or Service (Budget Entity Codes)				
		77	200	100		
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.)	Y				
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.)	Y				

Action		Program or Service (Budget Entity Codes)				
		77	200	100		
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.					
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				
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				
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				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				

Action	Program or Service (Budget Entity Codes)				
	77	200	100		
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	200	100		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
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 #11-006?	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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	N/A				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
7.19	Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1)	N/A				
7.20	Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3)	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	200	100		
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				
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				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	N/A				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	N/A				

Action	Program or Service (Budget Entity Codes)				
	77	200	100		
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	200	100		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	200	100		
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)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	200	100		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line D) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	N/A				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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 157 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					

Action		Program or Service (Budget Entity Codes)				
		77	200	100		
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 98 and 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	N/A				
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 and 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	N/A				
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				
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				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2009-10 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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				
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				
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				
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				

Action		Program or Service (Budget Entity Codes)				
		77	200	100		
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
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				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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 2012-13 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong or Judy Sumner / Kim Cramer (OPB)

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)			
	77	300	200	

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				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?	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				
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Action	Program or Service (Budget Entity Codes)					
	77	300	200			
AUDITS:						
3.2	Are the 33XXXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
3.3	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	Y				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to 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				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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				

Action		Program or Service (Budget Entity Codes)				
		77	300	200		
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.)	Y				
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.)	Y				

Action		Program or Service (Budget Entity Codes)				
		77	300	200		
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.					
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				
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				
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				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				

Action	Program or Service (Budget Entity Codes)				
	77	300	200		
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	300	200		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
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 #11-006?	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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	N/A				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
7.19	Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1)	N/A				
7.20	Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3)	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	300	200		
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				
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				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	N/A				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	N/A				

Action	Program or Service (Budget Entity Codes)				
	77	300	200		
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	300	200		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	300	200		
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)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	300	200		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	N/A				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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 157 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					

Action		Program or Service (Budget Entity Codes)				
		77	300	200		
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 98 and 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	N/A				
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 and 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	N/A				
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				
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				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2009-10 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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				
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				
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				
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				

Action		Program or Service (Budget Entity Codes)				
		77	300	200		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
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				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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 2012-13 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong or Judy Sumner / Kim Cramer (OPB)

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)			
	77	350	200	

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				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?	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				
--	---	--	--	--	--

Action		Program or Service (Budget Entity Codes)									
		77	350	200							
AUDITS:											
3.2	Are the 33XXXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y									
3.3	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	Y									
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y									
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.										
TIP	Exhibit B - A02 equal to 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 (05XXXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXXX) 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									
4.2	Is the program component code and title used correct?	Y									
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.										
5. EXHIBIT D-1 (ED1R, EXD1)											
5.1	Are all object of expenditures positive amounts? (This is a manual check.)						Y				
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									

Action		Program or Service (Budget Entity Codes)				
		77	350	200		
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.)	Y				
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.)	Y				

Action		Program or Service (Budget Entity Codes)				
		77	350	200		
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.					
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				
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				
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				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				

Action	Program or Service (Budget Entity Codes)				
	77	350	200		
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	350	200		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
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 #11-006?	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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	N/A				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
7.19	Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1)	N/A				
7.20	Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3)	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	350	200		
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				
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				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	N/A				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	N/A				

Action	Program or Service (Budget Entity Codes)				
	77	350	200		
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	350	200		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	350	200		
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)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	350	200		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	N/A				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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 157 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					

Action		Program or Service (Budget Entity Codes)				
		77	350	200		
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 98 and 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	N/A				
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 and 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	N/A				
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				
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				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2009-10 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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				
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				
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				
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				

Action		Program or Service (Budget Entity Codes)				
		77	350	200		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
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				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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 2012-13 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong or Judy Sumner / Kim Cramer (OPB)

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)			
	77	400	200	

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				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?	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				
--	---	--	--	--	--

Action		Program or Service (Budget Entity Codes)									
		77	400	200							
AUDITS:											
3.2	Are the 33XXXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y									
3.3	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	Y									
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y									
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.										
TIP	Exhibit B - A02 equal to 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									
4.2	Is the program component code and title used correct?	Y									
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.										
5. EXHIBIT D-1 (ED1R, EXD1)											
5.1	Are all object of expenditures positive amounts? (This is a manual check.)						Y				
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									

Action		Program or Service (Budget Entity Codes)				
		77	400	200		
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.)	Y				
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.)	Y				

Action		Program or Service (Budget Entity Codes)				
		77	400	200		
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.					
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				
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				
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				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				

Action	Program or Service (Budget Entity Codes)				
	77	400	200		
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	400	200		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
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 #11-006?	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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	N/A				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
7.19	Does the General Revenue for 160XXXXX issues net to zero? (GENR, LBR1)	N/A				
7.20	Does the General Revenue for 180XXXXX issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXXX issues net to zero? (GENR, LBR3)	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	400	200		
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				
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				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	N/A				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	N/A				

Action	Program or Service (Budget Entity Codes)				
	77	400	200		
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	400	200		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	400	200		
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)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	400	200		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	N/A				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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.					
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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 157 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					

Action		Program or Service (Budget Entity Codes)				
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12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 98 and 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	N/A				
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 and 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	N/A				
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				
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				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2009-10 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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				
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				
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				
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				

Action		Program or Service (Budget Entity Codes)				
		77	400	200		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
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				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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 2012-13 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong or Judy Sumner / Kim Cramer (OPB)

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)			
	77	500	200	

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				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?	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				
--	---	--	--	--	--

Action		Program or Service (Budget Entity Codes)				
		77	500	200		
AUDITS:						
3.2	Are the 33XXXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
3.3	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	Y				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to 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				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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				

Action		Program or Service (Budget Entity Codes)				
		77	500	200		
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.)	Y				
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.)	Y				

Action		Program or Service (Budget Entity Codes)				
		77	500	200		
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.					
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				
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				
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				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				

Action	Program or Service (Budget Entity Codes)				
	77	500	200		
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	500	200		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
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 #11-006?	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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	N/A				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
7.19	Does the General Revenue for 160XXXXX issues net to zero? (GENR, LBR1)	N/A				
7.20	Does the General Revenue for 180XXXXX issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXXX issues net to zero? (GENR, LBR3)	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	500	200		
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				
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				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	N/A				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	N/A				

Action	Program or Service (Budget Entity Codes)				
	77	500	200		
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	500	200		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	500	200		
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)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	500	200		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	N/A				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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 157 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					

Action		Program or Service (Budget Entity Codes)				
		77	500	200		
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 98 and 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	N/A				
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 and 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	N/A				
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				
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				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2009-10 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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				
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				
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				
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				

Action		Program or Service (Budget Entity Codes)				
		77	500	200		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
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				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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 2012-13 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong or Judy Sumner / Kim Cramer (OPB)

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)			
	77	650	200	

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				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?	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				
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Action		Program or Service (Budget Entity Codes)									
		77	650	200							
AUDITS:											
3.2	Are the 33XXXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y									
3.3	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	Y									
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y									
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.										
TIP	Exhibit B - A02 equal to 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 (05XXXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXXX) 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									
4.2	Is the program component code and title used correct?	Y									
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.										
5. EXHIBIT D-1 (ED1R, EXD1)											
5.1	Are all object of expenditures positive amounts? (This is a manual check.)						Y				
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									

Action		Program or Service (Budget Entity Codes)				
		77	650	200		
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.)	Y				
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.)	Y				

Action		Program or Service (Budget Entity Codes)				
		77	650	200		
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.					
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				
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				
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				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				

Action	Program or Service (Budget Entity Codes)				
	77	650	200		
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	650	200		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
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 #11-006?	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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	N/A				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
7.19	Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1)	N/A				
7.20	Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3)	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	650	200		
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				
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				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	N/A				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	N/A				

Action	Program or Service (Budget Entity Codes)				
	77	650	200		
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	650	200		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	650	200		
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)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	650	200		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	N/A				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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 157 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					

Action		Program or Service (Budget Entity Codes)				
		77	650	200		
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 98 and 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	N/A				
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 and 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	N/A				
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				
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				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2009-10 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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				
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				
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				
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				

Action		Program or Service (Budget Entity Codes)				
		77	650	200		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
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				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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 2012-13 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong or Judy Sumner / Kim Cramer (OPB)

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)			
77				

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)	N/A				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	N/A				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	N/A				
1.4 Has security been set correctly? (CSDR, CSA)	N/A				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. 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?	N/A				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	N/A				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	N/A				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?	N/A				

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				
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Action		Program or Service (Budget Entity Codes)				
		77				
AUDITS:						
3.2	Are the 33XXXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
3.3	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	N/A				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	N/A				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to 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?	N/A				
4.2	Is the program component code and title used correct?	N/A				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	N/A				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	N/A				

Action		Program or Service (Budget Entity Codes)				
		77				
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.)	N/A				
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.)	N/A				

Action		Program or Service (Budget Entity Codes)			
		77			
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.				
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?	N/A			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. 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.)	N/A			
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.)	N/A			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A			

Action		Program or Service (Budget Entity Codes)			
		77			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			

Action		Program or Service (Budget Entity Codes)			
		77			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A			
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 #11-006?	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	N/A			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
AUDIT:					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	N/A			
7.19	Does the General Revenue for 160XXXXX issues net to zero? (GENR, LBR1)	N/A			
7.20	Does the General Revenue for 180XXXXX issues net to zero? (GENR, LBR2)	N/A			
7.21	Does the General Revenue for 200XXXXX issues net to zero? (GENR, LBR3)	N/A			

Action		Program or Service (Budget Entity Codes)				
		77				
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				
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				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y				

Action	Program or Service (Budget Entity Codes)				
	77				
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				

Action		Program or Service (Budget Entity Codes)				
		77				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y				
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				

Action		Program or Service (Budget Entity Codes)				
		77				
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				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y				
8.25	Are current year September operating reversions appropriately shown in column A02?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				

Action		Program or Service (Budget Entity Codes)				
		77				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
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				
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				
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 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					

Action		Program or Service (Budget Entity Codes)				
		77				
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 98 and 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	N/A				
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 and 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	N/A				
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.)	N/A				
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?	N/A				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2009-10 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A				
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				
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				
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				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N/A				

		Program or Service (Budget Entity Codes)				
Action		77				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				
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				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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.					