



**FLORIDA DEPARTMENT OF  
ENVIRONMENTAL PROTECTION**

MARJORY STONEMAN DOUGLAS BUILDING  
3900 COMMONWEALTH BOULEVARD  
TALLAHASSEE, FLORIDA 32399-3000

RICK SCOTT  
GOVERNOR

JENNIFER CARROLL  
LT. GOVERNOR

HERSCHEL T. VINYARD JR.  
SECRETARY

LEGISLATIVE BUDGET REQUEST

Department of Environmental Protection

Tallahassee

October 15, 2012

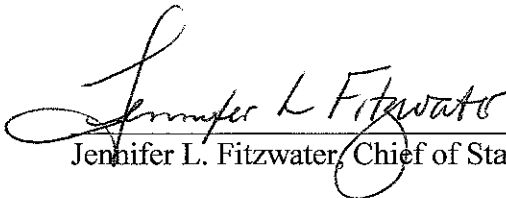
Jerry L. McDaniel, Director  
Office of Policy and Budget  
Executive Office of the Governor  
1701 Capitol  
Tallahassee, Florida 32399-0001

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

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Environmental Protection is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2013-14 Fiscal Year. This submission has been approved by Herschel T. Vinyard Jr., Secretary.

  
Jennifer L. Fitzwater, Chief of Staff

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 10 1 000286 GENERAL REVENUE FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11102 000000	PETTY CASH 370002 PENSACOLA BALANCE BROUGHT FORWARD	110.00
11103 000000	PETTY CASH 370002 JACKSONVILLE BALANCE BROUGHT FORWARD	100.00
11104 000000	PETTY CASH 370002 ORLANDO BALANCE BROUGHT FORWARD	150.00
11105 000000	PETTY CASH 370002 & 370008 FT MYERS BALANCE BROUGHT FORWARD	75.00
11106 000000	PETTY CASH 370002 WEST PALM BEACH BALANCE BROUGHT FORWARD	150.00
11107 000000	PETTY CASH 370002 PORT ST LUCIE BALANCE BROUGHT FORWARD	100.00
11108 000000	PETTY CASH 370002 MARATHON SHORES BALANCE BROUGHT FORWARD	100.00
11109 000000	PETTY CASH 370002 TAMPA BALANCE BROUGHT FORWARD	150.00
11110 000000	PETTY CASH 370002 PANAMA CITY BALANCE BROUGHT FORWARD	100.00
11111 001800	GENERAL LEDGER NAME NOT ON FILE	0.00
11112 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
11117 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
11202 000000	CASH REVOLVING FUNDS - MULTIPLE BALANCE BROUGHT FORWARD	50,000.00
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	27,099,268.18
080888	05 MULBERRY/PINEY PT CLEANUP	0.00
080888	06 MULBERRY/PINEY PT CLEANUP	0.00
080888	07 MULBERRY/PINEY PT CLEANUP	0.00
080888	08 MULBERRY/PINEY PT CLEANUP	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
10 1 000286 GENERAL REVENUE FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
080889 08	NON-MANDATORY LAND RECLAIM	271,173.21
083045 09	LAND ACQUISITION	0.00
083533 06	CASCADES PARK/ WASTE REMED	0.00
087753 97	HURR OPAL-DUNE/BEACH RECOV	0.00
088061 98	BEACH PROJ - STW	0.00
088061 99	BEACH PROJ - STW	0.00
088065 96	CATEGORY NAME NOT ON TITLE FILE	0.00
088962 06	KEYS WASTEWATER MGMT PLAN	0.00
088962 07	KEYS WASTEWATER MGMT PLAN	0.00
088962 99	KEYS WASTEWATER MGMT PLAN	0.00
088964 10	TOTAL MAX DAILY LOADS	0.00
	** GL 13100 TOTAL	27,370,441.39
15101 001800	DUE FROM EMPLOYEES	544.47
16300 002900	DUE FROM OTHER DEPARTMENTS	973.42
16700 000500	DUE FROM COMPONENT UNIT/PRIMARY	6,740.15
17102 102275	INVENTORIES PARTS AND MAINT SHOP OPER & MAINT OF PATROL VEH	0.00
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
140047 05	G/A-WATER PROJECTS	2,622,426.00
141116 01	STW RESTORATION PROJECTS	449,537.00
	** GL 25500 TOTAL	3,071,963.00
25800	ADVANCES TO COMPONENT UNITS	
140013 09	G/A-ENV REST WATER SUSTAIN	5,944,772.15
140047 05	G/A-WATER PROJECTS	4,590,071.46
141116 01	STW RESTORATION PROJECTS	18,637.50
	** GL 25800 TOTAL	10,553,481.11
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
080889 08	NON-MANDATORY LAND RECLAIM	82,206.70-
	** GL 31100 TOTAL	82,206.70-
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
10 1 000286 GENERAL REVENUE FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35500	DUE TO OTHER GOVERNMENTAL UNITS	
140047 12	G/A-WATER PROJECTS	51,346.00-
140126 07	BEACH PROJECTS - STW	385,642.22-
140126 11	BEACH PROJECTS - STW	225,097.56-
140126 12	BEACH PROJECTS - STW	3,132.50-
	** GL 35500 TOTAL	665,218.28-
35600	DUE TO GENERAL REVENUE	
000500		6,740.15-
001800		544.47-
002900		973.42-
	** GL 35600 TOTAL	8,258.04-
35700	DUE TO COMPONENT UNIT/PRIMARY	
141117 11	EVERGLADES RESTORATION	5,379,876.19-
45100	ADVANCES FROM OTHER FUNDS BETWEEN DEPA	
000000	BALANCE BROUGHT FORWARD	51,035.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	34,871,087.75-
080888 05	MULBERRY/PINEY PT CLEANUP	0.00
080888 06	MULBERRY/PINEY PT CLEANUP	0.00
080888 07	MULBERRY/PINEY PT CLEANUP	0.00
080888 08	MULBERRY/PINEY PT CLEANUP	0.00
080889 08	NON-MANDATORY LAND RECLAIM	772,326.51-
083045 09	LAND ACQUISITION	0.00
083306 97	SURFACE WATER IMPROVE PRJ	0.00
083533 06	CASCADES PARK/ WASTE REMED	0.00
083899 99	NAVARRE BCH STATE PARK DEV	0.00
087337 91	CATEGORY NAME NOT ON TITLE FILE	0.00
087387 95	CATEGORY NAME NOT ON TITLE FILE	0.00
087483 96	CATEGORY NAME NOT ON TITLE FILE	0.00
087483 97	CATEGORY NAME NOT ON TITLE FILE	0.00
087753 97	HURR OPAL-DUNE/BEACH RECOV	0.00
088061 98	BEACH PROJ - STW	0.00
088061 99	BEACH PROJ - STW	0.00
088065 94	CATEGORY NAME NOT ON TITLE FILE	0.00
088065 96	CATEGORY NAME NOT ON TITLE FILE	0.00
088068 97	CATEGORY NAME NOT ON TITLE FILE	0.00
088072 90	CATEGORY NAME NOT ON TITLE FILE	0.00
088098 94	CATEGORY NAME NOT ON TITLE FILE	0.00
088098 97	CATEGORY NAME NOT ON TITLE FILE	0.00
088962 06	KEYS WASTEWATER MGMT PLAN	0.00
088962 07	KEYS WASTEWATER MGMT PLAN	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
10 1 000286 GENERAL REVENUE FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
088962 99	KEYS WASTEWATER MGMT PLAN	0.00
088964 10	TOTAL MAX DAILY LOADS	0.00
	** GL 54900 TOTAL	35,643,414.26-
54901 000000	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM BALANCE BROUGHT FORWARD	774,829.93
55100 100589	FUND BALANCE RESERVED FOR ENCUMBRANCES CATEGORY NAME NOT ON TITLE FILE	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
001800		0.00
088061 99	BEACH PROJ - STW	0.00
140047 05	G/A-WATER PROJECTS	0.00
140182	ST. LUCIE RIVER INITIATIVE	0.00
141116 01	STW RESTORATION PROJECTS	0.00
141222	RESTORATION/ST JOHNS RIVER	0.00
141222 99	RESTORATION/ST JOHNS RIVER	0.00
143276 99	SMALL CO WASTEWTR TRMT GNT	0.00
	** GL 55500 TOTAL	0.00
94100	ENCUMBRANCES	
040000	EXPENSES	15,546.81
080889 08	NON-MANDATORY LAND RECLAIM	2,588,966.51
088964 10	TOTAL MAX DAILY LOADS	279,672.75
100777	CONTRACTED SERVICES	2,864.67
140012 11	G/A-FT LAUD RIVER OAKS	300,000.00
140047 06	G/A-WATER PROJECTS	1,455,851.00
140047 12	G/A-WATER PROJECTS	1,135,120.00
140120 11	TMDL SENSOR-BASED SYSTEMS	2,696,600.00
140126 07	BEACH PROJECTS - STW	3,934,073.10
140126 11	BEACH PROJECTS - STW	7,104,352.81
140126 12	BEACH PROJECTS - STW	9,324,885.00
140147 12	TMDL SPRINGS MONITORING	24,715.24
143276 99	SMALL CO WASTEWTR TRMT GNT	745,158.21
	** GL 94100 TOTAL	29,607,806.10
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	15,546.81-
080889 08	NON-MANDATORY LAND RECLAIM	2,588,966.51-
088964 10	TOTAL MAX DAILY LOADS	279,672.75-
100777	CONTRACTED SERVICES	2,864.67-
140012 11	G/A-FT LAUD RIVER OAKS	300,000.00-
140047 06	G/A-WATER PROJECTS	1,455,851.00-
140047 12	G/A-WATER PROJECTS	1,135,120.00-
140120 11	TMDL SENSOR-BASED SYSTEMS	2,696,600.00-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
10 1 000286 GENERAL REVENUE FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
140126 07	BEACH PROJECTS - STW	3,934,073.10-
140126 11	BEACH PROJECTS - STW	7,104,352.81-
140126 12	BEACH PROJECTS - STW	9,324,885.00-
140147 12	TMDL SPRINGS MONITORING	24,715.24-
143276 99	SMALL CO WASTEWTR TRMT GNT	745,158.21-
	** GL 98100 TOTAL	29,607,806.10-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
10 2 021024 ADMINISTRATIVE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11105 000000	PETTY CASH 370002 & 370008 FT MYERS BALANCE BROUGHT FORWARD	50.00
11114 000000	PETTY CASH 370008 NWD BRANCH BALANCE BROUGHT FORWARD	100.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	81,665.38
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	1,240,316.09
15102 001801	DUE FROM INDIVIDUALS AND BUSINESS FIRM	15.12
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	1,898.48
16200 010000	DUE FROM STATE FUNDS, WITHIN DEPART. SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,564.60
040000	EXPENSES	0.00
040000	CF EXPENSES	658.77
	** GL 16200 TOTAL	2,223.37
17101 040000	INVENTORIES OFFICE SUPPLY EXPENSES	0.00
31100 030000	ACCOUNTS PAYABLE OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	19,934.96-
040000	EXPENSES	1,567.05
040000	CF EXPENSES	72,857.77-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	79,766.89-
	** GL 31100 TOTAL	170,992.57-
32100 010000	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,392.92-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	27,950.21-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774	CF NAT'L POLLUT/ELIMINATION	318.54-
103290	SALARY INCENTIVE PAYMENTS	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 10 2 021024 ADMINISTRATIVE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
103290	CF SALARY INCENTIVE PAYMENTS	594.00-
	** GL 32100 TOTAL	30,255.67-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	1,567.05-
040000	CF EXPENSES	12,017.51-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	100.94-
	** GL 35300 TOTAL	13,685.50-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	10,204.81-
	** GL 35500 TOTAL	10,204.81-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	790.25-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	86,869.34-
	** GL 38600 TOTAL	86,869.34-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,013,725.80-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	255.50
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	20,262.80
040000	EXPENSES	56,552.06
060000	CF OPERATING CAPITAL OUTLAY	3,917.38
100777	CONTRACTED SERVICES	56,268.42
	** GL 94100 TOTAL	137,000.66
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	20,262.80-
040000	EXPENSES	56,552.06-
060000	CF OPERATING CAPITAL OUTLAY	3,917.38-
100777	CONTRACTED SERVICES	56,268.42-
	** GL 98100 TOTAL	137,000.66-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 030001 INVASIVE PLANT CONTROL TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
37100 102334	CURRENT BONDS PAYABLE CONTRL OF INVASIVE EXOTICS	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 030000	FUND BALANCE RESERVED FOR ENCUMBRANCES OTHER PERSONAL SERVICES	0.00
102334	CONTRL OF INVASIVE EXOTICS	0.00
	** GL 55100 TOTAL	0.00
55500 102334	FB RESERVED FOR LONG-TERM RECEIVABLES CONTRL OF INVASIVE EXOTICS	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 035001 AIR POLLUTION CONTROL TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 040000	CASH ON HAND EXPENSES	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	272,322.43
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	14,064,009.73
15102 000200	DUE FROM INDIVIDUALS AND BUSINESS FIRM	9,793.50
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	27,394.59
15900 000200	ALLOWANCE FOR UNCOLLECTIBLES	8,393.50-
16300 001620	DUE FROM OTHER DEPARTMENTS	485,524.15
16400 000700	DUE FROM FEDERAL GOVERNMENT	139,801.76
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	628.00
030000 CF	OTHER PERSONAL SERVICES	81,888.31-
040000	EXPENSES	91.71
040000 CF	EXPENSES	38,892.86-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	514.54-
101179	AIR/RED EMISSIONS-FED STM	0.00
	** GL 31100 TOTAL	120,576.00-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	26.49-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	6,532.44-
	** GL 32100 TOTAL	6,558.93-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	628.00-
040000	EXPENSES	91.71-
040000 CF	EXPENSES	7,153.14-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 035001 AIR POLLUTION CONTROL TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100195	ASBESTOS REMOVAL PROG FEE	0.00
100195 CF	ASBESTOS REMOVAL PROG FEE	1,040.00-
101179	AIR/RED EMISSIONS-FED STM	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,456.65-
	** GL 35300 TOTAL	10,369.50-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	1,665,101.34-
040000	EXPENSES	0.00
040000 CF	EXPENSES	316.37-
100180	DIST CO-MTR V REG PROCEEDS	0.00
100180 CF	DIST CO-MTR V REG PROCEEDS	581,327.25-
100195	ASBESTOS REMOVAL PROG FEE	0.00
100195 CF	ASBESTOS REMOVAL PROG FEE	720.00-
	** GL 35500 TOTAL	2,247,464.96-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	2,602.04-
310322	SERVICE CHARGE TO GEN REV	233,580.16-
	** GL 35600 TOTAL	236,182.20-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	18,554.77-
	** GL 38600 TOTAL	18,554.77-
38900	DEFERRED REVENUES	
001620		0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	8,804,781.99-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	597,884.69
55917	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
57201	FUND BALANCE RESTRICTED TITLE V	
000000	BALANCE BROUGHT FORWARD	4,143,849.00-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	69,774.88
040000	EXPENSES	52,476.97
100777	CONTRACTED SERVICES	11,278.94
	** GL 94100 TOTAL	133,530.79

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 035001 AIR POLLUTION CONTROL TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	69,774.88-
040000	EXPENSES	52,476.97-
100777	CONTRACTED SERVICES	11,278.94-
	** GL 98100 TOTAL	133,530.79-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 044001 DRINKING WATER REVOLVING LOAN TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	58,839.12
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	111,741,558.32
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	229,035.49
15400 002300	LOANS AND NOTES RECEIVABLE	34,926,151.00
16400 000700	DUE FROM FEDERAL GOVERNMENT	20,118,292.00
25300 002300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	344,757,219.26
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	12,178.48-
35500 140129	DUE TO OTHER GOVERNMENTAL UNITS 06 DRINK WATER FAC CONSTR-SRL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55500 002300	FB RESERVED FOR LONG-TERM RECEIVABLES	0.00
57200 000000	RESTRICTED BY FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	511,818,916.71-
94100	ENCUMBRANCES	
140129 11	DRINK WATER FAC CONSTR-SRL	80,486,183.00
140129 12	DRINK WATER FAC CONSTR-SRL	17,245,603.00
140130 10	DRINKING WATER FACILITY CONSTRUCTION-STATE	1,851,025.00
	** GL 94100 TOTAL	99,582,811.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140129 11	DRINK WATER FAC CONSTR-SRL	80,486,183.00-
140129 12	DRINK WATER FAC CONSTR-SRL	17,245,603.00-
140130 10	DRINKING WATER FACILITY CONSTRUCTION-STATE	1,851,025.00-
	** GL 98100 TOTAL	99,582,811.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 050001 ENVIRONMENTAL LABORATORY TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	30,450.65
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	716,177.40
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	1,050.68
16300 001903	DUE FROM OTHER DEPARTMENTS	504.00
16400 001903	DUE FROM FEDERAL GOVERNMENT	63.20
16700 001903	DUE FROM COMPONENT UNIT/PRIMARY	42,469.40
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	9,774.19-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027 CF	GROUND WTR/MONITOR NETWRK	3,520.30-
100039	WMD LAB SUPPORT	0.00
100039 CF	WMD LAB SUPPORT	7,444.76-
100050	EVERGLADES LAB SUPPORT	0.00
100050 CF	EVERGLADES LAB SUPPORT	27,430.84-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	29,365.39-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492 CF	HAZARDOUS WASTE CLEANUP	20,503.02-
310322	SERVICE CHARGE TO GEN REV	56.38
	** GL 31100 TOTAL	97,982.12-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	2,118.31-
100050	EVERGLADES LAB SUPPORT	0.00
100050 CF	EVERGLADES LAB SUPPORT	9,329.17-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492 CF	HAZARDOUS WASTE CLEANUP	4,112.89-
	** GL 32100 TOTAL	15,560.37-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 050001 ENVIRONMENTAL LABORATORY TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	403.22-
100050	EVERGLADES LAB SUPPORT	0.00
100050	CF EVERGLADES LAB SUPPORT	264.06-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	58.28-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	55.86-
	** GL 35300 TOTAL	781.42-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	665.26-
	** GL 35500 TOTAL	665.26-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	675,726.16-
94100	ENCUMBRANCES	
040000	EXPENSES	4,472.91
060000	OPERATING CAPITAL OUTLAY	1,200.00
100027	GROUND WTR/MONITOR NETWRK	3,520.30
100039	WMD LAB SUPPORT	16,754.76
100050	EVERGLADES LAB SUPPORT	27,736.31
100777	CONTRACTED SERVICES	77,274.39
101492	HAZARDOUS WASTE CLEANUP	33,552.11
	** GL 94100 TOTAL	164,510.78
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	4,472.91-
060000	OPERATING CAPITAL OUTLAY	1,200.00-
100027	GROUND WTR/MONITOR NETWRK	3,520.30-
100039	WMD LAB SUPPORT	16,754.76-
100050	EVERGLADES LAB SUPPORT	27,736.31-
100777	CONTRACTED SERVICES	77,274.39-
101492	HAZARDOUS WASTE CLEANUP	33,552.11-
	** GL 98100 TOTAL	164,510.78-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 099001 FLORIDA COASTAL PROTECTION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11202 000000	CASH REVOLVING FUNDS - MULTIPLE BALANCE BROUGHT FORWARD	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	78,462.78
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	6,116,515.63
15101 001800	DUE FROM EMPLOYEES	19.77
15102 000400 001801	DUE FROM INDIVIDUALS AND BUSINESS FIRM	9,237.69 223,213.69
	** GL 15102 TOTAL	232,451.38
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	12,441.82
15900 000400 001801	ALLOWANCE FOR UNCOLLECTIBLES	9,172.27- 220,938.03-
	** GL 15900 TOTAL	230,110.30-
16200 010000 010000	DUE FROM STATE FUNDS, WITHIN DEPART. SALARIES AND BENEFITS CF SALARIES AND BENEFITS	0.00 195.74
	** GL 16200 TOTAL	195.74
16300 001600 002900	DUE FROM OTHER DEPARTMENTS	878,461.77 2,607.80
	** GL 16300 TOTAL	881,069.57
31100 040000 040000 060000 060000 101492 101492 102577 102577 108040	ACCOUNTS PAYABLE EXPENSES CF EXPENSES OPERATING CAPITAL OUTLAY CF OPERATING CAPITAL OUTLAY HAZARDOUS WASTE CLEANUP CF HAZARDOUS WASTE CLEANUP DRUM REMOVAL AND DISPOSAL CF DRUM REMOVAL AND DISPOSAL G/A-DEEPWATER/NRDA/SO	0.00 1,177.04- 0.00 5,809.00- 0.00 90,302.58- 0.00 29,475.00- 0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 099001 FLORIDA COASTAL PROTECTION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
108040	CF G/A-DEEPWATER/NRDA/SO	23,051.10-
	** GL 31100 TOTAL	149,814.72-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	2,460.93-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	10,903.85-
102261	ON-CALL FEES	0.00
102261	CF ON-CALL FEES	9,843.25-
102331	OVERTIME	0.00
102331	CF OVERTIME	4,521.36-
103290	SALARY INCENTIVE PAYMENTS	0.00
103290	CF SALARY INCENTIVE PAYMENTS	771.70-
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	18,895.29-
	** GL 32100 TOTAL	47,396.38-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	6,702.12-
	** GL 35200 TOTAL	6,702.12-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	4,186.46-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	879.79-
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	34,364.81-
108041	G/A DEEPWATER-PT-NRDA	0.00
108041	CF G/A DEEPWATER-PT-NRDA	30,700.38-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	661.56-
	** GL 35300 TOTAL	70,793.00-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	9,724.26-
38800	UNEARNED REVENUE - CURRENT	
001111		4,523,943.47-
38901	DEFERRED REVENUE LONG TERM RECEIVABLES	
001111		0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 099001 FLORIDA COASTAL PROTECTION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	1,674,803.93-
54901 000000	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM BALANCE BROUGHT FORWARD	607,868.51-
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
088061 98	BEACH PROJ - STW	0.00
088061 99	BEACH PROJ - STW	0.00
	** GL 55500 TOTAL	0.00
94100	ENCUMBRANCES	
060000	OPERATING CAPITAL OUTLAY	5,809.00
083654 12	NRD REST - DEEPWATER HORIZ	48,450.00
101492	HAZARDOUS WASTE CLEANUP	29,692.87
102577	DRUM REMOVAL AND DISPOSAL	1,970.00
108040	G/A-DEEPWATER/NRDA/SO	270,165.20
108041	G/A DEEPWATER-PT-NRDA	182,194.50
	** GL 94100 TOTAL	538,281.57
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
060000	OPERATING CAPITAL OUTLAY	5,809.00-
083654 12	NRD REST - DEEPWATER HORIZ	48,450.00-
101492	HAZARDOUS WASTE CLEANUP	29,692.87-
102577	DRUM REMOVAL AND DISPOSAL	1,970.00-
108040	G/A-DEEPWATER/NRDA/SO	270,165.20-
108041	G/A DEEPWATER-PT-NRDA	182,194.50-
	** GL 98100 TOTAL	538,281.57-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 131001 CONSERVATION & RECREATION LANDS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11202 000000	CASH REVOLVING FUNDS - MULTIPLE BALANCE BROUGHT FORWARD	151,000.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	58,940.82
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	14,700,768.27
15102 001800	DUE FROM INDIVIDUALS AND BUSINESS FIRM	67.74
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	26,894.82
16300 001600	DUE FROM OTHER DEPARTMENTS	1,032,692.39
16502 001800	DUE FROM COUNTIES	12.50
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	1,695.19-
040000	EXPENSES	0.00
040000 CF	EXPENSES	5,446.78-
080039 11	STATE PARK FACILITY IMPROV	299,598.16-
080039 12	STATE PARK FACILITY IMPROV	65,811.35-
088130 11	REMOVE ACCESS BARRIERS-STW	1,623.84-
100718	LAND MANAGEMENT	0.00
100718 CF	LAND MANAGEMENT	93,847.54-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	2,403.97-
101496	STATE LANDS STEWARDSHIP	0.00
101496 CF	STATE LANDS STEWARDSHIP	10,558.00-
102205	NATURAL AREAS INVENTORY	0.00
102205 CF	NATURAL AREAS INVENTORY	56,564.00-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882 CF	CAMA/CARL MANAGEMENT FUNDS	14,070.15-
103886	GREENWAYS CARL MGMT FUND	0.00
103886 CF	GREENWAYS CARL MGMT FUND	49,613.50-
	** GL 31100 TOTAL	601,232.48-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 131001 CONSERVATION & RECREATION LANDS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	271.80-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	13,271.04-
080039 12	STATE PARK FACILITY IMPROV	9,878.84-
100718	LAND MANAGEMENT	0.00
100718 CF	LAND MANAGEMENT	14,708.24-
101496	STATE LANDS STEWARDSHIP	0.00
101496 CF	STATE LANDS STEWARDSHIP	4,235.14-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882 CF	CAMA/CARL MANAGEMENT FUNDS	7,280.28-
103886	GREENWAYS CARL MGMT FUND	0.00
103886 CF	GREENWAYS CARL MGMT FUND	3,575.58-
	** GL 32100 TOTAL	53,220.92-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	4,954.05-
080039 12	STATE PARK FACILITY IMPROV	0.81-
100718	LAND MANAGEMENT	0.00
100718 CF	LAND MANAGEMENT	708.48-
103886	GREENWAYS CARL MGMT FUND	0.00
103886 CF	GREENWAYS CARL MGMT FUND	3,121.17-
181172	TR/FWCC 9.5% CARL FUNDS	115,145.20-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,430.07-
	** GL 35300 TOTAL	125,359.78-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	228.85-
040000	EXPENSES	0.00
040000 CF	EXPENSES	2.50-
100718	LAND MANAGEMENT	0.00
100718 CF	LAND MANAGEMENT	719.07-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	9,444.52-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882 CF	CAMA/CARL MANAGEMENT FUNDS	4,793.11-
103886	GREENWAYS CARL MGMT FUND	0.00
103886 CF	GREENWAYS CARL MGMT FUND	1,498.90-
	** GL 35500 TOTAL	16,686.95-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 131001 CONSERVATION & RECREATION LANDS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	5,884.09-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	15,167,992.32-
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
030000	OTHER PERSONAL SERVICES	0.00
080126 06	HISTORIC STRUC REN	0.00
080126 09	HISTORIC STRUC REN	0.00
088140 09	FACILITY REPAIR NEEDS-STW	0.00
100718	LAND MANAGEMENT	0.00
	** GL 55500 TOTAL	0.00
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	119.02
040000	EXPENSES	9,791.29
080039 11	STATE PARK FACILITY IMPROV	1,356,402.70
080039 12	STATE PARK FACILITY IMPROV	348,371.26
088130 11	REMOVE ACCESS BARRIERS-STW	267,979.05
100718	LAND MANAGEMENT	72,001.76
100777	CONTRACTED SERVICES	13,272.19
101496	STATE LANDS STEWARDSHIP	4,375.00
102205	NATURAL AREAS INVENTORY	56,565.00
103882	CAMA/CARL MANAGEMENT FUNDS	14,523.01
103882 CF	CAMA/CARL MANAGEMENT FUNDS	30,607.00
103886	GREENWAYS CARL MGMT FUND	166,011.25
	** GL 94100 TOTAL	2,340,018.53
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	119.02-
040000	EXPENSES	9,791.29-
080039 11	STATE PARK FACILITY IMPROV	1,356,402.70-
080039 12	STATE PARK FACILITY IMPROV	348,371.26-
088130 11	REMOVE ACCESS BARRIERS-STW	267,979.05-
100718	LAND MANAGEMENT	72,001.76-
100777	CONTRACTED SERVICES	13,272.19-
101496	STATE LANDS STEWARDSHIP	4,375.00-
102205	NATURAL AREAS INVENTORY	56,565.00-
103882	CAMA/CARL MANAGEMENT FUNDS	14,523.01-
103882 CF	CAMA/CARL MANAGEMENT FUNDS	30,607.00-
103886	GREENWAYS CARL MGMT FUND	166,011.25-
	** GL 98100 TOTAL	2,340,018.53-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100	CASH ON HAND	
141116	01 STW RESTORATION PROJECTS	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	74,401.20
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	79,333,542.11
15101	DUE FROM EMPLOYEES	
001800		53.05
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001200		11,498,758.58
001800		90.00
001801		358,006.45
	** GL 15102 TOTAL	11,856,855.03
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
001200		4,175.00
001202		236.25
001801		100.00
	** GL 15103 TOTAL	4,511.25
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		153,065.42
15900	ALLOWANCE FOR UNCOLLECTIBLES	
001200		10,533,975.53-
001202		236.25-
001801		310,846.96-
	** GL 15900 TOTAL	10,845,058.74-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	68.83
	** GL 16200 TOTAL	68.83
16300	DUE FROM OTHER DEPARTMENTS	
001600		393,764.44
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000500		52,532.12

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
140047 06	G/A-WATER PROJECTS	2,895,417.37
140047 07	G/A-WATER PROJECTS	6,746,315.52
140047 08	G/A-WATER PROJECTS	1,600,000.00
140047 09	G/A-WATER PROJECTS	250,000.00
141116 05	STW RESTORATION PROJECTS	550,000.00
143266 97	POLLUTION RESTOR/G & A	310,415.55
	** GL 25500 TOTAL	12,352,148.44
25800	ADVANCES TO COMPONENT UNITS	
140047 06	G/A-WATER PROJECTS	5,804,581.15
140047 07	G/A-WATER PROJECTS	11,411,520.07
140047 08	G/A-WATER PROJECTS	7,239,937.14
140047 09	G/A-WATER PROJECTS	4,889,524.40
141116 02	STW RESTORATION PROJECTS	131,535.40
141116 03	STW RESTORATION PROJECTS	865,083.59
	** GL 25800 TOTAL	30,342,181.75
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	6,391.20-
040000	EXPENSES	131.03
040000 CF	EXPENSES	41,121.04-
084205 97	MITIGATION-POLK CO PKY	22,359.95-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	102.15-
140047 09	G/A-WATER PROJECTS	7,950.00-
140126 09	BEACH PROJECTS - STW	44,470.70-
143266 01	POLLUTION RESTOR/G & A	80,810.00-
	** GL 31100 TOTAL	203,074.01-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	55.54-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	12,434.74-
	** GL 32100 TOTAL	12,490.28-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001200		710.00-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	0.00
040000	EXPENSES	238.53-
040000 CF	EXPENSES	205.38-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	8,138.93-
	** GL 35300 TOTAL	8,582.84-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	99,889.56-
040000	EXPENSES	0.00
040000 CF	EXPENSES	43.28-
140047 06	G/A-WATER PROJECTS	300,000.00-
140047 07	G/A-WATER PROJECTS	256,203.00-
140047 08	G/A-WATER PROJECTS	430,938.00-
140047 09	G/A-WATER PROJECTS	47,330.00-
140126 06	BEACH PROJECTS - STW	24,801.56-
140126 07	BEACH PROJECTS - STW	122,749.33-
140126 08	BEACH PROJECTS - STW	214,395.29-
140126 09	BEACH PROJECTS - STW	1,910,453.28-
140126 10	BEACH PROJECTS - STW	48,904.37-
140126 11	BEACH PROJECTS - STW	25,938.44-
143266 01	POLLUTION RESTOR/G & A	0.00
	** GL 35500 TOTAL	3,481,646.11-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	86,107.73-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	38,180.00-
	** GL 38600 TOTAL	38,180.00-
38901	DEFERRED REVENUE LONG TERM RECEIVABLES	
000500		37,405.03-
001200		448,472.67-
001801		13,925.82-
	** GL 38901 TOTAL	499,803.52-
45100	ADVANCES FROM OTHER FUNDS BETWEEN DEPA	
000000	BALANCE BROUGHT FORWARD	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	117,625,338.72-
54901 000000	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM BALANCE BROUGHT FORWARD	0.01
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
083266	98 POLLUTION REST/CAP OUTLAY	0.00
083306	98 SURFACE WATER IMPROVE PRJ	0.00
088061	BEACH PROJ - STW	0.00
140008	G/A-SUR WATER IMP PROJ	0.00
140008	99 G/A-SUR WATER IMP PROJ	0.00
140047	05 G/A-WATER PROJECTS	0.00
140047	06 G/A-WATER PROJECTS	0.00
140047	07 G/A-WATER PROJECTS	0.00
140047	08 G/A-WATER PROJECTS	0.00
140047	09 G/A-WATER PROJECTS	0.00
140126	01 BEACH PROJECTS - STW	0.00
140126	02 BEACH PROJECTS - STW	0.00
140126	03 BEACH PROJECTS - STW	0.00
140126	05 BEACH PROJECTS - STW	0.00
140126	06 BEACH PROJECTS - STW	0.00
141116	01 STW RESTORATION PROJECTS	0.00
141116	02 STW RESTORATION PROJECTS	0.00
141116	03 STW RESTORATION PROJECTS	0.00
143266	01 POLLUTION RESTOR/G & A	0.00
143266	97 POLLUTION RESTOR/G & A	0.00
145273	01 CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 55500 TOTAL	0.00
55914 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
55915 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
55918 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
57301 000000	FUND BALANCE RESTRICTED COURT ORDER RE BALANCE BROUGHT FORWARD	502,189.98-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
57401 000000	FUND BALANCE RESTRICTED REEF GROUNDING BALANCE BROUGHT FORWARD	1,259,941.72-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	8,311.40
040000	EXPENSES	17,582.00
084205 97	MITIGATION-POLK CO PKY	1,857,904.29
100777	CONTRACTED SERVICES	86.00
140008 99	G/A-SUR WATER IMP PROJ	179,420.41
140047 06	G/A-WATER PROJECTS	3,685,644.94
140047 07	G/A-WATER PROJECTS	6,114,779.92
140047 08	G/A-WATER PROJECTS	9,007,870.84
140047 09	G/A-WATER PROJECTS	5,381,616.00
140047 10	G/A-WATER PROJECTS	8,870.00
140047 11	G/A-WATER PROJECTS	156,000.00
140047 12	G/A-WATER PROJECTS	597,784.00
140126 06	BEACH PROJECTS - STW	365,551.88
140126 07	BEACH PROJECTS - STW	1,681,794.87
140126 08	BEACH PROJECTS - STW	5,437,095.24
140126 09	BEACH PROJECTS - STW	8,334,924.97
140126 10	BEACH PROJECTS - STW	7,867,041.81
140126 11	BEACH PROJECTS - STW	4,740,615.57
140126 12	BEACH PROJECTS - STW	5,551,935.00
141116 02	STW RESTORATION PROJECTS	20,433.32
141116 03	STW RESTORATION PROJECTS	75,639.68
143266 01	POLLUTION RESTOR/G & A	155,810.00
	** GL 94100 TOTAL	61,246,712.14
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	8,311.40-
040000	EXPENSES	17,582.00-
084205 97	MITIGATION-POLK CO PKY	1,857,904.29-
100777	CONTRACTED SERVICES	86.00-
140008 99	G/A-SUR WATER IMP PROJ	179,420.41-
140047 06	G/A-WATER PROJECTS	3,685,644.94-
140047 07	G/A-WATER PROJECTS	6,114,779.92-
140047 08	G/A-WATER PROJECTS	9,007,870.84-
140047 09	G/A-WATER PROJECTS	5,381,616.00-
140047 10	G/A-WATER PROJECTS	8,870.00-
140047 11	G/A-WATER PROJECTS	156,000.00-
140047 12	G/A-WATER PROJECTS	597,784.00-
140126 06	BEACH PROJECTS - STW	365,551.88-
140126 07	BEACH PROJECTS - STW	1,681,794.87-
140126 08	BEACH PROJECTS - STW	5,437,095.24-
140126 09	BEACH PROJECTS - STW	8,334,924.97-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
140126 10	BEACH PROJECTS - STW	7,867,041.81-
140126 11	BEACH PROJECTS - STW	4,740,615.57-
140126 12	BEACH PROJECTS - STW	5,551,935.00-
141116 02	STW RESTORATION PROJECTS	20,433.32-
141116 03	STW RESTORATION PROJECTS	75,639.68-
143266 01	POLLUTION RESTOR/G & A	155,810.00-
	** GL 98100 TOTAL	61,246,712.14-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 212001 INLAND PROTECTION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11199 000200	CASH IN TRANSIT AT STATE TREASURY	1,025.75
11202 000000	CASH REVOLVING FUNDS - MULTIPLE BALANCE BROUGHT FORWARD	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	182,450.90
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	68,235,239.62
15101 001800	DUE FROM EMPLOYEES	774.31
15102 000200 001202 001800 001801	DUE FROM INDIVIDUALS AND BUSINESS FIRM	116,932.00 44,645.52 175,592.70 181,269.05
	** GL 15102 TOTAL	518,439.27
15103 000200 001202	DUE FROM INDIVIDUALS AND BUSINESS BAD	350.00 90.00
	** GL 15103 TOTAL	440.00
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	120,979.91
15900 000200 001202 001800 001801	ALLOWANCE FOR UNCOLLECTIBLES	90,970.00- 45,250.52- 450.86- 157,268.98-
	** GL 15900 TOTAL	293,940.36-
16200 000200 010000 010000	DUE FROM STATE FUNDS, WITHIN DEPART. SALARIES AND BENEFITS	1,175.00 0.00
	CF SALARIES AND BENEFITS	9,622.16
	** GL 16200 TOTAL	10,797.16

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 212001 INLAND PROTECTION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16300 001600	DUE FROM OTHER DEPARTMENTS	16,330,663.10
16500 000200 001202	DUE FROM OTHER GOVERNMENTAL UNITS	1,530.00 1,200.00
	** GL 16500 TOTAL	2,730.00
16502 000200 001202 001801	DUE FROM COUNTIES	570.00 160.00 75.00
	** GL 16502 TOTAL	805.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	1,266.00-
040000	EXPENSES	195.68-
040000 CF	EXPENSES	71,689.88-
082474 11	CLEANUP OF STATE/LANDS	22,981.67-
087888 03	PETRO TANKS/PREAPPROVALS	0.00
087888 11	PETRO TANKS/PREAPPROVALS	144.31-
087888 12	PETRO TANKS/PREAPPROVALS	8,702,913.35-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	7,527.62-
102275	OPER & MAINT OF PATROL VEH	0.00
102275 CF	OPER & MAINT OF PATROL VEH	13,835.86-
104132	UNDERGROUND TANK CLEANUP	0.00
104132 CF	UNDERGROUND TANK CLEANUP	32,649.29-
104163	PETROLEUM CLEANUP AUDITS	0.00
104163 CF	PETROLEUM CLEANUP AUDITS	39.79-
	** GL 31100 TOTAL	8,853,243.45-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	855.75-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	3,036.24-
102331	OVERTIME	0.00
102331 CF	OVERTIME	781.07-
103290	SALARY INCENTIVE PAYMENTS	0.00
103290 CF	SALARY INCENTIVE PAYMENTS	2,903.89-
104132	UNDERGROUND TANK CLEANUP	0.00
104132 CF	UNDERGROUND TANK CLEANUP	18,198.57-
104163	PETROLEUM CLEANUP AUDITS	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 212001 INLAND PROTECTION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
104163	CF PETROLEUM CLEANUP AUDITS	3,981.19-
	** GL 32100 TOTAL	29,756.71-
33101 002700	DEPOSITS PAYABLE ESCROW	150,000.00-
35200 000200 001800	DUE TO STATE FUNDS, WITHIN DEPARTMENT	10,551.00-
	** GL 35200 TOTAL	3,394.80-
		13,945.80-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	396.22-
040000	CF EXPENSES	10,767.79-
087888	12 PETRO TANKS/PREAPPROVALS	386,837.50-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	217,408.80-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	595.97-
102275	OPER & MAINT OF PATROL VEH	0.00
102275	CF OPER & MAINT OF PATROL VEH	412.06-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	15,195.00-
104138	LOC GVT CLEANUP CONTRACT	0.00
104138	CF LOC GVT CLEANUP CONTRACT	139,885.11-
104163	PETROLEUM CLEANUP AUDITS	0.00
104163	CF PETROLEUM CLEANUP AUDITS	27.86-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	6,432.85-
	** GL 35300 TOTAL	777,959.16-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
087888	12 PETRO TANKS/PREAPPROVALS	55,982.77-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	344,774.66-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	78,234.18-
104138	LOC GVT CLEANUP CONTRACT	0.00
104138	CF LOC GVT CLEANUP CONTRACT	458,123.74-
	** GL 35500 TOTAL	937,115.35-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	95,746.62-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 212001 INLAND PROTECTION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35749 087888	DUE TO UNIVERSITIES 12 PETRO TANKS/PREAPPROVALS	1,115.11-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	49,944.42-
	** GL 38600 TOTAL	49,944.42-
38901 001801	DEFERRED REVENUE LONG TERM RECEIVABLES	23,108.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	70,287,020.15-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	1,108,550.11
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
100021	ACQUISITION/MOTOR VEHICLES	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
000000	BALANCE BROUGHT FORWARD	0.00
001800		0.00
057888	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 55500 TOTAL	0.00
57402	FUND BALANCE RESTRICTED BROWNFIELD LN	
000000	BALANCE BROUGHT FORWARD	5,000,000.00-
94100	ENCUMBRANCES	
040000	EXPENSES	48,126.87
040000	CF EXPENSES	8,932.50
082474	11 CLEANUP OF STATE/LANDS	431,650.73
082474	12 CLEANUP OF STATE/LANDS	102,683.84
087888	12 PETRO TANKS/PREAPPROVALS	62,174,112.84
100029	STG TK COMPL VERIFICATION	565,187.23
100777	CONTRACTED SERVICES	46,097.65
104132	UNDERGROUND TANK CLEANUP	115,728.86
104138	LOC GVT CLEANUP CONTRACT	579,562.02
104163	PETROLEUM CLEANUP AUDITS	53.99
	** GL 94100 TOTAL	64,072,136.53

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 212001 INLAND PROTECTION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	48,126.87-
040000 CF	EXPENSES	8,932.50-
082474 11	CLEANUP OF STATE/LANDS	431,650.73-
082474 12	CLEANUP OF STATE/LANDS	102,683.84-
087888 12	PETRO TANKS/PREAPPROVALS	62,174,112.84-
100029	STG TK COMPL VERIFICATION	565,187.23-
100777	CONTRACTED SERVICES	46,097.65-
104132	UNDERGROUND TANK CLEANUP	115,728.86-
104138	LOC GVT CLEANUP CONTRACT	579,562.02-
104163	PETROLEUM CLEANUP AUDITS	53.99-
	** GL 98100 TOTAL	64,072,136.53-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 212002 INLAND PROTECTION TF-IPFC BONDS-2010A TAX-EXEMPT

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 212003 INLAND PROTECTION TF-IPFC BONDS-2010B BUILD AMER

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 221012 SAVE OUR EVERGLADES TF, SOE BOND ISSUE 2008

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 221013 SAVE OUR EVERGLADES NON-BOND FUNDING SOURCES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	36,833,528.69
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	67,202.54
31100 141117	ACCOUNTS PAYABLE 09 EVERGLADES RESTORATION	15,351.00-
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,573.35-
35700 141117	DUE TO COMPONENT UNIT/PRIMARY 08 EVERGLADES RESTORATION	5,732,493.78-
141117	09 EVERGLADES RESTORATION	4,190,064.30-
	** GL 35700 TOTAL	9,922,558.08-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	33,882,383.71-
54901 000000	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM BALANCE BROUGHT FORWARD	6,923,134.91
94100 141117	ENCUMBRANCES 10 EVERGLADES RESTORATION	15,351.00
98100 141117	BUDGETARY FND BAL RESERVED/ENCUMBRANCE 10 EVERGLADES RESTORATION	15,351.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 221014 SOETF RESTORATION BOND SERIES 2010A TAX EXEMPT

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 221015 SOETF RESTORATION BOND SERIES 2010B BUILD AMERIC

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 244001 FLORIDA COMMUNITIES TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	199,760.17
14200 000000	INVESTMENTS WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	359,802.73
16300 001620	DUE FROM OTHER DEPARTMENTS	47,107.50
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	8,009.10-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	598,661.30-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 261019 FEDERAL GRANTS TRUST FUND - DEP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 100628	CASH ON HAND WATER QUALITY MGMT/PLAN	15,061.25
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	317,116.22
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	72,723,045.14
15101 001800	DUE FROM EMPLOYEES	456.66
15102 001800	DUE FROM INDIVIDUALS AND BUSINESS FIRM	45,490.66
15103 001801	DUE FROM INDIVIDUALS AND BUSINESS BAD	32.15
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	141,520.39
15400 000100	LOANS AND NOTES RECEIVABLE	4,134,156.56
15900 000700	ALLOWANCE FOR UNCOLLECTIBLES	0.00
16200 010000 010000	DUE FROM STATE FUNDS, WITHIN DEPART. SALARIES AND BENEFITS CF SALARIES AND BENEFITS	0.00 621.25 621.25
	** GL 16200 TOTAL	621.25
16300 000100 001510	DUE FROM OTHER DEPARTMENTS	6,957.71 374,291.87
	** GL 16300 TOTAL	381,249.58
16400 000700 001970	DUE FROM FEDERAL GOVERNMENT	5,483,596.02 88,151.56
	** GL 16400 TOTAL	5,571,747.58



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 261019 FEDERAL GRANTS TRUST FUND - DEP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16504 001905	DUE FROM OTH ST POLITICAL SUBDIVISIONS	38.16
25300 000100	LOANS/NOTES REC FROM OTHER GOVERNMENTS	4,005,146.79
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	66,503.91-
040000	EXPENSES	0.00
040000 CF	EXPENSES	4,102.19-
087118 11	DISASTER RELATED REPAIRS	3,582.60-
087118 12	DISASTER RELATED REPAIRS	4,992.00-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021 CF	ACQUISITION/MOTOR VEHICLES	16,682.00-
100628	WATER QUALITY MGMT/PLAN	0.00
100628 CF	WATER QUALITY MGMT/PLAN	148,523.89-
100748	LABORATORY SERVICES	0.00
100748 CF	LABORATORY SERVICES	9,334.81-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	86.06-
101011	FED WASTE PLANNING GRANTS	0.00
101011 CF	FED WASTE PLANNING GRANTS	117,798.29-
101494	HAZARDOUS WASTE SITE REST	0.00
101494 CF	HAZARDOUS WASTE SITE REST	238,174.94-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	491,284.78-
102275	OPER & MAINT OF PATROL VEH	0.00
102275 CF	OPER & MAINT OF PATROL VEH	465.75-
109950	WETLANDS PROTECTION	0.00
109950 CF	WETLANDS PROTECTION	72,255.00-
140061 12	FLORIDA CZM PROGRAM	4,820.00-
140076 10	G/A-NPS MGMT PLANNING	422,744.87-
140076 11	G/A-NPS MGMT PLANNING	134,595.50-
140076 12	G/A-NPS MGMT PLANNING	33,560.01-
140122 11	CLEAN MARINA	7,455.57-
	** GL 31100 TOTAL	1,776,962.17-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	17,922.29-
088137 12	GRANTS & DONAT SPDG AUTH	6,776.35-
100628	WATER QUALITY MGMT/PLAN	0.00
100628 CF	WATER QUALITY MGMT/PLAN	139,771.44-
101011	FED WASTE PLANNING GRANTS	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 261019 FEDERAL GRANTS TRUST FUND - DEP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
101011	CF FED WASTE PLANNING GRANTS	3,212.30-
101196	AMERICORPS	0.00
101196	CF AMERICORPS	446.43-
101494	HAZARDOUS WASTE SITE REST	0.00
101494	CF HAZARDOUS WASTE SITE REST	13,343.98-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	37,947.14-
140122	11 CLEAN MARINA	4,729.60-
140185	11 NAT'L REC TRAIL GRANTS	1,643.49-
	** GL 32100 TOTAL	225,793.02-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	17.36-
040000	EXPENSES	0.00
040000	CF EXPENSES	957.01-
100628	WATER QUALITY MGMT/PLAN	15,061.25-
100628	CF WATER QUALITY MGMT/PLAN	79.64-
101011	FED WASTE PLANNING GRANTS	0.00
101011	CF FED WASTE PLANNING GRANTS	187.24-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	1,467.08-
140061	10 FLORIDA CZM PROGRAM	54,984.00-
140061	11 FLORIDA CZM PROGRAM	37,500.00-
140061	12 FLORIDA CZM PROGRAM	1,826.54-
140076	10 G/A-NPS MGMT PLANNING	79,200.49-
140122	11 CLEAN MARINA	74.81-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	7,525.05-
	** GL 35300 TOTAL	198,880.47-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	1,773.18-
140185	10 NAT'L REC TRAIL GRANTS	46,858.24-
140185	11 NAT'L REC TRAIL GRANTS	189,261.26-
	** GL 35500 TOTAL	237,892.68-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	43,776.02-
310322	SERVICE CHARGE TO GEN REV	13,080.40-
	** GL 35600 TOTAL	56,856.42-
35700	DUE TO COMPONENT UNIT/PRIMARY	
140061	10 FLORIDA CZM PROGRAM	20,250.00-
140076	10 G/A-NPS MGMT PLANNING	25,323.03-
	** GL 35700 TOTAL	45,573.03-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 261019 FEDERAL GRANTS TRUST FUND - DEP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35749 140076	DUE TO UNIVERSITIES 10 G/A-NPS MGMT PLANNING	404,128.90-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	42,420.79-
	** GL 38600 TOTAL	42,420.79-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	5,542,433.22-
54901 000000	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM BALANCE BROUGHT FORWARD	162,607.62
57202 000000 000100	FUND BALANCE RESTRICTED SRF GRANT ALLO BALANCE BROUGHT FORWARD	45,012,513.31- 12,257.09
	** GL 57202 TOTAL	45,000,256.22-
57203 000000 000100	FUND BALANCE RESTRICTED SRF SERVICE FE BALANCE BROUGHT FORWARD	25,428,494.02- 172,270.78
	** GL 57203 TOTAL	25,256,223.24-
57204 000000 000100	FUND BALANCE RESTRICTED DWSRF SERVICE BALANCE BROUGHT FORWARD	7,845,390.05- 865,479.80-
	** GL 57204 TOTAL	8,710,869.85-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	174,787.03
030000	CF OTHER PERSONAL SERVICES	21,303.00
040000	EXPENSES	4,281.12
040000	CF EXPENSES	18,780.00
086011	11 GREENWAY IMPRVMTS-GRANT	832,345.56
086011	12 GREENWAY IMPRVMTS-GRANT	2,364,518.20
087118	11 DISASTER RELATED REPAIRS	150.00
087118	12 DISASTER RELATED REPAIRS	68,230.40
088137	12 GRANTS & DONAT SPDG AUTH	99,966.00
100021	ACQUISITION/MOTOR VEHICLES	0.40
100021	CF ACQUISITION/MOTOR VEHICLES	38,144.18
100628	WATER QUALITY MGMT/PLAN	44,930.19
100748	LABORATORY SERVICES	13,492.62
100777	CONTRACTED SERVICES	86.06
101011	FED WASTE PLANNING GRANTS	51,854.45

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 261019 FEDERAL GRANTS TRUST FUND - DEP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
101196	AMERICORPS	17,345.46
101494	HAZARDOUS WASTE SITE REST	92,761.52
102080	MARINE RESEARCH GRANTS	489,397.46
102080 CF	MARINE RESEARCH GRANTS	29,756.00
109950	WETLANDS PROTECTION	72,255.00
140001 09	FED LAND/WATER CONSV/GRNTS	522,512.38
140001 10	FED LAND/WATER CONSV/GRNTS	278,145.49
140001 11	FED LAND/WATER CONSV/GRNTS	1,062,280.34
140001 12	FED LAND/WATER CONSV/GRNTS	1,755,447.83
140061 10	FLORIDA CZM PROGRAM	451,782.99
140061 11	FLORIDA CZM PROGRAM	1,412,547.00
140061 12	FLORIDA CZM PROGRAM	396,590.46
140076 10	G/A-NPS MGMT PLANNING	4,831,085.43
140076 11	G/A-NPS MGMT PLANNING	8,521,319.10
140076 12	G/A-NPS MGMT PLANNING	8,572,492.44
140122 11	CLEAN MARINA	971,383.04
140122 12	CLEAN MARINA	314,204.53
140185 09	NAT'L REC TRAIL GRANTS	92,250.00
140185 10	NAT'L REC TRAIL GRANTS	2,387,727.88
140185 11	NAT'L REC TRAIL GRANTS	2,502,552.35
140185 12	NAT'L REC TRAIL GRANTS	3,056,437.57
143276 10	SMALL CO WASTEWTR TRMT GNT	1,407,504.00
143276 11	SMALL CO WASTEWTR TRMT GNT	10,880,000.00
143276 12	SMALL CO WASTEWTR TRMT GNT	7,628,325.43
	** GL 94100 TOTAL	61,478,972.91
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	174,787.03-
030000 CF	OTHER PERSONAL SERVICES	21,303.00-
040000	EXPENSES	4,281.12-
040000 CF	EXPENSES	18,780.00-
086011 11	GREENWAY IMPRVMTS-GRANT	832,345.56-
086011 12	GREENWAY IMPRVMTS-GRANT	2,364,518.20-
087118 11	DISASTER RELATED REPAIRS	150.00-
087118 12	DISASTER RELATED REPAIRS	68,230.40-
088137 12	GRANTS & DONAT SPDG AUTH	99,966.00-
100021	ACQUISITION/MOTOR VEHICLES	0.40-
100021 CF	ACQUISITION/MOTOR VEHICLES	38,144.18-
100628	WATER QUALITY MGMT/PLAN	44,930.19-
100748	LABORATORY SERVICES	13,492.62-
100777	CONTRACTED SERVICES	86.06-
101011	FED WASTE PLANNING GRANTS	51,854.45-
101196	AMERICORPS	17,345.46-
101494	HAZARDOUS WASTE SITE REST	92,761.52-
102080	MARINE RESEARCH GRANTS	489,397.46-
102080 CF	MARINE RESEARCH GRANTS	29,756.00-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 261019 FEDERAL GRANTS TRUST FUND - DEP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
109950	WETLANDS PROTECTION	72,255.00-
140001 09	FED LAND/WATER CONSV/GRNTS	522,512.38-
140001 10	FED LAND/WATER CONSV/GRNTS	278,145.49-
140001 11	FED LAND/WATER CONSV/GRNTS	1,062,280.34-
140001 12	FED LAND/WATER CONSV/GRNTS	1,755,447.83-
140061 10	FLORIDA CZM PROGRAM	451,782.99-
140061 11	FLORIDA CZM PROGRAM	1,412,547.00-
140061 12	FLORIDA CZM PROGRAM	396,590.46-
140076 10	G/A-NPS MGMT PLANNING	4,831,085.43-
140076 11	G/A-NPS MGMT PLANNING	8,521,319.10-
140076 12	G/A-NPS MGMT PLANNING	8,572,492.44-
140122 11	CLEAN MARINA	971,383.04-
140122 12	CLEAN MARINA	314,204.53-
140185 09	NAT'L REC TRAIL GRANTS	92,250.00-
140185 10	NAT'L REC TRAIL GRANTS	2,387,727.88-
140185 11	NAT'L REC TRAIL GRANTS	2,502,552.35-
140185 12	NAT'L REC TRAIL GRANTS	3,056,437.57-
143276 10	SMALL CO WASTEWTR TRMT GNT	1,407,504.00-
143276 11	SMALL CO WASTEWTR TRMT GNT	10,880,000.00-
143276 12	SMALL CO WASTEWTR TRMT GNT	7,628,325.43-
	** GL 98100 TOTAL	61,478,972.91-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 267001 FORFEITED PROPERTY TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 332011 FLORIDA PRESERVATION 2000 TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	4,150.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	4,150.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 339074 GRANTS & DONATIONS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 040000	CASH ON HAND EXPENSES	0.00
11109 040000	PETTY CASH 370002 TAMPA EXPENSES	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	129,514.84
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	1,483,510.94
15100 001905	ACCOUNTS RECEIVABLE	0.00
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	3,537.53
16200 001903	DUE FROM STATE FUNDS, WITHIN DEPART.	30,884.30
16300 001000 001500 001510 001903	DUE FROM OTHER DEPARTMENTS	24,997.92 248,733.25 50,972.20 450,877.75
	** GL 16300 TOTAL	775,581.12
16502 000800 001905	DUE FROM COUNTIES	5,727.08 27,930.98
	** GL 16502 TOTAL	33,658.06
16503 001905	DUE FROM MUNICIPALITIES	10,094.00
16504 001905	DUE FROM OTH ST POLITICAL SUBDIVISIONS	1,961.84
16700 001903	DUE FROM COMPONENT UNIT/PRIMARY	126,065.52



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 339074 GRANTS & DONATIONS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17700 102080	OVERHEAD APPLIED MARINE RESEARCH GRANTS	0.00
25800 220020	ADVANCES TO COMPONENT UNITS REFUND STATE REVENUES	99,475.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	810.11-
088137 12	GRANTS & DONAT SPDG AUTH	17,202.78-
100628	WATER QUALITY MGMT/PLAN	0.00
100628 CF	WATER QUALITY MGMT/PLAN	100.00-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	892.93-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	56.06-
108037	G/A-DEEPWATER HORIZON/SO	0.00
108037 CF	G/A-DEEPWATER HORIZON/SO	2,418.00-
140076 08	G/A-NPS MGMT PLANNING	194,566.64-
	** GL 31100 TOTAL	216,046.52-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	9,562.71-
088137 12	GRANTS & DONAT SPDG AUTH	1,179.35-
100592	DISBURSE DONATIONS	0.00
100592 CF	DISBURSE DONATIONS	2,604.42-
100628	WATER QUALITY MGMT/PLAN	0.00
100628 CF	WATER QUALITY MGMT/PLAN	937.52-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	3,369.72-
108037	G/A-DEEPWATER HORIZON/SO	0.00
108037 CF	G/A-DEEPWATER HORIZON/SO	4,766.03-
	** GL 32100 TOTAL	22,419.75-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100		0.00
108037	G/A-DEEPWATER HORIZON/SO	0.00
108037 CF	G/A-DEEPWATER HORIZON/SO	27,808.87-
	** GL 35200 TOTAL	27,808.87-
35300	DUE TO OTHER DEPARTMENTS	
180140	TR/DFS/RISK MANAGEMENT INS	391,074.62-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	188.10-
	** GL 35300 TOTAL	391,262.72-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 339074 GRANTS & DONATIONS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	446.59-
143276	07 SMALL CO WASTEWTR TRMT GNT	0.00
	** GL 35500 TOTAL	446.59-
35600	DUE TO GENERAL REVENUE	
108037	G/A-DEEPWATER HORIZON/SO	0.00
108037	CF G/A-DEEPWATER HORIZON/SO	12,362.30-
310322	SERVICE CHARGE TO GEN REV	14,555.36-
	** GL 35600 TOTAL	26,917.66-
38800	UNEARNED REVENUE - CURRENT	
000700		0.00
000800		236,227.41-
001903		494,467.75-
001905		262,049.82-
	** GL 38800 TOTAL	992,744.98-
38900	DEFERRED REVENUES	
001905		0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	991,241.06-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	25,395.00-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
100628	WATER QUALITY MGMT/PLAN	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
001800		0.00
002300		0.00
140061	04 FLORIDA CZM PROGRAM	0.00
140076	G/A-NPS MGMT PLANNING	0.00
140076	04 G/A-NPS MGMT PLANNING	0.00
140076	05 G/A-NPS MGMT PLANNING	0.00
140076	08 G/A-NPS MGMT PLANNING	0.00
140150	02 SO FL STRM WATR/FLOOD MIT	0.00
140185	01 NAT'L REC TRAIL GRANTS	0.00
143276	06 SMALL CO WASTEWTR TRMT GNT	0.00
220030	REFUND NONSTATE REVENUES	0.00
	** GL 55500 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 339074 GRANTS & DONATIONS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55501 000100	GENERAL LEDGER NAME NOT ON FILE	0.00
55502 000100	GENERAL LEDGER NAME NOT ON FILE	0.00
55503 000100	GENERAL LEDGER NAME NOT ON FILE	0.00
55901 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
55909 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
55910 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	EXPENSES	2,218.50
060000	OPERATING CAPITAL OUTLAY	9,647.00
080158 07	FL KEYS OVERSEAS HERIT TR	637,845.06
086011 07	GREENWAY IMPRVMTS-GRANT	5,493,451.16
088137 11	GRANTS & DONAT SPDG AUTH	21,022.59
088137 12	GRANTS & DONAT SPDG AUTH	252,267.63
088963 06	DOT MITIGATION	74,056.48
088963 07	DOT MITIGATION	34,438.89
100628	WATER QUALITY MGMT/PLAN	161,900.00
100777	CONTRACTED SERVICES	1,047.79
140076 08	G/A-NPS MGMT PLANNING	253,832.96
140076 09	G/A-NPS MGMT PLANNING	376,489.35
140076 11	G/A-NPS MGMT PLANNING	137,862.59
140122 11	CLEAN MARINA	53,693.34
	** GL 94100 TOTAL	7,509,773.34
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	2,218.50-
060000	OPERATING CAPITAL OUTLAY	9,647.00-
080158 07	FL KEYS OVERSEAS HERIT TR	637,845.06-
086011 07	GREENWAY IMPRVMTS-GRANT	5,493,451.16-
088137 11	GRANTS & DONAT SPDG AUTH	21,022.59-
088137 12	GRANTS & DONAT SPDG AUTH	252,267.63-
088963 06	DOT MITIGATION	74,056.48-
088963 07	DOT MITIGATION	34,438.89-
100628	WATER QUALITY MGMT/PLAN	161,900.00-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 339074 GRANTS & DONATIONS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100777	CONTRACTED SERVICES	1,047.79-
105501	G/A-COASTAL MGT REQRMENTS	0.00
140076 08	G/A-NPS MGMT PLANNING	253,832.96-
140076 09	G/A-NPS MGMT PLANNING	376,489.35-
140076 11	G/A-NPS MGMT PLANNING	137,862.59-
140122 11	CLEAN MARINA	53,693.34-
	** GL 98100 TOTAL	7,509,773.34-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 348013 FL FOREVER TF SERIES 2004 2ND & SERIES 2006 1ST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100	CASH ON HAND	
084108	06 LAND ACQ, ENVIR/UNIQ, STW	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 348014 FL FOREVER NON-BOND FUNDING SOURCES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	53,848,095.93
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	102,069.69
16300 001800	DUE FROM OTHER DEPARTMENTS	397,375.00
31100 084108	ACCOUNTS PAYABLE 09 LAND ACQ, ENVIR/UNIQ, STW	600.00-
32100 084108	ACCRUED SALARIES AND WAGES 09 LAND ACQ, ENVIR/UNIQ, STW	3,633.78-
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	5,427.34-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	54,337,879.50-
94100 084108	ENCUMBRANCES 09 LAND ACQ, ENVIR/UNIQ, STW	1,091,282.45
98100 084108	BUDGETARY FND BAL RESERVED/ENCUMBRANCE 09 LAND ACQ, ENVIR/UNIQ, STW	1,091,282.45-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 348015 FL FOREVER TF SERIES 2006-ISSUE 2

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 348016 FL FOREVER SERIES 2008-ISSUE 1/2006 ISSUE-3

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 348017 FLORIDA FOREVER SERIES 2008 - 2ND ISSUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 348018 FL FOREVER TF SER 2008 ISS3/SER2009 ISS1

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 348019 FL FOREVER SERIES 2009 ISSUE 2 - TAX EXEMPT

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 348020 FL FOREVER SERIES 2009 ISSUE 3 - BUILD AMERICA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	66,910,178.25
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	126,559.92
31100	ACCOUNTS PAYABLE	
083045 09	LAND ACQUISITION	2,002.33-
084108 09	LAND ACQ, ENVIR/UNIQ, STW	36,139.56-
	** GL 31100 TOTAL	38,141.89-
35200 181057	DUE TO STATE FUNDS, WITHIN DEPARTMENT TR/AGENCIES/FLA FOREVER	5,900.00-
35300	DUE TO OTHER DEPARTMENTS	
084108 09	LAND ACQ, ENVIR/UNIQ, STW	41,773.64-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	6,729.56-
	** GL 35300 TOTAL	48,503.20-
35700 140124	DUE TO COMPONENT UNIT/PRIMARY AID/WMD-LAND ACQUISITION	965,288.35-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	66,788,505.82-
54901 000000	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM BALANCE BROUGHT FORWARD	809,601.09
94100	ENCUMBRANCES	
080111 09	ACQ/RAILROAD RIGHTS OF WAY	13,568.75
080111 11	ACQ/RAILROAD RIGHTS OF WAY	10,862.15
083045 08	LAND ACQUISITION	4,700.00
083045 09	LAND ACQUISITION	41,382.24
084108 09	LAND ACQ, ENVIR/UNIQ, STW	711,619.43
140002 11	FL RECR DEV ASST GRANTS	300,000.00
140124 09	AID/WMD-LAND ACQUISITION	12,577,927.62
	** GL 94100 TOTAL	13,660,060.19
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080111 09	ACQ/RAILROAD RIGHTS OF WAY	13,568.75-
080111 11	ACQ/RAILROAD RIGHTS OF WAY	10,862.15-
083045 08	LAND ACQUISITION	4,700.00-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 348020 FL FOREVER SERIES 2009 ISSUE 3 - BUILD AMERICA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
083045 09	LAND ACQUISITION	41,382.24-
084108 09	LAND ACQ, ENVIR/UNIQ, STW	711,619.43-
140002 11	FL RECR DEV ASST GRANTS	300,000.00-
140124 09	AID/WMD-LAND ACQUISITION	12,577,927.62-
	** GL 98100 TOTAL	13,660,060.19-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 349001 FLORIDA FOREVER PROGRAM TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
16200 001500	DUE FROM STATE FUNDS, WITHIN DEPART.	5,900.00
31100 084110	ACCOUNTS PAYABLE 09 WORKING WATERFRONTS PRGRAM	5,900.00-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
084108	09 LAND ACQ, ENVIR/UNIQ, STW	14,517,210.32
084108	11 LAND ACQ, ENVIR/UNIQ, STW	2,918,896.38
084110	09 WORKING WATERFRONTS PRGRAM	259,327.82
084110	11 WORKING WATERFRONTS PRGRAM	1,764,322.43
	** GL 94100 TOTAL	19,459,756.95
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
084108	09 LAND ACQ, ENVIR/UNIQ, STW	14,517,210.32-
084108	11 LAND ACQ, ENVIR/UNIQ, STW	2,918,896.38-
084110	09 WORKING WATERFRONTS PRGRAM	259,327.82-
084110	11 WORKING WATERFRONTS PRGRAM	1,764,322.43-
	** GL 98100 TOTAL	19,459,756.95-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 408001 INTERNAL IMPROVEMENT TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11199	CASH IN TRANSIT AT STATE TREASURY	
002100		9,001.62
002500		630.12
	** GL 11199 TOTAL	9,631.74
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	222,657.96
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	11,561,169.00
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100		15,626.33
000500		16,491.75
001200		2,701.44
001801		2,000.00
002100		1,067,518.54
	** GL 15102 TOTAL	1,104,338.06
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000500		1,012.41
001202		388.55
002100		7,328.64
002500		259.75
	** GL 15103 TOTAL	8,989.35
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		22,233.12
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100		2,587.33-
000500		16,145.52-
001200		2,701.44-
001202		388.55-
001801		1,000.00-
002100		721,465.87-
002500		259.75-
	** GL 15900 TOTAL	744,548.46-
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000100		225.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 408001 INTERNAL IMPROVEMENT TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16502 001800	DUE FROM COUNTIES	79.32
25300 002100	LOANS/NOTES REC FROM OTHER GOVERNMENTS	511,543.34
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	95,618.09-
040000	EXPENSES	616.63-
040000 CF	EXPENSES	12,120.57-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	58,237.30-
101496	STATE LANDS STEWARDSHIP	0.00
101496 CF	STATE LANDS STEWARDSHIP	58,380.40-
	** GL 31100 TOTAL	224,972.99-
31300 000100	CONSTRUCTION CONTRACTS PAYABLE	0.00
33101 001800	DEPOSITS PAYABLE ESCROW	0.00
35200 001200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	6.69-
040000 CF	EXPENSES	1,206.67-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,182.20-
	** GL 35300 TOTAL	2,395.56-
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	49,248.79-
310322	SERVICE CHARGE TO GEN REV	423,270.30-
	** GL 35600 TOTAL	472,519.09-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	8,670.75-
	** GL 38600 TOTAL	8,670.75-



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 408001 INTERNAL IMPROVEMENT TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
48900 002100	DEFERRED REVENUE - LONG TERM	511,543.34-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	11,476,216.70-
55100 100021	FUND BALANCE RESERVED FOR ENCUMBRANCES ACQUISITION/MOTOR VEHICLES	0.00
55920 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	80,204.07
040000	EXPENSES	10,587.10
088964 10	TOTAL MAX DAILY LOADS	500,000.00
100777	CONTRACTED SERVICES	18,671.09
101496	STATE LANDS STEWARDSHIP	54,713.60
103207	RICO DISTRIBUTION OF SALES	226,037.00
	** GL 94100 TOTAL	890,212.86
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	80,204.07-
040000	EXPENSES	10,587.10-
088964 10	TOTAL MAX DAILY LOADS	500,000.00-
100777	CONTRACTED SERVICES	18,671.09-
101496	STATE LANDS STEWARDSHIP	54,713.60-
103207	RICO DISTRIBUTION OF SALES	226,037.00-
	** GL 98100 TOTAL	890,212.86-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 423001 LAND ACQUISITION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 040000	CASH ON HAND EXPENSES	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	12,075,577.65
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	63,215,549.27
15101 001800	DUE FROM EMPLOYEES	3,379.85
15102 001204	DUE FROM INDIVIDUALS AND BUSINESS FIRM	262.85
15103 001202 001801	DUE FROM INDIVIDUALS AND BUSINESS BAD	15.00 47.28
	** GL 15103 TOTAL	62.28
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	59,732.23
15900 001202 001800 001801	ALLOWANCE FOR UNCOLLECTIBLES	15.00- 1,103.71- 47.28-
	** GL 15900 TOTAL	1,165.99-
16200 000100 000400 001801 001904 002100 010000 010000	DUE FROM STATE FUNDS, WITHIN DEPART. SALARIES AND BENEFITS CF SALARIES AND BENEFITS	28,031.33 138.00 68.34 23.45 116,212.70 0.00 7,883.20
	** GL 16200 TOTAL	152,357.02
16300 000500 001500 001600 002900	DUE FROM OTHER DEPARTMENTS	11,340.89 3,582.34 569,154.33 783.84
	** GL 16300 TOTAL	584,861.40

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 423001 LAND ACQUISITION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
080148 07	LAKE OKEECHOBEE	142,353.00
080148 08	LAKE OKEECHOBEE	975,050.00
080148 09	LAKE OKEECHOBEE	224,950.00
083643 07	MAIN/REP/CONST-STATEWIDE	551,466.50
	** GL 25500 TOTAL	1,893,819.50
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	9,528.25-
040000	EXPENSES	678.29
040000 CF	EXPENSES	42,106.26-
083643 06	MAIN/REP/CONST-STATEWIDE	7,317.35-
083643 08	MAIN/REP/CONST-STATEWIDE	55,677.40-
083643 09	MAIN/REP/CONST-STATEWIDE	3,481.48-
088130 12	REMOVE ACCESS BARRIERS-STW	23,169.99-
088964 12	TOTAL MAX DAILY LOADS	9,768.37-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	2,513.56-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	701.47-
102275	OPER & MAINT OF PATROL VEH	0.00
102275 CF	OPER & MAINT OF PATROL VEH	872.77-
102331	OVERTIME	0.00
105006	LAND USE PROCEEDS DISBURSE	0.00
105006 CF	LAND USE PROCEEDS DISBURSE	3,051.15-
	** GL 31100 TOTAL	157,509.76-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	101,748.06-
030000	OTHER PERSONAL SERVICES	5,000.00-
030000 CF	OTHER PERSONAL SERVICES	45,228.95-
083643 08	MAIN/REP/CONST-STATEWIDE	1,863.63-
088964 12	TOTAL MAX DAILY LOADS	18,804.37-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	1,379.72-
102331	OVERTIME	0.00
102331 CF	OVERTIME	5,440.23-
103290	SALARY INCENTIVE PAYMENTS	0.00
103290 CF	SALARY INCENTIVE PAYMENTS	7,741.66-
	** GL 32100 TOTAL	187,206.62-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 423001 LAND ACQUISITION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	333.56-
040000	EXPENSES	678.29-
040000	CF EXPENSES	31,758.97-
088964	12 TOTAL MAX DAILY LOADS	787.50-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	122.76-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	360.95-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,176.13-
	** GL 35300 TOTAL	37,218.16-
35400	DUE TO FEDERAL GOVERNMENT	
030000	CF OTHER PERSONAL SERVICES	0.00
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	21.27-
	** GL 35500 TOTAL	21.27-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	23,783.12-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	48,243.11-
	** GL 38600 TOTAL	48,243.11-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	77,530,686.77-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	232.75
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
100027	GROUND WTR/MONITOR NETWRK	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
080945	PARK DEVELOPMENT	0.00
080945	01 PARK DEVELOPMENT	0.00
088140	FACILITY REPAIR NEEDS-STW	0.00
140898	01 CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 55500 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 423001 LAND ACQUISITION TRUST FUND

G-L G-L ACCOUNT NAME BEGINNING BALANCE  
CAT

94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	32,605.84
040000	EXPENSES	38,831.21
040000	CF EXPENSES	7,752.58
060000	OPERATING CAPITAL OUTLAY	1,115.00
080158	12 FL KEYS OVERSEAS HERIT TR	14,658.00
083643	06 MAIN/REP/CONST-STATEWIDE	14,599.00
083643	08 MAIN/REP/CONST-STATEWIDE	847,697.54
083643	09 MAIN/REP/CONST-STATEWIDE	372,084.88
083657	07 APALACHICOLA ENV LEARN CTR	8,144.66
088130	12 REMOVE ACCESS BARRIERS-STW	103,517.54
088140	10 FACILITY REPAIR NEEDS-STW	28,831.00
088964	11 TOTAL MAX DAILY LOADS	250,706.03
088964	12 TOTAL MAX DAILY LOADS	653,932.44
100777	CONTRACTED SERVICES	2,810.70
102080	MARINE RESEARCH GRANTS	583.53
102151	MGT/WTR CONTROL STRUCTURES	64,715.03
105006	LAND USE PROCEEDS DISBURSE	3,051.15
105006	CF LAND USE PROCEEDS DISBURSE	1,800.00
	** GL 94100 TOTAL	2,447,436.13

98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	32,605.84-
040000	EXPENSES	38,831.21-
040000	CF EXPENSES	7,752.58-
060000	OPERATING CAPITAL OUTLAY	1,115.00-
080158	12 FL KEYS OVERSEAS HERIT TR	14,658.00-
083643	06 MAIN/REP/CONST-STATEWIDE	14,599.00-
083643	08 MAIN/REP/CONST-STATEWIDE	847,697.54-
083643	09 MAIN/REP/CONST-STATEWIDE	372,084.88-
083657	07 APALACHICOLA ENV LEARN CTR	8,144.66-
088130	12 REMOVE ACCESS BARRIERS-STW	103,517.54-
088140	10 FACILITY REPAIR NEEDS-STW	28,831.00-
088964	11 TOTAL MAX DAILY LOADS	250,706.03-
088964	12 TOTAL MAX DAILY LOADS	653,932.44-
100777	CONTRACTED SERVICES	2,810.70-
102080	MARINE RESEARCH GRANTS	583.53-
102151	MGT/WTR CONTROL STRUCTURES	64,715.03-
105006	LAND USE PROCEEDS DISBURSE	3,051.15-
105006	CF LAND USE PROCEEDS DISBURSE	1,800.00-
	** GL 98100 TOTAL	2,447,436.13-

\*\*\* FUND TOTAL 0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 499001 MINERALS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	51,230.19
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	1,577,334.71
15101 001800	DUE FROM EMPLOYEES	1,781.02
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	3,038.51
15900 001800	ALLOWANCE FOR UNCOLLECTIBLES	1,781.02-
16300 001500	DUE FROM OTHER DEPARTMENTS	299,591.94
31100	ACCOUNTS PAYABLE	
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	5,150.00-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	729.21-
	** GL 31100 TOTAL	5,879.21-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	742.13-
	** GL 32100 TOTAL	742.13-
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	161.56-
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	2,889.50-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	1,921,522.95-
94100	ENCUMBRANCES	
060000	OPERATING CAPITAL OUTLAY	5,150.00
060000 CF	OPERATING CAPITAL OUTLAY	13,945.61
100777	CONTRACTED SERVICES	3,679.79
	** GL 94100 TOTAL	22,775.40

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 499001 MINERALS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
060000	OPERATING CAPITAL OUTLAY	5,150.00-
060000 CF	OPERATING CAPITAL OUTLAY	13,945.61-
100777	CONTRACTED SERVICES	3,679.79-
	** GL 98100 TOTAL	22,775.40-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 506002 NONMANDATORY LAND RECLAMATION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	29,429.23
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	44,185,152.97
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	85,704.91
19900 080889	OTHER CURRENT ASSETS NON-MANDATORY LAND RECLAIM	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	49.90
040000 CF	EXPENSES	10,214.02-
080888 11	MULBERRY/PINEY PT CLEANUP	924,867.12-
080888 12	MULBERRY/PINEY PT CLEANUP	3,430.45-
080889 05	NON-MANDATORY LAND RECLAIM	2,954.49-
080889 06	NON-MANDATORY LAND RECLAIM	222,248.79-
080889 07	NON-MANDATORY LAND RECLAIM	764,675.75-
080889 09	NON-MANDATORY LAND RECLAIM	760,923.15-
104070	HABITAT RESTORATION	0.00
104070 CF	HABITAT RESTORATION	9,075.00-
	** GL 31100 TOTAL	2,698,338.87-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	1,166.40-
104070	HABITAT RESTORATION	0.00
104070 CF	HABITAT RESTORATION	1,740.88-
	** GL 32100 TOTAL	2,907.28-
33101 002700	DEPOSITS PAYABLE ESCROW	8,525.00-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	49.90-
040000 CF	EXPENSES	633.83-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,557.18-
	** GL 35300 TOTAL	5,240.91-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	2,889.43-
	** GL 35500 TOTAL	2,889.43-



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 506002 NONMANDATORY LAND RECLAMATION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	19,139.90-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	42,120,048.82-
54901 000000	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM BALANCE BROUGHT FORWARD	556,803.10
55500 080889 04	FB RESERVED FOR LONG-TERM RECEIVABLES NON-MANDATORY LAND RECLAIM	0.00
94100	ENCUMBRANCES	
040000	EXPENSES	4,928.94
080888 11	MULBERRY/PINEY PT CLEANUP	12,573,828.23
080888 12	MULBERRY/PINEY PT CLEANUP	151,275.41
080889 05	NON-MANDATORY LAND RECLAIM	187,282.30
080889 06	NON-MANDATORY LAND RECLAIM	4,751,249.32
080889 07	NON-MANDATORY LAND RECLAIM	3,235,324.25
080889 08	NON-MANDATORY LAND RECLAIM	1,000,000.00
080889 09	NON-MANDATORY LAND RECLAIM	6,439,076.85
104070	HABITAT RESTORATION	15,241.60
	** GL 94100 TOTAL	28,358,206.90
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	4,928.94-
080888 11	MULBERRY/PINEY PT CLEANUP	12,573,828.23-
080888 12	MULBERRY/PINEY PT CLEANUP	151,275.41-
080889 05	NON-MANDATORY LAND RECLAIM	187,282.30-
080889 06	NON-MANDATORY LAND RECLAIM	4,751,249.32-
080889 07	NON-MANDATORY LAND RECLAIM	3,235,324.25-
080889 08	NON-MANDATORY LAND RECLAIM	1,000,000.00-
080889 09	NON-MANDATORY LAND RECLAIM	6,439,076.85-
104070	HABITAT RESTORATION	15,241.60-
	** GL 98100 TOTAL	28,358,206.90-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 526001 FLORIDA PERMIT FEE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11199	CASH IN TRANSIT AT STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
000200		11,717.85
	** GL 11199 TOTAL	11,717.85
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	373,272.25
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,264,146.06
15101	DUE FROM EMPLOYEES	
001800		469.70
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200		12,646.75
001200		11,460.00
	** GL 15102 TOTAL	24,106.75
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200		2,900.00
001202		212.50
	** GL 15103 TOTAL	3,112.50
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		5,096.53
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200		15,711.75-
001200		10,750.00-
001202		157.50-
	** GL 15900 TOTAL	26,619.25-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200		3,035.00
001200		710.00
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	2,151.54
	** GL 16200 TOTAL	5,896.54
16300	DUE FROM OTHER DEPARTMENTS	
000200		200.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 526001 FLORIDA PERMIT FEE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16502 000200	DUE FROM COUNTIES	22,395.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	2,138.89
040000 CF	EXPENSES	22,981.21-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774 CF	NAT'L POLLUT/ELIMINATION	1,880.95-
	** GL 31100 TOTAL	22,723.27-
32100	ACCRUED SALARIES AND WAGES	
100774	NAT'L POLLUT/ELIMINATION	0.00
100774 CF	NAT'L POLLUT/ELIMINATION	7,157.76-
	** GL 32100 TOTAL	7,157.76-
35200 000200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	4,340.00-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	2,153.48-
040000 CF	EXPENSES	2,753.30-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774 CF	NAT'L POLLUT/ELIMINATION	131.85-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	58.28-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	270.99-
	** GL 35300 TOTAL	5,367.90-
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	170,461.02-
35700 050251	DUE TO COMPONENT UNIT/PRIMARY G/A-WMD PERMITTING ASSIST	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	30,240.04-
	** GL 38600 TOTAL	30,240.04-
38800 000100	UNEARNED REVENUE - CURRENT	141,924.99-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 526001 FLORIDA PERMIT FEE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38900	DEFERRED REVENUES	
000000	BALANCE BROUGHT FORWARD	0.00
000100		0.00
	** GL 38900 TOTAL	0.00
49900	OTHER LONG-TERM LIABILITIES	
102204	INTEGRATED DATABASE/REG AP	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,301,558.95-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	20.00-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
040000	EXPENSES	0.00
102204	INTEGRATED DATABASE/REG AP	0.00
	** GL 55100 TOTAL	0.00
94100	ENCUMBRANCES	
040000	EXPENSES	20,879.13
100774	NAT'L POLLUT/ELIMINATION	9,020.89
100777	CONTRACTED SERVICES	1,469.43
	** GL 94100 TOTAL	31,369.45
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	20,879.13-
100774	NAT'L POLLUT/ELIMINATION	9,020.89-
100777	CONTRACTED SERVICES	1,469.43-
	** GL 98100 TOTAL	31,369.45-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 603001 WATER PROTECTION AND SUSTAINABILITY PROGRAM TF

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	26,332,775.74
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	50,458.31
16700 000500	DUE FROM COMPONENT UNIT/PRIMARY	35,356.39
25800	ADVANCES TO COMPONENT UNITS	
140008	07 G/A-SUR WATER IMP PROJ	104,875.00
149931	06 G/A WMD ALTERN WATER SUPP	540,000.00
149931	07 G/A WMD ALTERN WATER SUPP	6,846,027.40
149931	08 G/A WMD ALTERN WATER SUPP	4,090,739.75
	** GL 25800 TOTAL	11,581,642.15
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,683.01-
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	11,885.29-
38901 000500	DEFERRED REVENUE LONG TERM RECEIVABLES	29,279.83-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	37,956,384.46-
94100	ENCUMBRANCES	
140008	07 G/A-SUR WATER IMP PROJ	2,461,083.76
149931	08 G/A WMD ALTERN WATER SUPP	20,054,596.94
149931	09 G/A WMD ALTERN WATER SUPP	3,837,539.52
	** GL 94100 TOTAL	26,353,220.22
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140008	07 G/A-SUR WATER IMP PROJ	2,461,083.76-
149931	08 G/A WMD ALTERN WATER SUPP	20,054,596.94-
149931	09 G/A WMD ALTERN WATER SUPP	3,837,539.52-
	** GL 98100 TOTAL	26,353,220.22-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 644001 SOLID WASTE MANAGEMENT TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	65,549.42
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	7,343,529.55
15102 001801	DUE FROM INDIVIDUALS AND BUSINESS FIRM	500.00
15103 000200	DUE FROM INDIVIDUALS AND BUSINESS BAD	35.00
001202		15.00
	** GL 15103 TOTAL	50.00
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	14,011.25
15900 000200	ALLOWANCE FOR UNCOLLECTIBLES	35.00-
001202		15.00-
001801		500.00-
	** GL 15900 TOTAL	550.00-
16200 000200	DUE FROM STATE FUNDS, WITHIN DEPART.	105.00
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	8,970.28
	** GL 16200 TOTAL	9,075.28
16300 001600	DUE FROM OTHER DEPARTMENTS	1,404,610.61
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	86.06-
040000	EXPENSES	0.00
040000 CF	EXPENSES	5,428.25-
050068	G/A-SWIX	0.00
050068 CF	G/A-SWIX	5,000.00-
	** GL 31100 TOTAL	10,514.31-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	1,896.66-
030000	OTHER PERSONAL SERVICES	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 644001 SOLID WASTE MANAGEMENT TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
030000	CF OTHER PERSONAL SERVICES	258.31-
	** GL 32100 TOTAL	2,154.97-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	35.96-
040000	EXPENSES	0.00
040000	CF EXPENSES	1,441.22-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	745.01-
	** GL 35300 TOTAL	2,222.19-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
101495	HAZARDOUS WASTE COMPL/EDUC	0.00
101495	CF HAZARDOUS WASTE COMPL/EDUC	75,062.51-
140134	09 SOLID WASTE MANAGEMENT	13,920.00-
140134	12 SOLID WASTE MANAGEMENT	66,013.51-
	** GL 35500 TOTAL	154,996.02-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	10,970.00-
	** GL 38600 TOTAL	10,970.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	8,655,918.62-
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
030000	OTHER PERSONAL SERVICES	0.00
050068	G/A-SWIX	0.00
	** GL 55500 TOTAL	0.00
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	15,610.95
040000	EXPENSES	12,782.67
050068	G/A-SWIX	5,000.00
086000	08 WASTE TIRE ABATEMENT	19,726.76
086000	09 WASTE TIRE ABATEMENT	18,000.00
088661	08 REEF CLEANUP/OSBORNE REEF	1,618,548.10
100777	CONTRACTED SERVICES	1,248.42
140134	09 SOLID WASTE MANAGEMENT	41,488.00
140134	12 SOLID WASTE MANAGEMENT	897,263.31
	** GL 94100 TOTAL	2,629,668.21

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 644001 SOLID WASTE MANAGEMENT TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	15,610.95-
040000	EXPENSES	12,782.67-
050068	G/A-SWIX	5,000.00-
086000 08	WASTE TIRE ABATEMENT	19,726.76-
086000 09	WASTE TIRE ABATEMENT	18,000.00-
088661 08	REEF CLEANUP/OSBORNE REEF	1,618,548.10-
100777	CONTRACTED SERVICES	1,248.42-
140134 09	SOLID WASTE MANAGEMENT	41,488.00-
140134 12	SOLID WASTE MANAGEMENT	897,263.31-
	** GL 98100 TOTAL	2,629,668.21-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	215,278.59
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	232,393,736.77
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	444,117.68
15400 002300	LOANS AND NOTES RECEIVABLE	68,733,858.00
25300 002300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	770,467,490.95
35300 220030	DUE TO OTHER DEPARTMENTS REFUND NONSTATE REVENUES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	23,615.04-
	** GL 35300 TOTAL	23,615.04-
35500 140131	DUE TO OTHER GOVERNMENTAL UNITS 05 WASTEWATER TREAT FAC CONST	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
54901 000000	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM BALANCE BROUGHT FORWARD	0.00
55500 002300	FB RESERVED FOR LONG-TERM RECEIVABLES	0.00
55901 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
57200 000000	RESTRICTED BY FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	1,072,230,866.95-
94100	ENCUMBRANCES	
140131 11	WASTEWATER TREAT FAC CONST	82,936,257.26
140131 12	WASTEWATER TREAT FAC CONST	18,832,864.74
140132 10	WSTWTR TREAT CONST-FED STM	1,380,456.00
	** GL 94100 TOTAL	103,149,578.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140131 11	WASTEWATER TREAT FAC CONST	82,936,257.26-
140131 12	WASTEWATER TREAT FAC CONST	18,832,864.74-
140132 10	WSTWTR TREAT CONST-FED STM	1,380,456.00-
	** GL 98100 TOTAL	103,149,578.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 675002 STATE PARK TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 040000	CASH ON HAND EXPENSES	0.00
11101 040000	GENERAL LEDGER NAME NOT ON FILE EXPENSES	0.00
11111 101198 105006	GENERAL LEDGER NAME NOT ON FILE OUTSOURCING LAND USE PROCEEDS DISBURSE	0.00 0.00
	** GL 11111 TOTAL	0.00
11150 000000	CASH ON HAND - PARK CHANGE FUNDS STPKS BALANCE BROUGHT FORWARD	49,402.00
11199 000100 000400	CASH IN TRANSIT AT STATE TREASURY	449,192.34 0.00
	** GL 11199 TOTAL	449,192.34
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
11201 000000	CASH PARK BANK ACCOUNTS BALANCE BROUGHT FORWARD	217,489.51
11202 000000	CASH REVOLVING FUNDS - MULTIPLE BALANCE BROUGHT FORWARD	100,598.00
11207 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	278,018.03
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	3,420,773.79
14107 000000	RESTRICTED SPTF BLDG DEMOLITION BALANCE BROUGHT FORWARD	0.00
15101 001800	DUE FROM EMPLOYEES	2,097.70

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 675002 STATE PARK TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100		208,411.87
001200		0.00
001800		253.81
001801		10,000.00
	** GL 15102 TOTAL	218,665.68
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100		11,463.63
001202		1,708.27
	** GL 15103 TOTAL	13,171.90
15104	DUE FROM CONCESSION OPERATORS	
001202		9,012.63
001800		25,200.00
001801		4,500.00
002102		335,305.10
	** GL 15104 TOTAL	374,017.73
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		5,066.68
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100		7,091.62-
001202		10,405.90-
001800		25,815.56-
002102		2,705.10-
	** GL 15900 TOTAL	46,018.18-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000100		3,394.80
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	2,774.62
	** GL 16200 TOTAL	6,169.42
16300	DUE FROM OTHER DEPARTMENTS	
002900		409.75
16900	DUE FROM CLEARING FUND	
000100		0.00
17102	INVENTORIES PARTS AND MAINT SHOP	
000000	BALANCE BROUGHT FORWARD	97.77-
105006	LAND USE PROCEEDS DISBURSE	97.77
	** GL 17102 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 675002 STATE PARK TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17103	INVENTORIES SIGN SHOP	
000000	BALANCE BROUGHT FORWARD	4,681.78-
040000	EXPENSES	4,681.78
	** GL 17103 TOTAL	0.00
17104	INVENTORIES GASOLINE	
000000	BALANCE BROUGHT FORWARD	7,208.33
040000	EXPENSES	9,956.38
	** GL 17104 TOTAL	17,164.71
17105	INVENTORIES MOTOR OILS	
000000	BALANCE BROUGHT FORWARD	2,492.93
040000	EXPENSES	12,723.00
	** GL 17105 TOTAL	15,215.93
17106	INVENTORIES MISC FUELS AND LUBE	
000000	BALANCE BROUGHT FORWARD	702.38
040000	EXPENSES	21,627.13
	** GL 17106 TOTAL	22,329.51
17108	INVENTORIES HERBICIDES	
000000	BALANCE BROUGHT FORWARD	114,957.46
040000	EXPENSES	20,755.51-
	** GL 17108 TOTAL	94,201.95
17200	GOODS PURCHASED FOR RESALE	
000000	BALANCE BROUGHT FORWARD	1,100,711.26
040000	EXPENSES	602,255.77-
	** GL 17200 TOTAL	498,455.49
31100	ACCOUNTS PAYABLE	
000100		24,212.50-
010000	CF SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	7,206.67-
040000	EXPENSES	4,205.06
040000	CF EXPENSES	307,971.91-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	1,095.00-
100592	DISBURSE DONATIONS	0.00
100592	CF DISBURSE DONATIONS	1,917.37-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	158,269.51-
102903	PURCHASES FOR RESALE	0.00
102903	CF PURCHASES FOR RESALE	3,074.76-
	** GL 31100 TOTAL	499,542.66-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 675002 STATE PARK TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	5,447.14-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	176,232.09-
040000	EXPENSES	0.00
040000 CF	EXPENSES	5.73-
100592	DISBURSE DONATIONS	0.00
100592 CF	DISBURSE DONATIONS	1,870.22-
101198	OUTSOURCING	0.00
101198 CF	OUTSOURCING	101,836.03-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334 CF	CONTRL OF INVASIVE EXOTICS	2,270.20-
	** GL 32100 TOTAL	287,661.41-
33100	DEPOSITS PAYABLE	
002700		0.00
33101	DEPOSITS PAYABLE ESCROW	
002700		98,000.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100		144,473.82-
35300	DUE TO OTHER DEPARTMENTS	
010000 CF	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	50.84-
040000	EXPENSES	4,205.06-
040000 CF	EXPENSES	34,814.73-
101198	OUTSOURCING	0.00
101198 CF	OUTSOURCING	1,401.82-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	269.41-
	** GL 35300 TOTAL	40,741.86-
35400	DUE TO FEDERAL GOVERNMENT	
000700		0.00
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	56,575.38-
100590	DISTRIB OF SURCHARGE FEES	0.00
100590 CF	DISTRIB OF SURCHARGE FEES	55,175.96-
101198	OUTSOURCING	0.00
101198 CF	OUTSOURCING	1,335.46-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 675002 STATE PARK TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
310228	PAYMENT OF SALES TAX	52,438.90-
	** GL 35500 TOTAL	165,525.70-
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	245,685.89-
310322	SERVICE CHARGE TO GEN REV	1,062,247.89-
	** GL 35600 TOTAL	1,307,933.78-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	32,678.04-
	** GL 38600 TOTAL	32,678.04-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,525,834.02-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	13,336.94
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55200 TOTAL	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
101198	OUTSOURCING	0.00
	** GL 55500 TOTAL	0.00
56100	NONSPENDABLE - INVENTORIES AND PREPAID	
000000	BALANCE BROUGHT FORWARD	289,154.71
040000	EXPENSES	936,522.30-
	** GL 56100 TOTAL	647,367.59-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	11,675.54
040000	EXPENSES	84,880.45
100592	DISBURSE DONATIONS	1,042.31
101198	OUTSOURCING	253,286.27
101198	CF OUTSOURCING	2,760.00
102903	PURCHASES FOR RESALE	3,871.11
105006	LAND USE PROCEEDS DISBURSE	2,884.00
	** GL 94100 TOTAL	360,399.68

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 675002 STATE PARK TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	11,675.54-
040000	EXPENSES	84,880.45-
100592	DISBURSE DONATIONS	1,042.31-
101198	OUTSOURCING	253,286.27-
101198 CF	OUTSOURCING	2,760.00-
102903	PURCHASES FOR RESALE	3,871.11-
105006	LAND USE PROCEEDS DISBURSE	2,884.00-
	** GL 98100 TOTAL	360,399.68-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 776001 WATER MANAGEMENT LAND TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	47,479,992.93
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	92,042.25
16300 001600	DUE FROM OTHER DEPARTMENTS	1,232,189.79
16700 000500	DUE FROM COMPONENT UNIT/PRIMARY	27.80
25800 141116	ADVANCES TO COMPONENT UNITS 01 STW RESTORATION PROJECTS	54,888.40
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,894.15-
35700 050158	DUE TO COMPONENT UNIT/PRIMARY G/A-SRWMD-ENV RES PERMIT	0.00
050158	CF G/A-SRWMD-ENV RES PERMIT	339,750.00-
050251	G/A-WMD PERMITTING ASSIST	0.00
050251	CF G/A-WMD PERMITTING ASSIST	49,871.16-
051328	G/A-WMD-WETLAND PROTECTION	0.00
051328	CF G/A-WMD-WETLAND PROTECTION	185,250.00-
140124	11 AID/WMD-LAND ACQUISITION	1,748,587.25-
140124	12 AID/WMD-LAND ACQUISITION	2,311,846.64-
	** GL 35700 TOTAL	4,635,305.05-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	33,813,500.18-
54901 000000	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM BALANCE BROUGHT FORWARD	3,018,520.46
55500 080588	FB RESERVED FOR LONG-TERM RECEIVABLES 98 AID WTR MGT DST-LAND ACQ	0.00
141116	01 STW RESTORATION PROJECTS	0.00
	** GL 55500 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 776001 WATER MANAGEMENT LAND TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55903 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
57302 000000	FUND BALANCE RESTRICTED DEBT SERVICE BALANCE BROUGHT FORWARD	13,423,962.25-
94100	ENCUMBRANCES	
140124 11	AID/WMD-LAND ACQUISITION	3,586,928.05
140124 12	AID/WMD-LAND ACQUISITION	12,661,028.17
	** GL 94100 TOTAL	16,247,956.22
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140124 11	AID/WMD-LAND ACQUISITION	3,586,928.05-
140124 12	AID/WMD-LAND ACQUISITION	12,661,028.17-
	** GL 98100 TOTAL	16,247,956.22-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 780001 WATER QUALITY ASSURANCE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11199 000200	CASH IN TRANSIT AT STATE TREASURY	150.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	144,831.30
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	31,233,448.67
15102 000200	DUE FROM INDIVIDUALS AND BUSINESS FIRM	39,817.25
001200		22,987.42
001202		21,849.00
001800		1,344.66
001801		250,467.94
	** GL 15102 TOTAL	336,466.27
15103 000100	DUE FROM INDIVIDUALS AND BUSINESS BAD	250.00
000200		250.00
001202		190.00
	** GL 15103 TOTAL	690.00
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	60,298.75
15900 000100	ALLOWANCE FOR UNCOLLECTIBLES	100.00-
000200		39,692.25-
001200		20,987.42-
001202		21,879.00-
001801		250,467.94-
	** GL 15900 TOTAL	333,126.61-
16200 000200	DUE FROM STATE FUNDS, WITHIN DEPART.	10,576.00
16300 001600	DUE FROM OTHER DEPARTMENTS	2,522,872.63
16502 001800	DUE FROM COUNTIES	143.75

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 780001 WATER QUALITY ASSURANCE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
25800	ADVANCES TO COMPONENT UNITS	
088964 08	TOTAL MAX DAILY LOADS	136,873.89
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	4,947.28-
040000	EXPENSES	464.14
040000 CF	EXPENSES	19,973.90-
050840	G/A-LOCAL HAZ WASTE COL	0.00
050840 CF	G/A-LOCAL HAZ WASTE COL	4,988.59-
080524 11	DRY CLEAN/SITE CLEANUP	86,346.96-
080524 12	DRY CLEAN/SITE CLEANUP	131,437.82-
088502 11	HAZARD WASTE/SITE CLEANUP	646,964.35-
088502 12	HAZARD WASTE/SITE CLEANUP	32,261.92-
088964 08	TOTAL MAX DAILY LOADS	197,550.22-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027 CF	GROUND WTR/MONITOR NETWRK	7,199.43-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	7,582.42-
101492	HAZARDOUS WASTE CLEANUP	1,592.38
101492 CF	HAZARDOUS WASTE CLEANUP	63,932.30-
104134	WATER WELL CLEANUP	0.00
104134 CF	WATER WELL CLEANUP	25,848.81-
140699 08	CASCADES PARK REMEDIATION	35,922.98-
	** GL 31100 TOTAL	1,262,900.46-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	360.76-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	4,599.81-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027 CF	GROUND WTR/MONITOR NETWRK	37,866.91-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492 CF	HAZARDOUS WASTE CLEANUP	7,702.33-
	** GL 32100 TOTAL	50,529.81-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001801		0.00
100027	GROUND WTR/MONITOR NETWRK	0.00
100027 CF	GROUND WTR/MONITOR NETWRK	30,884.30-
	** GL 35200 TOTAL	30,884.30-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 780001 WATER QUALITY ASSURANCE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	464.14-
040000 CF	EXPENSES	12,535.84-
088964 08	TOTAL MAX DAILY LOADS	228.16-
101492	HAZARDOUS WASTE CLEANUP	1,592.38-
101492 CF	HAZARDOUS WASTE CLEANUP	80,340.45-
104134	WATER WELL CLEANUP	0.00
104134 CF	WATER WELL CLEANUP	79,507.82-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,206.26-
	** GL 35300 TOTAL	177,875.05-
35400	DUE TO FEDERAL GOVERNMENT	
088502 12	HAZARD WASTE/SITE CLEANUP	58,445.34-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	537.78-
050840	G/A-LOCAL HAZ WASTE COL	0.00
050840 CF	G/A-LOCAL HAZ WASTE COL	135,780.33-
088964 08	TOTAL MAX DAILY LOADS	53,074.77-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027 CF	GROUND WTR/MONITOR NETWRK	2,437.16-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492 CF	HAZARDOUS WASTE CLEANUP	62,937.50-
104134	WATER WELL CLEANUP	0.00
104134 CF	WATER WELL CLEANUP	182,925.25-
140076 06	G/A-NPS MGMT PLANNING	0.00
140076 08	G/A-NPS MGMT PLANNING	114,753.08-
	** GL 35500 TOTAL	552,445.87-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	26,585.04-
35700	DUE TO COMPONENT UNIT/PRIMARY	
100027	GROUND WTR/MONITOR NETWRK	0.00
100027 CF	GROUND WTR/MONITOR NETWRK	109,094.01-
	** GL 35700 TOTAL	109,094.01-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	1,323.95-
	** GL 38600 TOTAL	1,323.95-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 780001 WATER QUALITY ASSURANCE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	31,283,538.44-
54901 000000	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM BALANCE BROUGHT FORWARD	1,898,087.96
55100 101492	FUND BALANCE RESERVED FOR ENCUMBRANCES HAZARDOUS WASTE CLEANUP	0.00
55500 030000	FB RESERVED FOR LONG-TERM RECEIVABLES OTHER PERSONAL SERVICES	0.00
55907 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
55908 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
55912 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
55919 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
57404 000000	FUND BALANCE RESTRICTED OPERATOR CERTI BALANCE BROUGHT FORWARD	2,457,690.34-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	15,736.44
040000	EXPENSES	52,937.27
050840	G/A-LOCAL HAZ WASTE COL	123,394.38
080524 10	DRY CLEAN/SITE CLEANUP	40.00
080524 11	DRY CLEAN/SITE CLEANUP	404,208.70
080524 12	DRY CLEAN/SITE CLEANUP	3,012,710.07
088502 11	HAZARD WASTE/SITE CLEANUP	700,175.37
088502 12	HAZARD WASTE/SITE CLEANUP	2,911,280.16
088964 08	TOTAL MAX DAILY LOADS	3,209,436.31
088964 09	TOTAL MAX DAILY LOADS	3,670,822.98
100027	GROUND WTR/MONITOR NETWRK	186,168.00
100777	CONTRACTED SERVICES	10,183.28
101492	HAZARDOUS WASTE CLEANUP	224,246.88
103000	DRYCLEANING CONTAM CLEANUP	35,231.97
104134	WATER WELL CLEANUP	33,825.70
140076 08	G/A-NPS MGMT PLANNING	4,045,080.87
140076 09	G/A-NPS MGMT PLANNING	2,342,364.87

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 780001 WATER QUALITY ASSURANCE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
140076 10	G/A-NPS MGMT PLANNING	808,684.00
140076 11	G/A-NPS MGMT PLANNING	2,379,613.07
140076 12	G/A-NPS MGMT PLANNING	1,547,389.61
	** GL 94100 TOTAL	25,713,529.93
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	15,736.44-
040000	EXPENSES	52,937.27-
050840	G/A-LOCAL HAZ WASTE COL	123,394.38-
080524 10	DRY CLEAN/SITE CLEANUP	40.00-
080524 11	DRY CLEAN/SITE CLEANUP	404,208.70-
080524 12	DRY CLEAN/SITE CLEANUP	3,012,710.07-
088502 11	HAZARD WASTE/SITE CLEANUP	700,175.37-
088502 12	HAZARD WASTE/SITE CLEANUP	2,911,280.16-
088964 08	TOTAL MAX DAILY LOADS	3,209,436.31-
088964 09	TOTAL MAX DAILY LOADS	3,670,822.98-
100027	GROUND WTR/MONITOR NETWRK	186,168.00-
100777	CONTRACTED SERVICES	10,183.28-
101492	HAZARDOUS WASTE CLEANUP	224,246.88-
103000	DRYCLEANING CONTAM CLEANUP	35,231.97-
104134	WATER WELL CLEANUP	33,825.70-
140076 08	G/A-NPS MGMT PLANNING	4,045,080.87-
140076 09	G/A-NPS MGMT PLANNING	2,342,364.87-
140076 10	G/A-NPS MGMT PLANNING	808,684.00-
140076 11	G/A-NPS MGMT PLANNING	2,379,613.07-
140076 12	G/A-NPS MGMT PLANNING	1,547,389.61-
	** GL 98100 TOTAL	25,713,529.93-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 890001 LAKE OKEECHOBEE PROTECTION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 8 000339 LOCAL FD NATURAL RESRCE DAMAGE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	0.00
000500		0.00
000700		0.00
001100		0.00
040000	EXPENSES	0.00
	** GL 38800 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 25 8 002115 NORTHWEST FL WTR MGMNT DIST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	320,061.00
14200 000000	INVESTMENTS WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	77,530,615.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	17,051.00
16500 000000	DUE FROM OTHER GOVERNMENTAL UNITS BALANCE BROUGHT FORWARD	1,206,162.00
16700 000000	DUE FROM COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	2,086,423.00
19100 000000	PREPAID ITEMS BALANCE BROUGHT FORWARD	1,175.00
19200 000000	DEPOSITS BALANCE BROUGHT FORWARD	7,233.00
27100 000000	LAND AND LAND IMPROVEMENTS BALANCE BROUGHT FORWARD	174,074,900.00
27200 000000	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD	2,691,195.00
27300 000000	ACC DEPR - BUILDINGS & BUILDING IMPROV BALANCE BROUGHT FORWARD	914,413.00-
27400 000000	INFRASTRUCTURE AND OTHER IMPROVEMENTS BALANCE BROUGHT FORWARD	1,663,935.00
27500 000000	ACC DEPR - INFRASTRUCTURE & OTHER IMPR BALANCE BROUGHT FORWARD	80,660.00-
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	5,327,623.00
27700 000000	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD	3,758,806.00-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 25 8 002115 NORTHWEST FL WTR MGMNT DIST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27800 000000	CONSTRUCTION WORK IN PROGRESS BALANCE BROUGHT FORWARD	126,375.00
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	1,782,756.00-
33100 000000	DEPOSITS PAYABLE BALANCE BROUGHT FORWARD	74,059.00-
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	643,358.00-
38800 000000	UNEARNED REVENUE - CURRENT BALANCE BROUGHT FORWARD	27,202,703.00-
49900 000000	OTHER LONG-TERM LIABILITIES BALANCE BROUGHT FORWARD	14,844.00-
53600 000000	INVESTED IN CAPITAL ASSETS NET OF RELA BALANCE BROUGHT FORWARD	179,130,149.00-
53800 000000	OTHER RESTRICTED BALANCE BROUGHT FORWARD	4,348,866.00-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	47,102,134.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
25 8 002215 SUWANNEE RIVER WTR MGMNT DIST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	820,645.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	49,325,961.00
14200 000000	INVESTMENTS WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	921,909.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	1,977.00
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	833,608.00
16500 000000	DUE FROM OTHER GOVERNMENTAL UNITS BALANCE BROUGHT FORWARD	39,023.00
16700 000000	DUE FROM COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	912,960.00
19100 000000	PREPAID ITEMS BALANCE BROUGHT FORWARD	10,058.00
27100 000000	LAND AND LAND IMPROVEMENTS BALANCE BROUGHT FORWARD	213,336,372.00
27200 000000	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD	6,219,491.00
27300 000000	ACC DEPR - BUILDINGS & BUILDING IMPROV BALANCE BROUGHT FORWARD	1,518,169.00-
27400 000000	INFRASTRUCTURE AND OTHER IMPROVEMENTS BALANCE BROUGHT FORWARD	26,392.00
27500 000000	ACC DEPR - INFRASTRUCTURE & OTHER IMPR BALANCE BROUGHT FORWARD	26,392.00-
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	2,296,787.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 25 8 002215 SUWANNEE RIVER WTR MGMNT DIST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27700 000000	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD	1,806,399.00-
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	1,698,583.00-
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	512,323.00-
38800 000000	UNEARNED REVENUE - CURRENT BALANCE BROUGHT FORWARD	6,357,880.00-
49900 000000	OTHER LONG-TERM LIABILITIES BALANCE BROUGHT FORWARD	45,235.00-
53600 000000	INVESTED IN CAPITAL ASSETS NET OF RELA BALANCE BROUGHT FORWARD	218,528,082.00-
53800 000000	OTHER RESTRICTED BALANCE BROUGHT FORWARD	6,831,214.00-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	37,420,906.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 25 8 002315 ST JOHNS WTR MGMNT DIST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	1,140.00
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	2,461,597.00
14200 000000	INVESTMENTS WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	10,874,611.00
14700 000000	OTHER INVESTMENTS BALANCE BROUGHT FORWARD	196,864,988.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	540,349.00
16500 000000	DUE FROM OTHER GOVERNMENTAL UNITS BALANCE BROUGHT FORWARD	1,953,752.00
16700 000000	DUE FROM COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	2,786,155.00
17100 000000	SUPPLY INVENTORY BALANCE BROUGHT FORWARD	342,194.00
19100 000000	PREPAID ITEMS BALANCE BROUGHT FORWARD	190,579.00
19900 000000	OTHER CURRENT ASSETS BALANCE BROUGHT FORWARD	212,011.00
27100 000000	LAND AND LAND IMPROVEMENTS BALANCE BROUGHT FORWARD	969,378,930.00
27200 000000	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD	36,506,546.00
27300 000000	ACC DEPR - BUILDINGS & BUILDING IMPROV BALANCE BROUGHT FORWARD	11,595,215.00-
27400 000000	INFRASTRUCTURE AND OTHER IMPROVEMENTS BALANCE BROUGHT FORWARD	147,605,188.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 25 8 002315 ST JOHNS WTR MGMNT DIST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27500 000000	ACC DEPR - INFRASTRUCTURE & OTHER IMPR BALANCE BROUGHT FORWARD	38,782,240.00-
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	37,615,578.00
27700 000000	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD	27,654,899.00-
27800 000000	CONSTRUCTION WORK IN PROGRESS BALANCE BROUGHT FORWARD	1,291,888.00
28800 000000	OTHER CAPITAL ASSETS BALANCE BROUGHT FORWARD	4,930,135.00
28900 000000	ACC DEPR - OTHER CAPITAL ASSETS BALANCE BROUGHT FORWARD	3,131,608.00-
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	13,920,485.00-
31400 000000	CLAIMS PAYABLE BALANCE BROUGHT FORWARD	1,475,000.00-
32900 000000	ACCRUED INTEREST PAYABLE BALANCE BROUGHT FORWARD	262,528.00-
35700 000000	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	73,805.00-
37100 000000	CURRENT BONDS PAYABLE BALANCE BROUGHT FORWARD	5,475,000.00-
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	442,993.00-
38900 000000	DEFERRED REVENUES BALANCE BROUGHT FORWARD	12,769,529.00-
46100 000000	BONDS PAYABLE BALANCE BROUGHT FORWARD	23,765,000.00-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 25 8 002315 ST JOHNS WTR MGMNT DIST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
46300 000000	UNAMORTIZED PREMIUMS - BONDS PAYABLE BALANCE BROUGHT FORWARD	197,629.00-
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	5,448,756.00-
49900 000000	OTHER LONG-TERM LIABILITIES BALANCE BROUGHT FORWARD	3,393,571.00-
53600 000000	INVESTED IN CAPITAL ASSETS NET OF RELA BALANCE BROUGHT FORWARD	1,086,938,685.00-
53800 000000	OTHER RESTRICTED BALANCE BROUGHT FORWARD	26,861,772.00-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	151,366,926.00-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
25 8 002415 SOUTHWEST FL WTR MGMNT DIST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	1,250.00
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	16,503,913.00
14200 000000	INVESTMENTS WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	233,187,663.00
14700 000000	OTHER INVESTMENTS BALANCE BROUGHT FORWARD	100,635,491.00
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	1,114,434.00
16500 000000	DUE FROM OTHER GOVERNMENTAL UNITS BALANCE BROUGHT FORWARD	4,523,023.00
16700 000000	DUE FROM COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	4,614,456.00
17100 000000	SUPPLY INVENTORY BALANCE BROUGHT FORWARD	40,754.00
19200 000000	DEPOSITS BALANCE BROUGHT FORWARD	30,000.00
19900 000000	OTHER CURRENT ASSETS BALANCE BROUGHT FORWARD	165,843.00
22700 000000	RESTRICTED OTHER INVESTMENTS BALANCE BROUGHT FORWARD	355,660,463.00
27100 000000	LAND AND LAND IMPROVEMENTS BALANCE BROUGHT FORWARD	711,957,574.00
27200 000000	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD	38,094,749.00
27300 000000	ACC DEPR - BUILDINGS & BUILDING IMPROV BALANCE BROUGHT FORWARD	10,893,176.00-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
25 8 002415 SOUTHWEST FL WTR MGMNT DIST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27400 000000	INFRASTRUCTURE AND OTHER IMPROVEMENTS BALANCE BROUGHT FORWARD	124,504,374.00
27500 000000	ACC DEPR - INFRASTRUCTURE & OTHER IMPR BALANCE BROUGHT FORWARD	53,499,005.00-
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	33,337,062.00
27700 000000	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD	21,810,390.00-
27800 000000	CONSTRUCTION WORK IN PROGRESS BALANCE BROUGHT FORWARD	26,257,764.00
28800 000000	OTHER CAPITAL ASSETS BALANCE BROUGHT FORWARD	22,358,179.00
28900 000000	ACC DEPR - OTHER CAPITAL ASSETS BALANCE BROUGHT FORWARD	12,931,372.00-
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	34,720,029.00-
31300 000000	CONSTRUCTION CONTRACTS PAYABLE BALANCE BROUGHT FORWARD	1,070,200.00-
32100 000000	ACCRUED SALARIES AND WAGES BALANCE BROUGHT FORWARD	2,608,040.00-
32900 000000	ACCRUED INTEREST PAYABLE BALANCE BROUGHT FORWARD	227,817.00-
35700 000000	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	1,040.00-
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	581,908.00-
38800 000000	UNEARNED REVENUE - CURRENT BALANCE BROUGHT FORWARD	37,269,098.00-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 25 8 002415 SOUTHWEST FL WTR MGMNT DIST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
39900 000000	OTHER CURRENT LIABILITIES BALANCE BROUGHT FORWARD	70,599,474.00-
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	5,237,169.00-
49900 000000	OTHER LONG-TERM LIABILITIES BALANCE BROUGHT FORWARD	6,029,733.00-
53600 000000	INVESTED IN CAPITAL ASSETS NET OF RELA BALANCE BROUGHT FORWARD	857,375,759.00-
53800 000000	OTHER RESTRICTED BALANCE BROUGHT FORWARD	285,544,515.00-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	272,588,267.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 25 8 002515 SOUTH FL WTR MGMNT DIST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	5,975.00
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	104,535,578.00
11400 000000	CASH WITH FISCAL AGENTS BALANCE BROUGHT FORWARD	107,716,738.00
14200 000000	INVESTMENTS WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	32,966,036.00
14700 000000	OTHER INVESTMENTS BALANCE BROUGHT FORWARD	195,418,878.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	1,716,285.00
16500 000000	DUE FROM OTHER GOVERNMENTAL UNITS BALANCE BROUGHT FORWARD	8,494,461.00
16700 000000	DUE FROM COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	14,793,355.00
17100 000000	SUPPLY INVENTORY BALANCE BROUGHT FORWARD	5,870,185.00
19100 000000	PREPAID ITEMS BALANCE BROUGHT FORWARD	539,584.00
19900 000000	OTHER CURRENT ASSETS BALANCE BROUGHT FORWARD	4,802,599.00
22700 000000	RESTRICTED OTHER INVESTMENTS BALANCE BROUGHT FORWARD	184,573,950.00
27100 000000	LAND AND LAND IMPROVEMENTS BALANCE BROUGHT FORWARD	3,160,988,473.00
27200 000000	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD	122,459,471.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
25 8 002515 SOUTH FL WTR MGMNT DIST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27300 000000	ACC DEPR - BUILDINGS & BUILDING IMPROV BALANCE BROUGHT FORWARD	40,174,116.00-
27400 000000	INFRASTRUCTURE AND OTHER IMPROVEMENTS BALANCE BROUGHT FORWARD	628,559,415.00
27500 000000	ACC DEPR - INFRASTRUCTURE & OTHER IMPR BALANCE BROUGHT FORWARD	142,744,856.00-
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	133,905,485.00
27700 000000	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD	83,140,558.00-
27800 000000	CONSTRUCTION WORK IN PROGRESS BALANCE BROUGHT FORWARD	830,540,679.00
28800 000000	OTHER CAPITAL ASSETS BALANCE BROUGHT FORWARD	39,054,851.00
28900 000000	ACC DEPR - OTHER CAPITAL ASSETS BALANCE BROUGHT FORWARD	16,730,901.00-
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	65,382,920.00-
31500 000000	CURRENT INSURANCE LIABILITY BALANCE BROUGHT FORWARD	2,825,443.00-
35500 000000	DUE TO OTHER GOVERNMENTAL UNITS BALANCE BROUGHT FORWARD	1,498,919.00-
37100 000000	CURRENT BONDS PAYABLE BALANCE BROUGHT FORWARD	5,655,000.00-
37200 000000	CURRENT CERTIFICATES OF PARTICIPATION BALANCE BROUGHT FORWARD	10,135,000.00-
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	10,010,200.00-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 25 8 002515 SOUTH FL WTR MGMNT DIST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38800 000000	UNEARNED REVENUE - CURRENT BALANCE BROUGHT FORWARD	500,000.00-
46100 000000	BONDS PAYABLE BALANCE BROUGHT FORWARD	25,090,000.00-
46200 000000	CERTIFICATES OF PARTICIPATION BALANCE BROUGHT FORWARD	500,220,000.00-
46300 000000	UNAMORTIZED PREMIUMS - BONDS PAYABLE BALANCE BROUGHT FORWARD	353,466.00-
46600 000000	UNAMORTIZED PREMIUMS/DISCOUNTS - COP BALANCE BROUGHT FORWARD	17,698,493.00-
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	6,815,800.00-
49800 000000	LONG-TERM INSURANCE LIABILITY BALANCE BROUGHT FORWARD	4,258,376.00-
49900 000000	OTHER LONG-TERM LIABILITIES BALANCE BROUGHT FORWARD	19,784,444.00-
53600 000000	INVESTED IN CAPITAL ASSETS NET OF RELA BALANCE BROUGHT FORWARD	4,157,311,051.00-
53800 000000	OTHER RESTRICTED BALANCE BROUGHT FORWARD	368,276,895.00-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	98,335,560.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221001 SAVE OUR EVERGLADES TRUST FUND-P2000 1991

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221002 SAVE OUR EVERGLADES TRUST FUND-P2000 1992

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221003 SAVE OUR EVERGLADES TRUST FUND-P2000 1993

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221004 SAVE OUR EVERGLADES TRUST FUND-P2000 1994

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221005 SAVE OUR EVERGLADES TRUST FUND-P2000 1995

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221006 SAVE OUR EVERGLADES TRUST FUND-P2000 1996

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221007 SAVE OUR EVERGLADES TRUST FUND-P2000 1997

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221008 SAVE OUR EVERGLADES TRUST FUND-P2000 1998

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221009 SAVE OUR EVERGLADES TRUST FUND-P2000 1999

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221010 SAVE OUR EVERGLADES TRUST FUND-P2000 2000

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221011 SAVE OUR EVERGLADES TF-SOE BOND SERIES 2006

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221101 SAVE OUR EVERGLADES TRUST FUND-FL FOREVER 2001

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221102 SAVE OUR EVERGLADES TF

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221201 SAVE OUR EVERGLADES TRUST FUND-GEN REV CONTRIB

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 332001 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1991

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 332002 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1992

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 332003 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1993

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 332004 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1994

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 332005 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1995

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 332006 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1996

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 332007 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1997

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 332008 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1998

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 332009 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1999

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 332010 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 2000

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348001 FLORIDA FOREVER SERIES 2001

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348002 FLORIDA FOREVER SERIES 2002

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348003 FLORIDA FOREVER SERIES 2003

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348005 FLORIDA FOREVER-GEN REV FUNDING

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348006 FLORIDA FOREVER TRUST FUND SERIES P1999

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348007 FLORIDA FOREVER TRUST FUND SERIES P2000

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348009 FL FOREVER SERIES 2003-ISSUE 2

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348010 FL FOREVER SERIES 03-ISSUE 3 & SERIES 04-ISSUE 1

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
22200 084108	RESTRICTED CASH IN BANK 05 LAND ACQ, ENVIR/UNIQ, STW	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348011 FL FOREVER SERIES 2001-2ND ISSUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348021 FLORIDA FOREVER SERIES 2001-3RD

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348022 FL FOREVER TF SERIES 2002-ISSUE 2

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
60 2 792010 WORKING CAPITAL TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	2,380.62
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	1,571,723.25
15301 000500	DUE FROM INTEREST EARNINGS INVESTMENTS	1,509.33
26700 000000	LEASEHOLD IMPROVEMENTS BALANCE BROUGHT FORWARD	0.00
210014	OTHER DATA PROCESSING SVCS	0.00
	** GL 26700 TOTAL	0.00
27200 000000	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD	139,672.00-
210014	OTHER DATA PROCESSING SVCS	139,672.00
	** GL 27200 TOTAL	0.00
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	577,218.39
010000	SALARIES AND BENEFITS	2,906.98
040000	EXPENSES	94,701.99
040000 CF	EXPENSES	781.74-
060000	OPERATING CAPITAL OUTLAY	4,657,182.25
060000 CF	OPERATING CAPITAL OUTLAY	198,871.24-
080945	PARK DEVELOPMENT	132,267.05
088140	FACILITY REPAIR NEEDS-STW	471,560.93
088964	TOTAL MAX DAILY LOADS	3,422.08
100014	ACQ & REPLACE PATROL VEH	44,118.30
100021	ACQUISITION/MOTOR VEHICLES	89,124.76
100027	GROUND WTR/MONITOR NETWRK	75,594.35
100039	WMD LAB SUPPORT	177,938.79
100050	EVERGLADES LAB SUPPORT	199,238.14
100628	WATER QUALITY MGMT/PLAN	148,352.90
101011	FED WASTE PLANNING GRANTS	26,428.02
101492	HAZARDOUS WASTE CLEANUP	195,605.86
101494	HAZARDOUS WASTE SITE REST	25,875.65
102204	INTEGRATED DATABASE/REG AP	1,182,147.75
102576	PMTS FOR RESTOR & DAMAGE	2,295.00
104132	UNDERGROUND TANK CLEANUP	508,271.52
104134	WATER WELL CLEANUP	3,871.53
105006	LAND USE PROCEEDS DISBURSE	967.11
140126	BEACH PROJECTS - STW	4,832.00
210014	OTHER DATA PROCESSING SVCS	2,035,497.46

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
60 2 792010 WORKING CAPITAL TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
210014	CF OTHER DATA PROCESSING SVCS	89,701.86-
990000	CATEGORY NAME NOT ON TITLE FILE	36,122.98
	** GL 27600 TOTAL	10,406,186.95
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	88,927.73-
010000	SALARIES AND BENEFITS	2,906.98-
040000	EXPENSES	46,052.00-
060000	OPERATING CAPITAL OUTLAY	3,415,459.85-
080945	PARK DEVELOPMENT	82,572.10-
088140	FACILITY REPAIR NEEDS-STW	188,085.46-
088964	TOTAL MAX DAILY LOADS	3,193.88-
100014	ACQ & REPLACE PATROL VEH	26,715.90-
100021	ACQUISITION/MOTOR VEHICLES	81,725.11-
100027	GROUND WTR/MONITOR NETWRK	64,770.89-
100039	WMD LAB SUPPORT	134,851.68-
100050	EVERGLADES LAB SUPPORT	182,233.98-
100628	WATER QUALITY MGMT/PLAN	107,085.45-
101011	FED WASTE PLANNING GRANTS	26,428.02-
101492	HAZARDOUS WASTE CLEANUP	164,269.03-
101494	HAZARDOUS WASTE SITE REST	13,369.06-
102204	INTEGRATED DATABASE/REG AP	1,079,394.73-
102576	PMTS FOR RESTOR & DAMAGE	2,295.00-
104132	UNDERGROUND TANK CLEANUP	374,558.56-
104134	WATER WELL CLEANUP	1,570.10-
105006	LAND USE PROCEEDS DISBURSE	443.25-
140126	BEACH PROJECTS - STW	4,832.00-
210014	OTHER DATA PROCESSING SVCS	1,088,394.32-
990000	CATEGORY NAME NOT ON TITLE FILE	36,122.98-
	** GL 27700 TOTAL	7,216,258.06-
28200	LIBRARY RESOURCES	
060000	OPERATING CAPITAL OUTLAY	545.00
28300	ACC DEPR - LIBRARY RESOURCES	
060000	OPERATING CAPITAL OUTLAY	545.00-
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	165,835.00
100629	DRINK WATER IMPRV-FED STM	96,000.00
101496	STATE LANDS STEWARDSHIP	10,000.00
104146	WASTE TIRE ABATEMENT PROG	9,167.00
140076	G/A-NPS MGMT PLANNING	159,000.00
210014	OTHER DATA PROCESSING SVCS	59,998.00
	** GL 28800 TOTAL	500,000.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
60 2 792010 WORKING CAPITAL TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
28900	ACC DEPR - OTHER CAPITAL ASSETS	
040000	EXPENSES	77,389.04-
100629	DRINK WATER IMPRV-FED STM	44,800.00-
101496	STATE LANDS STEWARDSHIP	4,666.65-
104146	WASTE TIRE ABATEMENT PROG	4,277.84-
140076	G/A-NPS MGMT PLANNING	74,200.00-
210014	OTHER DATA PROCESSING SVCS	27,999.16-
	** GL 28900 TOTAL	233,332.69-
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	2.35
030000 CF	OTHER PERSONAL SERVICES	61,760.43-
040000	EXPENSES	347.16-
040000 CF	EXPENSES	613.61-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	130,273.50-
210014	OTHER DATA PROCESSING SVCS	84,321.40-
210014 CF	OTHER DATA PROCESSING SVCS	172,375.86-
	** GL 31100 TOTAL	449,689.61-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	2,653.11-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	16,087.07-
	** GL 32100 TOTAL	18,740.18-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	2.35-
030000 CF	OTHER PERSONAL SERVICES	42.67-
040000	EXPENSES	347.16
040000 CF	EXPENSES	4,196.69-
210014	OTHER DATA PROCESSING SVCS	84,321.40
210014 CF	OTHER DATA PROCESSING SVCS	289,656.79-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	80.25-
	** GL 35300 TOTAL	209,310.19-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	354.88-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	16,101.15
010000	SALARIES AND BENEFITS	139,120.82-
010000 CF	SALARIES AND BENEFITS	14,428.96-
	** GL 38600 TOTAL	137,448.63-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
60 2 792010 WORKING CAPITAL TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	404,819.21-
010000	SALARIES AND BENEFITS	0.00
	** GL 48600 TOTAL	404,819.21-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	7,420,997.74
040000	EXPENSES	29,562.30-
060000	OPERATING CAPITAL OUTLAY	3,564,287.91-
080945	PARK DEVELOPMENT	168,310.73-
088140	FACILITY REPAIR NEEDS-STW	400,789.67-
100014	ACQ & REPLACE PATROL VEH	30,533.89-
100021	ACQUISITION/MOTOR VEHICLES	772,184.15-
100027	GROUND WTR/MONITOR NETWRK	26,045.34-
100039	WMD LAB SUPPORT	109,375.46-
100050	EVERGLADES LAB SUPPORT	55,895.79-
100628	WATER QUALITY MGMT/PLAN	178,806.95-
101011	FED WASTE PLANNING GRANTS	14,876.22-
101492	HAZARDOUS WASTE CLEANUP	175,841.47-
101494	HAZARDOUS WASTE SITE REST	32,084.55-
102204	INTEGRATED DATABASE/REG AP	725,896.73-
102576	PMTS FOR RESTOR & DAMAGE	628.48-
104070	HABITAT RESTORATION	1,820.91-
104132	UNDERGROUND TANK CLEANUP	380,057.94-
104134	WATER WELL CLEANUP	3,333.91-
109831	GRANT & AID MAJOR DISASTER 04-05 HURR IVAN	4,722.00-
140126	BEACH PROJECTS - STW	2,335.57-
210014	OTHER DATA PROCESSING SVCS	743,607.77-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	3,456,596.20-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	355,250.50-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	74,075.86
040000	EXPENSES	5,169.86
100777	CONTRACTED SERVICES	121,949.97
210014	OTHER DATA PROCESSING SVCS	167,034.71
210014 CF	OTHER DATA PROCESSING SVCS	29,065.75
	** GL 94100 TOTAL	397,296.15

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
60 2 792010 WORKING CAPITAL TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	74,075.86-
040000	EXPENSES	5,169.86-
100777	CONTRACTED SERVICES	121,949.97-
210014	OTHER DATA PROCESSING SVCS	167,034.71-
210014 CF	OTHER DATA PROCESSING SVCS	29,065.75-
	** GL 98100 TOTAL	397,296.15-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
74 2 605999 SALARY CLEARING TRUST FUND-FLAIR USE ONLY

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
74 8 000286 RVL FD INVESTIGATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
74 8 000339 LOCAL FD NATURAL RESRCE DAMAGE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38800	UNEARNED REVENUE - CURRENT	
001100		0.00
180000	TRANSFERS	0.00
	** GL 38800 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
74 8 000905 RVL FD ADMINISTRATIVE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
74 8 131001 RVL FD CONSERVATION AND RECREACTIONAL LANDS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
74 8 675002 RVL FD STATE PARK

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
74 8 675003 RVL FD WAKULLA SPRGS LODGE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
74 8 675004 RVL FD WEEKI WACHEE SPRINGS SP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
26400	WORKS OF ART & HISTORICAL TREASURES-DE	
080945	PARK DEVELOPMENT	424,081.00
088140	FACILITY REPAIR NEEDS-STW	31,581.00
	** GL 26400 TOTAL	455,662.00
26500	ACC DEPR -WORKS OF ART & HISTORICAL T	
080945	PARK DEVELOPMENT	86,069.52-
26600	ART & HISTORICAL TREASURES - NONDEPREC	
000000	BALANCE BROUGHT FORWARD	1,161,045.18
060000	OPERATING CAPITAL OUTLAY	44,754.64
080945	PARK DEVELOPMENT	31,581.00-
088130	REMOVE ACCESS BARRIERS-STW	4,902.00-
088140	FACILITY REPAIR NEEDS-STW	31,581.00
	** GL 26600 TOTAL	1,200,897.82
26700	LEASEHOLD IMPROVEMENTS	
040000	EXPENSES	1,475.00
083753	REP/RENO-LAB CMLX-LEON CO	202,925.50
088137	GRANTS & DONAT SPDG AUTH	6,529.00
100628	WATER QUALITY MGMT/PLAN	19,240.00
	** GL 26700 TOTAL	230,169.50
26800	ACC DEPR - LEASEHOLD IMPROVEMENTS	
040000	EXPENSES	368.70-
083753	REP/RENO-LAB CMLX-LEON CO	50,731.50-
088137	GRANTS & DONAT SPDG AUTH	1,660.25-
100628	WATER QUALITY MGMT/PLAN	4,809.90-
	** GL 26800 TOTAL	57,570.35-
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	2,880,038,174.11
002100		20,900,725.72-
040000	EXPENSES	7,544,116.45
080000	FIXED CAPITAL OUTLAY	17,200,000.00-
080111	ACQ/RAILROAD RIGHTS OF WAY	30,912,266.67
080126	HISTORIC STRUC REN	7,900,000.00
080224	CATEGORY NAME NOT ON TITLE FILE	418,636.44-
080225	CATEGORY NAME NOT ON TITLE FILE	432,361.24-
080226	CATEGORY NAME NOT ON TITLE FILE	205,000.00-
080588	AID WTR MGT DST-LAND ACQ	534,458.45
080895	LAKE JESUP RESTORATION	2,404,151.00-
080896	CATEGORY NAME NOT ON TITLE FILE	3,760,061.40-
080897	DEPARMENT CORRECTION	330,468.75-
080945	PARK DEVELOPMENT	54.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
083045	LAND ACQUISITION	55,859,702.21
084107	LAND ACQ/BABCOCK RANCH	309,404,572.05
084108	LAND ACQ, ENVIR/UNIQ, STW	1,597,531,178.44
085894	CATEGORY NAME NOT ON TITLE FILE	7,471,425.11-
085895	SAVE OUR COAST ACQ PRG	9,833,426.01
087000	EVERGLADES LAND ACQTN	5,625,435.00
087109	FT. GEORGE ISLAND PARK DEV	1,880.52-
088137	GRANTS & DONAT SPDG AUTH	92,026.12
100777	CONTRACTED SERVICES	2,979.70
101496	STATE LANDS STEWARDSHIP	3,052,174.95
103882	CAMA/CARL MANAGEMENT FUNDS	234,870.50
104920	FLORIDA FOREVER	662.00-
140124	AID/WMD-LAND ACQUISITION	25,404.82-
140812	CATEGORY NAME NOT ON TITLE FILE	26,230.00
180000	TRANSFERS	6,281,236.00-
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	58,000.00-
	** GL 27100 TOTAL	4,849,101,651.66
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	72,345,389.53
030000	OTHER PERSONAL SERVICES	282.44
040000	EXPENSES	1,992,849.50
060000	OPERATING CAPITAL OUTLAY	8,223,503.27
080012	HIGHLANDS HAMMOCK ST PARK	593,459.26
080039	STATE PARK FACILITY IMPROV	1,905,416.68
080111	ACQ/RAILROAD RIGHTS OF WAY	139,000.00
080126	HISTORIC STRUC REN	1,395,616.86
080127	STW CAMPGROUND REPRS/RENOV	20,039.67
080136	ICHETUCKNEE SPRINGS ST PK	370,724.95
080143	NORTH PENINSULA SRA	59,655.89
080152	TRAILS DEVELOPMENT-STW	2,517,497.00
080154	GREENWAYS DEVELOPMENT-STW	601,966.00
080156	BALD POINT	115,549.56
080158	FL KEYS OVERSEAS HERIT TR	149,000.00
080202	STEPHEN FOSTER PARK DEV	449,848.00
080205	COLT CREEK STATE PARK DEV	483,155.54
080563	RESOURCE RESTORATION	3,792.00
080775	PARK CABIN CONTRUCTION	1,103,639.36
080945	PARK DEVELOPMENT	21,325,044.80
080947	LETCHWORTH MDS SP	123,274.40
080956	FACILITIES REPAIR & MAINT	61,720.95
083045	LAND ACQUISITION	12,260,934.25
083643	MAIN/REP/CONST-STATEWIDE	4,827,236.07
084108	LAND ACQ, ENVIR/UNIQ, STW	107,868.30-
085045	JON DICKEN/ST PARK	802,000.00
085048	DEVELOP/ST PRKS-STW-BAS AM	484,768.31



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
085049	ALAFIA RIV/-RECRE DEVELOPM	453,416.00
085051	PARKS MAINTENANCE & REPAIR	192,230.00
085054	TOPSAIL HILL REPAIRS	169,580.10
085060	ATLANTIC RIDGE STATE PARK	349,428.76
086011	GREENWAY IMPRVMTS-GRANT	98,000.00
087109	FT. GEORGE ISLAND PARK DEV	208,295.80
087113	ANCLOTE KEY STATE PARK DEV	40,800.00
087118	DISASTER RELATED REPAIRS	2,055,807.84
087122	TALBOT ISLAND ST PARK DEV	314,500.00
087303	PASCO COUNTY - PARK DEV	58,849.00
087736	PARK DEVL-HOMOSASSA SPRGS	172,955.00
087832	SILVER RIVER PARK DEV	1,026,414.80
087833	CAMP HELEN DEVELOPMENT	229,416.00
087880	WEKIWA SPRINGS PARK DEV	380,218.00
087937	PARTNERSHIP/PARKS/ST MATCH	307,022.45
087939	PARTNERSHIP IN CAMA	138,720.00
087979	CATEGORY NAME NOT ON TITLE FILE	320,000.00
087985	CATEGORY NAME NOT ON TITLE FILE	169,123.00-
088130	REMOVE ACCESS BARRIERS-STW	1,408,580.64
088137	GRANTS & DONAT SPDG AUTH	7,691,540.38
088140	FACILITY REPAIR NEEDS-STW	39,747,215.04
088154	RENO/REPLAC-SEWAGE SYSTEM	1,809,550.93
088964	TOTAL MAX DAILY LOADS	1,686.32
100212	OPERATIONAL INCENTIVES PRG	12,589.10
100592	DISBURSE DONATIONS	19,184.72
100718	LAND MANAGEMENT	23,006.00
101198	OUTSOURCING	11,589.32
101201	LITTLE PINE ISLAND	1,665.00
101492	HAZARDOUS WASTE CLEANUP	108,030.97
102057	INTERIM MGT/C.A.R.L.	18,737.64
102080	MARINE RESEARCH GRANTS	104,058.93
102151	MGT/WTR CONTROL STRUCTURES	7,000.00
102334	CONTRL OF INVASIVE EXOTICS	10,000.00-
103886	GREENWAYS CARL MGMT FUND	372,901.66
103889	INTERIM LAND MGMT/CARL	1,002,729.55
104070	HABITAT RESTORATION	63,840.00
104132	UNDERGROUND TANK CLEANUP	9,044.22-
109845	GRANTS AND AIDS - 2005 HURRICANES - STATE O	9,720.25
109923	G/A-M/D 98-99-GEORGES-SO	122,570.68
140122	CLEAN MARINA	4,400.00
143266	POLLUTION RESTOR/G & A	361.00
	** GL 27200 TOTAL	191,115,940.65

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	48,514,738.41-
040000	EXPENSES	957,132.90-
060000	OPERATING CAPITAL OUTLAY	3,713,112.47-
080000	FIXED CAPITAL OUTLAY	1,671,768.82-
080012	HIGHLANDS HAMMOCK ST PARK	34,325.28-
080039	STATE PARK FACILITY IMPROV	92,202.42-
080111	ACQ/RAILROAD RIGHTS OF WAY	3,637.50-
080126	HISTORIC STRUC REN	62,348.29-
080136	ICHETUCKNEE SPRINGS ST PK	66,730.44-
080143	NORTH PENINSULA SRA	28,833.54-
080152	TRAILS DEVELOPMENT-STW	465,332.55-
080154	GREENWAYS DEVELOPMENT-STW	76,702.72-
080156	BALD POINT	53,785.93-
080158	FL KEYS OVERSEAS HERIT TR	36,491.11-
080202	STEPHEN FOSTER PARK DEV	109,650.06-
080205	COLT CREEK STATE PARK DEV	15,816.35-
080227	SEBASTIAN RIVER BUFFER PRE	8,199.42-
080775	PARK CABIN CONSTRUCTION	259,934.21-
080886	CATEGORY NAME NOT ON TITLE FILE	80,076.83-
080912	CATEGORY NAME NOT ON TITLE FILE	344,854.98-
080945	PARK DEVELOPMENT	5,606,235.43-
080947	LETCHWORTH MDS SP	11,025.31-
083045	LAND ACQUISITION	654,630.08-
083643	MAIN/REP/CONST-STATEWIDE	273,061.03-
084108	LAND ACQ, ENVIR/UNIQ, STW	470,744.92-
084885	CRITICAL REP & CODE CORREC	18,857.52-
085045	JON DICKEN/ST PARK	36,758.48-
085048	DEVELOP/ST PRKS-STW-BAS AM	261,473.47-
085049	ALAFIA RIV/-RECRE DEVELOPM	141,372.72-
085051	PARKS MAINTENANCE & REPAIR	39,716.66-
085052	CATEGORY NAME NOT ON TITLE FILE	301,950.94-
085054	TOPSAIL HILL REPAIRS	218,123.65-
085058	LAKE LOUISA DEVELOPMENT	2,431.62-
085060	ATLANTIC RIDGE STATE PARK	12,136.95-
086011	GREENWAY IMPRVMTS-GRANT	10,266.52-
087113	ANCLOTE KEY STATE PARK DEV	9,519.72-
087118	DISASTER RELATED REPAIRS	245,166.09-
087122	TALBOT ISLAND ST PARK DEV	72,284.82-
087303	PASCO COUNTY - PARK DEV	23,735.48-
087736	PARK DEVL-HOMOSASSA SPRGS	41,977.66-
087832	SILVER RIVER PARK DEV	258,980.18-
087833	CAMP HELEN DEVELOPMENT	132,610.52-
087880	WEKIWA SPRINGS PARK DEV	107,247.20-
087935	CATEGORY NAME NOT ON TITLE FILE	5,508.00-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
087937	PARTNERSHIP/PARKS/ST MATCH	40,350.18-
087979	CATEGORY NAME NOT ON TITLE FILE	72,688.32-
088130	REMOVE ACCESS BARRIERS-STW	266,991.61-
088137	GRANTS & DONAT SPDG AUTH	1,050,148.65-
088140	FACILITY REPAIR NEEDS-STW	6,562,072.77-
088154	RENO/REPLAC-SEWAGE SYSTEM	483,839.97-
088943	CATEGORY NAME NOT ON TITLE FILE	33,332.64-
088964	TOTAL MAX DAILY LOADS	151.74-
100212	OPERATIONAL INCENTIVES PRG	2,276.38-
100592	DISBURSE DONATIONS	6,635.16-
100718	LAND MANAGEMENT	5,023.39-
101198	OUTSOURCING	705.78-
101201	LITTLE PINE ISLAND	443.76-
101492	HAZARDOUS WASTE CLEANUP	26,330.01-
102057	INTERIM MGT/C.A.R.L.	15,013.84-
102080	MARINE RESEARCH GRANTS	24,084.16-
102151	MGT/WTR CONTROL STRUCTURES	1,050.21-
102334	CONTRL OF INVASIVE EXOTICS	823.98-
103886	GREENWAYS CARL MGMT FUND	53,927.41-
103889	INTERIM LAND MGMT/CARL	373,972.63-
104070	HABITAT RESTORATION	9,669.78-
104132	UNDERGROUND TANK CLEANUP	758.40-
105006	LAND USE PROCEEDS DISBURSE	930.15-
105268	G/A-HURRICANE OPAL	948.70-
109845	GRANTS AND AIDS - 2005 HURRICANES - STATE O	1,513.69-
109923	G/A-M/D 98-99-GEORGES-SO	37,354.60-
140122	CLEAN MARINA	1,619.07-
143266	POLLUTION RESTOR/G & A	10,588.02-
800000	SPECIAL EXPENSES	74,255.49-
	** GL 27300 TOTAL	74,708,989.69-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	83,876,470.18
030000	OTHER PERSONAL SERVICES	198,924.07
040000	EXPENSES	731,722.54
060000	OPERATING CAPITAL OUTLAY	4,273,480.63
080012	HIGHLANDS HAMMOCK ST PARK	747,577.79
080039	STATE PARK FACILITY IMPROV	2,105,726.36
080111	ACQ/RAILROAD RIGHTS OF WAY	1,500.00
080126	HISTORIC STRUC REN	14,474.00
080143	NORTH PENINSULA SRA	190,894.13
080149	ST. LUCIE/SEABRANCH PARK	2,697.00
080151	YBOR CITY STATE MUSEUM	30,316.45
080152	TRAILS DEVELOPMENT-STW	4,966,819.66
080154	GREENWAYS DEVELOPMENT-STW	969,266.29
080156	BALD POINT	332,000.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
080158	FL KEYS OVERSEAS HERIT TR	30,478.00
080159	CONST/IMPROV/INGLIS LOCK	562,119.92
080202	STEPHEN FOSTER PARK DEV	754,910.00
080205	COLT CREEK STATE PARK DEV	1,492,844.46
080563	RESOURCE RESTORATION	283,013.74
080775	PARK CABIN CONSTRUCTION	1,967,122.97
080945	PARK DEVELOPMENT	21,923,527.28
080947	LETCHWORTH MDS SP	288,674.10
080956	FACILITIES REPAIR & MAINT	2,373,541.07
083045	LAND ACQUISITION	907,480.50
083643	MAIN/REP/CONST-STATEWIDE	2,447,742.00
084108	LAND ACQ, ENVIR/UNIQ, STW	237,083.30
084205	MITIGATION-POLK CO PKY	1,296.49
084554	FANNING SPRINGS MAINT	521,004.33
084736	RAINBOW SPRGS/PLNG & DES	189,359.66
085045	JON DICKEN/ST PARK	1,572,647.58
085048	DEVELOP/ST PRKS-STW-BAS AM	589,660.11
085049	ALAFIA RIV/-RECRE DEVELOPM	898,529.00
085051	PARKS MAINTENANCE & REPAIR	399,461.64
085058	LAKE LOUISA DEVELOPMENT	21,640.00
085060	ATLANTIC RIDGE STATE PARK	97,800.00
085572	INGLIS MAIN DAM/REPAIR/IMP	1,664,462.37
086011	GREENWAY IMPRVMTS-GRANT	973,513.49
086215	FCO IMP INGLIS LOCK/MANTEE IMP KIRPTCK/BUCK	630,331.22
087107	MYAKKA STATE PARK DEVELOPMENT	514,337.11
087113	ANCLOTE KEY STATE PARK DEV	400,361.58
087118	DISASTER RELATED REPAIRS	6,616,299.98
087120	BUCKMAN/WATER/CONTROL/STRUC	184,098.00
087123	SUWANNEE RIV WILDERNESS TR	183,325.05
087736	PARK DEVL-HOMOSASSA SPRGS	566,875.96
087832	SILVER RIVER PARK DEV	370,122.86
087833	CAMP HELEN DEVELOPMENT	1,010,392.46
087834	SAVANNAS STATE RESERVE DEV	905,402.41
087880	WEKIWA SPRINGS PARK DEV	2,455.00
087937	PARTNERSHIP/PARKS/ST MATCH	90,683.91
087939	PARTNERSHIP IN CAMA	873,126.27
087979	CATEGORY NAME NOT ON TITLE FILE	25,193.00
088130	REMOVE ACCESS BARRIERS-STW	759,473.70
088135	REC AND PARKS - ARRA 2009	527,354.18-
088137	GRANTS & DONAT SPDG AUTH	4,370,352.63
088140	FACILITY REPAIR NEEDS-STW	40,424,900.54
088154	RENO/REPLAC-SEWAGE SYSTEM	6,082,363.99
100027	GROUND WTR/MONITOR NETWRK	1,135.00
100212	OPERATIONAL INCENTIVES PRG	6,333.08
100592	DISBURSE DONATIONS	13,415.55
100628	WATER QUALITY MGMT/PLAN	1,046.90

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100718	LAND MANAGEMENT	13,282.15
100777	CONTRACTED SERVICES	38.00
101198	OUTSOURCING	9,202.51
101496	STATE LANDS STEWARDSHIP	5,580.00
102057	INTERIM MGT/C.A.R.L.	11,000.00
102080	MARINE RESEARCH GRANTS	312,500.42
102151	MGT/WTR CONTROL STRUCTURES	15,633.14
103882	CAMA/CARL MANAGEMENT FUNDS	9,700.00
103886	GREENWAYS CARL MGMT FUND	952,805.23
103889	INTERIM LAND MGMT/CARL	33,287.06
104070	HABITAT RESTORATION	6,510.00
104132	UNDERGROUND TANK CLEANUP	7,690.00
109923	G/A-M/D 98-99-GEORGES-SO	201,408.26
143266	POLLUTION RESTOR/G & A	4,740.00
	** GL 27400 TOTAL	203,727,829.90
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	53,449,505.86-
030000	OTHER PERSONAL SERVICES	91,804.42-
040000	EXPENSES	482,433.97-
060000	OPERATING CAPITAL OUTLAY	2,207,448.14-
080000	FIXED CAPITAL OUTLAY	3,162,592.24-
080012	HIGHLANDS HAMMOCK ST PARK	40,791.41-
080039	STATE PARK FACILITY IMPROV	396,325.80-
080111	ACQ/RAILROAD RIGHTS OF WAY	643.75-
080126	HISTORIC STRUC REN	175.56-
080143	NORTH PENINSULA SRA	65,863.47-
080151	YBOR CITY STATE MUSEUM	10,484.56-
080152	TRAILS DEVELOPMENT-STW	1,691,820.98-
080154	GREENWAYS DEVELOPMENT-STW	220,121.55-
080156	BALD POINT	145,241.28-
080158	FL KEYS OVERSEAS HERIT TR	1,016.01-
080159	CONST/IMPROV/INGLIS LOCK	48,991.48-
080202	STEPHEN FOSTER PARK DEV	454,143.57-
080205	COLT CREEK STATE PARK DEV	91,568.29-
080227	SEBASTIAN RIVER BUFFER PRE	1,306.00-
080563	RESOURCE RESTORATION	89,711.75-
080775	PARK CABIN CONTRUCTION	173,715.44-
080945	PARK DEVELOPMENT	12,436,112.42-
080947	LETCHWORTH MDS SP	42,782.85-
080956	FACILITIES REPAIR & MAINT	358,669.76-
080967	CATEGORY NAME NOT ON TITLE FILE	183,326.96-
081711	CATEGORY NAME NOT ON TITLE FILE	251,252.13-
083045	LAND ACQUISITION	220,434.27-
083643	MAIN/REP/CONST-STATEWIDE	556,831.92-
084108	LAND ACQ, ENVIR/UNIQ, STW	12,162.48-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
084205	MITIGATION-POLK CO PKY	788.64-
084554	FANNING SPRINGS MAINT	160,261.54-
084736	RAINBOW SPRGS/PLNG & DES	79,761.24-
084885	CRITICAL REP & CODE CORREC	104,320.08-
085045	JON DICKEN/ST PARK	57,663.76-
085046	CATEGORY NAME NOT ON TITLE FILE	681.82-
085048	DEVELOP/ST PRKS-STW-BAS AM	393,534.01-
085049	ALAFIA RIV/-RECRE DEVELOPM	269,558.40-
085051	PARKS MAINTENANCE & REPAIR	378,545.62-
085058	LAKE LOUISA DEVELOPMENT	21,640.00-
085060	ATLANTIC RIDGE STATE PARK	7,396.05-
085572	INGLIS MAIN DAM/REPAIR/IMP	122,408.52-
086011	GREENWAY IMPRVMTS-GRANT	294,617.30-
086215	FCO IMP INGLIS LOCK/MANTEE IMP KIRPTCK/BUCK	42,022.28-
087103	CATEGORY NAME NOT ON TITLE FILE	8,910.73-
087107	MYAKKA STATE PARK DEVELOPMENT	411,469.80-
087113	ANCLOTE KEY STATE PARK DEV	192,186.51-
087118	DISASTER RELATED REPAIRS	1,376,102.61-
087120	BUCKMAN/WATER/CONTROL/STRUC	48,325.68-
087123	SUWANNEE RIV WILDERNESS TR	36,669.51-
087736	PARK DEVL-HOMOSASSA SPRGS	139,179.40-
087832	SILVER RIVER PARK DEV	183,110.23-
087833	CAMP HELEN DEVELOPMENT	530,052.30-
087834	SAVANNAS STATE RESERVE DEV	265,526.35-
087877	CATEGORY NAME NOT ON TITLE FILE	1,842.84-
087880	WEKIWA SPRINGS PARK DEV	2,455.00-
087886	CATEGORY NAME NOT ON TITLE FILE	115,920.44-
087937	PARTNERSHIP/PARKS/ST MATCH	45,069.39-
087979	CATEGORY NAME NOT ON TITLE FILE	70,572.90-
087985	CATEGORY NAME NOT ON TITLE FILE	368,498.55-
088130	REMOVE ACCESS BARRIERS-STW	261,352.51-
088137	GRANTS & DONAT SPDG AUTH	1,657,853.30-
088140	FACILITY REPAIR NEEDS-STW	12,644,124.93-
088154	RENO/REPLAC-SEWAGE SYSTEM	3,405,871.38-
088943	CATEGORY NAME NOT ON TITLE FILE	28,980.00-
100027	GROUND WTR/MONITOR NETWRK	406.78-
100212	OPERATIONAL INCENTIVES PRG	1,328.49-
100592	DISBURSE DONATIONS	8,801.48-
100628	WATER QUALITY MGMT/PLAN	671.68-
100718	LAND MANAGEMENT	1,749.75-
101198	OUTSOURCING	2,531.01-
101492	HAZARDOUS WASTE CLEANUP	183,821.84-
101496	STATE LANDS STEWARDSHIP	837.00-
102057	INTERIM MGT/C.A.R.L.	5,583.32-
102080	MARINE RESEARCH GRANTS	50,146.62-
102151	MGT/WTR CONTROL STRUCTURES	8,564.47-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
103882	CAMA/CARL MANAGEMENT FUNDS	2,329.02-
103886	GREENWAYS CARL MGMT FUND	234,516.46-
103889	INTERIM LAND MGMT/CARL	28,624.73-
104070	HABITAT RESTORATION	2,332.70-
104132	UNDERGROUND TANK CLEANUP	3,204.25-
105006	LAND USE PROCEEDS DISBURSE	3,130.00-
109923	G/A-M/D 98-99-GEORGES-SO	107,417.60-
143266	POLLUTION RESTOR/G & A	2,468.75-
	** GL 27500 TOTAL	101,263,017.89-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	98,750,752.69
001800		447,408.40-
002500		15,707.55-
002900		5,230,808.96-
010000	SALARIES AND BENEFITS	2,906.98-
030000	OTHER PERSONAL SERVICES	306,211.06-
040000	EXPENSES	268,080.77
050251	G/A-WMD PERMITTING ASSIST	10,085.50-
050840	G/A-LOCAL HAZ WASTE COL	8,066.17-
060000	OPERATING CAPITAL OUTLAY	17,902,127.62-
080000	FIXED CAPITAL OUTLAY	4,592.00-
080012	HIGHLANDS HAMMOCK ST PARK	26,725.00
080039	STATE PARK FACILITY IMPROV	609,185.19
080126	HISTORIC STRUC REN	35,270.68
080134	INVASIVE EXOTICS/GREENWAYS	14,032.41
080145	CATEGORY NAME NOT ON TITLE FILE	3,797.39
080152	TRAILS DEVELOPMENT-STW	35,027.05
080201	CATEGORY NAME NOT ON TITLE FILE	1,872.00-
080202	STEPHEN FOSTER PARK DEV	1,872.00-
080205	COLT CREEK STATE PARK DEV	24,000.00
080524	DRY CLEAN/SITE CLEANUP	2,922,851.61
080563	RESOURCE RESTORATION	2,045,379.17
080775	PARK CABIN CONTRUCTION	53,728.92
080888	MULBERRY/PINEY PT CLEANUP	8,792.37
080889	NON-MANDATORY LAND RECLAIM	72,799.08
080890	NOAA - NPS GRANTS	4,522.00
080905	THE GROVE - LAND PURCHASE	32,125.76-
080945	PARK DEVELOPMENT	1,053,418.89
080956	FACILITIES REPAIR & MAINT	24,927.40
080967	CATEGORY NAME NOT ON TITLE FILE	17,552.87-
083045	LAND ACQUISITION	135,538.14
083266	POLLUTION REST/CAP OUTLAY	105,047.77-
083643	MAIN/REP/CONST-STATEWIDE	120,075.91
083753	REP/RENO-LAB CMLPX-LEON CO	642,931.81
083899	NAVARRE BCH STATE PARK DEV	31,714.28

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
084108	LAND ACQ, ENVIR/UNIQ, STW	34,250.10
084205	MITIGATION-POLK CO PKY	67,660.81
085045	JON DICKEN/ST PARK	2,509.76
085048	DEVELOP/ST PRKS-STW-BAS AM	14,235.00-
085051	PARKS MAINTENANCE & REPAIR	4,335.00-
085055	CATEGORY NAME NOT ON TITLE FILE	1,949.00-
085060	ATLANTIC RIDGE STATE PARK	6,113.11
085655	BAY RESTORATION	16,244.60
086011	GREENWAY IMPRVMTS-GRANT	4,316.00-
086215	FCO IMP INGLIS LOCK/MANTEE IMP KIRPTCK/BUCK	153,406.28
087118	DISASTER RELATED REPAIRS	84,328.23
087120	BUCKMAN/WATER/CONTROL/STRUC	166,952.22
087736	PARK DEVL-HOMOSASSA SPRGS	64,634.85
087773	CATEGORY NAME NOT ON TITLE FILE	4,303.00-
087832	SILVER RIVER PARK DEV	3,561.50
087886	CATEGORY NAME NOT ON TITLE FILE	942.74-
087888	PETRO TANKS/PREAPPROVALS	55,911,502.97
087937	PARTNERSHIP/PARKS/ST MATCH	98,341.53
088130	REMOVE ACCESS BARRIERS-STW	155,883.49
088137	GRANTS & DONAT SPDG AUTH	504,246.83
088140	FACILITY REPAIR NEEDS-STW	1,553,366.19
088154	RENO/REPLAC-SEWAGE SYSTEM	39,734.00-
088502	HAZARD WASTE/SITE CLEANUP	242,383.09
088964	TOTAL MAX DAILY LOADS	1,404,246.48
100014	ACQ & REPLACE PATROL VEH	3,362,097.40
100021	ACQUISITION/MOTOR VEHICLES	7,272,608.70
100027	GROUND WTR/MONITOR NETWRK	1,099,521.24
100029	STG TK COMPL VERIFICATION	273,365.09-
100039	WMD LAB SUPPORT	134,343.17-
100050	EVERGLADES LAB SUPPORT	508,662.82-
100088	SPECIAL STUDIES	114,511.47
100212	OPERATIONAL INCENTIVES PRG	277,983.61
100591	SUBMERGED RES DAMAGED REST	21,885.00
100592	DISBURSE DONATIONS	507,167.62
100628	WATER QUALITY MGMT/PLAN	3,470,029.52
100629	DRINK WATER IMPRV-FED STM	122,349.12
100718	LAND MANAGEMENT	1,655,241.15
100748	LABORATORY SERVICES	3,630.00
100774	NAT'L POLLUT/ELIMINATION	12,823.01
100777	CONTRACTED SERVICES	102,907.69-
100840	CATEGORY NAME NOT ON TITLE FILE	10,061.99-
100851	DOMESTIC SECURITY	288,796.32
100998	CATEGORY NAME NOT ON TITLE FILE	15,000.00
101011	FED WASTE PLANNING GRANTS	610,904.89
101196	AMERICORPS	4,728.26
101198	OUTSOURCING	4,281.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
101201	LITTLE PINE ISLAND	136,033.03
101492	HAZARDOUS WASTE CLEANUP	438,397.13-
101494	HAZARDOUS WASTE SITE REST	223,343.14-
101495	HAZARDOUS WASTE COMPL/EDUC	5,738.00
102022	CATEGORY NAME NOT ON TITLE FILE	12,028.56-
102057	INTERIM MGT/C.A.R.L.	38,672.46-
102080	MARINE RESEARCH GRANTS	1,222,505.11
102151	MGT/WTR CONTROL STRUCTURES	305,664.80
102204	INTEGRATED DATABASE/REG AP	103,441.89
102205	NATURAL AREAS INVENTORY	2,060.80-
102275	OPER & MAINT OF PATROL VEH	84,646.25
102334	CONTRL OF INVASIVE EXOTICS	39,427.44
102345	OYSTER PLANTING	4,365.96-
102576	PMTS FOR RESTOR & DAMAGE	74,843.28
102577	DRUM REMOVAL AND DISPOSAL	30,675.25
102590	POLLUTION REST CONTRACTS	45,032.89-
102903	PURCHASES FOR RESALE	107,281.98
103000	DRYCLEANING CONTAM CLEANUP	628,954.14
103241	RISK MANAGEMENT INSURANCE	6,000.00
103736	CATEGORY NAME NOT ON TITLE FILE	20,788.45-
103843	TOPOGRAPHIC MAPPING	74,453.81-
103882	CAMA/CARL MANAGEMENT FUNDS	330,211.09
103886	GREENWAYS CARL MGMT FUND	2,910,756.56
103889	INTERIM LAND MGMT/CARL	4,285,377.92
104070	HABITAT RESTORATION	181,191.68
104132	UNDERGROUND TANK CLEANUP	4,575,313.52-
104134	WATER WELL CLEANUP	163,843.98-
104146	WASTE TIRE ABATEMENT PROG	36,783.65-
104163	PETROLEUM CLEANUP AUDITS	34,107.77
104195	CATEGORY NAME NOT ON TITLE FILE	7,175.00-
104298	CATEGORY NAME NOT ON TITLE FILE	9,988.85-
104920	FLORIDA FOREVER	110.05
105006	LAND USE PROCEEDS DISBURSE	1,360,291.03
105256	G/A-HURRICANE ANDREW REL	51,446.14-
105268	G/A-HURRICANE OPAL	195,894.64-
105556	OCEANS/COASTAL RESOURCES	26,404.50
105710	STATE FAIR	4,750.00-
107877	CATEGORY NAME NOT ON TITLE FILE	12,754.54-
108037	G/A-DEEPWATER HORIZON/SO	7,556.93
108040	G/A-DEEPWATER/NRDA/SO	36,948.00
109823	G/A-M/D EL NINO #1204-SO	15,803.00-
109825	G/A-MD-WILDFIRES/97-98-OP	5,775.41-
109827	G/A MAJOR DISASTER 04-05-HURICANE CHARLEY	150,211.22
109829	G/A-M/D 2004-05 HURR FRANCES-E/O 04-192 ST	109,800.50
109831	GRANT & AID MAJOR DISASTER 04-05 HURR IVAN	5,112.00
109839	G/A-HURRICANES 04-ST OPER	124,140.70

BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
109845	GRANTS AND AIDS - 2005 HURRICANES - STATE O	283,816.88-
109950	WETLANDS PROTECTION	117,783.20-
109951	BOATING SAFETY EDUC PROG	39,608.00-
140076	G/A-NPS MGMT PLANNING	139,612.34
140122	CLEAN MARINA	36,743.45
140126	BEACH PROJECTS - STW	302,238.97
140185	NAT'L REC TRAIL GRANTS	21,158.24
143266	POLLUTION RESTOR/G & A	1,423.25
149930	G/A-HURRICANES 04-ALG	81,711.45
210014	OTHER DATA PROCESSING SVCS	19,283.04-
800000	SPECIAL EXPENSES	5,122.04-
990000	CATEGORY NAME NOT ON TITLE FILE	314,688.51-
	** GL 27600 TOTAL	167,182,546.19
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,400,070.78-
001800		225,731.10
002500		15,707.55
002900		3,973,013.28
030000	OTHER PERSONAL SERVICES	83,758.78
040000	EXPENSES	741,708.83-
060000	OPERATING CAPITAL OUTLAY	29,567,810.55-
080000	FIXED CAPITAL OUTLAY	34,447.72-
080012	HIGHLANDS HAMMOCK ST PARK	2,449.70-
080039	STATE PARK FACILITY IMPROV	57,316.11-
080126	HISTORIC STRUC REN	16,956.92-
080134	INVASIVE EXOTICS/GREENWAYS	20,656.46-
080145	CATEGORY NAME NOT ON TITLE FILE	2,040.78-
080152	TRAILS DEVELOPMENT-STW	16,425.32-
080153	CATEGORY NAME NOT ON TITLE FILE	91,333.19-
080205	COLT CREEK STATE PARK DEV	2,200.00-
080524	DRY CLEAN/SITE CLEANUP	2,307,696.60-
080563	RESOURCE RESTORATION	796,196.99-
080775	PARK CABIN CONTRUCTION	44,172.70-
080888	MULBERRY/PINEY PT CLEANUP	8,792.37-
080889	NON-MANDATORY LAND RECLAIM	56,676.81-
080890	NOAA - NPS GRANTS	2,210.56-
080905	THE GROVE - LAND PURCHASE	36,761.69-
080945	PARK DEVELOPMENT	872,370.08-
080956	FACILITIES REPAIR & MAINT	6,563.58-
083045	LAND ACQUISITION	61,896.25-
083266	POLLUTION REST/CAP OUTLAY	63,865.76-
083643	MAIN/REP/CONST-STATEWIDE	61,167.16-
083753	REP/RENO-LAB CMLPX-LEON CO	132,891.70-
083899	NAVARRE BCH STATE PARK DEV	30,870.16-
084108	LAND ACQ, ENVIR/UNIQ, STW	12,528.04-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
084205	MITIGATION-POLK CO PKY	12,089.88-
085045	JON DICKEN/ST PARK	690.36-
085048	DEVELOP/ST PRKS-STW-BAS AM	40,647.00-
085060	ATLANTIC RIDGE STATE PARK	1,438.15-
085063	CATEGORY NAME NOT ON TITLE FILE	940.20-
085655	BAY RESTORATION	32,800.10-
086012	CATEGORY NAME NOT ON TITLE FILE	1,249.86-
086215	FCO IMP INGLIS LOCK/MANTEE IMP KIRPTCK/BUCK	92,809.83-
087118	DISASTER RELATED REPAIRS	36,981.29-
087120	BUCKMAN/WATER/CONTROL/STRUC	67,504.51-
087736	PARK DEVL-HOMOSASSA SPRGS	65,837.04-
087773	CATEGORY NAME NOT ON TITLE FILE	1,179.00-
087832	SILVER RIVER PARK DEV	4,106.54-
087888	PETRO TANKS/PREAPPROVALS	49,869,626.27-
087930	CATEGORY NAME NOT ON TITLE FILE	4,964.98-
087937	PARTNERSHIP/PARKS/ST MATCH	66,750.50-
088130	REMOVE ACCESS BARRIERS-STW	145,669.44-
088137	GRANTS & DONAT SPDG AUTH	208,713.26-
088140	FACILITY REPAIR NEEDS-STW	1,032,463.89-
088154	RENO/REPLAC-SEWAGE SYSTEM	11,310.88-
088502	HAZARD WASTE/SITE CLEANUP	223,700.19-
088964	TOTAL MAX DAILY LOADS	709,116.93-
100014	ACQ & REPLACE PATROL VEH	4,422,894.96-
100021	ACQUISITION/MOTOR VEHICLES	8,207,827.60-
100027	GROUND WTR/MONITOR NETWRK	990,079.39-
100029	STG TK COMPL VERIFICATION	150,844.46-
100039	WMD LAB SUPPORT	148,700.98-
100050	EVERGLADES LAB SUPPORT	66,230.95-
100088	SPECIAL STUDIES	69,008.85-
100212	OPERATIONAL INCENTIVES PRG	195,377.64-
100591	SUBMERGED RES DAMAGED REST	3,961.65-
100592	DISBURSE DONATIONS	473,495.86-
100628	WATER QUALITY MGMT/PLAN	3,229,993.67-
100629	DRINK WATER IMPRV-FED STM	39,130.88-
100718	LAND MANAGEMENT	402,820.97-
100748	LABORATORY SERVICES	322.72-
100774	NAT'L POLLUT/ELIMINATION	12,543.37-
100777	CONTRACTED SERVICES	83,396.00-
100840	CATEGORY NAME NOT ON TITLE FILE	54,905.97-
100851	DOMESTIC SECURITY	145,062.28-
100998	CATEGORY NAME NOT ON TITLE FILE	100,056.08-
101011	FED WASTE PLANNING GRANTS	513,274.37-
101196	AMERICORPS	4,728.26-
101198	OUTSOURCING	340.77-
101201	LITTLE PINE ISLAND	90,788.29-
101492	HAZARDOUS WASTE CLEANUP	1,458,012.15-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
101494	HAZARDOUS WASTE SITE REST	50,811.56-
101495	HAZARDOUS WASTE COMPL/EDUC	1,529.00-
102057	INTERIM MGT/C.A.R.L.	83,413.04-
102080	MARINE RESEARCH GRANTS	883,872.23-
102151	MGT/WTR CONTROL STRUCTURES	183,651.01-
102204	INTEGRATED DATABASE/REG AP	101,498.76-
102275	OPER & MAINT OF PATROL VEH	54,827.60-
102334	CONTRL OF INVASIVE EXOTICS	49,089.41-
102576	PMTS FOR RESTOR & DAMAGE	39,771.36-
102577	DRUM REMOVAL AND DISPOSAL	13,310.25-
102590	POLLUTION REST CONTRACTS	51,936.83-
102903	PURCHASES FOR RESALE	30,556.25-
103000	DRYCLEANING CONTAM CLEANUP	972,003.53-
103241	RISK MANAGEMENT INSURANCE	6,000.00-
103843	TOPOGRAPHIC MAPPING	4,373.24-
103882	CAMA/CARL MANAGEMENT FUNDS	98,558.47-
103886	GREENWAYS CARL MGMT FUND	1,161,267.45-
103889	INTERIM LAND MGMT/CARL	5,424,546.91-
104070	HABITAT RESTORATION	88,306.17-
104132	UNDERGROUND TANK CLEANUP	2,567,809.09-
104134	WATER WELL CLEANUP	27,353.67-
104146	WASTE TIRE ABATEMENT PROG	56,230.98-
104163	PETROLEUM CLEANUP AUDITS	37,806.69-
104195	CATEGORY NAME NOT ON TITLE FILE	2,607.00-
104298	CATEGORY NAME NOT ON TITLE FILE	10,450.00-
104920	FLORIDA FOREVER	50,752.51-
105006	LAND USE PROCEEDS DISBURSE	688,133.77-
105256	G/A-HURRICANE ANDREW REL	11,840.00-
105268	G/A-HURRICANE OPAL	110,807.54-
105556	OCEANS/COASTAL RESOURCES	18,046.75-
107877	CATEGORY NAME NOT ON TITLE FILE	1,585.08-
108040	G/A-DEEPWATER/NRDA/SO	1,868.11-
109821	G/A-M/D EL-NINO #1195-SO	248.04-
109825	G/A-MD-WILDFIRES/97-98-OP	8,342.10-
109827	G/A MAJOR DISASTER 04-05-HURICANE CHARLEY	99,523.28-
109829	G/A-M/D 2004-05 HURR FRANCES-E/O 04-192 ST	69,600.44-
109831	GRANT & AID MAJOR DISASTER 04-05 HURR IVAN	2,044.08-
109839	G/A-HURRICANES 04-ST OPER	111,361.16-
109845	GRANTS AND AIDS - 2005 HURRICANES - STATE O	133,476.93
109950	WETLANDS PROTECTION	17,111.00-
109951	BOATING SAFETY EDUC PROG	799.95-
140076	G/A-NPS MGMT PLANNING	55,296.59-
140122	CLEAN MARINA	35,079.33-
140126	BEACH PROJECTS - STW	168,207.58-
140185	NAT'L REC TRAIL GRANTS	6,746.09-
143266	POLLUTION RESTOR/G & A	25,541.30-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
149930	G/A-HURRICANES 04-ALG	38,131.92-
210014	OTHER DATA PROCESSING SVCS	507.32-
990000	CATEGORY NAME NOT ON TITLE FILE	355,820.50-
	** GL 27700 TOTAL	119,222,960.33-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	24,578,059.82
030000	OTHER PERSONAL SERVICES	2,445,029.96-
040000	EXPENSES	91,951.09-
060000	OPERATING CAPITAL OUTLAY	109,181.11-
080000	FIXED CAPITAL OUTLAY	6,781.42-
080039	STATE PARK FACILITY IMPROV	1,516,718.19
080111	ACQ/RAILROAD RIGHTS OF WAY	1,136,793.69-
080126	HISTORIC STRUC REN	2,174,138.22
080127	STW CAMPGROUND REPRS/RENOV	390,802.43
080135	GRAYTON BCH SRA	1,650.00-
080136	ICHETUCKNEE SPRINGS ST PK	25,490.00-
080137	CATEGORY NAME NOT ON TITLE FILE	50,560.00
080140	CATEGORY NAME NOT ON TITLE FILE	245,000.00
080141	MACARTHUR BEACH	653,852.24
080143	NORTH PENINSULA SRA	198,665.87
080144	CATEGORY NAME NOT ON TITLE FILE	964,944.38
080145	CATEGORY NAME NOT ON TITLE FILE	408,531.50
080147	CATEGORY NAME NOT ON TITLE FILE	499,272.50
080149	ST. LUCIE/SEABRANCH PARK	563,416.52
080152	TRAILS DEVELOPMENT-STW	591,516.15-
080153	CATEGORY NAME NOT ON TITLE FILE	172,890.90-
080154	GREENWAYS DEVELOPMENT-STW	1,887,242.66-
080156	BALD POINT	2,831,811.85
080158	FL KEYS OVERSEAS HERIT TR	6,407,144.18
080159	CONST/IMPROV/INGLIS LOCK	0.00
080201	CATEGORY NAME NOT ON TITLE FILE	459,295.09
080202	STEPHEN FOSTER PARK DEV	412,403.66-
080205	COLT CREEK STATE PARK DEV	0.00
080228	CATEGORY NAME NOT ON TITLE FILE	292,500.97-
080345	CATEGORY NAME NOT ON TITLE FILE	18,482.67-
080446	NAVARRA ST PK/04 HURRICANE	5,372,465.06-
080561	ANASATASIA SRA/PARK DEVELP	735,957.50
080563	RESOURCE RESTORATION	12,500.00
080565	ST. ANDREWS SRA DEVELOPMNT	1,099,733.42
080775	PARK CABIN CONTRUCTION	1,689,010.66
080945	PARK DEVELOPMENT	9,636,049.09-
080947	LETCHWORTH MDS SP	29,898.92-
080954	FT. MOSE HISTORIC SITE	712,076.78
080956	FACILITIES REPAIR & MAINT	871,597.98
081170	CATEGORY NAME NOT ON TITLE FILE	563,794.60-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
081711	CATEGORY NAME NOT ON TITLE FILE	109,856.00-
083045	LAND ACQUISITION	111,799.11-
083643	MAIN/REP/CONST-STATEWIDE	5,058,156.85
083657	APALACHICOLA ENV LEARN CTR	3,064,075.94
083753	REP/RENO-LAB CMLX-LEON CO	129,575.54
083899	NAVARRE BCH STATE PARK DEV	4,461,859.13
084108	LAND ACQ, ENVIR/UNIQ, STW	2,857,016.49
084554	FANNING SPRINGS MAINT	207,211.09-
084736	RAINBOW SPRGS/PLNG & DES	951,064.77
084739	RAINBOW SPRINGS STATE PARK	1,810,796.02
084885	CRITICAL REP & CODE CORREC	66,535.58-
085045	JON DICKEN/ST PARK	1,213,871.77
085047	JOHN/LLOYD ST PRK-PICNIC P	0.00
085048	DEVELOP/ST PRKS-STW-BAS AM	676,227.90-
085049	ALAFIA RIV/-RECRE DEVELOPM	322,441.68
085051	PARKS MAINTENANCE & REPAIR	776,293.81-
085054	TOPSAIL HILL REPAIRS	23,759.20-
085058	LAKE LOUISA DEVELOPMENT	2,364,677.12
085060	ATLANTIC RIDGE STATE PARK	46,658.13
085064	RENOVATE PARK CABINS-STW	46,333.91-
085071	GUANA RIVER STATE PARK DEV	938,371.48
085572	INGLIS MAIN DAM/REPAIR/IMP	431,768.83
085655	BAY RESTORATION	412,994.00
086011	GREENWAY IMPRVMTS-GRANT	2,799,212.96
086215	FCO IMP INGLIS LOCK/MANTEE IMP KIRPTCK/BUCK	361,307.03
087107	MYAKKA STATE PARK DEVELOPMENT	1,433,812.36
087109	FT. GEORGE ISLAND PARK DEV	61,999.83-
087111	CATEGORY NAME NOT ON TITLE FILE	564,476.89
087113	ANCLOTE KEY STATE PARK DEV	163,951.13-
087115	CATEGORY NAME NOT ON TITLE FILE	210,433.06
087118	DISASTER RELATED REPAIRS	523,805.91
087122	TALBOT ISLAND ST PARK DEV	864,619.61
087123	SUWANNEE RIV WILDERNESS TR	2,430,838.81
087131	CATEGORY NAME NOT ON TITLE FILE	282,199.15
087303	PASCO COUNTY - PARK DEV	312,206.00
087704	OLETA RIVER - PARK IMPROV.	345,154.42
087736	PARK DEVL-HOMOSASSA SPRGS	88,860.78-
087773	CATEGORY NAME NOT ON TITLE FILE	6,215.85-
087832	SILVER RIVER PARK DEV	1,201,915.87-
087833	CAMP HELEN DEVELOPMENT	180,624.71
087834	SAVANNAS STATE RESERVE DEV	39,084.99-
087937	PARTNERSHIP/PARKS/ST MATCH	499,819.83-
087939	PARTNERSHIP IN CAMA	88,720.00-
087979	CATEGORY NAME NOT ON TITLE FILE	92,961.18-
088083	CATEGORY NAME NOT ON TITLE FILE	688,063.92-
088130	REMOVE ACCESS BARRIERS-STW	1,636,722.01

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
088135	REC AND PARKS - ARRA 2009	726,779.80
088137	GRANTS & DONAT SPDG AUTH	1,275,712.31-
088140	FACILITY REPAIR NEEDS-STW	12,775,638.34-
088154	RENO/REPLAC-SEWAGE SYSTEM	588,703.05
088763	ENVIRON SITE RESTORATION	212,371.56
100039	WMD LAB SUPPORT	1,232.00
100718	LAND MANAGEMENT	79,192.97
100748	LABORATORY SERVICES	21,563.66
100777	CONTRACTED SERVICES	9,500.00
101198	OUTSOURCING	115,000.00
102080	MARINE RESEARCH GRANTS	12,242.34
103886	GREENWAYS CARL MGMT FUND	259,814.45
103889	INTERIM LAND MGMT/CARL	291,530.72
105006	LAND USE PROCEEDS DISBURSE	482.61
800000	SPECIAL EXPENSES	47,932.81-
	** GL 27800 TOTAL	43,547,227.57
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	38,355.43
040000	EXPENSES	617.75-
060000	OPERATING CAPITAL OUTLAY	7,315.72-
088140	FACILITY REPAIR NEEDS-STW	6,500.00-
100027	GROUND WTR/MONITOR NETWRK	385.20-
100039	WMD LAB SUPPORT	558.86-
100628	WATER QUALITY MGMT/PLAN	869.73-
100647	CATEGORY NAME NOT ON TITLE FILE	558.00-
101494	HAZARDOUS WASTE SITE REST	418.20-
104132	UNDERGROUND TANK CLEANUP	236.10-
109950	WETLANDS PROTECTION	260.85-
	** GL 28200 TOTAL	20,635.02
28300	ACC DEPR - LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	14,748.74-
040000	EXPENSES	66.70-
060000	OPERATING CAPITAL OUTLAY	2,797.15-
100628	WATER QUALITY MGMT/PLAN	340.01-
	** GL 28300 TOTAL	17,952.60-
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	4,200.00
060000	OPERATING CAPITAL OUTLAY	11,871.64
100628	WATER QUALITY MGMT/PLAN	2,757.04
100718	LAND MANAGEMENT	11,024.47
	** GL 28800 TOTAL	29,853.15

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
28900	ACC DEPR - OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	2,200.00-
060000	OPERATING CAPITAL OUTLAY	7,735.29-
100628	WATER QUALITY MGMT/PLAN	1,121.82-
100718	LAND MANAGEMENT	4,542.12-
	** GL 28900 TOTAL	15,599.23-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	5,161,240,253.85-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
90 9 009090 GENERAL LONG TERM DEBT ACCOUNT GROUP DEP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	5,074,914.63-
45600 000000	DUE TO FEDERAL - ARBITRAGE BALANCE BROUGHT FORWARD	0.00
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	17,413,908.13-
49900 000000	OTHER LONG-TERM LIABILITIES BALANCE BROUGHT FORWARD	22,500,000.00-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	44,988,822.76
	*** FUND TOTAL	0.00 E

Non-Strategic IT Service: <b>Desktop Computing Service</b>				
Agency: <b>Environmental Protection</b> Prepared by: <b>Jennifer Long</b> Phone: <b>850-245-8302</b>			# of Assets & Resources Apportioned to this IT Service in FY 2013-14	
Service Provisioning -- Assets & Resources (Cost Elements)	Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
<b>A. Personnel</b>		24.00		\$1,155,970
A-1 State FTE		17.00		\$929,990
A-2 OPS FTE		7.00		\$225,980
A-3 Contractor Positions (Staff Augmentation)		0.00		\$0
<b>B. Hardware</b>		6120	254	\$322,408
B-1 Servers		2	0	\$0
B-2 Server Maintenance & Support		0	0	\$0
B-3.1 Desktop Computers	1	4500	168	\$158,959
B-3.2 Mobile Computers (e.g., Laptop, Notebook, Handheld, Wireless Computer)	1	1419	59	\$112,448
B-3.3 Other Hardware Assets (Please specify in Footnote Section below)	2	199	27	\$51,001
<b>C. Software</b>	3			\$81,514
<b>D. External Service Provider(s)</b>	4	0	0	\$13,058
<b>E. Other (Please describe in Footnotes Section below)</b>	5			\$46,330
<b>F. Total for IT Service</b>				\$1,619,280
<b>G. Please identify the number of users of this service.</b>				4,321
<b>H. How many locations currently use this service?</b>				185
<b>I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.</b>				
1	Supports a partial pc refresh based on end of life for existing equipment			
2	Costs associated with lease/maintenance renewals as well as replacing network printers			
3	Software cost support annual maintenance of and upgrades to current software and new purchases, such as video software			
4	External service provides include GoToMeeting/Webinar Hosted and Show My PC			
5	Include leased space associated with desktop support and database maintenance agreements			
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13				
14				
15				

Non-Strategic IT Service:		Network Service			
Dept/Agency: <b>Environmental Protection</b>		# of Assets & Resources Apportioned to this IT Service in FY 2013-14			
Prepared by: <b>Jennifer Long</b>					
Phone: <b>850-245-8302</b>					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
<b>A. Personnel</b>			2.50		\$166,229
A-1.1	State FTE		2.50		\$166,229
A-2.1	OPS FTE				\$0
A-3.1	Contractor Positions (Staff Augmentation)				\$0
<b>B. Hardware</b>					\$228,423
B-1	Servers	1	5	0	\$295
B-2	Server Maintenance & Support	2	0	0	\$34,571
B-3	Network Devices & Hardware (e.g., routers, switches, hubs, cabling, etc.)		0	0	\$133,557
B-4	Online Storage for file and print (indicate GB of storage)		0		\$0
B-5	Archive Storage for file and print (indicate GB of storage)		0		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)	3			\$60,000
<b>C. Software</b>		4			\$37,376
<b>D. External Service Provider(s)</b>					\$2,019,276
D-1	MyFloridaNet	5			\$1,983,276
D-2	Other (Please specify in Footnote Section below)	6			\$36,000
<b>E. Other (Please describe in Footnotes Section below)</b>		7			\$12,236
<b>F. Total for IT Service</b>					<b>\$2,463,540</b>
<b>G. Please identify the number of users of the Network Service</b>					<b>5,000</b>
<b>H. How many locations currently host IT assets and resources used to provide LAN services?</b>					<b>168</b>
<b>I. How many locations currently use WAN services?</b>					<b>150</b>
<b>J. Footnotes – Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.</b>					
1	Five servers are associated with Network. Fee is annual recurring.				
2	Annual fees associated with server maintenance & support (Includes vendors such as "Cisco.")				
3	Supports replacement of fluke @ 10K; upgrade Trandberg video conferencing (2 parts) @ 50K				
4	Software includes Cisco Secure ACS V.5.x (VM) and Cisco NCS (VM)				
5	Costs related to MFN - LAN, MAN, & WAN				
6	Installation of new circuit (part of core infrastructure)				
7	Rent for network equipment rooms for South and Southwest District				
8					
9					
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14					
15					

Non-Strategic IT Service: <b>E-Mail, Messaging, and Calendaring Service</b>						
Agency: <b>Environmental Protection</b> Prepared by: <b>Jennifer Long</b> Phone: <b>850-245-8302</b>			# of Assets & Resources Apportioned to this IT Service in FY 2013-14			
Service Provisioning -- Assets & Resources (Cost Elements)			Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
<b>A. Personnel</b>				1.25		\$108,400
A-1	State FTE			0.75		\$49,900
A-2	OPS FTE			0.00		\$0
A-3	Contractor Positions (Staff Augmentation)			0.50		\$58,500
<b>B. Hardware</b>						\$385,698
B-1	Servers			0	0	\$0
B-2	Server Maintenance & Support			0	0	\$0
B-3	Wireless Communication Devices (e.g., Blackberries, iPhones, PDAs, etc.)		1	1120	0	\$385,698
B-4	Online Storage (indicate GB of storage)			0		\$0
B-5	Archive Storage (indicate GB of storage)			0		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)					\$0
<b>C. Software</b>			2			\$348,150
<b>D. External Service Provider(s)</b>						\$0
D-1	Southwood Shared Resource Center					\$0
D-2	Northwood Shared Resource Center					\$0
D-3	Northwest Regional Data Center					\$0
D-4	Other Data Center External Service Provider (specify in Footnotes below)					\$0
<b>E. Other (Please describe in Footnotes Section below)</b>						\$0
<b>F. Total for IT Service</b>						\$842,248
<b>G. Please provide the number of user mailboxes.</b>						4,317
<b>H. Please provide the number of resource mailboxes.</b>						232
<b>I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.</b>						
1	Supports costs associated with wireless communication devices, which has decreased since last fiscal year					
2	Includes replacement of "EmailXtender" (end of life); upgrade Exchange Server; Purchase client access license; training for emailxtender & diskxtender					
3						
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Non-Strategic IT Service:		<b>Helpdesk Service</b>			
Agency:	<b>Environmental Protection</b>	<i># of Assets &amp; Resources Apportioned to this IT Service in FY 2013-14</i>			
Prepared by:	<b>Jennifer Long</b>				
Phone:	<b>850-245-8302</b>				
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
<b>A. Personnel</b>			8.00		\$426,548
A-1	State FTE		8.00		\$426,548
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
<b>B. Hardware</b>			11	0	\$0
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		11	0	\$0
<b>C. Software</b>		1			\$19,960
<b>D. External Service Provider(s)</b>			0	0	\$0
<b>E. Other (Please describe in Footnotes Section below)</b>					\$0
<b>F. Total for IT Service</b>					<b>\$446,508</b>
<b>G. Please identify the number of users of this service.</b>					<b>4,321</b>
<b>H. How many locations currently host IT assets and resources used to provide this service?</b>					<b>1</b>
<b>I. What is the average monthly volume of calls/cases/tickets?</b>					<b>2,209</b>
<b>J. Footnotes – Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.</b>					
1	Cost support renewal of DEP ticketing system (Cherwell)				
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Non-Strategic IT  
Service:

# IT Security/Risk Mitigation Service

Agency: **Environmental Protection**  
 Prepared by: **Jennifer Long**  
 Phone: **850-245-8302**

# of Assets &  
Resources  
Apportioned to this  
IT Service in FY  
2013-14

Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
<b>A. Personnel</b>			1.00		\$49,632
A-1	State FTE				
A-2	OPS FTE		1.00		\$49,632
A-3	Contractor Positions (Staff Augmentation)		0.00		
<b>B. Hardware</b>			0	0	\$13,405
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)	1	0	0	\$13,405
<b>C. Software</b>					\$0
<b>D. External Service Provider(s)</b>			0	0	\$0
<b>E. Other (Please describe in Footnotes Section below)</b>					\$0
<b>F. Total for IT Service</b>					<b>\$63,037</b>
<b>G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.</b>					
1	Supports payment of security software (McAfee) renewal.				
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Non-Strategic IT Service: <b>Agency Financial and Administrative Systems Support Service</b>					
Agency: <b>Environmental Protection</b> Prepared by: <b>Jennifer Long</b> Phone: <b>850-245-8302</b>			# of Assets & Resources Apportioned to this IT Service in FY 2013-14		
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
<b>A. Personnel</b>			1.50		\$104,933
A-1	State FTE		1.00		\$79,743
A-2	OPS FTE		0.50		\$25,190
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
<b>B. Hardware</b>			6.75	0	\$0
B-1	Servers		3.75	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		3	0	\$0
<b>C. Software</b>		1			\$50,000
<b>D. External Service Provider(s)</b>			0	0	\$0
<b>E. Other (Please describe in Footnotes Section below)</b>					\$0
<b>F. Total for IT Service</b>					<b>\$154,933</b>
<b>G. Please identify the number of users of this service.</b>					<b>4,474</b>
<b>H. How many locations currently host agency financial/administrative systems?</b>					<b>1</b>
<b>I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.</b>					
1	Software cost is associated with annual maintenance agreements				
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Non-Strategic IT Service: <b>IT Administration and Management Service</b>					
Agency: <b>Environmental Protection</b> Prepared by: <b>Jennifer Long</b> Phone: <b>850-245-8302</b>		# of Assets & Resources Apportioned to this IT Service in FY 2013-14			
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
<b>A. Personnel</b>			19.00		\$1,997,635
A-1	State FTE		17.00		\$1,880,522
A-2	OPS FTE		2.00		\$117,113
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
<b>B. Hardware</b>			0	0	\$72,407
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)	1	0	0	\$72,407
<b>C. Software</b>		2			\$95,694
<b>D. External Service Provider(s)</b>			0	0	\$0
<b>E. Other (Please describe in Footnotes Section below)</b>					\$21,368
<b>F. Total for IT Service</b>					<b>\$2,187,104</b>
<b>G. How many locations currently host assets and resources used to provide this service?</b>					<b>13</b>
<b>G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.</b>					
1	FTE includes Business Mgmt staff, CIS Program Administrator, one IT WF Consolidation employee, & 25% Application Services.				
2	Supports annual maintenance for hardware				
3	Supports annual fees for software for time management, inventory tracking, document management, and copying/printing				
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Non-Strategic IT Service:		Web/Portal Service			
Dept/Agency: <b>Environmental Protection</b>		# of Assets & Resources Apportioned to this IT Service in FY 2013-14			
Prepared by: <b>Jennifer Long</b>					
Phone: <b>850-245-8302</b>					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
<b>A. Personnel</b>			11.30		\$449,666
A-1.1	State FTE		9.30		\$381,497
A-2.1	OPS FTE		2.00		\$68,169
A-3.1	Contractor Positions (Staff Augmentation)				\$0
<b>B. Hardware</b>					\$1,800
B-1	Servers		7	0	\$0
B-2	Server Maintenance & Support	1	1	1	\$1,800
B-3	Other Hardware Assets (Please specify in Footnotes Section below)		0	0	\$0
<b>C. Software</b>					\$0
<b>D. External Service Provider(s)</b>		2	2	2	\$9,880
<b>E. Other (Please describe in Footnotes Section below)</b>					\$0
<b>F. Total for IT Service</b>					<b>\$461,346</b>
<b>G. Please identify the number of Internet users of this service.</b>					<b>3,226,000</b>
<b>H. Please identify the number of intranet users of this service.</b>					<b>4,875</b>
<b>I. How many locations currently host IT assets and resources used to provide this service?</b>					<b>5</b>
<b>J.</b>	<b>Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.</b>				
1	Supports web hardware maintenance costs				
2	External service providers include Web Video Zone, Survey Gizmo, Sharepoint, Lynda.com, Melissa Data Web Addressing, etc.				
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Non-Strategic IT Service:		Data Center Service		
Dept/Agency: <b>Environmental Protection</b>		# of Assets & Resources Apportioned to this IT Service in FY 2013-14		
Prepared by: <b>Jennifer Long</b>				
Phone: <b>850-245-8302</b>				
Service Provisioning -- Assets & Resources (Cost Elements)	Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
<b>A. Personnel</b> (performing data center functions defined in w. 282.201(2)(d)1.e., F.S.)		18.25		\$1,168,422
A-1.1 State FTE		13.75		\$823,290
A-2.1 OPS FTE		1.00		\$49,632
A-3.1 Contractor Positions (Staff Augmentation)		3.50		\$295,500
<b>B. Hardware</b>				\$525,688
B-1 Non-Mainframe Servers (including single-function logical servers not assigned to another service)		12	0	\$0
B-2 Servers - Mainframe		0	0	\$0
B-3 Server Maintenance & Support		0	0	\$0
B-4 Online or Archival Storage Systems (Indicate GB of storage)	1	1900		\$0
B-5 Data Center/ Computing Facility Internal Network				\$0
B-6 Other Hardware (Please specify in Footnotes Section below)				\$525,688
<b>C. Software</b>				\$0
<b>D. External Service Provider(s)</b>				\$775,604
D-1 Southwood Shared Resource Center (indicate # of Board votes)		0		\$0
D-2 Northwood Shared Resource Center (indicate # of Board votes)	2, 3, 4	0		\$775,604
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
<b>E. Plant &amp; Facility</b>				\$0
E-1 Data Center/Computing Facilities Rent & Insurance				\$0
E-2 Utilities (e.g., electricity and water)				\$0
E-3 Environmentals (e.g., HVAC, fire control, and physical security)				\$0
E-4 Other (please specify in Footnotes Section below)				\$0
<b>F. Other</b> (Please describe in Footnotes Section below)				\$0
<b>G. Total for IT Service</b>				<b>\$2,469,714</b>
<b>H. Please provide the number of agency data centers.</b>				<b>1</b>
<b>I. Please provide the number of agency computing facilities.</b>				<b>1</b>
<b>J. Please provide the number of single-server installations.</b>				<b>9</b>
<b>H. Footnotes</b> - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	Server located in Jacksonville Office remains with DEP after Data Center Consolidation (DCC)			
2	An LBR Issue has been submitted to recover funding lost for the DCC, and is supported through a series of meetings with NSRC. The estimated amount has			
3	decreased from the original amount appropriated for NSRC billing. NSRC has not provided DEP with sufficient information necessary to support projected annual			
4	billings for the data center. DEP will be meeting with NSRC to resolve this issue in late September 2012. A Service Level Agreement has not been signed at this time.			
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Agency: Environmental Protection

										E-Mail, Messaging, and Calendaring Service	Network Service	Desktop Computing Service	Helpdesk Service	IT Security/Risk Mitigation Service	Agency Financial and Administrative Systems Support Service	IT Administration and Management Service	Web/Portal Service	Data Center Service		
Budget Entity Code	Budget Entity	Program Component Code	Program Component	Appropriation Category Code	Appropriation Category	Fund Code	Fund	FSI	Identified Funding as % of Funding Identified for IT Service	100.0000%	97.2809%	66.6767%	100.0000%	100.0000%	0.0000%	95.4257%	53.4952%	100.0000%		
										\$842,248	\$2,396,554	\$1,079,683	\$446,508	\$63,037	\$0	\$2,087,060	\$246,798	\$2,469,714		
1	37150500	Executive Direction	1602000000	Executive Leadership and Support	010000	Salaries & Benefits	2021	Administrative TF	3	\$125,195		\$87,031				\$38,164				
2	37150500	Executive Direction	1602000000	Executive Leadership and Support	040000	Expenses	2021	Administrative TF	1	\$45,212		\$22,500	\$6,185			\$16,527				
6	37150100	Water Res. Prot. & Rest.	1403000000	Water Resources	040000	Expenses	2193	EcoSys Management TF	1	\$7,500		\$7,500								
8	37150100	Water Res. Prot. & Rest.	1403000000	Water Resources	010000	Salaries & Benefits	2408	Internal Improvement TF	1	\$12,597							\$12,597			
9	37150300	Air Pollution Prevention	1404000000	Air Resources	040000	Expenses	2035	Air Pollution Control TF	1	\$14,043		\$14,043								
11	37150400	Waste Control	1405000000	Waste Management	040000	Expenses	2780	Water Quality TF	1	\$7,500		\$7,500								
13	37450300	Waste Management	1405000000	Waste Management	010000	Salaries & Benefits	2780	Water Quality TF	1	\$39,161							\$39,161			
14	37450300	Waste Management	1405000000	Waste Management	060000	Operating Capital Outlay	2212	Inland Protection TF	1	\$8,875		\$8,875								
15	37450300	Waste Management	1405000000	Waste Management	060000	Operating Capital Outlay	2644	Solid Waste Mgmt TF	1	\$8,875		\$8,875								
16	37450300	Waste Management	1405000000	Waste Management	060000	Operating Capital Outlay	2780	Water Quality TF	1	\$8,875		\$8,875								
17	37450300	Waste Management	1405000000	Waste Management	040000	Expenses	2212	Inland Protection TF	1	\$6,867		\$6,867								
18	37450300	Waste Management	1405000000	Waste Management	040000	Expenses	2644	Solid Waste Mgmt TF	1	\$6,867		\$6,867								
19	37450300	Waste Management	1405000000	Waste Management	040000	Expenses	2780	Water Quality TF	1	\$6,868		\$6,868								
20	37450300	Waste Management	1405000000	Waste Management	040000	Expenses	2261	Federal Grants TF	3	\$6,868		\$6,868								
21	37350400	Water Resource Mgt.	1403000000	Water Resources	010000	Salaries & Benefits	2261	Federal Grants TF	3	\$56,933							\$56,933			
22	37300100	Water Science/Lab	1403000000	Water Resources	088964	Total Max Daily Loads	2423	Land Acquisition TF	1	\$1,800							\$1,800			
23	37010300	Tech/Info Services	1603000000	Information Technology	010000	Salaries & Benefits	2792	Working Capital TF	1	\$3,918,452	\$49,900	\$107,294	\$572,640	\$426,548		\$1,880,522	\$58,258	\$823,290		
24	37010300	Tech/Info Services	1603000000	Information Technology	030000	OPS	2792	Working Capital TF	1	\$477,246		\$192,700		\$49,632		\$117,113	\$68,169	\$49,632		
25	37010300	Tech/Info Services	1603000000	Information Technology	040000	Expenses	2792	Working Capital TF	1	\$2,029,156		\$2,019,276					\$9,880			
26	37010300	Tech/Info Services	1603000000	Information Technology	100777	Contracted Services	2792	Working Capital TF	1	\$354,000	\$58,500							\$295,500		
27	37010300	Tech/Info Services	1603000000	Information Technology	210014	Other Data Processing	2792	Working Capital TF	1	\$1,713,108	\$733,848	\$263,799	\$121,674	\$19,960	\$13,405	\$34,734		\$525,688		
28	37010300	Tech/Info Services	1603000000	Information Technology	210022	Northwood Shared Resource Center	2792	Working Capital TF	1	\$775,604								\$775,604		
29										\$0										
30										\$0										
Sum of IT Cost Elements Across IT Services																				
IT Cost Element Data as entered on IT Service Worksheets										State FTE (#)	69.30	0.75	2.50	17.00	8.00	0.00	1.00	17.00	9.30	13.75
										State FTE (Costs)	\$4,737,719	\$49,900	\$166,229	\$929,990	\$426,548	\$0	\$79,743	\$1,880,522	\$381,497	\$823,290
										OPS FTE (#)	13.50	0.00	0.00	7.00	0.00	1.00	0.50	2.00	2.00	1.00
										OPS FTE (Cost)	\$535,716	\$0	\$0	\$225,980	\$0	\$49,632	\$25,190	\$117,113	\$68,169	\$49,632
										Vendor/Staff Augmentation (# Positions)	4.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.50
										Vendor/Staff Augmentation (Costs)	\$354,000	\$58,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$295,500
										Hardware	\$1,549,829	\$385,698	\$228,423	\$322,408	\$0	\$13,405	\$0	\$72,407	\$1,800	\$525,688
										Software	\$632,694	\$348,150	\$37,376	\$81,514	\$19,960	\$0	\$50,000	\$95,694	\$0	\$0
										External Services	\$2,817,818	\$0	\$2,019,276	\$13,058	\$0	\$0	\$0	\$0	\$9,880	\$775,604
										Plant & Facility (Data Center Only)	\$0									\$0
										Other	\$79,934	\$0	\$12,236	\$46,330	\$0	\$0	\$0	\$21,368	\$0	\$0
										Budget Total	\$10,707,710	\$842,248	\$2,463,540	\$1,619,280	\$446,508	\$63,037	\$154,933	\$2,187,104	\$461,346	\$2,469,714
										FTE Total	86.80	1.25	2.50	24.00	8.00	1.00	1.50	19.00	11.30	18.25
										Users	4,549	5,000	4,321	4,321			4,474			
Cost Per User	\$185	492.708	374.7465864	103.3344133			34.62963791													
										(cost/all mailboxes)	Help Desk Tickets: 2,209 Cost/Ticket: 16.84427343									

Agency: Environmental Protection

										E-Mail, Messaging, and Calendaring Service	Network Service	Desktop Computing Service	Helpdesk Service	IT Security/Risk Mitigation Service	Agency Financial and Administrative Systems Support Service	IT Administration and Management Service	Web/Portal Service	Data Center Service					
Budget Entity Code	Budget Entity	Program Component Code	Program Component	Appropriation Category Code	Appropriation Category	Fund Code	Fund	FSI	Identified Funding as % of		0.0000%	0.6618%	17.2928%	0.0000%	0.0000%	100.0000%	0.0000%	44.1313%	0.0000%				
									Line Item Total	Funding Identified for IT Service	\$0	\$16,304	\$280,019	\$0	\$0	\$154,933	\$0	\$203,598	\$0				
1	37010100	Executive Direction	1602000000	Executive Leadership & Support	010000	Salaries & Benefits	2021	Administrative TF	1	\$194,847					\$79,743		\$115,104						
2	37010100	Executive Direction	1602000000	Executive Leadership & Support	030000	OPS	2021	Administrative TF	1	\$25,190					\$25,190								
3	37010100	Executive Direction	1602000000	Executive Leadership & Support	100777	Contracted Services	2021	Administrative TF	1	\$50,000					\$50,000								
4	37500400	CAMA	1402000000	Land Resources	040000	Expenses	2423	Land Acquisition TF	1	\$54,310			\$54,310										
5	37500400	CAMA	1402000000	Land Resources	010000	Salaries & Benefits	2423	Land Acquisition TF	1	\$14,965							\$14,965						
6	37150500	Executive Direction	1602000000	Executive Leadership & Support	010000	Salaries & Benefits	1000	General Revenue	1	\$95,872		\$16,304	\$63,308				\$16,260						
7	37150100	Water Res. Prot. & Rest.	1403000000	Water Resources	040000	Expenses	2526	Permit Fee TF	1	\$21,387			\$21,387										
9	37150400	Waste Management	1405000000	Waste Management	040000	Expenses	2780	Water Quality TF	1	\$6,298			\$6,298										
10	37550500	Air Pollution Prevention	1404000000	Air Resources	010000	Salaries & Benefits	2035	Air Pollution Control TF	1	\$42,062							\$42,062						
11	37010400	Off. of Emergency Res.	1208000000	Emergency Response	101492	Hazardous Waste Cleanup	2099	Coastal Protection TF	1	\$34,000			\$34,000										
12	37010200	Florida Geological Surv	1602000000	Florida Geological Survey	040000	Expenses	2780	Water Quality TF	1	\$5,400			\$5,400										
16	37150400	Waste Control	1405000000	Waste Management	060000	Operating Capital Outlay	2644	Solid Waste Mgmt TF	2	\$2,980			\$2,980										
18	37150500	Executive Direction	1602000000	Executive Leadership & Support	040000	Expenses	2035	Air Pollution Control TF	1	\$9,474			\$9,474										
19	37150500	Executive Direction	1602000000	Executive Leadership & Support	010000	Salaries & Benefits	2644	Solid Waste Mgmt TF	1	\$15,207							\$15,207						
20	37150100	Water Res. Prot. & Rest.	1403000000	Water Resources	010000	Salaries & Benefits	1000	General Revenue	1	\$23,674			\$23,674										
21	37150500	Executive Direction	1602000000	Executive Leadership & Support	010000	Salaries & Benefits	2021	Administrative TF	3	\$10,390			\$10,390										
22	37150300	Air Pollution Prevention	1404000000	Air Resources	010000	Salaries & Benefits	2035	Air Pollution Control TF	1	\$8,175			\$8,175										
24	37010100	Executive Direction	1602000000	Executive Leadership & Support	040000	Expenses	2021	Administrative TF	1	\$19,748			\$19,748										
26	37150100	Water Res. Prot. & Rest.	1403000000	Water Resources	040000	Expenses	1000	General Revenue	1	\$20,875			\$20,875										
27										\$0													
28										\$0													
29										\$0													
30										\$0													
Sum of IT Cost Elements Across IT Services																							
IT Cost Element Data as entered on IT Service Worksheets											Personnel		State FTE (#)	69.30	0.75	2.50	17.00	8.00	0.00	1.00	17.00	9.30	13.75
											State FTE (Costs)	\$4,737,719	\$49,900	\$166,229	\$929,990	\$426,548	\$0	\$79,743	\$1,880,522	\$381,497	\$823,290		
											OPS FTE (#)	13.50	0.00	0.00	7.00	0.00	1.00	0.50	2.00	2.00	1.00		
											OPS FTE (Cost)	\$535,716	\$0	\$0	\$225,980	\$0	\$49,632	\$25,190	\$117,113	\$68,169	\$49,632		
											Vendor/Staff Augmentation (# Positions)	4.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.50		
											Vendor/Staff Augmentation (Costs)	\$354,000	\$58,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$295,500		
											Hardware	\$1,549,829	\$385,698	\$228,423	\$322,408	\$0	\$13,405	\$0	\$72,407	\$1,800	\$525,688		
											Software	\$632,694	\$348,150	\$37,376	\$81,514	\$19,960	\$0	\$50,000	\$95,694	\$0	\$0		
											External Services	\$2,817,818	\$0	\$2,019,276	\$13,058	\$0	\$0	\$0	\$0	\$9,880	\$775,604		
											Plant & Facility (Data Center Only)	\$0									\$0		
											Other	\$79,934	\$0	\$12,236	\$46,330	\$0	\$0	\$0	\$21,368	\$0	\$0		
											Budget Total	\$10,707,710	\$842,248	\$2,463,540	\$1,619,280	\$446,508	\$63,037	\$154,933	\$2,187,104	\$461,346	\$2,469,714		
											FTE Total	86.80	1.25	2.50	24.00	8.00	1.00	1.50	19.00	11.30	18.25		
Users	4,549	5,000	4,321	4,321	4,474	3,230,875																	
Cost Per User	\$185	492,708	374,7465864	103.3344133	34.62963791	0.1427929																	

(cost/all mailboxes) Help Desk Tickets: 2,209 Cost/Ticket: 16.84427343

Agency: **Environmental Protection**

										E-Mail, Messaging, and Calendaring Service	Network Service	Desktop Computing Service	Helpdesk Service	IT Security/Risk Mitigation Service	Agency Financial and Administrative Systems Support Service	IT Administration and Management Service	Web/Portal Service	Data Center Service		
Budget Entity Code	Budget Entity	Program Component Code	Program Component	Appropriation Category Code	Appropriation Category	Fund Code	Fund	FSI	Identified Funding as % of		0.0000%	2.0573%	16.0305%	0.0000%	0.0000%	0.0000%	8.3105%	2.3735%	0.0000%	
									Line Item Total	Funding Identified for IT Service	\$0	\$50,682	\$259,578	\$0	\$0	\$0	\$181,759	\$10,950	\$0	
1	37150100	Water Res. Prot. & Rest.	1403000000	Water Resources	010000	Salaries & Benefits	1000	General Revenue	1	\$94,947		\$14,517	\$80,430							
2	37150500	Executive Direction	1602000000	Executive Leadership & Support	010000	OPS	2021	Administrative TF	1	\$33,280			\$33,280							
3	37150500	Executive Direction	1602000000	Executive Leadership & Support	040000	Expenses	1000	General Revenue	1	\$74,418		\$8,051	\$66,367			\$4,841				
4	37150500	Executive Direction	1602000000	Executive Leadership & Support	010000	Salaries & Benefits	1000	General Revenue	1	\$166,957		\$28,114	\$138,843			\$43,551	\$10,950			
5	37100200	Land Administration	1402000000	Land Resources	040000	Expenses	2131	Cons & Recrtn Lands TF	1	\$20,310			\$20,310			\$20,310				
6	37100300	Land Management	1402000000	Land Resources	040000	Expenses	2131	Cons & Recrtn Lands TF	1	\$20,310			\$20,310			\$20,310				
7	37100200	Land Administration	1402000000	Land Resources	040000	Expenses	2408	Internal Impr TF	1	\$20,310			\$20,310			\$20,310				
8	37100300	Land Management	1402000000	Land Resources	040000	Expenses	2408	Internal Impr TF	1	\$20,310			\$20,310			\$20,310				
9	37100200	Land Administration	1402000000	Land Resources	040000	Expenses	2423	Land Acquisition TF	1	\$20,310			\$20,310			\$20,310				
10	37100200	Land Administration	1402000000	Land Resources	040000	Expenses	2776	Water Mgmt Land TF	1	\$20,310			\$20,310			\$20,310				
11	37100300	Land Management	1402000000	Land Resources	060000	Operating Capital Outlay	2408	Internal Impr TF	1	\$5,754			\$5,754			\$5,754				
12	37100200	Land Administration	1402000000	Land Resources	060000	Operating Capital Outlay	2423	Land Acquisition TF	1	\$5,753			\$5,753			\$5,753				
13										\$0			\$0			\$0				
14										\$0			\$0			\$0				
15										\$0			\$0			\$0				
16										\$0			\$0			\$0				
17										\$0			\$0			\$0				
18										\$0			\$0			\$0				
19										\$0			\$0			\$0				
20										\$0			\$0			\$0				
21										\$0			\$0			\$0				
22										\$0			\$0			\$0				
23										\$0			\$0			\$0				
24										\$0			\$0			\$0				
25										\$0			\$0			\$0				
26										\$0			\$0			\$0				
27										\$0			\$0			\$0				
28										\$0			\$0			\$0				
29										\$0			\$0			\$0				
30										\$0			\$0			\$0				
Sum of IT Cost Elements Across IT Services											0.75	2.50	17.00	8.00	0.00	1.00	17.00	9.30	13.75	
IT Cost Element Data as entered on IT Service Worksheets	Personnel		State FTE (#)	69.30	\$4,737,719	\$49,900	\$166,229	\$929,990	\$426,548	\$0	\$79,743	\$1,880,522	\$381,497	\$823,290						
			State FTE (Costs)																	
	Hardware		OPS FTE (#)	13.50	\$535,716	\$0	\$0	\$225,980	\$0	\$49,632	\$25,190	\$117,113	\$68,169	\$49,632						
			OPS FTE (Cost)																	
	External Services		Vendor/Staff Augmentation (# Positions)	4.00	\$354,000	\$58,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
			Vendor/Staff Augmentation (Costs)																	
	Plant & Facility (Data Center Only)		Hardware	\$1,549,829	\$385,698	\$228,423	\$322,408	\$0	\$13,405	\$0	\$72,407	\$1,800	\$525,688							
			Software	\$632,694	\$348,150	\$37,376	\$81,514	\$19,960	\$0	\$50,000	\$95,694	\$0	\$0							
	Other		External Services	\$2,817,818	\$0	\$2,019,276	\$13,058	\$0	\$0	\$0	\$0	\$0	\$9,880	\$775,604						
			Plant & Facility (Data Center Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
Budget Total		Other	\$79,934	\$0	\$12,236	\$46,330	\$0	\$0	\$0	\$0	\$21,368	\$0	\$0							
		Budget Total	\$10,707,710	\$842,248	\$2,463,540	\$1,619,280	\$446,508	\$63,037	\$154,933	\$2,187,104	\$461,346	\$2,469,714								
FTE Total		FTE Total	86.80	1.25	2.50	24.00	8.00	1.00	1.50	19.00	11.30	18.25								
		Users	4,549	5,000	4,321	4,321	4,474	3,230,875	0.1427929											
Cost Per User		Cost Per User	\$185	492.708	374.7465864	103.3344133	34.62963791	0.1427929												
		(cost/all mailboxes)																		
Help Desk Tickets: 2,209											Cost/Ticket: 16.84427343									

## 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:	<b>Department of Environmental Protection</b>		
Contact Person:	Jonathan Alden	Phone Number:	245-2242
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	CDM vs. Department of Environmental Protection		
Court with Jurisdiction:	Leon County Circuit Court		
Case Number:	2011CA003205		
Summary of the Complaint:	In 2005 the DEP contracted with CDM to perform closure work the phosphogypsum stack system abandoned by Piney Point Phosphates, Inc. On November 16, 2011. CDM filed suit against the Department asserting that it encountered unforeseen conditions while closing the stack system and that CDM was underpaid for process water consumption. It also asserts that CDM incurred additional costs due to delays in delivery of design drawings and approvals of change orders. On January 17, 2012, the DEP filed its Answer and counterclaims for breach of contract for failure to consume process water, closure delays and damage to property in the amount of approximately \$3.5 Million.		
Amount of the Claim:	approximately \$9.8 million		
Specific Statutes or Laws (including GAA) Challenged:	NA (contract dispute)		
Status of the Case:	Currently in discovery, no trial set yet		
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 checked="" 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).	NA		

## Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Environmental Protection		
Contact Person:	Sandra Stockwell	Phone Number:	850/245-2209
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Condemnations for Everglades Restoration. Numerous case styles.		
Court with Jurisdiction:	Circuit Court: 12 <sup>th</sup> Judicial Circuit		
Case Number:	Numerous		
Summary of the Complaint:	Condemnation actions instituted by the Florida Department of Environmental Protection against various landowners in the South Golden Gate Estates subdivision as part of the Save Our Everglades restoration project.		
Amount of the Claim:	\$20 million for parcels that are located in the platted area of South Golden Gate Estates, plus, \$12 million for the parcels belonging to the Miccosukee Indian Tribe  Total: \$32 million		
Specific Statutes or Laws (including GAA) Challenged:	Chapters 73 and 74, Florida Statutes		
Status of the Case:	Cases are in various stages of litigation: negotiation, trial pending and appeal pending.		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
	X	Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	<b>Department of Environmental Protection</b>		
<b>Contact Person:</b>	Betsy Hewitt	<b>Phone Number:</b>	850/245-2242
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	<u>Beach Group Investments, L.L.C. vs. State of Florida Department of Environmental Protection</u>		
<b>Court with Jurisdiction:</b>	Nineteenth Judicial Circuit / St. Lucie County		
<b>Case Number:</b>	562011CA000702		
<b>Summary of the Complaint:</b>	Plaintiff is seeking \$8.7 million dollars in damages plus interest and attorneys fees allegedly arising out of a per se and multi-factors regulatory taking. The Plaintiffs claim the property was taken when the Department denied its coastal construction control line permit application after an administrative hearing. The Department denied the permit when the administrative law judge agreed with the Department that the proposed major structure was located seaward of the 30 year erosion projection.		
<b>Amount of the Claim:</b>	\$8.7 million dollars		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 161.053(5), Fla. Stat., prohibits majors structures from being located seaward of the 30 year erosion projection.		
<b>Status of the Case:</b>	This case has been referred to the Office of Attorney General for handling. The case is in the discovery phase.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>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).</b>			



## Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Environmental Protection		
Contact Person:	Kenneth Hayman	Phone Number:	850/245-2262
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Miccosukee Tribe of Indians of Florida, et al v. United States, et al.		
Court with Jurisdiction:	U.S. District Court for the Southern District of Florida		
Case Number:	04-21448-CIV		
Summary of the Complaint:	Federal APA action challenging EPA’s review of Florida laws as changes to state water quality standards under the Clean Water Act. The Department intervened in support of EPA’s initial determinations. Order Granting Partial Summary Judgment and subsequent orders included injunctive relief against EPA and the Department.		
Amount of the Claim:	None at this time.		
Specific Statutes or Laws (including GAA) Challenged:	§ 373.4592, Fla. Stat., Rule 62-302.540, F.A.C. 5 U.S.C. § 701, et seq., 33 U.S.C. §§ 1313(c), 1365(d).		
Status of the Case:	Attorney fees were only assessed against the United States Environmental Protection Agency. No pending claims against the Department.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
	X	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

# DEP ORGANIZATIONAL CHARTS

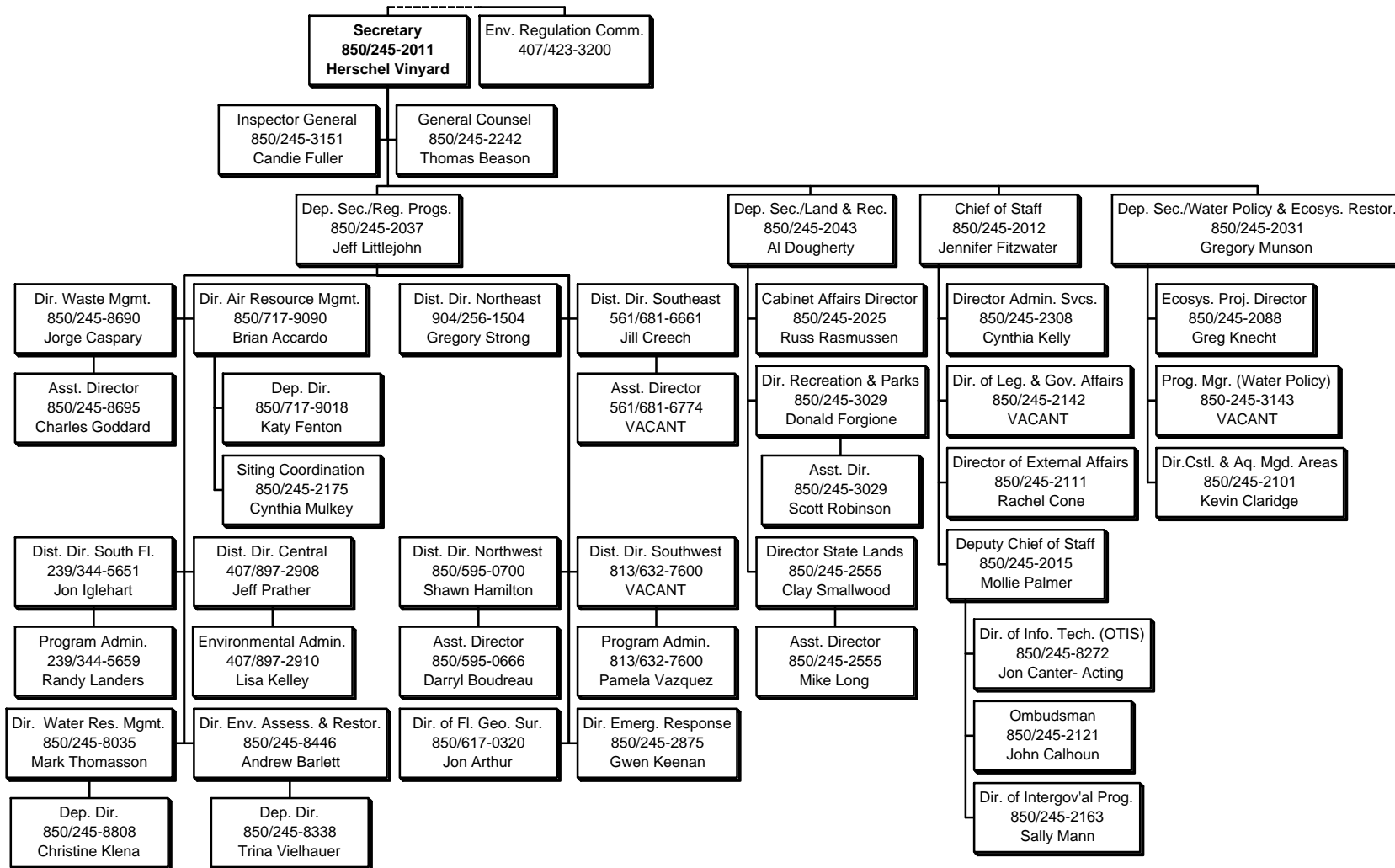
CHART NUMBER	PF ORG	ORGANIZATIONAL UNIT
AGY-1	37	Agency Overview – Asst. Director Level (with names and phone #)
AGY-2		Agency Overview – Asst. Dir. Level (with names and pos. #)
AGY-3		Overview – Office of Secretary
AGY-4		Overview- Dep. Sec. Regulatory Programs
AGY-5		Overview- Dep. Sec. Land & Rec.
AGY-6		Overview- Dep. Sec. Water Policy and Ecosystems Restoration
DEP002	3701	Office of Secretary
DEP002B		Office of Inspector General & Internal Invest.
DEP002C		Chief of Staff/Intergovernmental Programs/Legislative Affairs/Ombudsman
DEP002D		Office of External Affairs
DEP002E & 002F	3703	Office of Technology & Information Services
DEP002G	3705	Division of Administrative Services (Budget, APS, Safety & Fac's Mgt.)
DEP002H		Bureau of Finance & Accounting
DEP002H1	3705	Finance & Accounting – cont'd (Contracts, Pre-Appr. & Disburse.)
DEP002I		Finance & Accounting – cont'd (Accting Sys. & Prog.; & Rev/Grants)
DEP002J		Bureau of Personnel Services
DEP002K		Bureau of General Services
DEP003 & 003A	3701	Office of General Counsel
DEP004	3701	Dep Sec for Regulatory Programs
DEP004A & 004B	3730	Div. of Env. Assess. & Restor./Office of Dep. Dir./Bureau of Laboratories
DEP004C		Bureau of Assessment & Restoration Support
DEP004D & 004E		Bureau of Watershed Restoration
DEP004F	3702	Office of Florida Geological Survey
DEP005	3701	Dep. Sec. for Land & Recreation/Cabinet Affairs Office

<b>CHART NUMBER</b>	<b>PF ORG</b>	<b>ORGANIZATIONAL UNIT</b>
DEP006	3720	Dep. Sec for Water Policy & Ecosys. Restor./Ecosystems Projects/Office of Water Policy
DEP006A	3753	Office of Coastal & Aquatic Mgd. Areas (CAMA)
DEP006B		Apalachicola & Rookery Bay Reserves
DEP006C		Fl Keys Marine Sanctuary
DEP006D		Guana Tolomato Matanzas Reserve
DEP008	370401	Office of Emergency Response
DEP010 & 10-2	3750	Division of Recreation & Parks (Asst. Dir. & Fin. Mgt.)/Greenways and Trails
DEP010A		Office of Park Planning/Bureau of Natural & Cultural Resources
DEP010B		Bureau of Operational Services
DEP010C		Bureau of Design & Construction
DEP010E - 010I		R&P District 1
DEP010J - 010N		R&P District 2
DEP010O - 010U		R&P District 3
DEP010V - 010Z		R&P District 4
DEP010AA - 010FF		R&P District 5
DEP011	3710	State Lands (Dir's Office)
DEP011A		Asst. Dir and Office of Environmental Services
DEP011B		Bureau of Public Land Administration
DEP011C		Bureau of Appraisal/Bureau of Land Acquisition
DEP011D & 011D1		Bureau of Survey and Mapping
DEP014	3714	Northeast District (Air/Corp. Svs./Admin & Tech Svs.)
DEP014A		NE/Waste Management
DEP014B		NE/Water Facilities
DEP014C		NE/Environmental Resource Permitting

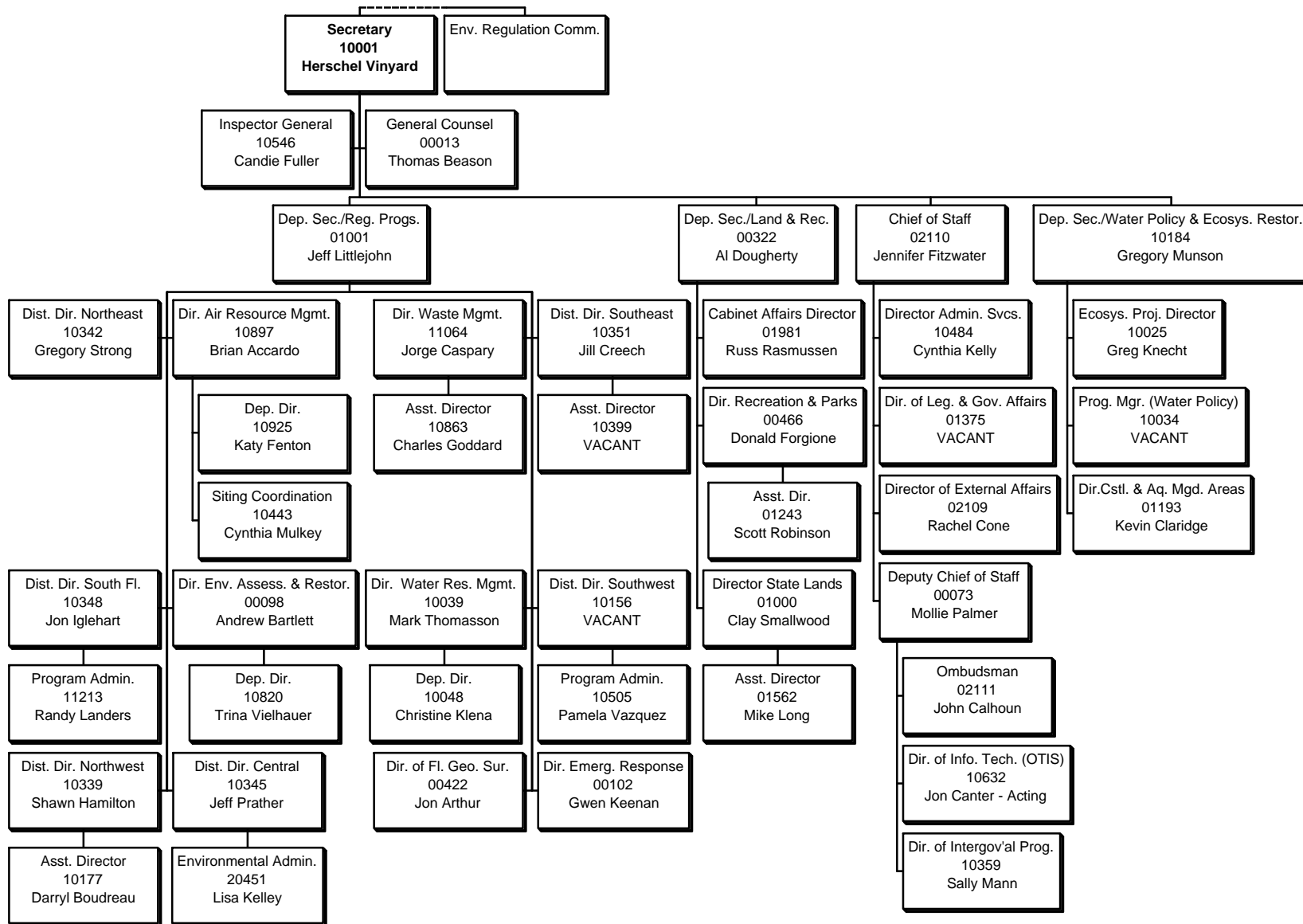
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DEP015 DEP015A DEP015B DEP015C DEP015D	3712	Northwest District (Air/Admin & Tech Svcs.) NW/Panama City and Tallahassee NW/Water Facilities NW/Waste Management NW/Environmental Resource Permitting
DEP016 DEP016A DEP016B & 016C DEP016D	3713	Central District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

<b>CHART NUMBER</b>	<b>PF ORG</b>	<b>ORGANIZATIONAL UNIT</b>
DEP021D & 021D1 DEP021D2 DEP021GG DEP021H & 021I	3735	Bureau of Beaches and Coastal Systems Bureau of Submerged Lands & Env. Resources Information Technology Services Bureau of Water Facilities Regulation
DEP022 DEP022A – 022C DEP022D & 022E DEP022F – 022H	3745	Division of Waste Mgmt. (Mgt. Info Sys.) Bureau of Petroleum Storage Sys. Bureau of Waste Cleanup Bureau of Solid and Hazardous Waste
DEP023 DEP023A DEP023B	3755	Division of Air Resource Management/Office of Business Planning/Siting Coord. Office Office of Permitting and Compliance Bureau of Air Monitoring

# DEPARTMENT OF ENVIRONMENTAL PROTECTION

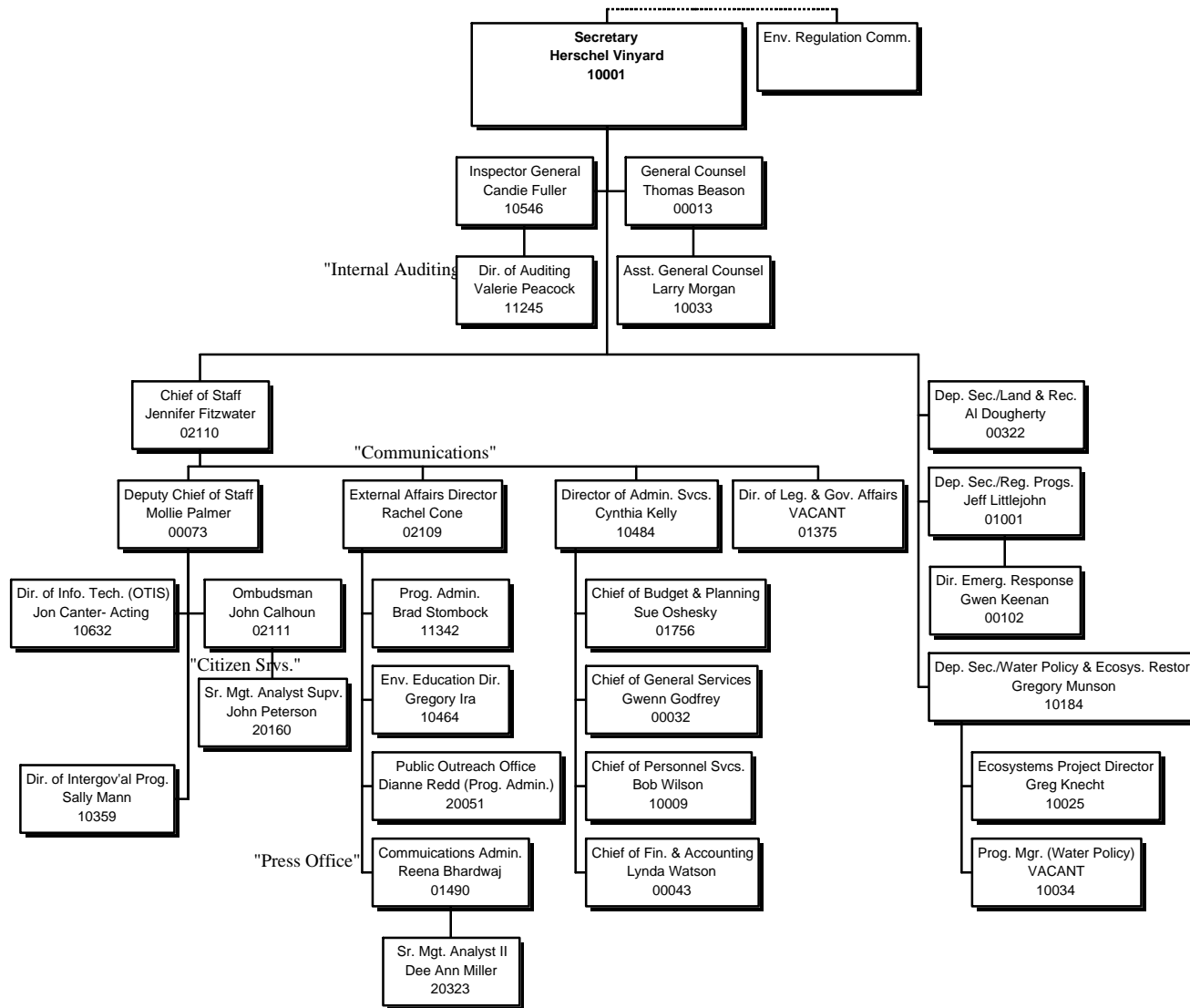


# DEPARTMENT OF ENVIRONMENTAL PROTECTION



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

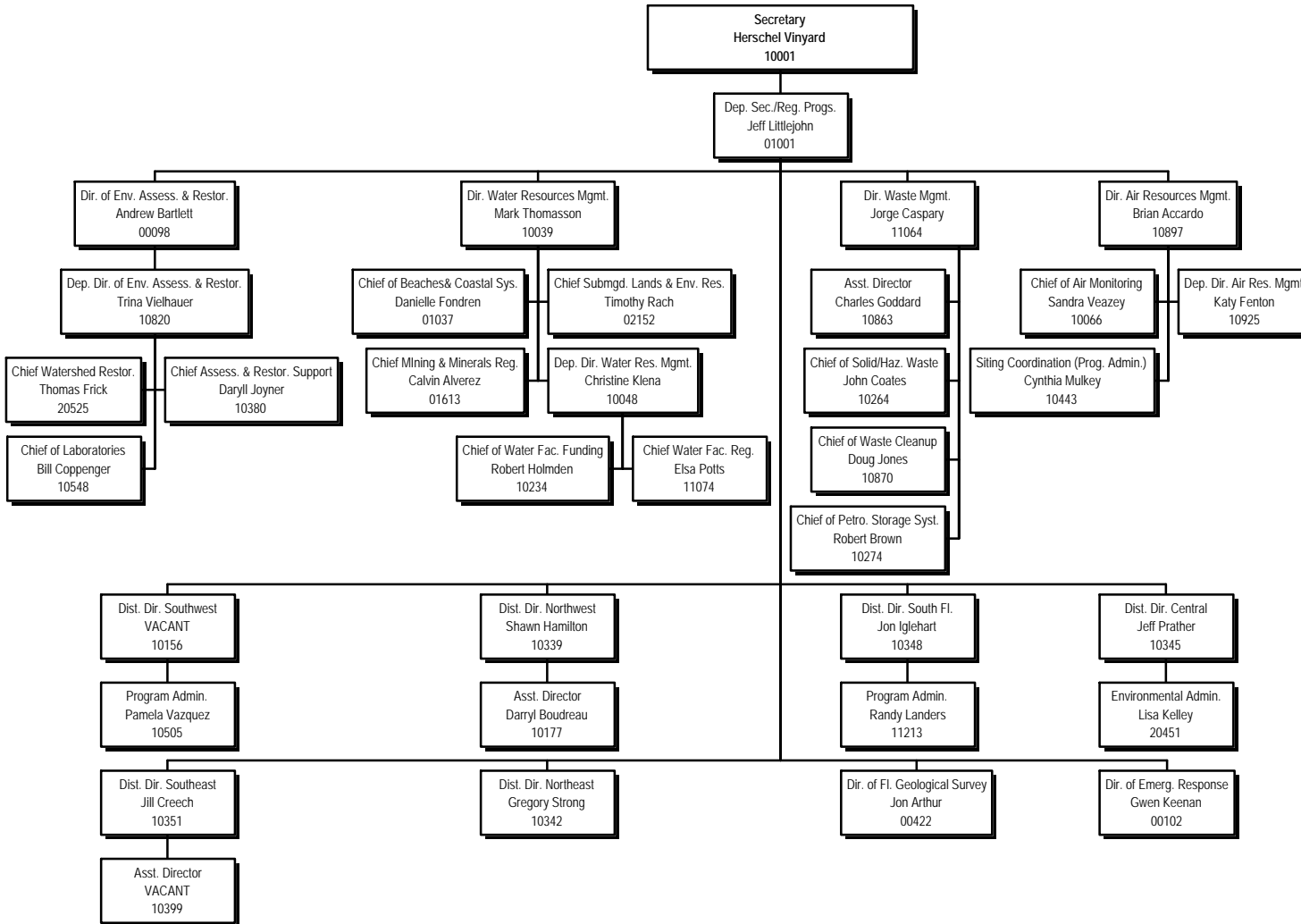
07/31/2012





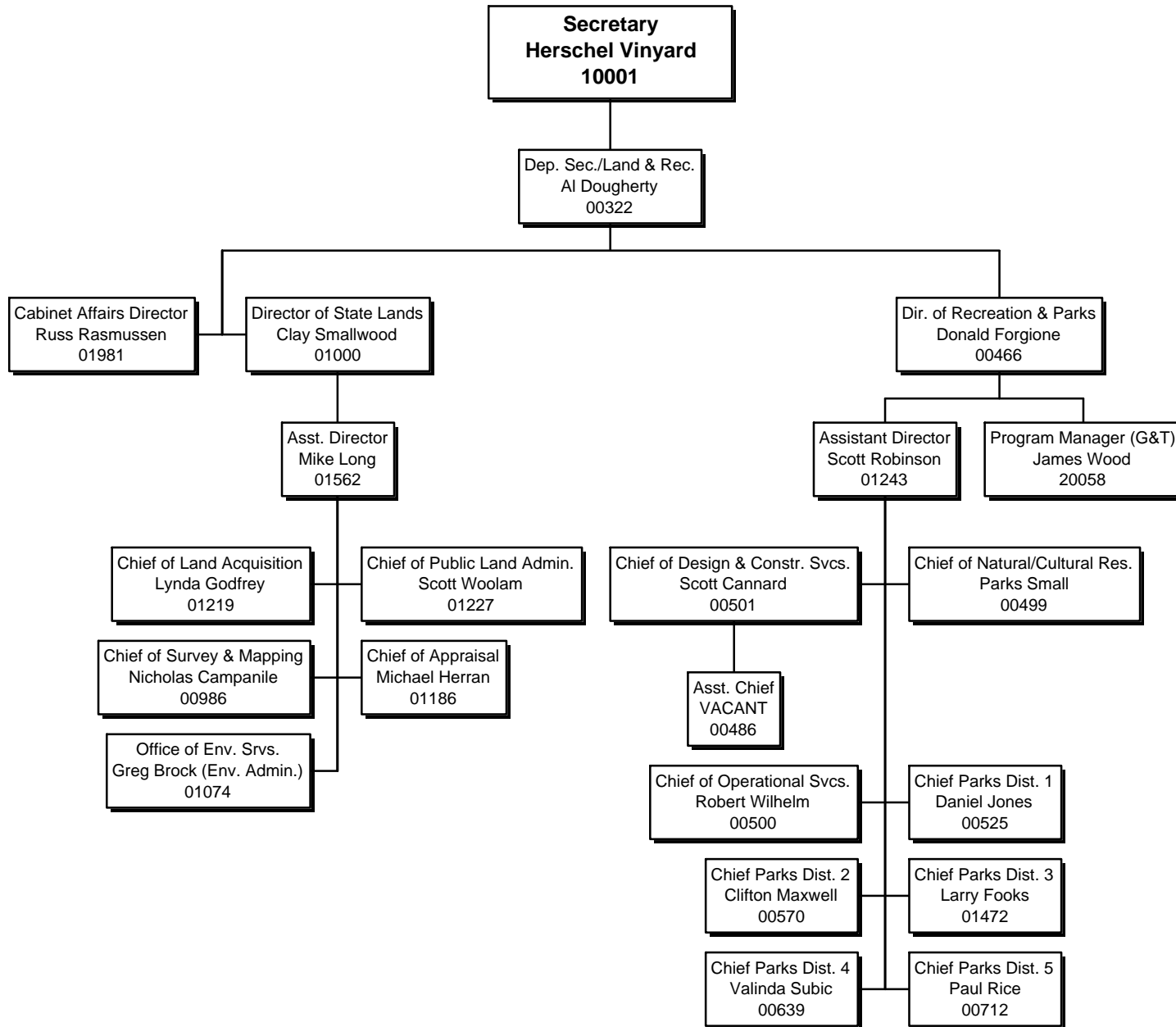
**DEPARTMENT OF ENVIRONMENTAL PROTECTION**  
 Deputy Secretary of Regulatory Programs

07/31/2012



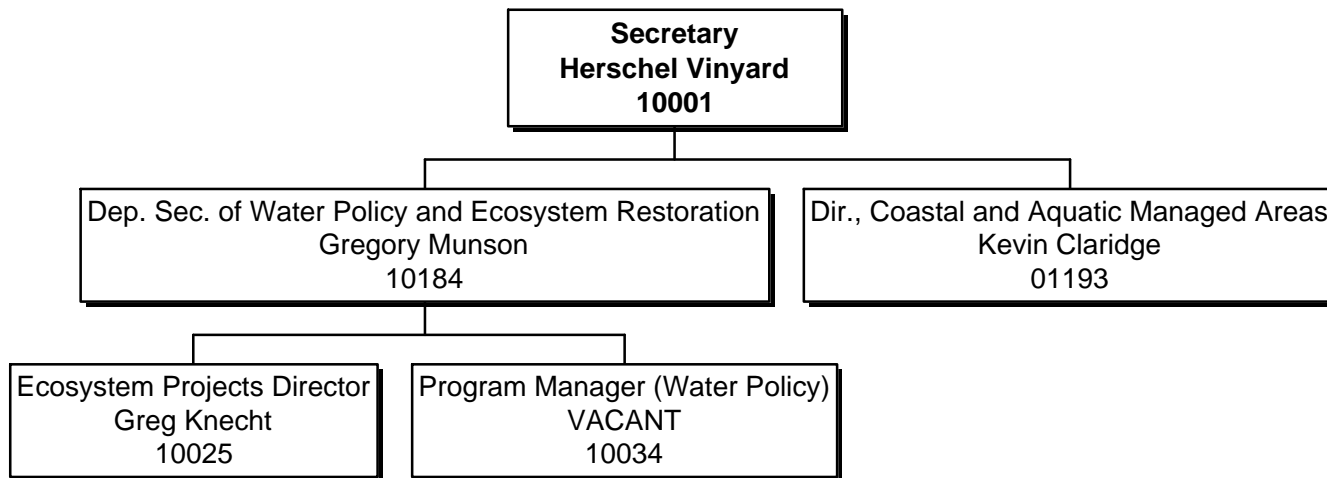
DEPARTMENT OF ENVIRONMENTAL PROTECTION  
Deputy Secretary of Land & Recreation

07/31/2012

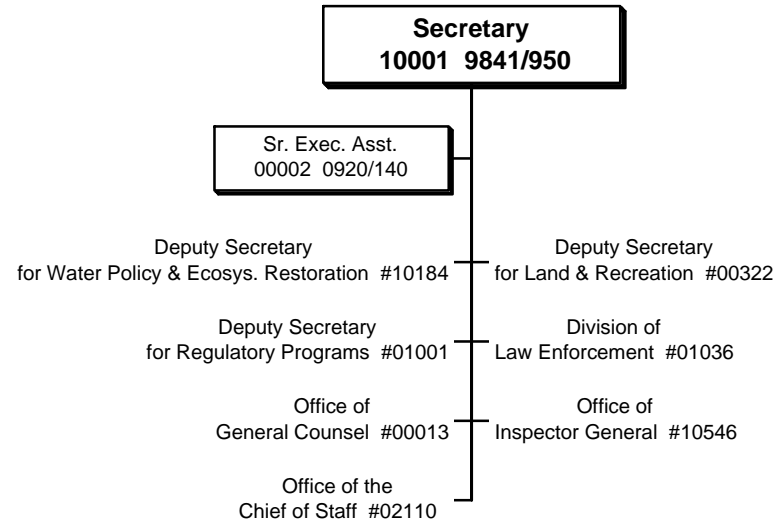


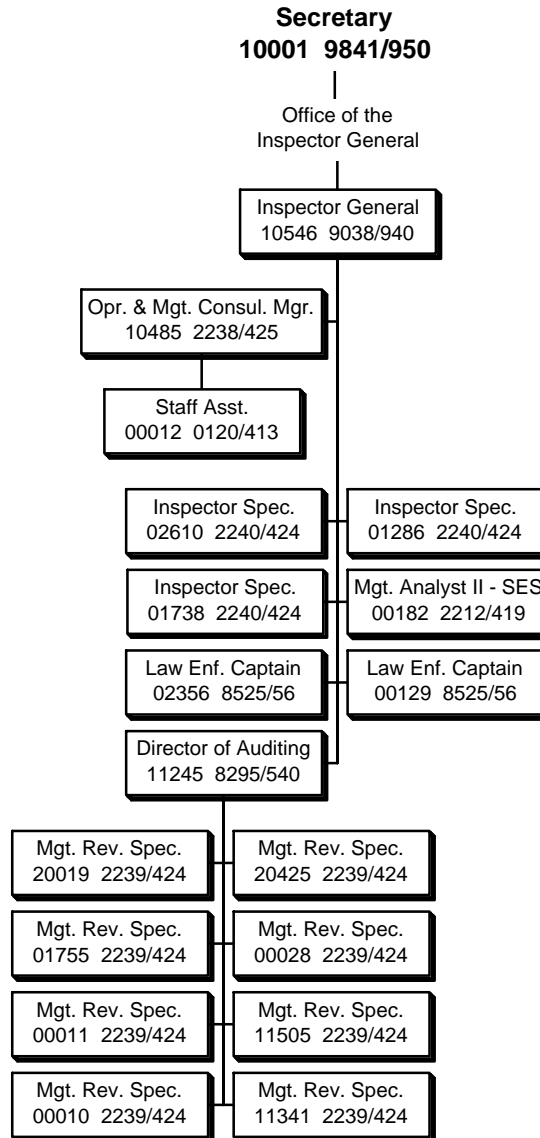
**DEPARTMENT OF ENVIRONMENTAL PROTECTION**  
Deputy Secretary of Water Policy and Ecosystem Restoration

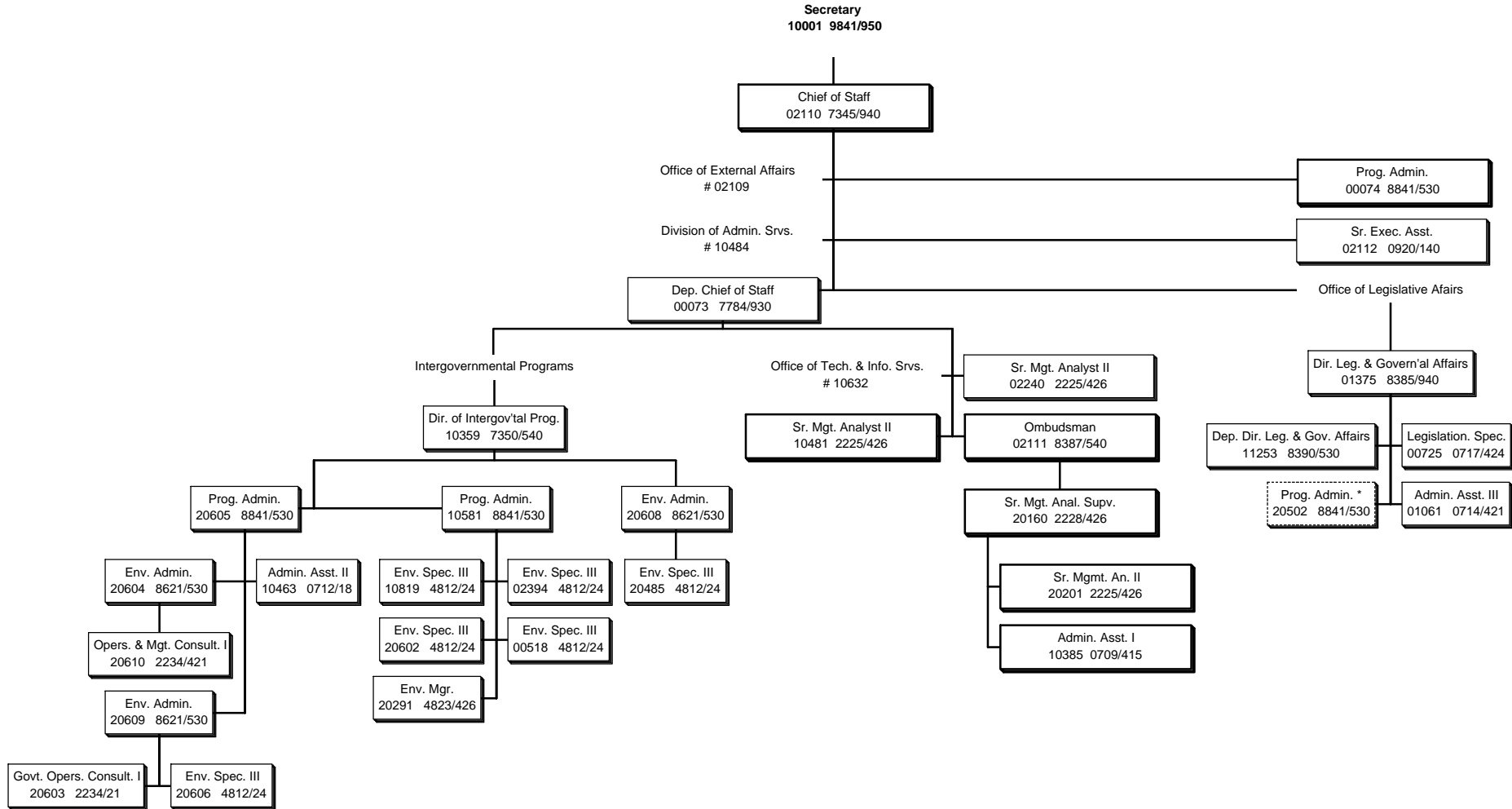
07/01/2012



Approved By: \_\_\_\_\_  
Effective Date: 07/01/2011  
Number of Positions: 2  
Number of FTE: 2.00

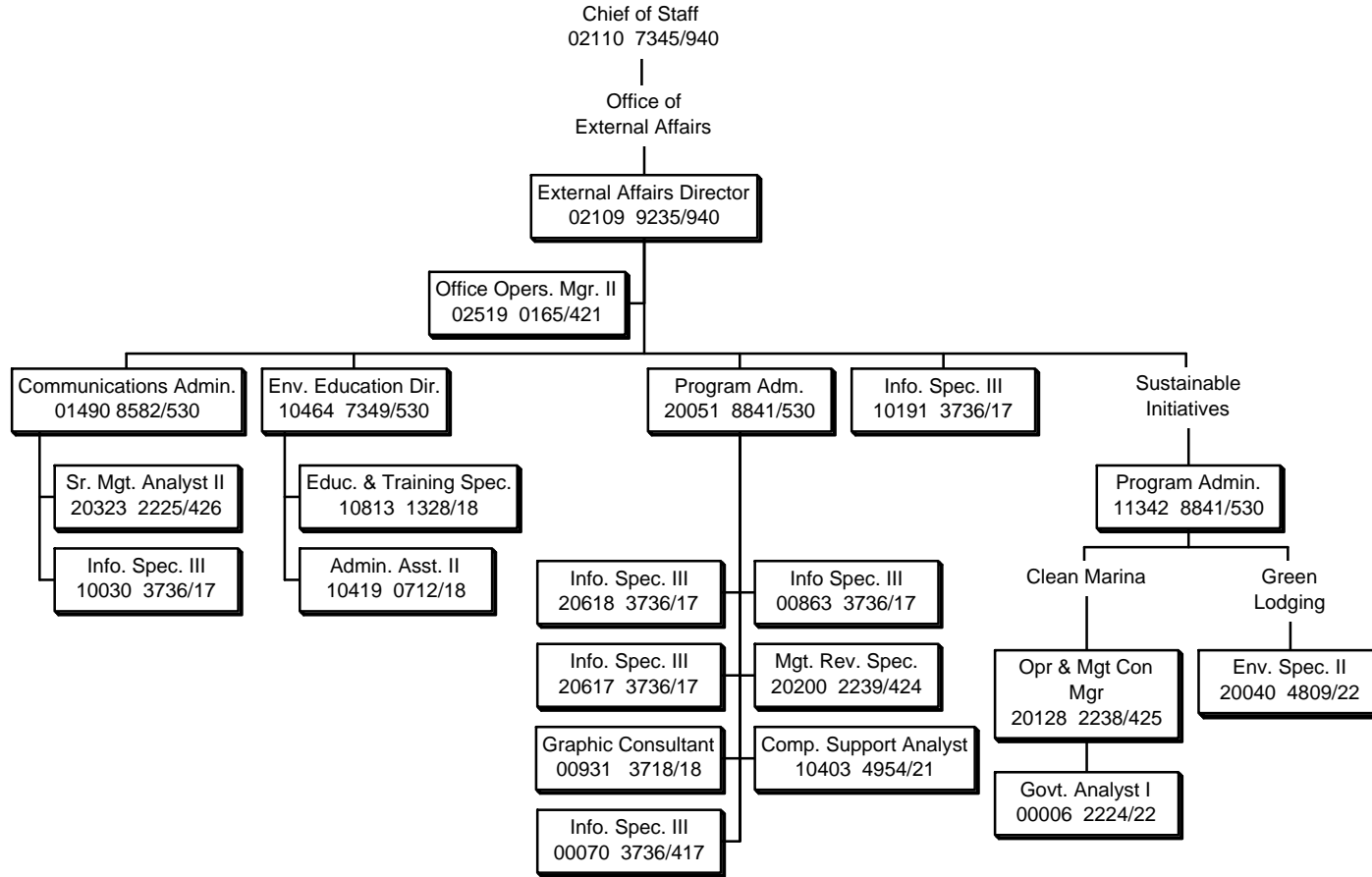




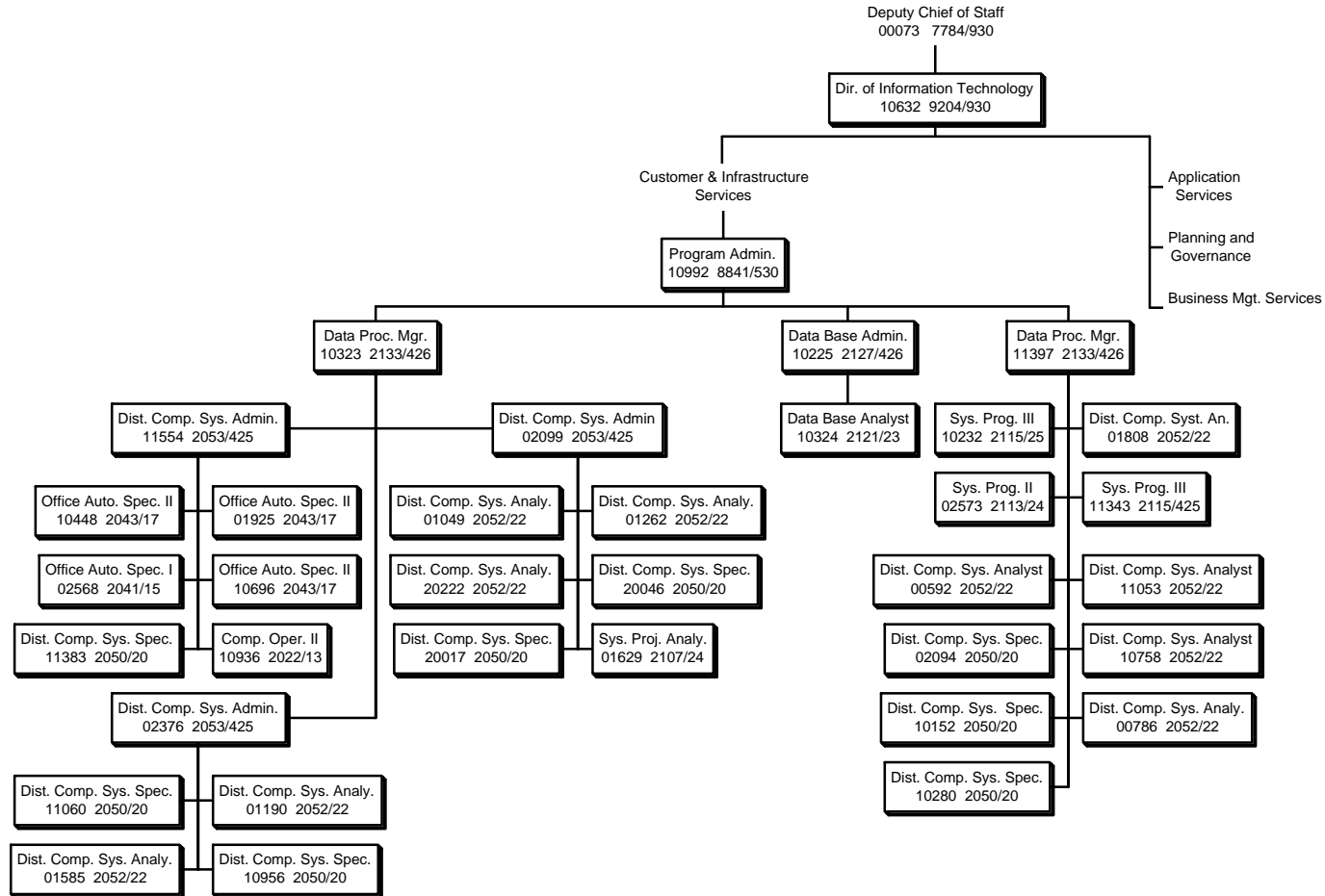


\* NWDM/Air  
 Washington, DC

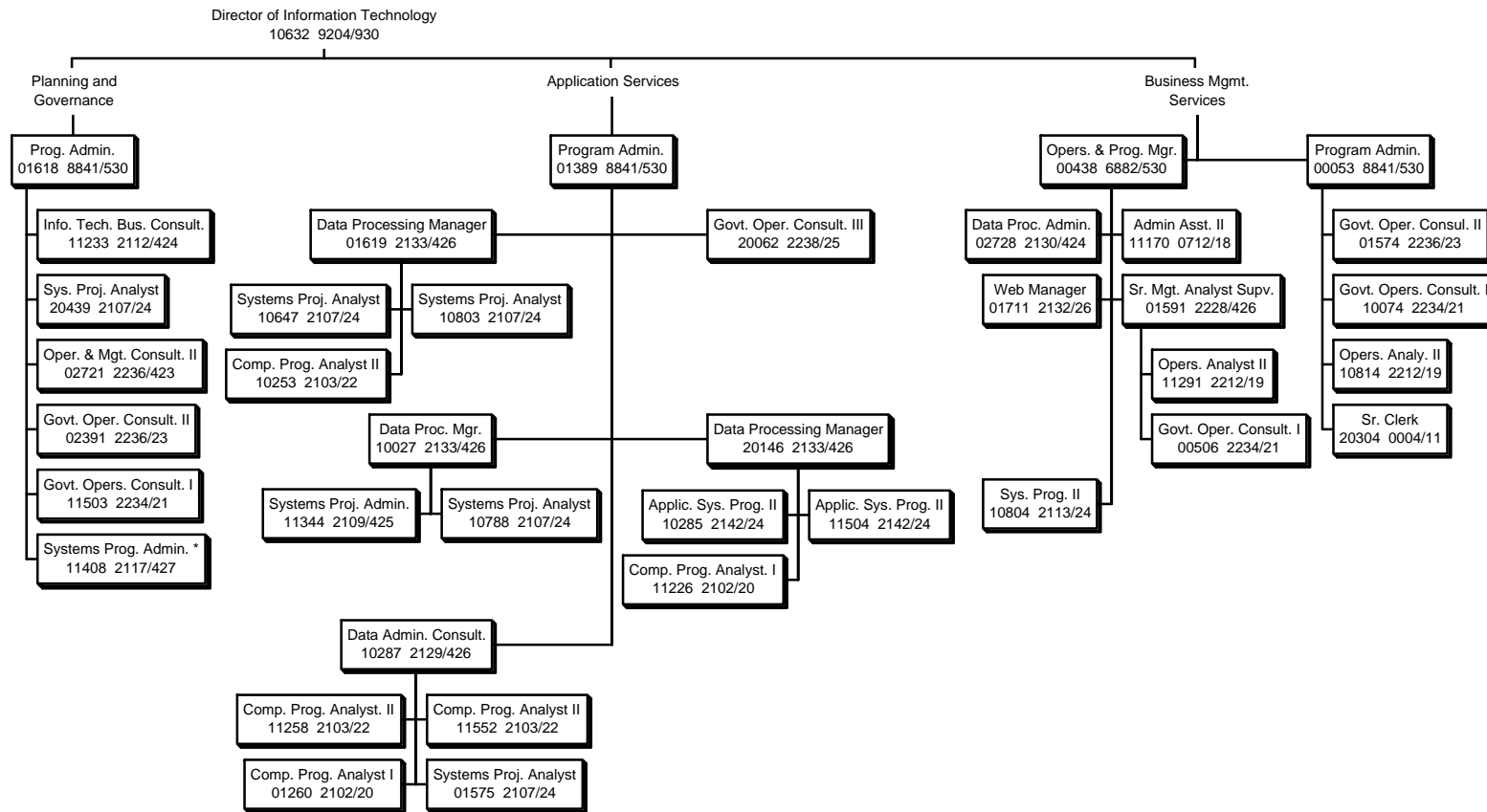
Policy Making Positions:  
 00073  
 00002  
 00003



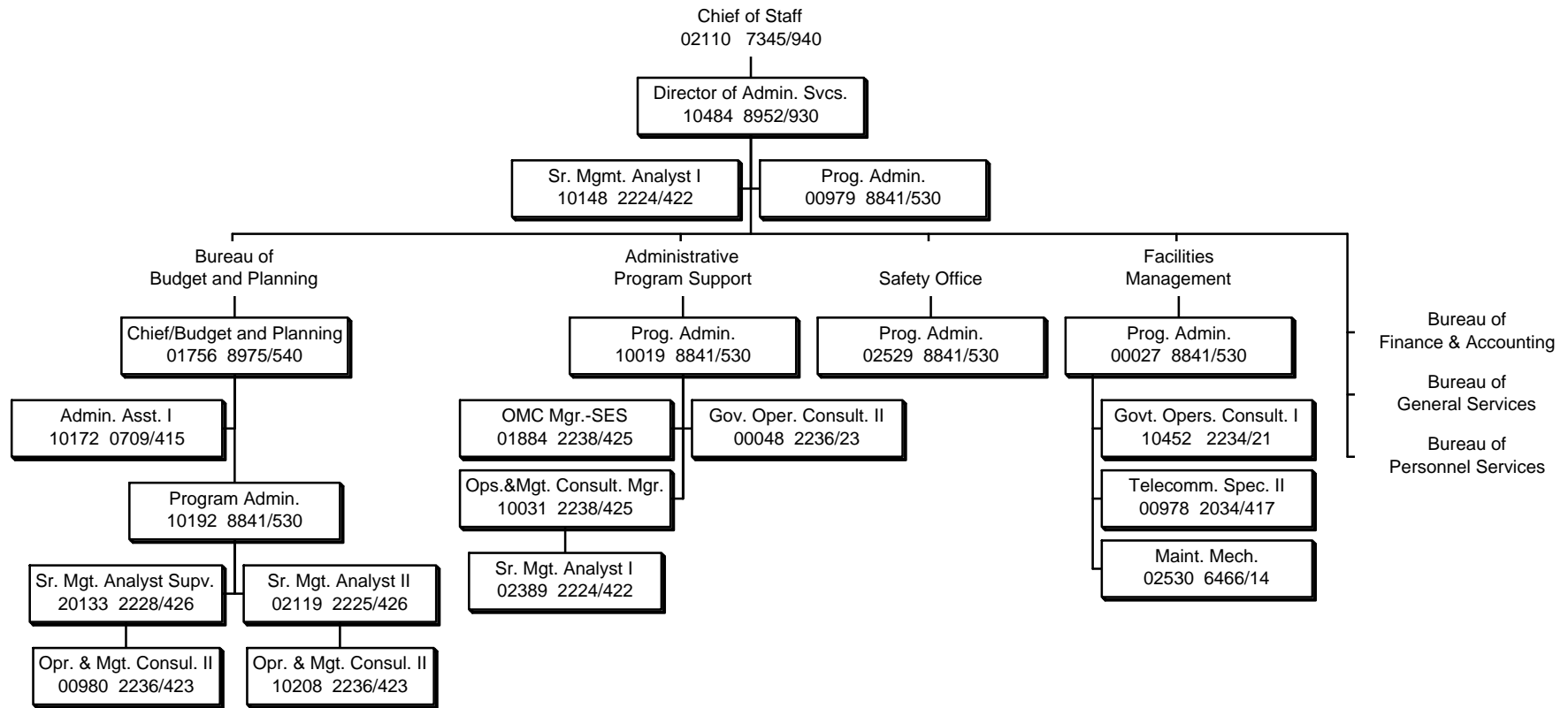
Policy Making Positions:  
 02519



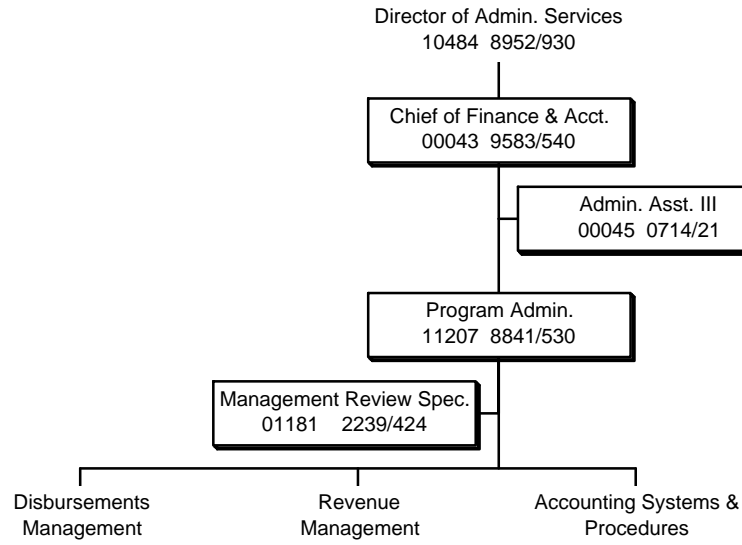


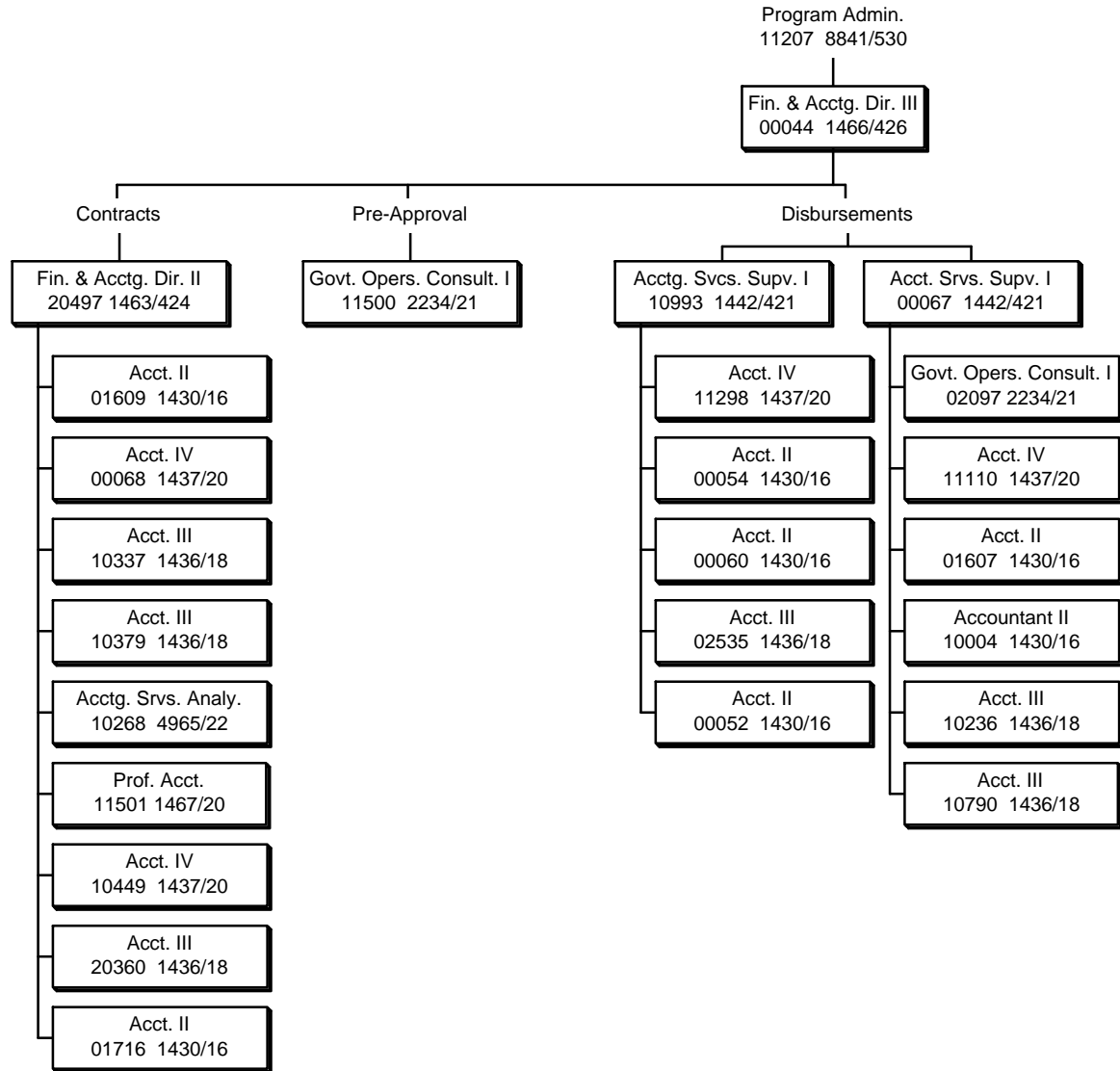


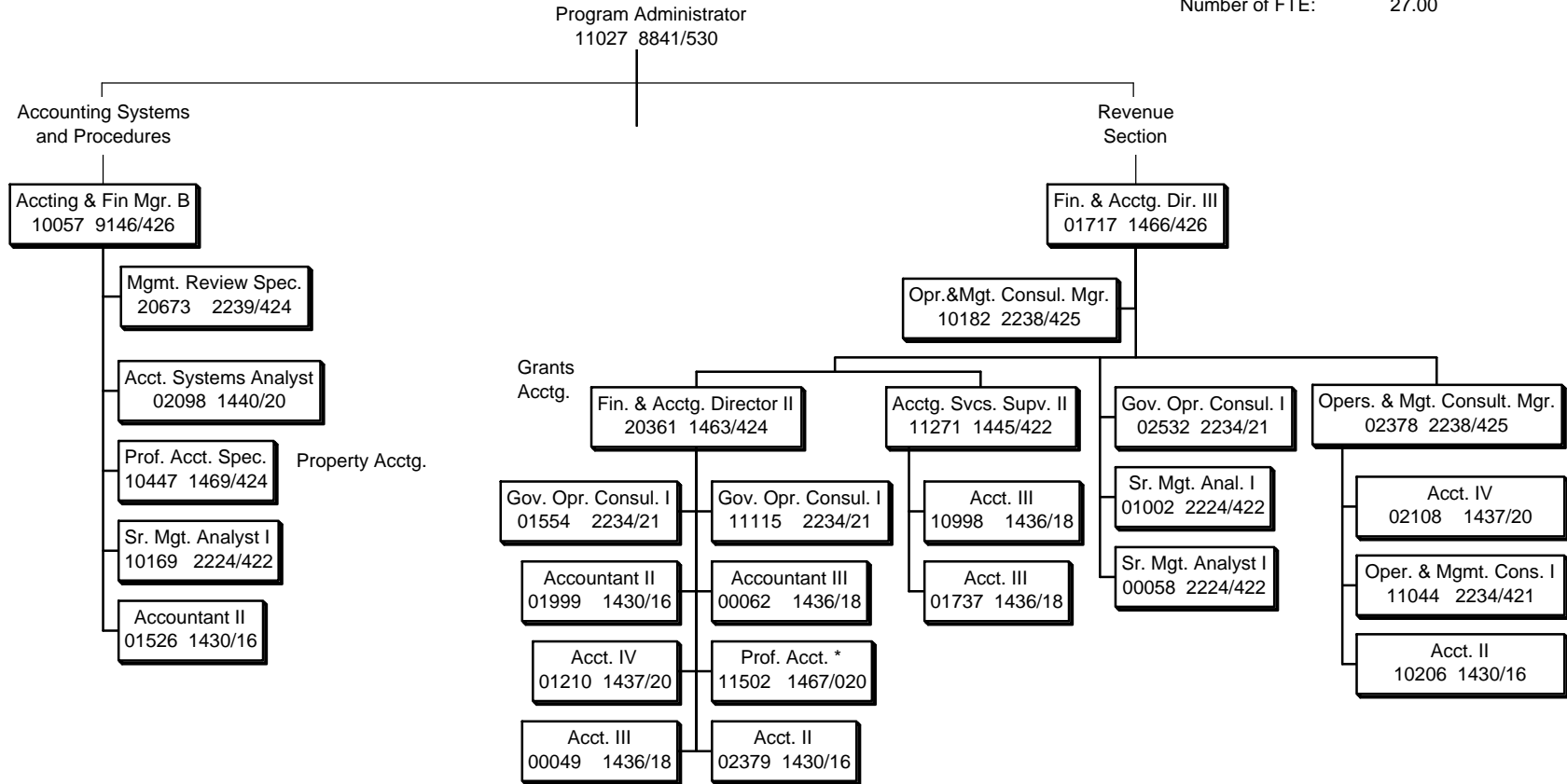
\* Position is funded by Waste.



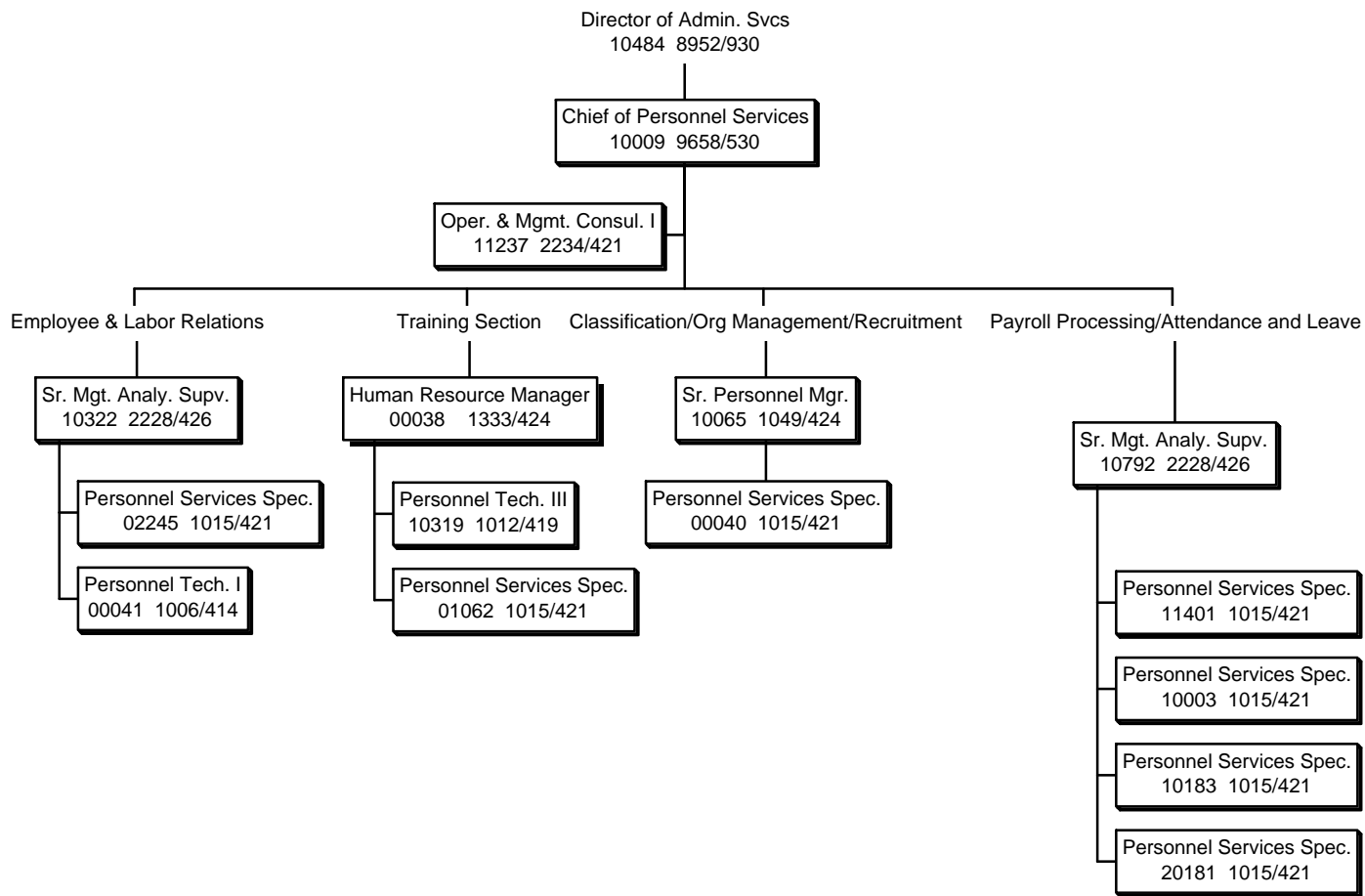
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Number of Positions: 4  
Number of FTE: 4

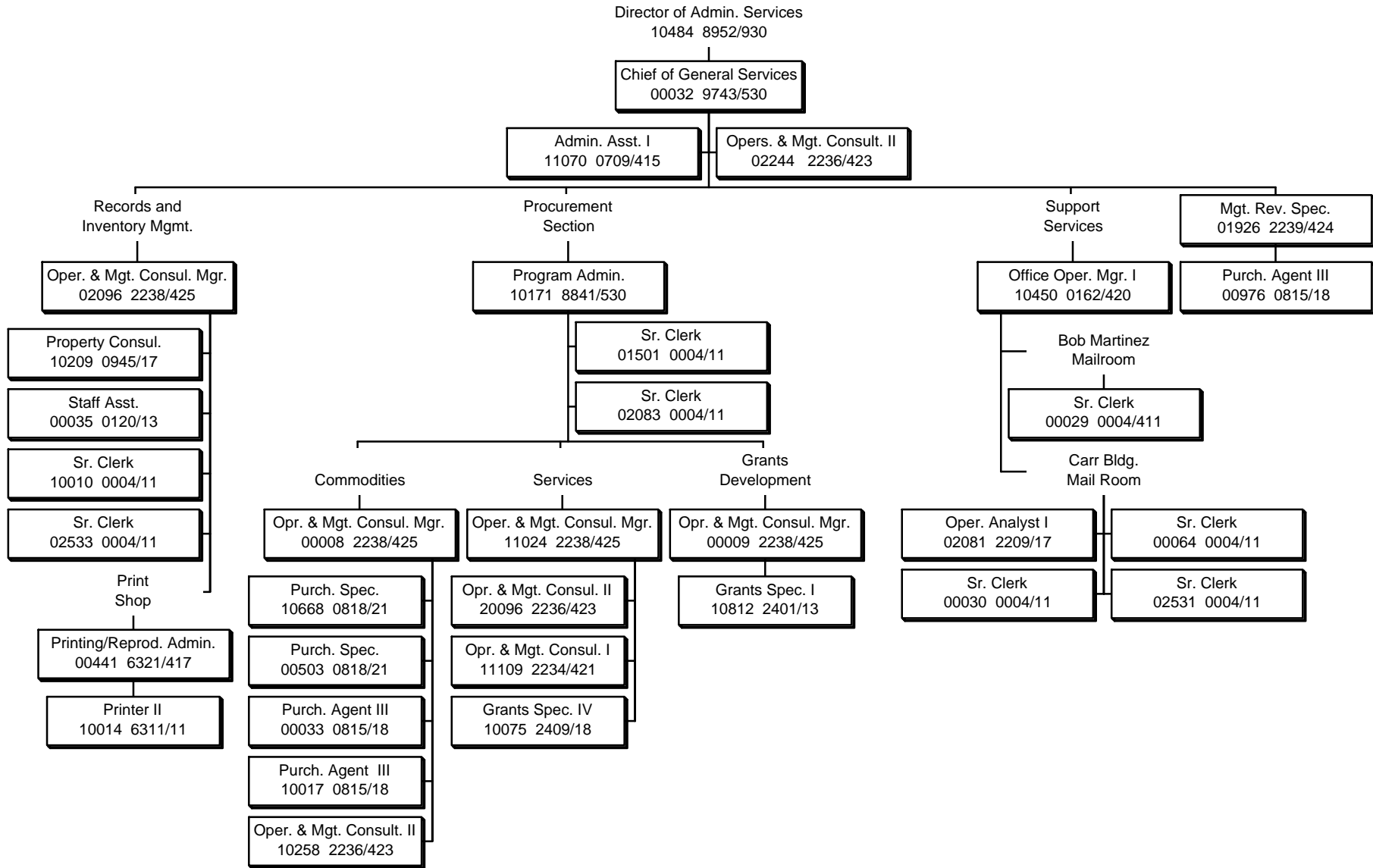


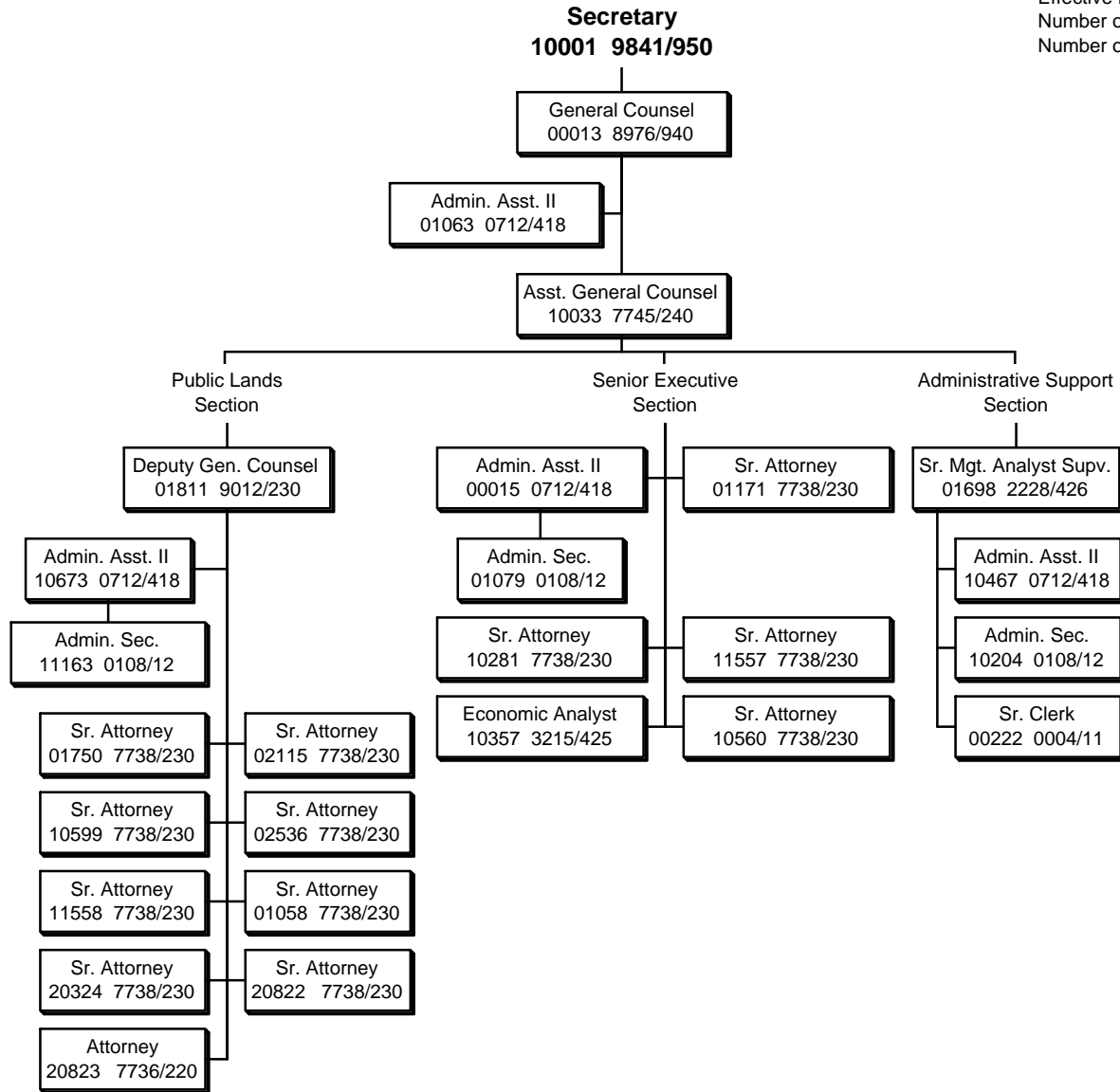




\* Shared Position

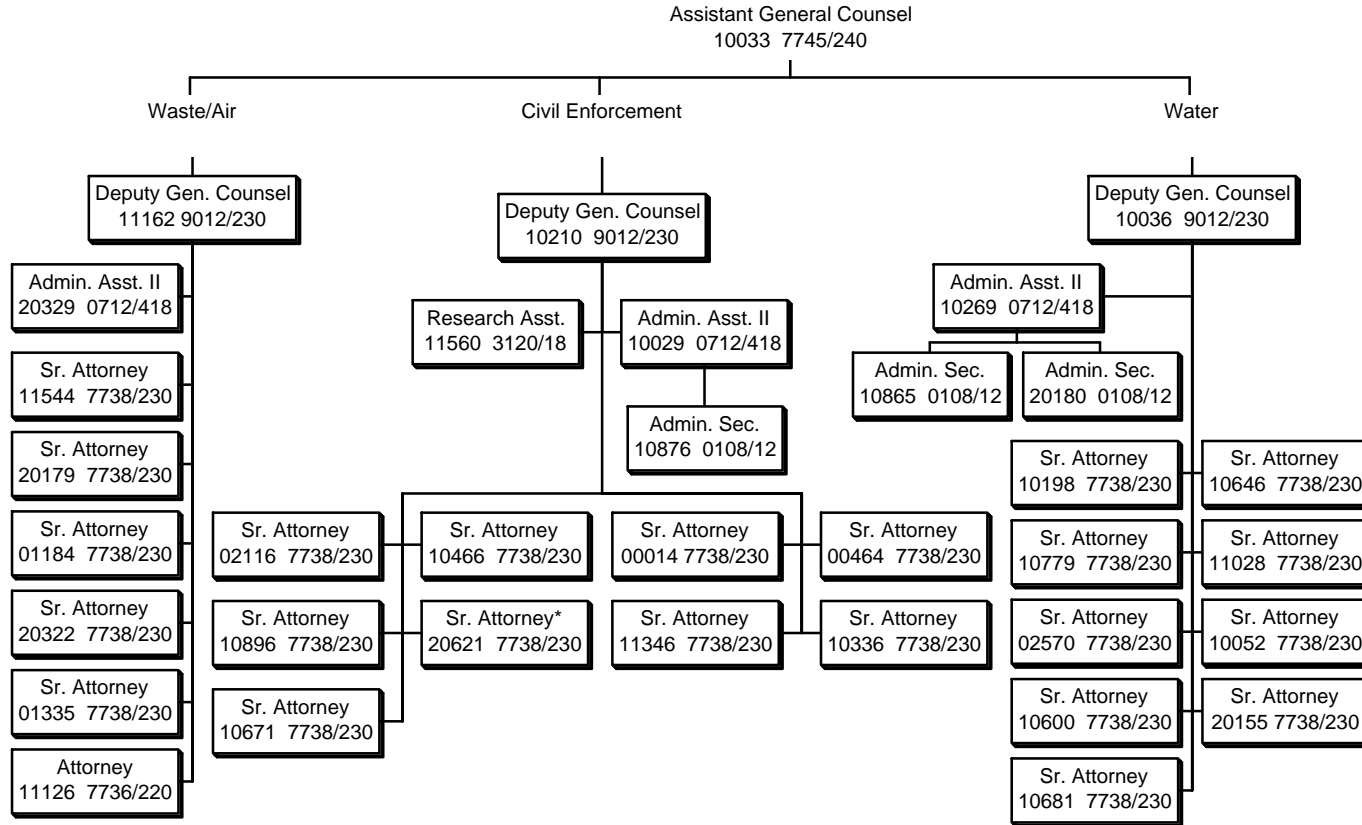






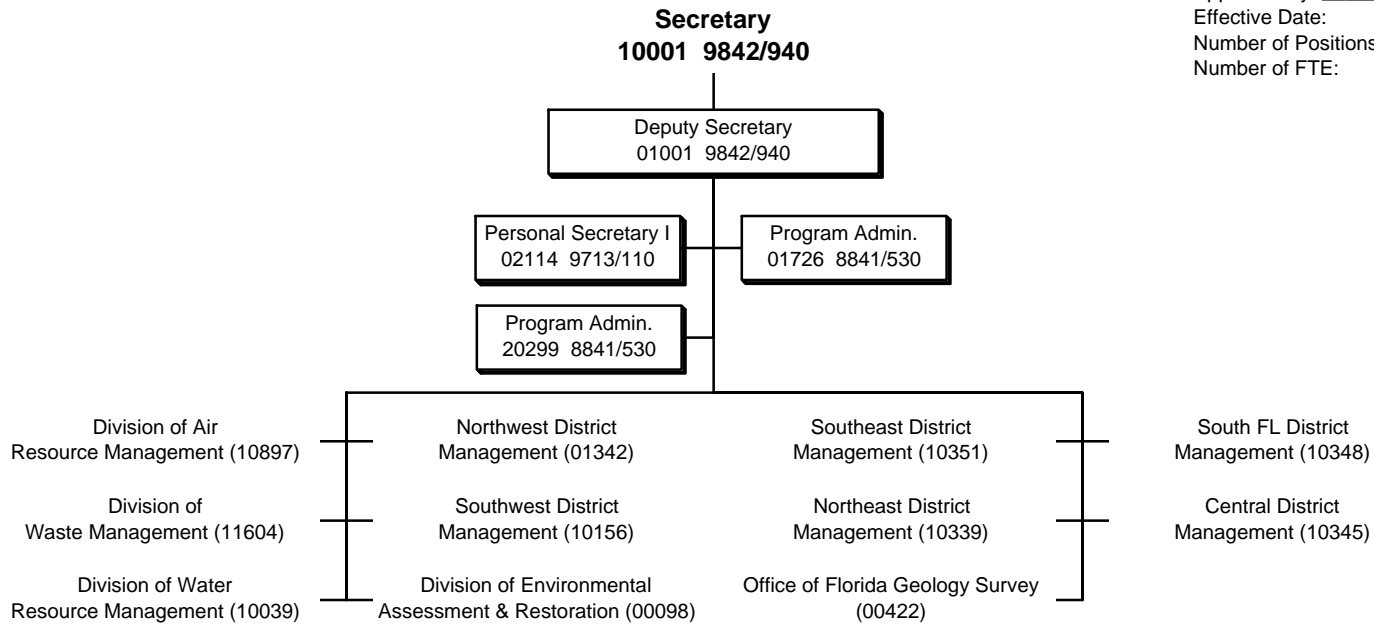


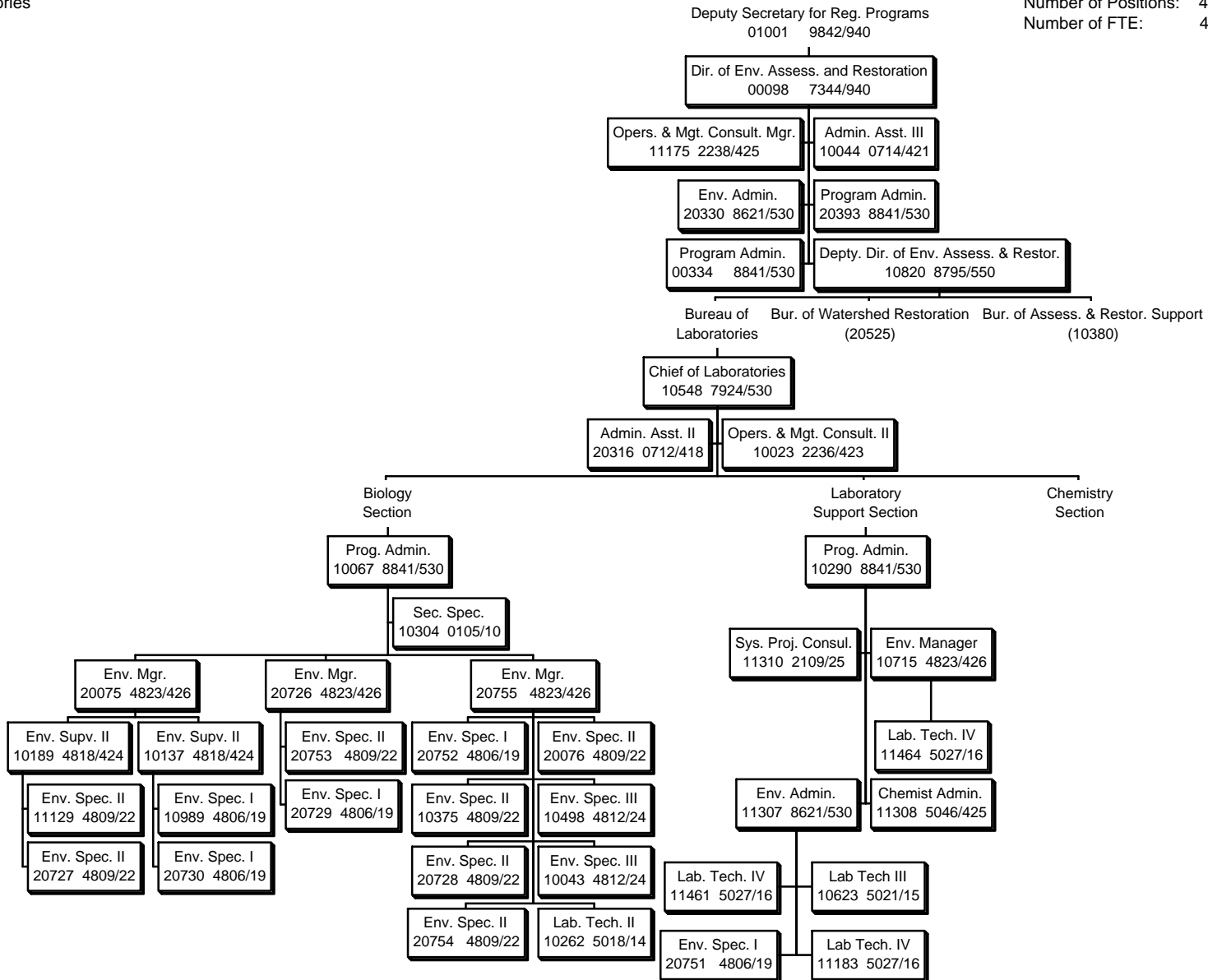
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 Number of FTE: 34.0

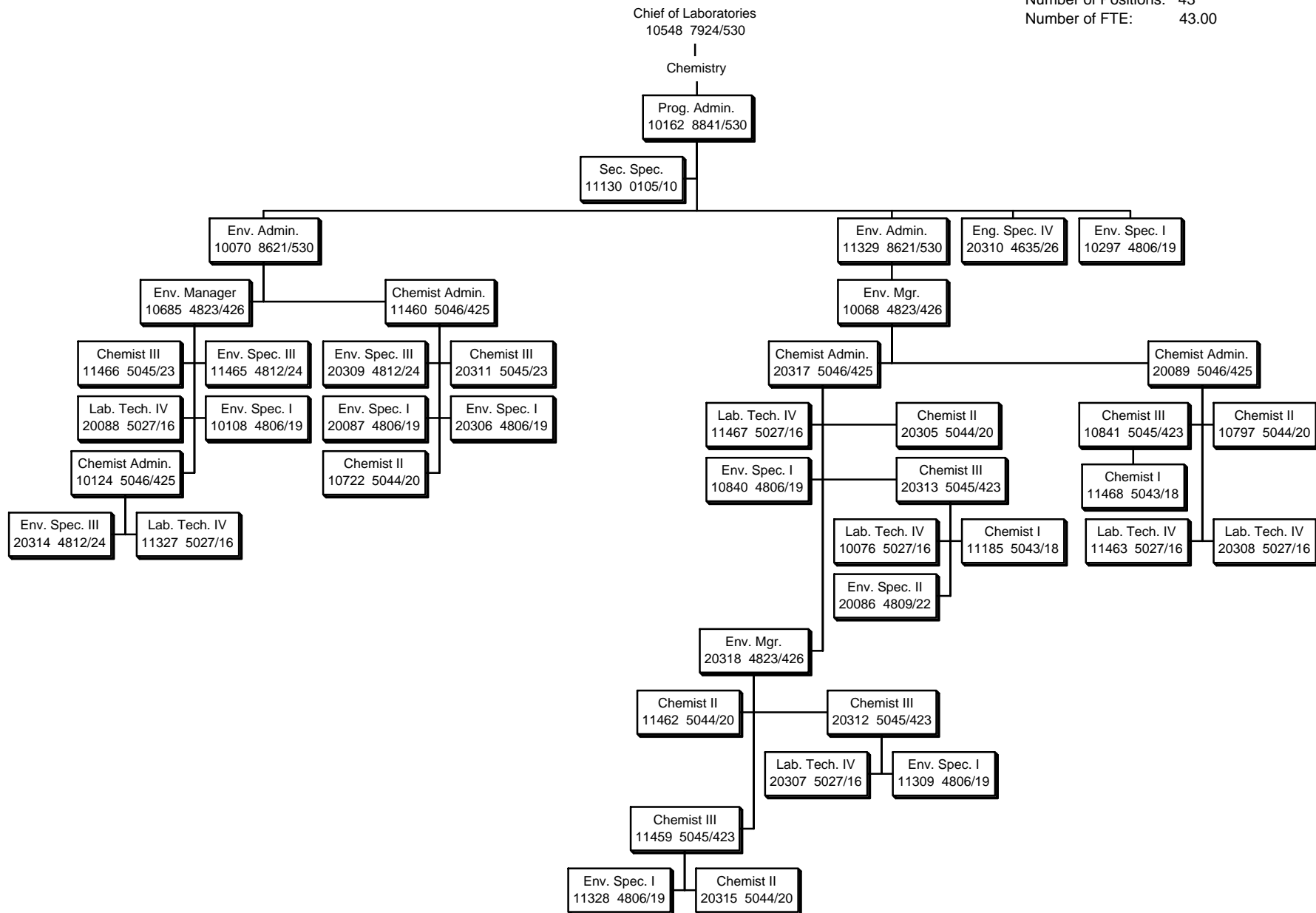


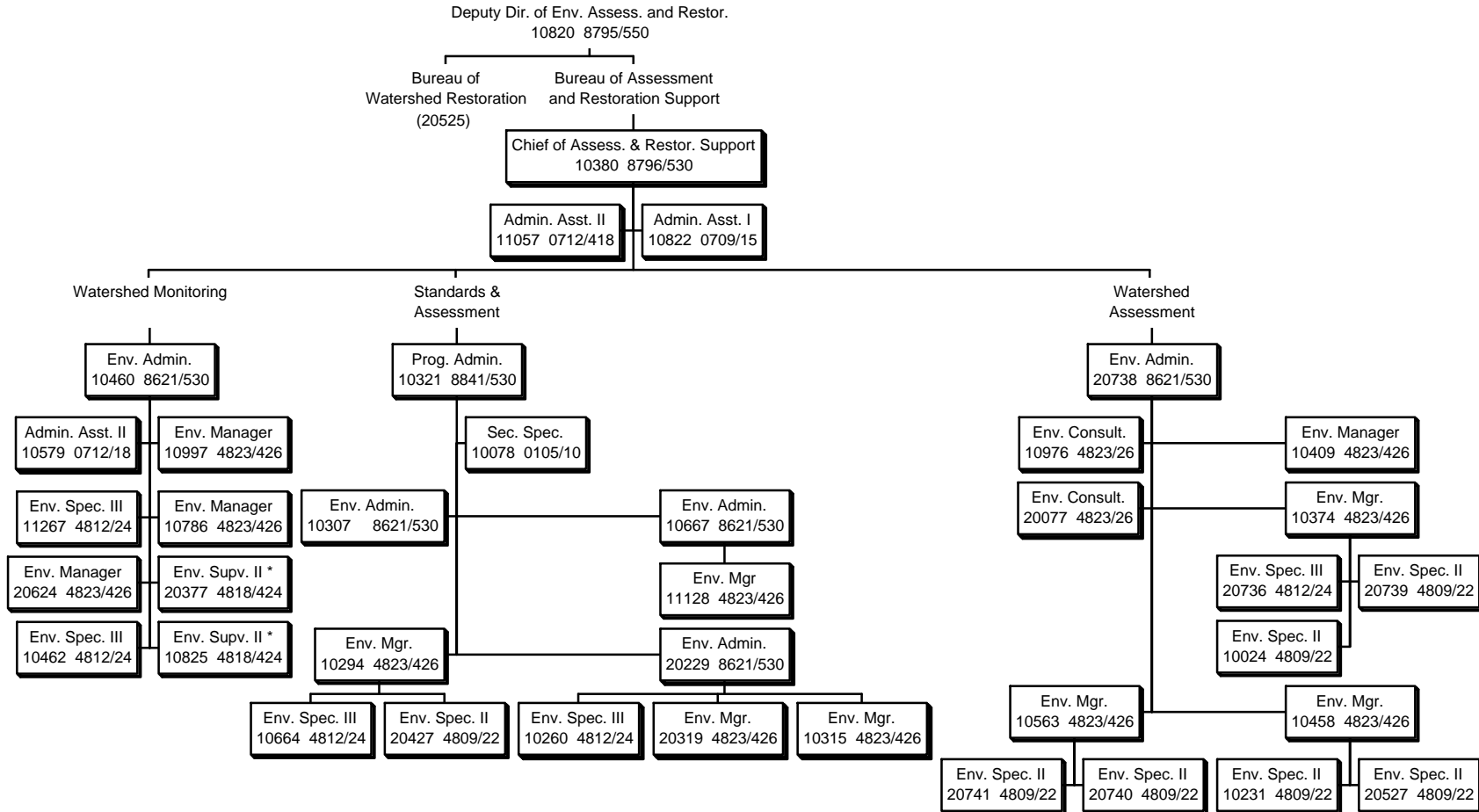
\*Position 20621 is funded by the Division of Water Resource Management

Approved By: \_\_\_\_\_  
 Effective Date: 03/26/2012  
 Number of Positions: 4  
 Number of FTE: 4.00

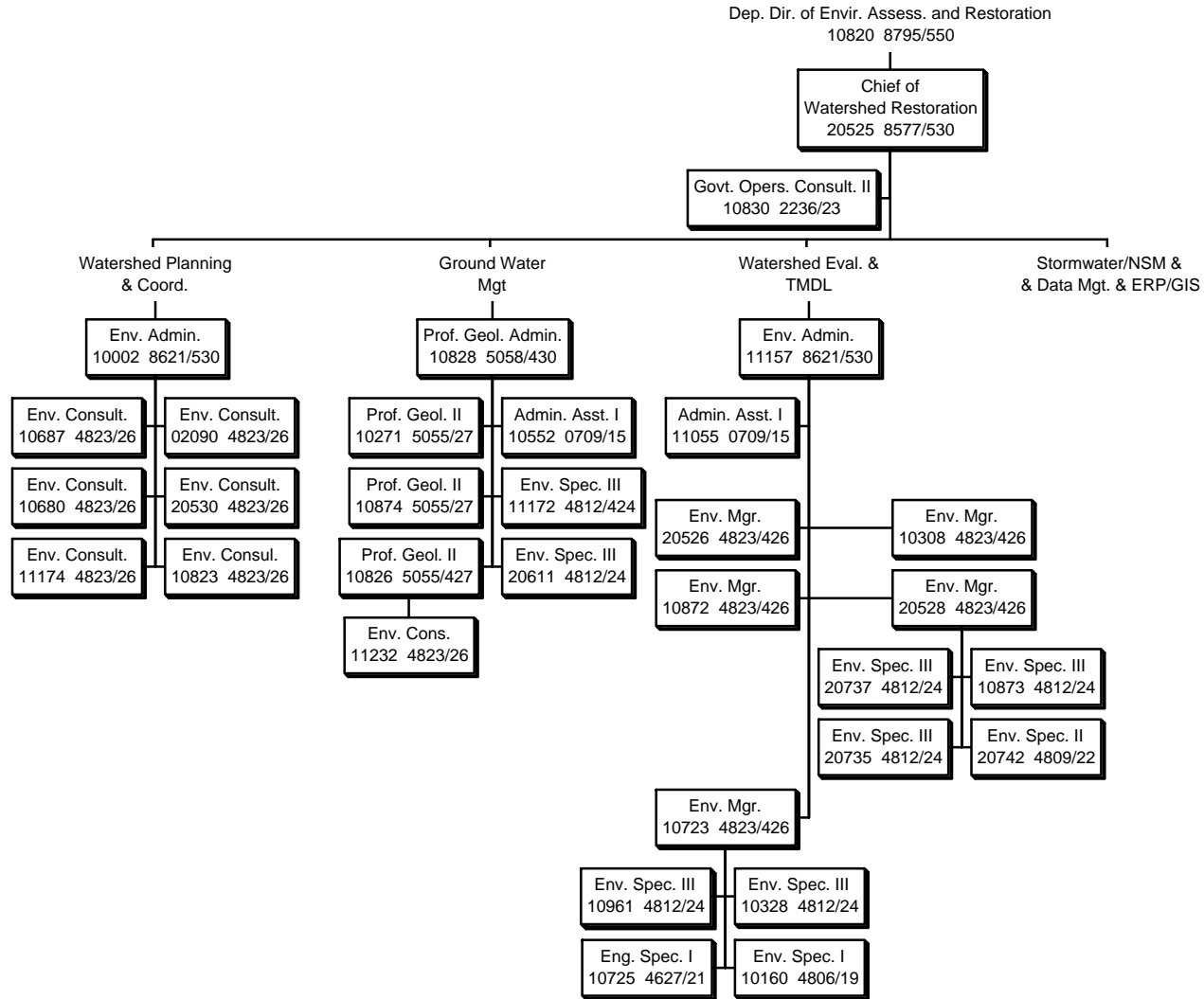


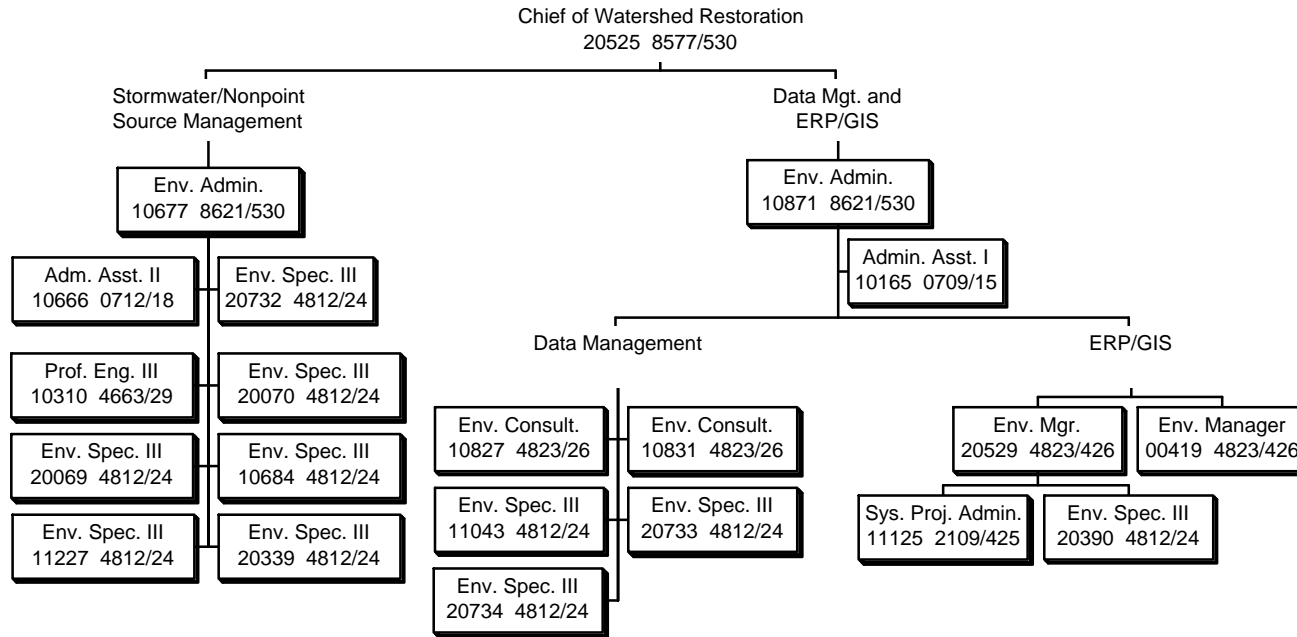


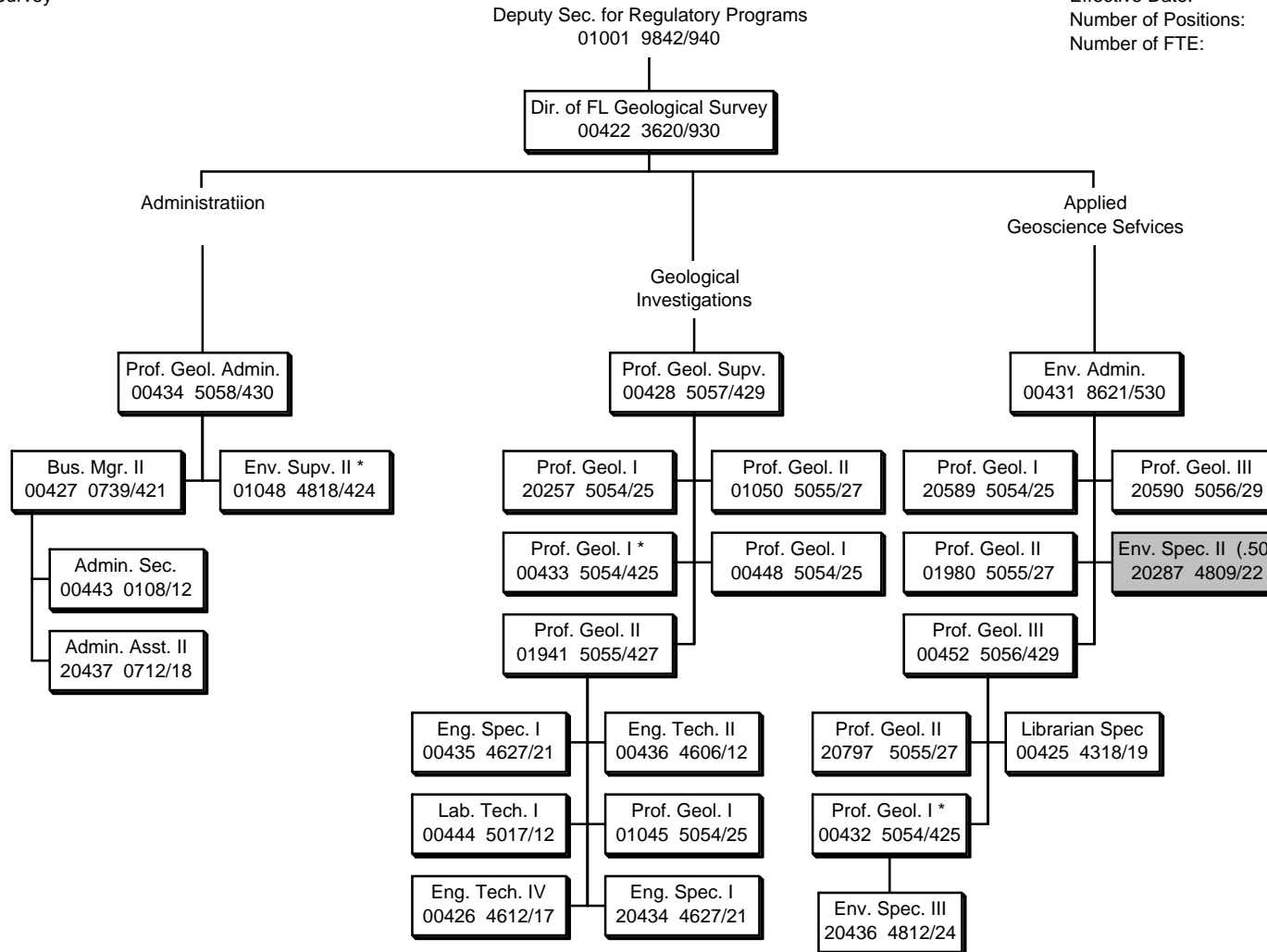




\* These positions supervise OPS positions.

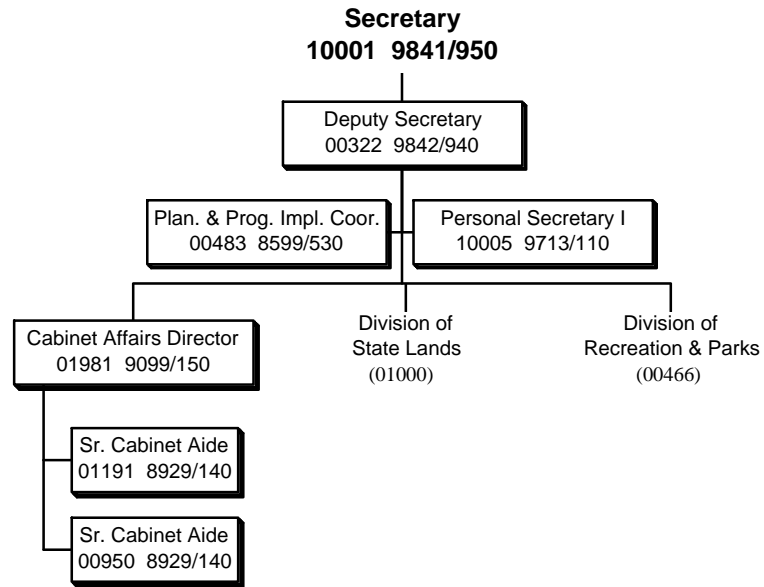




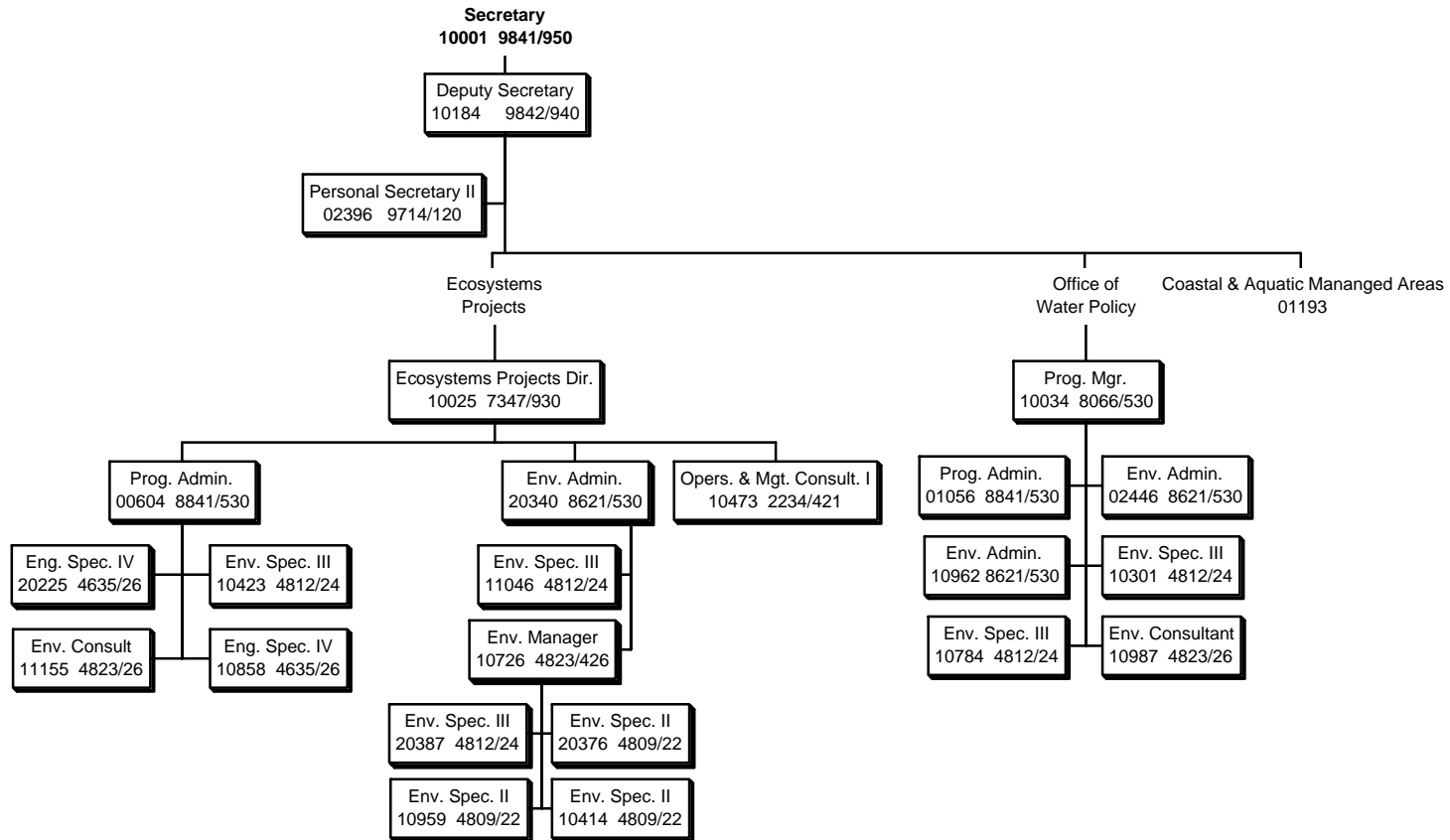


\* These positions supervise OPS positions.

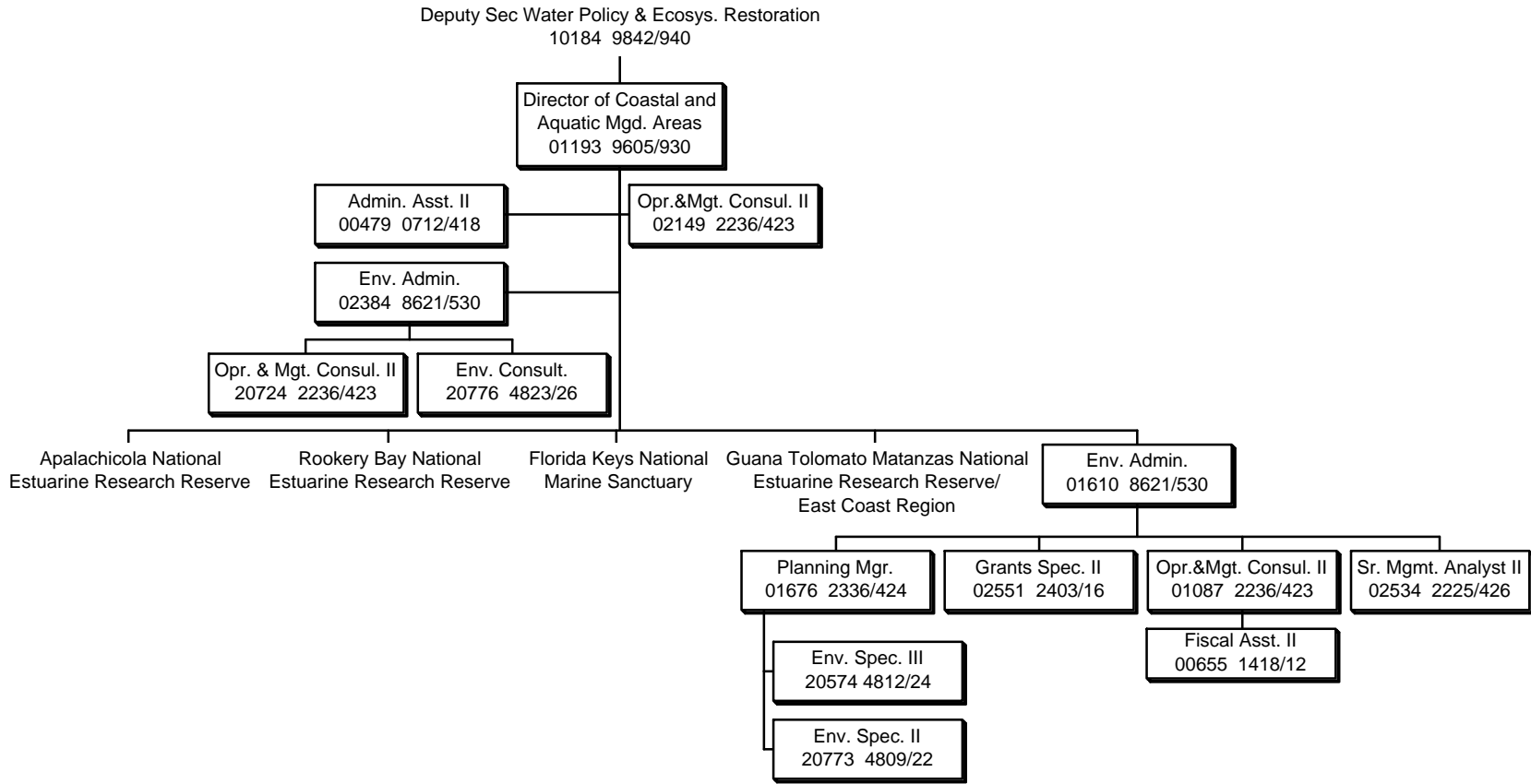


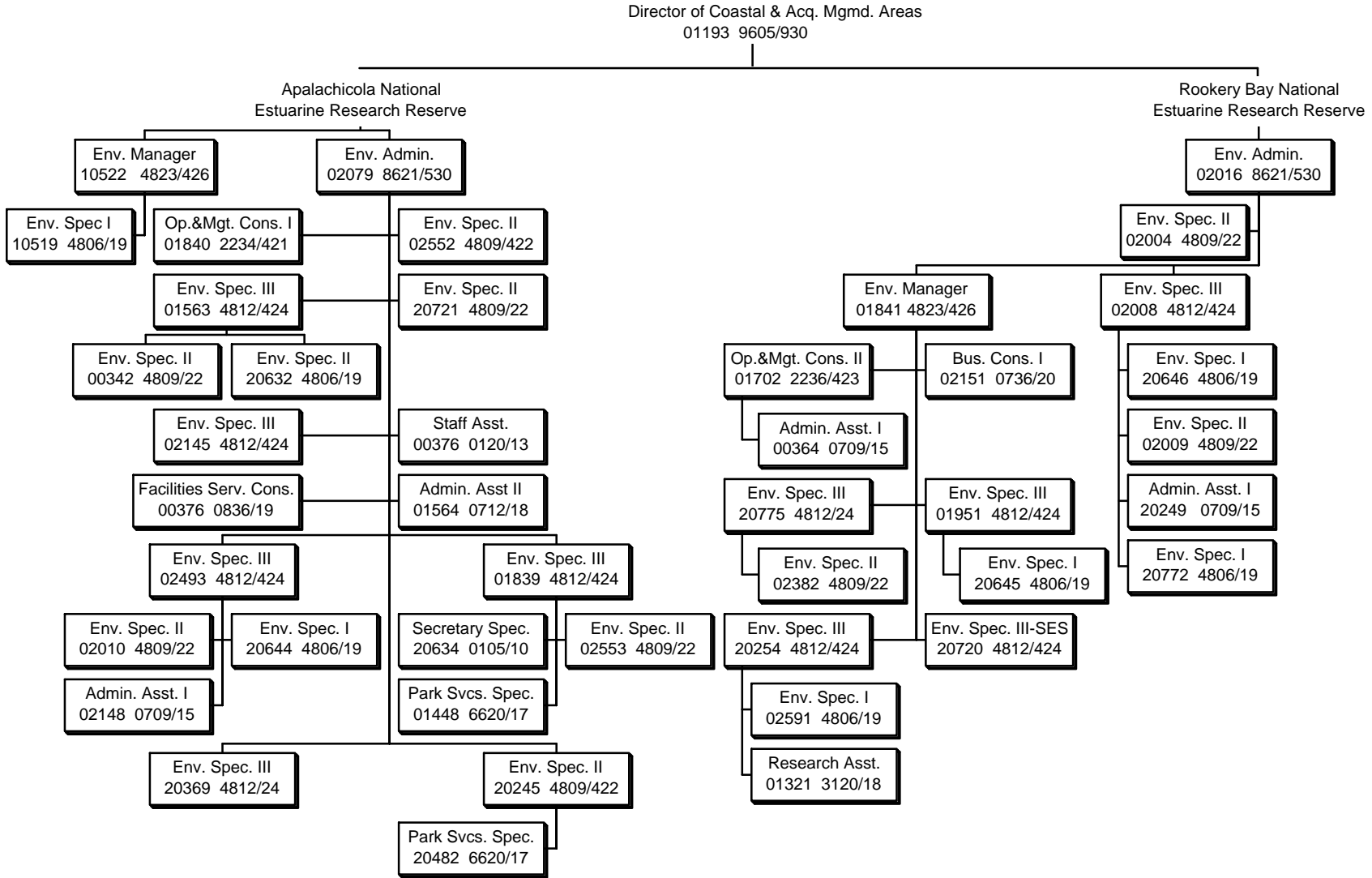


Policy Making Position:  
01191

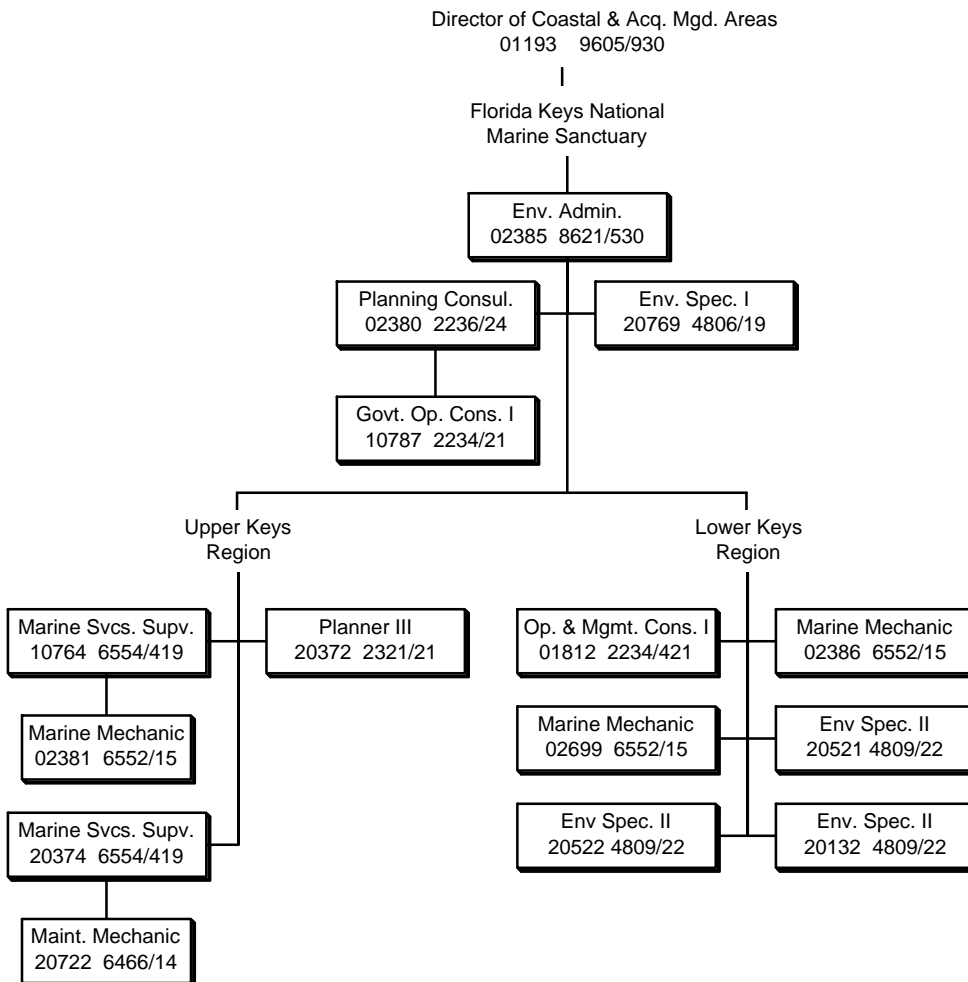


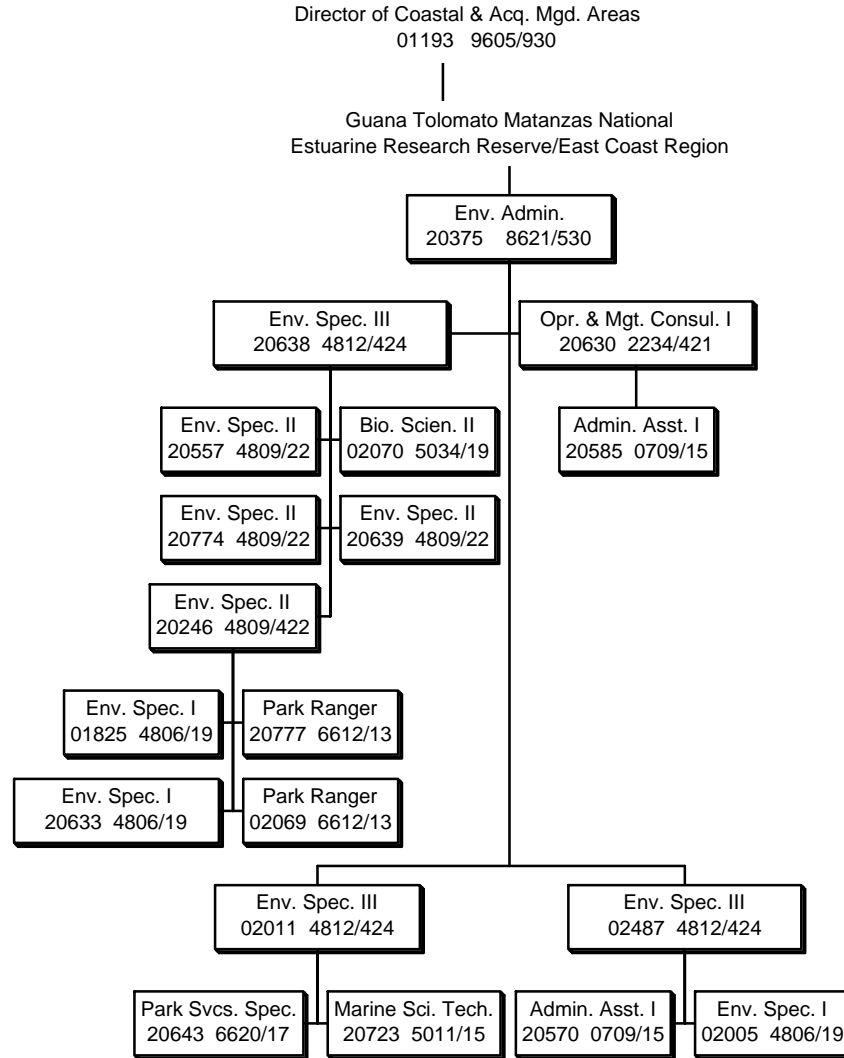
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 Effective Date: 04/02/2012  
 Number of Positions: 14  
 Number of FTE: 14.00



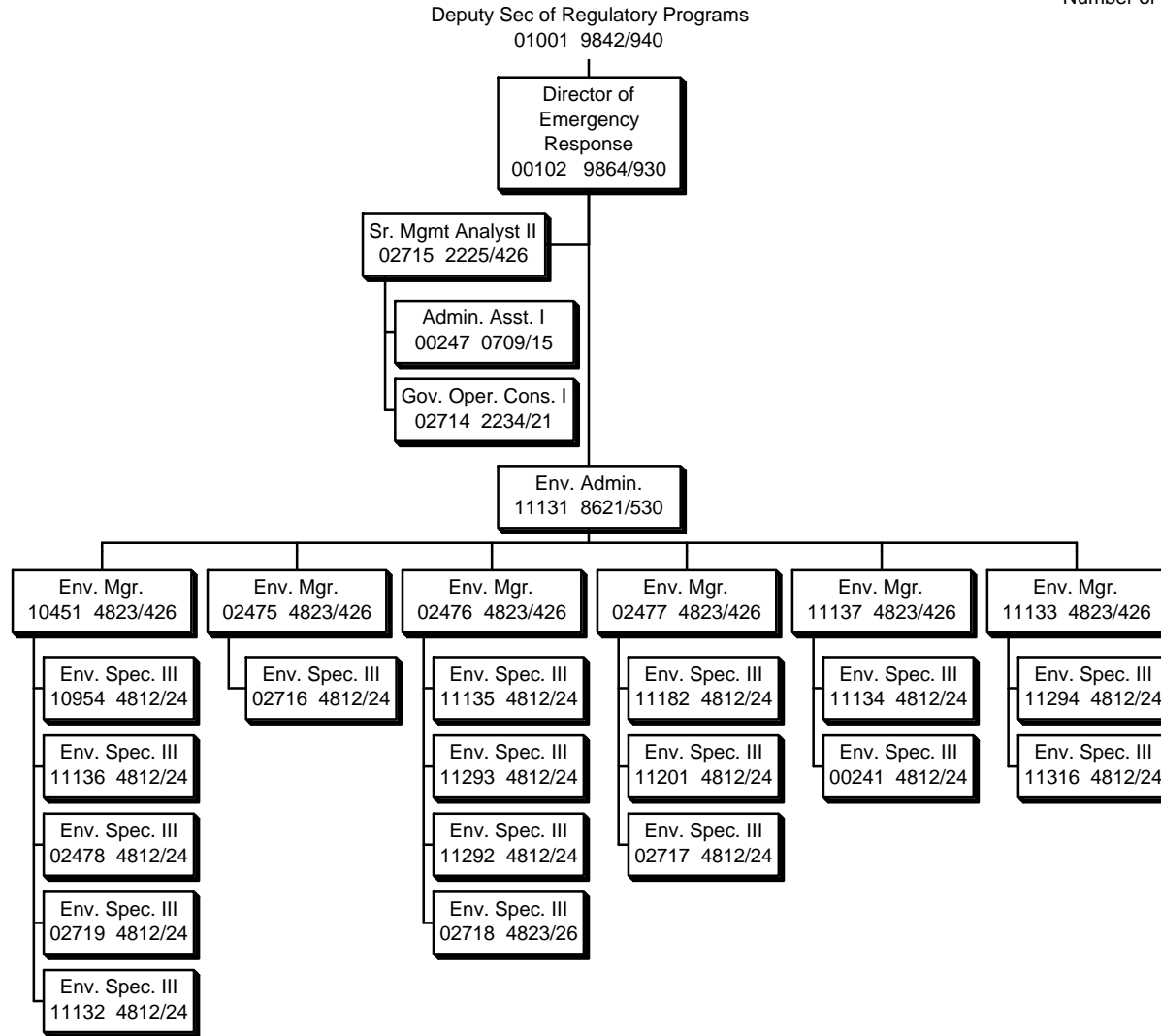


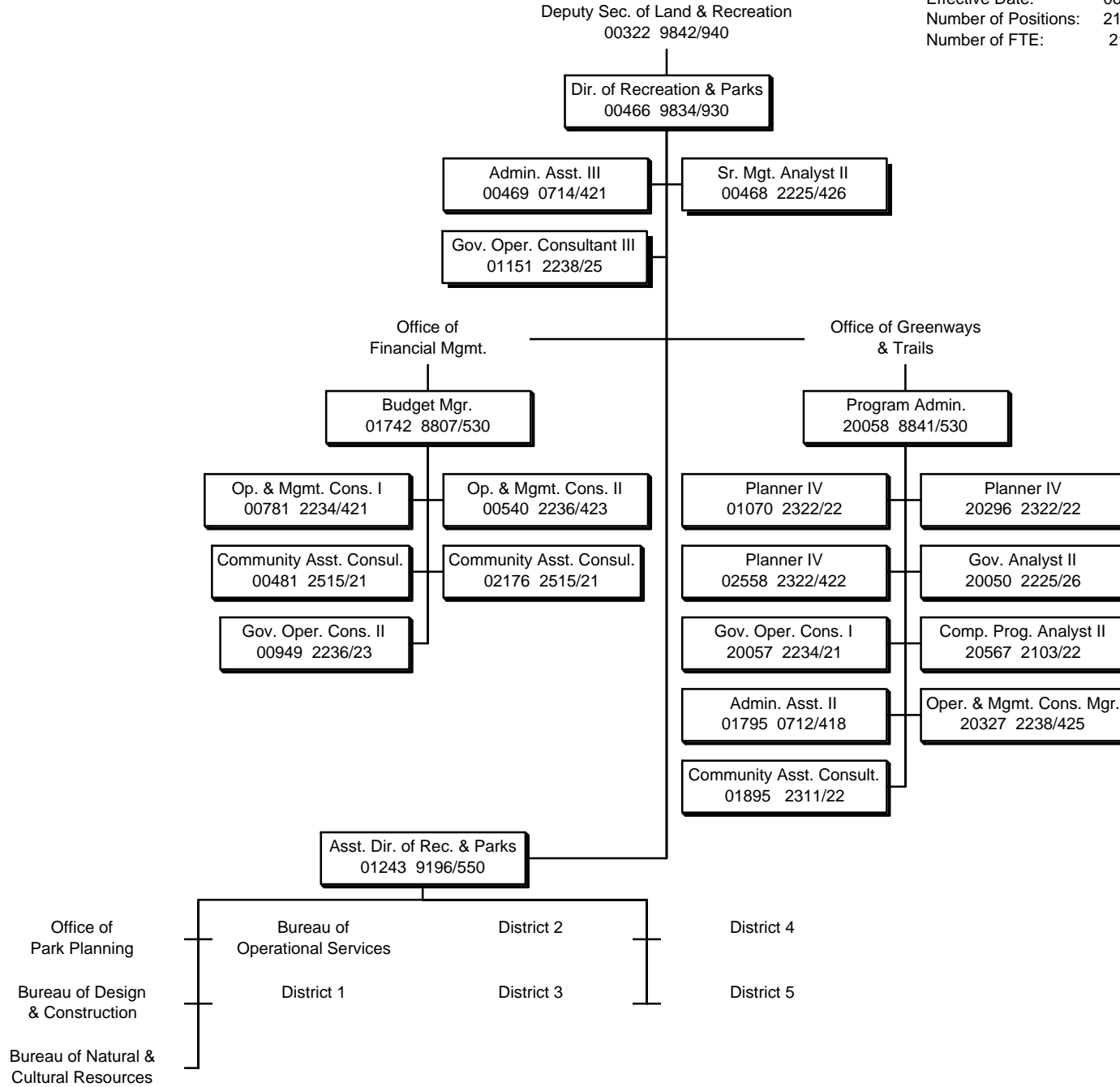
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 Effective Date: 07/01/2012  
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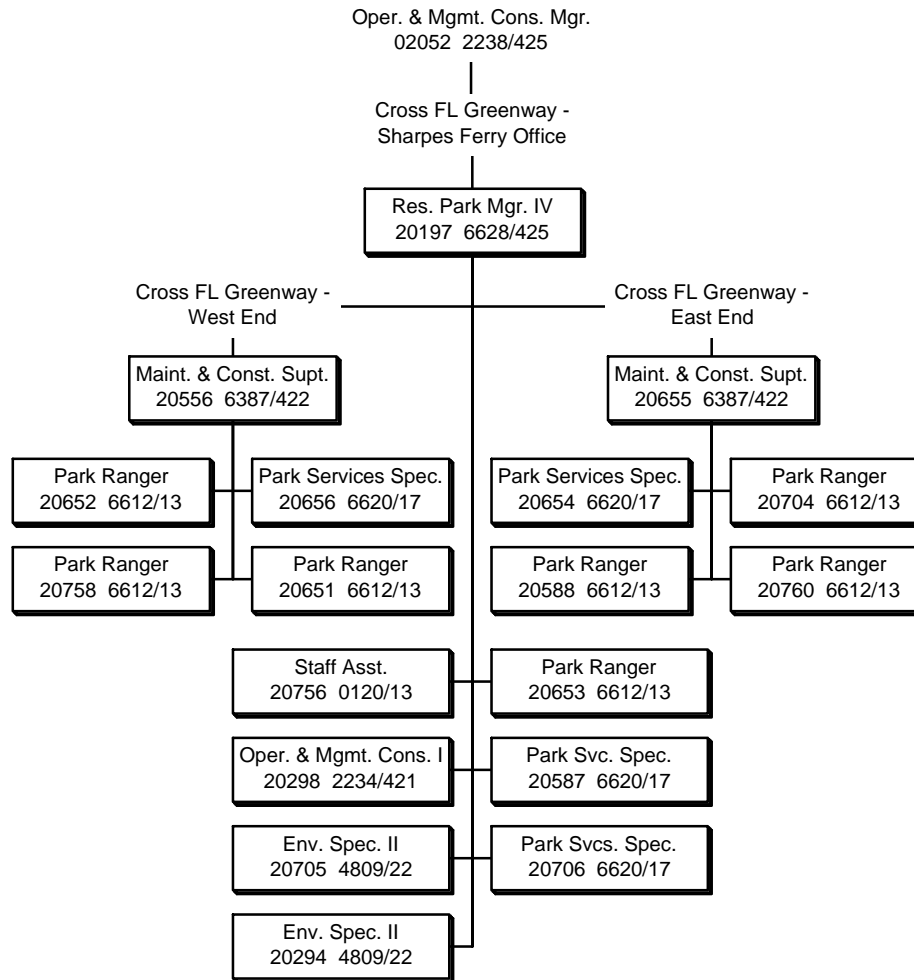


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Effective Date: 07/01/12  
Number of Positions: 28  
Number of FTE: 28.00

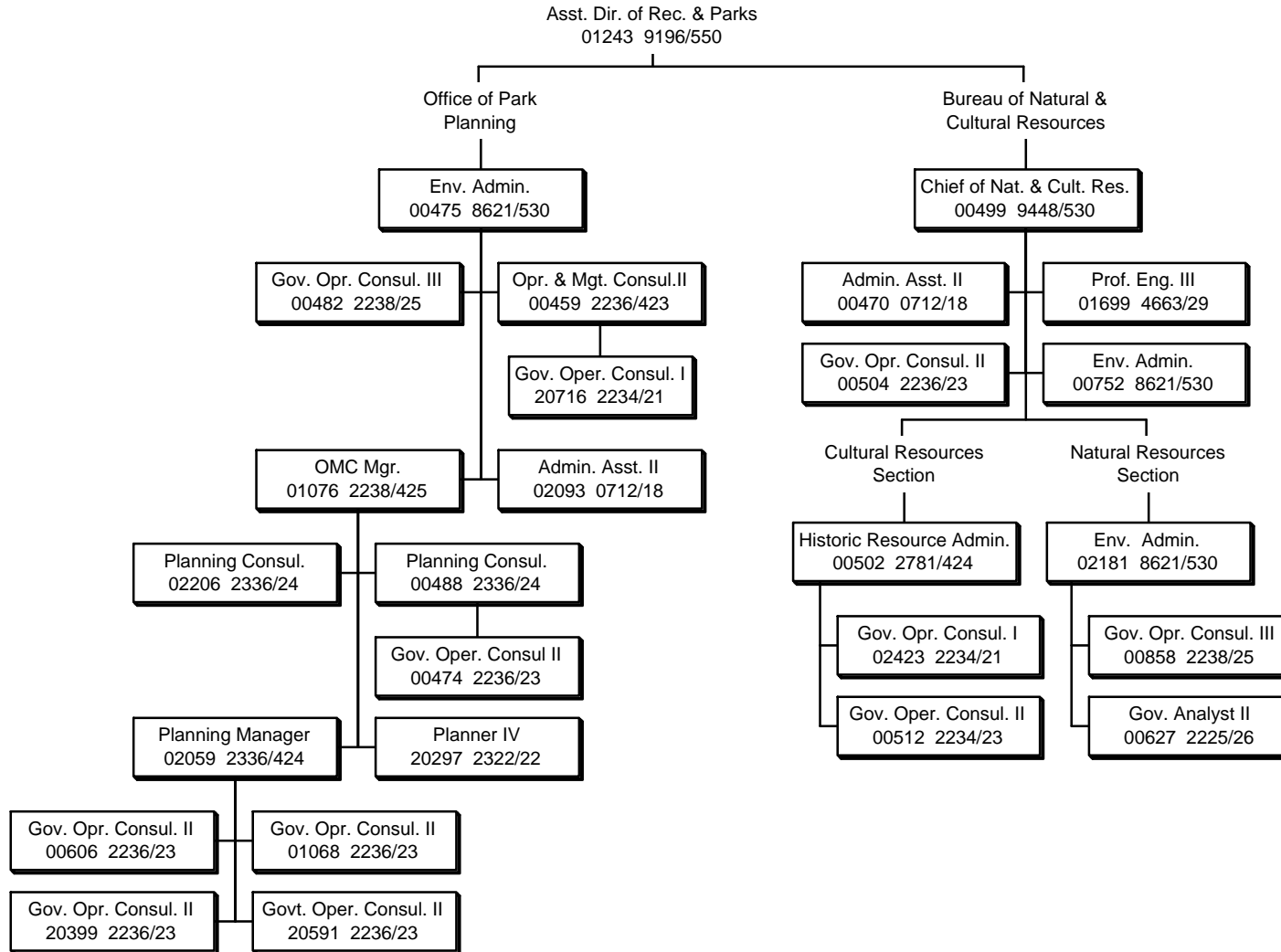


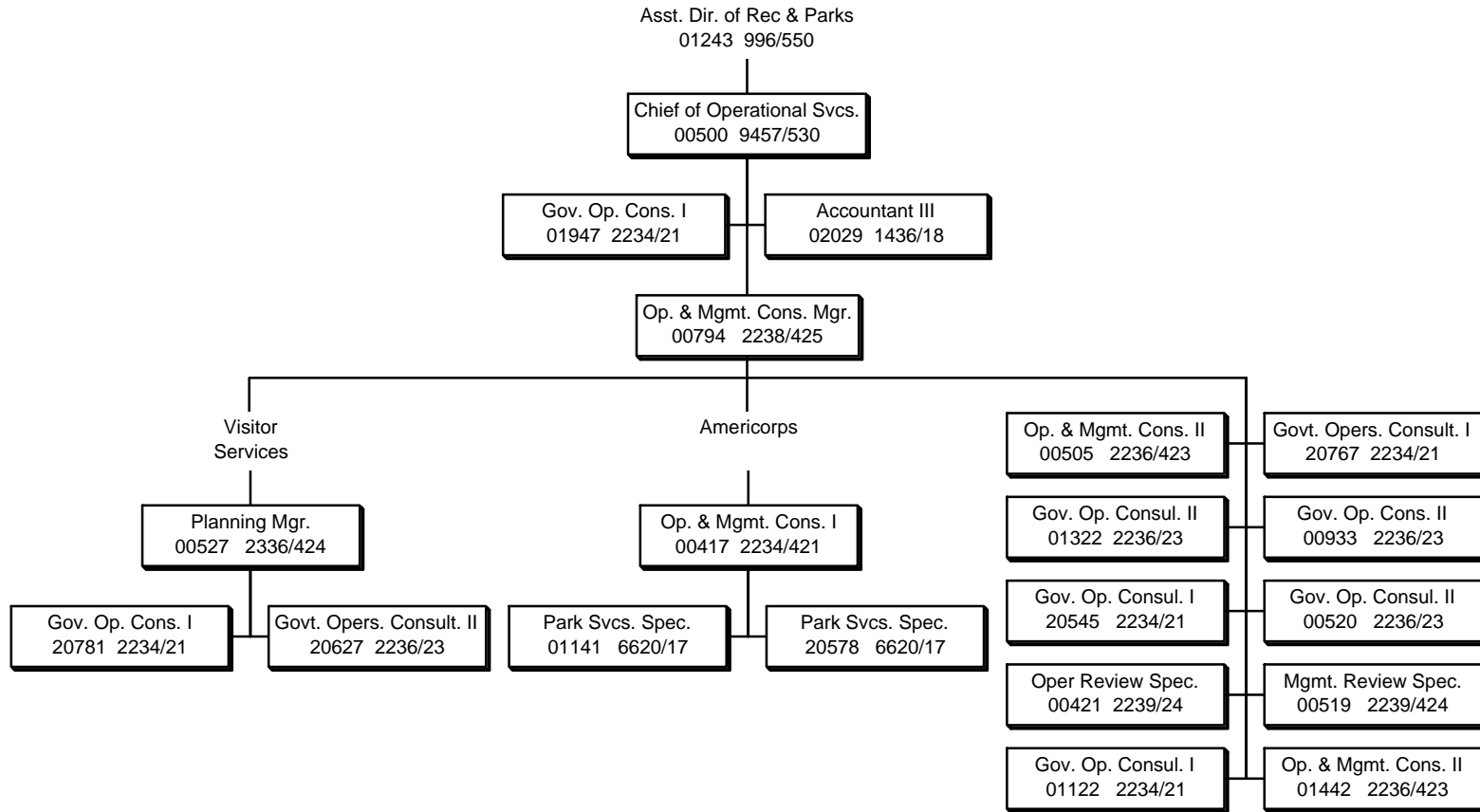


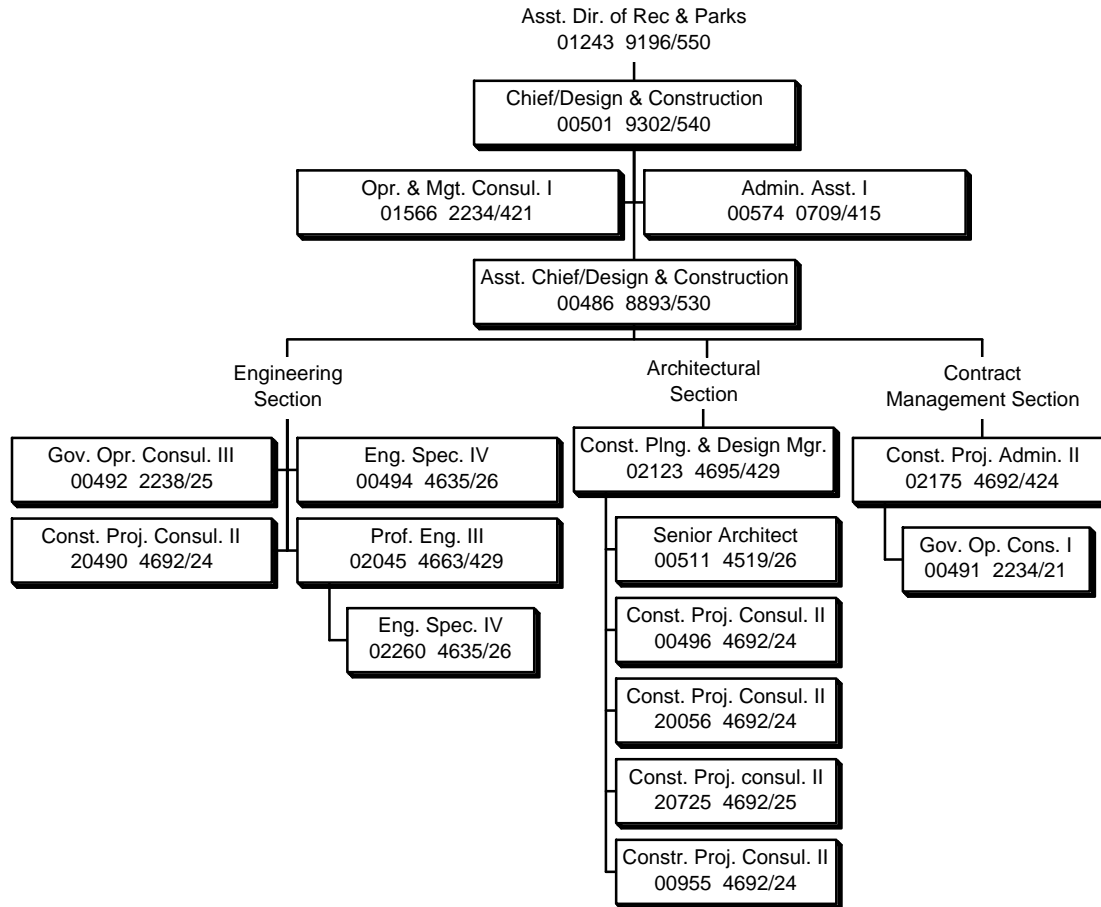




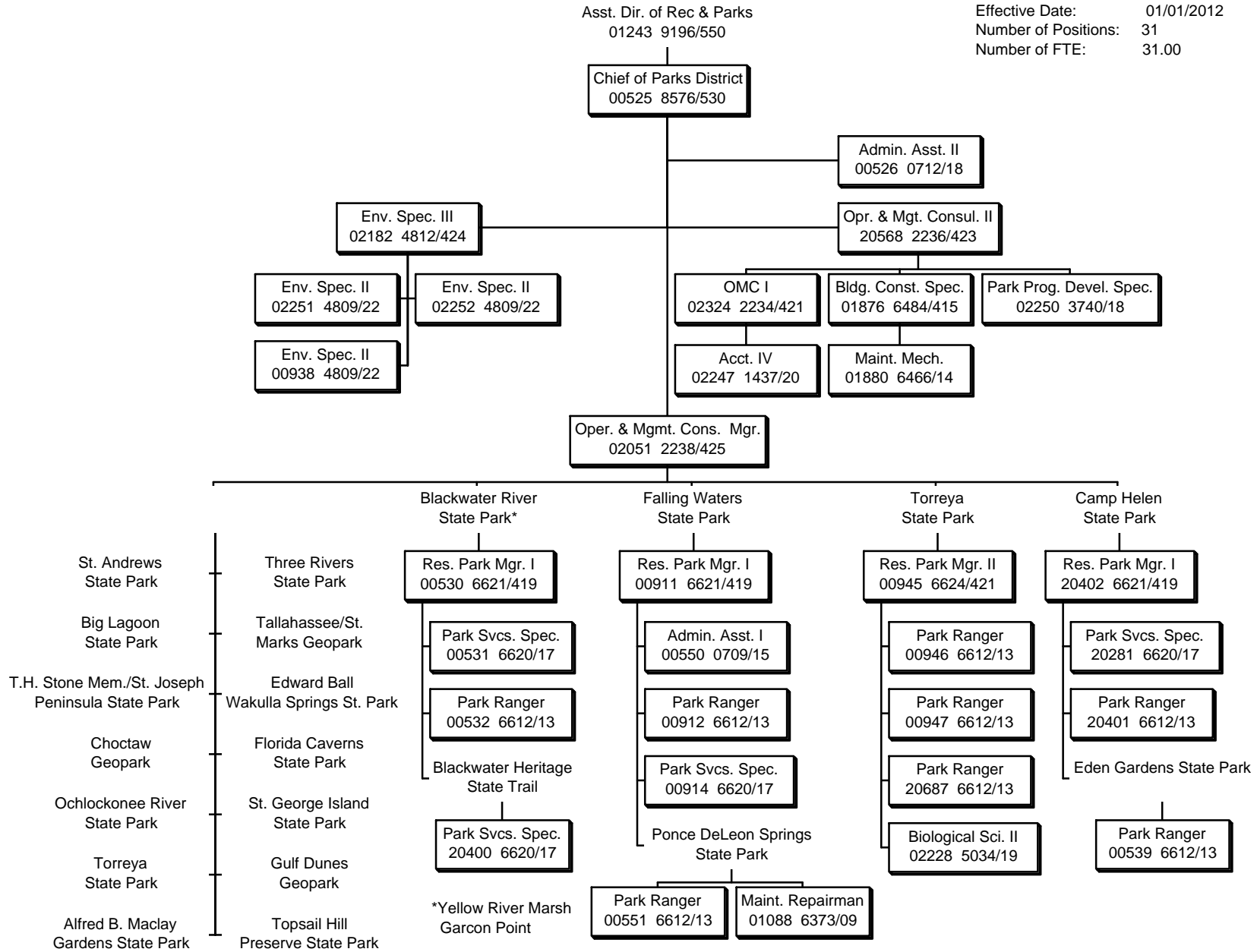
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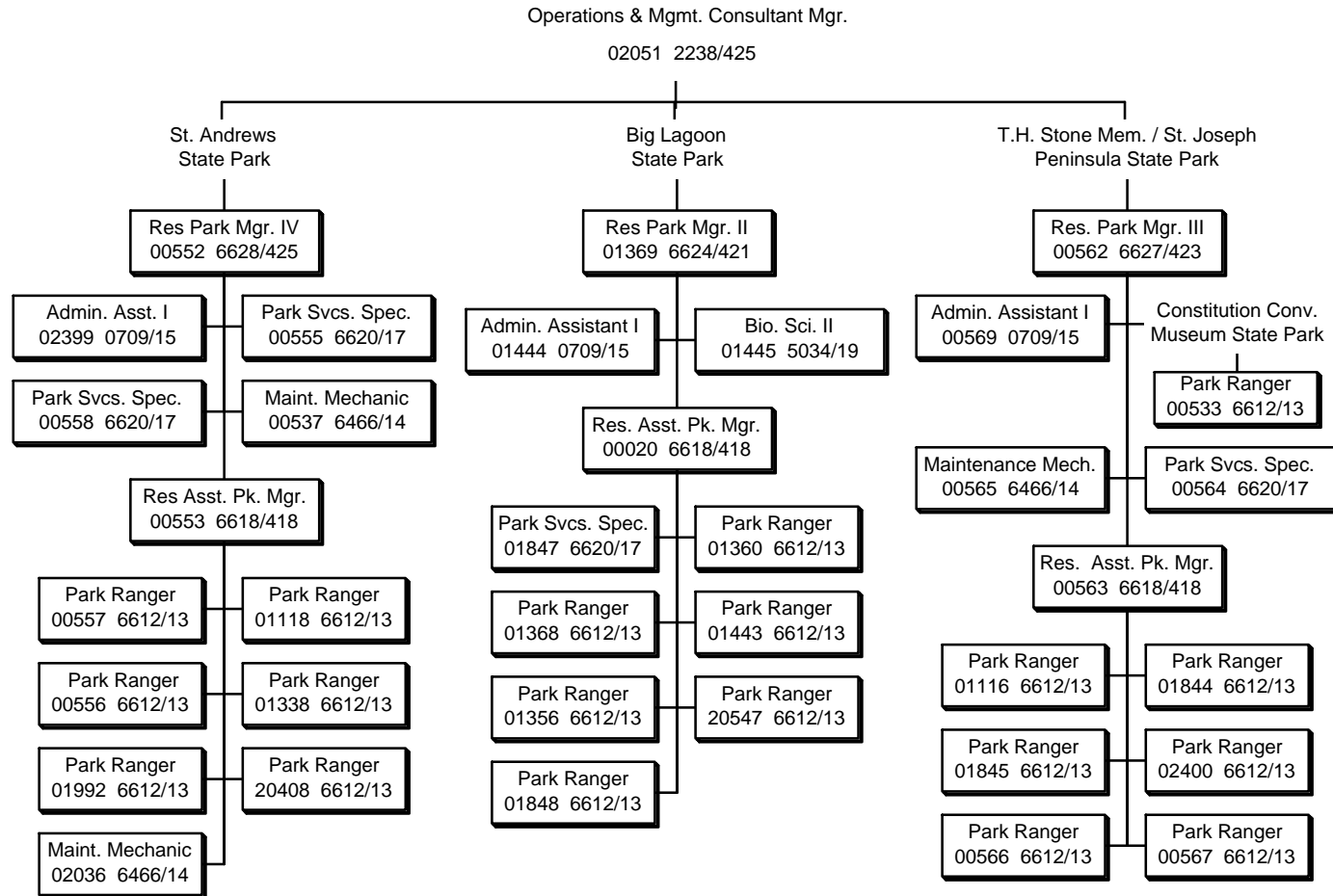






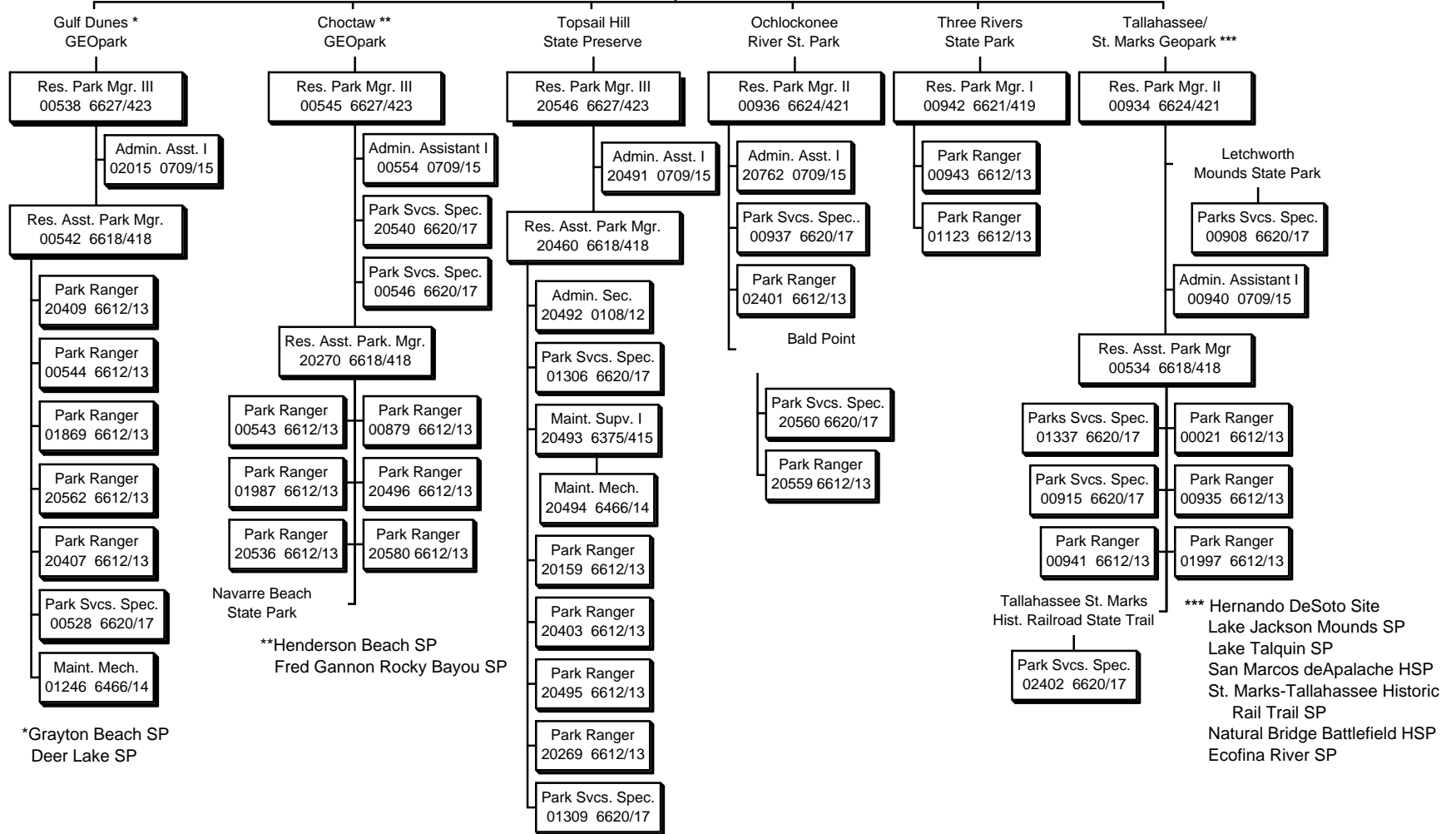
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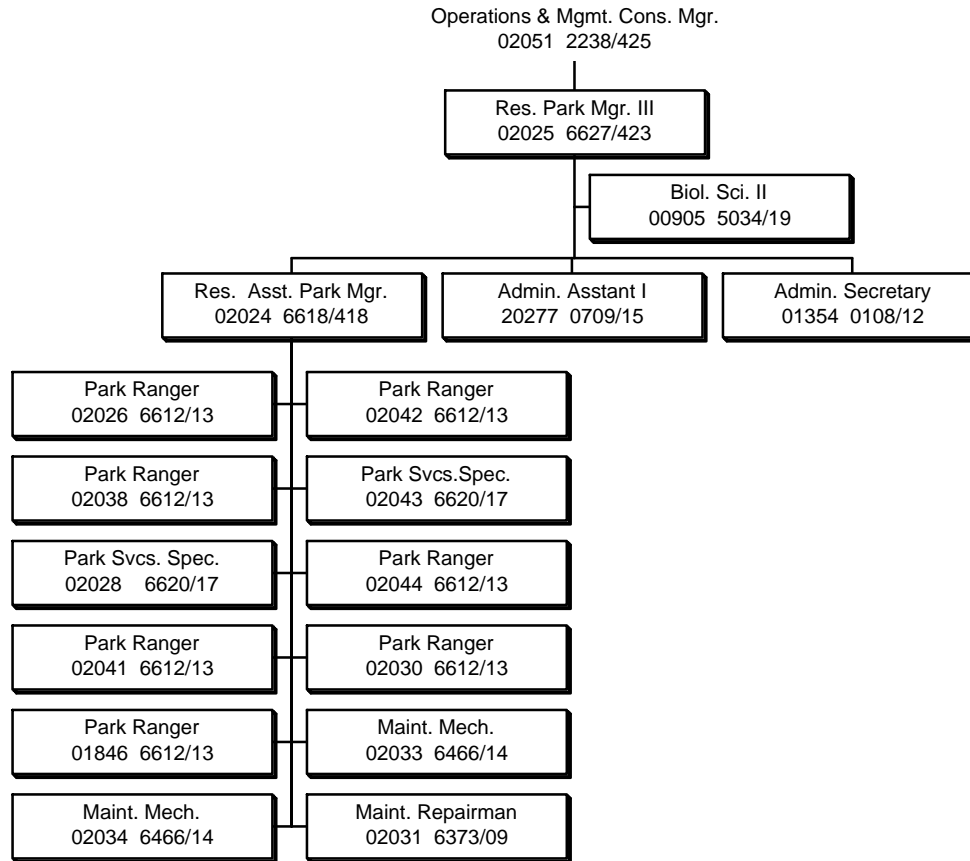




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 Number of Positions: 53  
 Number of FTE: 53.00

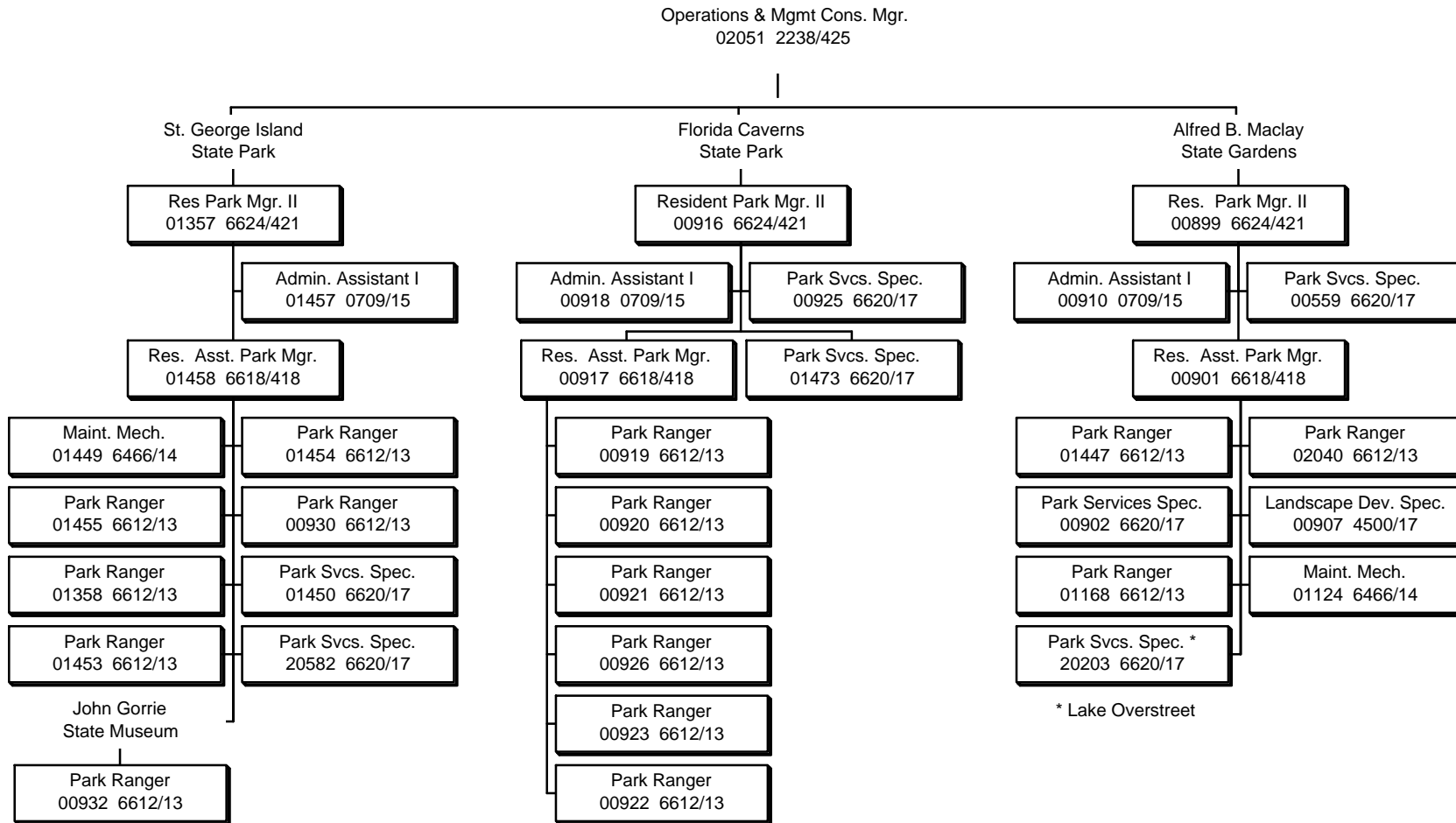
Oper. & Mgt. Consult. Mgr.  
 02051 2238/425

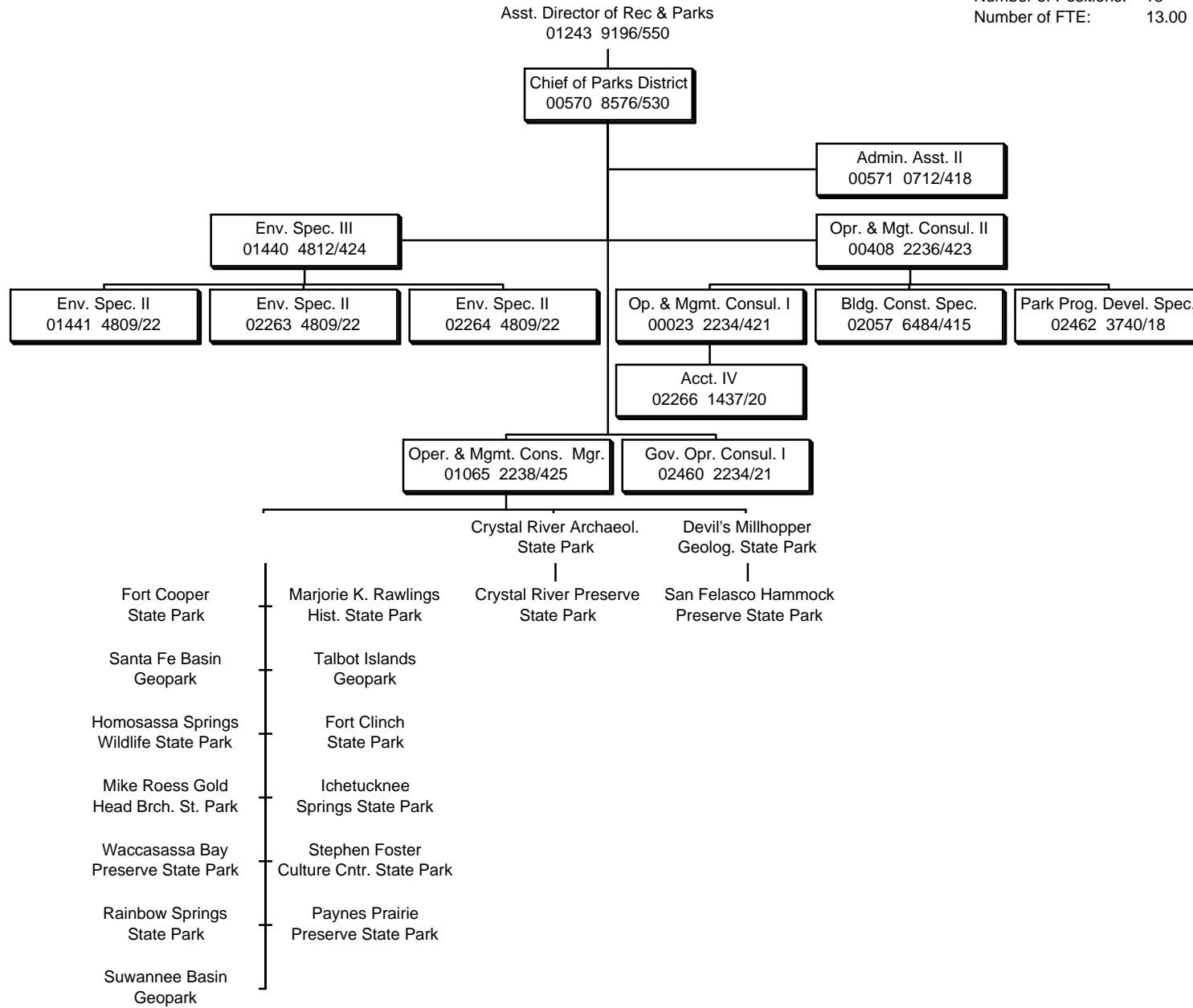




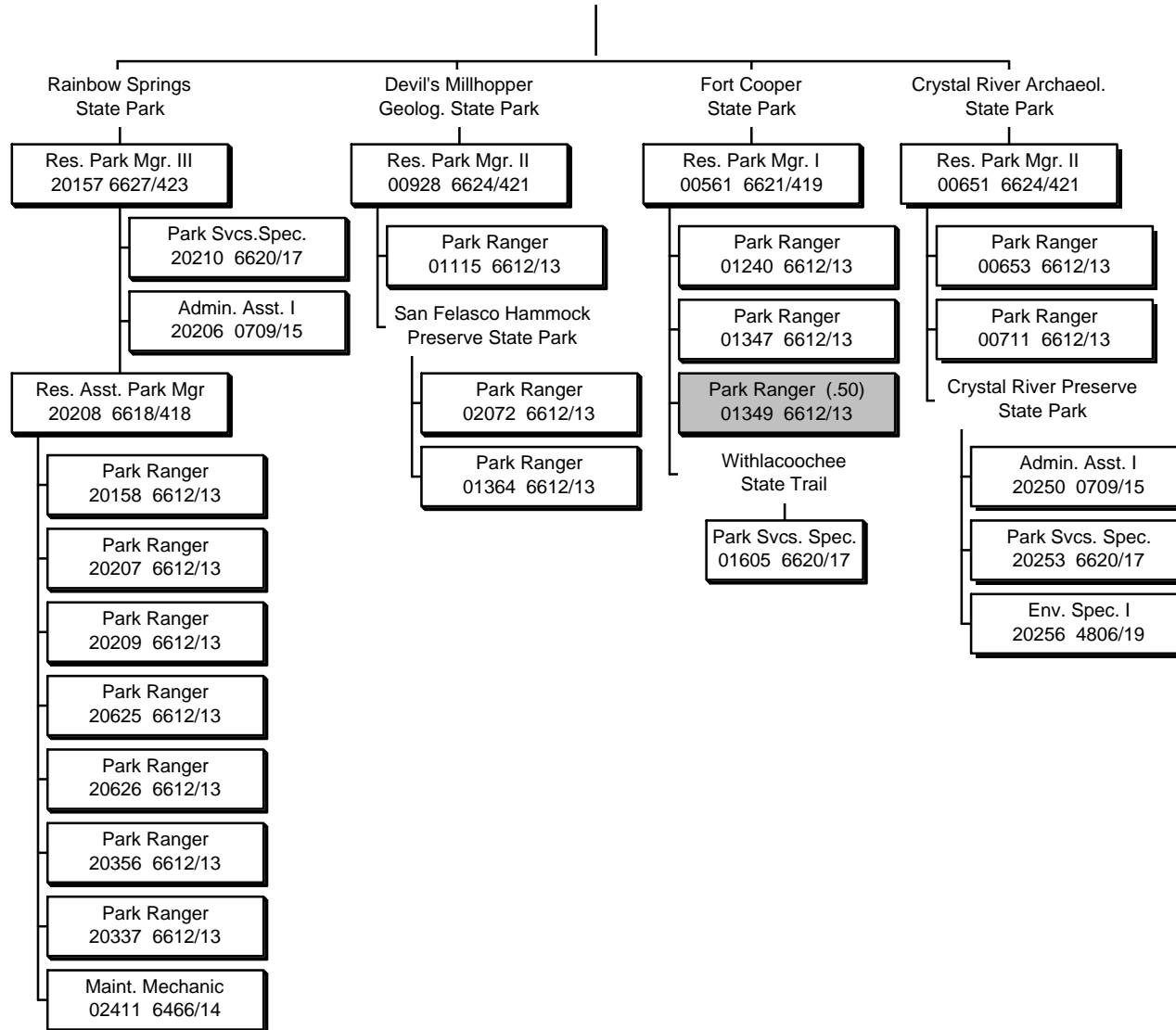


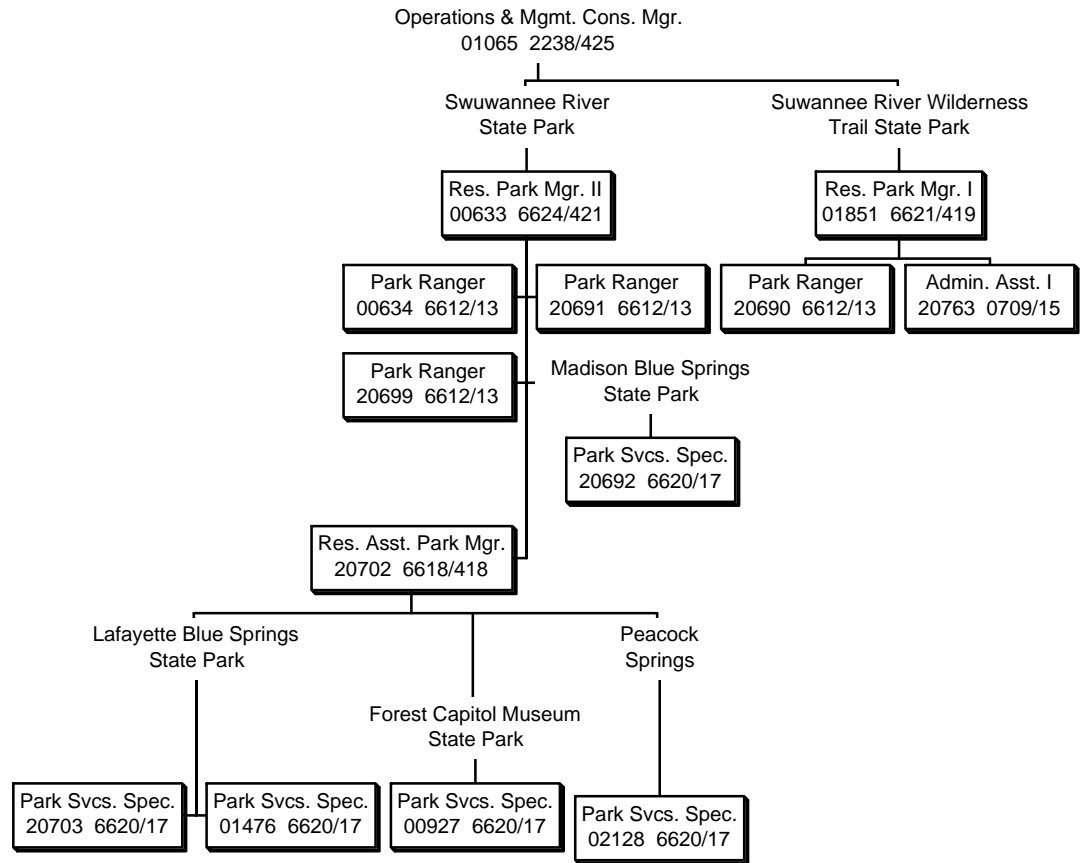
Approved By: \_\_\_\_\_  
 Effective Date: 09/01/11  
 Number of Positions: 34  
 Number of FTE: 34.00



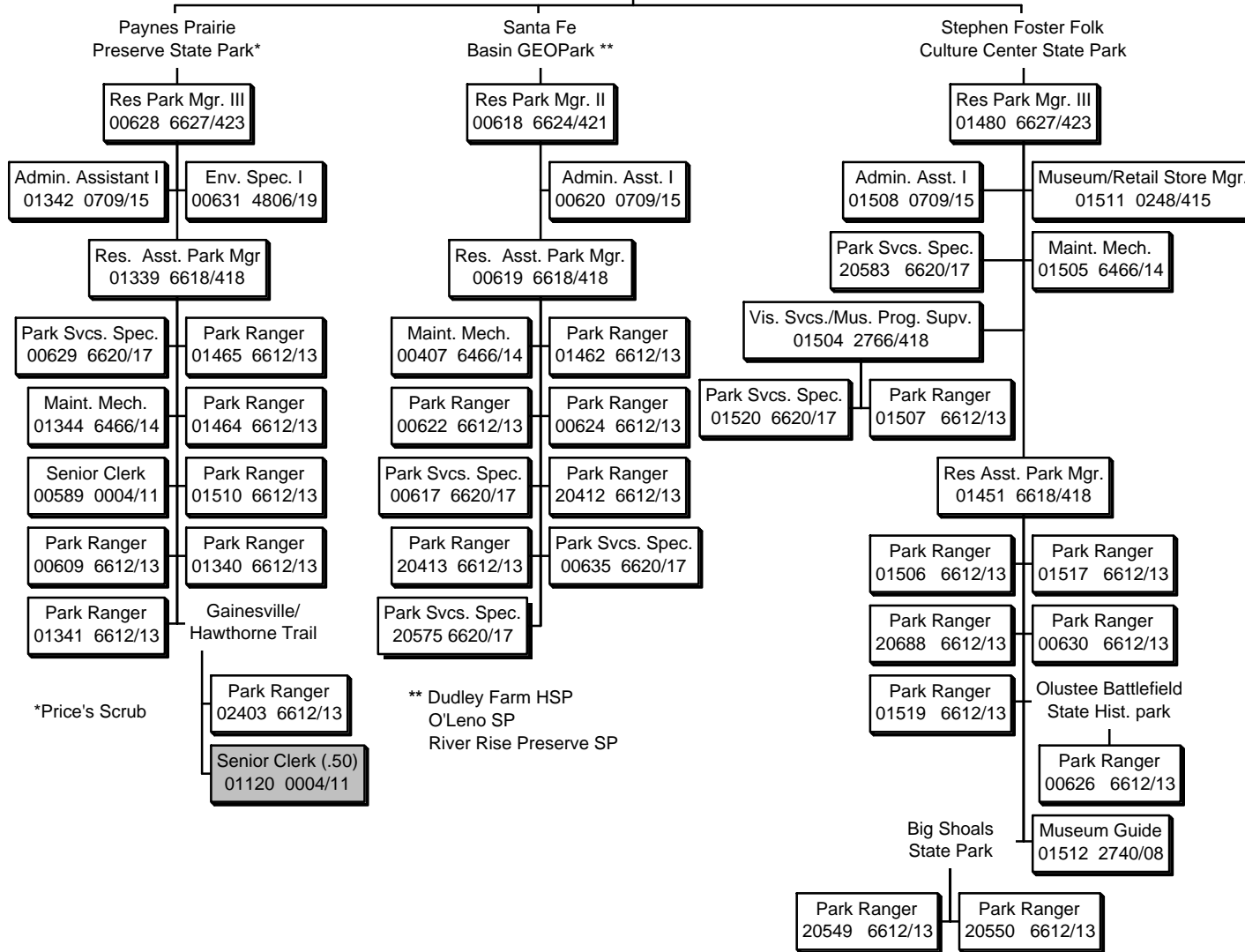


Operations & Mgmt. Cons. Mgr.  
 01065 2238/425





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

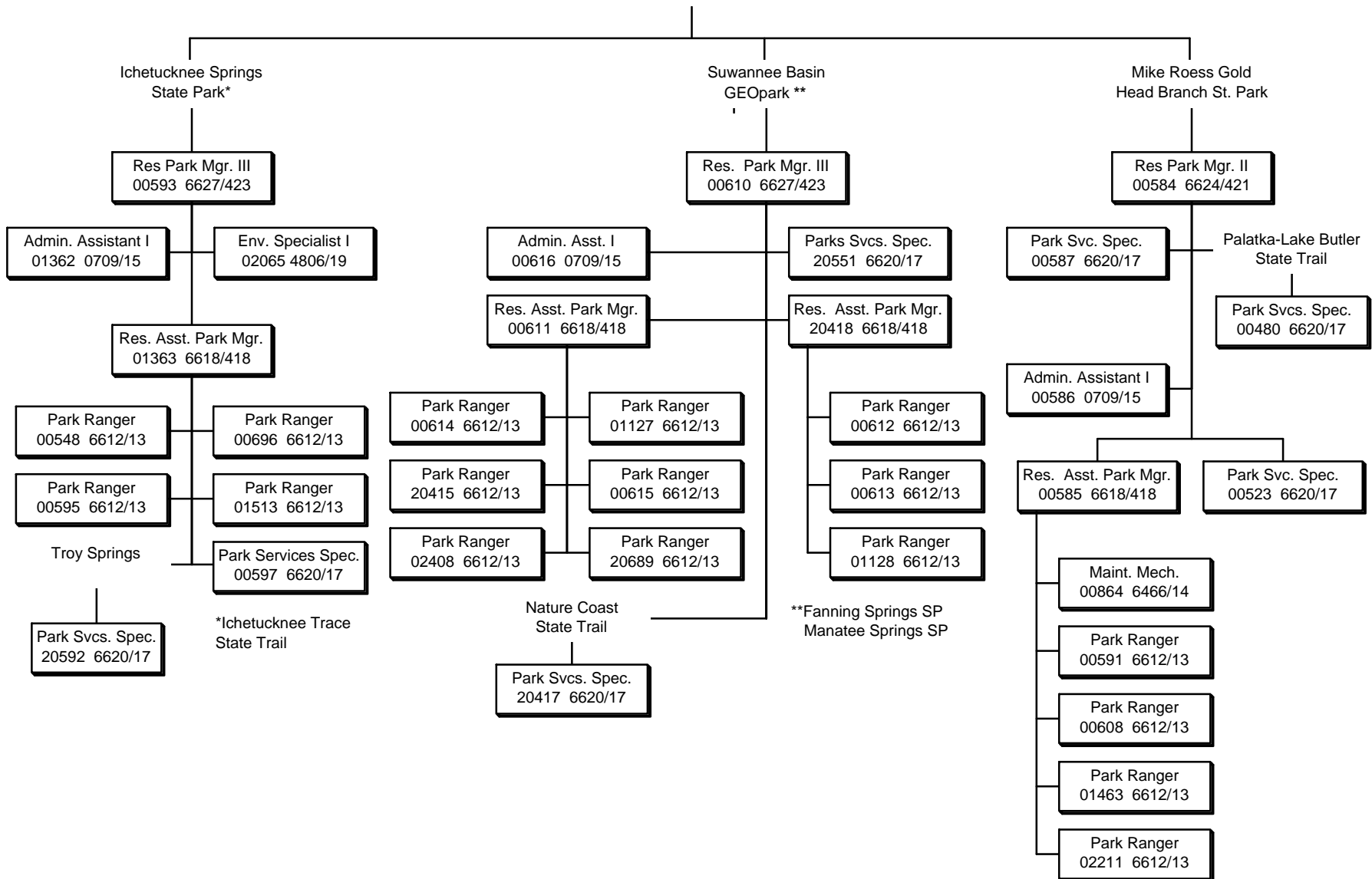


\*\* Dudley Farm HSP  
 O'Leno SP  
 River Rise Preserve SP

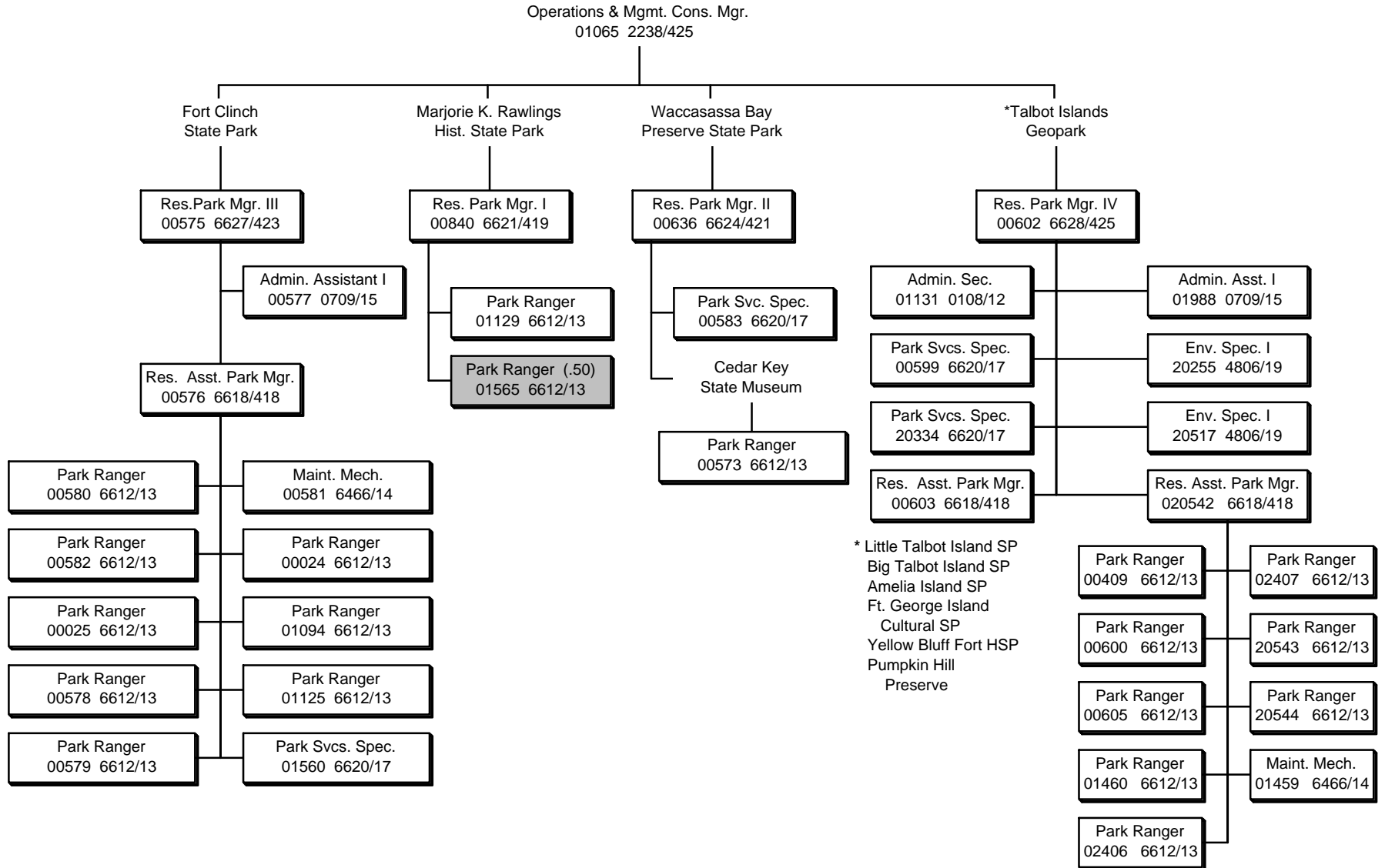
\*Price's Scrub

Approved By: \_\_\_\_\_  
 Effective Date: 12/01/11  
 Number of Positions: 36  
 Number of FTE: 36.00

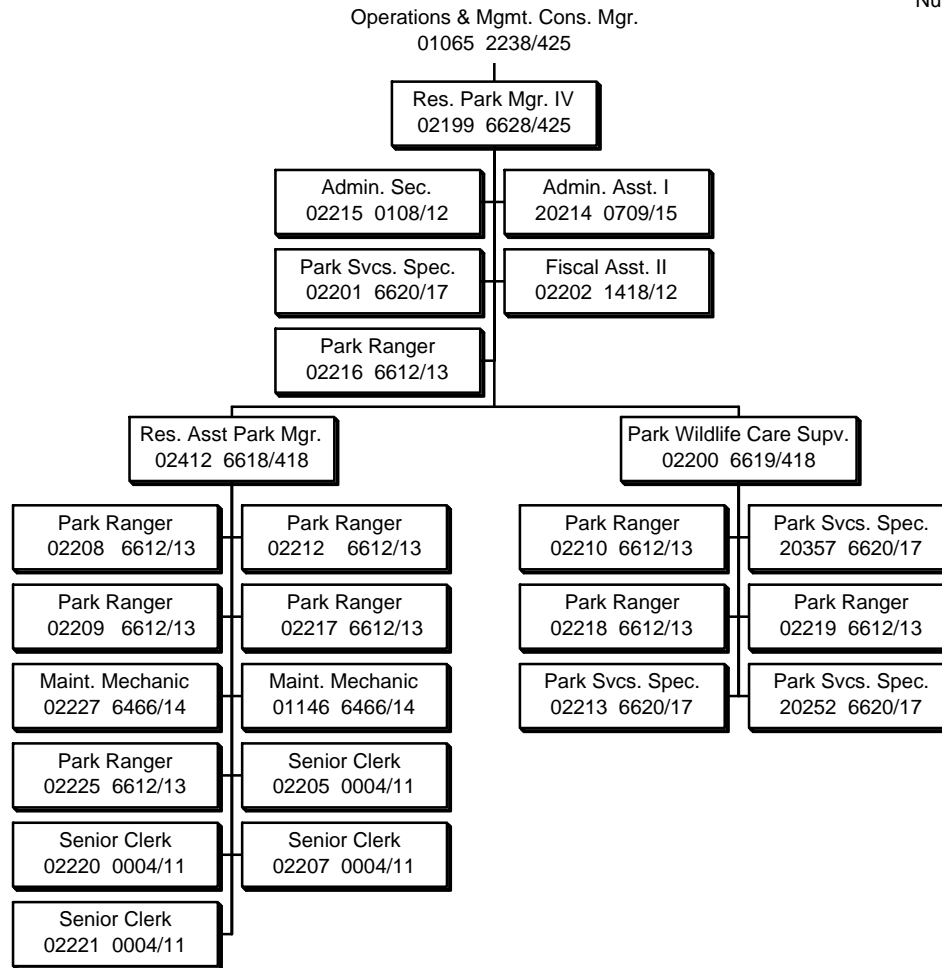
Operations & Mgmt. Cons. Mgr.  
 01065 2238/425



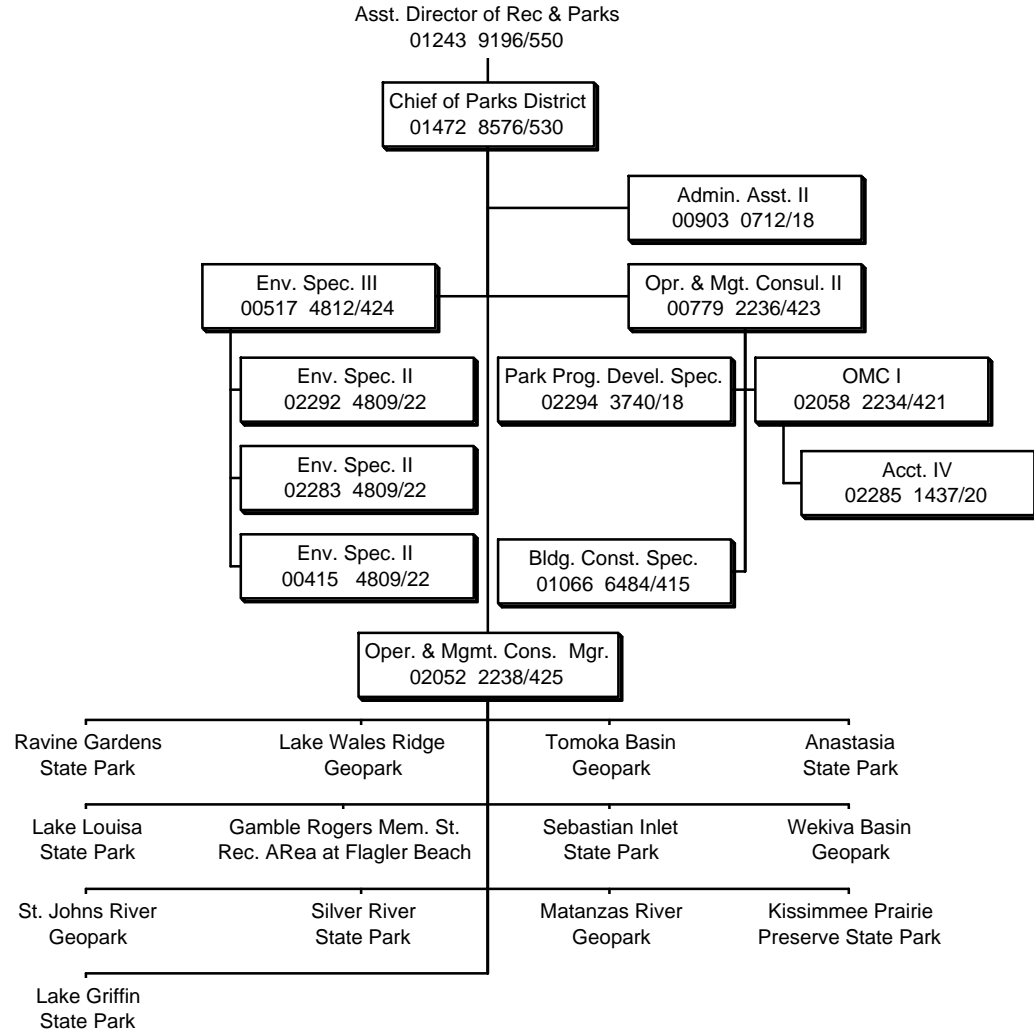
Approved By: \_\_\_\_\_  
 Effective Date: 06/01/08  
 Number of Positions: 37  
 Number of FTE: 36.50

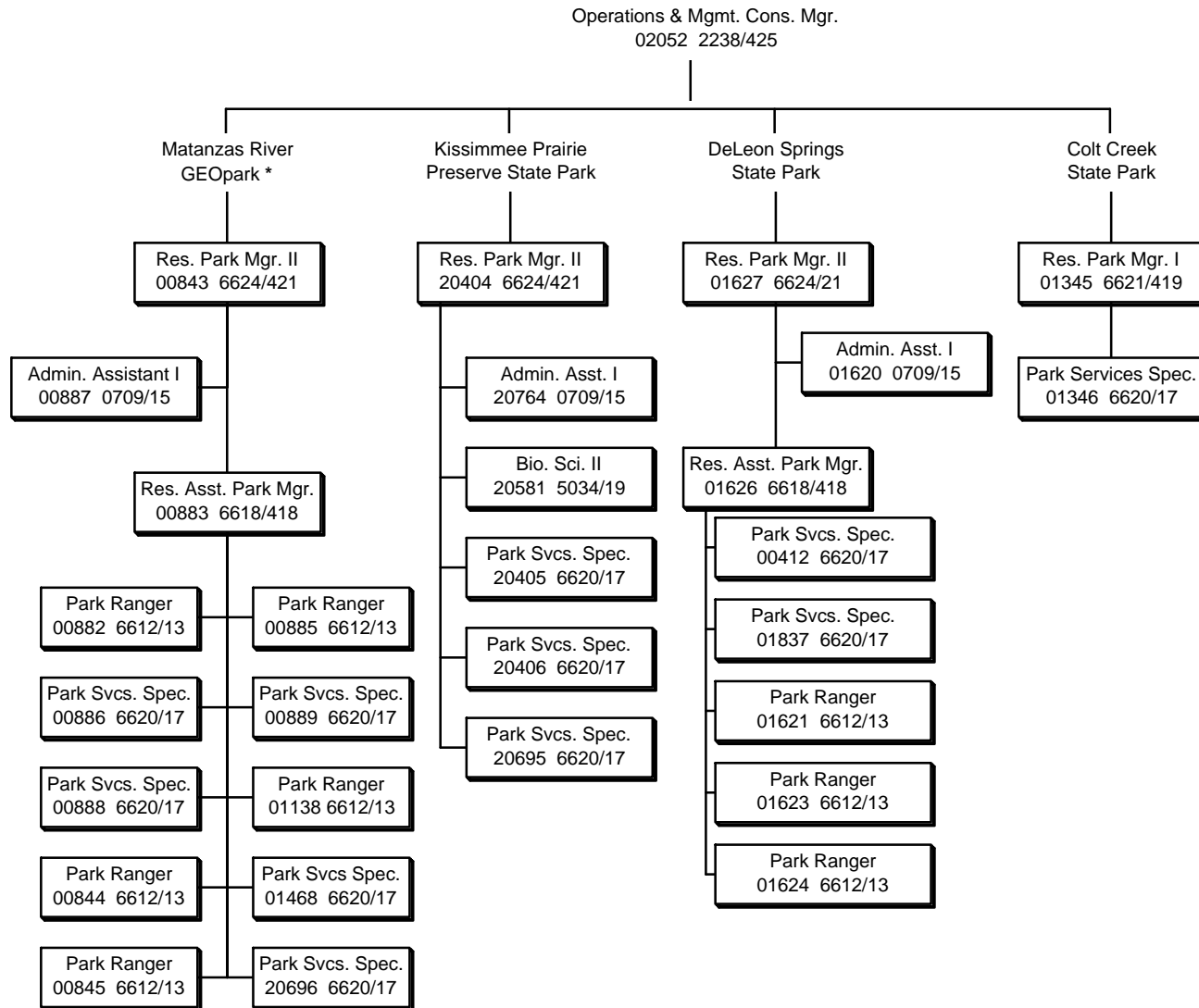


Approved By: \_\_\_\_\_  
 Effective Date: 07/01/12  
 Number of Positions: 25  
 Number of FTE: 25.00



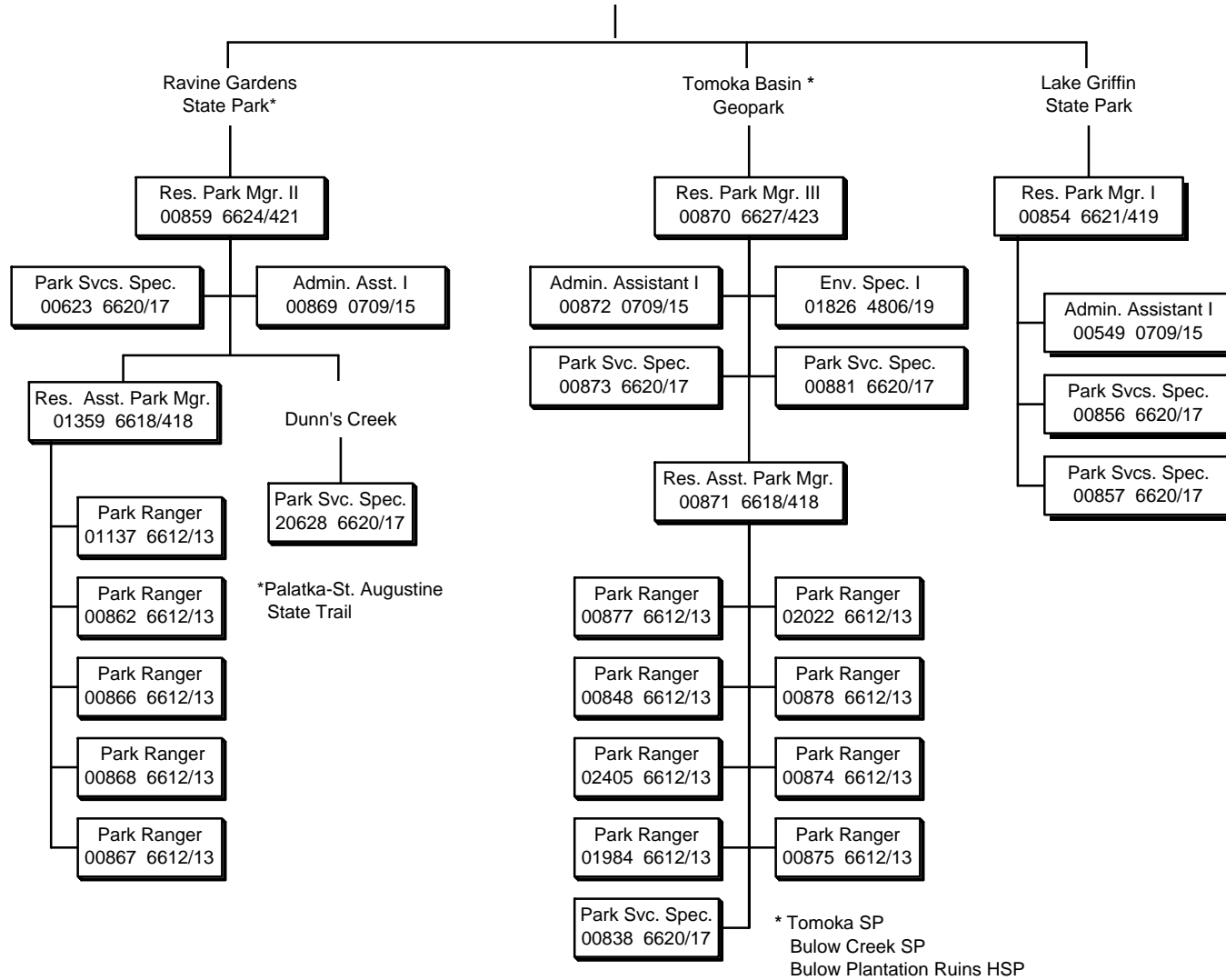


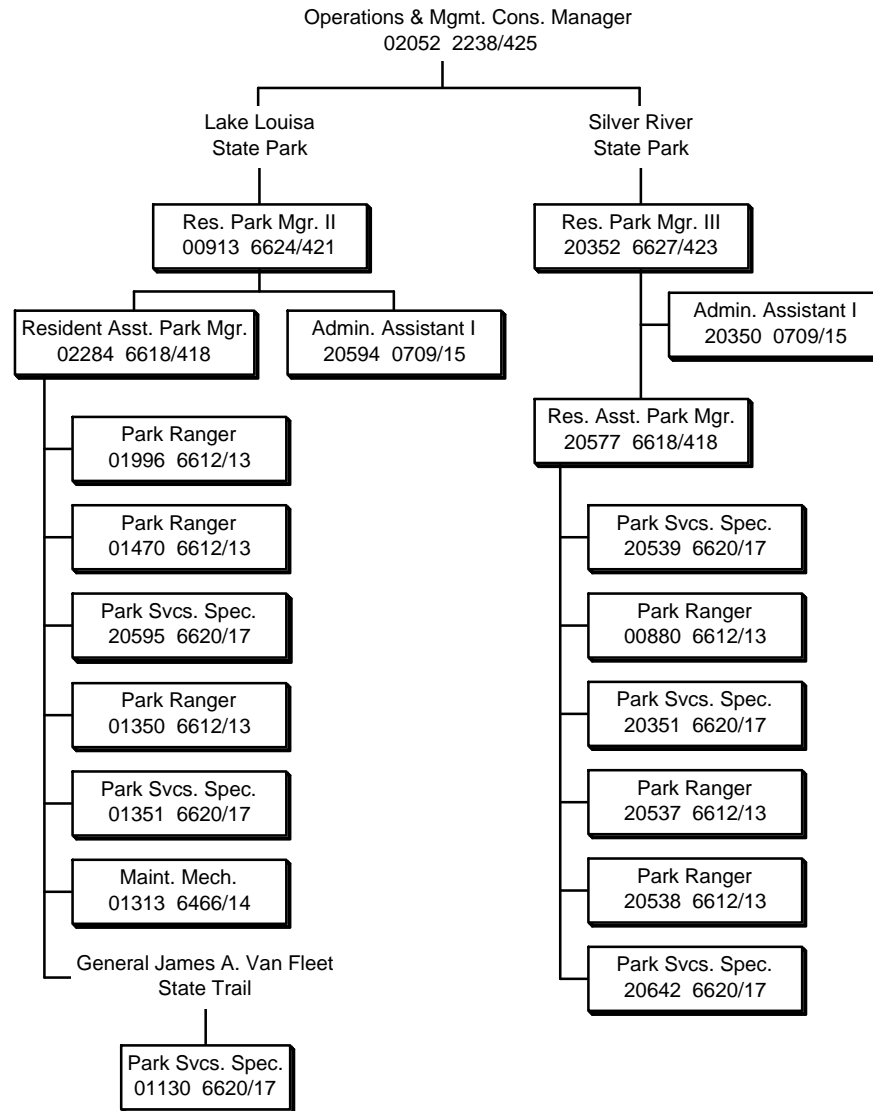




\* Faver-Dykes SP  
 Washington Oaks Gardens SP

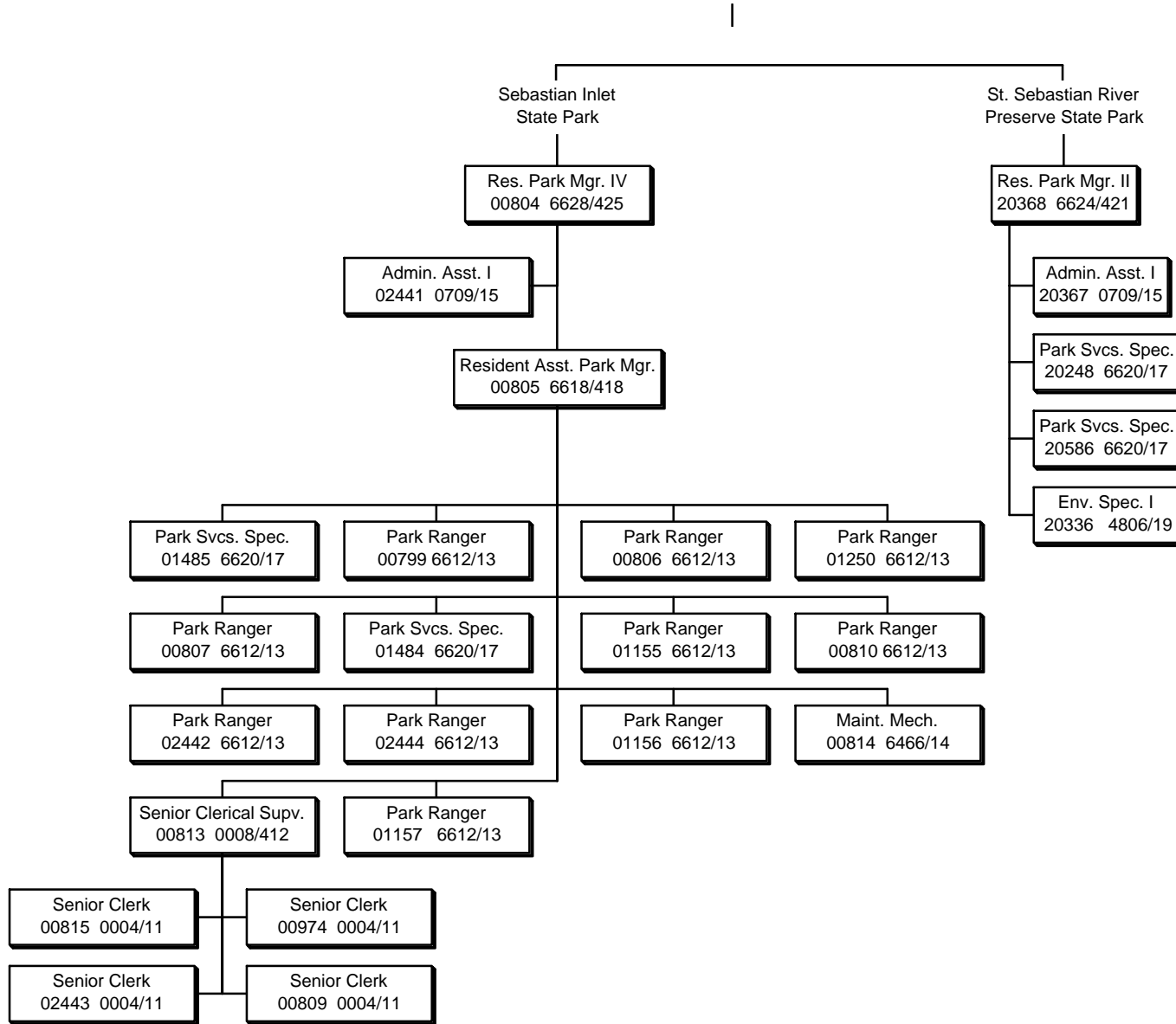
Operations & Mgmt. Cons. Mgr.  
 02052 2238/425



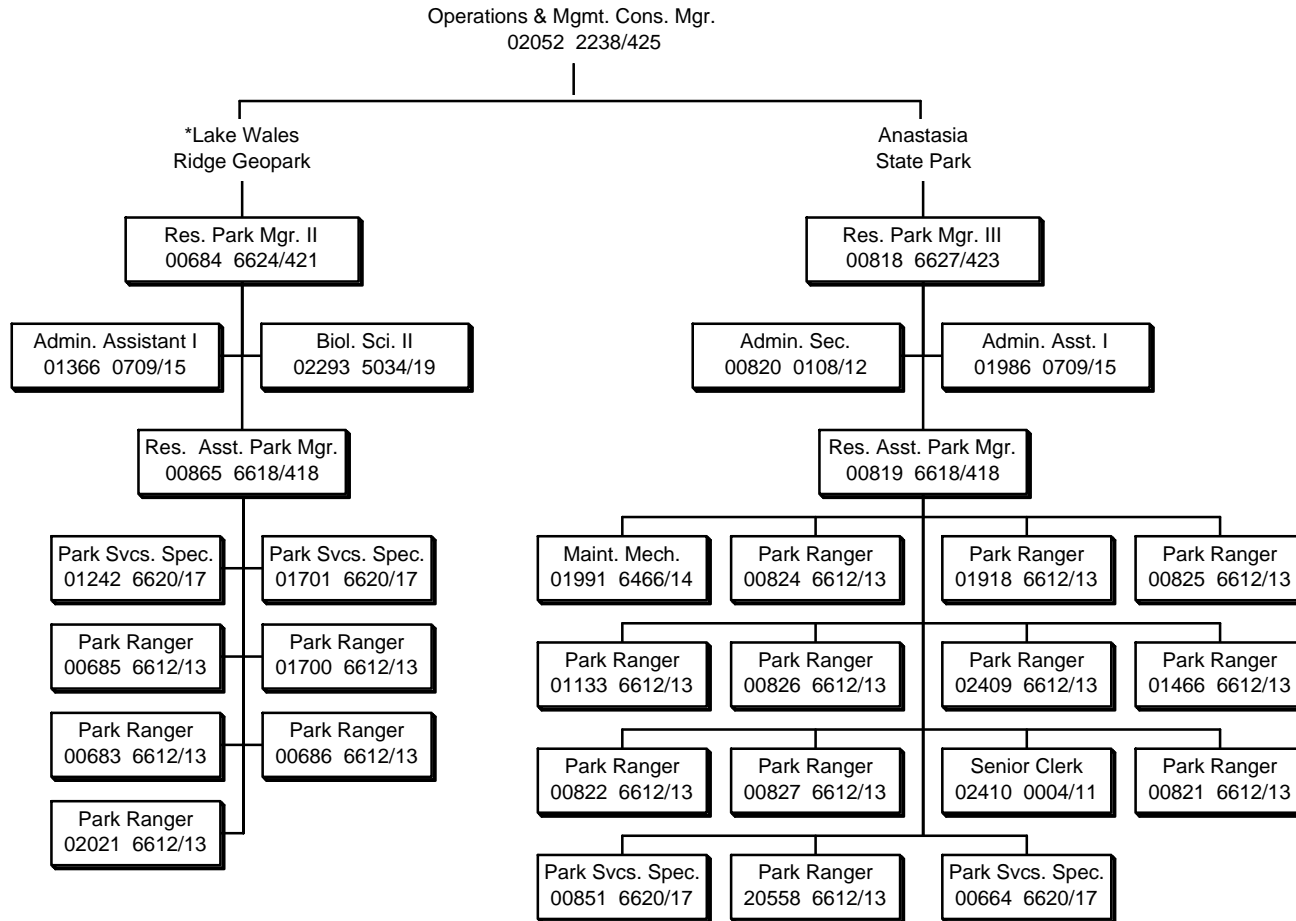


Operations & Mgmt. Cons. Manager  
 02052 2238/425

Approved By: \_\_\_\_\_  
 Effective Date: 05/06/11  
 Number of Positions: 26  
 Number of FTE: 26.00

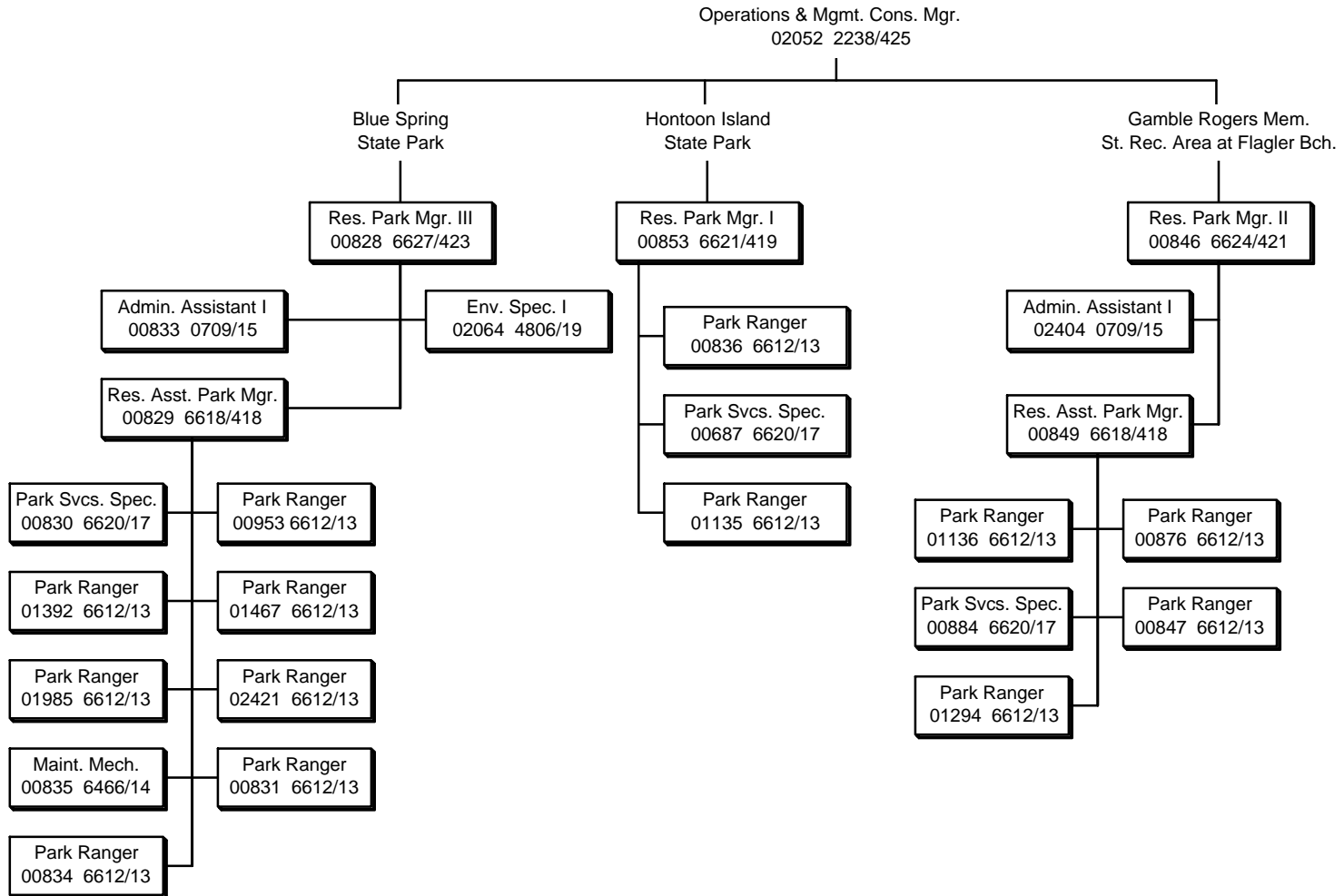


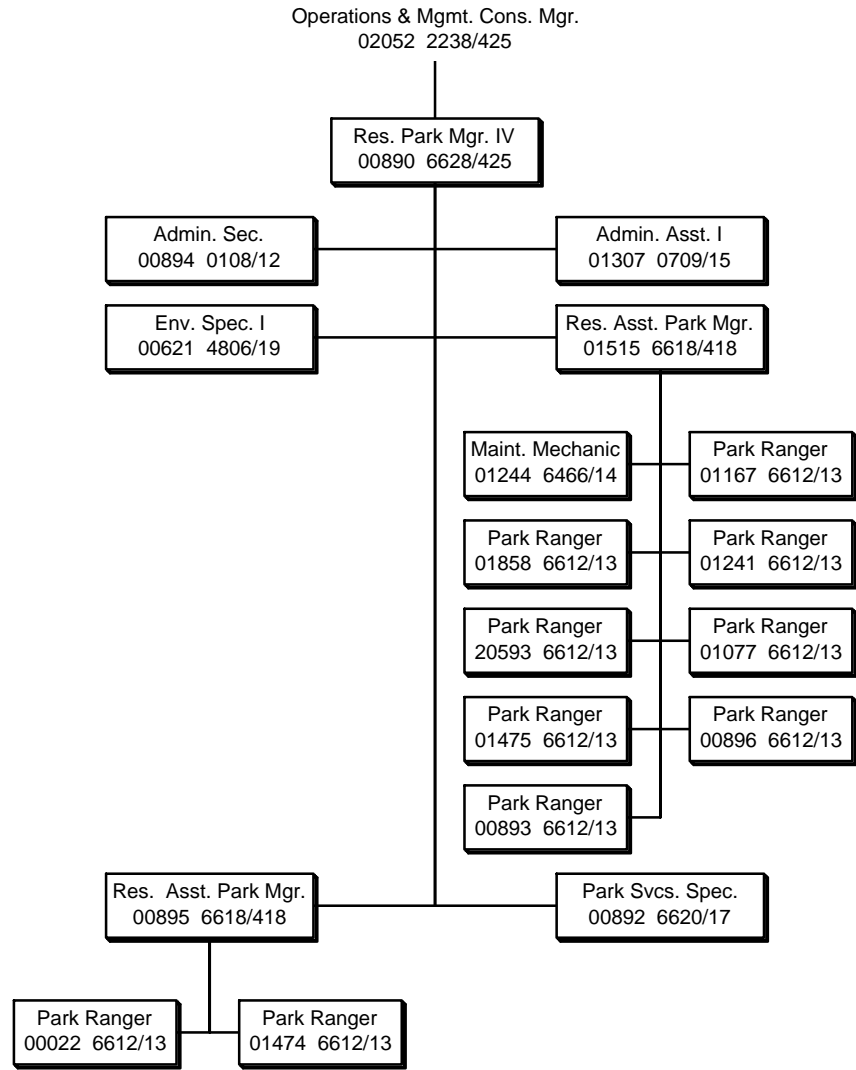
Approved By: \_\_\_\_\_  
 Effective Date: 09/01/08  
 Number of Positions: 30  
 Number of FTE: 30.00



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

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

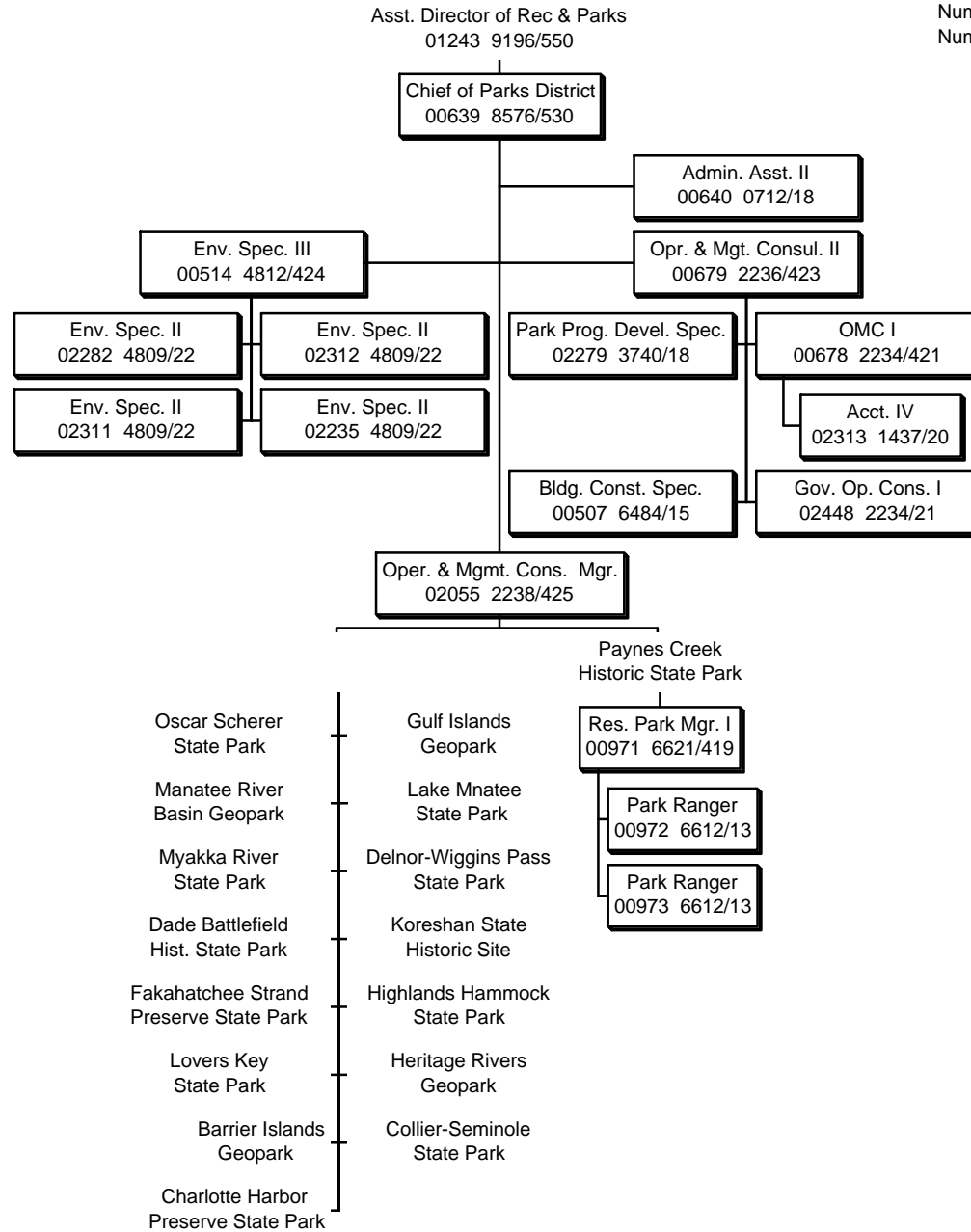


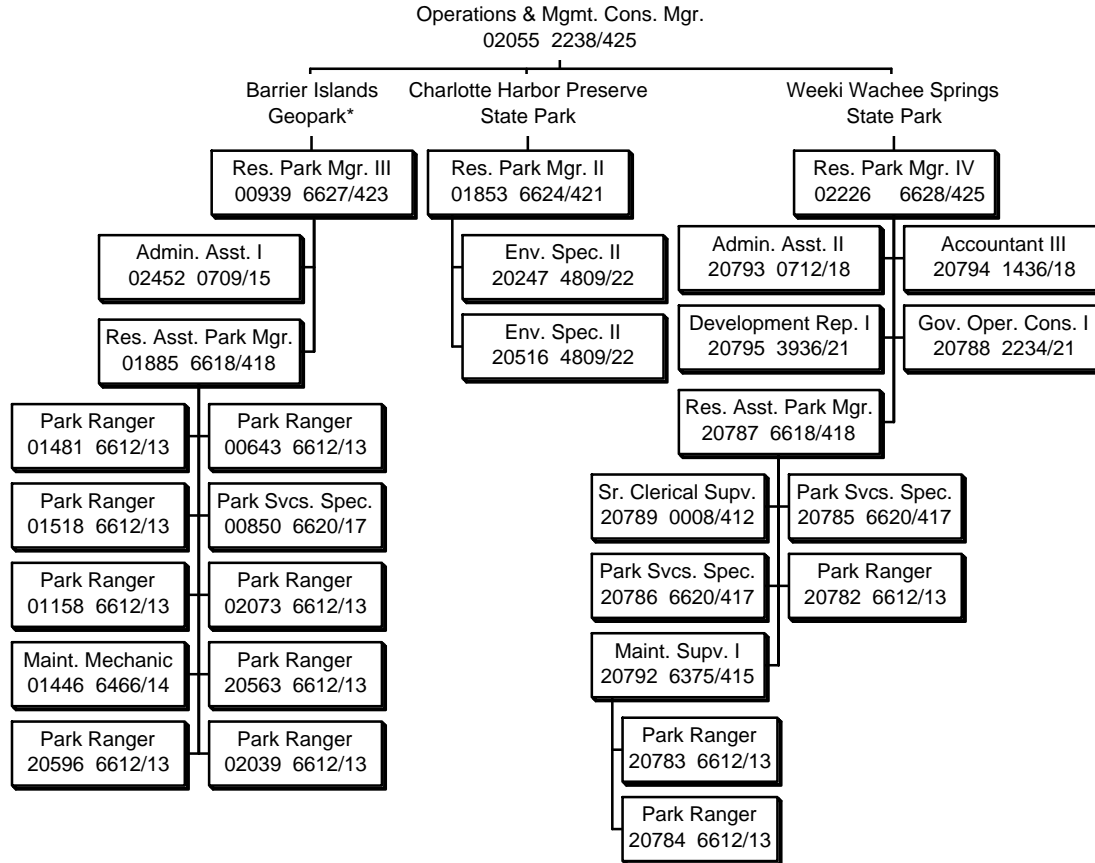


Wekiva Basin GEOPark:  
 Wekiwa Springs SP  
 Lower Wekiva River  
 State Preserve  
 Rock Springs Run  
 State Reserve



Approved By: \_\_\_\_\_  
 Effective Date: 05/01/12  
 Number of Positions: 17  
 Number of FTE: 17.00

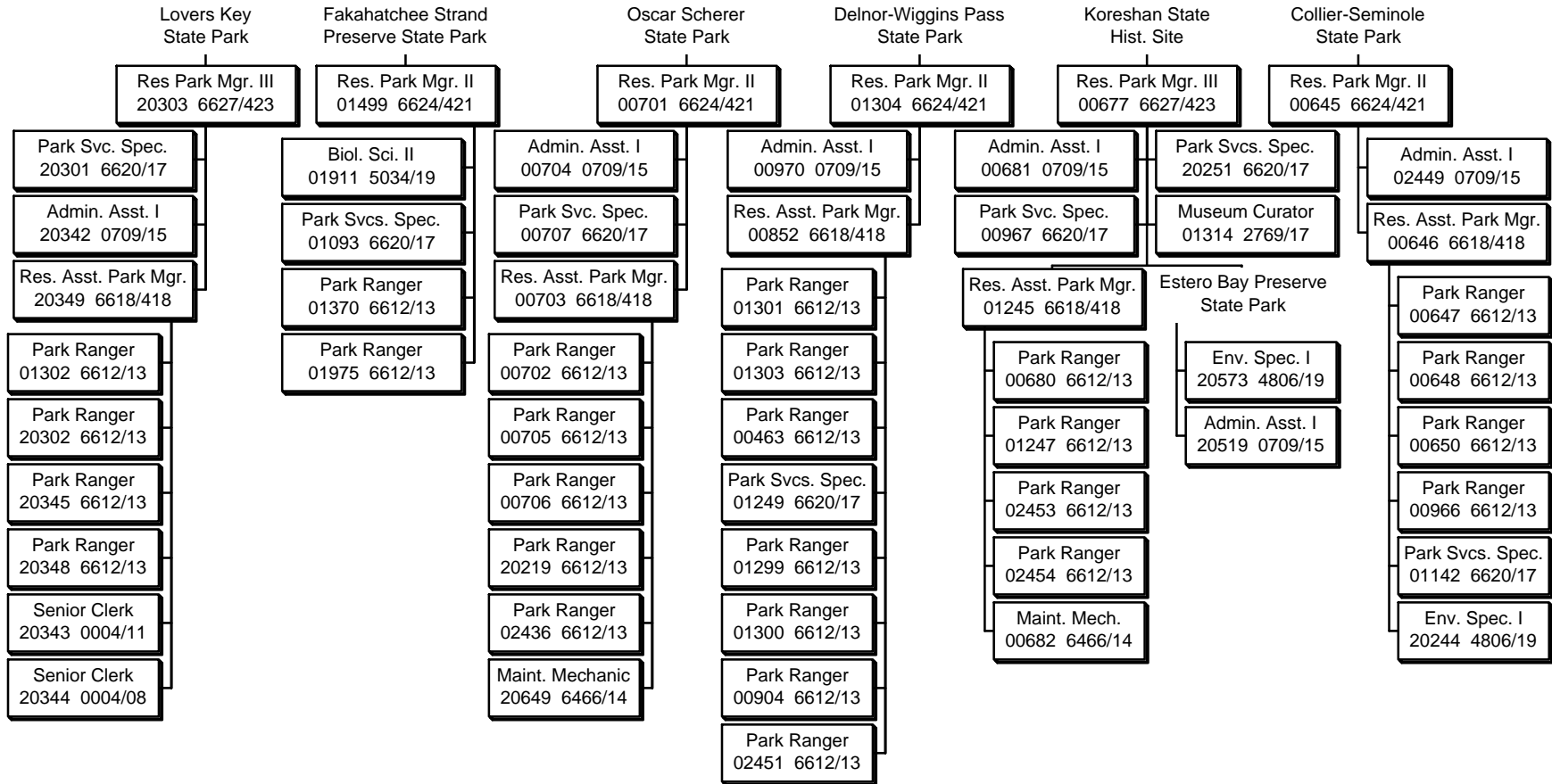




\*Gasparilla Island SP  
 Cayo Costa SP  
 Don Pedro Island SP  
 Stump Pass SP

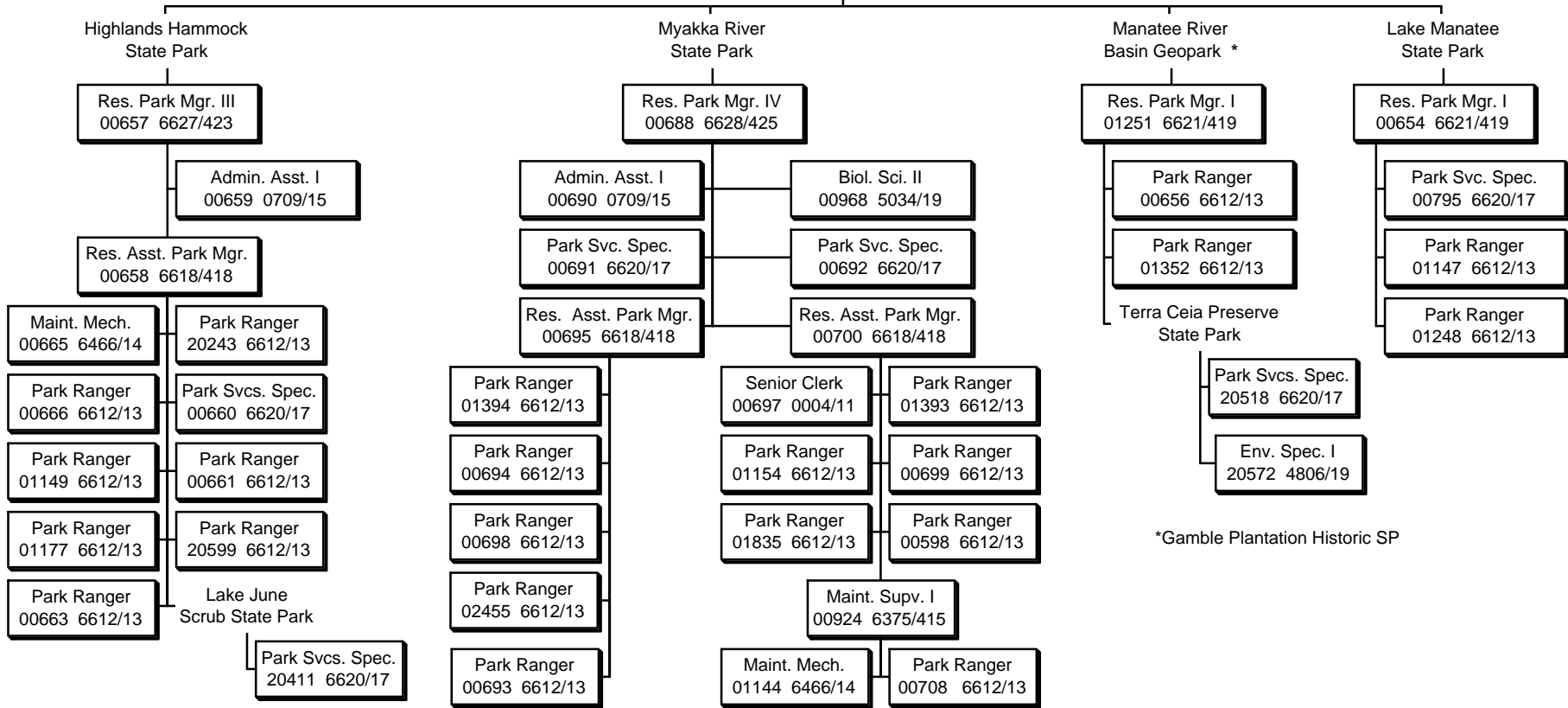
Approved By: \_\_\_\_\_  
 Effective Date: 01/01/10  
 Number of Positions: 58  
 Number of FTE: 58.00

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



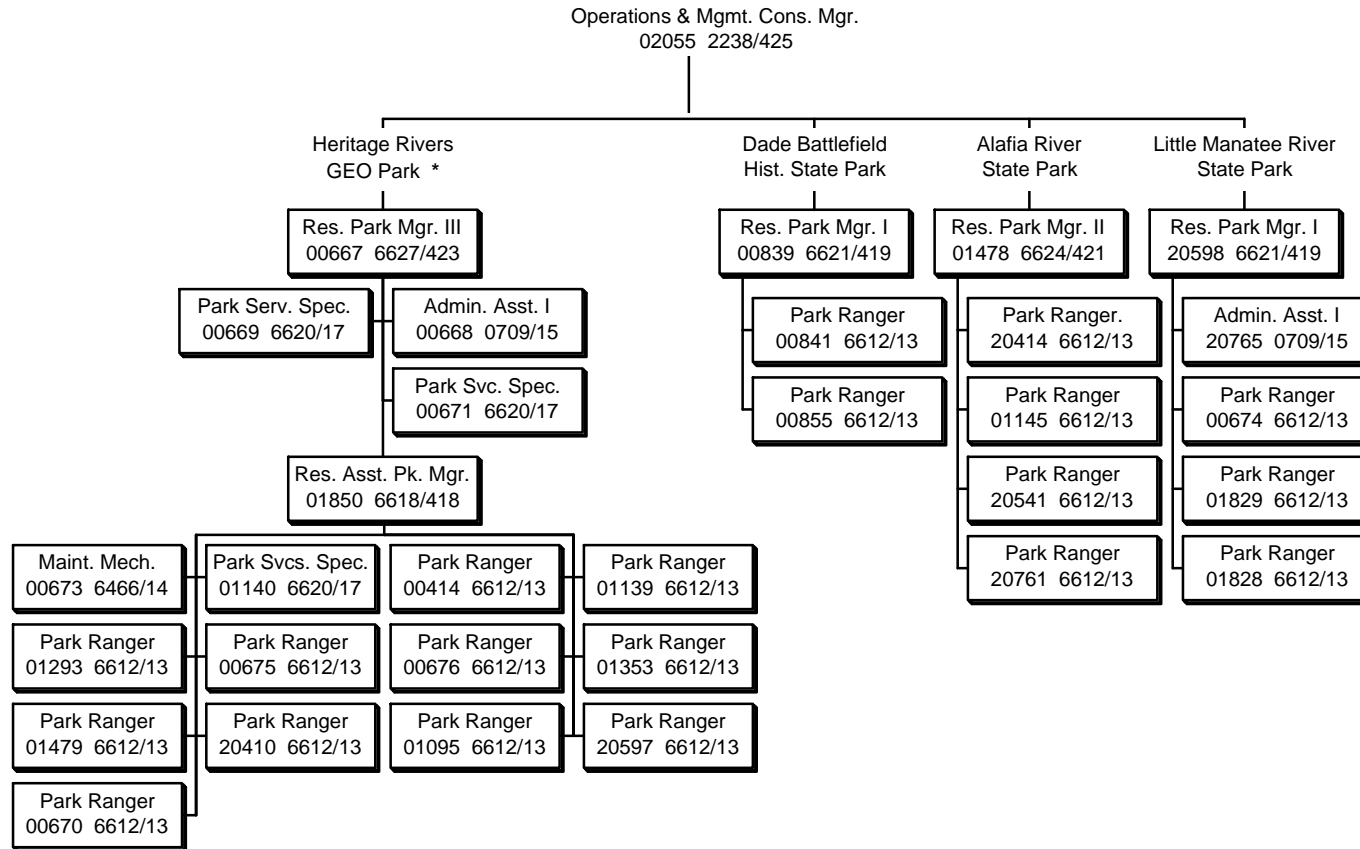
Approved By: \_\_\_\_\_  
 Effective Date: 07/14/12  
 Number of Positions: 43  
 Number of FTE: 43.00

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



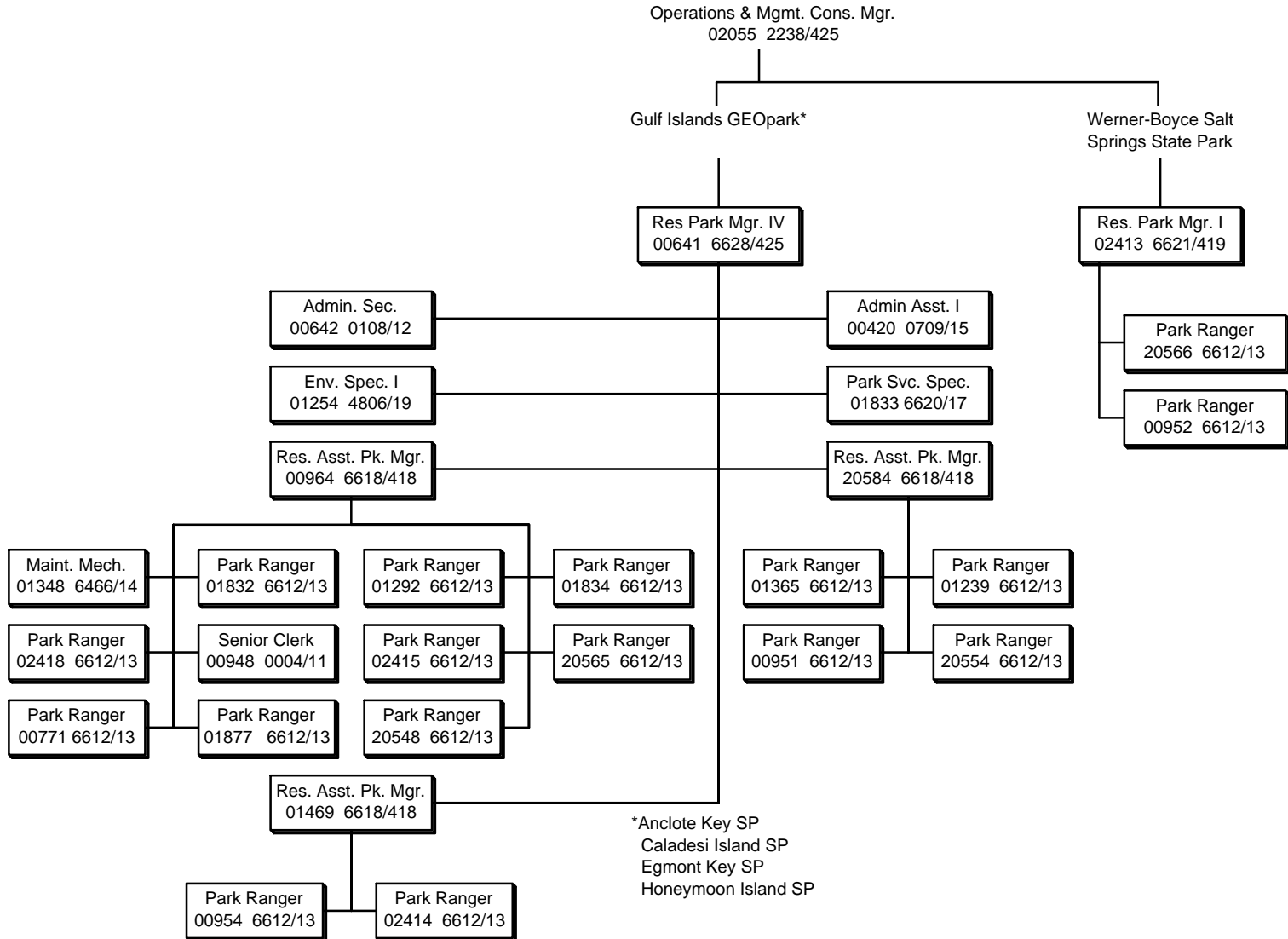
\*Gamble Plantation Historic SP

Approved By: \_\_\_\_\_  
 Effective Date: 11/01/11  
 Number of Positions: 31  
 Number of FTE: 31.0



\*Hillsborough River SP  
 Ybor City State Museum

Approved By: \_\_\_\_\_  
 Effective Date: 09/01/08  
 Number of Positions: 28  
 Number of FTE: 28.00



Approved By: \_\_\_\_\_  
 Effective Date: 10/01/11  
 Number of Positions: 30  
 Number of FTE: 30.00

Asst. Director of Rec & Parks  
 01243 9196/550

Chief of Parks District  
 00712 8576/530

Admin. Asst. II  
 00713 0712/418

Env. Spec. III  
 02318 4812/424

Opr. & Mgt. Consul. II  
 01881 2236/423

Env. Spec. II  
 02319 4809/22

Env. Spec. II  
 00513 4809/22

Admin. Sec.  
 00898 0108/12

Gov. Oper. Consultant I  
 01296 2234/21

Env. Spec. II  
 02302 4809/22

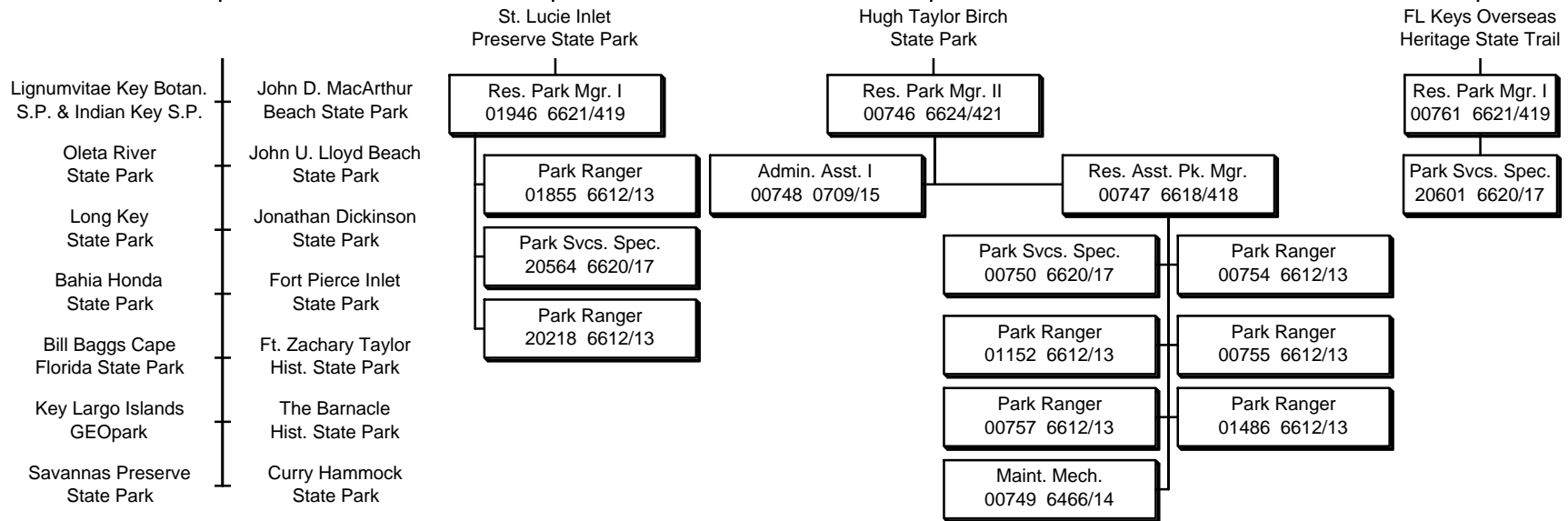
Env. Spec. II  
 02303 4809/22

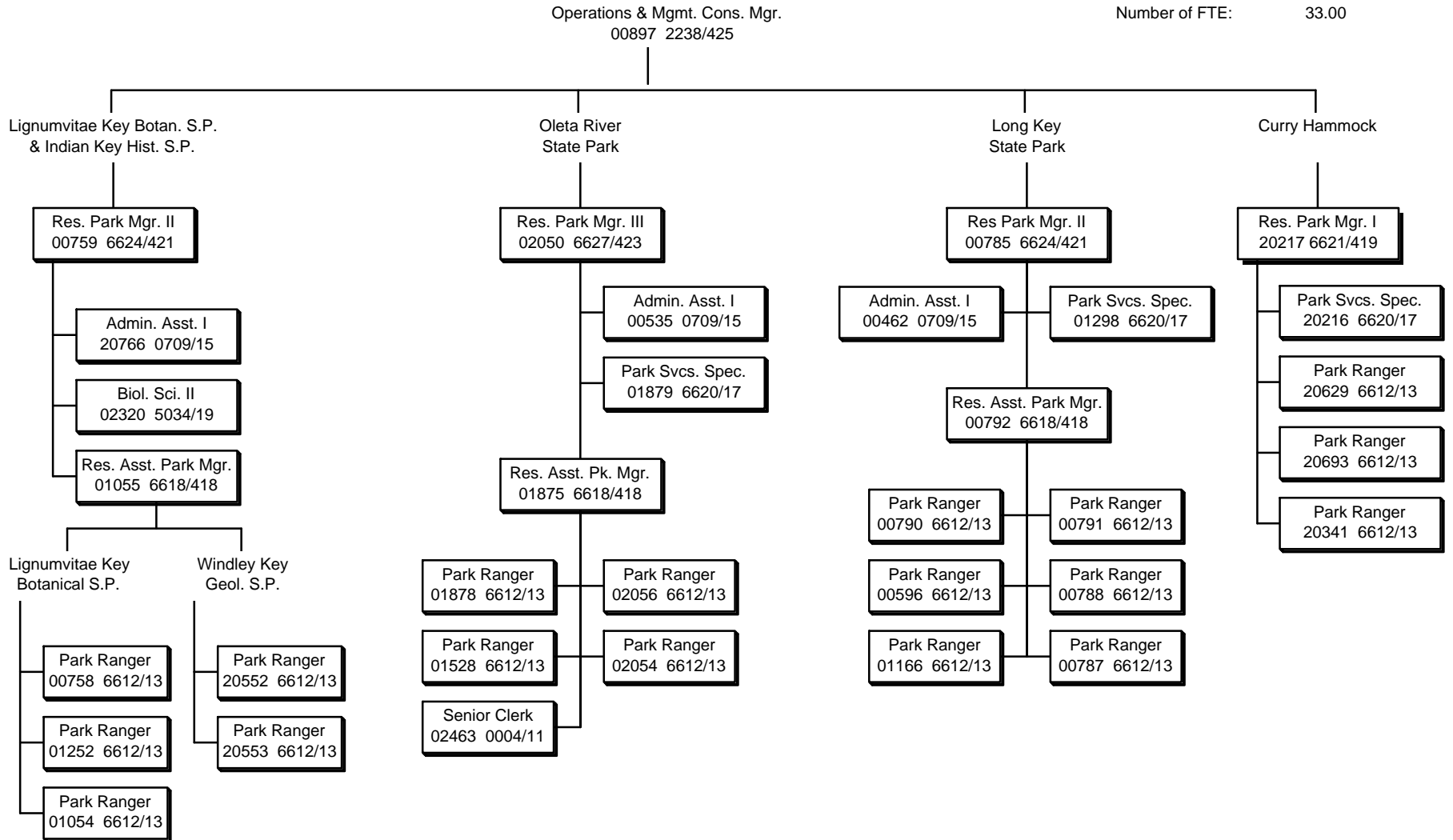
Acct. IV  
 02325 1437/20

Bldg. Const. Spec.  
 02237 6484/415

Park Prog. Devel. Spec.  
 02300 3740/18

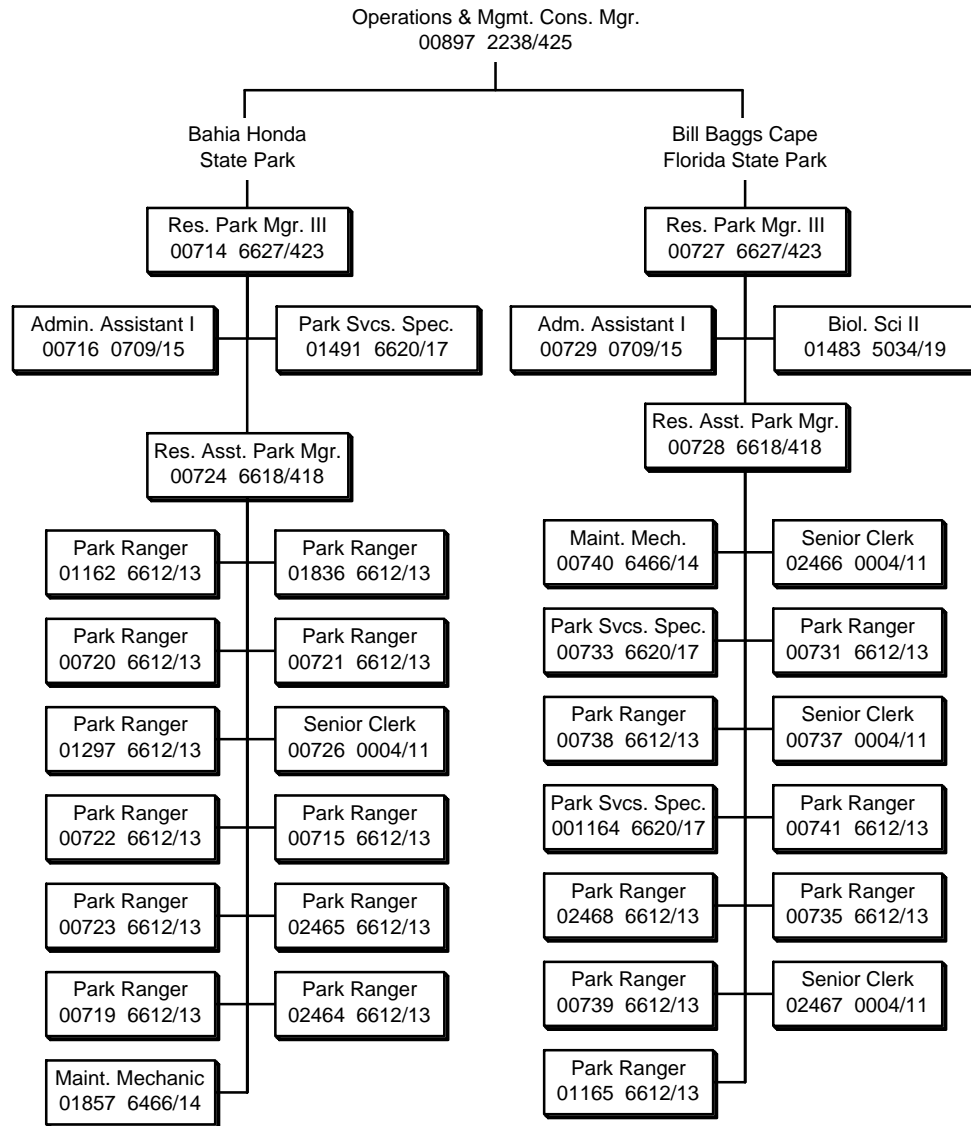
Oper. & Mgmt. Cons. Mgr.  
 00897 2238/425



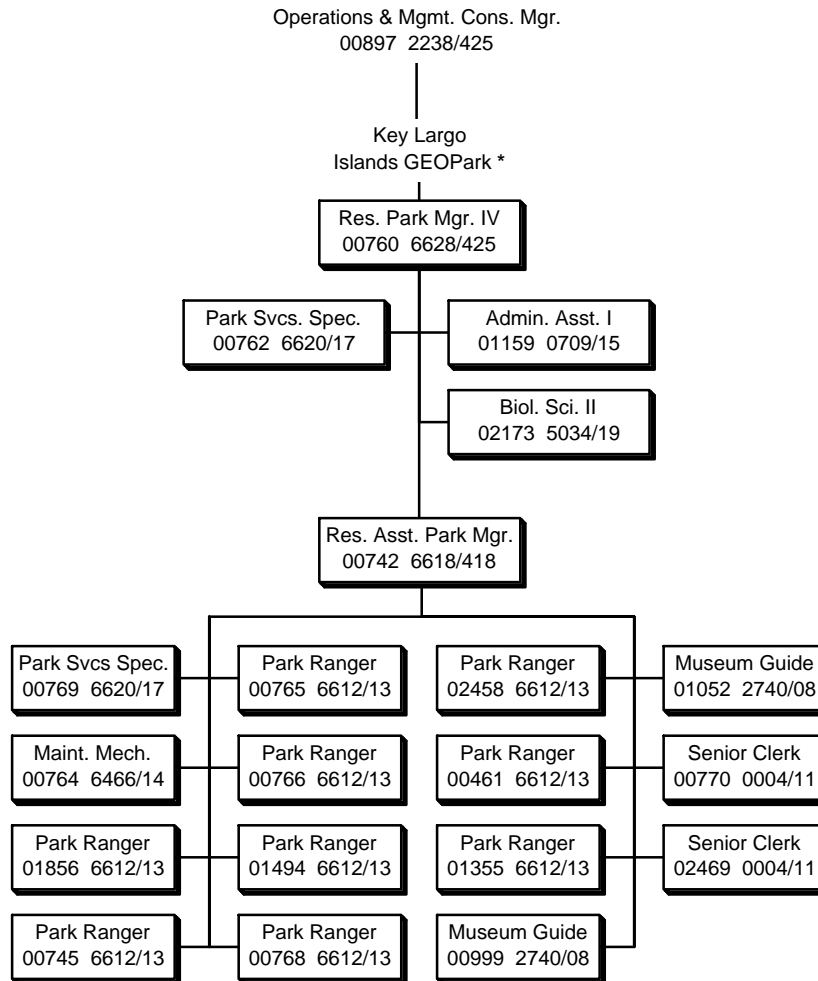




Approved By: \_\_\_\_\_  
 Effective Date: 05/01/12  
 Number of Positions: 34  
 Number of FTE: 34.00

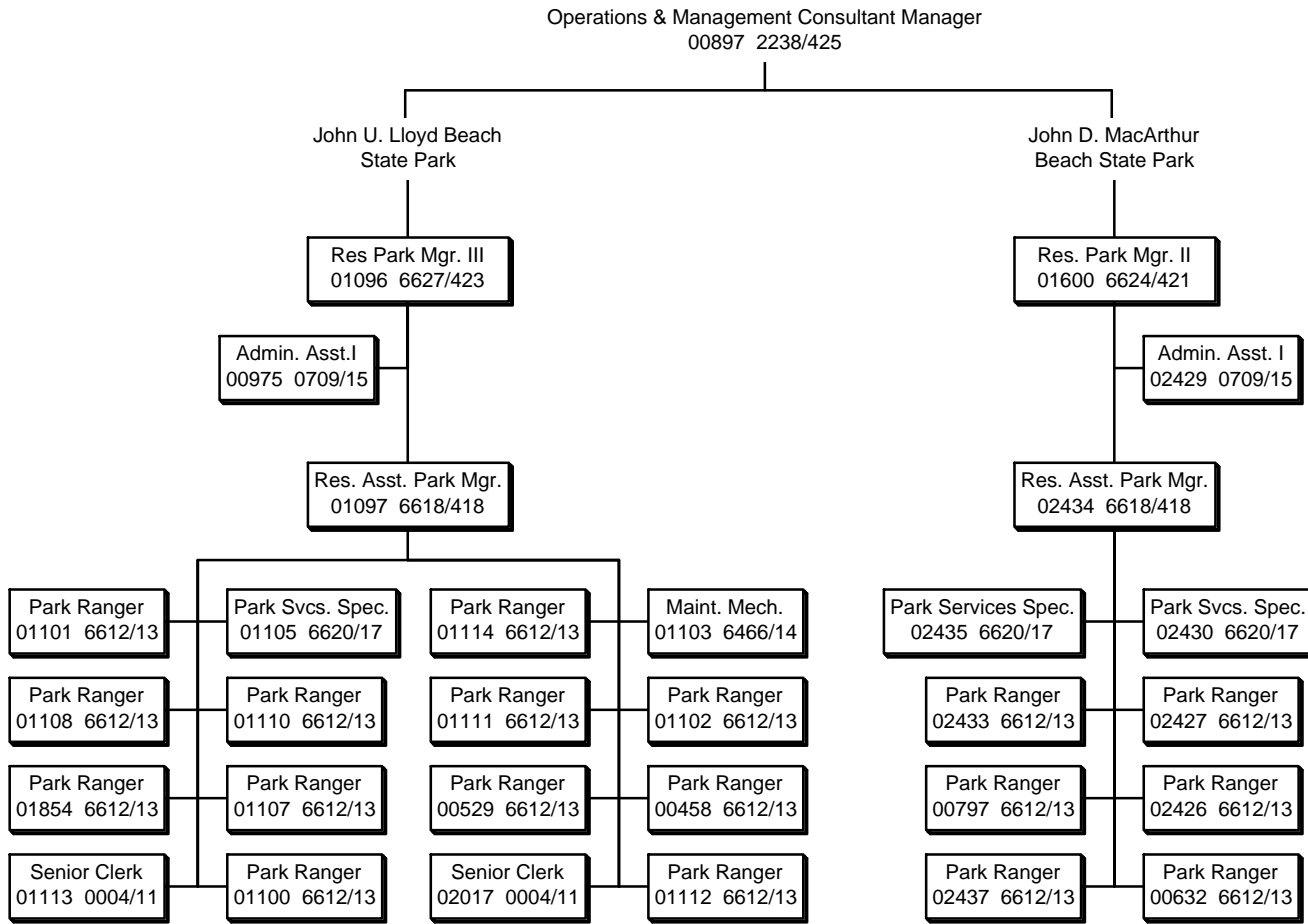


Approved By: \_\_\_\_\_  
 Effective Date: 09/01/08  
 Number of Positions: 20  
 Number of FTE: 20.00

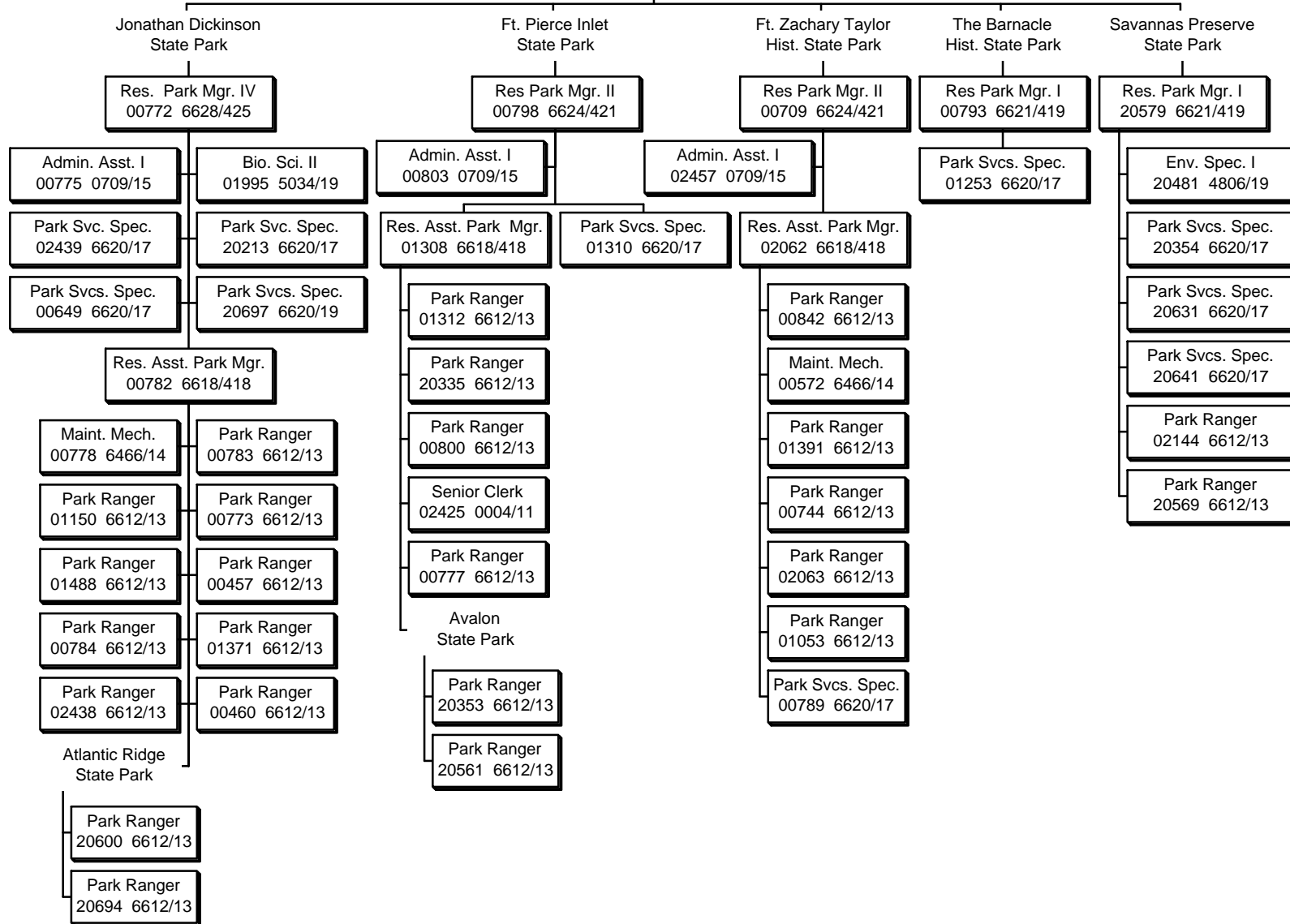


\* John Pennekamp Coral Reef SP  
 Dagney Johnson Key Largo Hammock SP

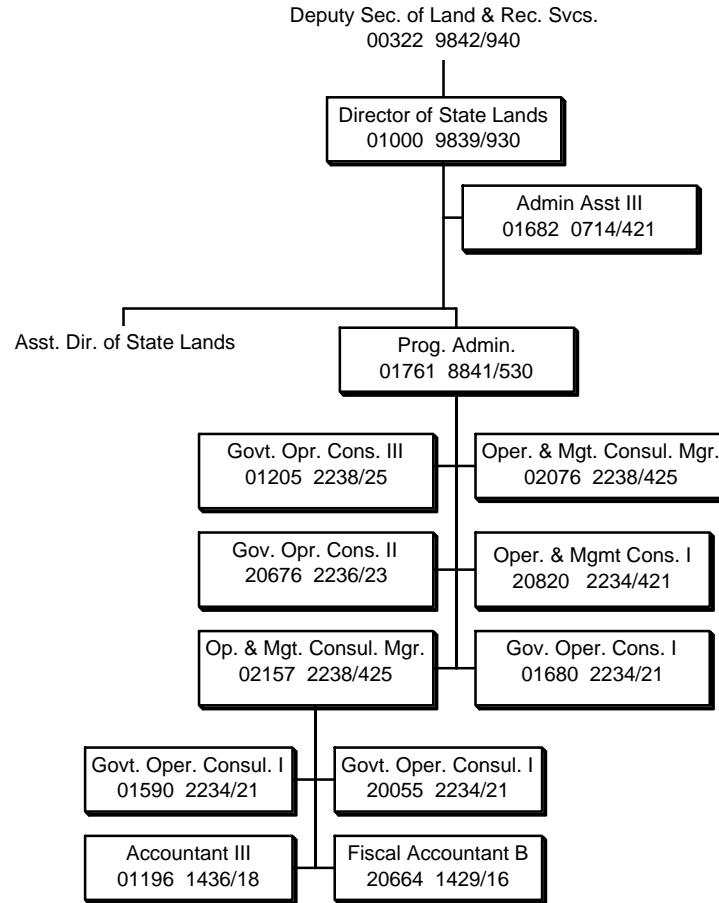
Approved By: \_\_\_\_\_  
 Effective Date: 07/01/12  
 Number of Positions: 30  
 Number of FTE: 30.00

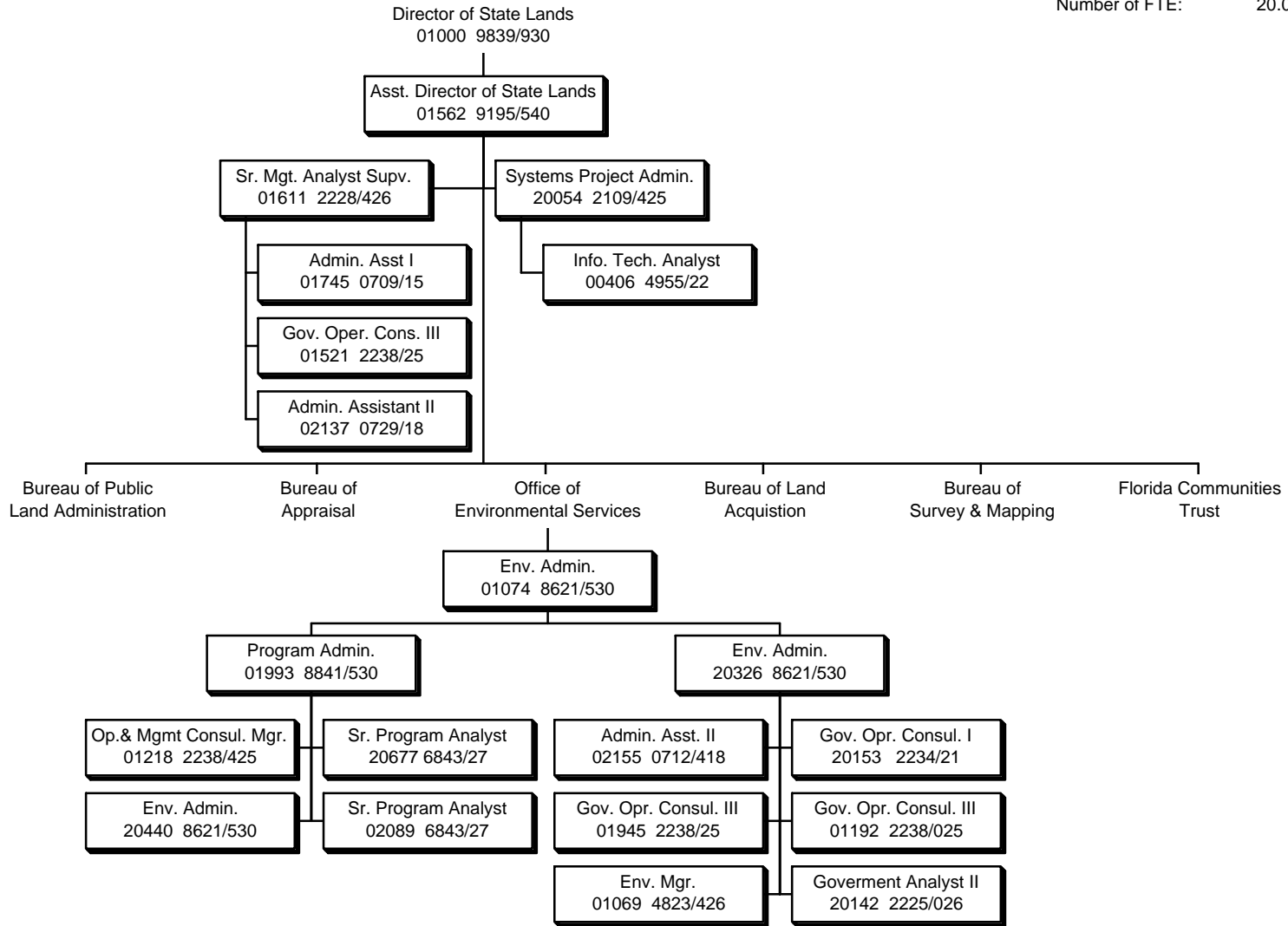


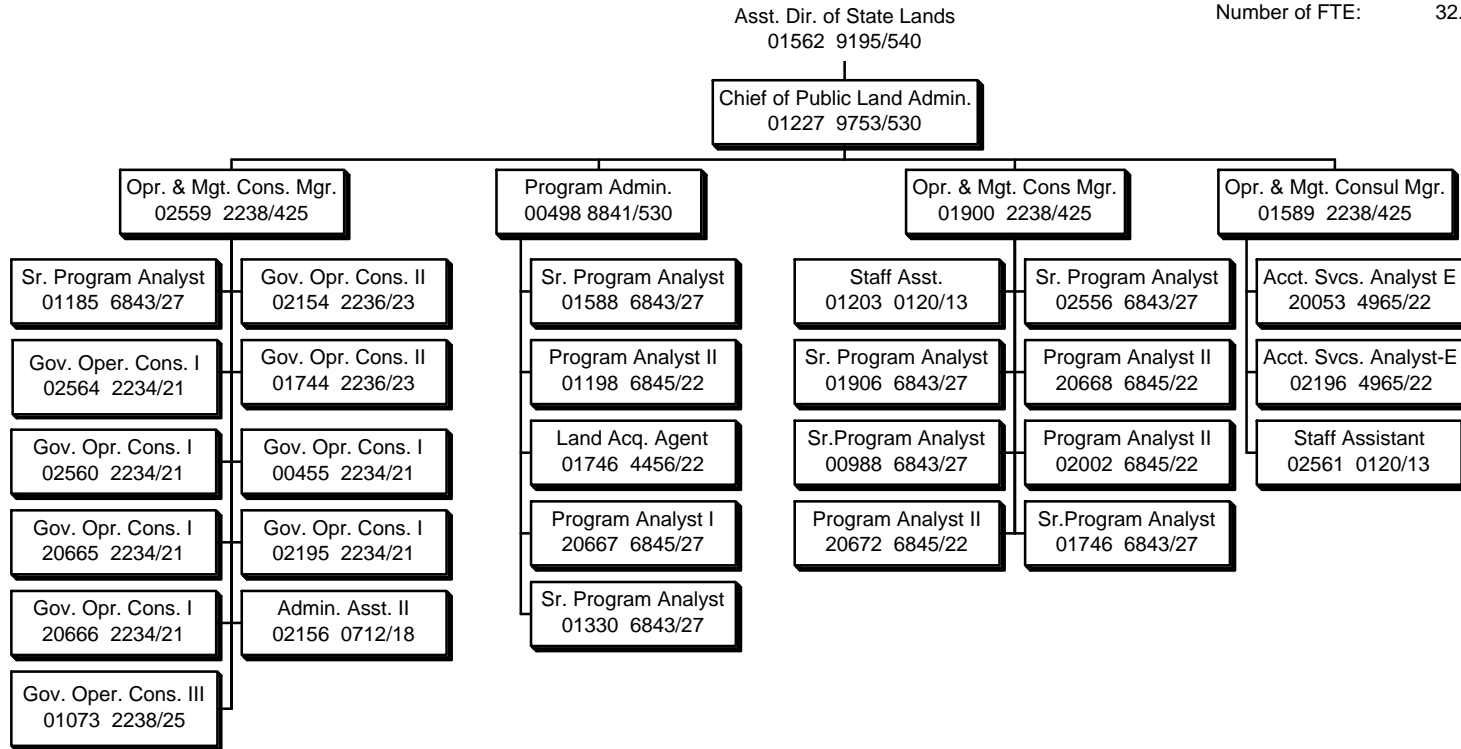
Operations & Management Consultant Manager  
 00897 2238/425

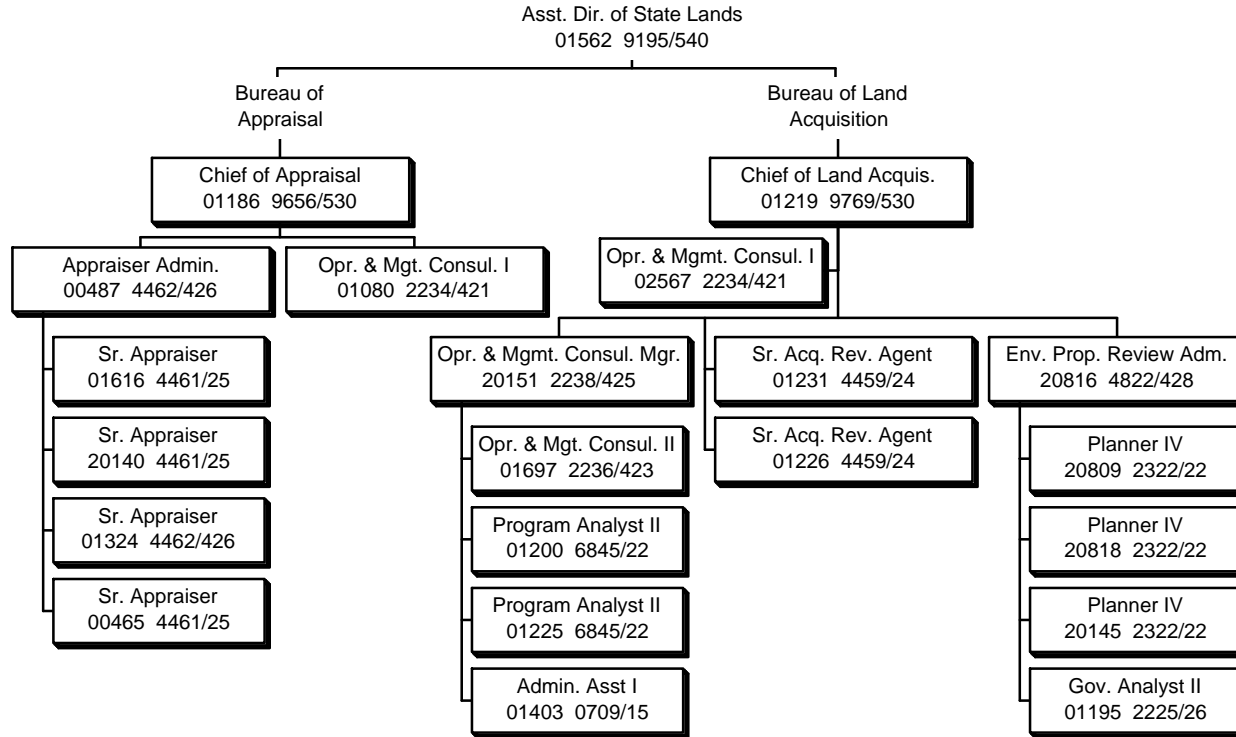


Approved By: \_\_\_\_\_  
Effective Date: 07/01/12  
Number of Positions: 13  
Number of FTE: 13.00

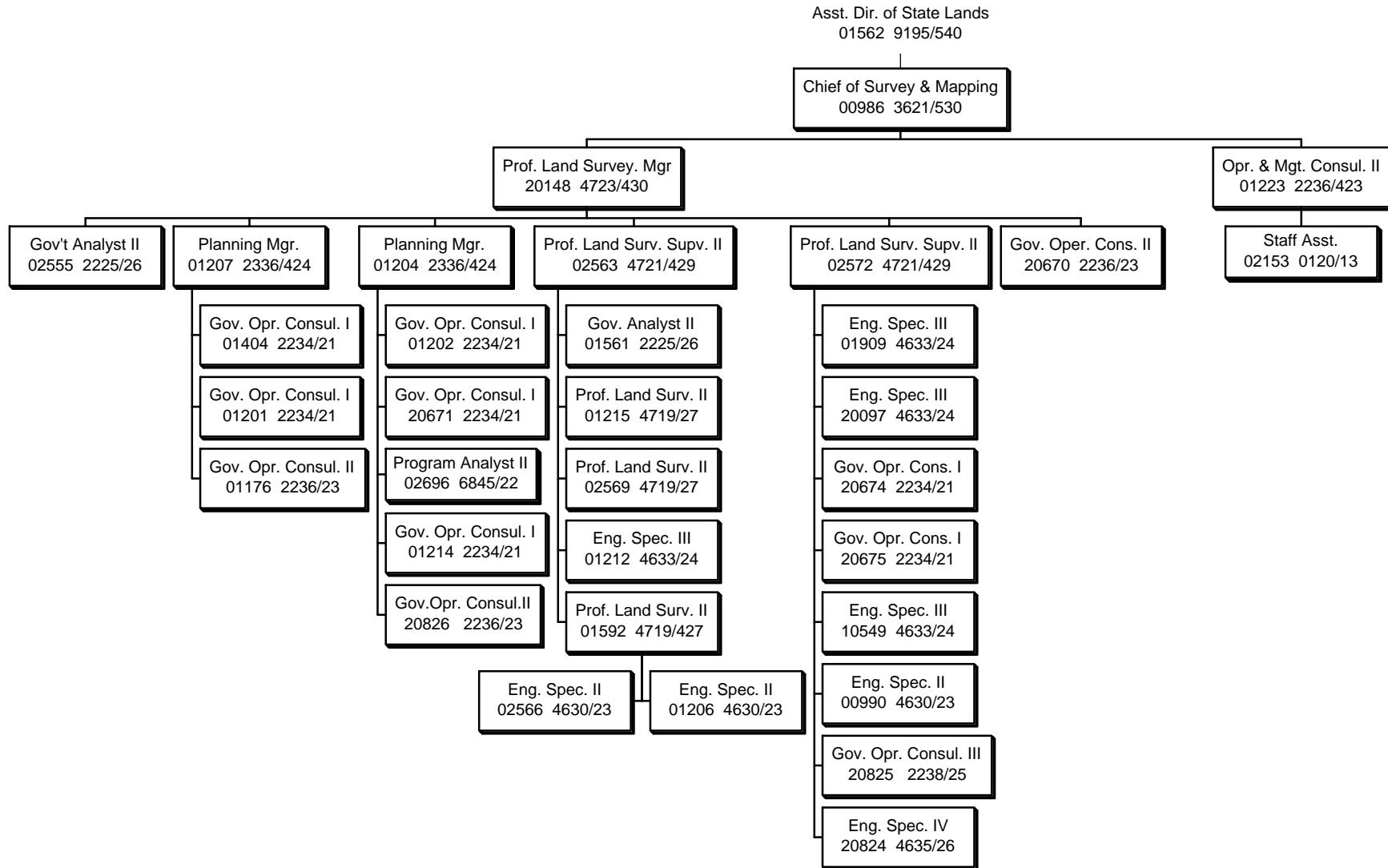




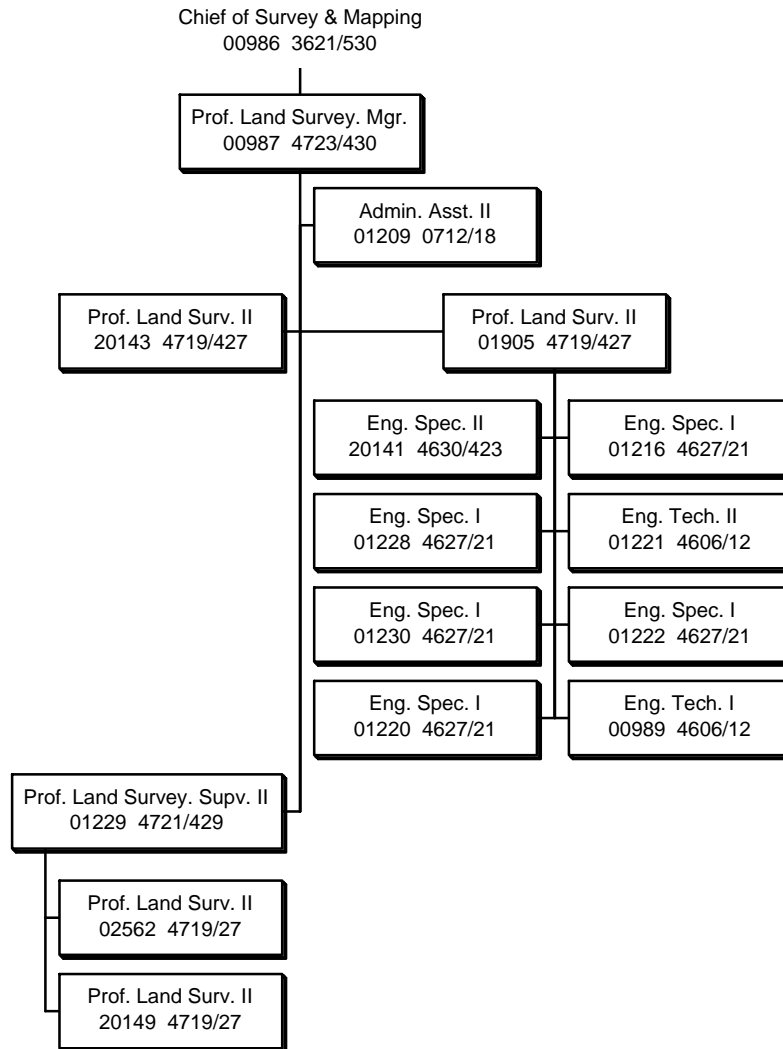


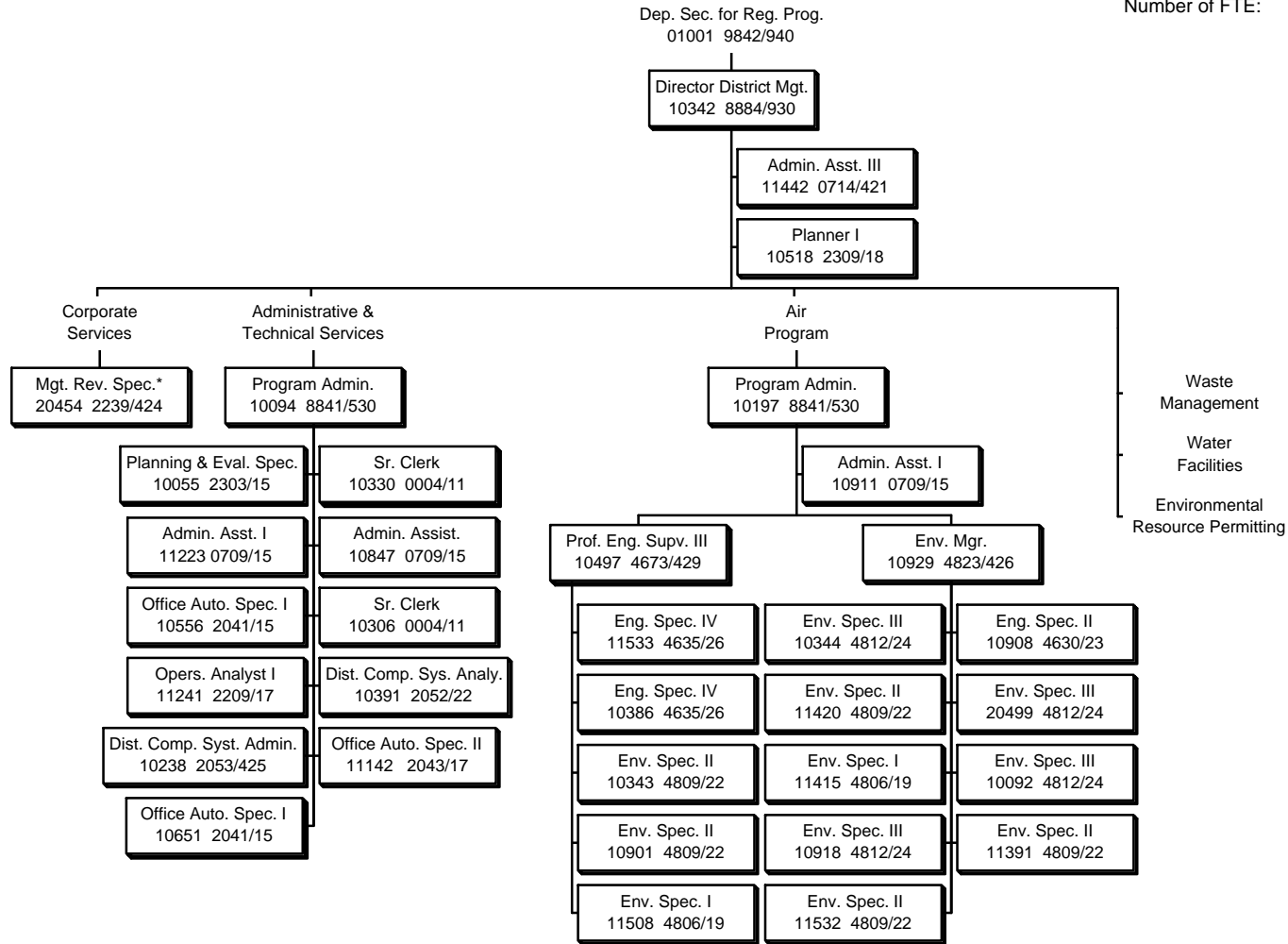




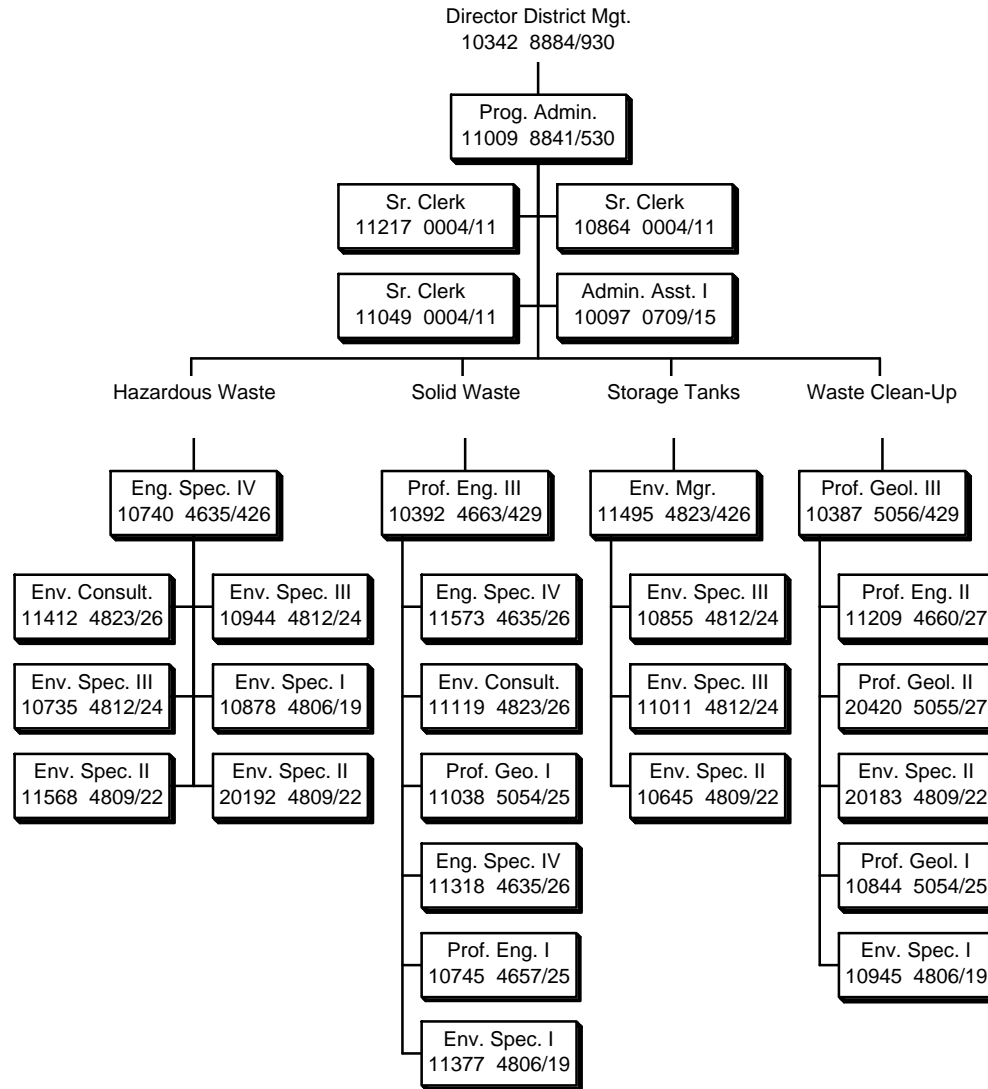


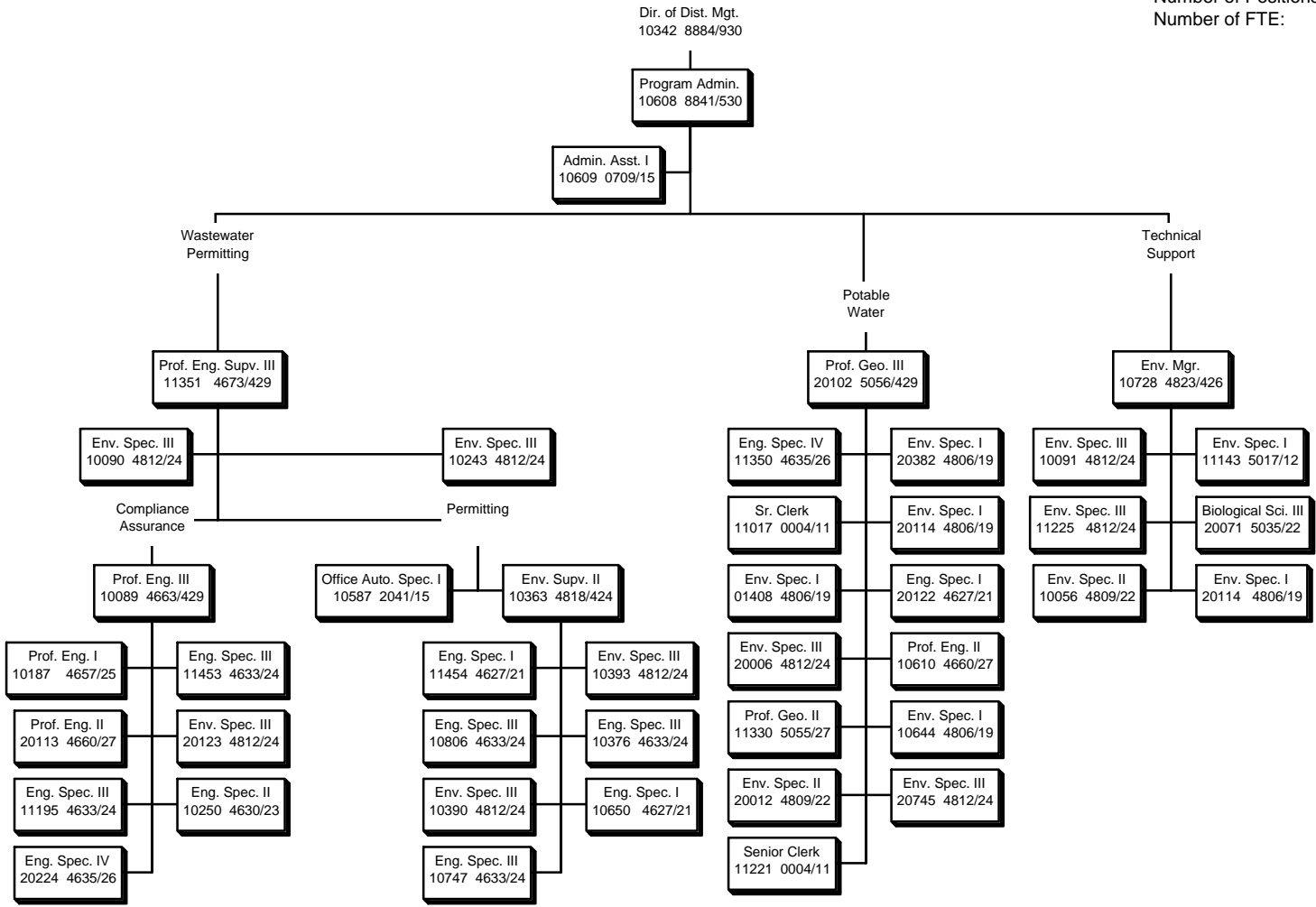
Approved By: \_\_\_\_\_  
Effective Date: 07/01/12  
Number of Positions: 15  
Number of FTE: 15.00



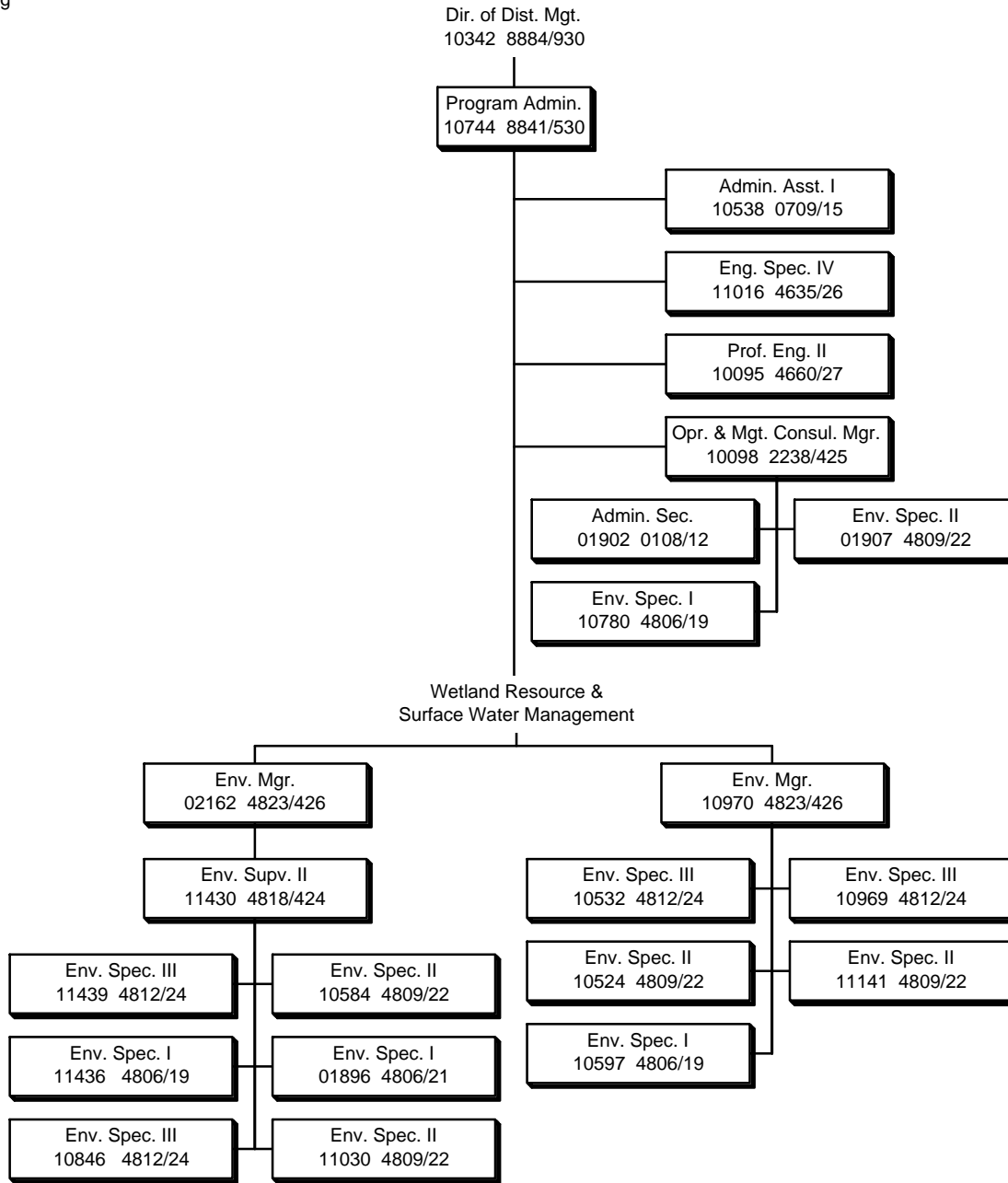


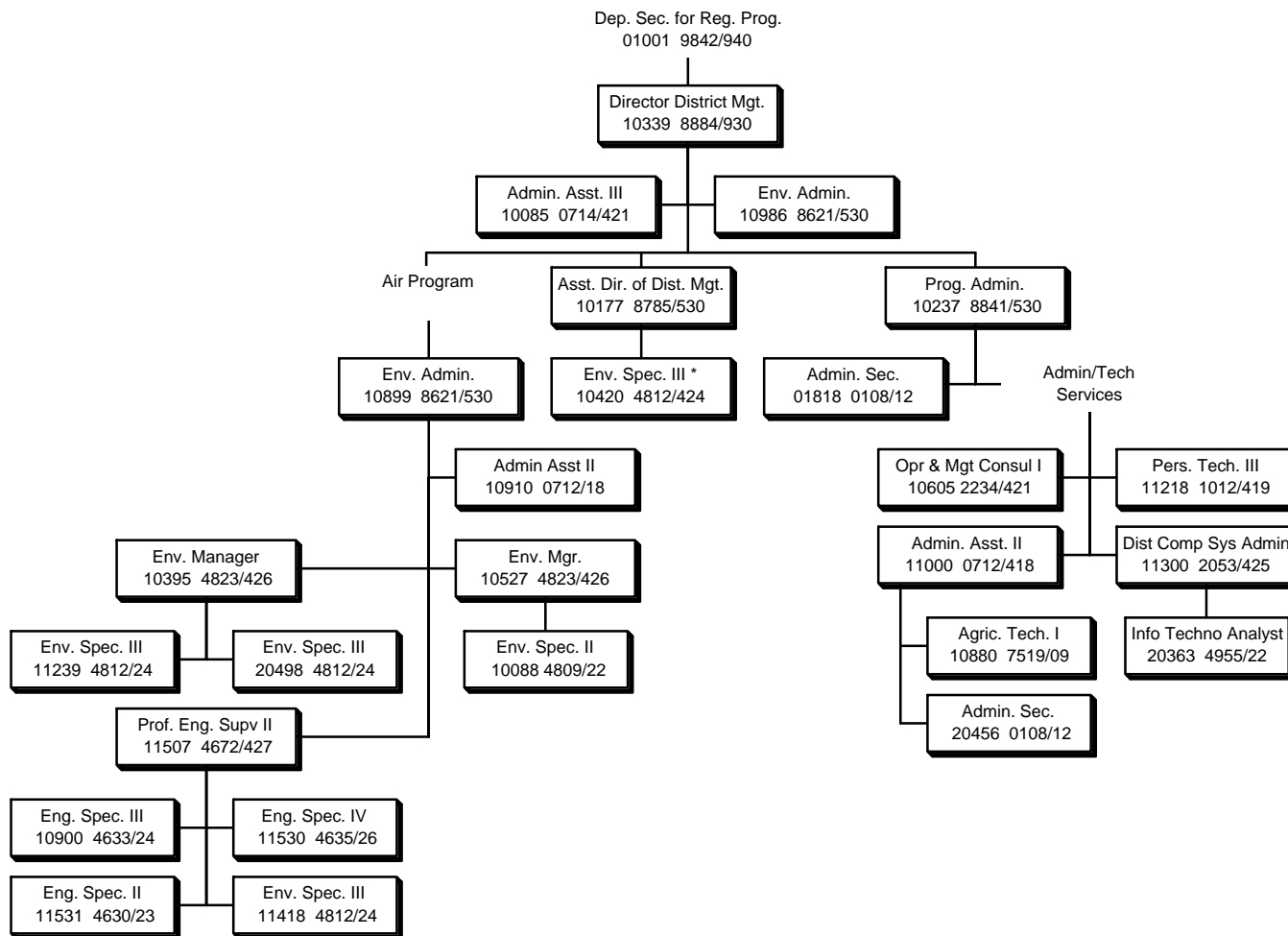
\* This position supervises two or more OPS positions





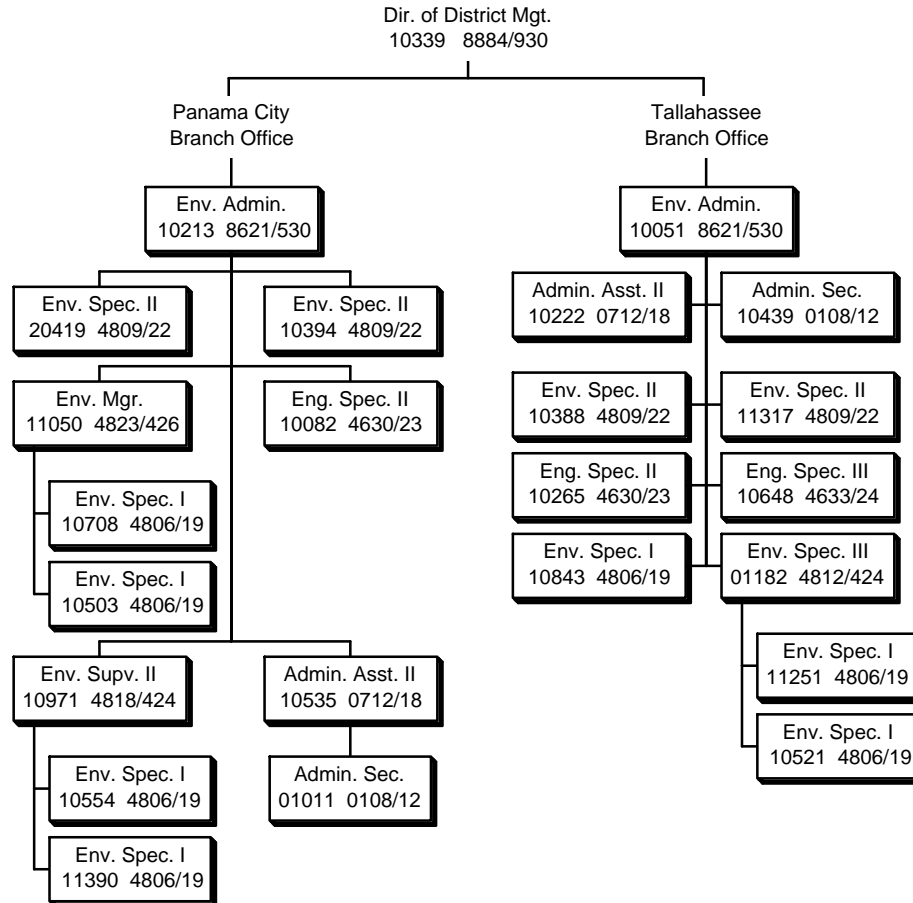
Approved By: \_\_\_\_\_  
 Effective Date: 04/01/2012  
 Number of Positions: 22  
 Number of FTE: 22.00



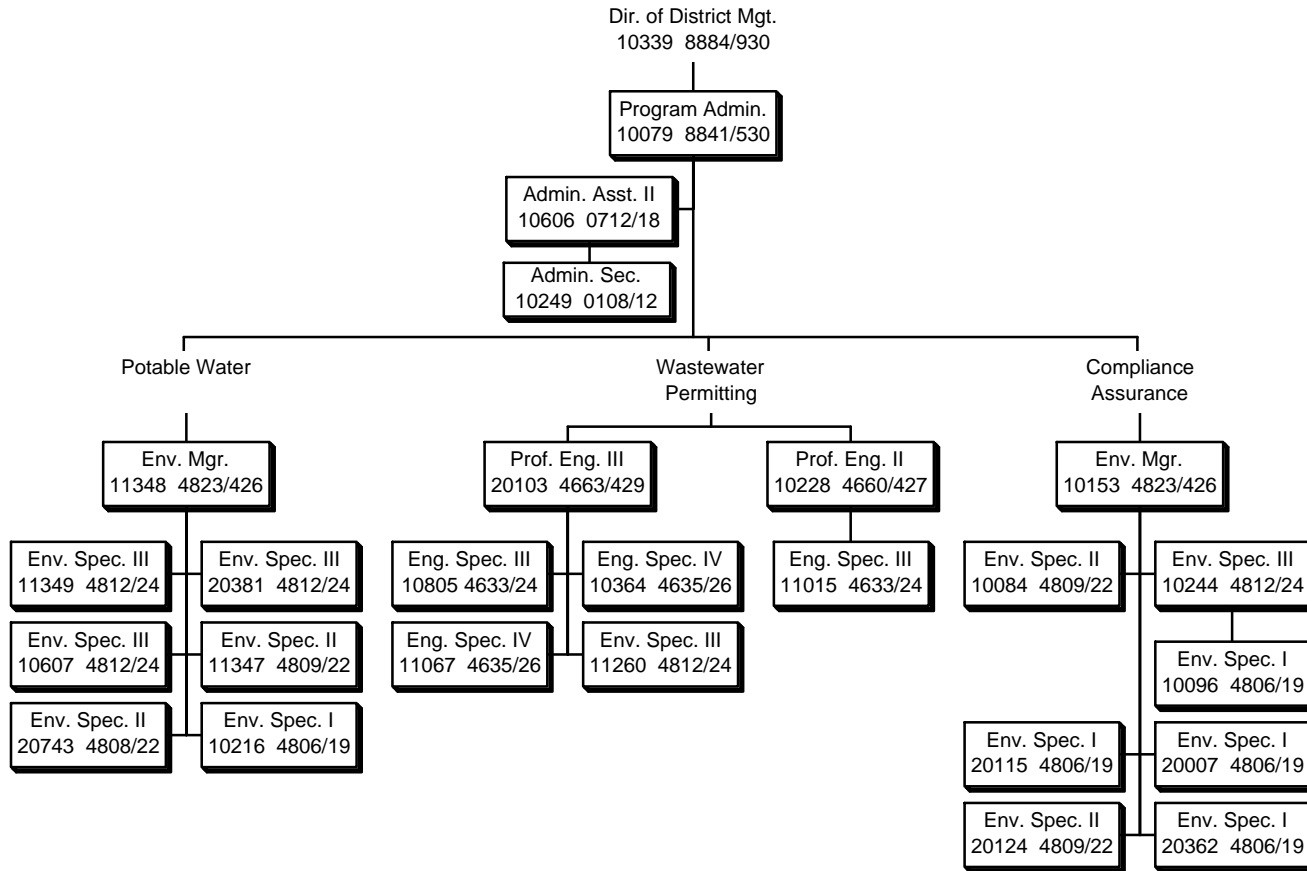


\* Position supervises two or more OPS positions.

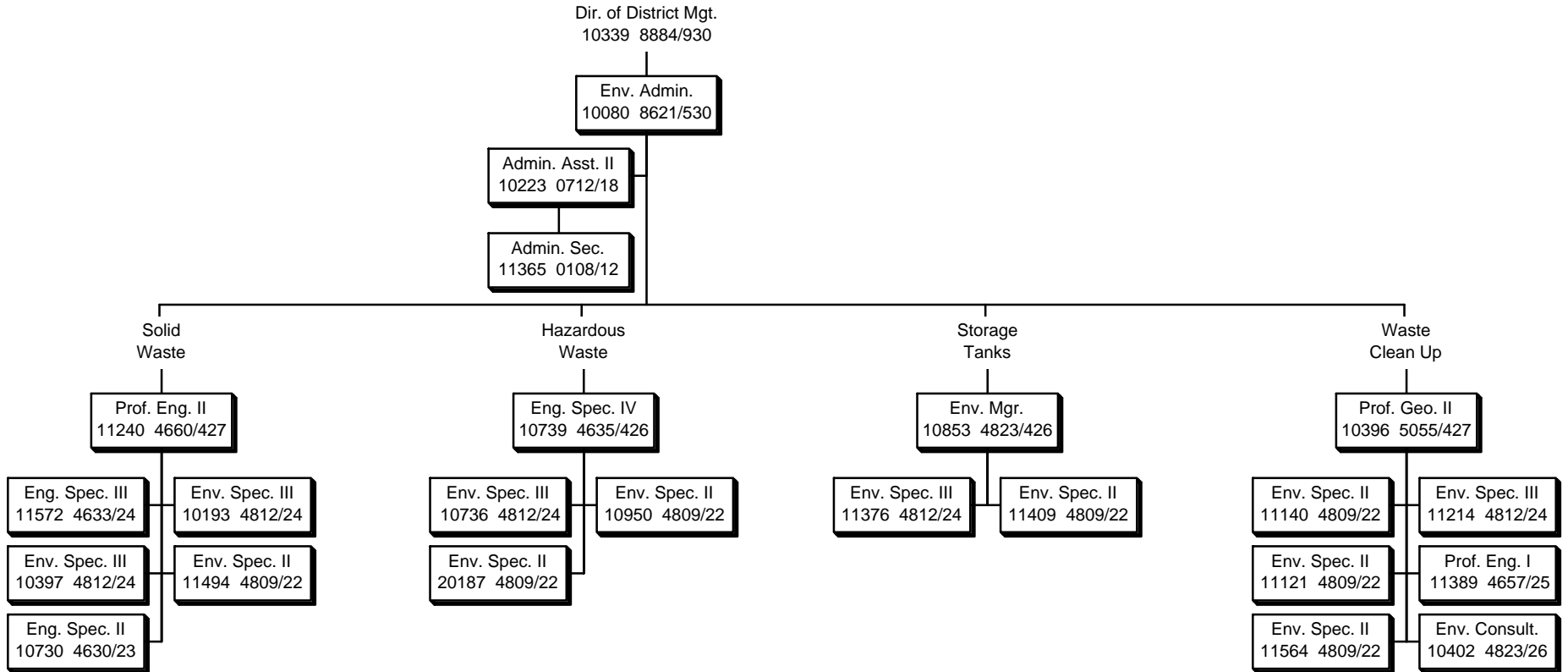
Approved By: \_\_\_\_\_  
 Effective Date: 12/15/2011  
 Number of Positions: 23  
 Number of FTE: 23

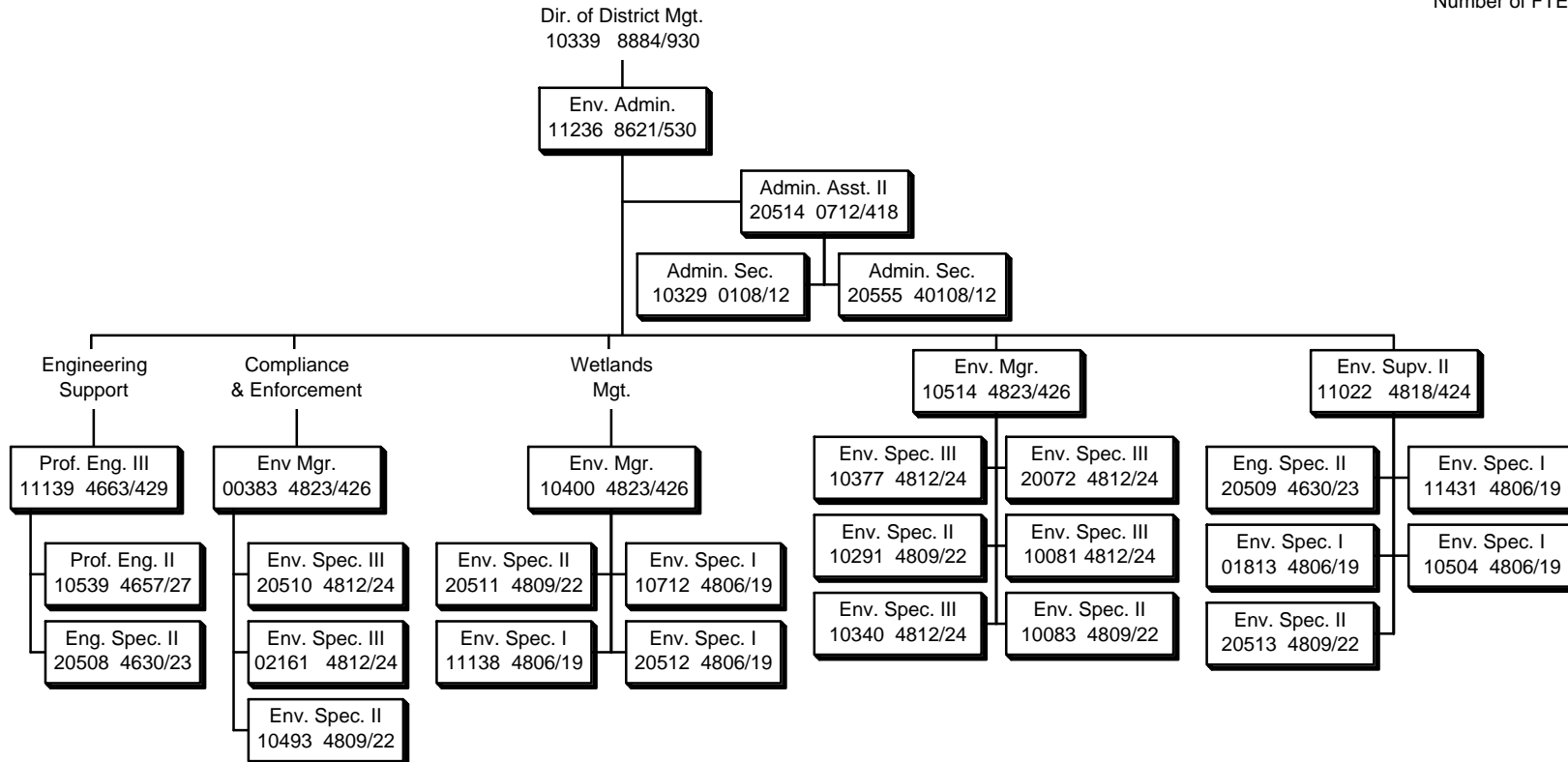




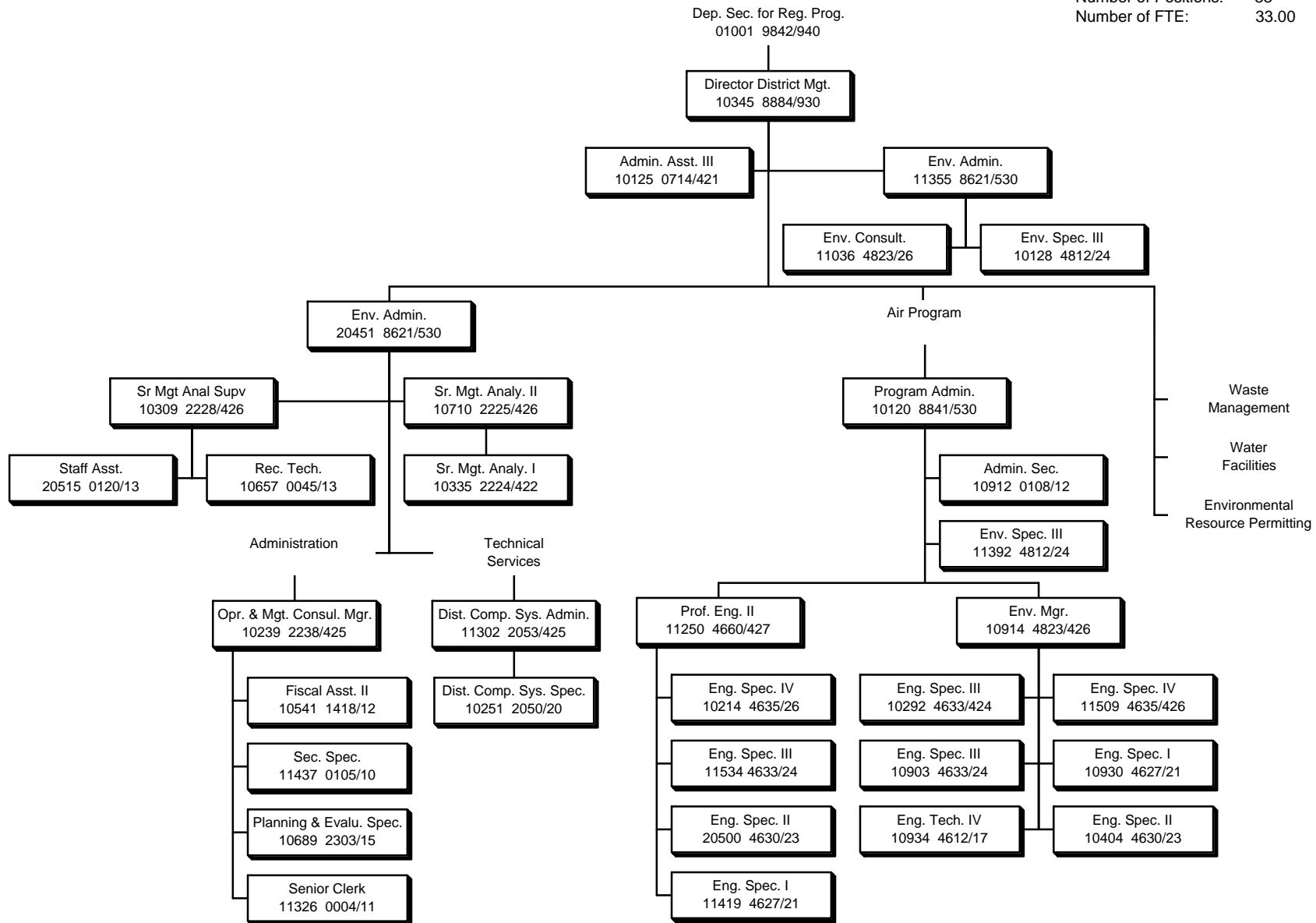


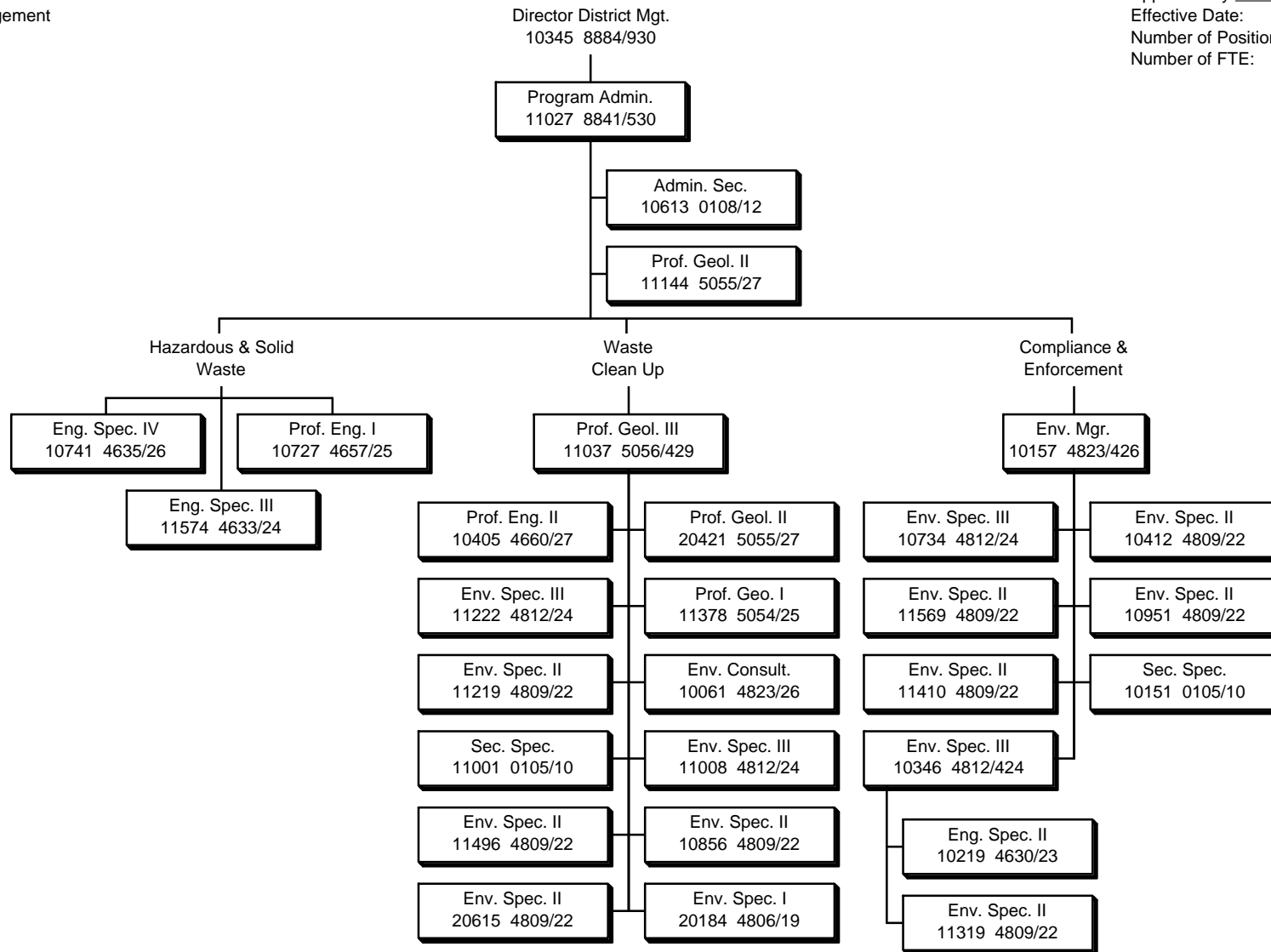
Approved By: \_\_\_\_\_  
 Effective Date: 07/01/2012  
 Number of Positions: 23  
 Number of FTE: 23.00



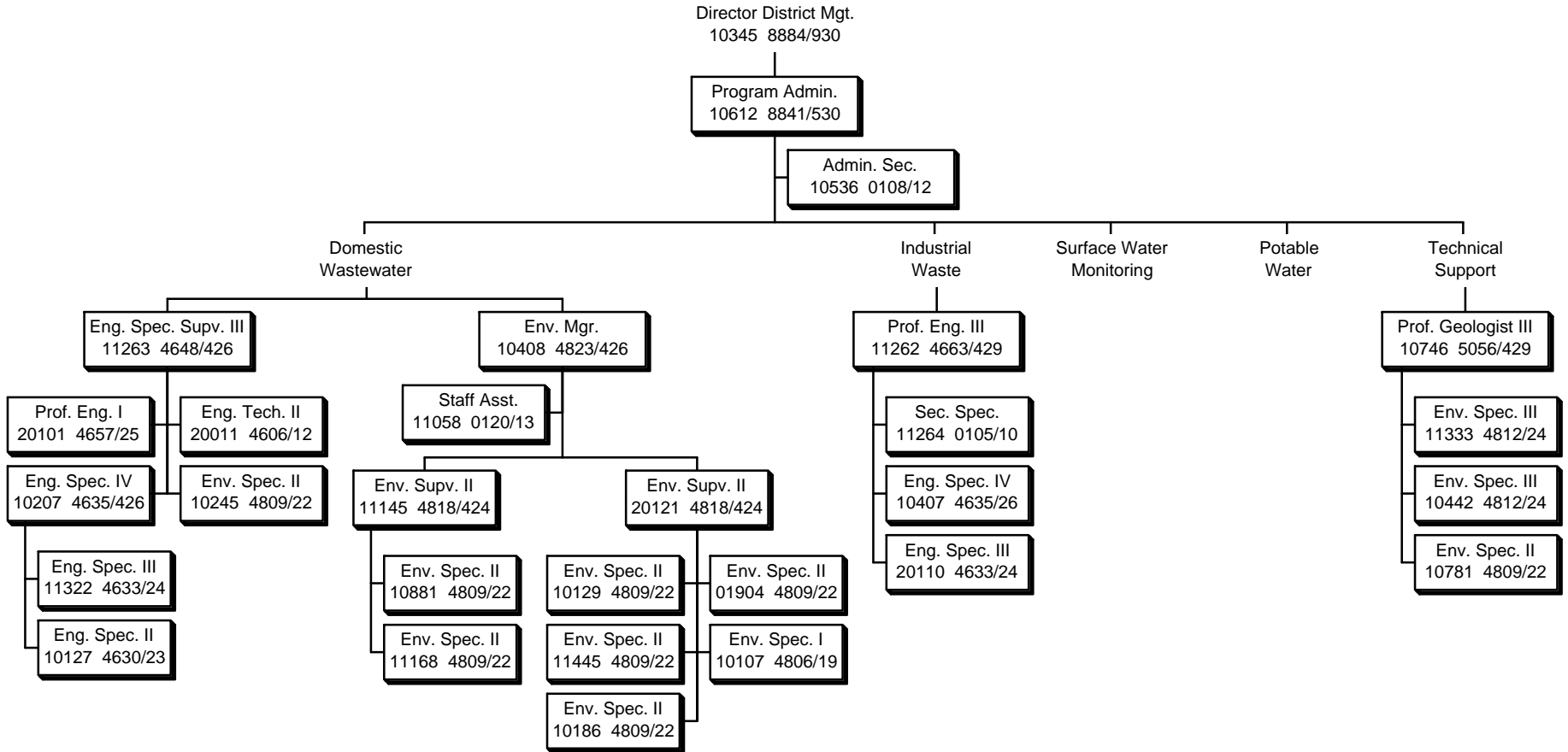


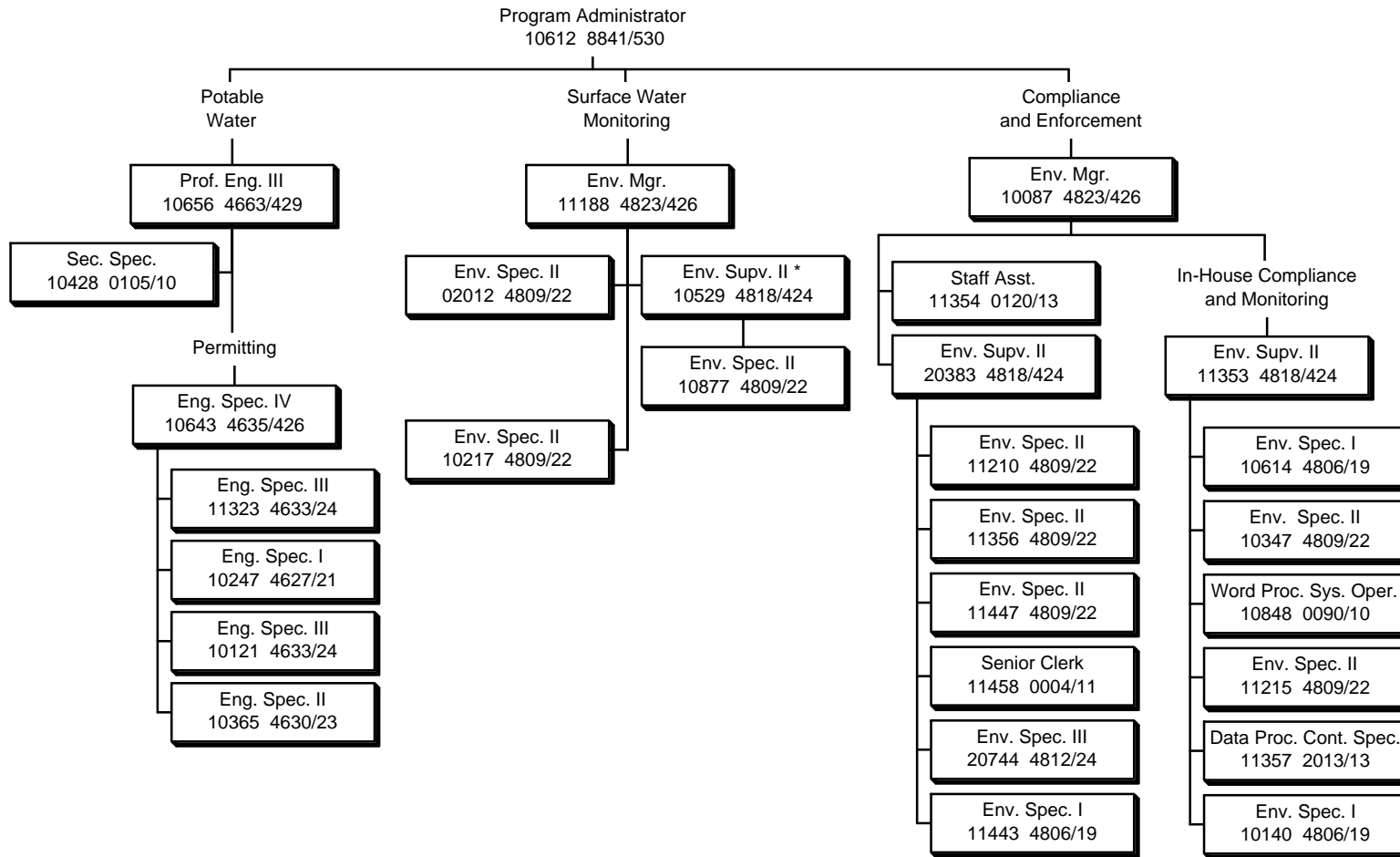
Approved By: \_\_\_\_\_  
 Effective Date: 07/01/2012  
 Number of Positions: 33  
 Number of FTE: 33.00





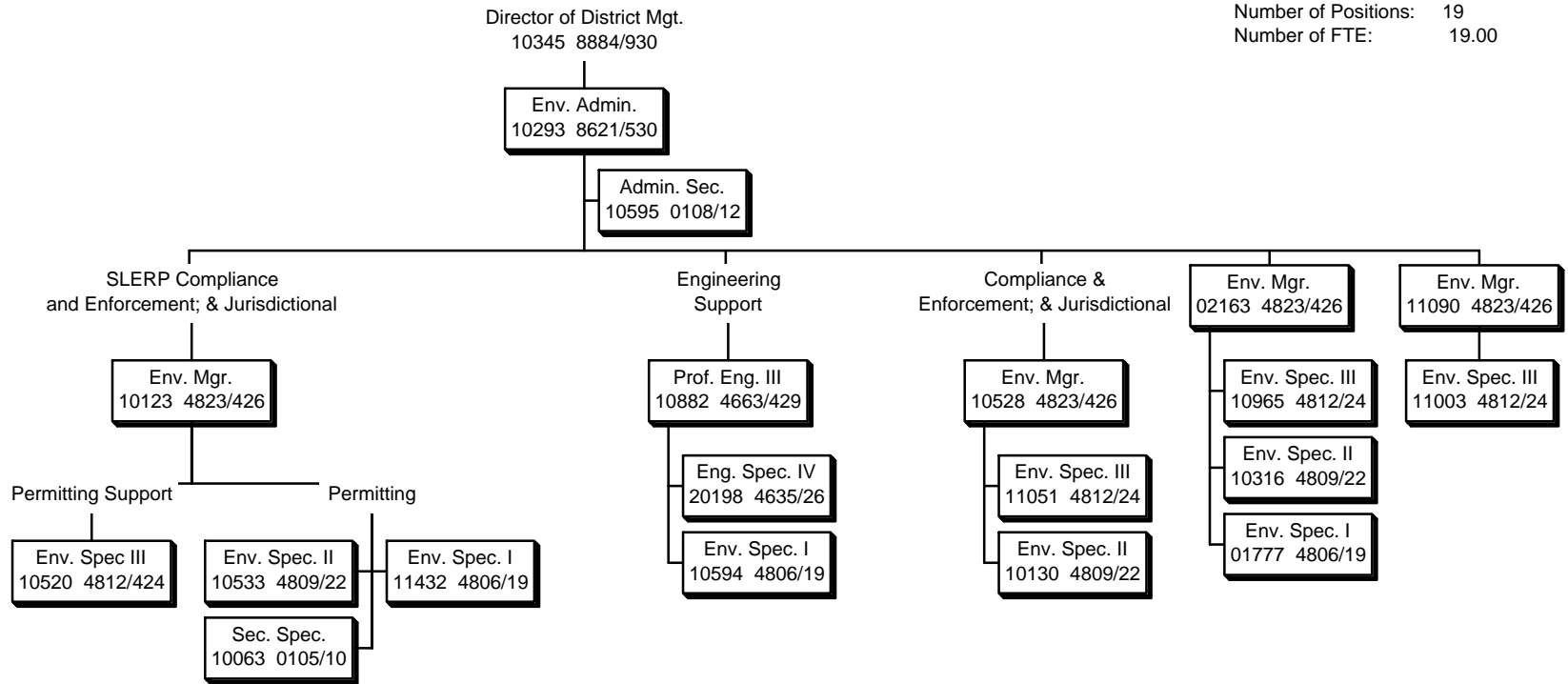
Approved By: \_\_\_\_\_  
 Effective Date: 06/19/2009  
 Number of Positions: 28  
 Number of FTE: 28.00



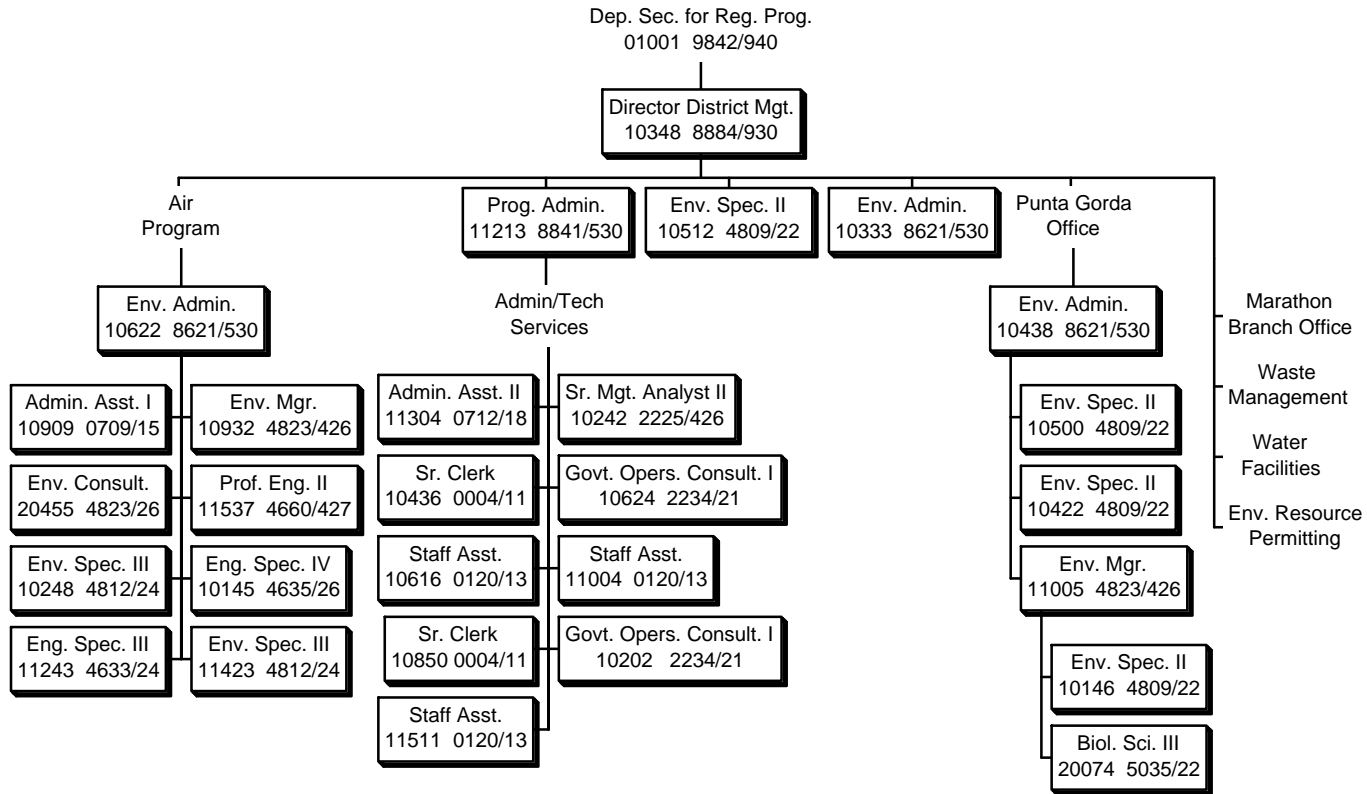


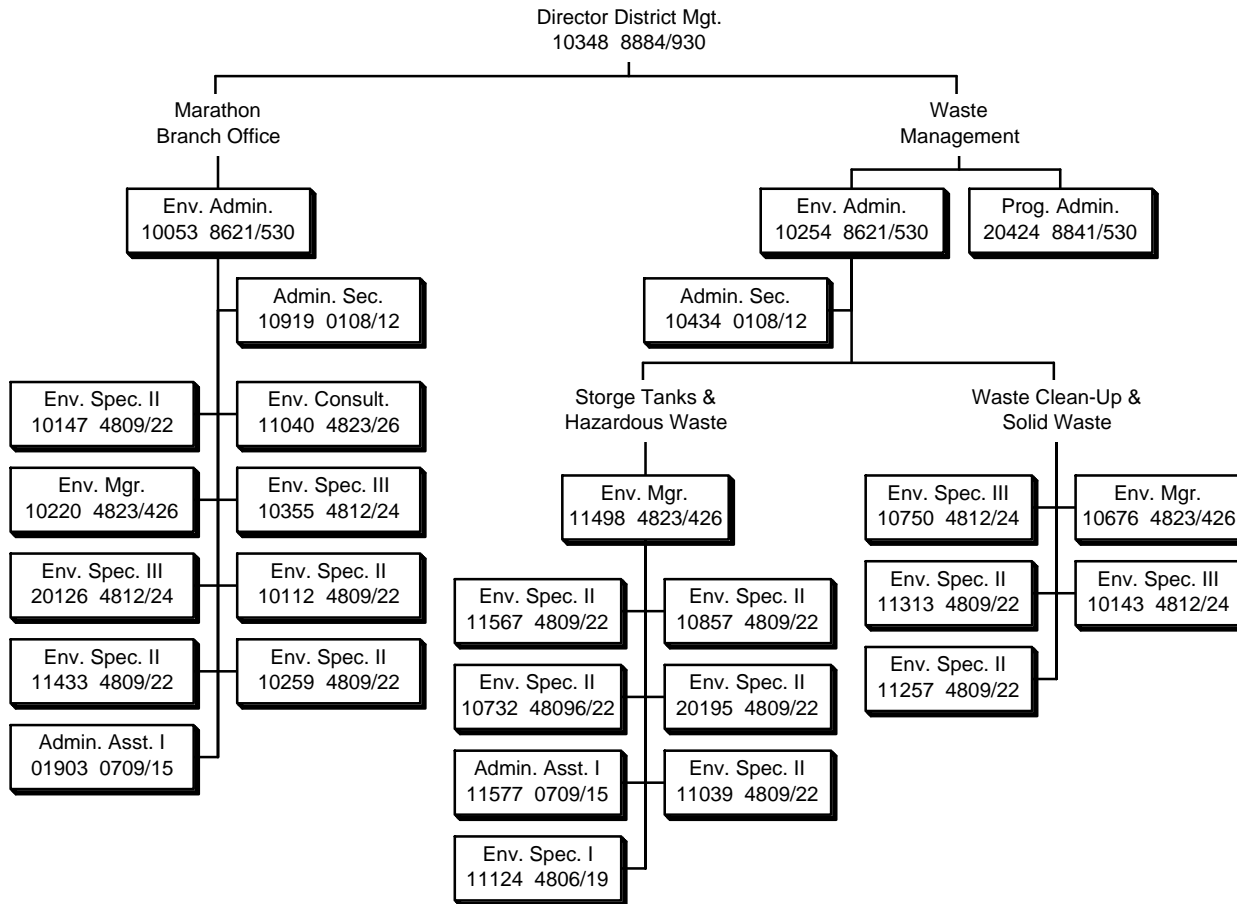
\* Supervises OPS position(s)

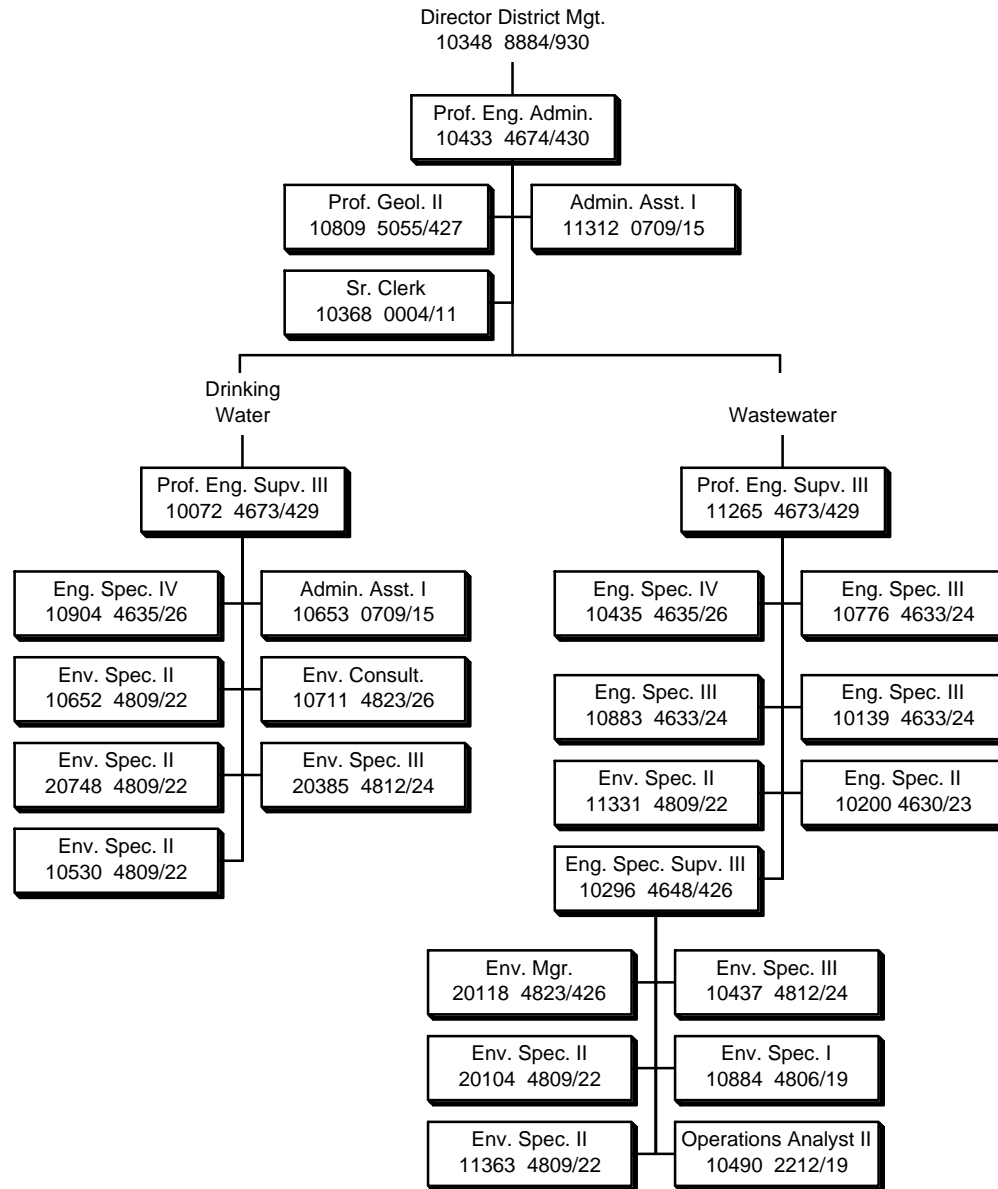
Approved By: \_\_\_\_\_  
 Effective Date: 07/01/2012  
 Number of Positions: 19  
 Number of FTE: 19.00



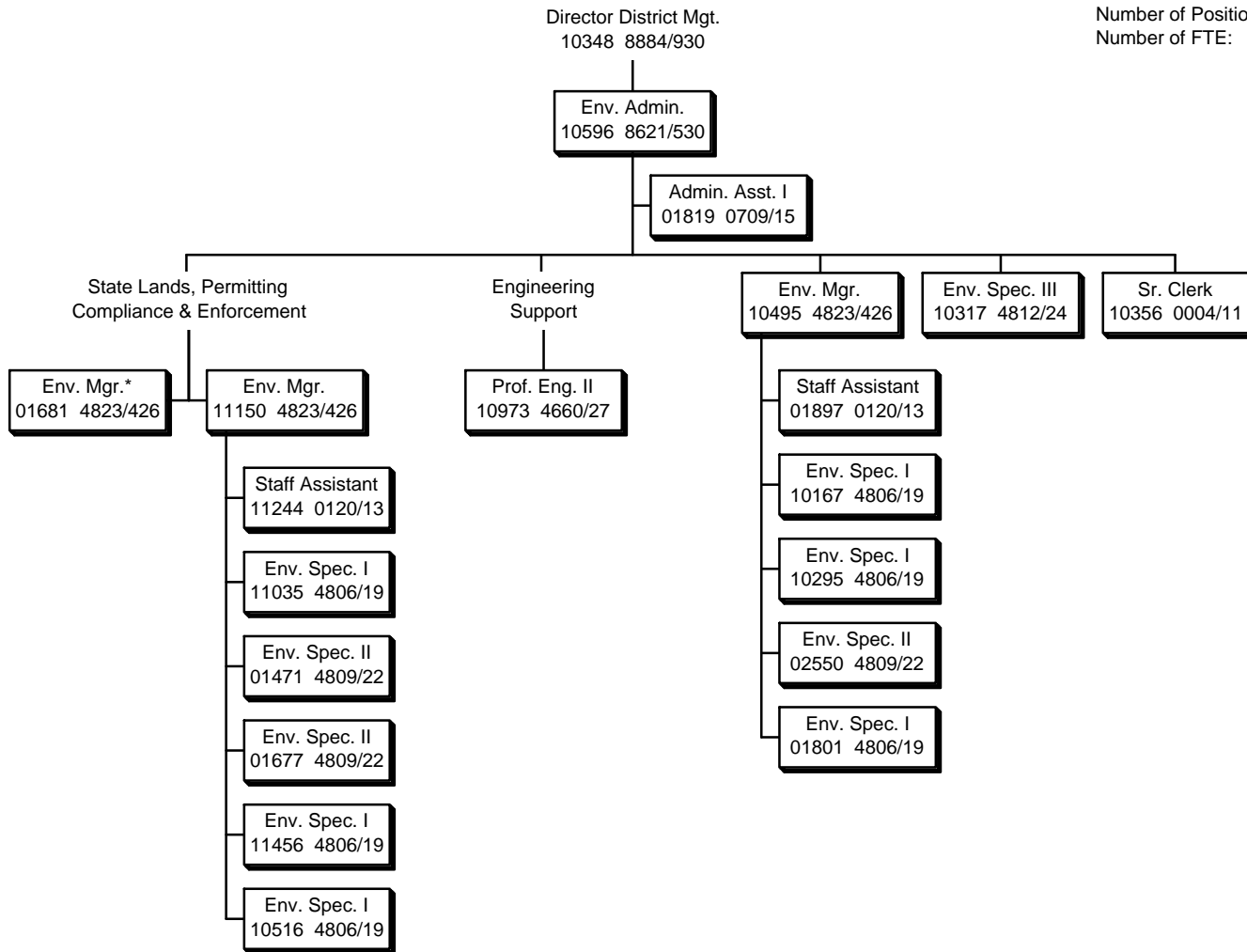




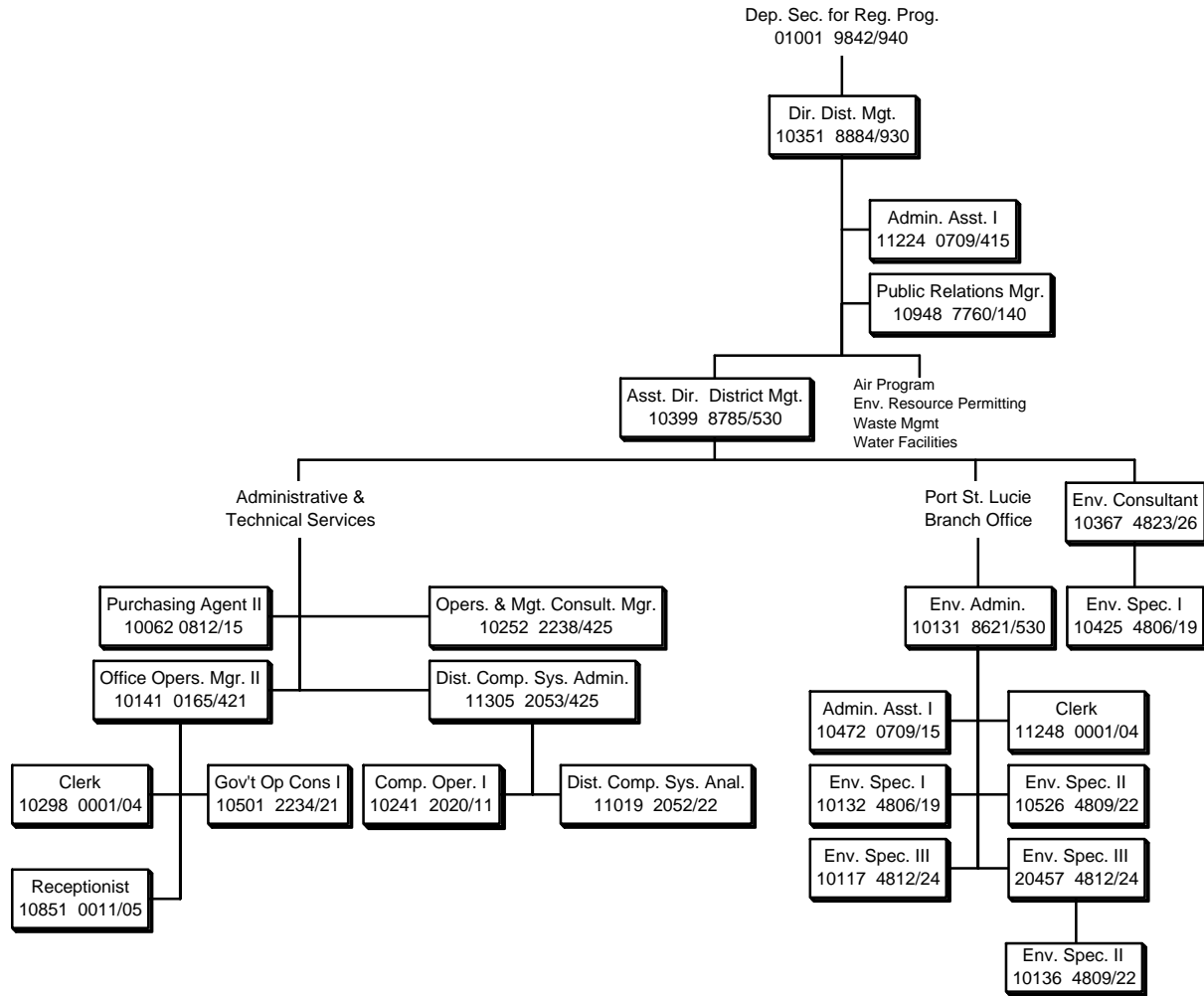




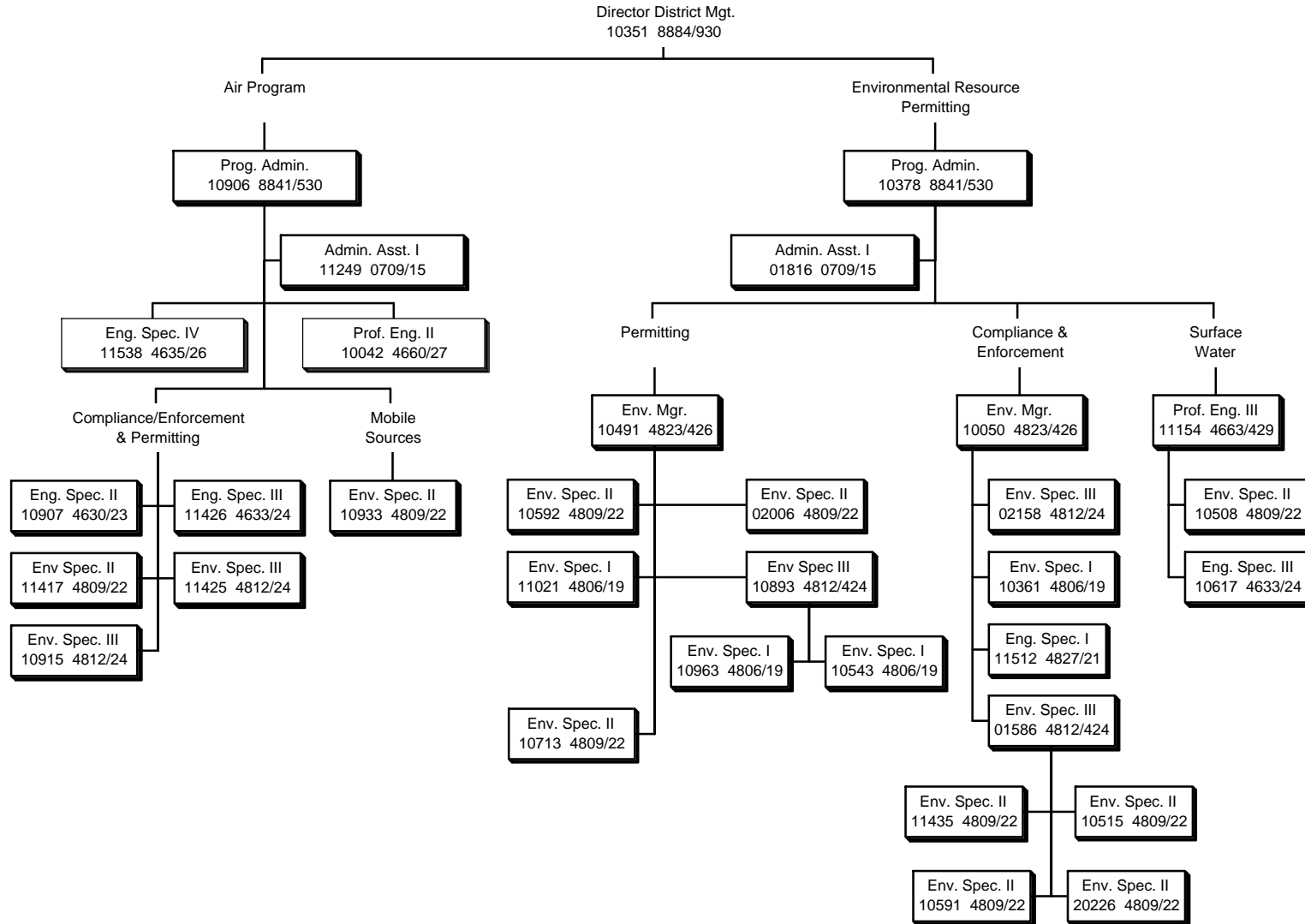
Approved By: \_\_\_\_\_  
 Effective Date: 06/18/2012  
 Number of Positions: 19  
 Number of FTE: 19.00

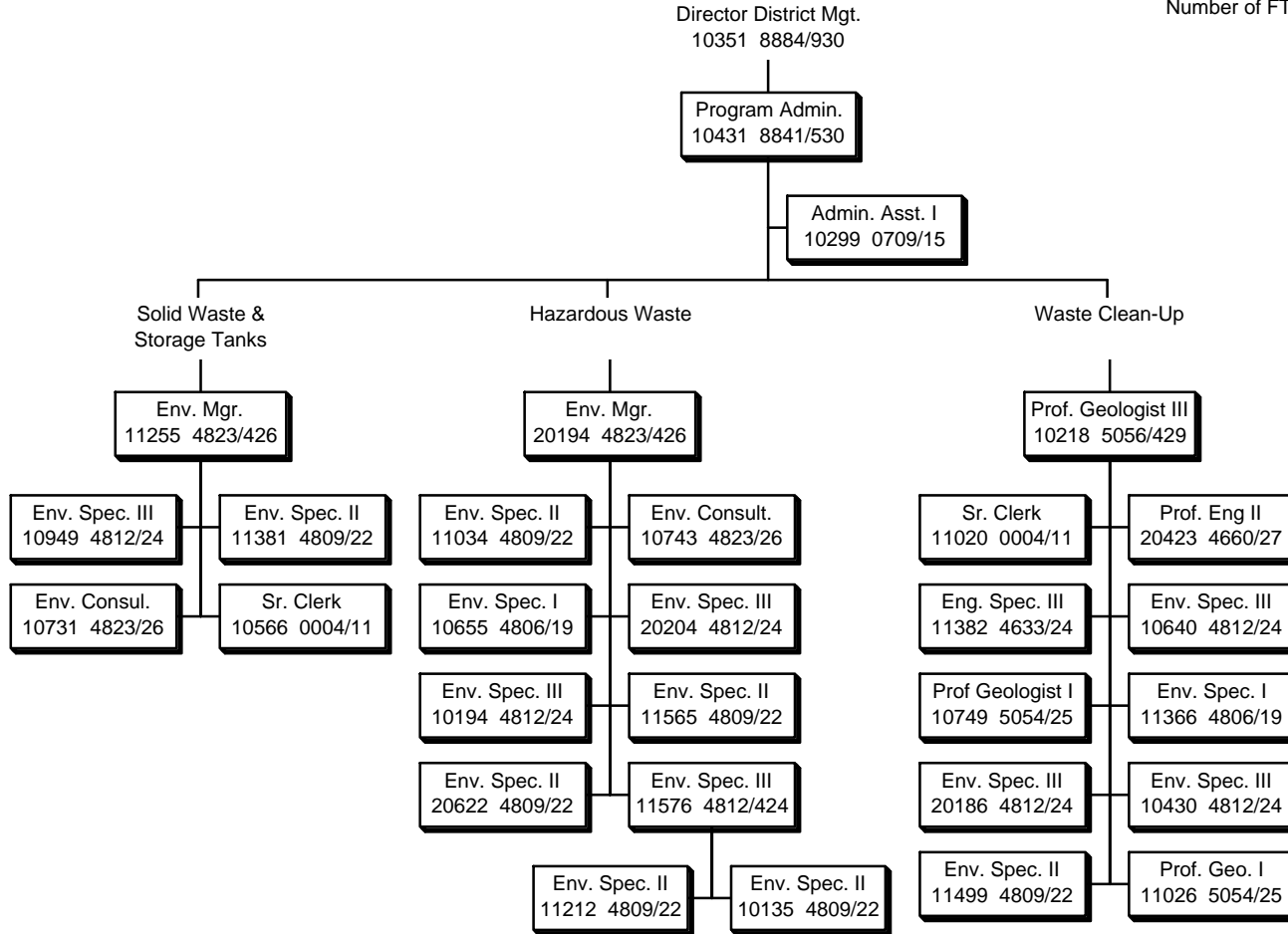


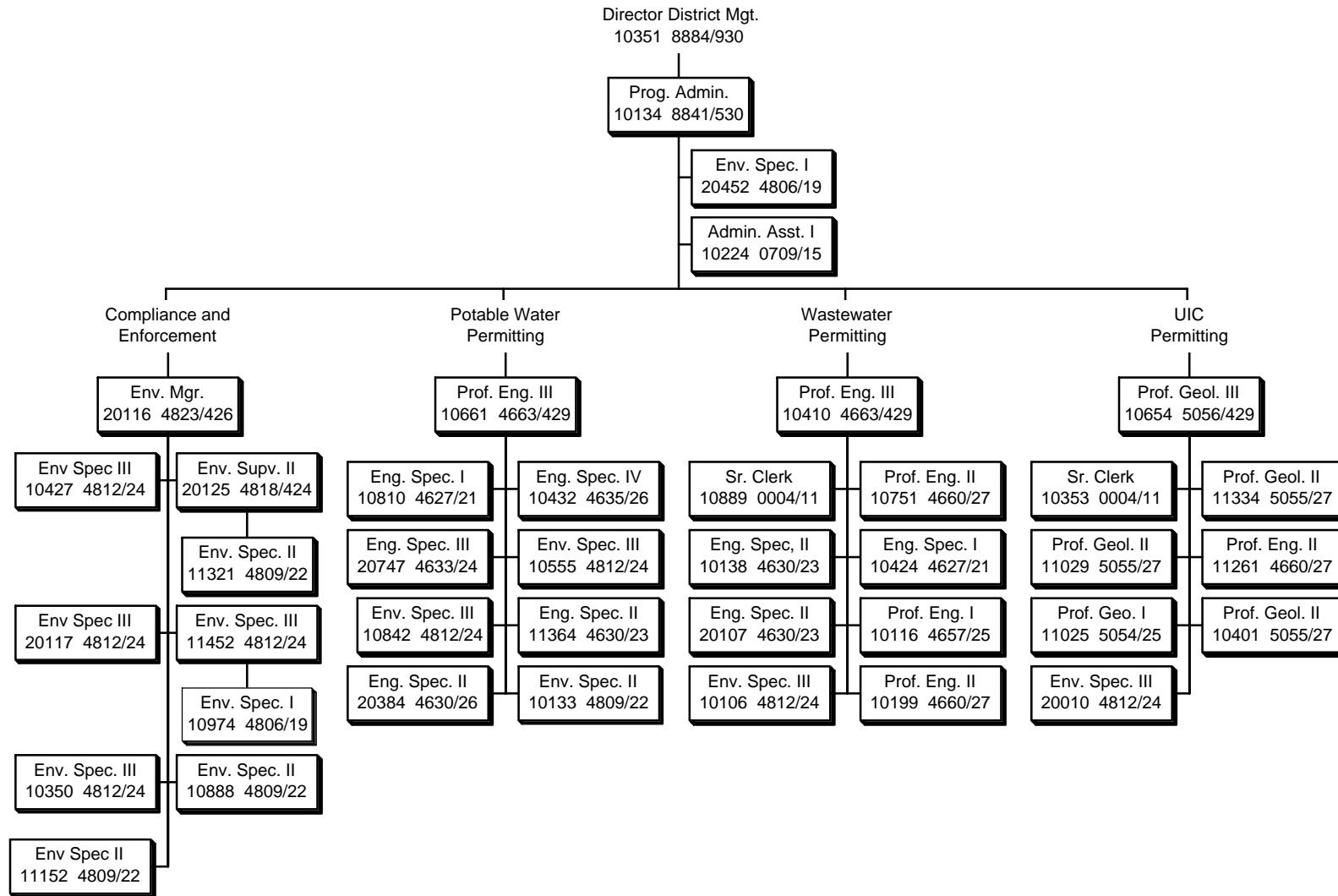
\* This position supervises two or more OPS positions.



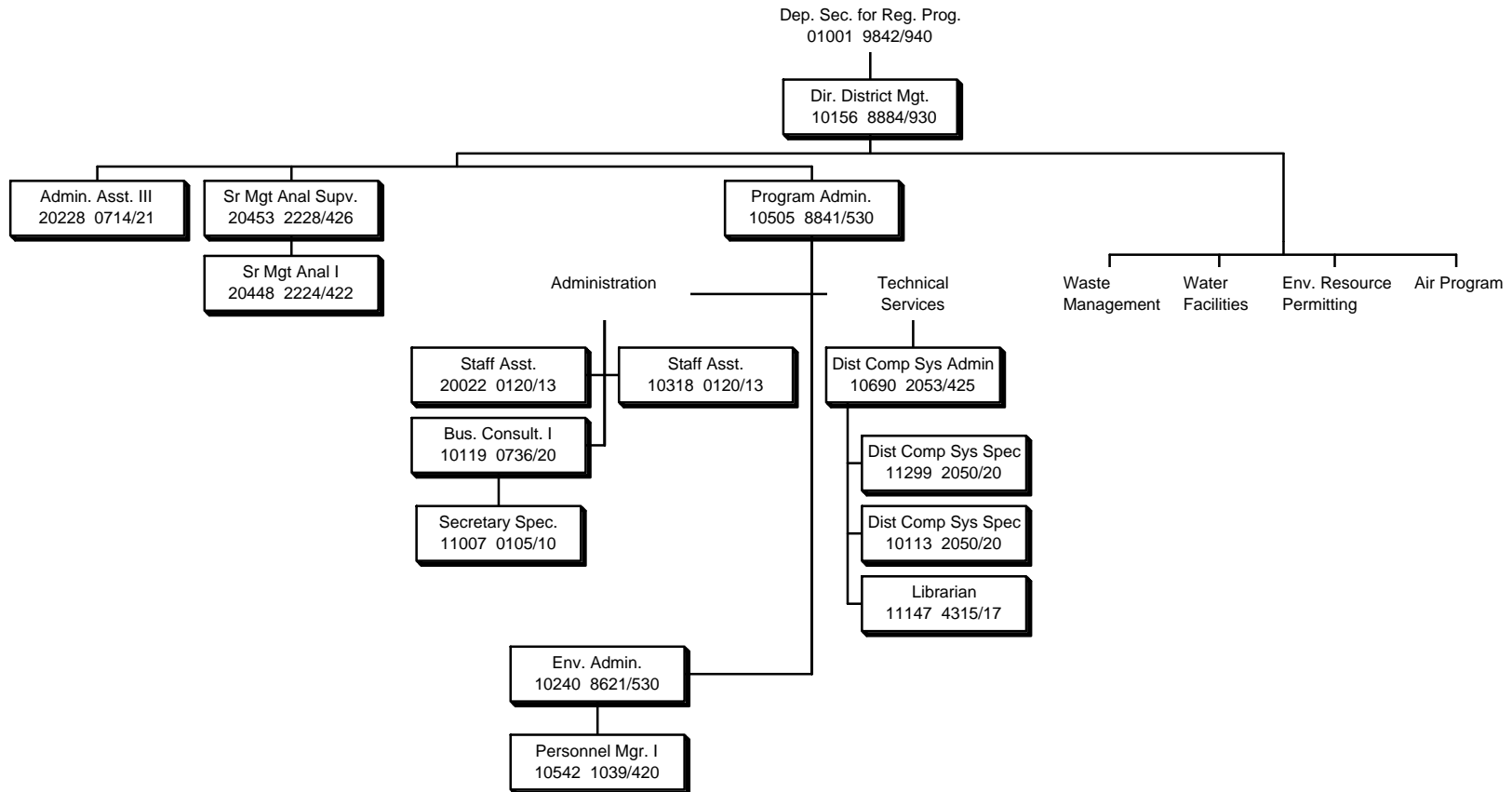
Policy Making Position:  
 10948



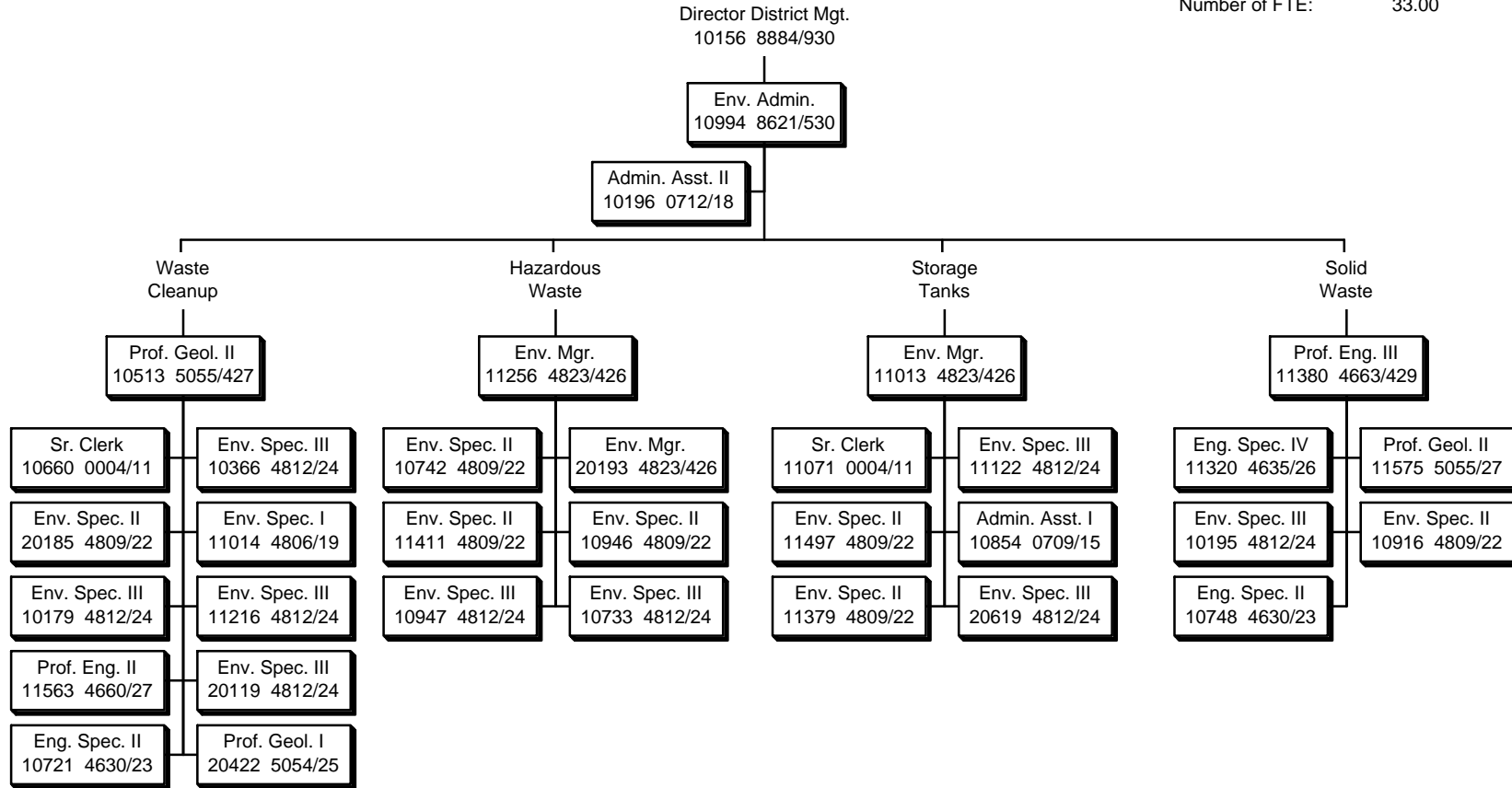




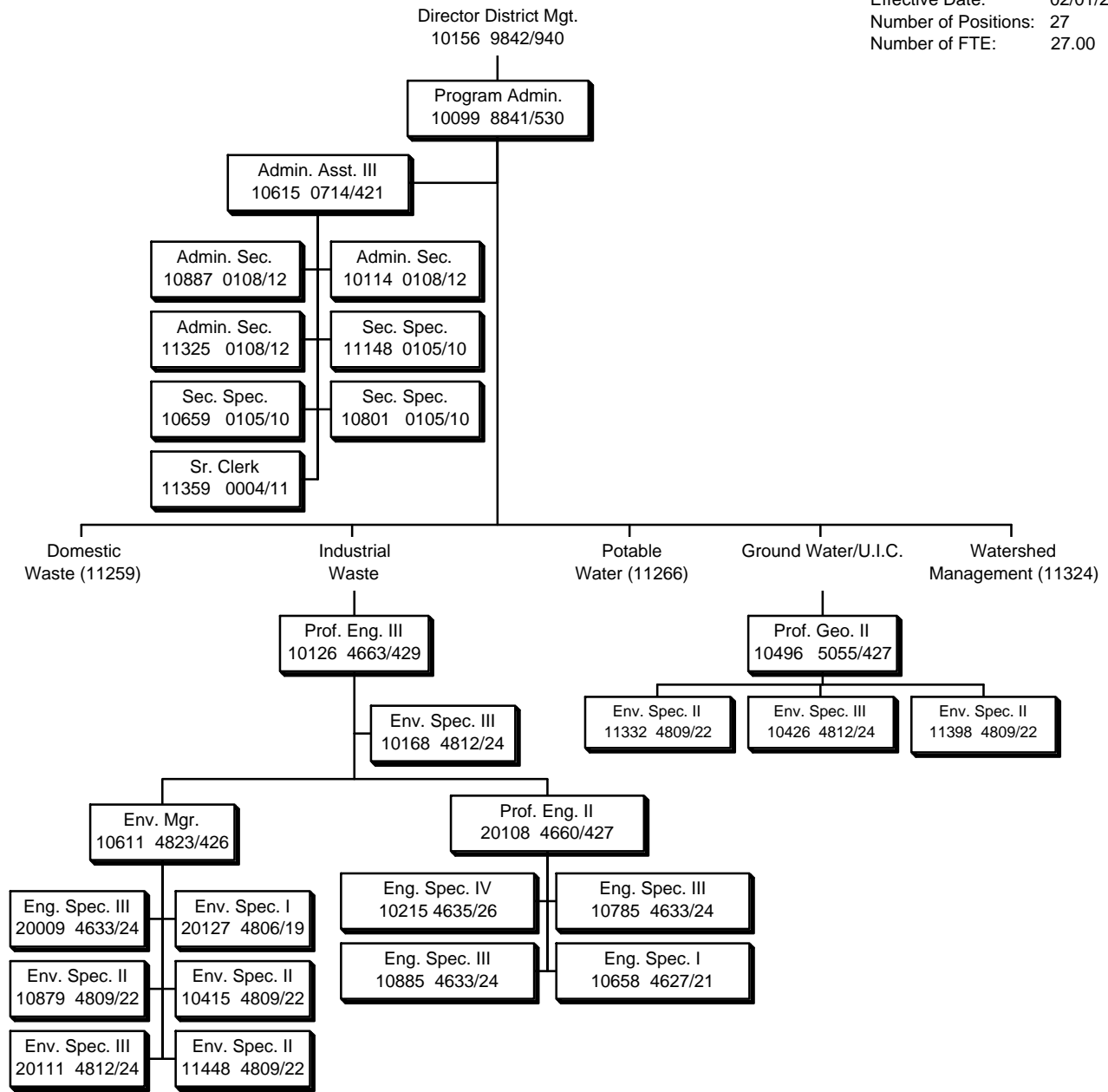




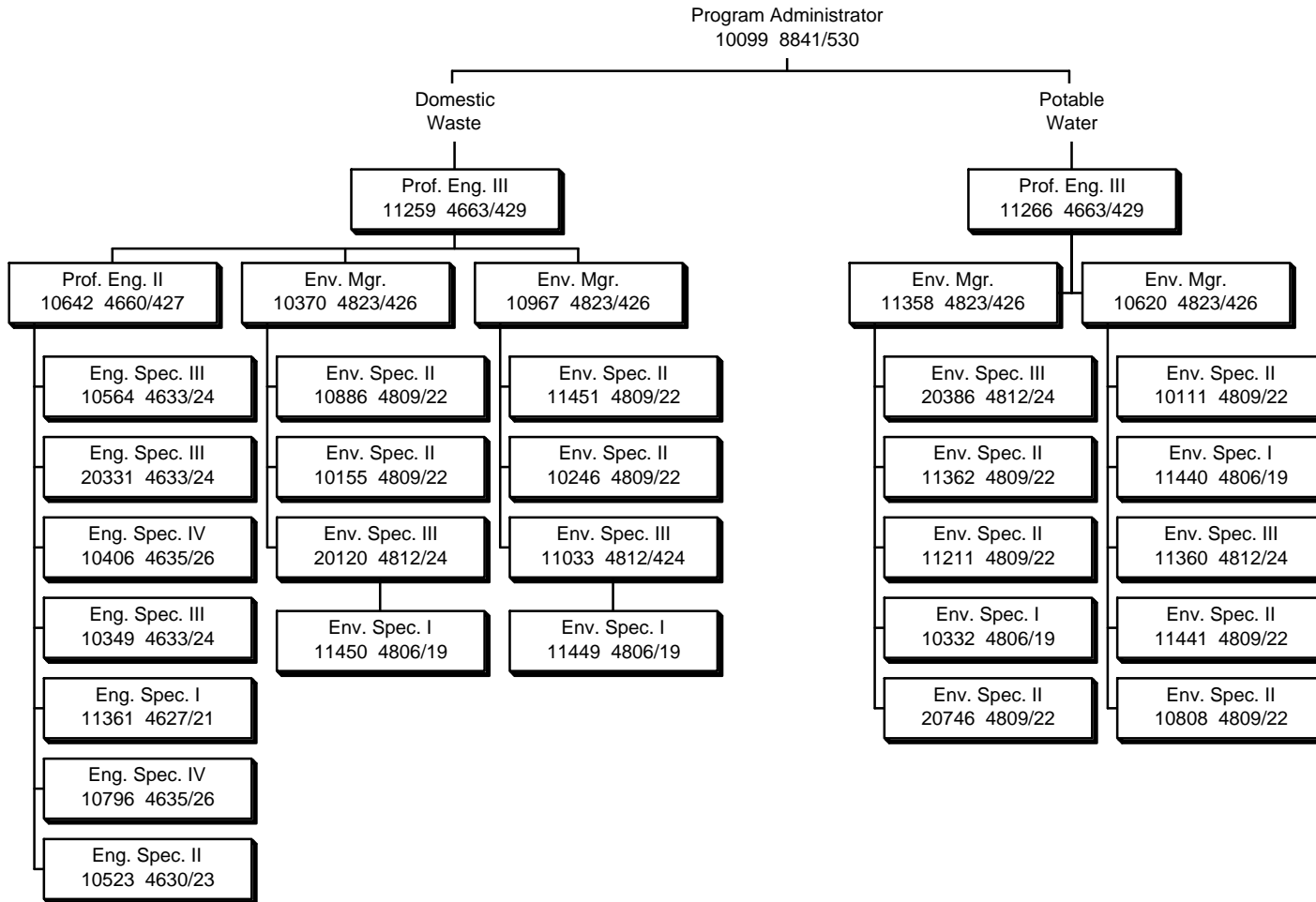
Approved By: \_\_\_\_\_  
 Effective Date: 12/01/2011  
 Number of Positions: 33  
 Number of FTE: 33.00

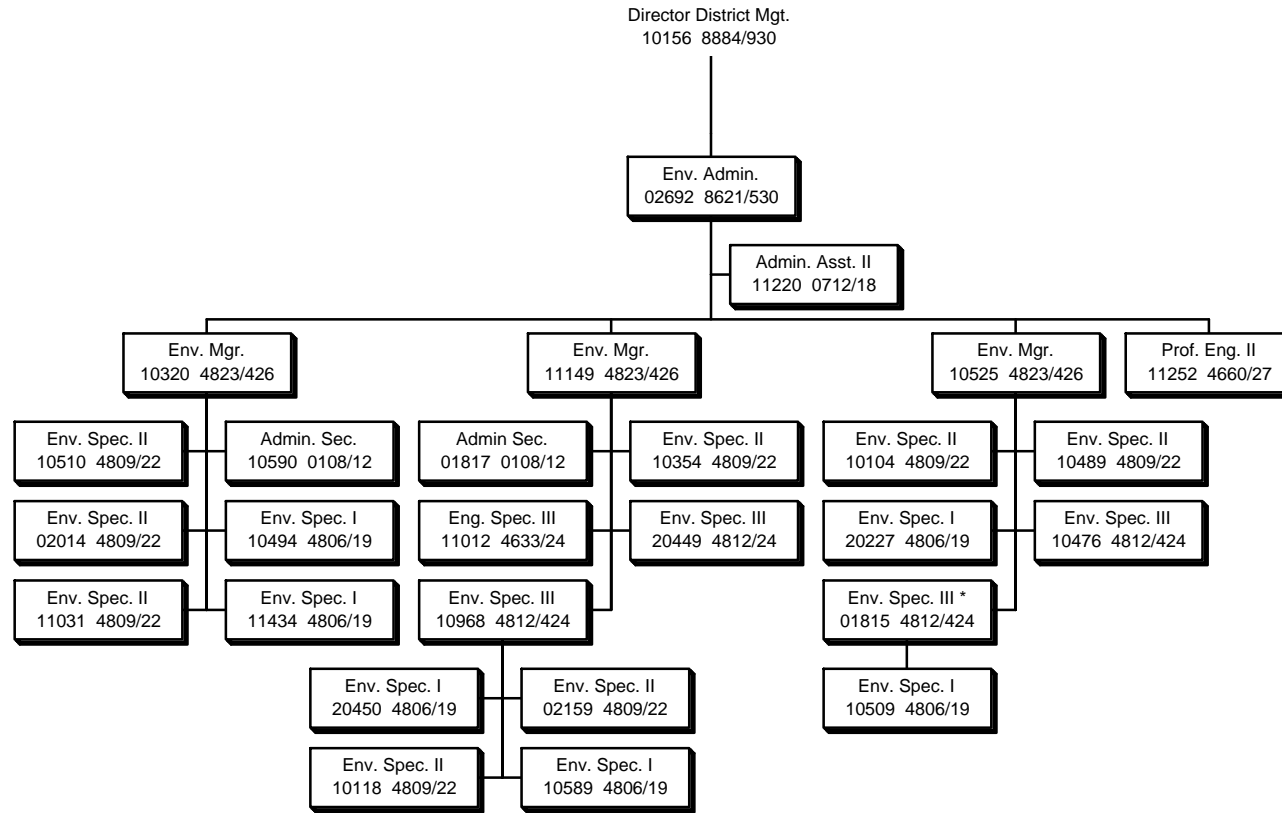


Approved By: \_\_\_\_\_  
 Effective Date: 02/01/2012  
 Number of Positions: 27  
 Number of FTE: 27.00

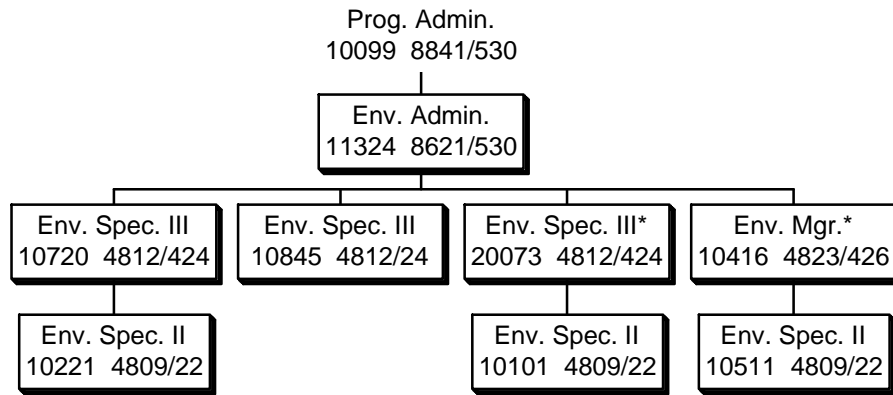


Approved By: \_\_\_\_\_  
 Effective Date: 02/01/2012  
 Number of Positions: 32  
 Number of FTE: 32.00

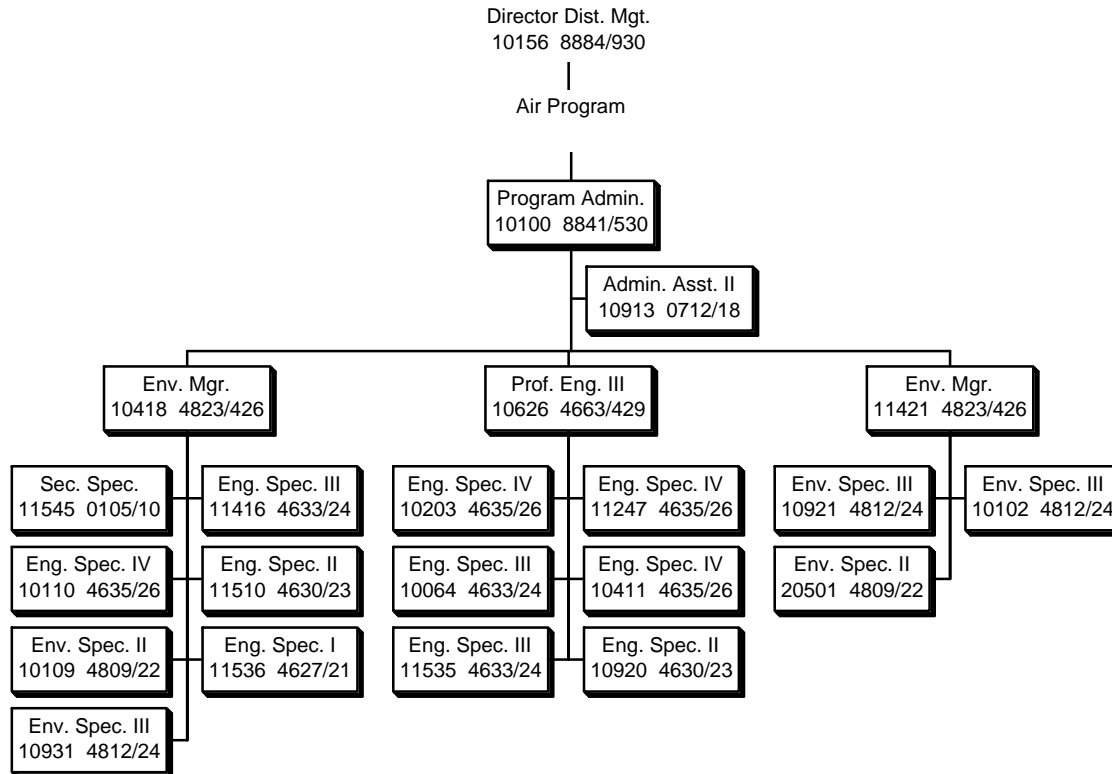




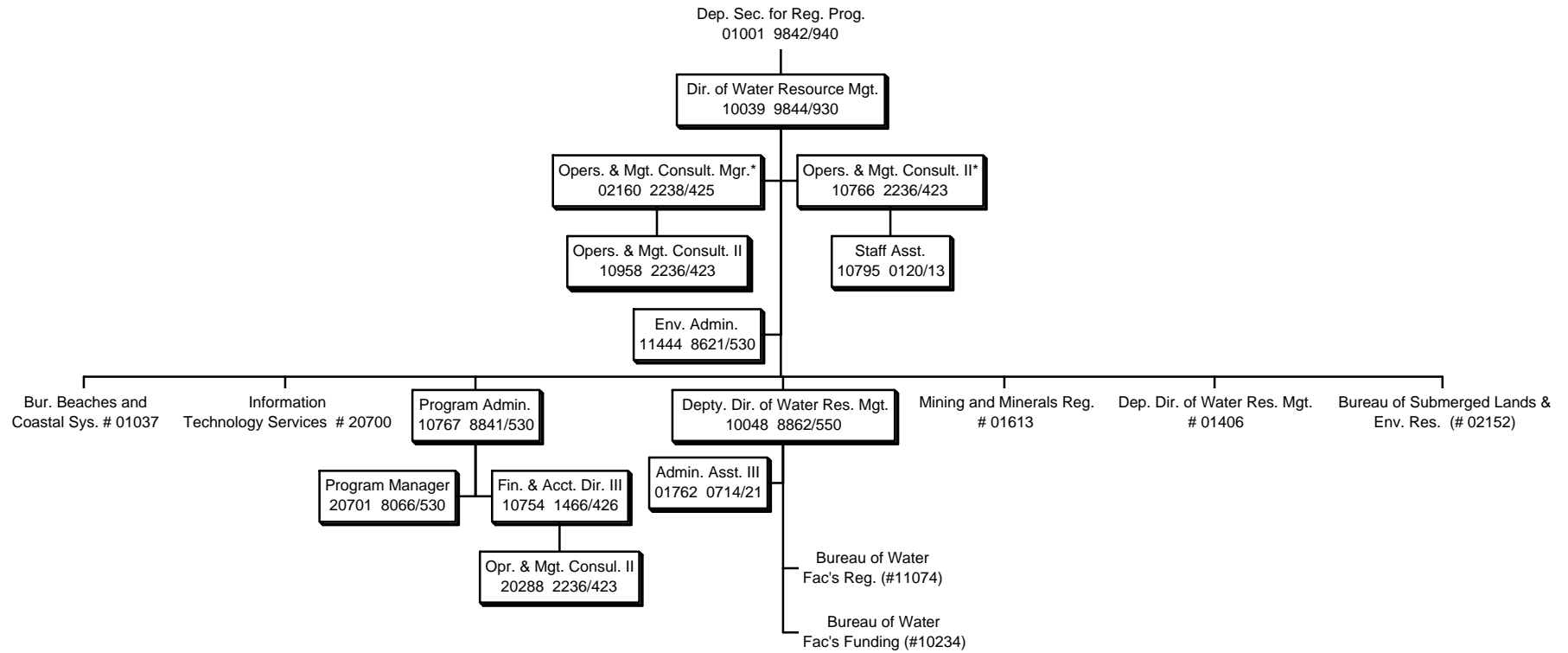
\* This position supervises OPS position(s).



\* Position supervises OPS position(s).

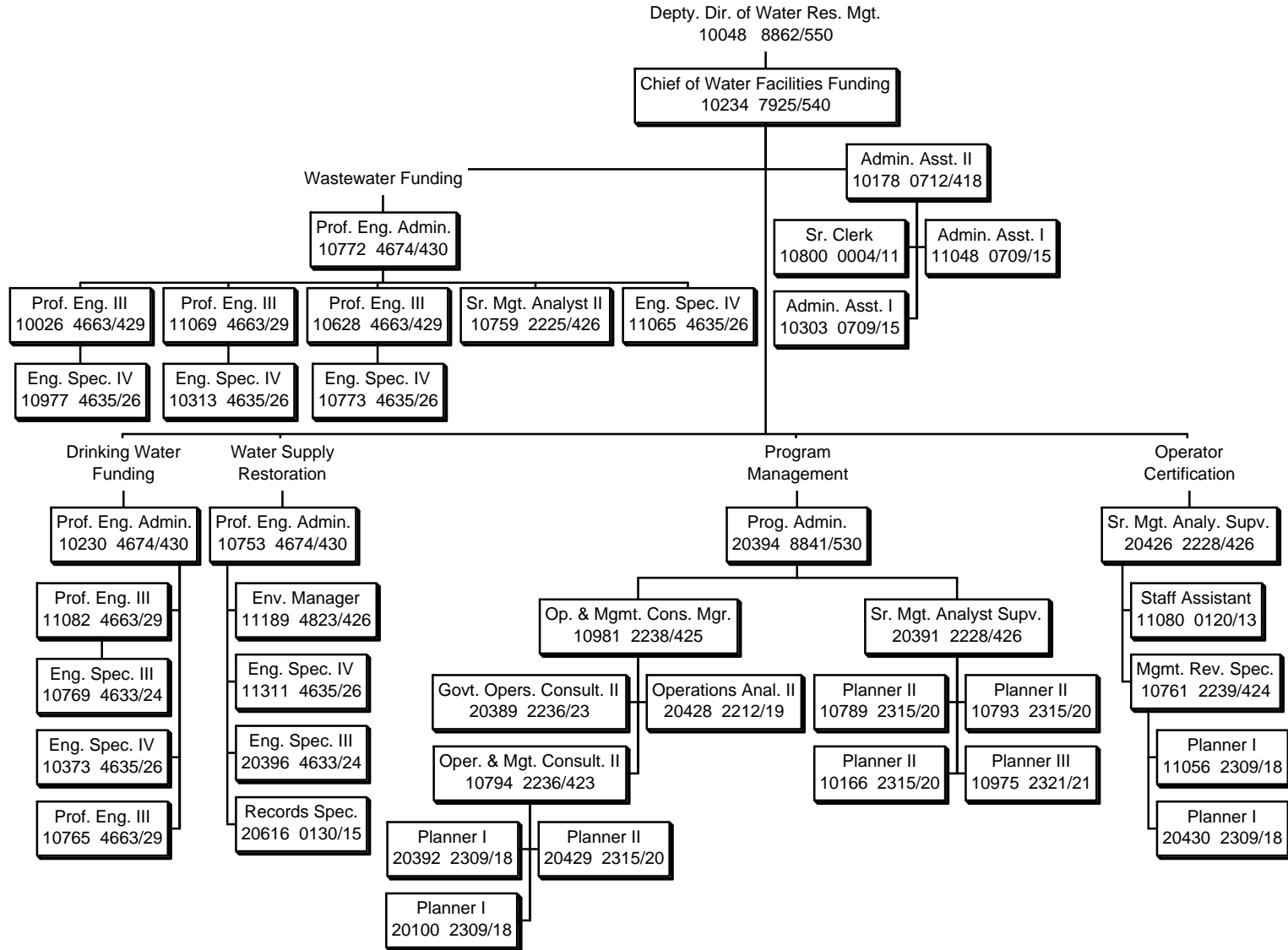


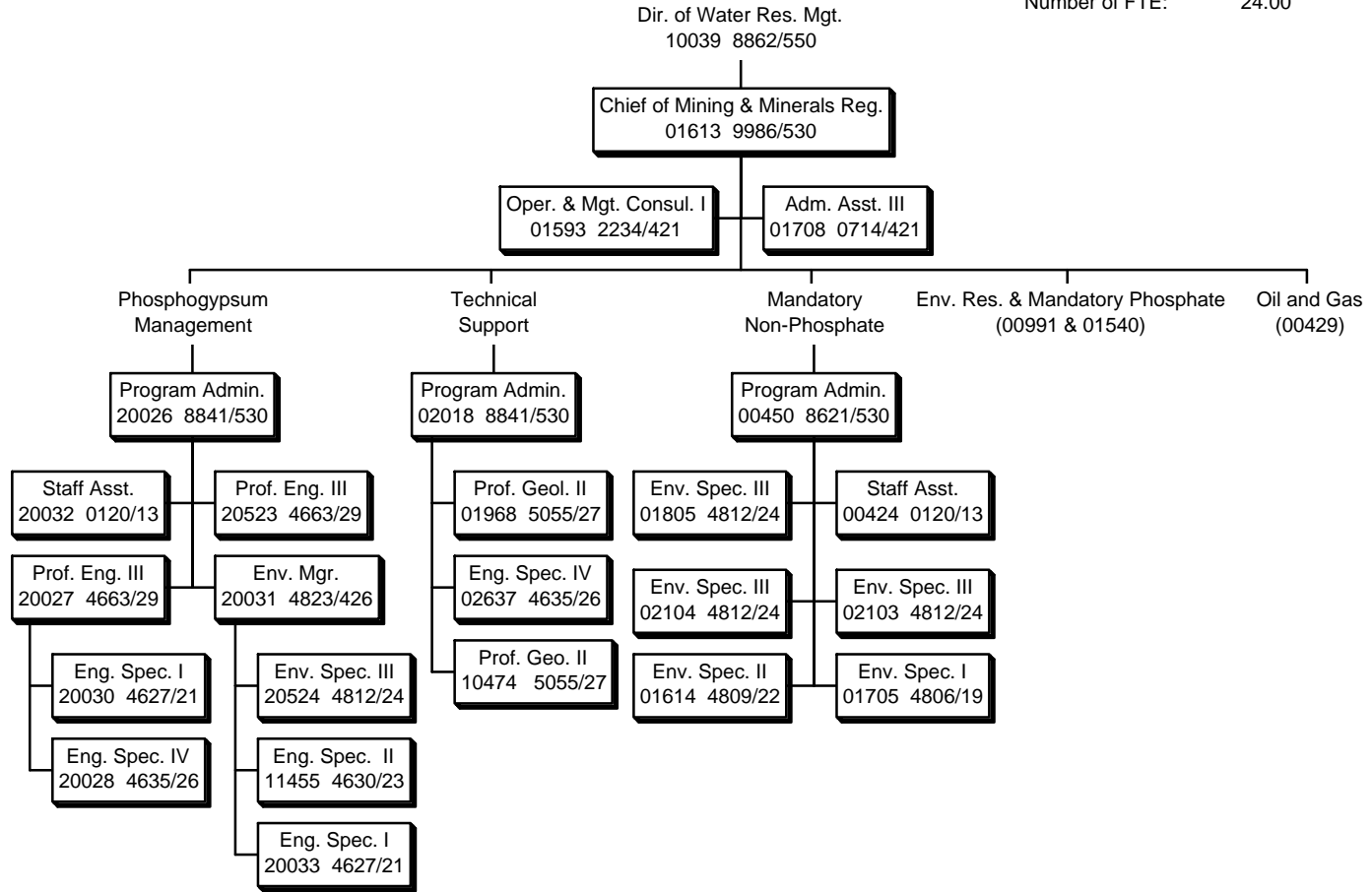
Approved By: \_\_\_\_\_  
 Effective Date: 07/01/2012  
 Number of Positions: 12  
 Number of FTE: 12.00

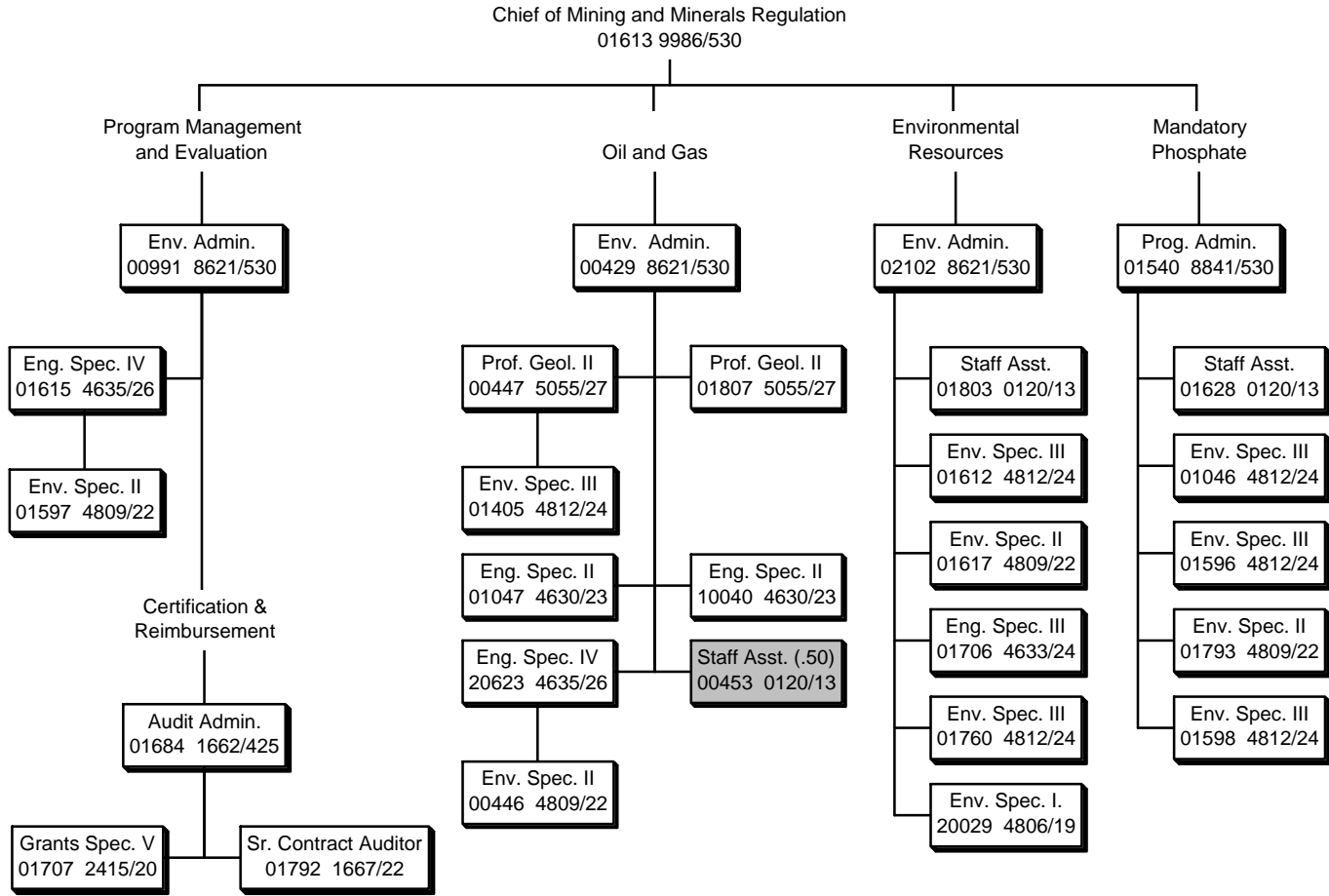


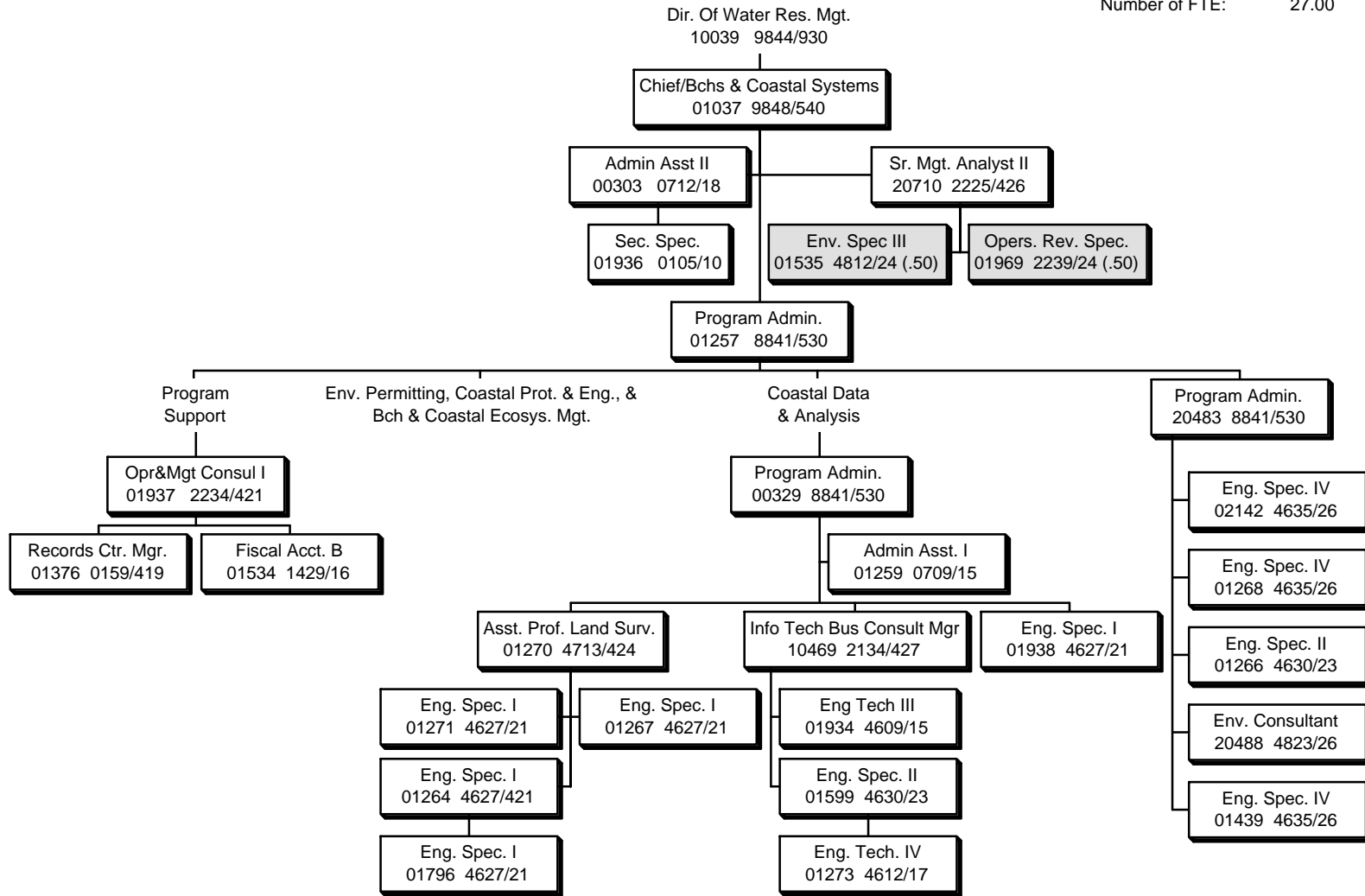
\* Supervises OPS position(s)

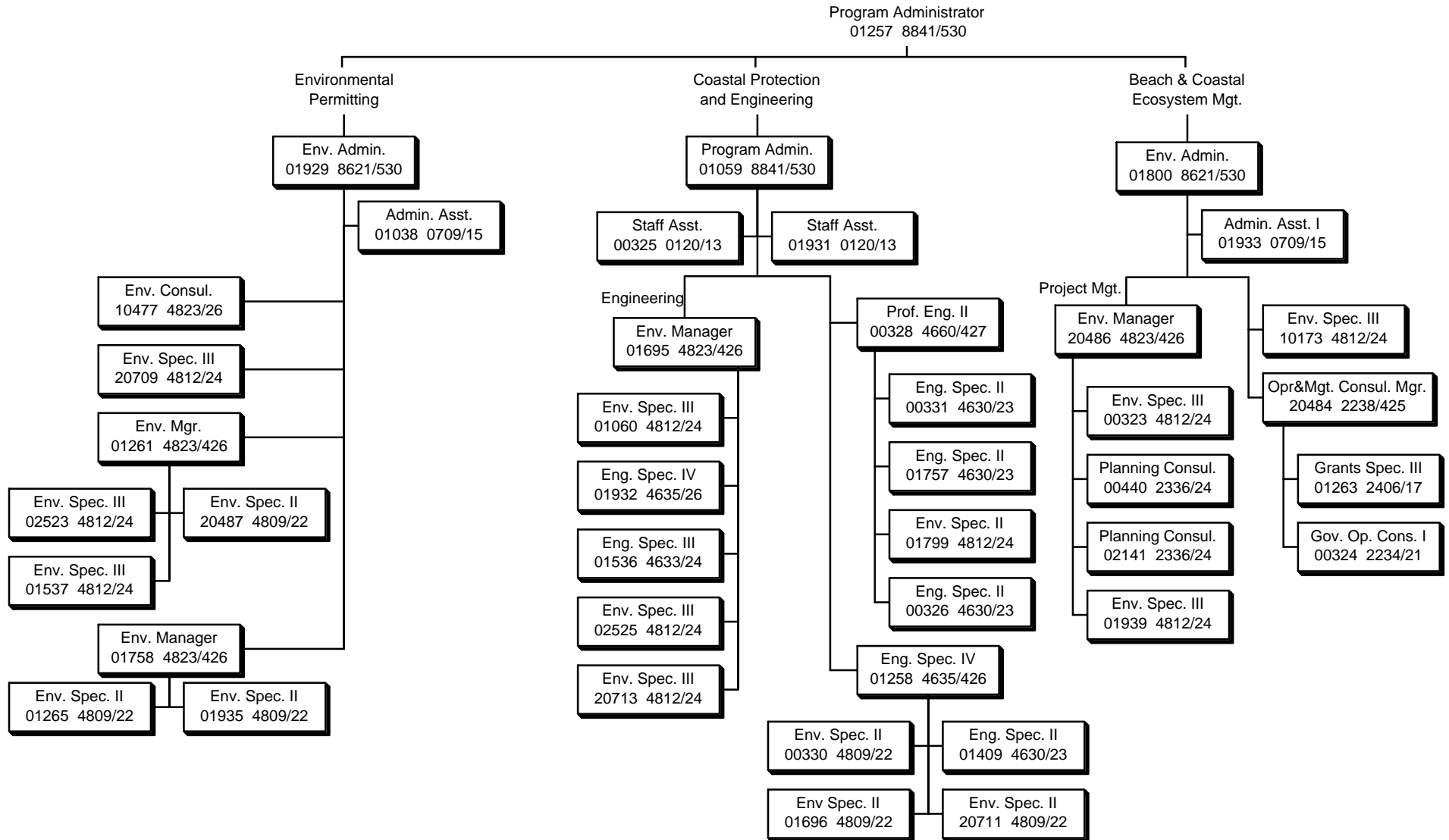


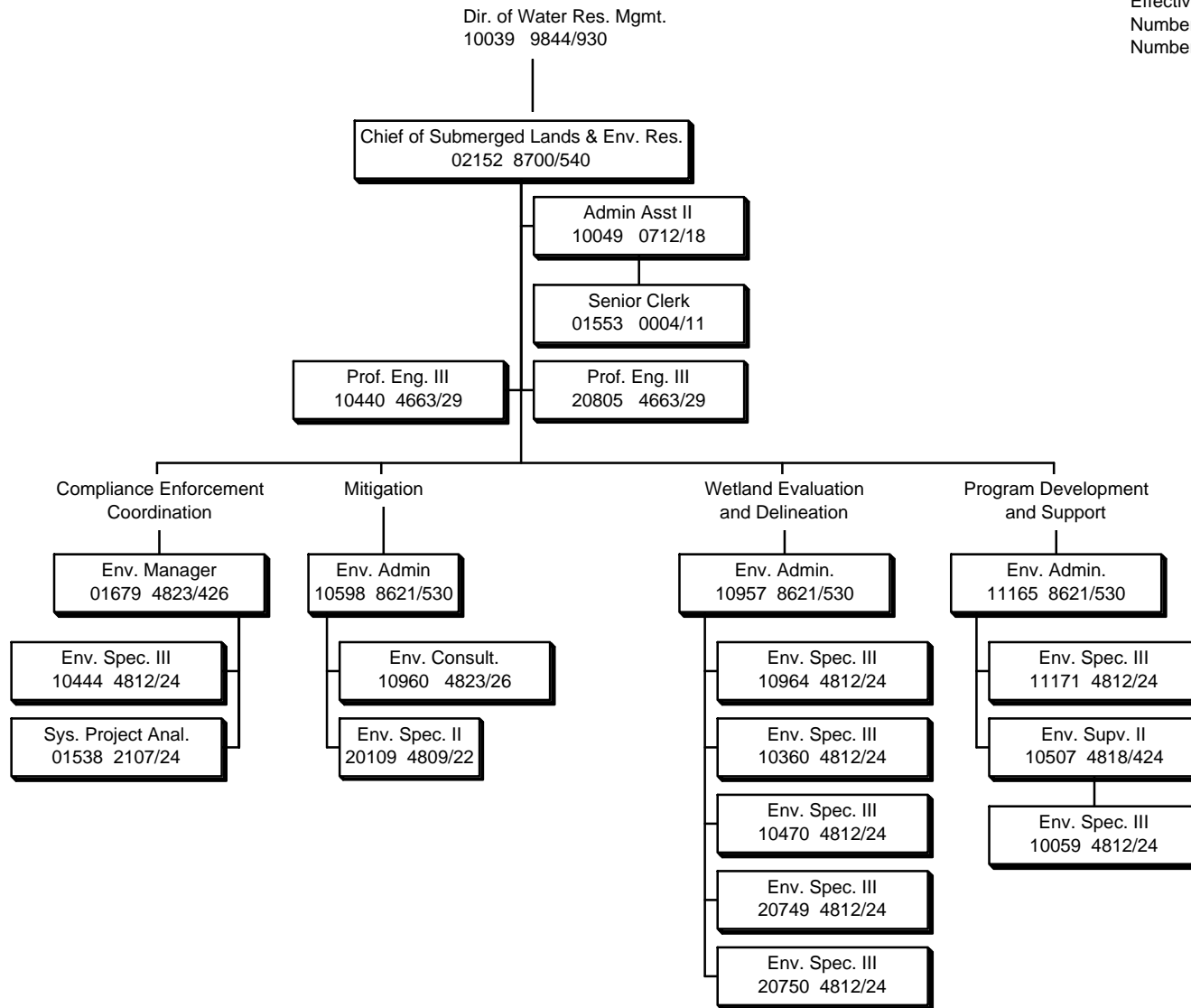


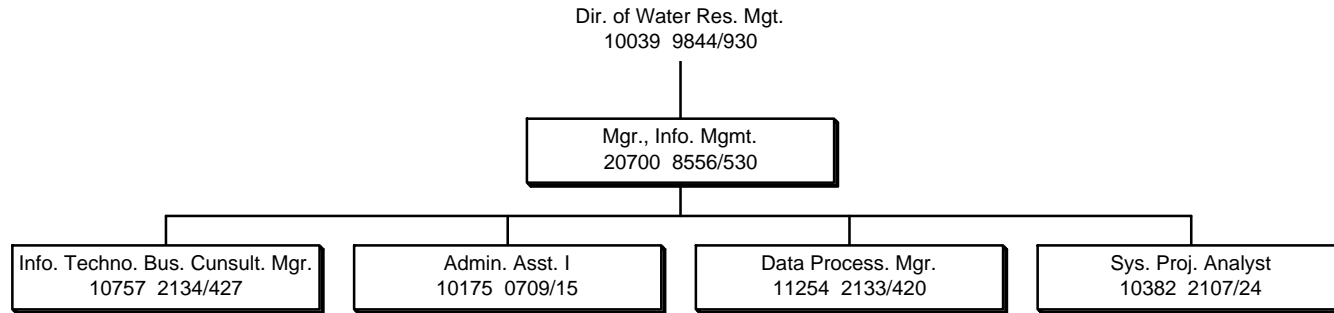






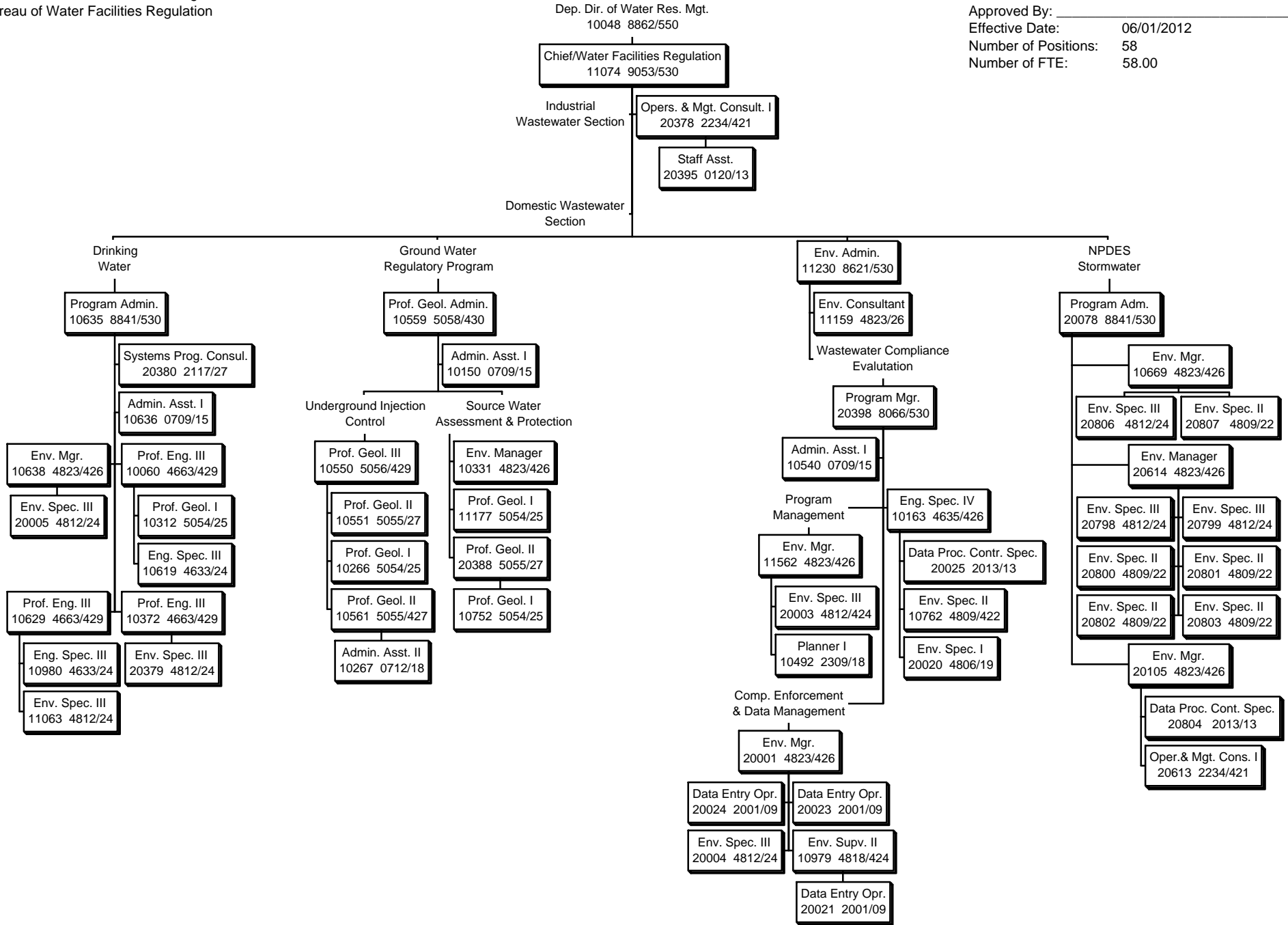






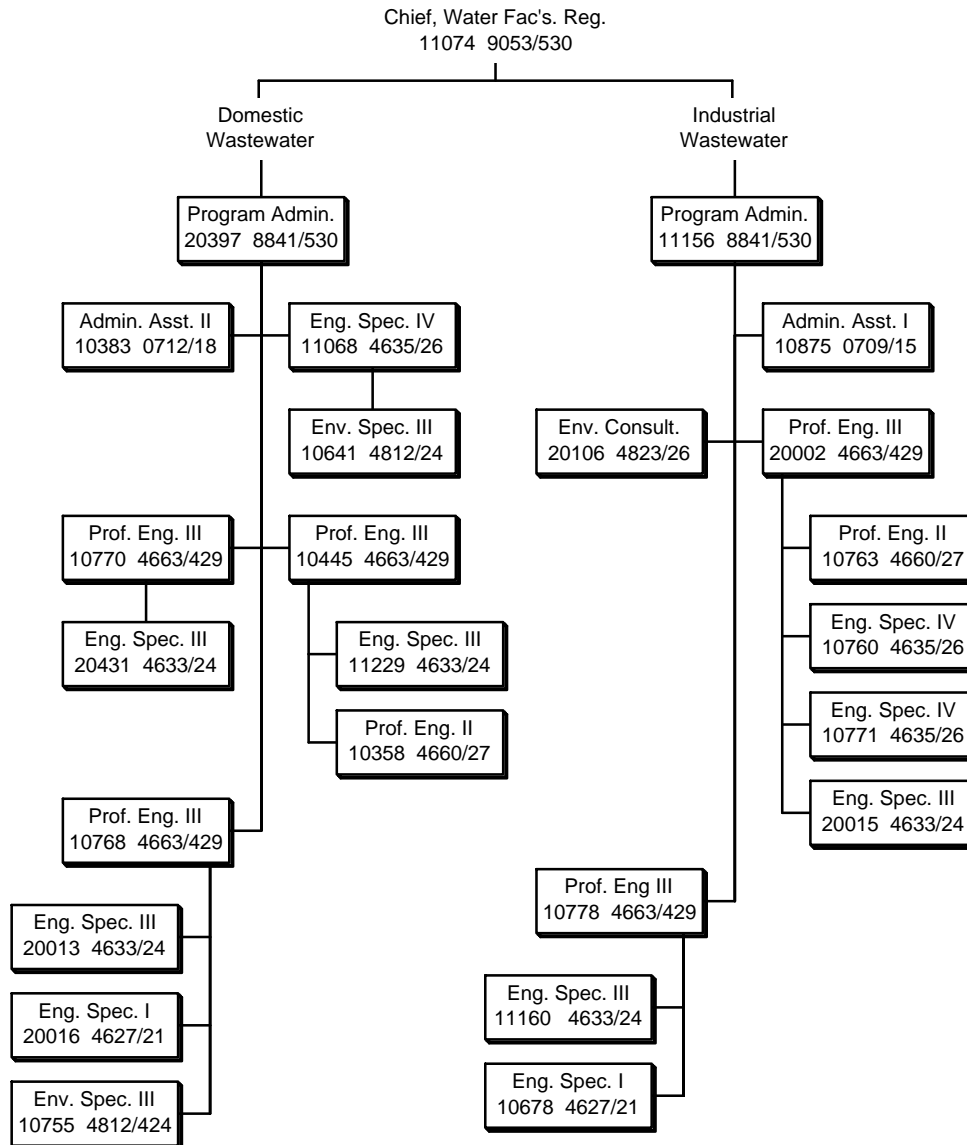
Dep. Dir. of Water Res. Mgt.  
 10048 8862/550

Approved By: \_\_\_\_\_  
 Effective Date: 06/01/2012  
 Number of Positions: 58  
 Number of FTE: 58.00

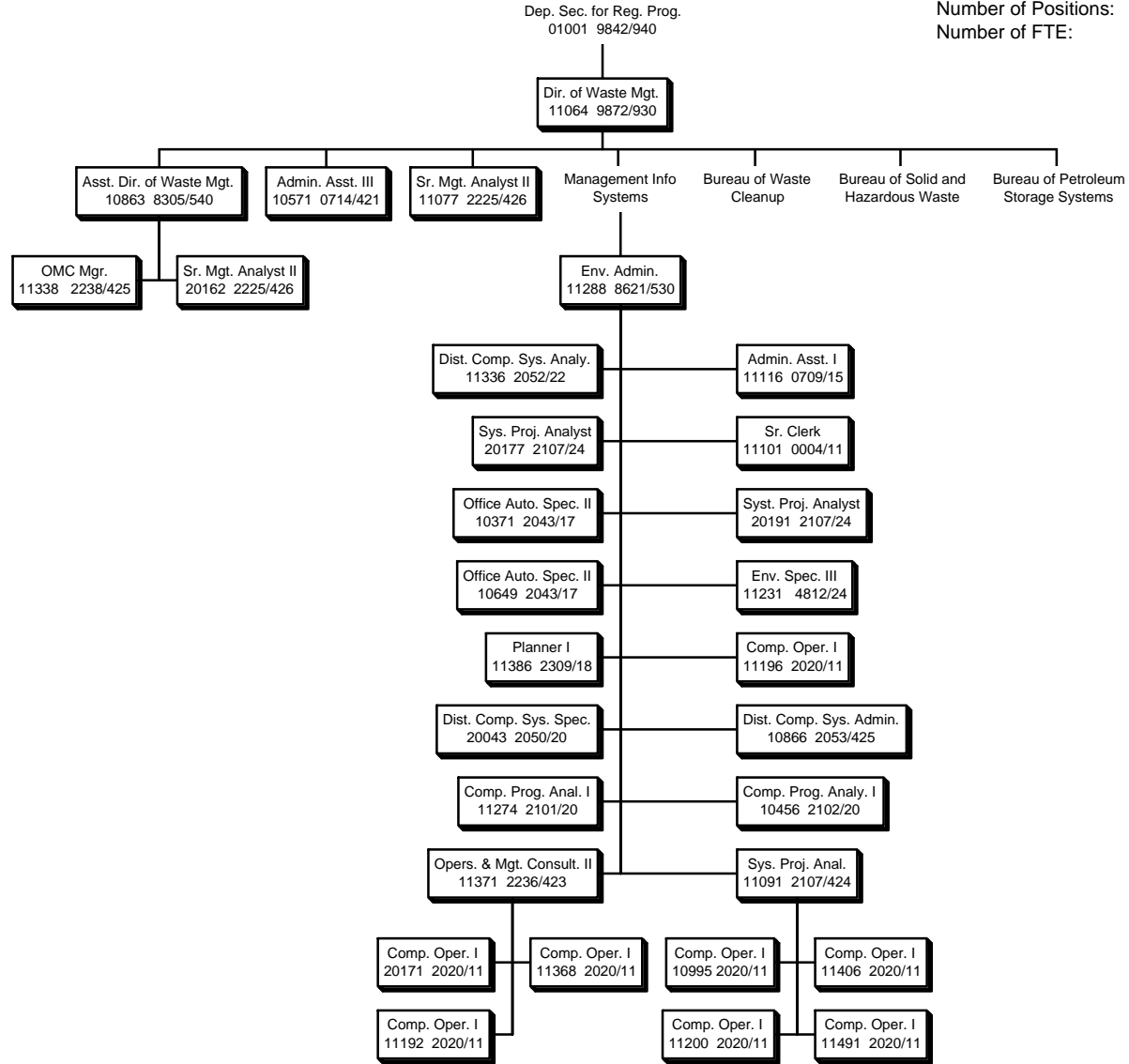


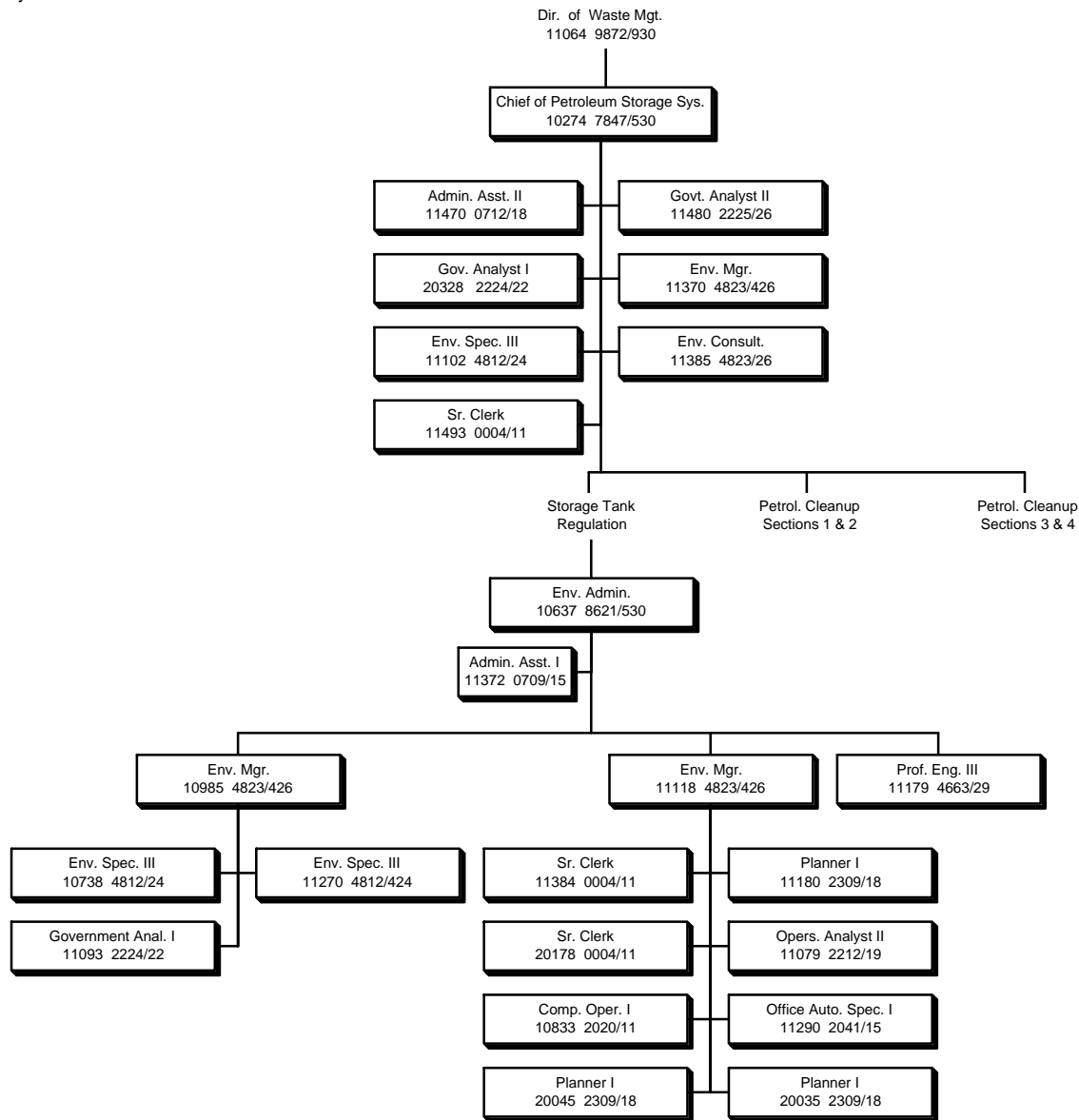


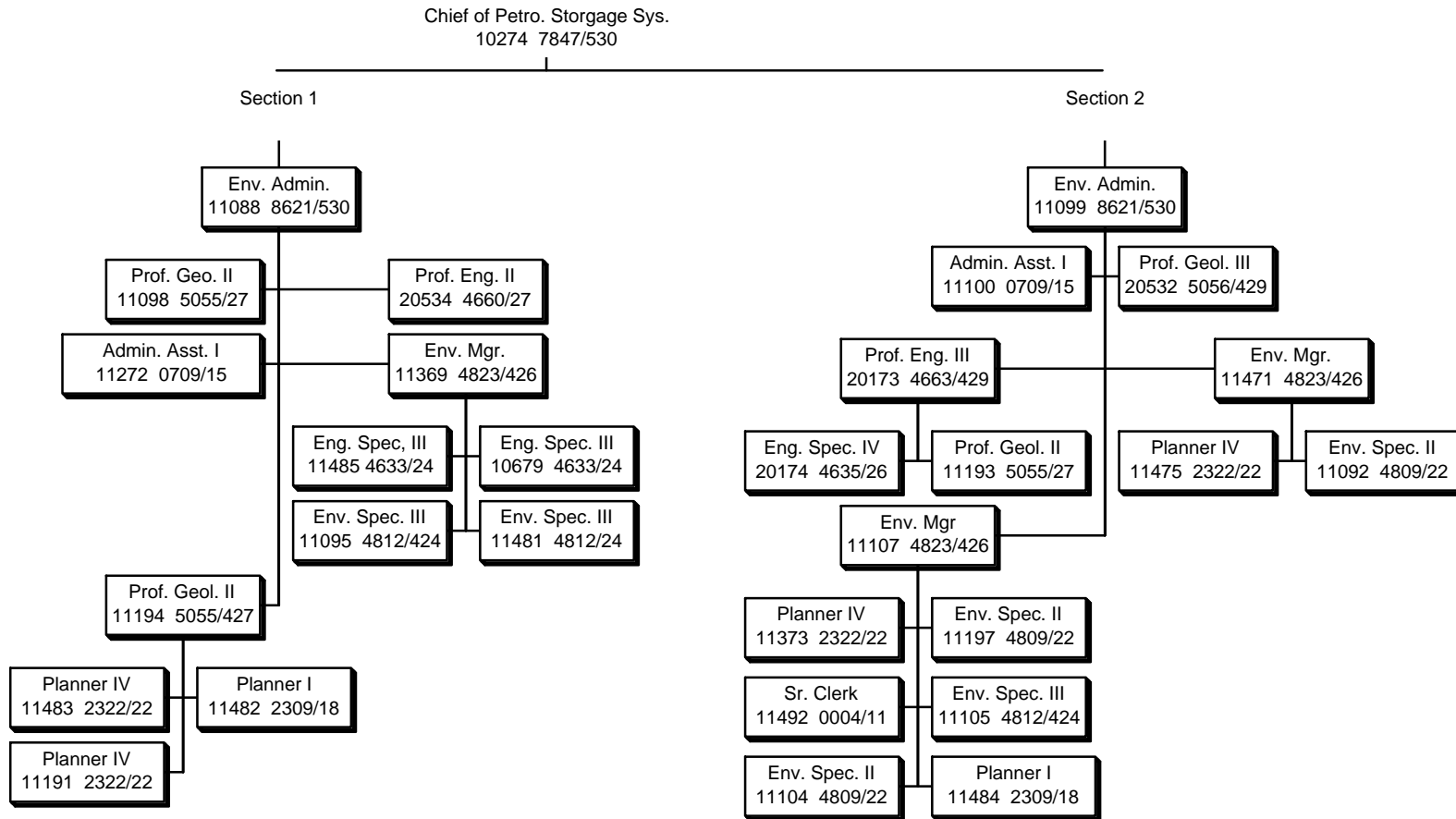
Approved By: \_\_\_\_\_  
 Effective Date: 11/01/2011  
 Number of Positions: 24  
 Number of FTE: 24.00

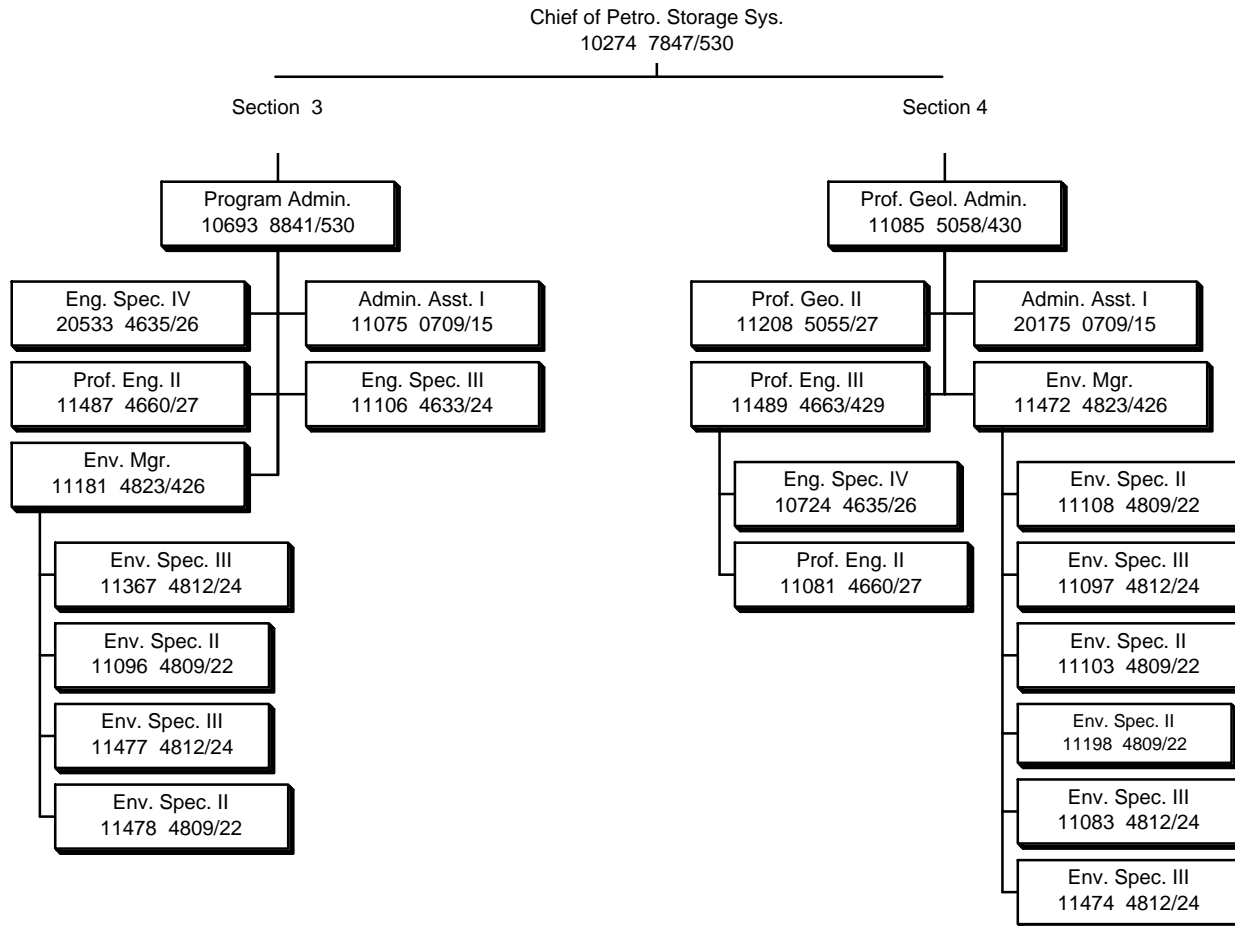


Approved By: \_\_\_\_\_  
 Effective Date: 07/23/2012  
 Number of Positions: 30  
 Number of FTE: 30.00

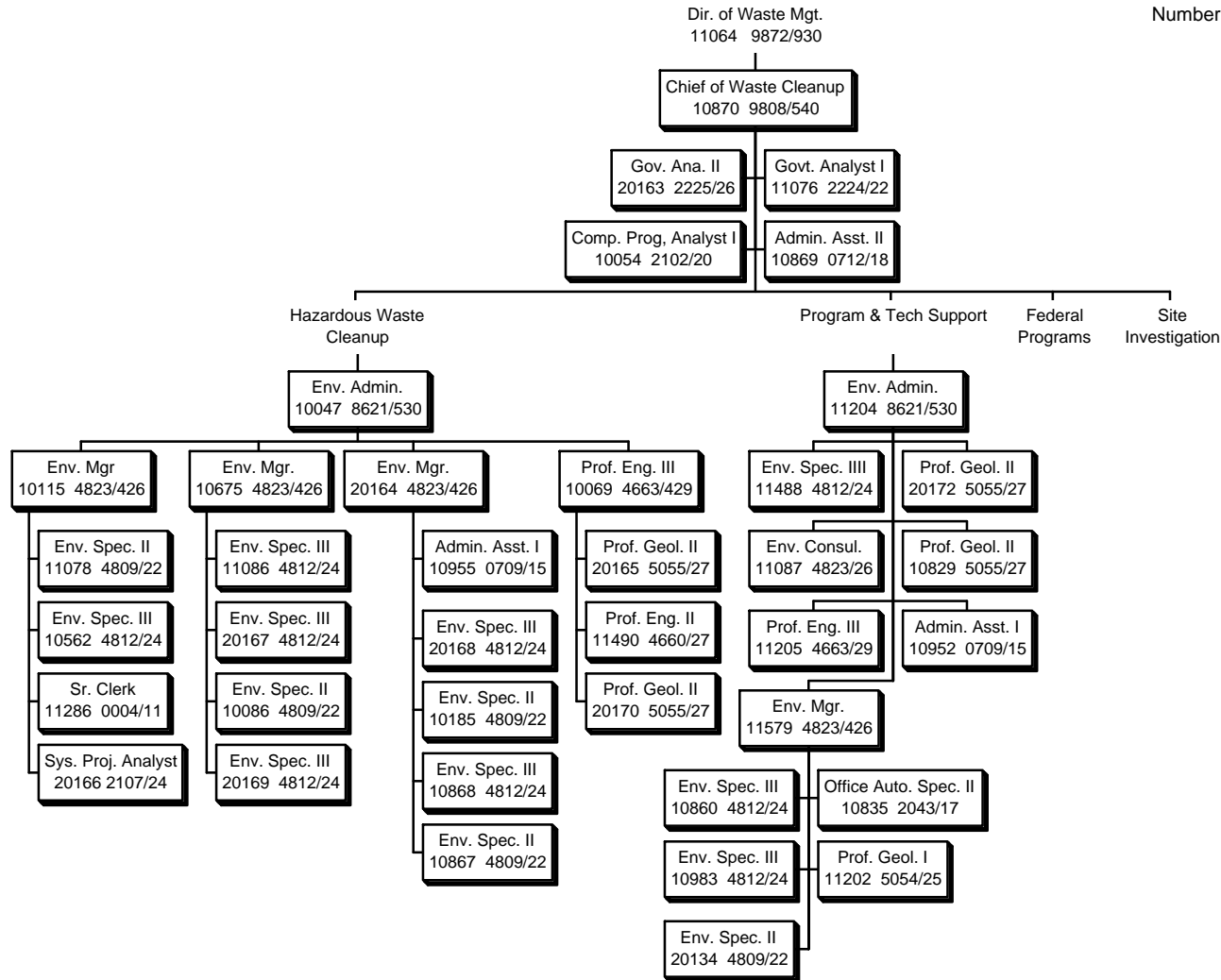




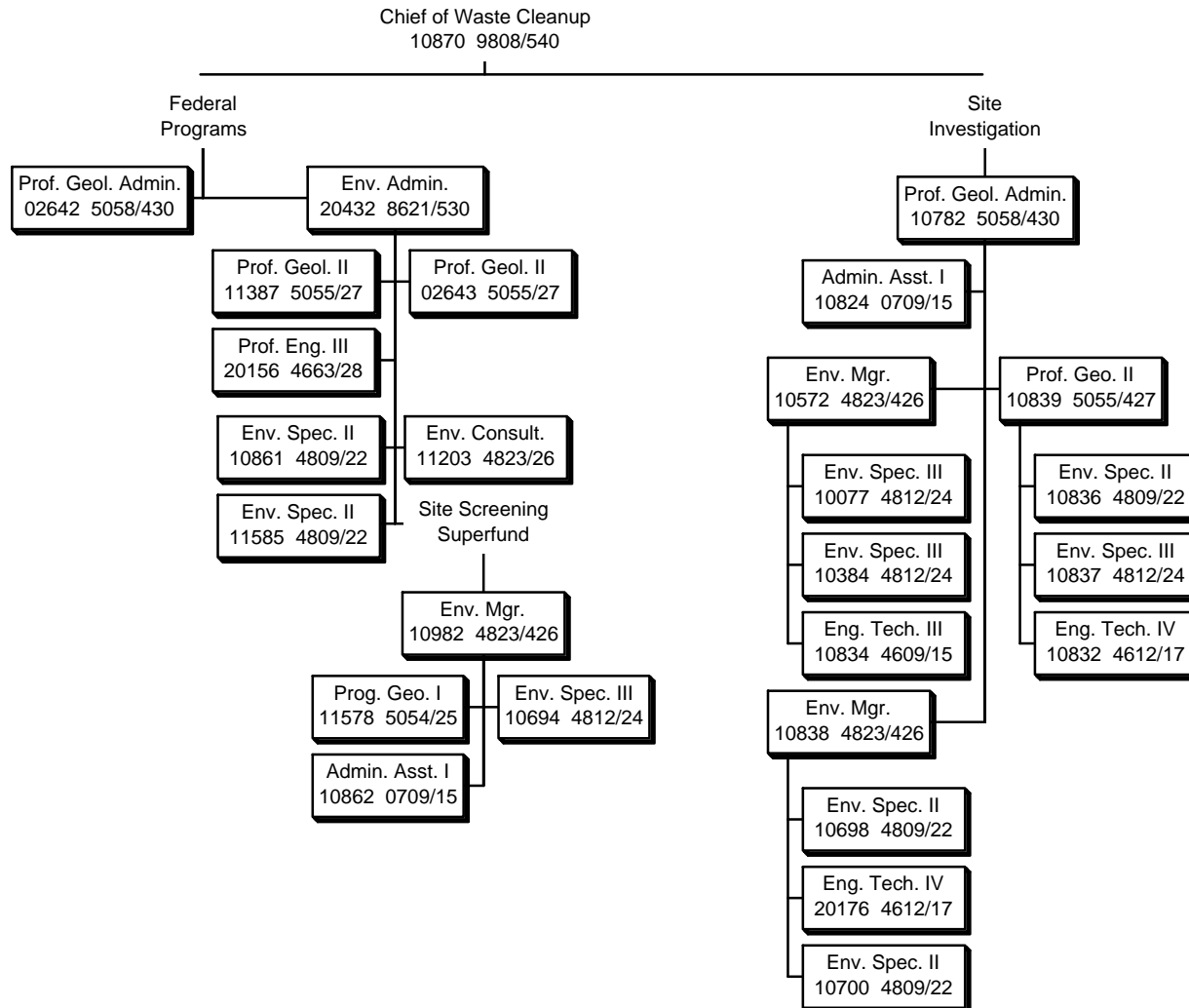


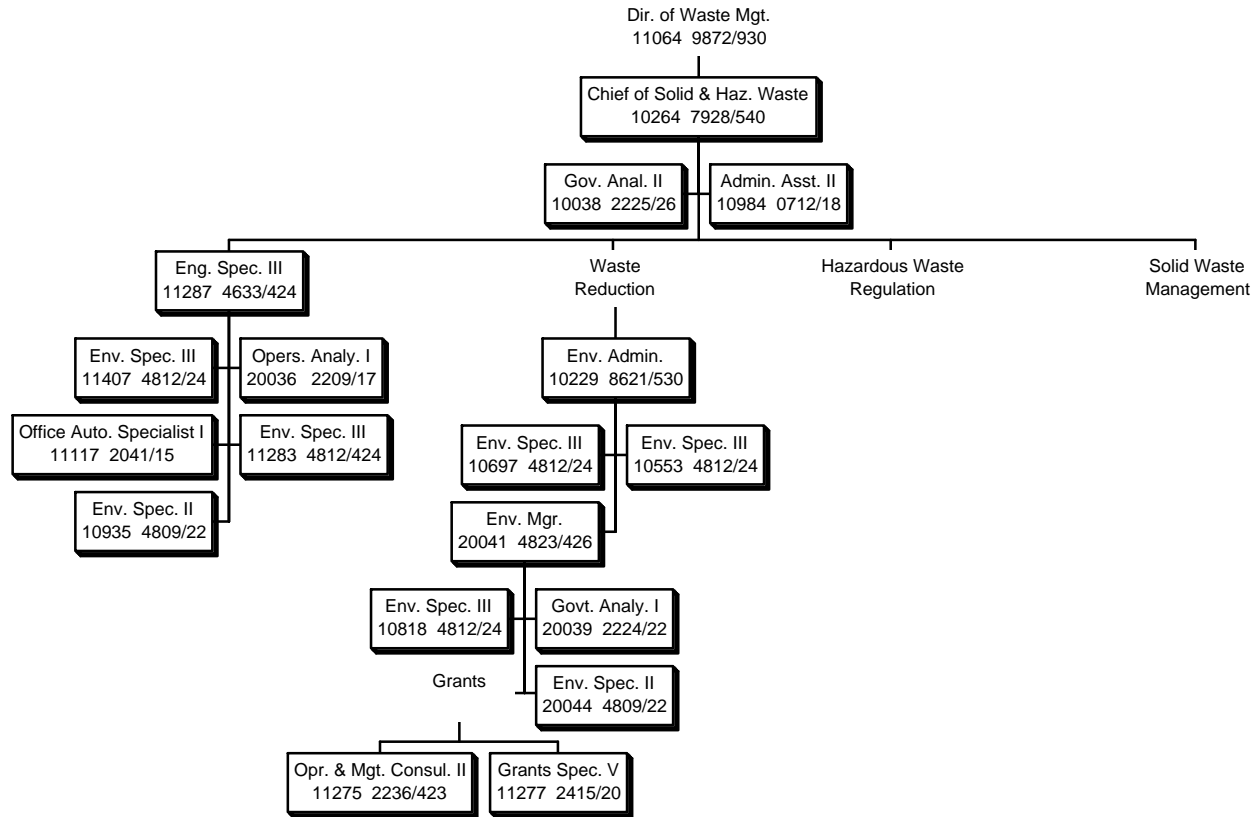


Approved By: \_\_\_\_\_  
 Effective Date: 06/01/2012  
 Number of Positions: 39  
 Number of FTE: 39.00



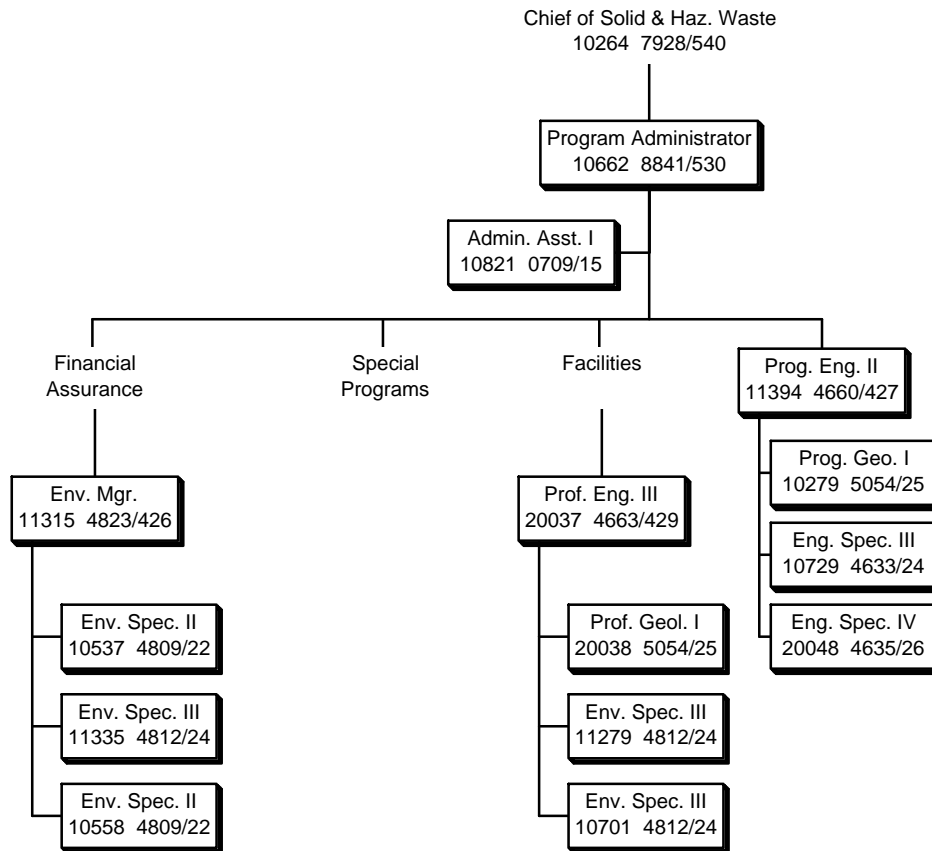
Approved By: \_\_\_\_\_  
 Effective Date: 11/01/2011  
 Number of Positions: 26  
 Number of FTE: 26.0



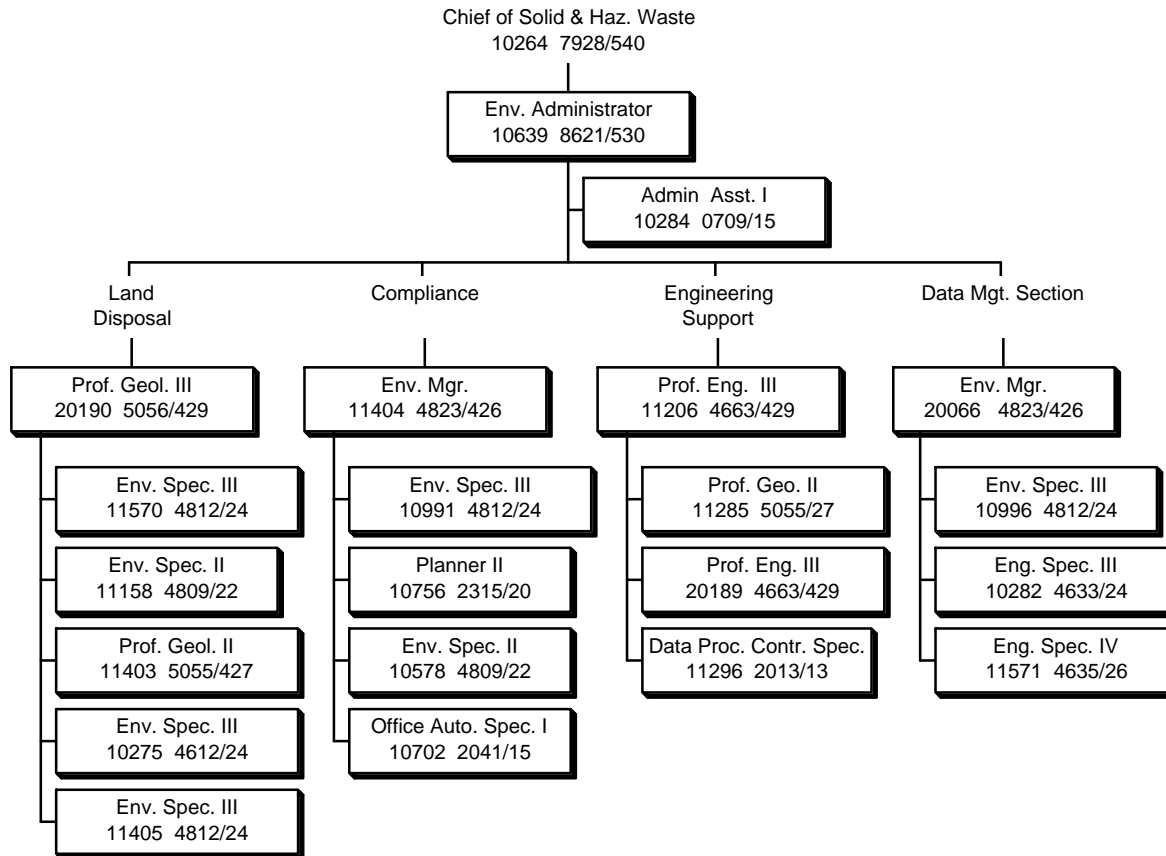




Approved By: \_\_\_\_\_  
Effective Date: 10/05/2011  
Number of Positions: 14  
Number of FTE: 14.00



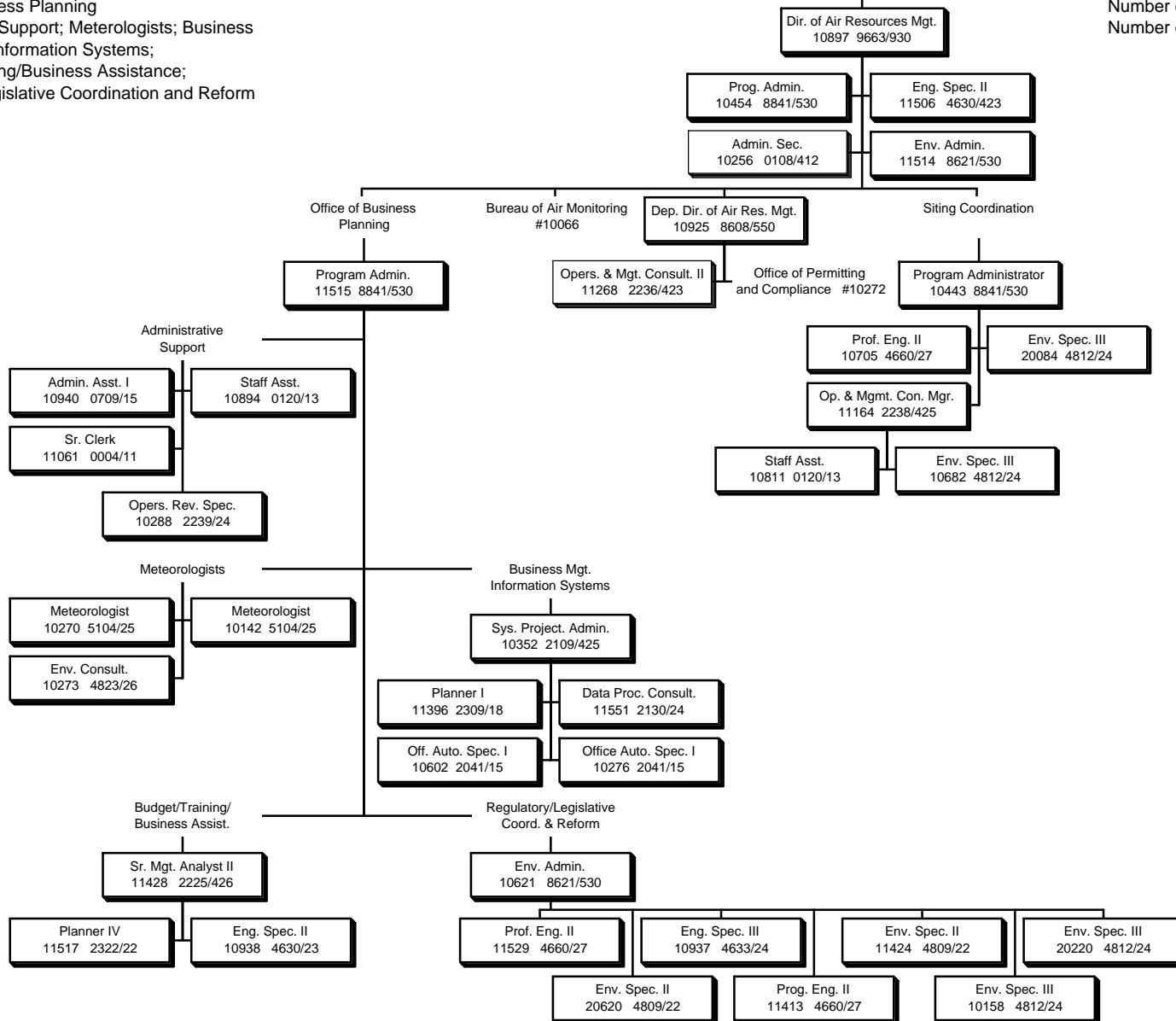
Approved By: \_\_\_\_\_  
 Effective Date: 12/01/2011  
 Number of Positions: 21  
 Number of FTE: 21.00

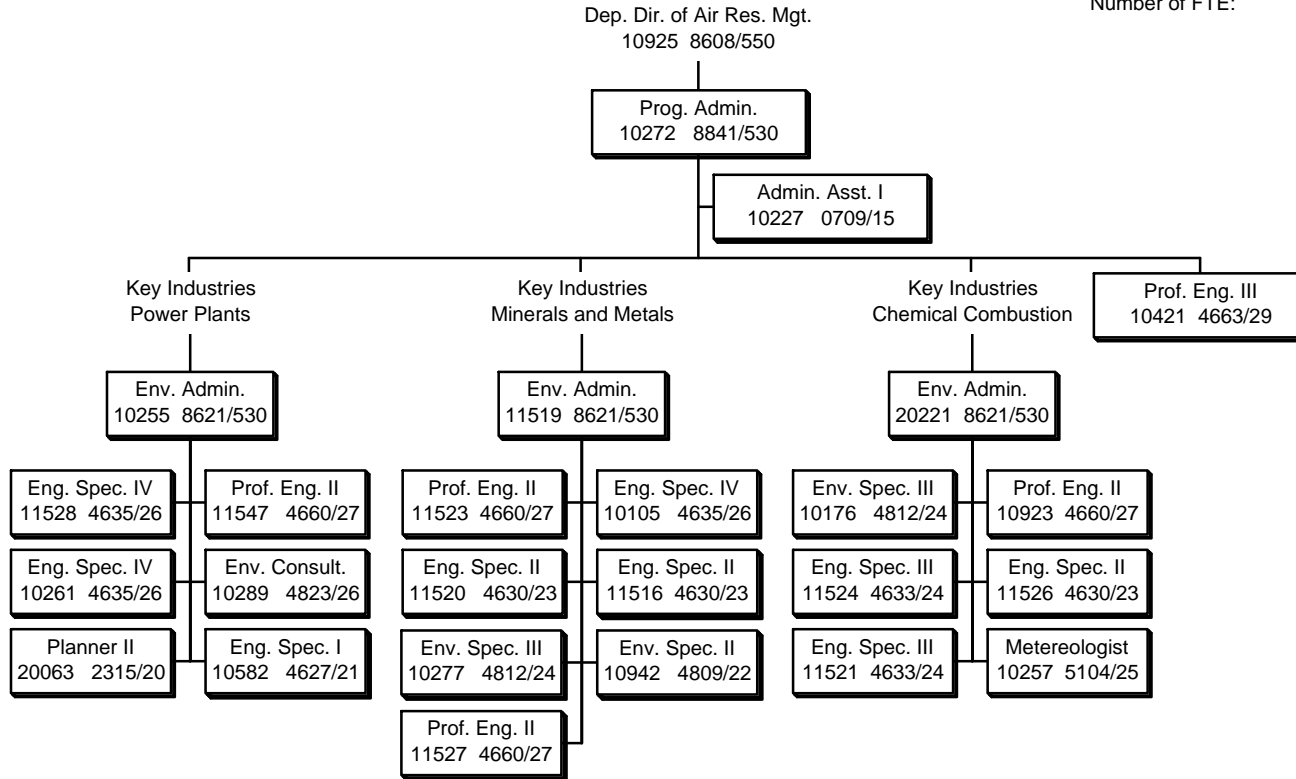


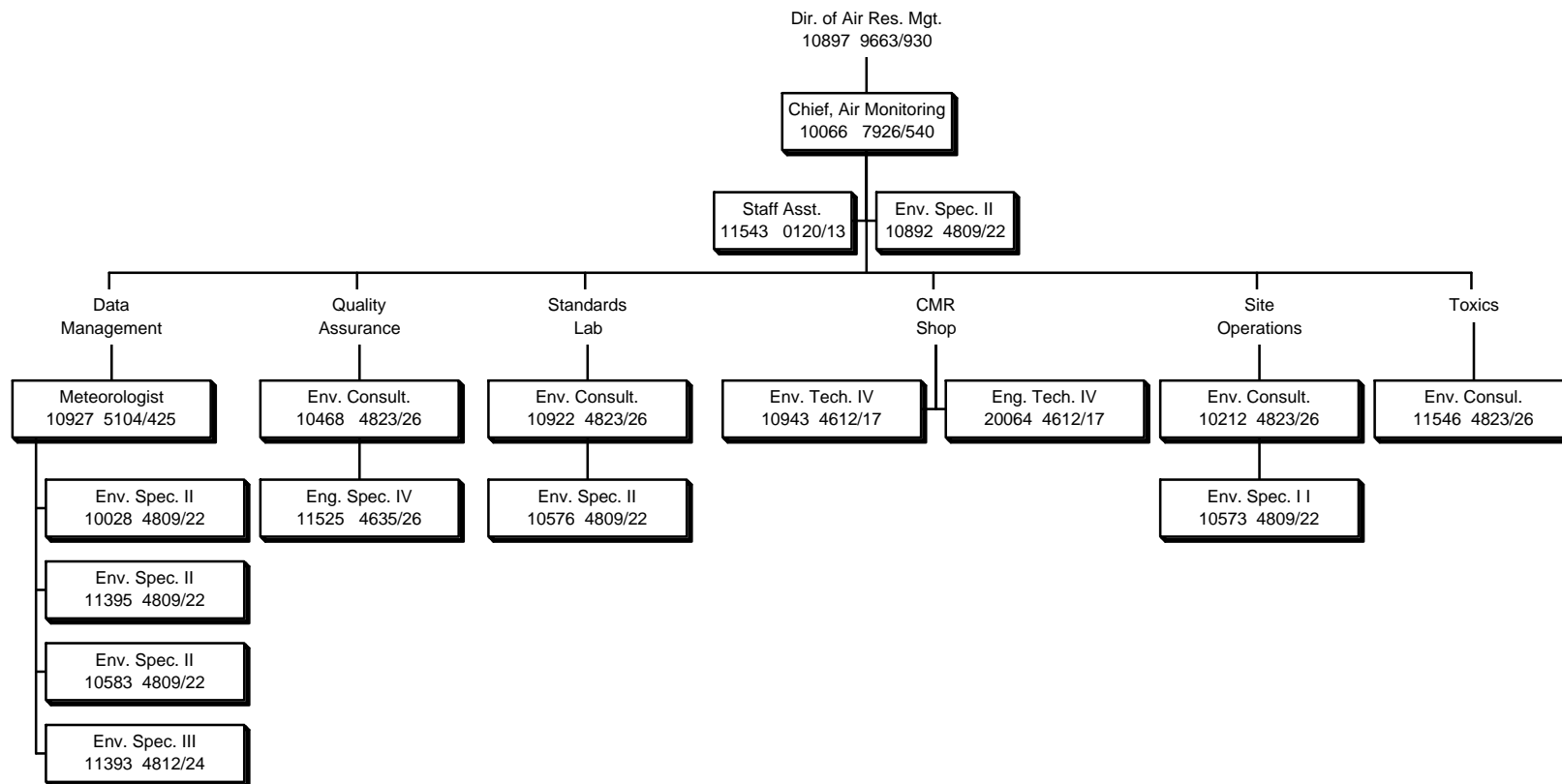
Department of Environmental Protection  
 Division of Air Resources Management  
 Office of the Director  
 Siting Coordination Office  
 Office of Business Planning  
 Administrative Support; Meteorologists; Business  
 Management Information Systems;  
 Budget/Training/Business Assistance;  
 Regulatory/Legislative Coordination and Reform

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

Approved By: \_\_\_\_\_  
 Effective Date: 07/01/2012  
 Number of Positions: 37  
 Number of FTE: 37.00







ENVIRONMENTAL PROTECTION, DEPARTMENT OF		FISCAL YEAR 2011-12			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		390,619,740		1,401,237,479	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		3,102,378		-313,880,181	
FINAL BUDGET FOR AGENCY		393,722,118		1,087,357,298	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					1,500,000
Coordinate And Evaluate Land Management Plans * Number of projects/ proposals evaluated and corresponding acres		51	23,359.10	1,191,314	
Conduct Appraisals * Number of appraisals completed on projects on current list (as amended)		33	24,719.67	815,749	
Survey And Map Lands For Purchase * Number of mapping products completed on projects on current list (as amended) and corresponding acres		27	36,243.93	978,586	
Conduct Land Acquisition Negotiations * Number of parcels (ownerships) negotiated and corresponding acres.		20	27,448.50	548,970	
Perform Closings On State Land Acquisitions * Number of parcels (ownerships) closed and corresponding acres		111	21,743.88	2,413,571	471,484,452
Public Land Leasing * Number of instruments executed.		1,348	6,370.90	8,587,975	
Surplus Property * Number of parcels sold.		60	10,778.50	646,710	
Habitat Restoration * Area of estuarine habitat restored (hundreds of square feet)		1,160	92.92	107,782	
Oversee Responsible Party Cleanups Through Enforcement * Number of known contaminated sites being cleaned up by responsible parties		2,874	1,070.66	3,077,083	
Process Water Resource Permits * Number of permits processed		16,276	1,474.83	24,004,252	
Assure Compliance With Statutory Requirements * Number of regulatory inspections		20,476	946.29	19,376,160	
Provide Technical Assistance, Public Education And Outreach * Number of technical assistance, public education and outreach contacts		37,618	84.86	3,192,132	
Fund Priority Public Health And Water Resource Protection And Restoration Projects * Number of projects funded		49	257,632.53	12,623,994	298,298,764
Establish Water Quality Criteria And Standards * Number of water quality standards established		1	2,112,124.00	2,112,124	
Monitor, Assess And Prioritize Impaired Surface And Ground Waters * Number of stations monitored annually in the statewide water quality status monitoring network		690	5,969.34	4,118,845	
Develop Total Maximum Daily Load Determinations For Impaired Waters * Number of total maximum daily loads adopted		21	142,543.33	2,993,410	6,385,000
Fund Mine Reclamation Projects * Number of mine reclamation projects underway		19	128,011.11	2,432,211	
Authorize/Encourage (or Require) Reuse Of Reclaimed Water Through Department And Water Management District Permitting Programs * Reclaimed water capacity in average millions of gallons per day		1,618	373.12	603,704	
Fund Eligible Alternative Water Supply Projects Through The State Revolving Fund And Other Funding Programs * Number of projects funded		10	5,900.60	59,006	
Implement Design And Construction Projects * Miles of critically eroding beach under a management plan		222	5,552.83	1,232,728	16,251,074
Monitor Beach Erosion * Miles of beaches monitored		215	8,473.52	1,821,806	
Review And Approve Permits * Number of permits issued		1,509	1,370.44	2,067,994	
Compliance Assurance For Beach Management * Enforcement or compliance inspections conducted		4,238	176.75	749,065	
Intergovernmental Programs And Coastal Management * Number of proposed federal and non-federal activities reviewed and/or comments obtained from state/regional agencies, including review of consistency determinations		471	3,279.75	1,544,760	2,200,000
Manage Government-funded Cleanups Of Hazardous Waste Contaminated Sites * Number of known contaminated sites being cleaned up		124	26,129.60	3,240,070	5,000,000
Manage Government-funded Cleanups Of Drycleaning Contaminated Sites * Number of known contaminated sites being cleaned up		186	4,555.25	847,277	4,000,000
Manage Government-funded Cleanups Of Petroleum Contaminated Sites * Number of known contaminated sites being cleaned up		3,183	7,052.64	22,448,561	136,969,857
Process Solid And Hazardous Waste Permit Applications, Variances, Exemptions, Certifications And Registrations * Number of solid and hazardous waste permits, variances, exemptions, certifications and registrations processed		3,245	1,214.82	3,942,077	
Conduct Solid And Hazardous Waste Compliance Assurance * Number of inspections conducted		4,862	2,346.42	11,408,299	
Conduct Petroleum Storage Systems Compliance Assurance * Number of inspections conducted		16,174	779.34	12,605,014	
Reduce Waste * Number of local household hazardous waste collection center grants funded		29	76,442.62	2,216,836	
Conduct Site Investigations * Number of site investigations conducted annually		15	64,534.33	968,015	
Conduct Site Technical Reviews * Number of technical reviews conducted annually		1,003	2,772.50	2,780,817	
Fund Waste Management Projects * Number of projects funded		33	15,693.09	517,872	2,400,000
Monitor Ambient Air Quality * Number of quality assurance audit activities performed on ambient monitoring operations		1,092	6,468.52	7,063,629	
Analyze Air Quality And Emissions * Number of emission points reviewed and analyzed		5,628	197.94	1,113,989	
Implement The Federal Clean Air Act * Number of Clean Air Act plans produced		51	8,619.37	439,588	
Review And Approve Air Resource Permits * Number of air resource permits issued		1,461	5,270.11	7,699,627	
Air Compliance Assurance * Number of facility inspections		6,863	1,234.15	8,469,996	
Small Business Assistance * Number of Small Business Assistance Program contacts per year		27,537	2.27	62,418	
Coordination Of Siting Acts, Other Certifications And Report Reviews * Number of certifications and follow-ups of specified facilities		76	6,765.34	514,166	
Conduct Geologic Research Projects * Number of projects completed		425	7,045.01	2,994,129	
Analyze Biological And Chemical Samples * Number of analyses completed		137,176	51.40	7,051,262	
Interpret Environmental Data * Number of man hours expended		17,424	91.93	1,601,835	
Resource Management * Number of acres managed		786,403	30.21	23,756,519	113,596,222
Visitor Services/Recreation * Number of visitors		21,884,995	3.83	83,821,297	9,450,000
Provide Grants And Technical Assistance To Local Governments * Number of technical assistance consultations		4,175	34.29	143,166	
Conduct Criminal Investigations * Number of investigations conducted		948	3,688.49	3,496,691	
Conduct Public Education And Training * Number of days training events are conducted		190	2,846.92	540,915	
Patrol State Lands * Number of patrol hours		129,424	65.29	8,450,275	
On-site Emergency Response, Off-site Coordination And Assistance And Cost Recovery * Number of incidents reported		1,834	2,060.11	3,778,233	
TOTAL				319,272,504	1,067,535,369
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES				43,388,865	
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				31,060,631	19,821,928
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				393,722,000	1,087,357,297

## 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.

**SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY**

<b>Schedule XII Cover Sheet and Agency Project Approval</b>	
<b>Agency:</b>	<b>Schedule XII Submission Date:</b>
<b>Project Name:</b>	<b>Is this project included in the Agency's LRPP?</b> _____ Yes _____ No
<b>FY 2013-2014 LBR Issue Code:</b>	<b>FY 2013-2014 LBR Issue Title:</b>
<b>Agency Contact for Schedule XII (Name, Phone #, and E-mail address):</b>	
<b>AGENCY APPROVAL SIGNATURES</b>	
I am submitting the attached Schedule XII in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII.	
<b>Agency Head:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Agency Chief Information Officer:</b> <i>(If applicable)</i>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Budget Officer:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Planning Officer:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Project Sponsor:</b>	<b>Date:</b>
<b>Printed Name:</b>	

**SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY**

<b>I. Background Information</b>	
1. Describe the service or activity proposed to be outsourced or privatized.	The Division of Recreation and Parks currently pays for nearly \$5 million for services such as facility cleaning, linen services, banking services, linen service for cabins, garbage collection, lifeguards and other services. The division has had an Outsourcing/Privatization category since FY 98-99. This is not a new initiative.
2. How does the service or activity support the agency's core mission? What are the agency's desired goals and objectives to be achieved through the proposed outsourcing or privatization and the rationale for such goals and objectives?	The division's mission requires that such services be carried out. Outsourcing funding has allowed the division to carry out these services without the need for additional FTE staff.
3. Provide the legal citation authorizing the agency's performance of the service or activity.	Chapter 258 provides that the Division of Recreation and Parks will manage a state park system and carry out all duties as necessary.
4. Identify the service's or activity's major stakeholders, including customers, clients, and affected organizations or agencies.	The division's major stakeholders are visitors both in-state and put of state to Florida's state parks.
5. Describe and analyze how the agency currently performs the service or activity and list the resources, including information technology services and personnel resources, and processes used.	N/A. This is not a new initiative. The division has been outsourcing many tasks for several years.
6. Provide the existing or needed legal authorization, if any, for outsourcing or privatizing the service or activity.	N/A. This is not a new initiative. Chapter 258 provides that the Division of Recreation and Parks will manage a state park system and carry out all duties as necessary.



7. Provide the reasons for changing the delivery or performance of the service or activity. What is the current cost of service and revenue source?
N/A. This is not a new initiative.

<b>II. Evaluation of Options</b>
1. Provide a description of the available options for performing the service or activity and list for each option the general resources and processes needed to perform the service or activity. If state employees are currently performing the service or activity, provide at least one option involving maintaining state provision of the service or activity.
N/A. This is not a new initiative. The division has been outsourcing linen service, cabin cleaning, facility cleaning, lifeguard services, garbage collection and many other services for years in lieu of requesting new FTE staff.
2. For each option, describe its current market for the service or activity under consideration for outsourcing or privatizing. How many vendors are currently providing the specific service or activity on a scale similar to the proposed option? How mature is this market?
N/A. This is not a new initiative. The division has entered into hundreds of agreements for its' 171 properties. Many properties are in remote locations, making it difficult to attract numerous bids.
3. List the criteria used to evaluate the options. Include a cost-benefit analysis documenting the direct and indirect specific baseline costs, savings, and qualitative and quantitative benefits involved in or resulting from the implementation of the recommended option(s).
N/A. This is not a new initiative.
4. Based upon the evaluation criteria, identify and analyze the advantages and disadvantages of each option, including potential performance improvements and risks.
N/A. This is not a new initiative.
5. For each option, describe the anticipated impact on the agency and the stakeholders, including impacts on other state agencies and their operations.
N/A. This is not a new initiative.

6. Identify changes in cost and/or service delivery that will result from each option. Describe how the changes will be realized. Describe how benefits will be measured and provide the annual cost.
N/A. This is not a new initiative.
7. List the major risks for each option and how the risks could be mitigated.
N/A. This is not a new initiative.
8. Describe any relevant experience of other agencies, other states, or the private sector in implementing similar options.
N/A. This is not a new initiative. The Division of Recreation and Parks is unlike most agencies through the outsourcing of linen service, garbage collection, lifeguards and other services.

<b>III. Information on Recommended Option</b>
1. Identify the proposed competitive solicitation including the anticipated number of respondents.
N/A. This is not a new initiative.
2. Provide the agency's projected timeline for outsourcing or privatization of the service or activity. Include key events and milestones from the beginning of the procurement process through the expiration of a contract and key events and milestones for transitioning the service or activity from the state to the vendor. Provide a copy of the agency's transition plan for addressing changes in the number of agency personnel, affected business processes, employee transition issues including reemployment and retraining assistance plan for employees who are not retained by the agency or employed by the contractor, and communication with stakeholders such as agency clients and the public.
N/A. This is not a new initiative.
3. Identify all forms of compensation to the vendor(s) for performance of the service or activity, including in-kind allowances and state resources to be transferred to the vendor(s). Provide a detailed cost estimate of each.
N/A. This is not a new initiative.

<p>4. Provide an analysis of the potential impact on federal, state, and local revenues, and expenditures. If federal dollars currently fund all or part of the service or activity, what has been the response of the federal funding agency(ies) to the proposed change in the service delivery method? If federal dollars currently fund all or part of the service or activity, does the change in the service delivery method meet federal requirements?</p>
<p>N/A. This is not a new initiative. The division does not spend federal funds for its outsourced services</p>
<p>5. What responsibilities, if any, required for the performance of the service or activity will be retained and performed by the agency? What costs, including personnel costs, will the agency continue to incur after the change in the service delivery model? Provide these cost estimations. Provide the method for monitoring progress in achieving the specified performance standards within the contract.</p>
<p>N/A. This is not a new initiative.</p>
<p>6. Describe the agency's contract management process for the outsourced or privatized service or activity, including a description of the specific performance standards that must be met to ensure adequate performance and how the agency will address potential contractor nonperformance. Attach a copy of any competitive solicitation documents, requests for quote(s), service level agreements, or similar documents issued by the agency for this competitive solicitation if available.</p>
<p>The division routinely outsources a variety of items for services needed that are unable to be performed by park staff. Parks may do this using Purchase Orders through the My Florida Market Place system for most instances. When preparing a Purchase Order, two to three written quotes are obtained (number of quotes depends on the dollar amount of the Purchase Order). The written quotes clearly outline the scope of work expected by the division and the scope of work is also outlined in the Purchase Order which acts as the division's contract. The Purchase Order also contains wording stating the vendor will be paid upon the <b>completion of satisfactory service</b> and the terms of payment. The division monitors the vendor's performance by ensuring the vendor follows the scope of work outlined in the Purchase Order and monitoring the vendor's progress and completion of work. Corrective action taken for contractor nonperformance includes the following: Documented conversation and set time frames for corrective action, clearly identify any problems verbally and in writing, including specifics, specify a resolution date or time frame, track all corrective action, follow up in writing if deadlines are missed or corrective action has not been taken. If needed the Procurement Office and/or Legal counsel can be contacted for guidance or recommendation.</p>
<p>7. Provide the agency's contingency plan(s) that describes the tasks involved in and costs required for its implementation and how the agency will resume the in-house provision of the service or activity in the event of contract termination/non-renewal.</p>
<p>The division would first try to find a new vendor. In the event that is not successful, it would plan to shift funding between categories as necessary to carry out such activities with inhouse resources.</p>

8. Identify all other Legislative Budget Request issues that are related to this proposal.
N/A. This is not a new initiative.
9. Explain whether or not the agency can achieve similar results by a method other than outsourcing or privatization and at what cost. Please provide the estimated expenditures by fiscal year over the expected life of the project.
N/A. This is not a new initiative. The division has entered into hundreds of agreements for its' 171 properties. Many properties are in remote locations, making it difficult to attract numerous bids.
10. Identify the specific performance measures that are to be achieved or that will be impacted by changing the service's or activity's delivery method.
The only measure related to the outsourcing of services would be to an anticipated increase in attendance. If visitors are not satisfied with the results of the outsourced services, attendance may decline.
11. Provide a plan to verify vendor(s) compliance with public records laws.
Vendor's that have registered to use the My Florida Market Place system are made aware and must agree to adhere to Florida's public record laws as established in Chapter 119 of the Florida Statutes. The division may monitor and follow up with the vendor to ensure the vendor is adhering to this law.
12. If applicable, provide a plan to verify vender compliance with applicable federal and state law ensuring access by persons with disabilities.
There is a paragraph in the division's concession contracts requiring them to comply with all ADA requirements and laws. There is currently no verification process in place to confirm that requirements are being followed, but the division is working on including this as part of the concessionaire audit/review process.
13. If applicable, provide a description of potential differences among current agency policies or processes and a plan to standardize, consolidate, or revise current policies or processes.
N/A. This is not a new initiative.
14. If the cost of the outsourcing is anticipated to exceed \$10 million in any given fiscal year, provide a copy of the business case study (and cost benefit analysis if available) prepared by the agency for the activity or service to be outsourced or privatized pursuant to the requirements set forth in s. 287.0571, F.S.
The division's overall Outsourcing/Privatization budget is currently just under \$5 million and is broken out into hundreds of services.

**Schedule XIV**  
**Variance from Long Range Financial Outlook**

**Agency: Department of Environmental Protection      Contact: Sue Oshesky**

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2012 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 2013-2014 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 2013-2014 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Environmental Programs Funded with Documentary Stamp Taxes	R/B	108.5	44.7
b	Debt Services	R/B	No new series	187.5 *
c	Environmental Land Acquisition	R/B	42.5	100
d	Other Agriculture and Environmental Programs	R/B	14.7	12.5
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.

\*No new bonding, this includes debt service for Florida Forever, Underground Storage Tanks, Everglades and Keys

\* R/B = Revenue or Budget Driver

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

**Budget Period: 2012- 2013**

**Department:** Environmental Protection

**Chief Internal Auditor:** Valerie J. Peacock

**Budget Entity:** 37010104001

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

REPORT NUMBER	PERIOD ENDING	Project Title	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
						CODE
A-0910DEP-048	7/27/2010	Audit of St. Lucie County Contract GC687	Division of Waste Management	Finding 1: Year End Financial Statements were not an accurate indication of compliance program expenses. Recommendation: The County corrected Statements for the current task assignment year. Amended Statements showing the corrected figures should be transmitted to the Department. The Bureau of Petroleum Storage Systems may wish to address the new positive fund balance.	Revised Year End Financial Statements were submitted by the County.	
A-0910DEP-049	4/8/2011	Audit of Okeechobee County Contract GC688	Division of Waste Management	Finding 1: Salary and benefit hours reported did not equate to the total hours actually worked. Recommendation: The County needs to ensure that the salaries and benefits charged to the contract more closely match the actual labor hours recorded.	The Bureau directed the County to ensure that their financial department understands the requirements of the contract regarding the prohibition of using contract funds for duties outside the compliance verification program and reminded the County to properly document staff hours charged to the contract.	
A-0910DEP-049	4/8/2011	Audit of Okeechobee County Contract	Division of Waste Management	Finding 2: The accounting system did not accrue all of the program activity costs. Recommendation: The Bureau of Petroleum Storage Tanks direct the County to establish an account to capture overhead and space expenses to allow for the review and evaluation of the expense in accordance with the contract.	The Bureau directed the County to have their financial department establish an account for tracking and accounting indirect charges and rental of office space.	
A-0910DEP-050	10/13/2010	Audit of Charlotte County Contract GC710	Division of Waste Management	Finding 1: The County's costs were either not adequately supported, inappropriately charged, or were not for the benefit of the program. The County charged the contract either directly or indirectly for costs that were not related to the Contract. In addition, some costs had no supporting documentation. The total costs charged to the Contract that were not for the benefit of the program were \$41,441.94. Recommendation: The Bureau of Petroleum Storage Systems direct the County to return \$41,441.94 to the contract and submit revised Year End Financial Statements for Tasks One and Two with the appropriate fund balances. In addition, the OIG recommended that the Bureau of Petroleum Storage Systems direct the County to discontinue the practice of allocating salaries and benefits for time that is not applicable to program activities and to begin using an appropriate indirect cost allocation method.	The Bureau required revised Year End Financial Statements from the County and advised the County that the funds could only be used for IPTF activities. County was also instructed not to spend the excess fund balance.	
A-0910DEP-091	11/17/2010	Audit of Collier County Compliance Contract GC690	Division of Waste Management	Finding 1: The OIG determined that the County overstated expenditures for salaries and benefits by \$4,106.64 for the FY08/09. Recommendation: The County needs to submit revised Year End Financial Statements with the necessary corrections.	The Bureau has received revised Year End Financial Statements from the County.	

REPORT NUMBER	PERIOD ENDING	Project Title	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
						CODE
A-0910DEP-100	7/6/2010	Audit of Liberty County Waste Grant	Division of Waste Management	<p>Finding 1: The County paid and subsequently was reimbursed by the Division, for multiple duplicate payments to vendors. Ineligible fees, such as invoice surcharges and late fees, were paid using grant funds and reimbursed by the Division. Most fees ranged from \$1.00-\$2.00.</p> <p>Recommendation: The County would benefit from greater involvement from the Division with regard to oversight and training. This combined with stronger controls and procedures, such as maintaining a general ledger and a separation of duties, would help avoid payment of ineligible fees, as well as duplicate payments for items and services.</p>	<p>The Division concurs with the OIG's recommendation that the County would benefit from the use of a general ledger. Implementation of any of these ledgers would reduce or eliminate the likelihood of duplicate payments being made to vendors. The Division will inform the County about the free training provided by the Bureau of Auditing, DFS. Division staff will also be available to assist County personnel with any questions concerning reimbursement requests prior to their submission. The Division also concurs that a total of \$1,854.59 should be deducted from the County's next reimbursement request. This deduction will serve to recover the overpayments already made to the County as discovered by the audit.</p>	
A-0910DEP-101	12/9/2010	Audit of Lake County Compliance Contract GC683	Division of Waste Management	<p>Finding 1: The County was lacking appropriate support documentation for the salaries of compliance program employees. Recommendation: The OIG recommends that the Bureau direct the County to record County employee's time spent on the Contract and coordinate payroll percentages accordingly.</p>	<p>The Bureau directed the County to instruct its payroll department to document hours worked by employees covered by this Contract.</p>	
A-0910DEP-101	12/9/2010	Audit of Lake County Compliance Contract GC683	Division of Waste Management	<p>Finding 2: The County did not report a property purchase of over \$1000.00 as required by the Contract. Recommendation: The OIG recommends that the Bureau remind the County of the importance of reporting all property purchases with required supporting documentation as required by the Contract.</p>	<p>The County has submitted a revised property form to the Department; additionally, the Bureau reminded the County of the importance of properly reporting all property purchases.</p>	
A-0910DEP-112	8/23/2010	Audit of Clay County Contract GC703	Division of Waste Management	<p>Finding 1: The actual costs reported by the County were not always incurred in conjunction with Contract activities. The OIG reviewed the detail list of expenditures provided by the County and determined that the Contract was charged salary and benefits for an employee that did not work on the program. Recommendation: The Division should direct the County to return the money to the Contract and submit revised Year End Financial Statements with the supported fund balance. The Bureau should direct the County to discontinue the practice of acquiring items or using Contract funds that are not for the benefit of the program.</p>	<p>The Bureau advised the County to submit revised Year End Financial Statements and to discontinue the practice of using IPTF monies for non IPTF program purchases. The County resubmitted the Year End Financial Statements.</p>	

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A-0910DEP-115	12/7/2010	Audit of Citizen Support Organization Friends of Jonathan Dickinson State Park	Division of Recreation and Parks	<p>Finding 1: The CSO did not meet a portion of the reporting requirements outlined in the agreement.</p> <p>An Annual Program Plan, Statement of Activities, Financial Statement Disclosures and an Annual Budget were not submitted for 2009.</p> <p>Recommendation: The Division should ensure the Board submits required annual administrative reports by the due date of June 30th.</p>	The CSO provided copies of the Annual Program (Operating) Plan to the Park Manager which included a proposed budget and CSO financial statement copies as submitted to the IRS for calendar year 2009. The Division feels these forms fulfill the audit recommendation.	
A-0910DEP-115	12/7/2010	Audit of Citizen Support Organization Friends of Jonathan Dickinson State Park	Division of Recreation and Parks	<p>Finding 2: The CSO did not maintain written policies for cash handling, revenue collection, deposits and statement reconciliation.</p> <p>During the audit period of 2008 and 2009, the CSO operated without written policies for cash handling, revenue collection, deposits and statement reconciliation. It was brought to our attention during the field visit that a cash handling policy will soon be introduced. The Board of Directors grants authority for certain individuals to handle revenue, disbursements and reconciliation efforts. Expenditures over the amount of \$250.00 must be approved by the Board. The Directors are currently working with park management to develop an annual plan and their initial annual budget. By not maintaining written policies the CSO is exposed to unnecessary risk of funds mismanagement.</p> <p>Recommendation: The Division should ensure the Board establishes written cash control policies including separation of duties for members involved with cash handling and verification, deposit preparation and bank statement reconciliation.</p>	The CSO has provided the Division copies of their written policies for cash handling, revenue collection, deposits and reconciliations.	
A-0910DEP-115	12/7/2010	Audit of Citizen Support Organization Friends of Jonathan Dickinson State Park	Division of Recreation and Parks	<p>Finding 3: The CSO has not established effective controls for approving and documenting revenues and expenditures related to the subcommittee "Club Scrub". Recommendation: The Division should require the Board to provide additional oversight to Club Scrub and develop controls to document approvals, expenditures and deposit support.</p>	The Park Manager will work with Club Scrub to develop the recommended controls to properly document all revenue and expenditures as well as ensuring the CSO treasurer is provided with the documentation.	
A-0910DEP-119	7/22/2010	Audit of Broward County Compliance Contract GC691	Division of Waste Management	<p>Finding 1: Expenditures were generally incurred in conjunction with contract requirements and were deemed reasonable for program activities except for the lack of documented support for the salaries of all compliance program employees. Recommendation: The Compliance Verification Section needs to update their in-house tracking system to capture all the time expended on compliance verification program activities.</p>	The Bureau advised the County to set up an in-house tracking system to capture the time spent on Compliance Verification Activities.	



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A-0910DEP-121	9/28/2010	Audit of Jonathan Dickinson State Park	Division of Recreation and Parks	Finding 1: The Park was not fully in compliance in the area of cash collection and control. Improvement is needed in the areas of documenting daily cashbox overages and shortages, following proper procedures for documenting refunds and verifying change funds. Recommendation: The Park needs to ensure that staff follow the Park Operations Manual in regards to monitoring and documenting cash collection and controls.	The Management Staff of Jonathan Dickinson State Park follows up on each of the park's shifts to ensure that the park is in full compliance with all the audit recommendations. The staff closely monitors the use of overage/shortage forms, the handling of refunds and refund documentation and that the change fund is properly verified at the beginning and end of each operator's shift. Any discrepancies are quickly corrected and fully documented.		
A-1011DEP-002	5/26/2011	Audit of Remediation Equipment Management Property	Division of Waste Management	Finding 1: The Contractor did not perform adequate annual physical inventories at the equipment warehouses prior to the 09/10 year. Warehouse inventory logs contained errors and omissions and did not always agree with the property transfer forms. Property decals were not always affixed to the equipment in accordance with regulations. BPSS site managers and contractors did not always complete the necessary forms and follow established procedures in disposing of equipment. Surplus equipment no longer needed at a cleanup site is transferred to the Tampa warehouse for storage and/or reissue to other sites. Equipment which was transferred to the Tampa warehouse in the amount of \$911,647.47 was noted as missing from the warehouse during the 2009/2010 inventory without an explanation of how or when this property went missing. Annual inventory was not reconciled to the Department accounting records on a timely basis. Recommendation 1: The Bureau needs to renegotiate the existing contract to incorporate specific tasks as indicated to ensure that all the Department's needs and goals are being met. Adequate supervision and oversight over the equipment would need to be a top priority to ensure that the equipment and the sites are adequately protected. Recommendation 2: The OIG also recommended that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to present. The missing property listing should be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted.	Settlement agreement received and attached with Final report. Property Listings were reviewed by Bureau of Personnel and written off. Settlement was reached between WRS and the Bureau.		
A-1011DEP-009	1/20/2011	Audit of Palm Beach County Compliance Contract GC680	Division of Waste Management	Finding 1: The County overstated the expenditures on their annual financial statements for salaries and benefits. Recommendation: The OIG recommends that the County charge for actual hours worked for the contract program and that the County submit revised financial statements for both task 1 and task 2 to reflect actual costs.	The Bureau advised the County to charge for actual hours worked and to resubmit Year End Financial Statements. Year End Financial Statements were resubmitted by the County.		

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A-1011DEP-009	1/20/2011	Audit of Palm Beach County Compliance Contract GC680	Division of Waste Management	Finding 2: The OIG noted that the County did not accurately record costs for storage space rental in the accounting data supporting the financial statements submitted by the County for Contract GC680, tasks 1 and 2. Recommendation: The OIG recommends that the County determine exactly what percentage is used by each program and charge each program accordingly.	The Bureau advised the County to determine actual amounts and to charge the compliance and clean up contracts appropriately.	
A-1011DEP-010	11/21/2011	Audit of Duval County Compliance Contract GC679	Division of Waste Management	Finding 1: The City did not properly allocate costs for audit purposes or maintain financial records according to Contract requirements. Recommendation: OIG recommends that the Bureau direct the City to retain all supporting documentatino used to derive the totals reported on the Year End Financial Statements to ensure that all expenditures are properly documented.	The Bureau sent a letter to the County reminding them that all supporting documentation used to calculate the Year End Financial Statements is to be retained.	
A-1011DEP-010	11/21/2011	Audit of Duval County Compliance Contract GC679	Division of Waste Management	Finding 2: The City charged costs that were not for the benefit of the program. Recommendation: The OIG recommends that the Bureau direct the City to return the monies for items that could not be verified as being used by the tanks inspectors and staff. In addition, the Bureau should direct the City to discontinue the practice of using Contract funds for items and services that are not used for the program; establish an equitable cost allocation system; and properly document the disposal of items.	The Bureau advised the County that the next payment for the current task assignment would be reduced by the amount of monies owed. In addition, the County was reminded of the contractual requirement to only use contract funds for contract program requirements.	
A-1011DEP-014	10/25/2010	Grant for Hodges Park and Sellers Park - Town of Caryville	Division of Recreation and Parks	Finding 1: Project Elements Eliminated Section 4 of the grant agreement states project elements may be modified by the Division if the grantee shows good cause and the Division approves the modification. In both Hodges Park and Sellers Park, major project elements were eliminated in the last two months of the grant agreement. Recommendation: We recommend the Division contract management closely monitor the modification/deletion of elements as well as application data. Management should sample grant applications to ensure all elements and facts listed in the application are accurate, based on historical knowledge. If significant grant elements are removed or changed, the Division should consider amending the grant award amount unless there is a documented reason otherwise.	The Division agrees with the finding and recommendation. The Division will implement a new work plan procedure for its grants that will require all modifications to the approved deliverable budget categories be approved by the Division's Grant Manager. Additionally, any deliverable changes of greater than 10% of the grant award amount will require a formal change order to the Grant Agreement.	

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A-1011DEP-014	10/25/2010	Grant for Hodges Park and Sellers Park - Town of Caryville	Division of Recreation and Parks	<p>Finding 2: Lack of Procurement Procedures Section 8 of the grant agreement states that all purchase of goods and services for accomplishment of the project shall be secured in accordance with the grantee's procurement procedures. The grantee is required to follow their own procurement procedures. The Town of Caryville does not have procedures in place for the bidding process or purchasing of items. Not maintaining or following formal procedures indicates a lack of oversight in procurement procedures and exposes the contract to numerous risks, including unreasonable cost. Recommendation: We recommend the Division verify the existence of, and approve award recipients' procurement procedures. These procedures should include requirements for adequate oversight and documentation of purchasing decision.</p>	<p>The Division will send a letter to the grantee stating that any future FRDAP grant expenditures will be required to have copies of the formal bids and necessary Town of Caryville approvals documented prior to receiving any grant reimbursement from the Division. The letter will also require the Town of Caryville to adopt a procurement policy and procurement procedures and that they then be sent to the Division's Grant Manager for review as to their adequacy. Subsequent grantee reimbursement requests shall include a certification that the approved procurement policy and procedures were used for the grantee expenditures. For all future grantees, the Division will verify the existence of and approve their procurement policies and procedures. If they have no such procedures, the Division will provide them a copy of procurement policies and procedures to be used for all grant expenditures.</p>	
A-1011DEP-014	10/25/2010	Grant for Hodges Park and Sellers Park - Town of Caryville	Division of Recreation and Parks	<p>Finding 3: Lack of Actual Cost Invoices and Documentation Section 18 of the agreement states that the grantee shall retain all records supporting project costs for five years after the fiscal year in which the final project was related by the Department. For grant expenditure accountability and accurate record keeping, documentation should include an invoice, copy of a check or a sales receipt. During this review, actual project costs were not provided. With the lack of actual cost invoices and canceled checks, we could not verify all expenditures, nor determine if expenditures were correctly used for the required deliverables. The contractor followed the bidding proposal by using lump sum amounts in his invoices instead of actual costs. Recommendation: We recommend the Division require the Town to retain records of all invoices and copies of checks for review per the contract agreement. For any further payments, the Town should provide itemized invoices based on actual costs, not already paid, to ensure that all funds are being spent toward park deliverables. Documented costs should conform with FRDAP financial reporting procedures.</p>	<p>The Division currently requires that the grantee maintain books, records and documents directly pertinent to performance under this project agreement in accordance with generally accepted accounting principles consistently applied, including the procedure. In the event any work is subcontracted, the grantee shall similarly require each subcontractor to maintain and allow access to such records for audit purposes. The Division will require the Town of Caryville to provide itemized invoices for all unpaid grant cost reimbursement request for balance of their grant award amounts.</p>	

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A-1011DEP-014	10/25/2010	Grant for Hodges Park and Sellers Park - Town of Caryville	Division of Recreation and Parks	Finding 4: Park Maintenance Section 24 of the grant agreement states the land shall be dedicated as an outdoor recreation area for the use and benefit of the public for a minimum period of twenty five years. Properly maintaining the Parks' facilities and deliverables is the responsibility of the Town. The horseshoe pit was missing one horseshoe pole and one other was broken. The bathrooms at both Parks were not stocked with supplies and were therefore unusable, and the men's bathroom at Sellers Park was locked. Recommendation: The Division should reiterate the importance of maintaining the park's facilities to Town management. Restrooms should be stocked with toiletries and open to the public, and the broken and missing horseshoe equipment should be repaired. The Town should take an active approach to properly maintain the facilities and deliverables.	As part of the letter to the Town of Caryville, we will reiterate the need to keep restrooms stocked with toiletries and open to the public, and to repair the broken and missing horseshoe equipment. Furthermore, we will take the necessary steps to secure the needed documentation listed above.	
A-1011DEP-027	4/12/2011	Audit of Indian River Contract GC 694	Division of Waste Management	Finding 1: The County did not comply with the monthly performance requirements or the performance requirements to be met every four months as set out in the contract and task assignments. Recommendation: The OIG recommends that the County follow the new procedures as set up in their corrective action plan to meet all contractual performance requirements.	A corrective action plan was submitted by Indian River CHD to the District Office; both the district office and the Bureau are monitoring the inspection activity.	
A-1011DEP-027	4/12/2011	Audit of Indian River Contract GC694	Division of Waste Management	Finding 2: The County did not obtain a dedicated internet line for FIRST as required by Contract GC694. Instead, the county paid the inspector from an OPS appropriation for an hour per day to use the internet connection at his home which resulted in charges to the contract in excess of the amount of a dedicated internet line. Recommendation: The OIG recommends that the County immediately stop the dual employment compensation and subscribe to a reputable internet service and get a dedicated internet line for FIRST installed as soon as possible.	The County has agreed to acquire and maintain a dedicated internet line for FIRST as required by the contract.	
A-1011DEP-027	4/12/2011	Audit of Indian River Contract GC694	Division of Waste Management	Finding 3: The County overstated the expenditures on their annual financial statements for Salaries and Benefits and all other expenditures. Recommendation: The OIG recommends that the County submit revised financial statements for tasks 1 through 3 with the correct Salary and Benefits and indirect cost amounts. The County should also either refund the moneys to DEP in excess of the 10% threshold as of June 30, 2010 (Task 3) or submit a written proposal to DEP with its amended task 3 financial statement outlining its plan for the excess funds and negotiate with DEP on a settlement.	Indian River County Health Department has submitted revised YEFS with the correct balance. The Bureau will create an amendment to task assignment 4 reducing the remainder of payments owed for FY10-11 (\$23,113.74). The remaining fund balance will be reduced from IRCHDs FY11-12 task assignment.	
A-1011DEP-027	4/12/2011	Audit of Indian River Contract GC694	Division of Waste Management	Finding 4: The OIG noted that the County did not accurately record costs fro the monthly lease payments for a copier or for an institutional annual membership for the entire Environmental Health Department. Recommendation: The OIG recommends that the County determine what percentage of the costs is used by each program and charge each program accordingly.	Indian River CHD has removed these costs from the Year End Financial Statements as it would be difficult to determine the percentages of the costs for each program.	

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A-1011DEP-032	10/28/2011	Audit of Marion County Contract GC715	Division of Waste Management	Finding 1: The County did not properly document the allocation of Contract expenditures between Contract GC715 and other County contracts. The allocation methods used by the County to split expenditures were inconsistent from task to task. Separation of costs and proper percentages for materials, supplies and vehicle costs were not always based on the percentage of time employees actually worked on the Contract. While the ending balance for Task Three remained a negative balance the amounts recorded on the Year End Financial Statements did not always match the supporting documentation provided. Recommendation: We recommend the Bureau to direct the County to do the following: amend the Year End Financial Statements to accurately report the expenditures and audited fund balance information; establish a consistent cost system for allocating the expenditures for the petroleum compliance verification services and maintain the supporting documentation; use actual hours as recorded in the Employee Activity Reporting System and the accounting system to calculate the Salary and Benefit expenditures to be used for the Year End Financial Statements; and use actual documented expenditures in order to ensure that the Year End Financial Statements are an accurate reflection of the amount expended on petroleum compliance activities. We further recommend the Bureau combine the two existing contracts currently being held by Columbia County into one contract over the petroleum compliance verification services and issue two distinct Task Assignments for the counties within the two Department District Offices involved.	The Bureau directed the County to submit revised Year End Financial Statements to the Bureau. The County was also instructed to use actual hours to determine salary and benefit expenditures. The Bureau advised the County that the cost system used for allocations should be uniform and supporting documentation should be maintained. The Bureau will also work to combine County Contracts to appropriately separate task assignments.		
A-1011DEP-034	8/18/2011	Audit of Seminole County Compliance Contract GC684	Division of Waste Management	Finding 1: The Year End Financial Statements were not accurate. Recommendation: We recommend that the Bureau instruct the County to report accurate expenditures of all required expense categories for future Year End Financial Statements and resubmit their three task year statements using the audited figures provided.	Seminole County provided revised Year End Financial Statements.		
A-1011DEP-055	8/18/2011	Audit of Holmes County Compliance Contract GC722	Division of Waste Management	Finding 1: The OIG noted overstatements of Salaries and Benefits as well as other recorded expenses charged to the Petroleum Compliance Verification Services Program. Recommendation: The County needs to amend the 2009/2010 fiscal year financial statements to accurately report the correct expenditures and fund balances and submit these amended statements to the Bureau of Petroleum Storage Systems. The Bureau should also instruct the County to use actual hours as recorded in the Employee Activity Reporting System and the accounting system to calculate the Salary and Benefit expenditures to be used for the year-end financial statements. The County should also establish internal controls to ensure expenses other than salaries are accurately reported in the Year End Financial Statements.	The County submitted revised Year End Financial Statements correcting the overcharges.		

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A-1011DEP-057	6/6/2011	Audit of Contract SP469 Reclamation and Mitigation of the Upper Peace River	Bureau of Mine Reclamation	Finding 1: Required monthly progress reports were not found in the project files. Of the invoices reviewed, 54% (13 out of 24) indicated the percentage of work complete, but did not include required information. According to the contract management, progress reports are currently being used. Recommendation: We recommend for this and future contracts, the Division require the Contractor to submit monthly progress reports as stated in the Contract to ensure funds are being properly used and the project is on track to meet the deadline. These progress reports should indicate the work performed during the reporting period, work scheduled for the next reporting period, problems encountered and resolutions of the problems, and any schedule updates.	The Division recognizes the importance of receiving progress reports and identified that the missing progress reports were an issue in 2009. Since that time, progress reports have been submitted with the invoices. For the remainder of the contract, the Division will require the contractor to submit a monthly progress report regardless of whether an invoice is submitted.	

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A-1011DEP-057	6/6/2011	Audit of Contract SP469 Reclamation and Mitigation of the Upper Peace River	Bureau of Mine Reclamation	<p>Finding 2: Finding 2: Contract SP469 did not include a cost estimate. It instead includes a scope of work and seven tasks to be completed by the Contractor. As of December 31, 2010, the contract had been issued 62 task assignments. The task assignment numbers do not correspond to those tasks listed in the contract task orders making it difficult to determine if all tasks fall within the original scope of work. In addition, 89 change orders were requested and approved totaling \$1,170,861.66. In addition, significant time extensions were granted. Several of the change orders did not provide documentation or reasons for the request of additional funds and time extensions. Overall, 29% (18/62) of the task assignments were granted extra funding through change order requests.</p> <p>In the first task assignment, the contractor was informed of project funding amounts and sources in advance. The funding amount was detailed in the project funding summary in Task 1. The task summary listed the Non-mandatory Land Reclamation (NLR) Trust Fund as the funding source through DEP funding \$4,593,896 for the project. Notifying the contractor of the funding availability exposes the program to the possibility of over paying for contract work and extending the project past the original timeline. The difference between the estimated cost and the actual cost of \$2,951,275.33 was \$2,391,275.33.</p> <p>Recommendation: We recommend for the remainder of the contract, the Division should closely monitor all change order requests for both time and money to ensure funds are used properly and the project remains on schedule. The Division should also align the task assignment numbers to the tasks listed in the contract to ensure the scope of work is being met. Also, Change Orders should be adequately supported by justifications and detailed breakdowns of costs. We also recommend the Division include the cost estimate of the project in the contract to ensure funds are spent according to the scope of the work and the project stays on course. Lastly, in future contracts, in an effort to effectively control project costs, the Division should refrain from allowing the Contractor to be informed of project funding availability.</p>	Prior to approving any future Change Orders, the Division will verify that a Change Order is appropriate to meet the project objectives. If a Change Order is deemed necessary, an explanation and adequate support documentation will be provided. For any future tasks and contracts, the Division agrees that it will be beneficial and will align task assignment numbers to reflect the corresponding contract tasks.	



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A-1011DEP-066	10/28/2011	Audit of Columbia County Compliance Contract GC700	Division of Waste Management	<p>Finding 1: We found coding and allocation errors of Salaries and Benefits as well as other recorded expenses between contracts and between the petroleum compliance verification services and other Environmental Health activities. Columbia County estimated the percentage of time employees spent on petroleum tank compliance verification services. Because the County charged 10% of salaries and benefits for indirect charges, the indirect charges were over and under stated by \$959.30 and \$356.35 for the 2008/2009 and 2009/2010 fiscal years, respectively.</p> <ul style="list-style-type: none"> <li>• The County charged vehicle expenses at the State approved mileage rate for vehicles 351 and 355 to Contract GC700 rather than actual expenses.</li> <li>• Our review disclosed that vehicle 351 was used primarily for Contract GC700 while vehicle 355 was used almost exclusively by Environmental Health for other Health Department activities.</li> <li>• a total of \$4,273.33 and \$2,785.26 of vehicle 355's mileage was disallowed for the 2008/2009 and 2009/2010 fiscal years, respectively.</li> <li>• Our examination also disclosed that the County did not have a consistent basis for allocating costs shared by both contracts, such as office supplies, postage, copying, etc.</li> </ul> <p>Recommendation: • We recommended the County amend the 2008/2009 and 2009/2010 fiscal year financial statements to accurately report the correct expenditures and fund balances and submit these revised statements to the Bureau of Petroleum Storage Systems.</p> <ul style="list-style-type: none"> <li>• The Bureau should instruct the County to use actual hours as recorded in the Employee Activity Reporting System and the accounting system to calculate the Salary and Benefit expenditures to be used for the Year End Financial Statements.</li> <li>• The County establish for all other expenses a consistent cost system to allocate charges between the petroleum compliance verification services and the other Environmental Health activities.</li> <li>• The Bureau should combine the two existing contracts into one contract over the petroleum compliance verification services and issue two distinct task assignments separating the Counties by Districts. This will ensure that the two Department Districts can accurately track and oversee the performance requirements of the contract.</li> </ul>	The Bureau directed Columbia County to submit reviews of the Year End Financial Statements to the Bureau. The County was also instructed to use actual hours to determine salary and benefit expenditures reported on the Year End Financial Statements. The County was advised that the cost system used for allocations should be uniform and supporting documentation should be maintained. The Bureau will work with the procurement office and request the two contracts be combined for the next fiscal year with separate task assignments for the two counties.	
A-1112DEP-011	3/13/2012	Audit of Remediation Contractor AET	Division of Waste Management	<p>Finding 1: Some subcontracted work was subcontracted by the City of Starke without prior Department written approval as required by the work order.</p> <p>Recommendation: We recommend to recover \$66, 192.50 from AET for violation of paragraph 2(a)(1) of the Work Order 2010-93-W89288. (Violations of this provision shall result in forfeiture of payment for the associated work.)</p> <p>Secondly, we recommend including the work order terms and conditions in on-going updates and training for site managers and reviewers regarding the specific contract stipulations with requirements and consequences.</p>	A new version of the Standard Operating Procedures will be published in the first half of 2012, and the procedures for notifying the Division site manager will be changed to mirror these procedures. In addition, all site managers, section managers and administrators will be informed of this change during training associated with the release of the new Manual.	



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A-1112DEP-013	12/15/2011	Audit of Department IT Enterprise Maintenance Contract	Office of Technology of Technology and Information Services	<p>Finding 1: Missing Criteria--Based on a review of the contract and interviews with OTIS staff, the criteria for recommending applications to join the contract are not specifically stated on the task order. Supporting documentation was also not provided to justify the Divisions participating or not in the contract. At this time, OTIS has not denied any applications or Divisions from joining the contract. However, the practice of not documenting justifications for denying or accepting applications and not clearly stating the criteria, could lead to confusion as to why the applications are or are not on the maintenance contract as well as the benefits to joining. Recommendation: We recommend OTIS list the criteria/requirements to join the maintenance contract on the Task Order so it is clear to all Divisions. OTIS should meet with Division management to determine if the Division's applications are eligible and beneficial to join the contract. Documentation should be provided justifying Division applications participating or not participating in the contract. This criteria should be applied consistently throughout the Department.</p>	<p>We (OTIS) will work with our division counterparts to determine an appropriate mechanism to document these types of decisions, whether in written email, or a more formal internal agency memorandum or service level agreement. OTIS will continue to partner with agency divisions to identify the appropriate IT work and resources needed to support the department's work. Any decision to place an application on this contract will continue to be made jointly by the CIO and the senior management of the respective division.</p>		
A-1112DEP-013	12/15/2011	Audit of Department IT Enterprise Maintenance Contract	Office of Technology of Technology and Information Services	<p>Finding 2: Excessive Supporting Triage Work and Management Time Charged--Based on the June 2011 status report for FY 2010-2011, ICS charged a significant amount of work hours towards supporting triage work and management and WO facilitation. FY 2010-2011 was the first year of the maintenance contract. Therefore, cross training, transition in, knowledge transfer, and server upgrades were to be expected. However, if the work hours given to supporting work and management time continues to be high, it could lead to Divisions not receiving the service desired. A higher percentage of work hours spent on support and management could also distort estimates for work hours needed for the next year's recalculations. ICS and DEP agreed to the monthly costs which are supported by hourly rates. Therefore, DEP and the Divisions should be receiving adequate documentation that the agreed upon hours have been met per month as stated in the task orders. A clause should be added to the contract stating that failure to receive the stated task assignment hours will result in financial consequence to the vendor. Recommendation: We recommend OTIS direct ICS to lower the amount of supporting triage work and management time for the next fiscal year. We also recommend OTIS contract management takes into account the hours used the previous year on triage efforts to recalculate the hours needed for the next fiscal year and reduce the amount paid by the Divisions as appropriate. OTIS and Division Management should consider the amount of savings they will realize by being or not being on the maintenance contract.</p>	<p>OTIS will continue to monitor the percentage of true management overhead to ensure it is within a standard and acceptable range. OTIS will continue to work with divisions in considering cost savings as a critical factor in determining whether an application should be added to this contract. Lastly, OTIS fully supports reassessing this contract model and considering a revised approach while still meeting the contract's fundamental objectives.</p>		

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A-1112DEP-014	2/6/2012	Audit of Recreational Trails Program (RTP) Transfer to Division of Recreation and Parks	Division of Recreation and Parks	Finding 1: Of the four files reviewed, one was missing quarterly status reports required by the agreement. Recommendation: OIG recommended that the RTP comply with the reporting and reimbursement requirements established in the agreement and DEP Directive 316.	Staff acknowledges that not all status reports were in the project folders. Staff has revised its procedures to ensure all quarterly project status reports are received in a timely manner. All project sponsors have been told that no payments or amendments will be processed until all status reports are received from them.	
A-1112DEP-022	2/20/2012	Audit of Homosassa Springs Wildlife Park, Inc.	Division of Recreation and Parks	Finding 1: We noted two areas involving separation of duties during cash collection and supporting documentation for expenditures that could be improved. The Division of Recreation and Parks Operations Manual, Chapter 5, Section 3, requires separation of duties in revenue accounting. Currently, the CSO treasurer, who is responsible for revenue collection, also prepares and deposits the revenues in the CSO bank accounts. We acknowledge that it is difficult to recruit volunteers to assist with financial matters. However, a lack of separation of duties exposes the CSO to risk of revenue loss. Currently, CSO internal control procedures dictate that expenditures should have a check requisition form, two member approvals, and original receipt to document each transaction. According to the expenditure testing noted above, 4.79% (\$2,067/\$43,117) of the total expenditures sampled lack the required supporting documentation. In order to ensure accountability for expenditures, required supporting documentation should be maintained for all expenditures. Recommendation: First, we recommend that the Division should ensure that the CSO establish a process to ensure separation of duties regarding revenues including collection and deposits. This could be accomplished by using either the CSO president or a board member to assist with deposits. Secondly, we recommend that the Division should ensure the CSO maintains appropriate supporting documents for all expenditures.	In response to the audit findings, the CSO Friends of Homosassa Springs Wildlife State Park have agreed to require a minimum of two people perform revenue accounting duties. The CSO has developed and implemented a "Cash Intake/Deposit Form" that requires two signatures. This will ensure a separation of duties to prevent employees responsible for collecting revenue and verifying validated bank receipts from also being responsible for the documentation supporting the deposited amount. The CSO also has a check requisition form in place that requires approval by at least two members and must be attached to the original receipt to document each expenditure. Additionally, the CSO has agreed to develop written financial policies to ensure minimum accounting procedures are followed for all transactions.	

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A-1112DEP-023	2/17/2012	Audit of Cape Leisure Corporation Concessionaire at Homosassa Springs State Park	Division of Recreation and Parks	Finding 1: We noted one area involving the Novelty Ice Cream Cart sales where inventory tracking and sales documentation could be improved. A variety of ice cream is sold through the Novelty Ice Cream Cart. According to concession management, the ice cream is counted prior to sale and counted once again at the end of the day to verify sales, but a form tracking the sales and reconciliation is not used. Receipts are not issued and sales are tracked on a sheet of paper due to the lack of a cash register. Manually tracking sales could result in miscounting items sold. The proper fees may not be paid to DEP, if the sales amount is not correct. In addition, the Novelty Ice Cream Cart sales are added to the daily café sales based on the manual sheet used to track cart sales. If sales are miscounted, then the sales tax paid by CLC will also be inaccurate. Recommendation: In order to prevent DEP from losing revenue, the Division should require CLC to properly document and reconcile the Novelty Ice Cream Cart's sales. Inventory records should be kept to reconcile the items sold to the on-hand quantities at the end of each business day. Using dual-custody, revenue generated could be verified with a reconciliation form that would document sales and inventory daily.	In response to the audit findings, Cape Leisure Corporation has indicated to the Park Manager that it will begin installing cash registers at not only Novelty Ice Cream Cart locations, but all mobile cart locations beginning January 27, 2012. This will eliminate the manual tracking methods currently used and will allow accurate documenting/reconciling of sales and inventory. By installing cash registers, Cape Leisure Corporation will also be able to provide customer receipts from all mobile cart locations.	
A-1112DEP-026	2/29/2012	Brevard County Clean Up Audit	Division of Waste Management	Finding 1: The County charged leave and retirement benefits to the Contract upon retirement of employees which should have been included in salary and benefit contract payments during the course of active employment with the Compliance Program. The County reported salary and benefits for one employee during Task 1 that did not work for the program; and overstated all other expenditures reported in Task 1. The County generally complied with all performance requirements. Recommendation: The OIG recommends that the Bureau direct the County to submit revised financial statements for tasks one and two with the corrected expenditures and fund balance totals. Further, the Bureau should direct the County to establish the necessary controls to prevent expenditures for purposes other than IPTF related being charged to the cleanup program. Lastly, we recommend that the Bureau direct the County to ensure that all inspectors notify the facility owners or representatives of inspection results for all inspections completed and document this in FIRST. A note may be made in the comments section if a signature was not obtained to document how the owner/representative was notified.	The Bureau sent the County an e-mail requesting return of funds, submission of revised financial statements, establishment of necessary controls, and improvement of inspection procedures.	

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A-1112DEP-028	4/24/2012	Audit of Volusia County Compliance Contract GC706	Division of Waste Management	Finding 1: Based on this review, storage tank facilities were inspected in Volusia County as stipulated in Task 1, 2, 3, and 4. However, we noted that amounts reported on the financial statements for the four (4) Tasks were not accurately recorded. Specifically, the County charged leave and retirement benefits to the Contract upon retirement of employees which should have been included in salary and benefit contract payments during the course of active employment with the Compliance Program. The County reported salary and benefits for one employee during Task 1 that did not work for the program; and overstated all other expenditures reported in Task 1. The County generally complied with all performance requirements. Recommendation: We recommend the Bureau to direct the County to return \$98,516.45 for unallowed expenditures. The Bureau should direct the County to submit revised financial statements for Tasks 1 through 4 with the corrected expenditures and fund balance totals. In addition, the Bureau should direct the County to establish the necessary controls to prevent expenditures from being charged to the Compliance program for purposes other than the program. Lastly, we recommend that the Bureau direct the County to ensure that all inspectors notify the facility owners or representatives of inspection results for all inspections completed and document this in FIRST. A note may be made in the comments section if a signature was not obtained to document how the owner/representative was notified.	The Bureau sent the County an e-mail requesting return of funds, submission of revised financial statements, establishment of necessary controls, and improvement of inspection procedures.		
A-1112DEP-029	4/24/2012	Audit of Volusia County Cleanup Contract S0490	Division of Waste Management	Finding 1: The financial statements did not accurately portray financial position because the County did not report all expenditures applicable to the cleanup program. Recommendation: We recommend the Bureau direct the County to record and report on the Year End Financial Statements all expenses incurred in performing the cleanup program services, even if it results in a negative fund balance.	The Bureau sent an e-mail directing the County to record and report on the Year End Financial Statements, all expenses incurred in performing the cleanup program services, even if it results in a negative fund balance.		
A-1112DEP-032	2/6/2012	Audit of the Land and Water Conservation Fund (LWCF) Grant Program	Division of Recreation and Parks	Finding 1: The OIG found the absence of onsite inspections that are required by the federal program. Recommendation: OIG recommends that the Division perform the on-site inspections as required in the LWCF Grant Manual.	The Division is aware that on-site inspections are a LWCF program requirement. However, due to budget/travel restrictions which have curtailed our staff's ability to travel, we have found a means to maintain control and compliance of our projects by using grantee self-inspection reports and certification. These certifications always include completed site photos. This method of compliance has been reviewed and approved by the National Park Service.		

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A-1112DEP-043	5/7/2012	Audit of Charlotte County Contract GC710	Division of Waste Management	<p>Finding 1: Based on this review, storage tank facilities were inspected in Charlotte County as stipulated in Tasks 3 and 4. However, we noted that amounts reported on the financial statements for the two (2) Tasks were not accurately recorded. Specifically, the County understated salaries and benefits reported in Task 3, and overstated salaries and benefits reported in Task 4. The County also understated Vehicle Expenses reported in Task 4 and understated All Other Expenditures reported in Tasks 3 and 4. As a result, the Ending Fund Balance and Carry Forward amounts reported were overstated for both Tasks. In regards to Year End Financial Statements, the County retained a Fund Balance that exceeded the allowed retention amount of 10% of the total Task. The Bureau did not obtain reimbursement for the excess funds and did not approve the County's retention of the excess Fund Balance. The County generally complied with all performance requirements. Recommendation: First, we recommend the Bureau to direct the County to submit revised financial statements for Tasks 3 and 4 with the corrected expenditures and fund balance totals. In addition, the Bureau should direct the County to establish the necessary controls to prevent expenditures from being incorrectly charged to the Compliance program. Secondly, we recommend the Bureau direct the County to refund \$69,751.44 to the Department for the excess fund balance. This amount represents funds in excess of 10% of the Task 4 Assignment amount. In addition, the Bureau should establish procedures to ensure that year-end excess funds are either returned to the Department or if retained by the County, document approval for the retention.</p>	The Bureau directed the County to submit corrected financial statements for Tasks 3 and 4 and to establish controls to prevent future discrepancies. The Bureau also directed the County to maintain the excess funds until further notice.	
A-1112DEP-046	4/30/2012	Audit of Blue Moon Outdoor Center at Oleta River State Park	Division of Recreation and Parks	<p>Finding 1: Sexual Predator and Sexual Offender Registration Verification--The Concessionaire did not maintain sexual predator and sexual offender registration verification in employee files. According to Agreement Amendment #2, the Visitor Service Provider (VSP1) shall perform sexual predator and sexual offender checks on its employees and shall keep a copy of such records in their personnel files that will be accessible by the Department during the VSP's regular office hours. During our field visit, we reviewed a sample of five employee files and did not find documented verifications. Failure to complete these verifications prior to employment could lead to significant liability for the Division. Recommendation: We recommend the Division direct park management review all Concessionaire files to verify the inclusion of updated sexual predator and sexual offender registration verification. If the files do not include the sexual predator and sexual offender registration verification, they should be completed, reviewed, and placed in the file.</p>	The park manager will add a line to the quarterly concession evaluation form which will be used to perform random checks to ensure the appropriate sexual predator and sexual offender registration verifications are being completed on employees. The initial check will ensure all current employees have been checked. This will be included on the next scheduled quarterly review, which is due to the Bureau of Operational Services (BOS) on July 20, 2012. Additionally, BOS will include this information in the Quarterly Evaluation master template for use with all multi-year concession operations, upon its next revision.	

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A-1112DEP-046	4/30/2012	Audit of Blue Moon Outdoor Center at Oleta River State Park	Division of Recreation and Parks	<p>Finding 2: The Trial Balance reflects transactions from the General Ledger during the audit period. The Concessionaire maintains a combined General Ledger for Concession sales from both Oleta River State Park and John U. Lloyd State Park. Ledger codes are used to attribute sales by park and sales center. Although the total reported commission sales varied by \$4,553.89 or .4%, the amounts reported by category in the Monthly Reports of Gross Sales were not supported by Trial Balance amounts. Restaurant sales on the Monthly Report of Gross Sales differed from Fish House food and beverage sales in the Trial Balance by \$44,180.81 or 40%. Food and beverage sales of \$114,103.85 were included under the Blue Moon Outdoor Center.</p> <p>Total sales attributed to Boat Launch on the Monthly Report of Gross Sales differed from sales attributed to the Blue Moon Outdoor Center by \$39,623.92 or 4%. The food and beverage amounts included in the Blue Moon Outdoor Center sales may have been included in some of the sales that were reported under Restaurant in the Monthly Report of Gross Sales. When sales reported in the Monthly Report of Gross Sales can not be traced directly to amounts supported by category in the Trial Balance, the Division can not be assured that all sales are being properly reported. Recommendation: We recommend the Division direct the Concessionaire to base the amounts reported in the Monthly Reports of Gross Sales directly on books of original entry. Amounts reported by category should be tied directly to source documents to verify accuracy.</p>	<p>The Division is in agreement with the OIG's recommendation. The Park Manager will address the finding with the Concessionaire. This finding could potentially be a result of a lack of training or insufficient management of concession employees. Based on paragraph 35 of Visitor Services Agreement number R-3204, the Park Manager will request the Concessionaire provide additional training for employees and managers, specifically with regard to cash handling and data entry to the POS system. The Park Manager will also emphasize the necessity of the Concessionaire's accounting records reconciling to the gross sales reported to the Division.</p>	

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A-1112DEP-046	4/30/2012	Audit of Blue Moon Outdoor Center at Oleta River State Park	Division of Recreation and Parks	<p>Finding 3: Sales excluded from Commission Payments and Bank Deposit Discrepancies--Sales Excluded from Commission Payments--</p> <p>The Concessionaire conducts off-site tours to groups outside the park. The Concession business is used for these tours and they are booked through the Concession office within the park. However, since they are physically conducted off-site, the Concessionaire does not include these sales in the gross sale calculation for commission Sale of Used Kayaks--</p> <p>Used rental equipment was sold at a discount, but was not included in gross sales. The Concession revenues for offsite tours and used rental equipment were not reflected in the commissioned sales, however; these sales were included in the concession sales journals. Sales from off-site tours and used rental equipment were deposited in the Concession bank account. Since these sales were not included in calculations for commissions, bank deposits exceeded reported sales for the period. Recommendation: We recommend the Division work with the Concessionaire in order to properly pay commissions on all gross sales for operations under this agreement. Sales of off-site tours and used rental equipment should be formally addressed with the Concessionaire by the Division. All revenues from operations under the contract and deposited in the concessionaire's bank account should be subject to commission payments. Bank deposits should equal amounts reported by period as required. We recommend the Division require the Concessionaire to pay \$1,523.73 (\$10,883.74 X 14%) commission for amounts removed from the total gross sales commission calculation during the audit period. We further recommend the Division take steps to recuperate commission payments on sales removed from commission calculations for periods outside of this audit scope.</p>	The Division is in agreement with the OIG's recommendation. The Division is in the process of reviewing monthly reports of gross sales to determine the amount of commission due to the Department. In order to facilitate this review, the Division requests assistance from the OIG in determining the total amount owed. Once this is determined, the Division will pursue collection of the delinquent commissions from the Concessionaire.	
A-1112DEP-046	4/30/2012	Audit of Blue Moon Outdoor Center at Oleta River State Park	Division of Recreation and Parks	<p>Finding 4: General Ledger Reflects Business Activities at Two Separate Parks</p> <p>According to section 14.a of the agreement, the VSP shall establish and maintain books, records and documents directly pertinent to performance under this agreement. This agreement (R-3204) is exclusively for concession operations at Oleta River State Park. Blue Moon Outdoor Center, LLC has a separate agreement for concession operations at John U. Lloyd Beach State Park. The Concessionaire's general ledger included sales and activities conducted by the Concessionaire at both parks and was not used solely for sales in this park. Within this combined general ledger, account code 43010 represented sales removed from commission calculation for off-site tours in the amount of \$20,051. According to the Monthly Report of Gross Sales under this agreement, these non-commissioned sales totaled \$10,884 as discussed in the finding above. Since the general ledger represents activities from both parks, the Division does not have accountability for the sales recorded under the 43010 ledger code. Further, including operations from both parks into one general ledger inhibits the distinction of sales under this agreement. Recommendation: We recommend the Division require the concessionaire to maintain separate accounting records for operations under this agreement in order to accurately depict financial activities at Oleta River State Park.</p>	The Division is in agreement with the OIG's recommendation. The Concessionaire no longer operates the concession at John U. Lloyd Beach State Park; however, this finding will be addressed with the Concessionaire in the event the opportunity presents itself again in the future.	

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A-1112DEP-047	3/9/2012	Audit of John Pennekamp State Park	Division of Recreation and Parks	<p>Finding 1: We reviewed a sample of ten (10) volunteer and five (5) employee files to determine if they included the sexual predator and sexual offender registration verification as required. Out of the ten (10) volunteer files, one (10%) did not include the verification. Out of the five (5) employee files examined, two (40%) did not include the verification. Park staff ran the registration information online and placed them in the incomplete files while we were in the office. However, failure to complete these verifications prior to employment could lead to significant liability for the Department and Division. Recommendation: We recommend the Division direct park staff to review all volunteer and employee files to verify they include the sexual predator and sexual offender registration verification. If the files do not include the sexual predator and sexual offender registration verification, they should be completed, reviewed, and placed in the file. As an added control, the Division may want to consider an annual review of files to verify complete records.</p>	<p>Missing sexual predator and sexual offender registration verification records were reviewed for all volunteers and employees. It was determined that missing records were the result of misfiling. In the future additional annual reviews and checks by staff will be preformed to insure that this required verification is being completed as required.</p>	
A-1112DEP-047	3/9/2012	Audit of John Pennekamp State Park	Division of Recreation and Parks	<p>Finding 2: To verify the park was in compliance with park fiscal procedures regarding state property, we sampled 19 items from the sensitive items list provided by the Park Manager and 20 items from the official park property master list. Of the 19 items sampled from the sensitive items list, all were located in the park. Of the 20 items sampled for the park property listing, 18 (90%) were located in the park. A Sony EV-S900 8MM Video Recorder valued at \$1,725.00, purchased on 12/2/1991, and fuel tanks (3) valued at \$6,222, purchased on 1/1/1980, were unable to be located. The Assistant Park Manager believed the fuel tanks had been scrapped as the park no longer uses them and was unsure of the location of the video recorder. An updated model of the video recorder is currently in use. The inability to locate items on the property list could be perceived as the result of theft or misuse of park funds. Recommendation: We recommend Park staff complete a thorough check of the inventory items and follow the Department of Environmental Protection Directive 320 procedures to correct the inventory list. Directive 320 provides Department procedures regarding lost, missing, or stolen property and the disposal of property.</p>	<p>As a result of audit findings an additional property audit was performed by staff. This review also included infrastructural property inventory items not included in our previous inventory audits as well as a "Report of Missing Inventory Items" for the missing camera. Copies of the property audit and report of missing inventory will be scanned and sent to the OIG.</p>	



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A-1112DEP-056	3/30/2012	P-Card Audit	Division of Administrative Services	The Department Purchasing Card Usage Policy prohibits the use of third party billing, unless it is a one-time charge. Within the scope of our audit, 146 Amazon Marketplace transactions were identified. In our audit sample of 200 transactions, eight transactions or approximately 4% (8/200) appeared to be third party billers. The eight transactions were purchases made from Amazon Marketplace. In order to ensure accountability for purchases, P-Card policies must be clearly communicated and enforced. Recommendation: The Department, through the Division of Administrative Services, should improve the current P-Card transaction approval process to ensure that all transactions are allowed. If exceptions are made for third party billing, they should be documented by the P-Card user and Supervisor to state the reason and circumstances for the exception as well as Division approvals. In addition, the Purchasing Card Usage Policy should further clarify third party billing to avoid confusion among cardholders.	The Division updated the Department Purchasing Card Usage Policy P-Card Not List to identify Amazon Marketplace as a third-party billing provider on March 7, 2012. In addition, the P-Card Administrator has contacted the Department of Financial Services' (DFS) P-Card Program Administrator regarding the use of third-party billing. DFS responded that third-party billing is not prohibited, however, it is discouraged. We will strive to better define and identify third-party billing providers' as we make the changes noted above.	
A-1112DEP-057	6/20/2012	Audit of the State Revolving Fund Financial Statement and Selected Financial Controls as of June 30, 2011	Division of Water Resource Management	Finding 1: The Department over-matched the State Contribution in Grant Agreement FS-9845221-0 for Safe Drinking Water State Revolving Fund. The Clean Water and Drinking Water grants require that the states provide a 20 percent match. According to Grant Agreement FS-98452210 for Safe Drinking Water SRF for the budget period 09/01/2010 through 08/31/2017, under the Programmatic Conditions section item 2.E., the Department was to contribute \$8,863,200 for grant match. This amount represented the required 20 percent required match of the \$44,316,000 federal contribution. The Grant Agreement document listed the recipient contribution (state match) as \$11,200,000 in the EPA Funding Information section. This amount was included in the total project cost of \$55,516,000. The difference in the match that was required, and the actual amount that was appropriated resulted in an over match amount of \$2,336,800. We recommend the Department submit a request to EPA to amend the state contribution amount during the next award budget period so that the over matched portion of the FS-98452210-0 grant could be deducted or carried forward.	We agree with this finding which occurred due to an administrative error in the grant agreement prepared by the EPA. The Department has revised the Schedule to reflect the required match of \$8,863,200, resulting in a cumulative overmatch as of June 30, 2012 of \$2,412,100. The schedule and overmatch amount will be provided to Department management, the Governor's Office of Policy & Budget, and legislative appropriations committees for consideration in preparing the match appropriation for FY 2013-2014.	

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N-1011DEP-006	12/15/2010	Auditor General Payroll and Personnel Administrative Processes	Division of Administrative Services	Finding 1: Time Record Submittal, Review, and Approval--Procedural deficiencies existed with respect to the monitoring of the timely submittal, review, and approval of employee time records. Recommendation: We recommend that DMS clarify in rule, policy, or procedure, the time record preparation, submission, and approval responsibilities of employees and supervisors. Such clarifications should address specific time frames for time record submission and approval. Additionally, to improve the usefulness of the Missing Time Records report, we recommend that DMS enhance the report by including an aging of the time records and identifying the responsible supervisors. State agencies should use such information to identify those employees whose time records frequently require corrective actions, are repeatedly missing, or are not timely approved and take appropriate corrective measures.	DEP will take the following corrective measures to identify those employees whose time records frequently require corrective actions, are repeatedly missing, or are not timely approved: We currently maintain a spreadsheet to track timesheets that have been "unapproved" for correction. We use this spreadsheet to monitor the resubmission and ensure any additional payments and/or overpayments are processed timely; We will modify our internal missing timesheet report to include the supervisor of the employee. In addition, we will review prior month reports so that we can advise directors monthly of any employee/supervisors that routinely miss the required deadline dates; With the July 2010 enhancements to People First, the system will not allow an employee to submit a timesheet until all previous timesheets have been approved so this will also assist in keeping current with missing timesheet information.	

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N-1011DEP-006	12/15/2010	Auditor General Payroll and Personnel Administrative Processes	Division of Administrative Services	<p>Finding 2: Compensatory Leave Credit--State Agencies did not consistently recognize the maximum special compensatory leave credit limits in the collective bargaining agreements when calculating the special compensatory leave payouts. When calculating the special compensatory leave payout for the officer at DFS, DFS limited the payout to 240 hours even though the officer had accumulated 435 special compensatory credit hours. Recommendation: To promote compliance and ensure consistency in the application of rules and relevant collective bargaining agreement provisions by the various State agencies, we recommend that DMS and DFS provide State agencies with detailed comprehensive guidance related to leave payouts and the maximum accumulation limits for the various types of compensatory leave credits. Such guidance should also address the appropriate use of FLAIR and People First compensatory leave codes. To prevent large cash payouts upon employee separation from State employment and decrease State agency leave liabilities, we also recommend that State agencies periodically review their employees' compensatory leave balances and identify employees who are accumulating large compensatory leave credit balances or whose compensatory leave credits are approaching the maximum limits set forth in applicable collective bargaining agreements. When appropriate, the agencies should compel the use of accumulated special compensatory leave credits prior to approving employee use of other leave types. The Legislature should consider revising Section 110.205(7), Florida Statutes, to either restrict the number of special compensatory leave credits that may be transferred or to require the payment of all accumulated special compensatory leave credits when an employee voluntarily moves from a Career Service pay plan position to a position in another State Personnel System pay plan.</p>	To reduce the chance of an incorrect payout, it would be extremely helpful if DMS included any deviations from the standard information provided in the rule and covered these collective bargaining contract exceptions in the rule. DFS could also address this in the Payroll Mnaual. The DMS rules states that employees are to be paid for all special compensatory leave when they leave and does not mention a limit on the number of hours. At DEP, we provide directors with a report of Special Compensatory Leave balances each quarter including beginning balance, additional Special Compensatory Leave earned during the quarter and the ending balance. A cover memorandum is provided reminding directors "We ask that you continue to assist in reducing the Department's leave liability by limiting the accrual of special compensatory leave credits when possible. Please remind managers and employees that they are to use special compensatory leave credits prior to using annual leave or regular compensatory leave so that these balances do not continue to carry forward."		
N-1011DEP-006	12/15/2010	Auditor General Payroll and Personnel Administrative Processes	Division of Administrative Services	<p>Finding 3: Unused Annual and Sick Leave Payouts--Five Agencies had not established written termianl leave payout policies and procedures at the time of our audit request. DMS subsequently established written policies and procedures effective July 2009. Recommendation: We recommend that each State agency's procedures be enhanced, as appropriate, to address the terminal leave payout process. Such enhancements should require the performance of leave balance audits prior to processing terminal leave payouts, and documentation of such audits should be retained. We also recommend that State agencies take other appropriate steps, including independent verification of payout calculations, to ensure that terminal leave payouts are accurate and paid in accordance with applicable laws, rules, and guidelines.</p>	We are in the process of revising DEP Directive 425, Attendance and Leave, to include terminal leave payout policies and procedures.		

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N-1011DEP-006	12/15/2010	Auditor General Payroll and Personnel Administrative Processes	Division of Administrative Services	<p>Finding 4: Dual-Employment Rules and Guidelines--Four of the six State agencies included within the scope of this audit had established agency dual-employment policies and procedures requiring that a dual-employment request form be initiated by the employee and approved by agency management. While all four of these agencies' policies and procedures required that the approval be performed during each fiscal year, the policies and procedures varied regarding the State employers for which dual-employment approval was required. For example, DEP and DACS policies and procedures required that a form be completed and approved for dual employment for both SPS and non-SPS State entities, such as the State University System, while the DMS agency policies and procedures restricted the use of such a form to employment at SPS agencies.</p> <p>Recommendation: We recommend that DMS and the various State agencies establish or revise dual-employment policies and procedures to ensure that approval during each fiscal year is obtained by any employee seeking employment at, or compensation form, more than one State agency. To ensure compliance with State Law, such policies and procedures should clearly address both the simultaneous compensation from any appropriation other than the appropriations for salaries and the compensation from any State agency or the judicial branch of State Government.</p>	We are in the process of revising DEP Directive 401, Dual Employment, to address this concern.	
N-1011DEP-006	12/15/2010	Auditor General Payroll and Personnel Administrative Processes	Division of Administrative Services	<p>Finding 5: Dual-Employment Approvals and Management of Dual-Employment Activities. Recommendation: We recommend that State agencies take appropriate steps to ensure that dual-employment requests are properly submitted and approved and that comprehensive records documenting all dual-employment approvals be maintained. In addition, we recommend that DMS and DFS, in conjunction with the other State agencies, create a mechanism to identify those employees who simultaneously receive compensation from more than one State employer.</p>	We are in the process of revising DEP Directive 401, Dual Employment, to address this concern.	

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N-1011DEP-006	12/15/2010	Auditor General Payroll and Personnel Administrative Processes	Division of Administrative Services	<p>Finding 6: Salary Payment Calculations--Two errors for the 87 DEP salary payments tested. DEP overpaid one employee \$50 due to an error in calculating the employee's overtime rate of pay and overpaid the other employee by \$16 as a result of entering incorrect flex schedule hours into People First.</p> <p>Recommendation: State agencies should take appropriate measures to ensure that salary payments are accurately calculated based on the applicable rate of pay and actual hours worked. Such measures may include, for all payroll changes, an additional review of the calculations and supporting documentaion prior to salary payment issuance.</p>	<p>We will ensure we review approved timesheet information when calculating all payroll changes. DEP will take the following corrective measures to ensure that salary payments are accurately calculated based on the applicable rate of pay and actual hours worked: With the July 2010 enhancements to People First, we have begun requiring that employees have an accurate flex schedule entered and approved in People First prior to the monthly payroll processing. We follow-up to verify flex schedule information for all new hires, separations and other payroll changes prior to the payroll processing. this information is provided in our recently updated Attendance and Leave Directive; Prior to a payroll processing, we use supporting documentation to calculated the gross salary payment that is due. Once the payroll is processed, we use this information to verify the accuracy of the payment.</p>		
N-1011DEP-006	12/15/2010	Auditor General Payroll and Personnel Administrative Processes	Division of Administrative Services	<p>Finding 7: Salary Payment Calculations--State agencies did not always timely initiate third-party overpayment recovery efforts. State employees may voluntarily authorize deductions from their gross pay be made and paid to third parties. Although the dollar amounts for individual deductions may not be significant, the volume of these transaction may be great. Regarding third-party overpayments, we noted that the Payroll Preparation Manual did not include specific guidance for recovering from third parties any overpayments resulting from salary payment cancellations; Of the 60 salary payment cancellations tested, 17 reflected a total of 41 separate voluntary deductions ranging from \$1 to \$350 and totaling \$1,724. For 9 of the 41 deductions, the agencies had not taken timely action to recover from the third parties the amounts paid. Recommendation: We recommend that DFS enhance the Payroll Preparation Manual to include specific instructions for recovering from third parties any overpayments made as a result of salary payment cancellations. Additionally, we recommend that, when cancelling salary payments, State agencies take appropriate action to timely recover from third parties any amounts overpaid.</p>	<p>We will adopt procedures to comply with enhanced instructions issued by DFS for recovering any overpayments to third parties made as a result of salary payment cancellations.</p>		

REPORT NUMBER	PERIOD ENDING	Project Title	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	
						ISSUE CODE
N-1011DEP-052	3/30/2012	Auditor General State Park Revenues and Selective Administrative Activities Operational Audit	Division of Administrative Services / Division of Recreation and Parks	<p>Finding 1: District Compliance Reviews--</p> <p>The Department did not always complete the required annual compliance reviews of State Park fiscal operations. Recommendation: We recommend that the Department take steps to ensure that district annual compliance reviews are completed at each State park. We also recommend that the Department enhance its review procedures to include an examination of the controls over land use fees, timber revenues, and inventories held for resale.</p>	The Department of Environmental Protection (Department) agrees with the audit finding and recommendation. The Department will ensure that all park districts complete an annual park compliance review for all state parks every fiscal year. Our Division of Recreation and Parks (Division), Office of Financial Management will require copies of the completed annual compliance reviews be submitted to them each fiscal year to note that all have been completed and to make the Division Director aware of any potential problems noted in the reviews. Park merchandise resale inventories are reconciled monthly and submitted to our District Offices pursuant to our Operational Manual Chapter 5, Paragraph 15. The Division has standardized district annual compliance reviews to include an examination of parks' handling of land use proceeds and timber revenue.	
N-1011DEP-052	3/30/2012	Auditor General State Park Revenues and Selective Administrative Activities Operational Audit	Division of Administrative Services / Division of Recreation and Parks	<p>Finding 2: Real Florida Café--</p> <p>In violation of Florida Statutes, the Department operated the Real Florida Café, located in the Douglas Building, as a State Park-operated concession and covered losses with transfers from the State Park Trust Fund. Recommendation: We recommend that the Department take steps to ensure that State Park Trust Fund and Land Acquisition Trust Fund transactions are limited to purposes authorized in law.</p>	The Department agrees with this recommendation. The Department turned over the cafeteria operation to the Division of Blind Services on July 1, 2011.	

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N-1011DEP-052	3/30/2012	Auditor General State Park Revenues and Selective Administrative Activities Operational Audit	Division of Administrative Services / Division of Recreation and Parks	<p>Finding 3: Timber Sales Controls</p> <p>The Department did not properly monitor sales of State park land timber.</p> <p>Recommendation: We recommend that the Department establish procedures requiring that documentation be maintained to evidence the monitoring of timber sales in State parks, including a reconciliation of the prioritized list of sites to the actual timber sales. We also recommend that the Department ensure timber sales are recorded in a manner which allows a demonstration of compliance with Section 253.036, Florida Statutes.</p>	<p>As of October 2011, the Department has established procedures to assign a unique revenue object code for recording timber sales proceeds in FLAIR. Since that time, timber sales revenues are recorded to the timber sales object code so that these revenues are segregated in the State Parks Trust Fund and remain available to support land management appropriations. To ensure that all timber sales are properly identified with the unique object code, the Department of Agriculture and Consumer Services Florida Forest Service now copies the Department's Bureau of Finance and Accounting, (BFA) on correspondence relating to timber sales. BFA tracks these pending sales on a Timber Sales log, posts receipts from the Weekly Report of Receipts (WRR) to the log, and reconciles the WRR to FLAIR by object code. Additionally, with the notification from Florida Forest Service, BFA now has sufficient information to report amounts due as receivable at fiscal year-end. The Division has established written procedures for properly documenting timber harvest needs, tracking/inspecting harvests, and the reporting and depositing of timber sales revenue.</p>	

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N-1011DEP-052	3/30/2012	Auditor General State Park Revenues and Selective Administrative Activities Operational Audit	Division of Administrative Services / Division of Recreation and Parks	<p>Finding No. 4: Administrative Fines</p> <p>The Department did not always exercise due diligence in pursuing full payment of accounts receivable related to administrative fines. In addition, delinquent accounts receivable were not timely referred to a collection agent.</p> <p>Recommendation: We recommend the Department exercise due diligence in pursuing full payment of accounts receivable related to administrative fines and report delinquent accounts to a collection agent as require by Section 17.20, Florida Statutes.</p>	<p>BFA has worked with program areas to identify and collect receivables, to ensure that delinquent receivables are referred to the State collection agent in a timely manner. As a result, collection efforts are more consistent and timely, delinquent accounts are timely referred to the collection agency, and uncollectible accounts are no longer reflected as receivable/doubtful accounts. Over the past year, the Office of General Counsel (OGC) has been assisting Department staff in monitoring their accounts receivable, identifying when certain collection activities should be occurring, and ensuring that delinquent receivables are referred to the State collection agency in a timely manner. Further efforts, including updating DEP Directive 540 and providing training tools in collection procedure, are currently being pursued.</p>	



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N-1011DEP-052	3/30/2012	Auditor General State Park Revenues and Selective Administrative Activities Operational Audit	Division of Administrative Services / Division of Recreation and Parks	Finding 5: Information Technology Security--Security controls protecting Department information technology resources needed improvement. Recommendation: We recommend that the Department strengthen access controls to reduce the risk of unauthorized access to information within the Cash Receiving Application (CRA) and Legal Case Tracking (LCT) System applications.	The Division of Administrative Services is working with the Office of Technology and Information Services to develop a clearly defined and consistent procedure and mechanism to facilitate notification in a timely manner to appropriate Systems Administrators throughout the Department to grant access to authorized new employees, as well as notifications to revoke access to systems upon termination. A centralized procedure and clearly defined responsibilities will improve access administration for the CRA and LCT as well as all other information systems within the Department. Over the past year, OGC has implemented a new policy to ensure terminated employee's LCT access is revoked within 3 days of separation from the Department. When the Certificate of Termination is submitted to the Bureau of Personnel Services, the Office Manager submits the request to revoke the separated employee's access to LCT through the Department's new Service Desk Ticketing System. The request is tracked until completed to ensure access is removed within the 3 day timeframe.	

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V-1011DEP-021	2/21/2011	Review of the FIRST / SWIFT Contract with Inspired Technologies	Division of Waste Management / Office of Technology and Information Services	<p>Finding 1: Internal control weaknesses-- Hours Billed- Several of the contracted staff positions exceeded the hours listed in the task order without a change order. Change orders were not provided for the change in hours worked. According to the contract manager, verbal agreements were conducted for the excess hours, and management was monitoring the work through Inspired's weekly project status reports. Hourly Rates-Each contracted staff has an approved hourly rate under the task assignment. Hourly rates changed for some contractors through the course of the fiscal year. The Division has also requested reimbursement for excess pay made to one of the Application Analysts. It was determined the rate change was made in error. Payments on invoices for projects outside the Division and the Department indicate minimal review prior to payment. In response to the finding, the Division requested reimbursement for the error. The amount was reimbursed through invoice 2010-2058. Timesheets-Submitted timesheets lacked documentation for hours worked. We recommend Division contract management closely monitor timesheets and work performed by the contractor. Management could require documentation of meaningful milestones to project completion prior to being paid. The description of work performed should align with the appropriate task order and should provide a specific link to completion of deliverables. Contractors should not exceed their tasked hours unless the work has been approved with a change order.</p>	The Division has put procedures in place to closely monitor all timesheets and work performed by the contractor.	

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V-1011DEP-021	2/21/2011	Review of the FIRST / SWIFT Contract with Inspired Technologies	Division of Waste Management / Office of Technology and Information Services	<p>Finding 2: Based on our review of the task assignments, many of the tasks were being rolled to following fiscal years. Division management stated that contractors were given other assignments and that assignments were prioritized. However, change orders were not provided to change the deliverables and task assignments in the open task order.</p> <p>The Division provided documentation outlining the risks associated with incorporating BPEL into the FIRST/SWIFT application. The implementation caused significant delays in the development and required the staff to be used in services other than the original task assignments. The Division also provided a document addressing delays due to changes in requirements outside the originally assigned tasks for Inspired. The practice of rolling tasks to future fiscal years without change orders to justify the need could lead to a longer contract than necessary as well as opportunities for delayed work and misuse of time. It could also lead to payment for work not requested or approved. Recommendation: We recommend Division contract management monitor task assignments closely and ensure completion of all task assignments for the fiscal year. If changes to the task assignments/deliverables are made, a change order should be created. This will ensure the department remains on task to complete development by June 2011. In moving forward to fiscal year 2011-2012 and the end of project development, the Division should consider moving toward a fixed price contract arrangement and put the maintenance phase and remaining development out for bid. Since the Department owns the intellectual property gained through development of the technology, cost savings could be realized by specifying the maintenance tasks necessary through a fixed price arrangement secured through competitive bid. The fixed price arrangement would also assist the Department in maintaining control on hours, rates, and work accomplished.</p>	The Division is now doing change order for all work outside of the original task assignment including work performed within OTIS that is not on current task order. The Division will consider a fixed price arrangement for this project when the new administration is in place to provide overall project direction, known funding sources are available, and a stable infrastructure is able to support the application.	

REPORT NUMBER	PERIOD ENDING	Project Title	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
V-1011DEP-035	6/30/2011	Review of FIRST	Division of Waste Management	<p>Finding 1: Monitoring of password accounts could be improved.</p> <ul style="list-style-type: none"> <li>• Policy should be updated to include deactivation of passwords for personnel who leave for an extended time period. The period should be applicable to the situation. An example identified was a reservist who deployed for an extended period. The reason given was that this was a district person who was expected to return. Another possible example, though not identified by testing, would be extended medical leave. Deactivation of accounts would alleviate the possible misuse of passwords in inspector's absences. We acknowledge that many accounts where no inspections were logged were for county backup or supervisory personnel.</li> <li>• Inspection attributed to "Read Only" accounts. Two inspections were attributed to a non-inspector. Password accounts become out-dated. With the current environment of down-sizing and reorganization; personnel have changed jobs or consolidated work positions which could impact the on-going compliance program. Whereas, verification calls to the county personnel found that the personnel were still current, some backup inspector personnel were the compliance inspector's supervisor's supervisor. Which county personnel have access was based primarily on the counties' decision and needs. The Bureau has limited control over the county personnel decisions. The compliance contracts list district personnel as DEP task managers. Recommendation: We recommend that the Bureau develop exception reports which provide for the following: <ul style="list-style-type: none"> <li>• A list of inspectors sorted by County (Contract) who had no inspection activity entered into FIRST during the previous quarter. This will help the task manager ensure the inspector's accounts are current.</li> <li>• Identification of user accounts where activity has occurred that does not agree with privileges granted. The user activity preformed, and the resolution should be documented, to ensure that all exception activity is appropriately supported; in addition any necessary corrective action should be taken in a timely manner.</li> </ul> </li> </ul>	<p>A policy will be established by the Bureau that any FIRST account will be deactivated for personnel who have "Inspector" roles, but have not had any activity (not only inspections) for greater than 90 days, unless a valid reason for the account to remain open can be provided. This policy will be developed by the Bureau September 1, 2011. An ancillary report using the Inspsector Activity Report available on the website will be developed identifying the user role, activity and dates. This report will be provided to the District Tanks Managers for use and monitoring. In addition, documentation will be provided on the appropriate use and function of the report, including providing supporting documentation by the District Tanks Manager as to why inactive accounts are remaining open, why accounts are to be inactivated, or why activity has occurred that is not associated with the role assigned. This report and documentation will be developed by the Bureau by August 1, 2011.</p>	

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V-1011DEP-035	6/30/2011	Review of FIRST	Division of Waste Management	<p>Finding 2: Quality Assurance/ Quality Control (QA/ QC) inspections were performed; however, as an internal control, goals need to be established. The number of inspections performed varied from district to district. During the past two calendar years, QA/ QC inspections were a control either not used or not documented. Some districts did not document the visits to the facilities with county inspectors. We did not identify a requirement to document or perform QA/ QC inspections. Though no requirement was identified, 40 of 100 points on the Annual Program Review form were allocated to Field Inspection Review. The use of QA/ QC inspections could help standardize compliance inspections across a district and increase uniformity within the districts state-wide.</p> <p>Recommendation: Work with the Waste Program Administrators, Task Managers and other district program management to establish goals for the number of QA/ QC inspection activities by contract. (Consideration should include experience of inspectors, past problems, program changes, etc.)</p> <ul style="list-style-type: none"> <li>• Develop an exception report with the DEP task managers to list the number of QA/ QC inspection activities by contract.</li> <li>• Issue the exception report to the DEP task manager (districts) as a tool to help performance.</li> </ul>	<p>The Bureau will work with the Waste Program Administrators and task managers (District Tanks Managers) to establish a goal for the number of QA/QC inspections to be completed by contract. The Bureau will also develop an ancillary report to the Compliance and Enforcement Activity by Date Report that is currently available on the website. In addition, documentation will be provided on the appropriate use and function of the report for the District Tanks Managers. This report and documentation will be developed by the Bureau by August 1, 2011.</p>	

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V-1011DEP-043	4/18/2011	Review of Information Security Regarding the Disposition of Department Copiers and Printers	Office of Technology of and Information Services	<p>Finding 1: Program areas are responsible for the sanitization of MFD hard drives. Even though OTIS sanitizes computer hard drives before disposition, they are currently not responsible for the sanitizing of MFD hard drives. Through December 2010, the department has disposed of eight multi-function devices with an onboard hard drive. Based on this small sample, information associated with these units has not consistently been safeguarded in a manner consistent with Directive 390. We found that the program areas do not have formal procedures to properly sanitize the hard drives. The risk of ineffective sanitization will be limited to the balance of the devices that remain on the previous State Contract, #600340-06-1, which will expire in 2013. As of December 2010, this contract accounted for 88 of the 92 devices that are currently leased.</p> <p>Recommendation: According to FAC 60DD-2.009, DEP should have policies and procedures to govern the disposal and sanitization of media, including hard drives. We recommend a formal policy be developed that educates and holds programs accountable for ensuring sanitized hard drives of all disposed media devices. This should include an education, certification, and reporting component. Verification of sanitized hard drives should be signed by the responsible program staff. Documentation and records of this process should be retained by OTIS. OTIS should take due care to ensure that procedures conform with the requirements outlined by Florida Administrative Code 71A-1 as well as guidance from AEIT.</p>	<p>OTIS accepts the OIG recommendation of Report No. V-101DEP-043 dated March 11 for establishing a policy regarding the sanitization of media devices to include an "education, certification, and reporting component" to mean the following: That the policy and process will be introduced to those responsible for adhering to the policy to include end users, technical support, program area property custodians, budget coordinators, and to the Procurement Office; Certification means that by initial and/or signature, the responsible individuals and/or vendor (leased machines) will verify that they have properly wiped the media hard drive device in accordance with the policy or for vendors taking back leased machines, have deleted/wiped the device and provide a certification document of that fact; and the reporting component of the policy would be that OTIS would be able to demonstrate that the process and record of wiping or certification of a wipe was achieved for all machines.</p>	
V-1011DEP-050	3/14/2011	Review of Construction Contracts DC 531 and DC 911 at Lake Jackson	Division of Recreation and Parks	<p>Finding 1: Time Extensions--Throughout Construction Contract DC911, time extensions were approved by the Division after the stated time limits. These additional hours were approved by the Contract Manager and the Chief or Assistant Chief. According to the project manager, the inclement weather article was not practical due to the amount of change orders that would result. He requested the contractor to combine months. He verified the rain delay request with the rain fall amounts tracked by the Park. The practice of approving time extensions after the deadline has passed exposes the contract to unreasonable delays and excess time spent on the project. Recommendation: We recommend the Division closely monitor change orders in relation to time extensions. According to current policy, requests submitted later than the 7 day limit imposed by Article 29.03 should be denied. We recommend the Division revisit contract language to possibly provide a longer length of time to submit rain delay requests provided the contractor supplies adequate documentation.</p>	<p>The Division of Recreation &amp; Parks, Bureau of Design and Construction will work to develop new contract language with regard to delays caused by weather. In addition to developing new contract language, a standard operating procedure (SOP) for the construction contracting process is also being developed. This procedure will define the documentation to be obtained to support the planning and review process prior to the issuance of competitive procurement documents, development of a clear scope/payment methodology, the required documentation needed to support change order consideration, conflict resolution procedures, and contract closeout. The Division of Administrative Services will provide support to the Division of Recreation and Parks in revising the SOP as changes become necessary.</p>	

REPORT NUMBER	PERIOD ENDING	Project Title	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
						CODE
V-1112DEP-012	12/6/2011	Management of Department Website Information Content and Format	Office of External Affairs	<p>Finding 1: Inconsistency throughout Department Website--</p> <p>A template, standards, and guidelines are provided to the Web Administrators to help maintain consistency throughout the Department's intranet and internet sites. Inconsistencies are present in both intranet and internet sites. The intranet site is a tool for employees to navigate to find resources and other valuable information. However, this information is not consistent among each division/office/district. It is even more important to maintain consistency among the internet sites because it is available and provides information to the public. Each division/office/district can portray their own content and graphics while maintaining a standard format to ensure that all Department sites are consistent. Currently, Web Administrators or employees with publishing rights can modify a template without notification. For example, the Division of Waste deviated from the standard template for their intranet site. The web manager was not notified of the change. In the past, the Office of External Affairs has updated at least one site due to publishing inconsistencies.</p> <p>Recommendation: The Department consider taking steps to centralize final content publishing to improve consistency throughout the Department website and to ensure compliance with Section 508 of the Rehabilitation Act.</p> <p>Program/Division sites may be maintained individually, but consider adding a final review step by the Department web manager to ensure content format consistency.</p>	The Office of External Affairs concurs with the findings.	
V-1112DEP-012	12/6/2011	Management of Department Website Information Content and Format	Office of External Affairs	<p>Finding 2: Noncompliance with Standards--</p> <p>The Department Web Site Development and Usage Standard was developed for Web Administrators to detail the web development process and to provide web standards, statutes, rules and guidelines. Compliance with Section 508 of the Rehabilitation Act is listed on this standard but several sites are not fully compliant because the standards are not enforced. As an example, the Southeast Florida Coral Reef site located at <a href="http://www.southeastfloridareefs.net">www.southeastfloridareefs.net</a> is compliant with some of the Section 508 requirements like photo descriptions, but it lacks alternate text tags and video transcripts. Recommendation: We recommend Web Administrators be responsible for complying with Department Web Site Development and Usage Standard developed by OTIS. Compliance with this standard should be verified and documented by Department Web Administrators.</p>	The Office of External Affairs concurs with the findings.	

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V-1112DEP-012	12/6/2011	Management of Department Website Information Content and Format	Office of External Affairs	<p>Finding 3: Cost-Effectiveness--The survey conducted for this review demonstrated the variations among employee titles and time spent on content management for Department websites. The amount of time spent by employees varies throughout the year, depending on uncontrollable events. According to the survey, the Department may be able to find a more cost-effective alternative that provides consistency and standard compliance throughout the Department website. A content management system could possibly serve as an alternative if it meets the Department's website's needs while lowering costs.</p> <p>Recommendation: We recommend the Department use the annual cost estimate to review whether current practices or a more cost-effective alternative would serve the Department's need for website management. Since the current cost estimate provided was based on survey respondents' time estimation, care should be taken in any decisions to change website management. Only alternatives that provide the same or better service at a significant savings should be considered.</p>	The Office of External Affairs concurs with the findings.	
V-1112DEP-038	12/22/2011	Review of Holmes County Final Year End Financial Statements for Contract Close-out	Division of Waste Mangement	<p>Finding 1: The County's Year End Financial Statements for Tasks 1 and 2 were inaccurate. Recommendation: The OIG recommends that the Bureau request the County to submit amended financial statements for Tasks 1 and 2 to accurately report the expenditure amounts. In addition, since the contract has been mutually terminated per Amendment 1 of the Contract, the County should return the ending fund balance of \$12,624.27 to the Bureau.</p>	The Bureau directed the County to return the \$12,624.27 in unspent compliance funds to DEP.	
A-1011EOG-012	4/1/2011	Enterprise Ethics Audit DEP	Agency Wide	<p>Finding 1: Code of Ethics: Directive DEP 202--Employees should be informed in the training of the process for reporting ethical violations. In addition, the policy should guide the process for reporting of such violations. The directive directs employees to the ethics officer, ethics attorney, or OGC intranet site for further questions. Clear direction for employees to report ethical violations and the process to report such violations in not included. Recommendation: We recommend the Department revise the Code of Ethics and training to outline a process for reporting ethical violations.</p>	DEP Secretary Vinyard has requested that the General Counsel and Director of Admin Services work together to outline in our Code of Ethics and training program a process for reporting ethical violations. They have also been asked to work with OIG to evaluate additional methods to strengthen consistent and uniform discipline of ethical violations.	



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A-1011EOG-012	4/1/2011	Enterprise Ethics Audit DEP	Agency Wide	Finding 2: Conduct of Employees: Directive DEP 435--Because the 2002 guidance supports management discretion, enforcement of ethics violations by employees may have different outcomes for the same offense. Management decides the appropriate enforcement action on a case by case basis. Some of the survey comments indicated a concern for lack of consistent discipline by management regarding reported unethical behavior. Recommendation: We recommend the Department, specifically the Office of General Counsel along with the Bureau of Personnel and the Office of Inspector General Internal Investigations Section, consider additional methods to strengthen consistent and uniform discipline of ethical violations.	DEP Secretary Vinyard has requested that the General Counsel and Director of Admin Services work together to outline in our Code of Ethics and training program a process for reporting ethical violations. They have also been asked to work with OIG to evaluate additional methods to strengthen consistent and uniform discipline of ethical violations.	
A-1112EOG-012	3/30/2012	Enterprise Audit of Contract Monitoring Services	Division of Administrative Services	Finding 1: Contract management guidance could be improved by updating contract and procurement Directives DEP 300 and 315 to include all required elements. Recommendation: We recommend the Division review and upate their policies and procedures to address all of the required elements, including all dispute resolution or corrective action, and vendor accountability as required by CFO Memorandum No. 06 (09-10).	The Procurement Section within the Bureau of General Services, has already begun the process to combine DEP Directives 300 and 315 into one updated directive. All of the required elements of contract monitoring, as set out in DFS Memorandum No. 06 (09-10), will be included.	
A-1112EOG-012	3/30/2012	Enterprise Audit of Contract Monitoring Services	Division of Administrative Services	Finding 2: Contract manager training and development could be improved by ensuring that all contract managers attend the required training and are aware of all of the additional guidance that should be reviewed. Recommendation: We recommend the Division update training material to include all required material that must be reviewed by contract managers periodically. Program supervisors should be responsible for ensuring all contract managers attend required training. Training attendance should be documented and tracked by supervisors in contract manager files. Contract staff should be required to complete training prior to managing contracts/agreements.	Once the new Directive has been completed, the Procurement Section's training materials will be updated to parallel the information in the Procurement Manual. In addition, the Procurement Section will investigate the possibility of instituting a Powerpoint based procurement training program which will be divided into finite sections. Electronic certifications will be provided upon completion of each of the sections wich we hope can be tracked to a spreadsheet available on the web. Due to our current inability to electronically verify someone's attendance at DFS sponsored training, the Procurement Section will continue to track the required training for Department contract/grant managers by requesting periodic reports from DFS. In addition, we will look into posting on the Procurement website our tracking spreadsheet of contrac/grant managers with the dates they attended training for supervisors to view/consider.	

**ADMINISTRATIVE SERVICES**  
Exhibits or Schedules



**ADMINISTRATIVE SERVICES**  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Administrative Trust Fund
<b>Budget Entity:</b>	Program: Executive Direction & Support Services - 37 01 00 00
<b>LAS/PBS Fund Number:</b>	2-021

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>81,665.38</b> (A)		<b>81,665.38</b>
ADD: Other Cash (See Instructions)	150.00 (B)		150.00
ADD: Investments	1,240,316.09 (C)		1,240,316.09
ADD: Outstanding Accounts Receivable	4,136.97 (D)		4,136.97
ADD: _____	(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>1,326,268.44</b> (F)		<b>1,326,268.44</b>
LESS Allowances for Uncollectibles	(G)		
LESS Approved "A" Certified Forwards	311,906.95 (H)		311,906.95
Approved "B" Certified Forwards	3,917.38 (H)		3,917.38
Approved "FCO" Certified Forwards	(H)		
LESS: Other Accounts Payable (Nonoperating)	891.19 (I)		891.19
LESS: _____	(J)		
<b>Unreserved Fund Balance, 07/01/12</b>	<b>1,009,552.92</b> (K)		<b>1,009,552.92</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

**Department Title:** Department of Environmental Protection

**Trust Fund Title:** Administrative Trust Fund

**LAS/PBS Fund Number:** 2-021

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; (1,013,470.30) (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**   (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description   (C)

SWFS Adjustment # and Description   (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 3,917.38 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS   (D)

A/P not C/F-Operating Categories   (D)

  (D)

  (D)

  (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** (1,009,552.92) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 1,009,552.92 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2013 - 2014**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; (1,921,522.95) (A)  
 GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

(B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 13,945.61 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS  (D)

A/P not C/F-Operating Categories  (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** (1,907,577.34) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 1,907,577.34 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2013 - 2014**

<b>Department Title:</b>	Department of Environmental Protection
<b>Trust Fund Title:</b>	Minerals Trust Fund
<b>Budget Entity:</b>	Program: Executive Direction & Support Services - 37 01 00 00
<b>LAS/PBS Fund Number:</b>	2-499

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>51,230.19</b>	(A)		51,230.19
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	1,577,334.71	(C)		1,577,334.71
ADD: Outstanding Accounts Receivable	304,411.47	(D)		304,411.47
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>1,932,976.37</b>	(F)	-	<b>1,932,976.37</b>
LESS Allowances for Uncollectibles	1,781.02	(G)		1,781.02
LESS Approved "A" Certified Forwards	6,621.34	(H)		6,621.34
Approved "B" Certified Forwards	13,945.61	(H)		13,945.61
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	3,051.06	(I)		3,051.06
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>1,907,577.34</b>	(K)	-	<b>1,907,577.34</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Department of Environmental Protection
<b>Trust Fund Title:</b>	Working Capital Trust Fund
<b>Budget Entity:</b>	Program: Executive Direction & Support Services - 37 01 00 00
<b>LAS/PBS Fund Number:</b>	2-792

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,380.62	(A)			2,380.62
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments	1,571,723.25	(C)			1,571,723.25
ADD: Outstanding Accounts Receivable	1,509.33	(D)			1,509.33
ADD: _____		(E)			
<b>Total Cash plus Accounts Receivable</b>	<b>1,575,613.20</b>	(F)			<b>1,575,613.20</b>
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards	692,088.69	(H)			692,088.69
Approved "B" Certified Forwards	29,065.75	(H)			29,065.75
Approved "FCO" Certified Forwards		(H)			
LESS: Other Accounts Payable (Nonoperating)	435.13	(I)			435.13
LESS: _____		(J)			
<b>Unreserved Fund Balance, 07/01/12</b>	<b>854,023.63</b>	(K)			<b>854,023.63</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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



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

<b>Budget Period:</b>	<b>2013 - 2014</b>
<b>Department Title:</b>	Department of Environmental Protection
<b>Trust Fund Title:</b>	Working Capital Trust Fund
<b>LAS/PBS Fund Number:</b>	2-792

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<b>(355,250.50)</b>	(A)
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**Subtract Nonspendable Fund Balance (GLC 56XXX)**

		(B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description		(C)
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SWFS Adjustment # and Description		(C)
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**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	29,065.75	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
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A/P not C/F-Operating Categories		(D)
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Compensated Absences (GL 38600/48600)	(527,838.88)	(D)
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		(D)
--	--	-----

		(D)
--	--	-----

**ADJUSTED BEGINNING TRIAL BALANCE:**

	<b>(854,023.63)</b>	(E)
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**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**

	<b>854,023.63</b>	(F)
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**DIFFERENCE:**

	<b>0.00</b>	(G)*
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**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2013 - 2014**

<b>Department Title:</b>	Department of Environmental Protection
<b>Trust Fund Title:</b>	Coastal Protection Trust Fund
<b>Budget Entity:</b>	Program: Executive Direction & Support Services - 37 01 00 00
<b>LAS/PBS Fund Number:</b>	2-099

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	78,462.78 (A)		78,462.78
ADD: Other Cash (See Instructions)			
ADD: Investments	6,116,515.63 (C)		6,116,515.63
ADD: Outstanding Accounts Receivable	1,126,178.28 (D)		1,126,178.28
ADD: Anticipated Revenue-BP Deepwater Horizon	100,000,000.00 (E)		100,000,000.00
<b>Total Cash plus Accounts Receivable</b>	<b>107,321,156.69 (F)</b>		<b>107,321,156.69</b>
LESS: Allowances for Uncollectibles	230,110.30 (G)		230,110.30
LESS: Approved "A" Certified Forwards	274,044.66 (H)		274,044.66
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards	100,000,000.00 (H)		100,000,000.00
LESS: Other Accounts Payable (Nonoperating)	4,534,329.29 (I)		4,534,329.29
LESS: _____			
<b>Unreserved Fund Balance, 07/01/12</b>	<b>2,282,672.44 (K)</b>		<b>2,282,672.44 **</b>

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

<b>Budget Period: 2013 - 2014</b>	
<b>Department Title:</b>	<u>Department of Environmental Protection</u>
<b>Trust Fund Title:</b>	<u>Coastal Protection Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2-099</u>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(2,282,672.44)"/> (A)
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**Subtract Nonspendable Fund Balance (GLC 56XXX)**

<input type="text"/>	(B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
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**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="100,000,000.00"/> (D)
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A/P not C/F-Operating Categories	<input type="text"/> (D)
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Anticipated Revenue-BP Deepwater Horizon	<input type="text" value="(100,000,000.00)"/> (D)
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<input type="text"/>	(D)
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<input type="text"/>	(D)
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**ADJUSTED BEGINNING TRIAL BALANCE:**

<input type="text" value="(2,282,672.44)"/>	(E)
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**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**

<input type="text" value="2,282,672.44"/>	(F)
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**DIFFERENCE:**

<input type="text" value="0.00"/>	(G)*
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**\*SHOULD EQUAL ZERO.**

**STATE LANDS**  
Exhibits or Schedules



**STATE LANDS**  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Florida Communities Trust Fund
<b>Budget Entity:</b>	Program: State Lands 37 10 00 00
<b>LAS/PBS Fund Number:</b>	2-244

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>199,760.17</b>	(A)		199,760.17
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	359,802.73	(C)		359,802.73
ADD: Outstanding Accounts Receivable	47,107.50	(D)		47,107.50
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>606,670.40</b>	(F)		<b>606,670.40</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	8,009.10	(I)		8,009.10
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/12</b>	<b>598,661.30</b>	(K)		<b>598,661.30</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

**Department Title:** Department of Environmental Protection

**Trust Fund Title:** Florida Communities Trust Fund

**LAS/PBS Fund Number:** 2-244

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; [ (598,661.30) ] (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** [ ] (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description [ ] (C)

SWFS Adjustment # and Description [ ] (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [ ] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [ ] (D)

A/P not C/F-Operating Categories [ ] (D)

[ ] (D)

[ ] (D)

[ ] (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (598,661.30) ] (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** [ 598,661.30 ] (F)

**DIFFERENCE:** [ 0.00 ] (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

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

**Budget Period: 2013 - 2014**

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	4,150.00	(A)		4,150.00
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	4,150.00	(F)		4,150.00
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/12</b>	4,150.00	(K)		4,150.00 **

**Notes:**

\*SWFS = Statewide Financial Statement

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



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

**Budget Period: 2013 - 2014**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; (4,150.00) (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

(B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS  (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS  (D)

A/P not C/F-Operating Categories  (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** (4,150.00) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 4,150.00 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Florida Forever Trust Fund
<b>Budget Entity:</b>	Program: State Lands 37 10 00 00
<b>LAS/PBS Fund Number:</b>	2-348

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0.00	(A)			0.00
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments	120,758,274.18	(C)			120,758,274.18
ADD: Outstanding Accounts Receivable	626,004.61	(D)			626,004.61
ADD: _____		(E)			
<b>Total Cash plus Accounts Receivable</b>	<b>121,384,278.79</b>	(F)			<b>121,384,278.79</b>
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards		(H)			
Approved "B" Certified Forwards		(H)			
Approved "FCO" Certified Forwards	85,467,686.35	(H)			85,467,686.35
LESS: Other Accounts Payable (Nonoperating)	18,056.90	(I)			18,056.90
LESS: _____		(J)			
<b>Unreserved Fund Balance, 07/01/12</b>	<b>35,898,535.54</b>	(K)			<b>35,898,535.54</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

<b>Budget Period: 2013 - 2014</b>	
<b>Department Title:</b>	Department of Environmental Protection
<b>Trust Fund Title:</b>	Florida Forever Trust Fund
<b>LAS/PBS Fund Number:</b>	2-348

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<b>(120,316,784.23)</b> (A)
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**Subtract Nonspendable Fund Balance (GLC 56XXX)**

	_____ (B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	_____ (C)
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SWFS Adjustment # and Description	_____ (C)
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**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	_____ (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<b>84,418,248.69</b> (D)
--	--------------------------

A/P not C/F-Operating Categories	_____ (D)
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	_____ (D)
--	-----------

	_____ (D)
--	-----------

	_____ (D)
--	-----------

**ADJUSTED BEGINNING TRIAL BALANCE:**

	<b>(35,898,535.54)</b> (E)
--	----------------------------

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**

	<b>35,898,535.54</b> (F)
--	--------------------------

**DIFFERENCE:**

	<b>0.00</b> (G)*
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**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Florida Forever Program Trust Fund
<b>Budget Entity:</b>	Program: State Lands 37 10 00 00
<b>LAS/PBS Fund Number:</b>	2-349

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	(A)				-
ADD: Other Cash (See Instructions)	(B)				-
ADD: Investments	(C)				-
ADD: Outstanding Accounts Receivable	5,900.00 (D)				5,900.00
ADD: Anticipated transfers from Florida Forever Trust	22,287,438.14 (E)				22,287,438.14
<b>Total Cash plus Accounts Receivable</b>	22,293,338.14 (F)				22,293,338.14
LESS Allowances for Uncollectibles	(G)				-
LESS Approved "A" Certified Forwards	(H)				-
Approved "B" Certified Forwards	(H)				-
Approved "FCO" Certified Forwards	22,293,338.14 (H)				22,293,338.14
LESS: Other Accounts Payable (Nonoperating)	(I)				-
LESS: _____	(J)				-
<b>Unreserved Fund Balance, 07/01/12</b>	- (K)				- **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Florida Forever Program Trust Fund  
**LAS/PBS Fund Number:** 2-349

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;  (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**  (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS  (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS  (D)

A/P not C/F-Operating Categories  (D)

Anticipated transfers from Florida Forever TF  (D)

(D)

(D)

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

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**  (F)

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

<b>Department:</b>	37 Environmental Protection		<b>Budget Period 2013 - 2014</b>	
<b>Budget Entity:</b>	Land Administration - 37100200			
(1)	(2)	(3)	(4)	
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>	
<b>SECTION I</b>	<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>	
Interest on Debt	(A) 7,916,175	4,078,500	0	
Principal	(B) 65,765,000	69,885,000	0	
Repayment of Loans	(C) 0	0	0	
Fiscal Agent or Other Fees	(D) 13,565	0	0	
Other Debt Service	(E) 0	0	0	
<b>Total Debt Service</b>	<b>(F) 73,694,740</b>	<b>73,963,500</b>	<b>0</b>	

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

<b>SECTION II</b>	<b>ISSUE:</b> Preservation 2000 Revenue Bonds 1997B (refunds Series 1992A)			
(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
4.00% - 6.00%	July 1, 2013	202,595,000	23,470,000	0
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt		(G) 2,734,200	1,408,200	0
Principal		(H) 22,100,000	23,470,000	0
Fiscal Agent or Other Fees		(I) 0	0	0
Other		(J) 0	0	0
<b>Total Debt Service</b>		<b>(K) 24,834,200</b>	<b>24,878,200</b>	<b>0</b>

<b>ISSUE:</b>	Preservation 2000 Revenue Bonds 1998A (replaces Series 1992A)			
(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
4.00% - 6.00%	July 1, 2013	200,020,000	23,495,000	0
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt		(G) 2,730,900	1,409,700	0
Principal		(H) 22,020,000	23,495,000	0
Fiscal Agent or Other Fees		(I) 0	0	0
Other		(J) 0	0	0
<b>Total Debt Service</b>		<b>(K) 24,750,900</b>	<b>24,904,700</b>	<b>0</b>

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2013 - 2014**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total Debt Service</b>	<b>(F) <input type="text"/></b>	<input type="text"/>	<input type="text"/>

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

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

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
4.00% - 5.50%	July 1, 2013	185,240,000	22,920,000	0
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>	
Interest on Debt	(G) <input type="text" value="2,451,075"/>	<input type="text" value="1,260,600"/>	<input type="text"/>	
Principal	(H) <input type="text" value="21,645,000"/>	<input type="text" value="22,920,000"/>	<input type="text"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
<b>Total Debt Service</b>	<b>(K) <input type="text" value="24,096,075"/></b>	<input type="text" value="24,180,600"/>	<input type="text" value="0"/>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2013 - 2014**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>
Interest on Debt	(A) 90,215,504	81,792,850	69,297,129
Principal	(B) 231,375,000	265,115,000	85,345,000
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 189,676	204,017	186,886
Other Debt Service	(E) -5,107,575	-5,882,680	0
<b>Total Debt Service</b>	<b>(F) 316,672,605</b>	<b>341,229,187</b>	<b>154,829,015</b>

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

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

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
3.00% - 5.00%	July 1, 2023	138,540,000	6,515,000	0
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>	
Interest on Debt	(G) 4,752,025	325,750	0	
Principal	(H) 6,205,000	6,515,000	0	
Fiscal Agent or Other Fees	(I) 0	0	0	
Other	(J) 0	0	0	
<b>Total Debt Service</b>	<b>(K) 10,957,025</b>	<b>6,840,750</b>	<b>0</b>	

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

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
5.00% - 6.00%	July 1, 2013	157,140,000	20,760,000	0
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>	
Interest on Debt	(G) 2,032,500	1,038,000	0	
Principal	(H) 19,890,000	20,760,000	0	
Fiscal Agent or Other Fees	(I) 0	0	0	
Other	(J) 0	0	0	
<b>Total Debt Service</b>	<b>(K) 21,922,500</b>	<b>21,798,000</b>	<b>0</b>	



**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2013 - 2014**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total Debt Service</b>	<b>(F)</b> <input type="text"/>	<input type="text"/>	<input type="text"/>

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

**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
4.00% - 6.00%	July 1, 2023	142,985,000	6,785,000	0
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt	(G)	<input type="text" value="4,922,388"/>	<input type="text" value="339,250"/>	<input type="text" value="0"/>
Principal	(H)	<input type="text" value="6,460,000"/>	<input type="text" value="6,785,000"/>	<input type="text" value="0"/>
Fiscal Agent or Other Fees	(I)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other	(J)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Total Debt Service</b>	<b>(K)</b>	<input type="text" value="11,382,388"/>	<input type="text" value="7,124,250"/>	<input type="text" value="0"/>

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

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
3.00% - 5.00%	July 1, 2013	148,455,000	24,550,000	0
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt	(G)	<input type="text" value="2,393,000"/>	<input type="text" value="1,227,500"/>	<input type="text" value="0"/>
Principal	(H)	<input type="text" value="23,310,000"/>	<input type="text" value="24,550,000"/>	<input type="text" value="0"/>
Fiscal Agent or Other Fees	(I)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other	(J)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Total Debt Service</b>	<b>(K)</b>	<input type="text" value="25,703,000"/>	<input type="text" value="25,777,500"/>	<input type="text" value="0"/>

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2013 - 2014**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total Debt Service</b>	<b>(F) <input type="text"/></b>	<b><input type="text"/></b>	<b><input type="text"/></b>

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

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

(1)	(2)	(3)	(8)	(9)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
3.00% - 5.00%	July 1, 2025	95,460,000	71,850,000	67,585,000
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt	(G)	3,679,363	3,486,113	3,283,113
Principal	(H)	3,865,000	4,060,000	4,265,000
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
<b>Total Debt Service</b>	<b>(K)</b>	<b>7,544,363</b>	<b>7,546,113</b>	<b>7,548,113</b>

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

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
3.20% - 5.00%	July 1, 2025	142,420,000	108,535,000	102,100,000
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt	(G)	5,718,500	5,426,750	5,120,500
Principal	(H)	5,835,000	6,125,000	6,435,000
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
<b>Total Debt Service</b>	<b>(K)</b>	<b>11,553,500</b>	<b>11,551,750</b>	<b>11,555,500</b>

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

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

**Budget Period 2013 - 2014**

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total Debt Service</b>	<b>(F) <input type="text"/></b>	<input type="text"/>	<input type="text"/>

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

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

(1)	(2)	(3)	(6)	(7)	(8)	(9)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>
			<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>	<b>REQUEST</b>
4.375% - 5.000%	July 1, 2026	144,580,000	115,060,000	108,890,000	(G) <input type="text"/>	(H) <input type="text"/>
			(I) <input type="text"/>	(J) <input type="text"/>	(K) <input type="text"/>	<input type="text"/>
Interest on Debt			5,898,000	5,618,250	5,324,500	
Principal			5,595,000	5,875,000	6,170,000	
Fiscal Agent or Other Fees			0	0	0	
Other			0	0	0	
<b>Total Debt Service</b>			<b>11,493,000</b>	<b>11,493,250</b>	<b>11,494,500</b>	

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

(1)	(2)	(3)	(6)	(7)	(8)	(9)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>
			<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>	<b>REQUEST</b>
4.50% - 5.00%	July 1, 2026	142,350,000	115,445,000	109,250,000	(G) <input type="text"/>	(H) <input type="text"/>
			(I) <input type="text"/>	(J) <input type="text"/>	(K) <input type="text"/>	<input type="text"/>
Interest on Debt			5,894,775	5,614,025	5,319,025	
Principal			5,615,000	5,900,000	6,195,000	
Fiscal Agent or Other Fees			0	0	0	
Other			0	0	0	
<b>Total Debt Service</b>			<b>11,509,775</b>	<b>11,514,025</b>	<b>11,514,025</b>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2013 - 2014**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total Debt Service</b>	<b>(F) <input type="text"/></b>	<input type="text"/>	<input type="text"/>

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

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

(1)	(2)	(3)	June 30, 2013	June 30, 2014
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>		
4.00% - 5.00%	July 1, 2027	141,435,000	119,290,000	113,485,000
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt	(G)	6,227,750	5,964,500	5,688,000
Principal	(H)	5,265,000	5,530,000	5,805,000
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
<b>Total Debt Service</b>	<b>(K)</b>	<b>11,492,750</b>	<b>11,494,500</b>	<b>11,493,000</b>

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

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2013	June 30, 2014
4.125% - 5.000%	July 1, 2028	144,525,000	125,875,000	120,240,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014
Interest on Debt	(G)	6,407,675	6,152,175	5,883,925
Principal	(H)	5,110,000	5,365,000	5,635,000
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
<b>Total Debt Service</b>	<b>(K)</b>	<b>11,517,675</b>	<b>11,517,175</b>	<b>11,518,925</b>

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2013 - 2014**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total Debt Service</b>	<b>(F) <input type="text"/></b>	<input type="text"/>	<input type="text"/>

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

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

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
3.50% -5.25%	July 1, 2028	157,950,000	138,440,000	132,330,000
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt	(G)	<input type="text" value="7,252,475"/>	<input type="text" value="6,975,225"/>	<input type="text" value="6,684,225"/>
Principal	(H)	<input type="text" value="5,545,000"/>	<input type="text" value="5,820,000"/>	<input type="text" value="6,110,000"/>
Fiscal Agent or Other Fees	(I)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other	(J)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Total Debt Service</b>	<b>(K)</b>	<b><input type="text" value="12,797,475"/></b>	<b><input type="text" value="12,795,225"/></b>	<b><input type="text" value="12,794,225"/></b>

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2013 - 2014**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
	FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014
<b>SECTION I</b>			
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

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

**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2013	June 30, 2014
2.00% -5.00%	July 1, 2025	87,365,000	64,575,000	54,145,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014
Interest on Debt	(G)	<input type="text" value="3,131,838"/>	<input type="text" value="2,746,638"/>	<input type="text" value="2,329,388"/>
Principal	(H)	<input type="text" value="9,630,000"/>	<input type="text" value="10,015,000"/>	<input type="text" value="10,430,000"/>
Fiscal Agent or Other Fees	(I)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other	(J)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Debt Service	(K)	<input type="text" value="12,761,838"/>	<input type="text" value="12,761,638"/>	<input type="text" value="12,759,388"/>

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2013	June 30, 2014
5.306% -7.045%	July 1, 2029	174,590,000	174,590,000	174,590,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2012 - 2012	FY 2012 - 2013	FY 2013 - 2014
Interest on Debt	(G)	<input type="text" value="11,244,304"/>	<input type="text" value="11,244,304"/>	<input type="text" value="11,244,304"/>
Principal	(H)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Fiscal Agent or Other Fees	(I)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other	(J)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Debt Service	(K)	<input type="text" value="11,244,304"/>	<input type="text" value="11,244,304"/>	<input type="text" value="11,244,304"/>

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2013 - 2014**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total Debt Service</b>	<b>(F)</b> <input type="text"/>	<input type="text"/>	<input type="text"/>

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

**SECTION II**

**ISSUE:** Florida Forever Revenue Bonds October 2010C

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2013	June 30, 2014
2.00% -5.00%	July 1, 2013	87,910,000	34,040,000	0
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014	
Interest on Debt	(G) <input type="text" value="2,651,200"/>	<input type="text" value="1,702,000"/>	<input type="text" value="0"/>	
Principal	(H) <input type="text" value="23,730,000"/>	<input type="text" value="34,040,000"/>	<input type="text" value="0"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
<b>Total Debt Service</b>	<b>(K)</b> <input type="text" value="26,381,200"/>	<input type="text" value="35,742,000"/>	<input type="text" value="0"/>	

**ISSUE:** Florida Forever Revenue Bonds October 2010D

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2013	June 30, 2014
4.00% -5.25%	July 1, 2013	227,160,000	79,205,000	0
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014	
Interest on Debt	(G) <input type="text" value="7,919,800"/>	<input type="text" value="3,960,250"/>	<input type="text" value="0"/>	
Principal	(H) <input type="text" value="75,420,000"/>	<input type="text" value="79,205,000"/>	<input type="text" value="0"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
<b>Total Debt Service</b>	<b>(K)</b> <input type="text" value="83,339,800"/>	<input type="text" value="83,165,250"/>	<input type="text" value="0"/>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2013 - 2014**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
	ACTUAL FY 2011 - 2012	ESTIMATED FY 2012 - 2013	REQUEST FY 2013 - 2014
<b>SECTION I</b>			
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

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

**SECTION II**

**ISSUE:** Florida Forever Revenue Bonds, Series 2011A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2013	June 30, 2014
3.00% -5.00%	July 1, 2021	127,920,000	98,020,000	90,945,000
(6)		(7)	(8)	(9)
		ACTUAL FY 2011 - 2012	ESTIMATED FY 2012 - 2013	REQUEST FY 2013 - 2014
Interest on Debt	(G)	<input type="text" value="4,470,383"/>	<input type="text" value="4,595,700"/>	<input type="text" value="3,374,500"/>
Principal	(H)	<input type="text" value="29,900,000"/>	<input type="text" value="30,530,000"/>	<input type="text" value="7,075,000"/>
Fiscal Agent or Other Fees	(I)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other	(J)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Debt Service	(K)	<input type="text" value="34,370,383"/>	<input type="text" value="35,125,700"/>	<input type="text" value="10,449,500"/>

**ISSUE:** Florida Forever Revenue Bonds, Series 2011B

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2013	June 30, 2014
4.00% -5.00%	July 1, 2022	164,010,000	149,970,000	135,365,000
(6)		(7)	(8)	(9)
		ACTUAL FY 2011 - 2012	ESTIMATED FY 2012 - 2013	REQUEST FY 2013 - 2014
Interest on Debt	(G)	<input type="text" value="5,619,530"/>	<input type="text" value="8,060,100"/>	<input type="text" value="7,498,500"/>
Principal	(H)	<input type="text" value="0"/>	<input type="text" value="14,040,000"/>	<input type="text" value="14,605,000"/>
Fiscal Agent or Other Fees	(I)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other	(J)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Debt Service	(K)	<input type="text" value="5,619,530"/>	<input type="text" value="22,100,100"/>	<input type="text" value="22,103,500"/>



**SCHEDULE VI: DETAIL OF DEBT SERVICE**

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

**Budget Period 2013 - 2014**

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total Debt Service</b>	<b>(F) <input type="text"/></b>	<input type="text"/>	<input type="text"/>

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

**SECTION II**

**ISSUE:** Florida Forever Revenue Bonds, Series 2012A

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
4.00%-5.00%	July 1, 2023	156,620,000	156,620,000	144,000,000

	<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>
Interest on Debt	(G) <input type="text" value="0"/>	<input type="text" value="7,316,321"/>	<input type="text" value="7,547,150"/>
Principal	(H) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="12,620,000"/>
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Total Debt Service</b>	<b>(K) <input type="text" value="0"/></b>	<input type="text" value="7,316,321"/>	<input type="text" value="20,167,150"/>

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

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

**Budget Period 2013 - 2014**

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>
Interest on Debt	(A) 6,666,584	8,671,053	0
Principal	(B) 10,085,000	10,485,000	0
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 188,793	201,862	0
Other Debt Service	(E) -464,805	0	0
<b>Total Debt Service</b>	<b>(F) 16,475,573</b>	<b>19,357,915</b>	<b>0</b>

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

**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
5.00% - 5.16%	July 1, 2027	50,000,000	41,370,000	0
(6)		(7)	(8)	(9)
		<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>
Interest on Debt	(G)	102,545	1,239,858	0
Principal	(H)	2,010,000	2,075,000	0
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
<b>Total Debt Service</b>	<b>(K)</b>	<b>2,112,545</b>	<b>3,314,858</b>	<b>0</b>

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

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
5.16%	July 1, 2027	50,000,000	41,370,000	0
		<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>
Interest on Debt	(G)	103,152	1,239,858	0
Principal	(H)	2,010,000	2,075,000	0
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
<b>Total Debt Service</b>	<b>(K)</b>	<b>2,113,152</b>	<b>3,314,858</b>	<b>0</b>

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2013 - 2014**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation:

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**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
3.00% - 5.00%	July 1, 2025	98,490,000	81,485,000	0
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>	
Interest on Debt	(G) <input type="text" value="4,251,950"/>	<input type="text" value="4,032,950"/>	<input type="text" value="0"/>	
Principal	(H) <input type="text" value="4,380,000"/>	<input type="text" value="4,600,000"/>	<input type="text" value="0"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="8,631,950"/>	<input type="text" value="8,632,950"/>	<input type="text" value="0"/>	

**ISSUE:** Save Our Everglades Restoration Bonds 2010A

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
2.00% - 4.00%	July 1, 2017	12,730,000	9,395,000	0
	<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>	
Interest on Debt	(G) <input type="text" value="426,350"/>	<input type="text" value="375,800"/>	<input type="text" value="0"/>	
Principal	(H) <input type="text" value="1,685,000"/>	<input type="text" value="1,735,000"/>	<input type="text" value="0"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="2,111,350"/>	<input type="text" value="2,110,800"/>	<input type="text" value="0"/>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

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

**Budget Period 2013 - 2014**

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt	(A)		
Principal	(B)		
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
Total Debt Service	(F)		

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

**SECTION II**

**ISSUE:** Save Our Everglades Restoration Bonds 2010B

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
5.00%-6.45%	July 1, 2029	30,885,000	30,885,000	0
Interest on Debt	(G)	1,782,588	1,782,588	0
Principal	(H)	0	0	0
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
Total Debt Service	(K)	1,782,588	1,782,588	0

**ISSUE:**

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
			0	0
Interest on Debt	(G)	0	0	0
Principal	(H)	0	0	0
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
Total Debt Service	(K)	0	0	0

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2013 - 2014**

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

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	58,940.82 (A)		58,940.82
ADD: Other Cash (See Instructions)	151,000.00 (B)		151,000.00
ADD: Investments	14,700,768.27 (C)		14,700,768.27
ADD: Outstanding Accounts Receivable	1,059,667.45 (D)		1,059,667.45
ADD: _____	(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>15,970,376.54 (F)</b>		<b>15,970,376.54</b>
LESS Allowances for Uncollectibles	(G)		
LESS Approved "A" Certified Forwards	303,011.86 (H)		303,011.86
Approved "B" Certified Forwards	30,607.00 (H)		30,607.00
Approved "FCO" Certified Forwards	5,544,478.21 (H)		
LESS: Other Accounts Payable (Nonoperating)	122,459.36 (I)		122,459.36
LESS: _____	(J)		
<b>Unreserved Fund Balance, 07/01/12</b>	<b>9,969,820.11 (K)</b>		<b>9,969,820.11**</b>

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

**Department Title:** Department of Environmental Protection

**Trust Fund Title:** Conservation And Recreation Lands Trust Fund

**LAS/PBS Fund Number:** 2-131

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; **(15,167,992.32)** (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** \_\_\_\_\_ (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description \_\_\_\_\_ (C)

SWFS Adjustment # and Description \_\_\_\_\_ (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS **30,607.00** (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS **5,167,565.21** (D)

A/P not C/F-Operating Categories \_\_\_\_\_ (D)

\_\_\_\_\_ (D)

\_\_\_\_\_ (D)

\_\_\_\_\_ (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** **(9,969,820.11)** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** **9,969,820.11** (F)

**DIFFERENCE:** **0.00** (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2013 - 2014**

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

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	222,657.96	(A)		222,657.96
ADD: Other Cash (See Instructions)	9,631.74	(B)		9,631.74
ADD: Investments	11,561,169.00	(C)		11,561,169.00
ADD: Outstanding Accounts Receivable	1,135,864.85	(D)		1,135,864.85
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>12,929,323.55</b>	(F)	-	<b>12,929,323.55</b>
LESS Allowances for Uncollectibles	744,548.46	(G)		744,548.46
LESS Approved "A" Certified Forwards	234,233.78	(H)		234,233.78
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	500,000.00	(H)		500,000.00
LESS: Other Accounts Payable (Nonoperating)	474,324.61	(I)		474,324.61
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>10,976,216.70</b>	(K)	-	<b>10,976,216.70</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

**Department Title:** Department of Environmental Protection

**Trust Fund Title:** Internal Improvement Trust Fund

**LAS/PBS Fund Number:** 2-408

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; **(11,476,216.70)** (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** \_\_\_\_\_ (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description \_\_\_\_\_ (C)

SWFS Adjustment # and Description \_\_\_\_\_ (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS \_\_\_\_\_ (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS **500,000.00** (D)

A/P not C/F-Operating Categories \_\_\_\_\_ (D)

\_\_\_\_\_ (D)

\_\_\_\_\_ (D)

\_\_\_\_\_ (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** **(10,976,216.70)** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** **10,976,216.70** (F)

**DIFFERENCE:** **0.00** (G)\*

**\*SHOULD EQUAL ZERO.**



**DISTRICT OFFICES**  
Exhibits or Schedules



**DISTRICT OFFICES**  
Schedule I Series

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

**Department:** 37 Environmental Protection **Budget Period: 2013-14**  
**Program:** 37150000 PRG: District Offices  
**Fund:** 2526 Permit Fee Trust Fund

**Specific Authority:** Sections 403.0871, 161.041,161.053,161.0535,403.0876(6),403.861(8), Florida Statutes  
**Purpose of Fees Collected:** To provide funding for the operating costs of permitting, field services, and support activities.

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

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

<u>SECTION I - FEE COLLECTION</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
	<u>FY 2011 - 12</u>	<u>FY 2012 - 13</u>	<u>FY 2013 - 14</u>
<u>Receipts:</u>			
<u>Water Facilities - Permit Fees</u>	6,154,444	6,000,000	6,000,000
<u>Water NPDES - Permit Fees</u>	4,219,869	4,150,000	4,150,000
<u>Beach - Permit Fees</u>	1,140,515	825,000	825,000
<u>Air &amp; Waste Permit Fees and others</u>	416,849	420000	420000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>11,931,677</b>	<b>11,395,000</b>	<b>11,395,000</b>

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	8,172,362	8,684,600	8,967,135
Other Personal Services	-	-	-
Expenses	850,682	1,020,299	1,020,299
Operating Capital Outlay	14,795	4,597	4,597
<u>G/A &amp; Special Categories</u>	305,939	1,023,586	1,024,294
<u>Indirect Costs Charged to Trust Fund</u>	452,935	520,134	469,513
<b>Total Full Costs to Line (B) - Section III</b>	<b>9,796,713</b>	<b>11,253,216</b>	<b>11,485,838</b>

**Basis Used:** Indirect cost: Tr/Admin. TF, Assessment on investments.  
Distribution-Industrial Siting Fees.

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	11,931,677	11,395,000
TOTAL SECTION II	(B)	9,796,713	11,485,838
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>2,134,964</b>	<b>(90,838)</b>

**EXPLANATION of LINE C:**  
This program is also supported by fines, forfeits, interest earnings on investments, and miscellaneous charges.  
The fund also has a carry forward balance in the prior and current years.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2013 - 2014 Department of Environmental Protection
<b>Trust Fund Title:</b>	Permit Fee Trust Fund
<b>Budget Entity:</b>	Program: Division of Water Resource Management - 37 35 00 00
<b>LAS/PBS Fund Number:</b>	2-526

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	373,272.25	(A)		373,272.25
ADD: Other Cash (See Instructions)	11,717.85	(B)		11,717.85
ADD: Investments	2,264,146.06	(C)		2,264,146.06
ADD: Outstanding Accounts Receivable	61,277.02	(D)		61,277.02
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>2,710,413.18</b>	(F)	-	<b>2,710,413.18</b>
LESS Allowances for Uncollectibles	26,619.25	(G)		26,619.25
LESS Approved "A" Certified Forwards	65,203.39	(H)		65,203.39
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	317,011.59	(I)		317,011.59
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>2,301,578.95</b>	(K)	-	<b>2,301,578.95</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

<b>Budget Period: 2013 - 2014</b>
<b>Department Title:</b> Department of Environmental Protection
<b>Trust Fund Title:</b> Permit Fee Trust Fund
<b>LAS/PBS Fund Number:</b> 2-526

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; (2,301,578.95) (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

(B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS  (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS  (D)

A/P not C/F-Operating Categories  (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

(2,301,578.95) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**

2,301,578.95 (F)

**DIFFERENCE:**

0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

# WATER POLICY

Exhibits or Schedules



**WATER POLICY**

Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Save Our Everglades Trust Fund
<b>Budget Entity:</b>	Program: State Lands 37 10 00 00
<b>LAS/PBS Fund Number:</b>	2-221

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0.00	(A)			0.00
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments	36,833,528.69	(C)			36,833,528.69
ADD: Outstanding Accounts Receivable	67,202.54	(D)			67,202.54
ADD: _____		(E)			
<b>Total Cash plus Accounts Receivable</b>	<b>36,900,731.23</b>	(F)			<b>36,900,731.23</b>
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards		(H)			
Approved "B" Certified Forwards		(H)			
Approved "FCO" Certified Forwards	34,824,166.46	(H)			34,824,166.46
LESS: Other Accounts Payable (Nonoperating)	3,573.35	(I)			3,573.35
LESS: _____		(J)			
<b>Unreserved Fund Balance, 07/01/12</b>	<b>2,072,991.42</b>	(K)			<b>2,072,991.42</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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



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

<b>Budget Period:</b>	<b>2013 - 2014</b>
<b>Department Title:</b>	Department of Environmental Protection
<b>Trust Fund Title:</b>	Save Our Everglades Trust Fund
<b>LAS/PBS Fund Number:</b>	2-221

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; (26,959,248.80) (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**   (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description   (C)

SWFS Adjustment # and Description   (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS   (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 24,886,257.38 (D)

A/P not C/F-Operating Categories   (D)

  (D)

  (D)

  (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** (2,072,991.42) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 2,072,991.42 (F)

**DIFFERENCE:** (0.00) (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2013 - 2014**

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

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>		(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	47,479,992.93	(C)		47,479,992.93
ADD: Outstanding Accounts Receivable	1,324,259.84	(D)		1,324,259.84
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>48,804,252.77</b>	(F)	-	<b>48,804,252.77</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	574,871.16	(H)		574,871.16
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	21,199,050.30	(H)		21,199,050.30
LESS: Other Accounts Payable (Nonoperating)	4,894.15	(I)		4,894.15
LESS: Other Reserve for Debt Service	13,423,962.25	(J)		13,423,962.25
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>13,601,474.91</b>	(K)	-	<b>13,601,474.91</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

**Department Title:** Department of Environmental Protection

**Trust Fund Title:** Water Management Lands Trust Fund

**LAS/PBS Fund Number:** 2-776

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; [ (44,218,941.97) ] (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** [ 54,888.40 ] (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description [ ] (C)

SWFS Adjustment # and Description [ ] (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [ ] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [ 17,138,616.41 ] (D)

A/P not C/F-Operating Categories [ ] (D)

Restricted Debt Service [ 13,423,962.25 ] (D)

[ ] (D)

[ ] (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (13,601,474.91) ] (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** [ 13,601,474.91 ] (F)

**DIFFERENCE:** [ 0.00 ] (G)\*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2013 - 2014**  
**Budget Entity:** Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	7,465,793
Principal	(B) <input type="text"/>	<input type="text"/>	10,935,000
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	0
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	197,874
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	4,287,150
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	22,885,817

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

**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2013	June 30, 2014
5.00% - 5.16%	July 1, 2027	50,000,000	41,370,000	39,220,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014	
Interest on Debt	(G) <input type="text"/>	<input type="text"/>	786,928	
Principal	(H) <input type="text"/>	<input type="text"/>	2,150,000	
Fiscal Agent or Other Fees	(I) <input type="text"/>	<input type="text"/>	0	
Other	(J) <input type="text"/>	<input type="text"/>	0	
Total Debt Service	(K) <input type="text"/>	<input type="text"/>	2,936,928	

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

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2013	June 30, 2014
5.16%	July 1, 2027	50,000,000	41,370,000	39,220,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014	
Interest on Debt	(G) <input type="text"/>	<input type="text"/>	786,928	
Principal	(H) <input type="text"/>	<input type="text"/>	2,150,000	
Fiscal Agent or Other Fees	(I) <input type="text"/>	<input type="text"/>	0	
Other	(J) <input type="text"/>	<input type="text"/>	0	
Total Debt Service	(K) <input type="text"/>	<input type="text"/>	2,936,928	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2013 - 2014**  
**Budget Entity:** Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation:

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**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
3.00% - 5.00%	July 1, 2025	98,490,000	81,485,000	76,655,000
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt (G)		<input type="text"/>	<input type="text"/>	3,802,950
Principal (H)		<input type="text"/>	<input type="text"/>	4,830,000
Fiscal Agent or Other Fees (I)		<input type="text"/>	<input type="text"/>	0
Other (J)		<input type="text"/>	<input type="text"/>	0
Total Debt Service (K)		<input type="text"/>	<input type="text"/>	8,632,950

**ISSUE:** Save Our Everglades Restoration Bonds 2010A

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
2.00% - 4.00%	July 1, 2017	12,730,000	9,395,000	7,590,000
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>
Interest on Debt (G)		<input type="text"/>	<input type="text"/>	306,400
Principal (H)		<input type="text"/>	<input type="text"/>	1,805,000
Fiscal Agent or Other Fees (I)		<input type="text"/>	<input type="text"/>	0
Other (J)		<input type="text"/>	<input type="text"/>	0
Total Debt Service (K)		<input type="text"/>	<input type="text"/>	2,111,400

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2013 - 2014**  
**Budget Entity:** Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2011 - 2012	ESTIMATED FY 2012 - 2013	REQUEST FY 2013 - 2014
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation:  


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**SECTION II**

**ISSUE:** Save Our Everglades Restoration Bonds 2010B

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2013	June 30, 2014
5.00%-6.45%	July 1, 2029	30,885,000	30,885,000	30,885,000
(6)	(7)	(8)	(9)	
	ACTUAL FY 2011 - 2012	ESTIMATED FY 2012 - 2013	REQUEST FY 2013 - 2014	
Interest on Debt (G)	<input type="text"/>	<input type="text"/>	1,782,588	
Principal (H)	<input type="text"/>	<input type="text"/>	0	
Fiscal Agent or Other Fees (I)	<input type="text"/>	<input type="text"/>	0	
Other (J)	<input type="text"/>	<input type="text"/>	0	
Total Debt Service (K)	<input type="text"/>	<input type="text"/>	1,782,588	

**ISSUE:**

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2013	June 30, 2014
<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0
	ACTUAL FY 2011 - 2012	ESTIMATED FY 2012 - 2013	REQUEST FY 2013 - 2014	
Interest on Debt (G)	0	0	0	
Principal (H)	0	0	0	
Fiscal Agent or Other Fees (I)	0	0	0	
Other (J)	0	0	0	
Total Debt Service (K)	0	0	0	

**ENVIRONMENTAL ASSESSMENT AND RESTORATION**  
Exhibits or Schedules



**ENVIRONMENTAL ASSESSMENT AND RESTORATION**  
Schedule I Series



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Environmental Lab Trust Fund
<b>Budget Entity:</b>	Program: Environmental Assessment and Restoration 37 30 00 00
<b>LAS/PBS Fund Number:</b>	2-050

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	30,450.65 (A)		30,450.65
ADD: Other Cash (See Instructions)			
ADD: Investments	716,177.40 (C)		716,177.40
ADD: Outstanding Accounts Receivable	44,087.28 (D)		44,087.28
ADD: _____			
<b>Total Cash plus Accounts Receivable</b>	<b>790,715.33 (F)</b>		<b>790,715.33</b>
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	114,989.69 (H)		114,989.69
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)	(0.52) (I)		(0.52)
LESS: _____			
<b>Unreserved Fund Balance, 07/01/12</b>	<b>675,726.16 (K)</b>		<b>675,726.16**</b>

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; **(675,726.16)** (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** \_\_\_\_\_ (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description \_\_\_\_\_ (C)

SWFS Adjustment # and Description \_\_\_\_\_ (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS \_\_\_\_\_ (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS \_\_\_\_\_ (D)

A/P not C/F-Operating Categories \_\_\_\_\_ (D)

\_\_\_\_\_ (D)

\_\_\_\_\_ (D)

\_\_\_\_\_ (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** **(675,726.16)** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** **675,726.16** (F)

**DIFFERENCE:** **0.00** (G)\*

**\*SHOULD EQUAL ZERO.**

**WATER RESOURCE MANAGEMENT**  
Exhibits or Schedules



**WATER RESOURCE MANAGEMENT**  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2013 - 2014**

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

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	74,401.20 (A)		74,401.20
ADD: Other Cash (See Instructions)			
ADD: Investments	79,333,542.11 (C)		79,333,542.11
ADD: Outstanding Accounts Receivable	12,460,850.14 (D)		12,460,850.14
ADD: _____			
<b>Total Cash plus Accounts Receivable</b>	91,868,793.45 (F)		91,868,793.45
LESS Allowances for Uncollectibles	10,845,058.74 (G)		10,845,058.74
LESS Approved "A" Certified Forwards	198,422.89 (H)		198,422.89
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards	65,170,437.98 (H)		65,170,437.98
LESS: Other Accounts Payable (Nonoperating)	594,867.68 (I)		594,867.68
LESS: Restricted Court Ordered Restitution	502,189.98 (J)		502,189.98
LESS: Restricted Reef Groundings	1,259,941.72 (J)		1,259,941.72
<b>Unreserved Fund Balance, 07/01/12</b>	13,297,874.46 (K)		13,297,874.46 **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

<b>Budget Period: 2013 - 2014</b>
<b>Department Title:</b> Department of Environmental Protection
<b>Trust Fund Title:</b> Ecosystem Management Trust Fund
<b>LAS/PBS Fund Number:</b> 2-193

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; 119,387,470.41 (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

42,694,330.19 (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 0.00 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 61,633,134.06 (D)

A/P not C/F-Operating Categories  (D)

Restricted Court Ordered Restitution 502,189.98 (D)

Restricted Reef Groundings 1,259,941.72 (D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

13,297,874.46 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**

13,297,874.46 (F)

**DIFFERENCE:**

0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2013 - 2014**

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

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	58,839.12	(A)		58,839.12
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	111,741,558.32	(C)		111,741,558.32
ADD: Outstanding Accounts Receivable	20,347,327.49	(D)		20,347,327.49
ADD: Anticipated Grant Receivables	25,548,846.00	(E)		25,548,846.00
ADD: State Match Balance Available to Transfer	7,152,398.00	(E)		7,152,398.00
<b>Total Cash plus Accounts Receivable</b>	<b>164,848,968.93</b>	(F)	-	<b>164,848,968.93</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	164,836,790.00	(H)		164,836,790.00
LESS: Other Accounts Payable (Nonoperating)	12,178.48	(I)		12,178.48
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>0.45</b>	(K)	-	<b>0.45</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; [ (511,818,916.71) ] (A)  
 GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

[ 344,757,219.26 ] (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description [ ] (C)

SWFS Adjustment # and Description [ ] (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [ ] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [ 164,836,790.00 ] (D)

Estimated Grant Receivables [ (25,548,846.00) ] (D)

State Match Available to Transfer [ (7,152,398.00) ] (D)

FY 2012/13 Loan Repayments recorded in Flair as  
 FY 2011/12 Accounts Receivable [ 34,926,151.00 ] (D)

[ ]

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (0.45) ] (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** [ 0.45 ] (F)

**DIFFERENCE:** [ 0.00 ] (G)\*

**\*SHOULD EQUAL ZERO.**



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Budget Period:</b> 2013 - 2014	
<b>Department Title:</b>	Department of Environmental Protection
<b>Trust Fund Title:</b>	Federal Grants Trust Fund
<b>Budget Entity:</b>	All Programs: Department of Environmental Protection 37 00 00 00
<b>LAS/PBS Fund Number:</b>	2-261

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	317,116.22	(A)			317,116.22
ADD: Other Cash (See Instructions)	15,061.25	(B)			15,061.25
ADD: Investments	72,723,045.14	(C)			72,723,045.14
ADD: Outstanding Accounts Receivable	10,275,312.99	(D)			10,275,312.99
ADD: Anticipated Grant Awards	60,290,196.48	(E)			60,290,196.48
<b>Total Cash plus Accounts Receivable</b>	<b>143,620,732.08</b>	(F)			<b>143,620,732.08</b>
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards	1,424,757.50	(H)			1,424,757.50
Approved "B" Certified Forwards	107,983.18	(H)			107,983.18
Approved "FCO" Certified Forwards	90,597,167.38	(H)			90,597,167.38
LESS: Other Accounts Payable (Nonoperating)	79,442.72	(I)			79,442.72
LESS: Cleanwater SRF Grant Allocation Fee	15,027,530.25	(J)			15,027,530.25
LESS: Cleanwater SRF Service Fee	24,502,979.51	(J)			24,502,979.51
LESS: Drinking Water SRF Service Fee	7,471,968.48	(J)			7,471,968.48
<b>Unreserved Fund Balance, 07/01/12</b>	<b>4,408,903.06</b>	(K)			<b>4,408,903.06</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

<b>Budget Period:</b> 2013 - 2014
<b>Department Title:</b> Department of Environmental Protection
<b>Trust Fund Title:</b> Federal Grants Trust Fund
<b>LAS/PBS Fund Number:</b> 2-261

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<b>(84,347,174.91)</b> (A)
--	----------------------------

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

4,005,146.79	(B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description		(C)
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SWFS Adjustment # and Description		(C)
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**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	107,983.18	(D)
---	------------	-----

Approved "C" Carry Forward Total (FCO) per LAS/PBS	89,112,860.12	(D)
--	---------------	-----

A/P not C/F-Operating Categories		(D)
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Anticipated Grant Awards	(60,290,196.48)	(D)
--------------------------	-----------------	-----

Cleanwater SRF Grant Allocation Fee	15,027,530.25	(D)
-------------------------------------	---------------	-----

Cleanwater SRF Service Fee	24,502,979.51	(D)
----------------------------	---------------	-----

Drinking Water SRF Service Fee	7,471,968.48	(D)
--------------------------------	--------------	-----

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>(4,408,903.06)</b>	(E)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>4,408,903.06</b>	(F)
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<b>DIFFERENCE:</b>	<b>0.00</b>	(G)*
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**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2013 - 2014**

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

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	29,429.23	(A)		29,429.23
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	44,185,152.97	(C)		44,185,152.97
ADD: Outstanding Accounts Receivable	85,704.91	(D)		85,704.91
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>44,300,287.11</b>	(F)	-	<b>44,300,287.11</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	25,719.56	(H)		25,719.56
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	33,847,136.11	(H)		33,847,136.11
LESS: Other Accounts Payable (Nonoperating)	32,222.08	(I)		32,222.08
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>10,395,209.36</b>	(K)	-	<b>10,395,209.36</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; (41,563,245.72) (A)  
 GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**   (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description   (C)

SWFS Adjustment # and Description   (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS   (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 31,168,036.36 (D)

A/P not C/F-Operating Categories   (D)

  (D)

  (D)

  (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** (10,395,209.36) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 10,395,209.36 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2013 - 2014**

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

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	26,332,775.74	(C)		26,332,775.74
ADD: Outstanding Accounts Receivable	85,814.70	(D)		85,814.70
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>26,418,590.44</b>	(F)	-	<b>26,418,590.44</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	26,353,220.22	(H)		26,353,220.22
LESS: Other Accounts Payable (Nonoperating)	43,848.13	(I)		43,848.13
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>21,522.09</b>	(K)	-	<b>21,522.09</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

**Department Title:**

Department of Environmental Protection

**Trust Fund Title:**

Water Protection & Sustainability Program Trust Fund

**LAS/PBS Fund Number:**

2-603

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;  
GLC 539XX for proprietary and fiduciary funds

**(37,956,384.46)** (A)

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

11,581,642.15 (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description

\_\_\_\_\_ (C)

SWFS Adjustment # and Description

\_\_\_\_\_ (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

\_\_\_\_\_ (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

26,353,220.22 (D)

A/P not C/F-Operating Categories

\_\_\_\_\_ (D)

\_\_\_\_\_ (D)

\_\_\_\_\_ (D)

\_\_\_\_\_ (D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

**(21,522.09)** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**

**21,522.09** (F)

**DIFFERENCE:**

**(0.00)** (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2013 - 2014**

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

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	215,278.59	(A)		215,278.59
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	232,393,736.77	(C)		232,393,736.77
ADD: Outstanding Accounts Receivable	444,117.68	(D)		444,117.68
ADD: Anticipated Grant Receivables	1,380,530.00	(E)		1,380,530.00
ADD: State Match Available to Transfer	3,831,000.00	(E)		3,831,000.00
<b>Total Cash plus Accounts Receivable</b>	<b>238,264,663.04</b>	(F)	-	<b>238,264,663.04</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	238,241,047.26	(H)		238,241,047.26
LESS: Other Accounts Payable (Nonoperating)	23,615.04	(I)		23,615.04
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>0.74</b>	(K)	-	<b>0.74</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

**Department Title:**

Department of Environmental Protection

**Trust Fund Title:**

Waste Water Treatment Storm Water Mgmt Revolving Loan Trust Fund

**LAS/PBS Fund Number:**

2-661

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;  
GLC 539XX for proprietary and fiduciary funds

**(1,072,230,866.95)** (A)

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

770,467,490.95 (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description

(C)

SWFS Adjustment # and Description

(C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

(D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

238,241,047.26 (D)

Anticipated Grant Receivables

(1,380,530.00) (D)

State Match Available to Transfer

(3,831,000.00) (D)

FY 2012/13 Loan Repayments recorded in Flair as  
FY 2011/12 Accounts Receivable

68,733,858.00 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

**(0.74)** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**

**0.74** (F)

**DIFFERENCE:**

**(0.00)** (G)\*

**\*SHOULD EQUAL ZERO.**



**WASTE MANAGEMENT**  
Exhibits or Schedules



**WASTE MANAGEMENT**  
Schedule I Series

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

**Department:** Environmental Protection **Budget Period:** 2013-14  
**Program:** \_\_\_\_\_  
**Fund:** Inland Protection Trust Fund  
**Specific Authority:** Section 376.3071, Florida Statutes  
**Purpose of Fees Collected:** Fees are collected to investigate and assess contaminated sites, restore or replace potable water supplies, cleanup and rehabilitate contaminated sites, maintain and monitor contaminated sites and supervise storage tank compliance verification program.

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL FY 2011-12</b>	<b>ESTIMATED FY 2012-13</b>	<b>REQUEST FY 2013-14</b>
<u>Receipts:</u>			
<u>Storage Tank Registration Fees</u>	1,261,632	1,200,000	1,200,000
<u>Other Licenses and Permits</u>	110,758	100,000	100,000
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>1,372,390</b>	<b>1,300,000</b>	<b>1,300,000</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	8,565,768	8,558,499	8,642,799
Other Personal Services	79,682	133,780	133,780
Expenses	1,878,255	1,340,054	1,238,000
Operating Capital Outlay	7,481	9,929	9,929
<u>Other Operating Costs</u>	21,197,063	22,991,908	22,676,960
_____			
Indirect Costs Charged to Trust Fund	13,828,482	16,382,275	9,357,043
<b>Total Full Costs to Line (B) - Section III</b>	<b>45,556,731</b>	<b>49,416,445</b>	<b>42,058,511</b>

**Basis Used:** Indirect costs are a prorated share of transfers to support Administrative Trust Fund, Environmental Lab Trust Fund, Working Capital Trust Fund, General Revenue and assessment on investments.

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	1,372,390	1,300,000
TOTAL SECTION II	(B)	45,556,731	49,416,445
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(44,184,341)</b>	<b>(40,758,511)</b>

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Budget Period:</b> 2013 - 2014	
<b>Department Title:</b>	Department of Environmental Protection
<b>Trust Fund Title:</b>	Inland Protection Trust Fund
<b>Budget Entity:</b>	Program: Waste Management 37 45 00 00
<b>LAS/PBS Fund Number:</b>	2-212

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>182,450.90</b> (A)		<b>182,450.90</b>
ADD: Other Cash (See Instructions)	1,025.75 (B)		1,025.75
ADD: Investments	68,235,239.62 (C)		68,235,239.62
ADD: Outstanding Accounts Receivable	16,985,628.75 (D)		16,985,628.75
ADD: _____			
<b>Total Cash plus Accounts Receivable</b>	<b>85,404,345.02</b> (F)		<b>85,404,345.02</b>
LESS Allowances for Uncollectibles	293,940.36 (G)		293,940.36
LESS Approved "A" Certified Forwards	1,472,134.74 (H)		1,472,134.74
Approved "B" Certified Forwards	8,932.50 (H)		8,932.50
Approved "FCO" Certified Forwards	73,481,347.19 (H)		73,481,347.19
LESS: Other Accounts Payable (Nonoperating)	289,825.17 (I)		289,825.17
LESS: Brownfield Loan Guarantee	5,000,000.00 (J)		5,000,000.00
<b>Unreserved Fund Balance, 07/01/12</b>	<b>4,858,165.06</b> (K)		<b>4,858,165.06</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

<b>Budget Period: 2013 - 2014</b>	
<b>Department Title:</b>	<u>Department of Environmental Protection</u>
<b>Trust Fund Title:</b>	<u>Inland Protection Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2-212</u>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<b>(74,178,470.04)</b> (A)
--	----------------------------

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

	_____ (B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	_____ (C)
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SWFS Adjustment # and Description	_____ (C)
-----------------------------------	-----------

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	8,932.50 (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	64,311,372.48 (D)
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A/P not C/F-Operating Categories	_____ (D)
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Reserve for Brownsfield Area Loan Guarantee Program	5,000,000.00 (D)
---	------------------

	_____ (D)
--	-----------

	_____ (D)
--	-----------

**ADJUSTED BEGINNING TRIAL BALANCE:**

	<b>(4,858,165.06)</b> (E)
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**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**

	<b>4,858,165.06</b> (F)
--	-------------------------

**DIFFERENCE:**

	<b>(0.00)</b> (G)*
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**\*SHOULD EQUAL ZERO.**

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

**Department:** Environmental Protection **Budget Period:** 2013-14  
**Program:** \_\_\_\_\_  
**Fund:** Solid Waste Management Trust Fund  
**Specific Authority:** Section 253.270, Florida Statutes  
**Purpose of Fees Collected:** Fees are collected for waste tire abatement and management.

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>
<u>Receipts:</u>			
<u>Licenses and Permits</u>	108,125	100,000	100,000
<u>DOR Waste Tire Fees</u>	17,191,266	17,773,938	18,040,547
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>17,299,391</b>	<b>17,873,938</b>	<b>18,140,547</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	6,066,260	4,250,299	4,187,887
Other Personal Services	94,704	142,552	142,552
Expenses	648,309	489,859	485,169
Operating Capital Outlay	17,792	105,013	105,013
<u>Other Operating Costs</u>	3,420,614	5,818,788	6,994,991
_____			
Indirect Costs Charged to Trust Fund	2,456,870	5,621,215	2,398,346
<b>Total Full Costs to Line (B) - Section III</b>	<b>12,704,549</b>	<b>16,427,726</b>	<b>14,313,958</b>

**Basis Used:** Indirect costs are a prorated share of transfers to support the Administrative Trust Fund, Environmental Lab Trust Fund, Working Capital Trust Fund, General Revenue and assessment on investments.

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	17,299,391	17,873,938	18,140,547
TOTAL SECTION II	(B)	12,704,549	16,427,726	14,313,958
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>4,594,841</b>	<b>1,446,212</b>	<b>3,826,589</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2013 - 2014**

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

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	65,549.42	(A)		65,549.42
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	7,343,529.55	(C)		7,343,529.55
ADD: Outstanding Accounts Receivable	1,428,247.14	(D)		1,428,247.14
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>8,837,326.11</b>	(F)	-	<b>8,837,326.11</b>
LESS Allowances for Uncollectibles	550.00	(G)		550.00
LESS Approved "A" Certified Forwards	100,178.97	(H)		100,178.97
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	2,837,362.06	(H)		2,837,362.06
LESS: Other Accounts Payable (Nonoperating)	745.01	(I)		745.01
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>5,898,490.07</b>	(K)	-	<b>5,898,490.07</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Solid Waste Management Trust Fund  
**LAS/PBS Fund Number:** 2-644

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; **(8,655,918.62)** (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** \_\_\_\_\_ (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description \_\_\_\_\_ (C)

SWFS Adjustment # and Description \_\_\_\_\_ (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS \_\_\_\_\_ (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS **2,757,428.55** (D)

A/P not C/F-Operating Categories \_\_\_\_\_ (D)

\_\_\_\_\_ (D)

\_\_\_\_\_ (D)

\_\_\_\_\_ (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** **(5,898,490.07)** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** **5,898,490.07** (F)

**DIFFERENCE:** **0.00** (G)\*

**\*SHOULD EQUAL ZERO.**



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

**Department:** Environmental Protection **Budget Period: 2013-14**  
**Program:** \_\_\_\_\_  
**Fund:** Water Quality Assurance Trust Fund

**Specific Authority:** Chapter 2004-111, Laws of Florida  
**Purpose of Fees Collected:** Fees are collected to provide dedicated funding for the monitoring and maintenance for the cleanup and restoration of potable water of any site involving spills, discharges, or escapes of pollutants or hazardous substances which occur as a result of procedures taken by private and governmental entities involving the storage, transportation, and disposal of such products.

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>
<u>Receipts:</u>			
<u>Fees and Charges</u>	280,816	250,000	250,000
<u>Licenses and Permits</u>	282,364	875,000	325,000
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>563,180</b>	<b>1,125,000</b>	<b>575,000</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	10,811,811	11,249,429	11,215,070
Other Personal Services	290,506	330,326	610,326
Expenses	1,181,624	1,460,896	1,465,154
Operating Capital Outlay	18,898	30,861	30,861
<u>Other Operating Costs</u>	7,608,295	8,267,259	8,133,129
_____			
Indirect Costs Charged to Trust Fund	4,844,713	3,855,423	2,111,845
<b>Total Full Costs to Line (B) - Section III</b>	<b>24,755,848</b>	<b>25,194,194</b>	<b>23,566,385</b>

**Basis Used:** Indirect costs are a prorated share of transfers to support the Administrative Trust Fund, Environmental Lab Trust Fund, Working Capital Trust Fund, General Revenue and assessment on investments.

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	563,180	1,125,000	575,000
TOTAL SECTION II	(B)	24,755,848	25,194,194	23,566,385
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(24,192,668)</b>	<b>(24,069,194)</b>	<b>(22,991,385)</b>

**EXPLANATION of LINE C:**  
Transfers from other agencies and trust funds supplement the fees.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Water Quality Assurance Trust Fund
<b>Budget Entity:</b>	Program: Waste Management 37 45 00 00
<b>LAS/PBS Fund Number:</b>	2-780

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	144,831.30 (A)		144,831.30
ADD: Other Cash (See Instructions)	150.00 (B)		150.00
ADD: Investments	31,233,448.67 (C)		31,233,448.67
ADD: Outstanding Accounts Receivable	2,931,047.40 (D)		2,931,047.40
ADD: _____	(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>34,309,477.37 (F)</b>		<b>34,309,477.37</b>
LESS Allowances for Uncollectibles	333,126.61 (G)		333,126.61
LESS Approved "A" Certified Forwards	883,306.93 (H)		883,306.93
Approved "B" Certified Forwards	(H)		
Approved "FCO" Certified Forwards	28,437,113.58 (H)		28,437,113.58
LESS: Other Accounts Payable (Nonoperating)	29,791.30 (I)		29,791.30
LESS: _____	(J)		
<b>Unreserved Fund Balance, 07/01/12</b>	<b>4,626,138.95 (K)</b>		<b>4,626,138.95 **</b>

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Water Quality Assurance Trust Fund  
**LAS/PBS Fund Number:** 2-780

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; [ 31,843,140.82 ] (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

[ 136,873.89 ] (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description [ ] (C)

SWFS Adjustment # and Description [ ] (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [ ] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [ 27,080,127.98 ] (D)

A/P not C/F-Operating Categories [ ] (D)

[ ] (D)

[ ] (D)

[ ] (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ 4,626,138.95 ] (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** [ 4,626,138.95 ] (F)

**DIFFERENCE:** [ 0.00 ] (G)\*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2013 - 2014**  
**Budget Entity:** Waste Management - 37450300

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>
Interest on Debt	(A) 4,441,289	4,174,539	3,894,289
Principal	(B) 5,335,000	5,605,000	5,885,000
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 9,518	9,518	8,477
Other Debt Service	(E) -815,950	0	
<b>Total Debt Service</b>	<b>(F) 8,969,857</b>	<b>9,789,057</b>	<b>9,787,766</b>

**Explanation:** The 2010 Legislature authorized the issuance of Inland Protection bonds to pay debt service or any administrative expenses of the Inland Protection Financing Corporation for the purpose of the rehabilitation of petroleum contamination sites pursuant to sections 376.30 through 376.317, Florida Statutes.

**SECTION II**

**ISSUE:** Inland Protection Financing Corporation Revenue Bonds 2010A

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
2.000% - 5.000%	July 1, 2016	36,115,000	24,155,000	18,270,000
(6)		(7)	(8)	(9)
		<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>
Interest on Debt	(G)	1,474,500	1,207,750	927,500
Principal	(H)	5,335,000	5,605,000	5,885,000
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
<b>Total Debt Service</b>	<b>(K)</b>	<b>6,809,500</b>	<b>6,812,750</b>	<b>6,812,500</b>

**ISSUE:** Inland Protection Financing Corporation Revenue Bonds 2010B

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
4.260% - 5.400%	July 1, 2024	60,615,000	60,615,000	60,615,000
		<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>
Interest on Debt	(G)	2,966,789	2,966,789	2,966,789
Principal	(H)	0	0	0
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
<b>Total Debt Service</b>	<b>(K)</b>	<b>2,966,789</b>	<b>2,966,789</b>	<b>2,966,789</b>

**RECREATION AND PARKS**  
Exhibits or Schedules



**RECREATION AND PARKS**  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

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

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	129,514.84 (A)		129,514.84
ADD: Other Cash (See Instructions)			
ADD: Investments	1,483,510.94 (C)		1,483,510.94
ADD: Outstanding Accounts Receivable	981,782.37 (D)		981,782.37
ADD: Anticipated Grant Awards	9,292,919.23 (E)		9,292,919.23
<b>Total Cash plus Accounts Receivable</b>	<b>11,887,727.38 (F)</b>		<b>11,887,727.38</b>
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	66,135.26 (H)		66,135.26
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards	9,505,868.00 (H)		9,505,868.00
LESS: Other Accounts Payable (Nonoperating)	1,398,563.06 (I)		1,398,563.06
LESS: _____			
<b>Unreserved Fund Balance, 07/01/12</b>	<b>917,161.06 (K)</b>		<b>917,161.06**</b>

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; [ (1,016,636.06) ] (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

[ 99,475.00 ] (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description [ ] (C)

SWFS Adjustment # and Description [ ] (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [ ] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [ 9,292,919.23 ] (D)

A/P not C/F-Operating Categories [ ] (D)

Anticipated Grant Awards [ (9,292,919.23) ] (D)

[ ] (D)

[ ] (D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

[ (917,161.06) ] (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**

[ 917,161.06 ] (F)

**DIFFERENCE:**

[ 0.00 ] (G)\*

**\*SHOULD EQUAL ZERO.**



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Land Acquisition Trust Fund
<b>Budget Entity:</b>	Program: Recreation & Parks 3750 00 00
<b>LAS/PBS Fund Number:</b>	2-423

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	12,075,577.65 (A)		12,075,577.65
ADD: Other Cash (See Instructions)			
ADD: Investments	63,215,549.27 (C)		63,215,549.27
ADD: Outstanding Accounts Receivable	800,655.63 (D)		800,655.63
ADD: _____			
<b>Total Cash plus Accounts Receivable</b>	<b>76,091,782.55 (F)</b>		<b>76,091,782.55</b>
LESS Allowances for Uncollectibles	1,165.99 (G)		1,165.99
LESS Approved "A" Certified Forwards	306,152.70 (H)		306,152.70
Approved "B" Certified Forwards	9,552.58 (H)		9,552.58
Approved "FCO" Certified Forwards	19,113,293.13 (H)		19,113,293.13
LESS: Other Accounts Payable (Nonoperating)	26,959.25 (I)		26,959.25
LESS: _____			
<b>Unreserved Fund Balance, 07/01/12</b>	<b>56,634,658.90 (K)</b>		<b>56,634,658.90**</b>

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

<b>Budget Period:</b> 2013 - 2014
<b>Department Title:</b> Department of Environmental Protection
<b>Trust Fund Title:</b> Land Acquisition Trust Fund
<b>LAS/PBS Fund Number:</b> 2-423

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<b>(77,530,454.02)</b> (A)
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**Subtract Nonspendable Fund Balance (GLC 56XXX)**

1,893,819.50	(B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description		(C)
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SWFS Adjustment # and Description		(C)
-----------------------------------	--	-----

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	9,552.58	(D)
---	----------	-----

Approved "C" Carry Forward Total (FCO) per LAS/PBS	18,992,423.04	(D)
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A/P not C/F-Operating Categories		(D)
----------------------------------	--	-----

		(D)
--	--	-----

		(D)
--	--	-----

		(D)
--	--	-----

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>(56,634,658.90)</b>	(E)
--	------------------------	-----

<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>56,634,658.90</b>	(F)
--	----------------------	-----

<b>DIFFERENCE:</b>	<b>0.00</b>	(G)*
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**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	State Park Trust Fund
<b>Budget Entity:</b>	Program: Recreation & Parks 37 50 00 00
<b>LAS/PBS Fund Number:</b>	2-675

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	278,018.03 (A)		278,018.03
ADD: Other Cash (See Instructions)	816,681.85 (B)		816,681.85
ADD: Investments	3,420,773.79 (C)		3,420,773.79
ADD: Outstanding Accounts Receivable	619,598.86 (D)		619,598.86
ADD: _____	(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>5,135,072.53 (F)</b>		<b>5,135,072.53</b>
LESS Allowances for Uncollectibles	46,018.18 (G)		46,018.18
LESS Approved "A" Certified Forwards	949,228.86 (H)		949,228.86
Approved "B" Certified Forwards	2,760.00 (H)		2,760.00
Approved "FCO" Certified Forwards	(H)		
LESS: Other Accounts Payable (Nonoperating)	1,627,328.41 (I)		1,627,328.41
LESS: _____	(J)		
<b>Unreserved Fund Balance, 07/01/12</b>	<b>2,509,737.08 (K)</b>		<b>2,509,737.08**</b>

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2013 - 2014**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** State Park Trust Fund  
**LAS/PBS Fund Number:** 2-675

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; [ 3,159,864.67 ] (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

[ 647,367.59 ] (B)

**Add/Subtract Statewide Financial Statement (SWFS)Adjustments :**

SWFS Adjustment # and Description [ ] (C)

SWFS Adjustment # and Description [ ] (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [ 2,760.00 ] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [ ] (D)

A/P not C/F-Operating Categories [ ] (D)

[ ] (D)

[ ] (D)

[ ] (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ 2,509,737.08 ] (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** [ 2,509,737.08 ] (F)

**DIFFERENCE:** [ 0.00 ] (G)\*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** Environmental Protection  
**Budget Entity:** 3750 - Recreation and Parks

**Budget Period 2013 - 2014**

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2011-2012</b>	<b>ESTIMATED FY 2012- 2013</b>	<b>REQUEST FY 2013-2014</b>
Interest on Debt	312,731		
Principal	7,710,000		
Repayment of Loans			
Fiscal Agent or Other Fees/Admin Exp	773		
Other Debt Service/Bk Chrgs/Sink Fd	(8,023,504)		
Total Debt Service	0		

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

**SECTION II**

**ISSUE:** Save Our Coast Refunding Revenue Bonds, Series 2003A

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>JUNE 30, 2013</b>	<b>JUNE 30, 2014</b>
3.00-3.25%	7/1/2012	74,575,000		
(6)		(7)	(8)	(9)
		<b>ACTUAL FY 2011- 2012</b>	<b>ESTIMATED FY 2012- 2013</b>	<b>REQUEST FY 2013-2014</b>
Interest on Debt		155,512		
Principal		4,785,000		
Fiscal Agent or Other Fees/Admin Exp		481		
Other - Sinking Fund				
Total Debt Service		4,940,993		

**ISSUE:** Conservation and Recreation Bonds

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>JUNE 30, 2013</b>	<b>JUNE 30, 2014</b>
3.00-3.25%	7/1/2012	27,420,000		
(6)		(7)	(8)	(9)
		<b>ACTUAL FY 2011 - 2012</b>	<b>ESTIMATED FY 2012- 2013</b>	<b>REQUEST FY 2013-2014</b>
Interest on Debt		157,219		
Principal		2,925,000		
Fiscal Agent or Other Fees/Admin Exp		292		
Other - Sinking Fund				
Total Debt Service		3,082,511		

**AIR RESOURCES MANAGEMENT**  
Exhibits or Schedules



**AIR RESOURCES MANAGEMENT**  
Schedule I Series

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

**Department:** 37 Environmental Protection      **Budget Period: 2013-14**  
**Program:** 37550000 PRG: Air Resources Management  
**Fund:** 2035 Air Pollution Control TF

**Specific Authority:** Section 320.03, 376.60, 403.0872 and 403.0873 Florida Statutes  
**Purpose of Fees Collected:** To provide funding for mobile surface air pollution monitoring and control programs, odor and toxic air pollutant identification; monitoring and control activities; & other stationary source program activities

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b><u>ACTUAL</u></b>	<b><u>ESTIMATED</u></b>	<b><u>REQUEST</u></b>
	<b><u>FY 2011 - 12</u></b>	<b><u>FY 2012 - 13</u></b>	<b><u>FY 2013 - 14</u></b>
<b>Receipts:</b>			
Lics/Permits Title V	6,578,542	6,076,141	4,654,185
Lics/Permits Asbestos	95,603	95,000	95,000
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>6,674,145</b>	<b>6,171,141</b>	<b>4,749,185</b>

<b><u>SECTION II - FULL COSTS</u></b>	<b><u>ACTUAL</u></b>	<b><u>ESTIMATED</u></b>	<b><u>REQUEST</u></b>
	<b><u>FY 2011 - 12</u></b>	<b><u>FY 2012 - 13</u></b>	<b><u>FY 2013 - 14</u></b>
<b>Direct Costs:</b>			
Salaries and Benefits	10,490,304	11,058,259	10,986,700
Other Personal Services	3,767,931	5,641,217	5,641,217
Expenses	1,575,623	2,324,030	2,180,440
Operating Capital Outlay	101,671	485,987	485,987
G/A & Special Categories	7,611,303	7,626,071	7,625,363
_____			
Indirect Costs Charged to Trust Fund	2,167,067	2,265,009	2,250,775
<b>Total Full Costs to Line (B) - Section III</b>	<b>25,713,899</b>	<b>29,400,573</b>	<b>29,170,482</b>

**Basis Used:** Indirect cost: Tr/Admin. TF/Tr to WC for data center, TR Environ Labs. Assessment on investments and Tr GR/SWCAP

<b><u>SECTION III - SUMMARY</u></b>		<b><u>ACTUAL</u></b>	<b><u>ESTIMATED</u></b>	<b><u>REQUEST</u></b>
		<b><u>FY 2011 - 12</u></b>	<b><u>FY 2012 - 13</u></b>	<b><u>FY 2013 - 14</u></b>
TOTAL SECTION I	(A)	6,674,145	6,171,141	4,749,185
TOTAL SECTION II	(B)	25,713,899	29,400,573	29,170,482
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>(19,039,754)</b>	<b>(23,229,432)</b>	<b>(24,421,297)</b>

**EXPLANATION of LINE C:**  
This program is also supported by Federal Grants, interest earnings on investments, and miscellaneous charges. The fund also has a carry forward balance in the prior, current and request years.



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Air Pollution Control Trust Fund
<b>Budget Entity:</b>	Program: Air Resource Management 37 55 00 00
<b>LAS/PBS Fund Number:</b>	2-035

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	272,322.43	(A)	-	272,322.43
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	14,064,009.73	(C)		14,064,009.73
ADD: Outstanding Accounts Receivable	662,514.00	(D)		662,514.00
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>14,998,846.16</b>	(F)	-	<b>14,998,846.16</b>
LESS Allowances for Uncollectibles	8,393.50	(G)		8,393.50
LESS Approved "A" Certified Forwards	2,402,067.51	(H)		2,402,067.51
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	237,638.85	(I)		237,638.85
LESS: Title V Program Reserve	4,143,849.00	(J)		4,143,849.00
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>8,206,897.30</b>	(K)	-	<b>8,206,897.30</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

<b>Budget Period:</b>	<b>2013 - 2014</b>
<b>Department Title:</b>	Department of Environmental Protection
<b>Trust Fund Title:</b>	Air Pollution Control Trust Fund
<b>LAS/PBS Fund Number:</b>	2-035

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; 12,350,746.30 (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

\_\_\_\_\_ (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description \_\_\_\_\_ (C)

SWFS Adjustment # and Description \_\_\_\_\_ (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS \_\_\_\_\_ (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS \_\_\_\_\_ (D)

A/P not C/F-Operating Categories \_\_\_\_\_ (D)

Title V Program Reserve 4,143,849.00 (D)

\_\_\_\_\_ (D)

\_\_\_\_\_ (D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

8,206,897.30 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**

8,206,897.30 (F)

**DIFFERENCE:**

0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

## Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Administrative Services

Agency Budget Officer/OPB Analyst Name: Sue Oshesky / Ralph Perkins

*A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.*

Action	Program or Service (Budget Entity Codes)				
	37010100	37010200	37010300	37010400	

### 1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, 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? <b>(CSDI)</b>	Y	Y	Y	Y	
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	Y	Y	

### AUDITS:

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

### 2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	Y	Y	Y	
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y	Y	Y	Y	
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	Y	Y	Y	

### 3. EXHIBIT B (EXBR, EXB)

3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A	N/A	
3.2	Are the 33XXXX0 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 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	N/A	

### AUDITS:

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y	Y	Y	
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to 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.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
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 2011-12 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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y	Y	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	Y	Y	Y	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?	Y	Y	Y	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	N/A	N/A	N/A	
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	N/A	N/A	N/A	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	N/A	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	N/A	Y	Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	N/A	Y	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 #13-003?	Y	N/A	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A	N/A	N/A	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N	N/A	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	Y	N/A	Y	N/A	
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y	Y	Y	
<b>AUDIT:</b>						
7.19	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y	Y	Y	
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A	N/A	N/A	
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A	N/A	N/A	
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A	N/A	N/A	
7.23	Have FCO appropriations been entered into the nonrecurring column A04? <b>(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) )</b>	Y	N/A	N/A	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					

Action	Program or Service (Budget Entity Codes)				
	37010100	37010200	37010300	37010400	

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 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)**

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A	N/A
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	N/A	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	N/A	N/A	
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A	
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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	Y	Y	Y	
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	N/A	
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	



Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	Y	Y	Y	
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y	Y	Y	
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 125 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	Y	Y	Y	Y	
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A	N/A	Y	N/A	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	N/A	Y	Y	
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?			Y	Y	
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y	Y	
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A	N/A	N/A	N/A	
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	
<b>15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)</b>						

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y	Y	
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	Y	
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	N/A	N/A	N/A	
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y	Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	N/A	N/A	N/A	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	N/A	N/A	N/A	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	N/A	N/A	N/A	
17.5	Are the appropriate counties identified in the narrative?	Y	N/A	N/A	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?	Y	N/A	N/A	N/A	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>18. FLORIDA FISCAL PORTAL</b>						
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	

# Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Division of State Lands
Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Ralph Perkins

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Code)				
Action	37100200	37100300			

## 1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, 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? <b>(CSDI)</b>	Y	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y			

## AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y			
1.4	Has security been set correctly? <b>(CSDR, CSA)</b>	Y	Y			
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 58 of the LBR Instructions?	Y	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y	Y			
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	Y			

## 3. EXHIBIT B (EXBR, EXB)

3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A			
3.2	Are the 33XXXX0 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 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A			

## AUDITS:

		Program or Service (Budget Entity Code)				
Action		37100200	37100300			
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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y			
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to 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.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
<b>AUDITS</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	Y	Y			

		Program or Service (Budget Entity Code)			
Action		37100200	37100300		
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 2011-12 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.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	Y	Y		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	Y	Y		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y		

Action		Program or Service (Budget Entity Code)			
		37100200	37100300		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y		
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 #13-003?	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	Y	Y		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A		
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y		
<b>AUDIT:</b>					
7.19	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y		
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A		



		Program or Service (Budget Entity Code)				
Action		37100200	37100300			
7.23	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L) )	Y	Y			
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 66 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 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial	Y	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y			



		Program or Service (Budget Entity Code)			
Action		37100200	37100300		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/J	N/J		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	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	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y		

		Program or Service (Budget Entity Code)				
Action		37100200	37100300			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y			
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This</b>	Y	Y			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 125 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						

		Program or Service (Budget Entity Code)			
Action		37100200	37100300		
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A	N/A		
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A	N/A		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y		
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y		
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y		
<b>15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed ins</b>					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y		
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y		
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y		
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A	N/A		

		Program or Service (Budget Entity Code)			
Action		37100200	37100300		
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXXX or 14XXXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y		
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A	N/A		
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J	N/J		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y		
<b>AUDITS - GENERAL INFORMATION</b>					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y		
17.5	Are the appropriate counties identified in the narrative?	Y	Y		
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?	Y	Y		

		Program or Service (Budget Entity Code)			
Action		37100200	37100300		
<p>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.</p>					
<b>18. FLORIDA FISCAL PORTAL</b>					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		

# Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/District Offices
Agency Budget Officer/OPB Analyst Name: Sue Oshesky / Ralph Perkins

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Code)			
	37150100	37150300	37150400	37150500

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, 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? <b>(CSDI)</b>	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	Y	Y

### AUDITS:

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

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y	Y	Y	Y
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	Y	Y	Y

## 3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A	N/A
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Action	Program or Service (Budget Entity Code)				
	37150100	37150300	37150400	37150500	

3.2 Are the 33XXXX0 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 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	
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**AUDITS:**

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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y	Y	Y	
--	---	---	---	---	--

3.4 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y	Y	Y	Y	
--	---	---	---	---	--

TIP Generally look for and be able to fully explain significant differences between A02 and A03.

TIP Exhibit B - A02 equal to 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 61 of the LBR Instructions?	Y	Y	Y	Y	
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4.2 Is the program component code and title used correct?	Y	Y	Y	Y	
---	---	---	---	---	--

TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.

**5. EXHIBIT D-1 (ED1R, EXD1)**

5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
--	---	---	---	---	--

**AUDITS**

5.2 Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y	Y	Y	
---	---	---	---	---	--

Action	Program or Service (Budget Entity Code)				
	37150100	37150300	37150400	37150500	
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y	Y	Y	Y	
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	Y	Y	Y	Y	
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
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 2011-12 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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1 Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y	Y	Y	Y	
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y	Y	Y	
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	Y	N/A	N/A	N/A	
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	N/A	N/A	N/A	



Action	Program or Service (Budget Entity Code)				
	37150100	37150300	37150400	37150500	
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A	N/A	
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y	Y	
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	
7.9 Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	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 #13-003?	N/A	N/A	N/A	N/A	
7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A	N/A	N/A	
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	
7.14 Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15 Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
7.16 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	Y	N/A	N/A	N/A	
7.17 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Code)				
		37150100	37150300	37150400	37150500	
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y	Y	Y	
<b>AUDIT:</b>						
7.19	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y	Y	Y	
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A	N/A	N/A	
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A	N/A	N/A	
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A	N/A	N/A	
7.23	Have FCO appropriations been entered into the nonrecurring column A04? <b>(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) )</b>	N/A	N/A	N/A	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 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).					

Action	Program or Service (Budget Entity Code)				
	37150100	37150300	37150400	37150500	

**TIP** If an appropriation made in the FY 2012-13 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	N/A	N/A	N/A	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	N/A	N/A	N/A	
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial	Y	N/A	N/A	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	N/A	N/A	N/A	
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	N/A	N/A	N/A	
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	N/A	N/A	N/A	
8.10	Are the statutory authority references correct?	Y	N/A	N/A	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.)	Y	N/A	N/A	N/A	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	N/A	N/A	N/A	
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	N/A	N/A	N/A	

Action	Program or Service (Budget Entity Code)				
	37150100	37150300	37150400	37150500	
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	N/A	N/A	
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A	
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	N/A	N/A	N/A	
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y	N/A	N/A	N/A	
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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	N/A	N/A	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?	Y	N/A	N/A	N/A	
8.20 Are appropriate service charge nonoperating amounts included in Section II?	Y	N/A	N/A	N/A	
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	N/A	N/A	N/A	
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	N/A	N/A	N/A	
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	N/A	N/A	N/A	
8.24 Are prior year September operating reversions appropriately shown in column A01?	Y	N/A	Y	N/A	
8.25 Are current year September operating reversions appropriately shown in column A02?	Y	N/A	N/A	N/A	
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	N/A	N/A	N/A	
8.27 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	N/A	N/A	N/A	
8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	N/A	N/A	N/A	
<b>AUDITS:</b>					
8.29 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	N/A	N/A	N/A	

Action	Program or Service (Budget Entity Code)				
	37150100	37150300	37150400	37150500	
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This</b>	Y	N/A	N/A	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. <b>(SC1R, DEPT)</b>	Y	N/A	N/A	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 125 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>					
AUDIT:					
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	Y	Y	Y	Y	
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1 Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y	Y	Y	
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1 Are the correct Information Technology (IT) issue codes used?	Y	N/A	N/A	N/A	
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y	Y	
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1 <b>NOT REQUIRED FOR THIS YEAR</b>	N/A	N/A	N/A	N/A	
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>					

Action	Program or Service (Budget Entity Code)				
	37150100	37150300	37150400	37150500	
14.1 Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	
<b>15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)</b>					
15.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.3 Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y	Y	
15.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	Y	
15.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A	N/A	N/A	
15.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
15.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	N/A	N/A	N/A	
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1 Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	N/A	N/A	N/A	
16.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	

		Program or Service (Budget Entity Code)				
Action		37150100	37150300	37150400	37150500	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	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	N/A	N/A	N/A	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>18. FLORIDA FISCAL PORTAL</b>						
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	

# Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Policy & Ecosystem Restoration

Agency Budget Officer/OPB Analyst Name: Sue Oshesky / Ralph Perkins

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Codes)			
Action	37200100			

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, 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? <b>(CSDI)</b>	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			

## AUDITS:

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

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 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 30)? 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 30) 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.	N/A			
3.2 Are the 33XXXX0 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 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y			

## AUDITS:



		Program or Service (Budget Entity Codes)			
Action		37200100			
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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y			
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to 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.				
<b>4. EXHIBIT D (EADR, EXD)</b>					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 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.				
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
<b>AUDITS</b>					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Y			

		Program or Service (Budget Entity Codes)			
Action		37200100			
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 2011-12 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.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 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 66-67 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 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			

		Program or Service (Budget Entity Codes)			
Action		37200100			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			
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 #13-003?	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 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			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y			
<b>AUDIT:</b>					
7.19	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			

		Program or Service (Budget Entity Codes)			
Action		37200100			
7.23	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 66 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 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB 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 IC, and Reconciliation to Trial	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			

		Program or Service (Budget Entity Codes)			
Action		37200100			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	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?	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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			

		Program or Service (Budget Entity Codes)			
Action		37200100			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y			
<b>AUDITS:</b>					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This</b>	Y			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 125 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
<b>AUDIT:</b>					

		Program or Service (Budget Entity Codes)			
Action		37200100			
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	Y			
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y			
<b>15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instr</b>					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			

		Program or Service (Budget Entity Codes)			
Action		37200100			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> 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? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 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			
<b>AUDITS - GENERAL INFORMATION</b>					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y			
17.5	Are the appropriate counties identified in the narrative?	Y			
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?	Y			



	Program or Service (Budget Entity Codes)			
Action	37200100			
<p><b>TIP</b> 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.</p>				
<b>18. FLORIDA FISCAL PORTAL</b>				
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y		

# Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Science & Laboratory Services
Agency Budget Officer/OPB Analyst Name: Sue Oshesky / Ralph Perkins

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Code)			
Action	37300100			

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, 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? <b>(CSDI)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

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

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 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 30)? 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 30) 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.	N/A				
3.2 Are the 33XXXX0 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 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				

	Program or Service (Budget Entity Code)			
Action	37300100			

**AUDITS:**

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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y			
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to 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 61 of the LBR Instructions?	Y			
4.2	Is the program component code and title used correct?	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				

**5. EXHIBIT D-1 (ED1R, EXD1)**

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
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**AUDITS**

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Y			

	Program or Service (Budget Entity Code)			
Action	37300100			

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 2011-12 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 30 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 66-67 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 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			

		Program or Service (Budget Entity Code)			
Action		37300100			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			
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 #13-003?	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 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			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y			
<b>AUDIT:</b>					
7.19	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			

	Program or Service (Budget Entity Code)			
Action	37300100			

7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column A04? ( <b>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) )</b> )	Y			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 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 2012-13 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 and Schedule IB 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 IC, and Reconciliation to Trial	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A			

		Program or Service (Budget Entity Code)			
Action		37300100			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	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?	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/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?	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			

		Program or Service (Budget Entity Code)				
Action		37300100				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y				
8.25	Are current year September operating reversions appropriately shown in column A02?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This</b>	Y				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 125 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					



		Program or Service (Budget Entity Code)				
Action		37300100				
TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.						
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	Y				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y				
<b>15. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)</b>						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				

		Program or Service (Budget Entity Code)			
Action		37300100			
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> 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? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 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			
<b>AUDITS - GENERAL INFORMATION</b>					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y			
17.5	Are the appropriate counties identified in the narrative?	Y			

	Program or Service (Budget Entity Code)				
Action	37300100				

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?	Y				
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TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
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**18. FLORIDA FISCAL PORTAL**

18.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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# Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Resource Management
Agency Budget Officer/OPB Analyst Name: Sue Oshesky / Ralph Perkins

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Code)				
Action	37350100	37350400			

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, 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? <b>(CSDI)</b>	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y			

## AUDITS:

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

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	Y			

## 3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y			
3.2 Are the 33XXXX0 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 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y			

Action	Program or Service (Budget Entity Code)				
	37350100	37350400			

**AUDITS:**

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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y			
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to 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 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

**5. EXHIBIT D-1 (ED1R, EXD1)**

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
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**AUDITS**

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Y	Y			

		Program or Service (Budget Entity Code)				
Action		37350100	37350400			
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 2011-12 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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A	Y			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	Y			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A			

		Program or Service (Budget Entity Code)				
Action		37350100	37350400			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y			
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 #13-003?	N/A	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	Y			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y			
<b>AUDIT:</b>						
7.19	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A			

Action	Program or Service (Budget Entity Code)				
	37350100	37350400			

7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column A04? ( <b>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) )</b> )	Y	Y			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 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 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)**

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial	Y	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	Y			



Action	Program or Service (Budget Entity Code)				
	37350100	37350400			
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y			
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y			
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A			
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A			
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y			
8.10 Are the statutory authority references correct?	Y	Y			
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y			
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y			
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y			
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? <b>The agency can provide a list of individual grants.</b>	N/A	N/J			
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	Y			
8.16 Are the Schedule I revenues consistent with the FST's reported in the Exhibit D-3A?	Y	Y			
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y	Y			
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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	Y			

Action		Program or Service (Budget Entity Code)				
		37350100	37350400			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y			
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This</b>	Y	Y			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 125 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					

Action	Program or Service (Budget Entity Code)				
	37350100	37350400			
TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>					
AUDIT:					
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	Y	Y			
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1 Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A	N/A			
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1 Are the correct Information Technology (IT) issue codes used?	N/A	Y			
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1 <b>NOT REQUIRED FOR THIS YEAR</b>	N/A	N/A			
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>					
14.1 Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y			
<b>15. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)</b>					
15.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y			
15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3 Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y			

		Program or Service (Budget Entity Code)				
Action		37350100	37350400			
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y			
<b>AUDITS - GENERAL INFORMATION</b>						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.						
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y			
17.5	Are the appropriate counties identified in the narrative?	Y	Y			

Action	Program or Service (Budget Entity Code)				
	37350100	37350400			
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?	Y	Y			
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>18. FLORIDA FISCAL PORTAL</b>					
18.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y			

# Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Division of Waste Management
Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Ralph Perkins

*A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.*

	Program or Service (Budget Entity Codes)				
Action	37450300				

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, 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? <b>(CSDI)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

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

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 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 30)? 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 30) 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				
3.2 Are the 33XXXX0 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 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				

## AUDITS:

		Program or Service (Budget Entity Codes)				
Action		37450300				
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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to 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.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 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.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Y				

		Program or Service (Budget Entity Codes)				
Action		37450300				
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 2011-12 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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 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 66-67 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	Y				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				



		Program or Service (Budget Entity Codes)			
Action		37450300			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			
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 #13-003?	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 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)?	Y			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y			
<b>AUDIT:</b>					
7.19	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			

		Program or Service (Budget Entity Codes)				
Action		37450300				
7.23	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 66 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 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB 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 IC, and Reconciliation to Trial	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y				

		Program or Service (Budget Entity Codes)			
Action		37450300			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	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?	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/J			
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			

		Program or Service (Budget Entity Codes)			
Action		37450300			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y			
<b>AUDITS:</b>					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This</b>	Y			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 125 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
<b>AUDIT:</b>					

		Program or Service (Budget Entity Codes)				
Action		37450300				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	Y				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y				
<b>15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instr</b>						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A				

		Program or Service (Budget Entity Codes)			
Action		37450300			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> 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? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 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			
<b>AUDITS - GENERAL INFORMATION</b>					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y			
17.5	Are the appropriate counties identified in the narrative?	Y			
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?	Y			

	Program or Service (Budget Entity Codes)			
Action	37450300			
<p><b>TIP</b> 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.</p>				
<b>18. FLORIDA FISCAL PORTAL</b>				
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y		

# Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Recreation & Parks/Coastal & Aquatic Managed Areas
Agency Budget Officer/OPB Analyst Name: Sue Oshesky / Ralph Perkins

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Codes)			
Action	37500300	37500400		

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, 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? <b>(CSDI)</b>	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y			

## AUDITS:

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

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	Y			

## 3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A			
3.2 Are the 33XXXX0 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 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y			

## AUDITS:



		Program or Service (Budget Entity Codes)				
Action		37500300	37500400			
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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y			
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to 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.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
<b>AUDITS</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Y	Y			

		Program or Service (Budget Entity Codes)				
Action		37500300	37500400			
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 2011-12 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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A			

		Program or Service (Budget Entity Codes)			
Action		37500300	37500400		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y		
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 #13-003?	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A		
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y		
<b>AUDIT:</b>					
7.19	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y		
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A		

		Program or Service (Budget Entity Codes)			
Action		37500300	37500400		
7.23	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L) )	Y	Y		
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 66 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 2012-13 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y		

		Program or Service (Budget Entity Codes)			
Action		37500300	37500400		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/J	N/J		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y		

		Program or Service (Budget Entity Codes)			
Action		37500300	37500400		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y		
<b>AUDITS:</b>					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y		
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This</b>	Y	Y		
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 125 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
<b>AUDIT:</b>					

		Program or Service (Budget Entity Codes)			
Action		37500300	37500400		
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	Y	Y		
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A	N/A		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y		
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y		
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y		
<b>15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)</b>					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y		
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y		
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y		
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y		

		Program or Service (Budget Entity Codes)			
Action		37500300	37500400		
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y		
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y		
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y		
<b>AUDITS - GENERAL INFORMATION</b>					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y		
17.5	Are the appropriate counties identified in the narrative?	Y	Y		
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?	Y	Y		



	Program or Service (Budget Entity Codes)			
Action	37500300	37500400		
<p>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.</p>				
<b>18. FLORIDA FISCAL PORTAL</b>				
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	

# Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Air Resources Management
Agency Budget Officer/OPB Analyst Name: Sue Oshesky / Ralph Perkins

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Code)			
Action	37550300	37550500		

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, 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? <b>(CSDI)</b>	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y			

## AUDITS:

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

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	Y			

## 3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A			
3.2 Are the 33XXXX0 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 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	Y			

Action	Program or Service (Budget Entity Code)				
	37550300	37550500			

**AUDITS:**

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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y			
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to 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 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

**5. EXHIBIT D-1 (ED1R, EXD1)**

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
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**AUDITS**

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Y	Y			

Action	Program or Service (Budget Entity Code)				
	37550300	37550500			

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 2011-12 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

**6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)**

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				

**7. EXHIBIT D-3A (EADR, ED3A)**

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A	Y		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	Y		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A		

Action		Program or Service (Budget Entity Code)				
		37550300	37550500			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y			
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 #13-003?	N/A	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	Y			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y			
<b>AUDIT:</b>						
7.19	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A			

Action	Program or Service (Budget Entity Code)				
	37550300	37550500			

7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column A04? ( <b>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) )</b> )	N/A	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 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 2012-13 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?	N/A	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial	N/A	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y			

Action	Program or Service (Budget Entity Code)				
	37550300	37550500			
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	Y			
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y			
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A			
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A			
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	Y			
8.10 Are the statutory authority references correct?	N/A	Y			
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A	Y			
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Y			
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	Y			
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A			
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A			
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	Y			
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y	Y			
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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	Y			

Action		Program or Service (Budget Entity Code)				
		37550300	37550500			
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	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	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?	N/A	Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	Y			
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This</b>	N/A	Y			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	N/A	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 125 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					



Action	Program or Service (Budget Entity Code)				
	37550300	37550500			
TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>					
AUDIT:					
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	Y	Y			
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1 Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A	N/A			
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1 Are the correct Information Technology (IT) issue codes used?	N/A	Y			
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1 <b>NOT REQUIRED FOR THIS YEAR</b>	N/A	N/A			
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>					
14.1 Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y			
<b>15. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)</b>					
15.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y			
15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3 Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y			

Action		Program or Service (Budget Entity Code)				
		37550300	37550500			
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y			
<b>AUDITS - GENERAL INFORMATION</b>						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.						
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A			
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A			

		Program or Service (Budget Entity Code)			
Action		37550300	37550500		
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	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.				
<b>18. FLORIDA FISCAL PORTAL</b>					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		