



# FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

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

RICK SCOTT  
GOVERNOR

HERSCHEL T. VINYARD JR.  
SECRETARY

## LEGISLATIVE BUDGET REQUEST

October 15, 2013

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

Mike Hansen, 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 2014-15 Fiscal Year. This submission has been approved by Herschel T. Vinyard Jr., Secretary.

A handwritten signature in cursive script, appearing to read 'Leonard C. Zeiler Jr.'.

Leonard C. Zeiler Jr., Chief of Staff

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 10 1 000286 GENERAL REVENUE FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11102	PETTY CASH 370002 PENSACOLA	
000000	BALANCE BROUGHT FORWARD	110.00
11103	PETTY CASH 370002 JACKSONVILLE	
000000	BALANCE BROUGHT FORWARD	100.00
11104	PETTY CASH 370002 ORLANDO	
000000	BALANCE BROUGHT FORWARD	150.00
11105	PETTY CASH 370002 & 370008 FT MYERS	
000000	BALANCE BROUGHT FORWARD	75.00
11106	PETTY CASH 370002 WEST PALM BEACH	
000000	BALANCE BROUGHT FORWARD	150.00
11107	PETTY CASH 370002 PORT ST LUCIE	
000000	BALANCE BROUGHT FORWARD	100.00
11108	PETTY CASH 370002 MARATHON SHORES	
000000	BALANCE BROUGHT FORWARD	100.00
11109	PETTY CASH 370002 TAMPA	
000000	BALANCE BROUGHT FORWARD	150.00
11110	PETTY CASH 370002 PANAMA CITY	
000000	BALANCE BROUGHT FORWARD	100.00
11111	GENERAL LEDGER NAME NOT ON FILE	
001800		0.00
11112	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
11117	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	50,000.00
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	32,849,768.06
080167	13 LAKE AOPKA RESTORATION	120,000.00
080888	05 MULBERRY/PINEY PT CLEANUP	0.00
080888	06 MULBERRY/PINEY PT CLEANUP	0.00
080888	07 MULBERRY/PINEY PT CLEANUP	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 10 1 000286 GENERAL REVENUE FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
080888 08	MULBERRY/PINEY PT CLEANUP	0.00
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	123,040.29
	** GL 13100 TOTAL	33,363,981.56
15101	DUE FROM EMPLOYEES	
001800		544.47
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800		17.33
17102	INVENTORIES PARTS AND MAINT SHOP	
102275	OPER & MAINT OF PATROL VEH	0.00
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
140047 05	G/A-WATER PROJECTS	1,808,626.00
141116 01	STW RESTORATION PROJECTS	449,537.00
	** GL 25500 TOTAL	2,258,163.00
25800	ADVANCES TO COMPONENT UNITS	
140013 09	G/A-ENV REST WATER SUSTAIN	3,014,129.70
140047 05	G/A-WATER PROJECTS	2,576,610.98
141116 01	STW RESTORATION PROJECTS	9,318.75
	** GL 25800 TOTAL	5,600,059.43
31100	ACCOUNTS PAYABLE	
080889 08	NON-MANDATORY LAND RECLAIM	82,206.70-
140126 07	BEACH PROJECTS - STW	71.70-
140126 11	BEACH PROJECTS - STW	104,178.45-
	** GL 31100 TOTAL	186,456.85-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	58,186.58-
	** GL 32100 TOTAL	58,186.58-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 10 1 000286 GENERAL REVENUE FUND

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
35500	DUE TO OTHER GOVERNMENTAL UNITS		
140047	12	G/A-WATER PROJECTS	267,765.00-
140126	07	BEACH PROJECTS - STW	348,796.34-
140126	11	BEACH PROJECTS - STW	258,263.43-
140126	12	BEACH PROJECTS - STW	12,943.46-
140126	13	BEACH PROJECTS - STW	9,806.78-
	** GL 35500 TOTAL		897,575.01-
35600	DUE TO GENERAL REVENUE		
001800			561.80-
45100	ADVANCES FROM OTHER FUNDS BETWEEN DEPA		
040000	EXPENSES		51,035.00-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		29,283,254.95-
080167	13	LAKE APOPKA RESTORATION	120,000.00-
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
088962	99	KEYS WASTEWATER MGMT PLAN	0.00
088964	10	TOTAL MAX DAILY LOADS	123,040.29-
	** GL 54900 TOTAL		30,298,621.75-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 10 1 000286 GENERAL REVENUE FUND

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
54901		PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000		BALANCE BROUGHT FORWARD	1,923,141.37-
55100		FUND BALANCE RESERVED FOR ENCUMBRANCES	
100589		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
56201		NONSPENDABLE LONG TERM ADVANCES	
140013	09	G/A-ENV REST WATER SUSTAIN	3,014,129.70-
140047	05	G/A-WATER PROJECTS	4,385,236.98-
141116	01	STW RESTORATION PROJECTS	458,855.75-
		** GL 56201 TOTAL	7,858,222.43-
94100		ENCUMBRANCES	
040000		EXPENSES	2,646.13
080889	08	NON-MANDATORY LAND RECLAIM	2,588,966.51
088964	10	TOTAL MAX DAILY LOADS	289,303.29
100777		CONTRACTED SERVICES	2,514.37
101126		COMMISSION ON OIL SPILL RESPONSE COORDINATI	4,364.93
140012	11	G/A-FT LAUD RIVER OAKS	300,000.00
140047	06	G/A-WATER PROJECTS	1,282,438.00
140047	12	G/A-WATER PROJECTS	313,677.00
140047	13	G/A-WATER PROJECTS	6,076,544.83
140120	11	TMDL SENSOR-BASED SYSTEMS	2,410,600.00
140126	07	BEACH PROJECTS - STW	599,287.32
140126	11	BEACH PROJECTS - STW	3,556,240.16
140126	12	BEACH PROJECTS - STW	7,961,924.42
140126	13	BEACH PROJECTS - STW	8,912,476.05
143276	99	SMALL CO WASTEWTR TRMT GNT	571,153.78
		** GL 94100 TOTAL	34,872,136.79
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000		EXPENSES	2,646.13-
080889	08	NON-MANDATORY LAND RECLAIM	2,588,966.51-
088964	10	TOTAL MAX DAILY LOADS	289,303.29-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
10 1 000286 GENERAL REVENUE FUND  
G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
100777		CONTRACTED SERVICES	2,514.37-
101126		COMMISSION ON OIL SPILL RESPONSE COORDINATI	4,364.93-
140012	11	G/A-FT LAUD RIVER OAKS	300,000.00-
140047	06	G/A-WATER PROJECTS	1,282,438.00-
140047	12	G/A-WATER PROJECTS	313,677.00-
140047	13	G/A-WATER PROJECTS	6,076,544.83-
140120	11	TMDL SENSOR-BASED SYSTEMS	2,410,600.00-
140126	07	BEACH PROJECTS - STW	599,287.32-
140126	11	BEACH PROJECTS - STW	3,556,240.16-
140126	12	BEACH PROJECTS - STW	7,961,924.42-
140126	13	BEACH PROJECTS - STW	8,912,476.05-
143276	99	SMALL CO WASTEWTR TRMT GNT	571,153.78-
		** GL 98100 TOTAL	34,872,136.79-
		*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 10 2 021024 ADMINISTRATIVE TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11105	PETTY CASH 370002 & 370008 FT MYERS	
000000	BALANCE BROUGHT FORWARD	50.00
11114	PETTY CASH 370008 NWD BRANCH	
000000	BALANCE BROUGHT FORWARD	100.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	46,427.21
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,223,160.51
15101	DUE FROM EMPLOYEES	
001801		67.36
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800		398.81
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		1,539.86
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001800		11,199.97
17101	INVENTORIES OFFICE SUPPLY	
040000	EXPENSES	0.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	13,669.27-
040000	EXPENSES	408.69-
040000	CF EXPENSES	56,896.50-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	7,711.83-
	** GL 31100 TOTAL	78,686.29-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	105,634.35-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	17,822.51-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774	CF NAT'L POLLUT/ELIMINATION	500.84-
	** GL 32100 TOTAL	123,957.70-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 10 2 021024 ADMINISTRATIVE TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001800		131.24-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	2,451.33-
040000	EXPENSES	408.69
040000	CF EXPENSES	35,307.99-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	63.08-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	256.73-
	** GL 35300 TOTAL	37,670.44-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	7,238.57-
	** GL 35500 TOTAL	7,238.57-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	2,372.81-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	59,954.10-
	** GL 38600 TOTAL	59,954.10-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	973,560.57-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	628.00
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	10,504.96
030000	CF OTHER PERSONAL SERVICES	741.49
040000	EXPENSES	26,962.76
040000	CF EXPENSES	3,196.24
060000	CF OPERATING CAPITAL OUTLAY	6,392.48
100777	CONTRACTED SERVICES	27,501.57
	** GL 94100 TOTAL	75,299.50
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	10,504.96-
030000	CF OTHER PERSONAL SERVICES	741.49-
040000	EXPENSES	26,962.76-



BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

DATE RUN 08/07/13  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
10 2 021024 ADMINISTRATIVE TRUST FUND  
G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
040000	CF	EXPENSES	3,196.24-
060000	CF	OPERATING CAPITAL OUTLAY	6,392.48-
100777		CONTRACTED SERVICES	27,501.57-
		** GL 98100 TOTAL	75,299.50-
		*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 030001 INVASIVE PLANT CONTROL TRUST FUND  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
37100	CURRENT BONDS PAYABLE	
102334	CONTRL OF INVASIVE EXOTICS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	0.00
102334	CONTRL OF INVASIVE EXOTICS	0.00
	** GL 55100 TOTAL	0.00
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
040000	EXPENSES	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	411,536.94
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	16,164,671.71
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200		6,800.00
001800		64.76
	** GL 15102 TOTAL	6,864.76
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		9,838.42
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200		5,600.00-
16300	DUE FROM OTHER DEPARTMENTS	
001620		542,744.00
16400	DUE FROM FEDERAL GOVERNMENT	
000700		297,917.58
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	7,540.00
030000	CF OTHER PERSONAL SERVICES	82,845.15-
040000	EXPENSES	169.88-
040000	CF EXPENSES	88,703.41-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	168,787.07-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	1,015.13-
	** GL 31100 TOTAL	333,980.64-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	119,708.07-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	8,050.80-
	** GL 32100 TOTAL	127,758.87-

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

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS		
030000	OTHER PERSONAL SERVICES		7,540.00-
030000	CF OTHER PERSONAL SERVICES		33,112.03-
040000	EXPENSES		169.88
040000	CF EXPENSES		5,542.55-
100195	ASBESTOS REMOVAL PROG FEE		0.00
100195	CF ASBESTOS REMOVAL PROG FEE		1,360.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		1,640.30-
	** GL 35300 TOTAL		49,025.00-
35500	DUE TO OTHER GOVERNMENTAL UNITS		
030000	OTHER PERSONAL SERVICES		0.00
030000	CF OTHER PERSONAL SERVICES		1,052,161.52-
040000	EXPENSES		0.00
040000	CF EXPENSES		493.60-
100180	DIST CO-MTR V REG PROCEEDS		0.00
100180	CF DIST CO-MTR V REG PROCEEDS		532,611.50-
100195	ASBESTOS REMOVAL PROG FEE		0.00
100195	CF ASBESTOS REMOVAL PROG FEE		160.00-
	** GL 35500 TOTAL		1,585,426.62-
35600	DUE TO GENERAL REVENUE		
180200	TR/GENERAL REVENUE-SWCAP		1,516.08-
310322	SERVICE CHARGE TO GEN REV		235,801.53-
	** GL 35600 TOTAL		237,317.61-
35700	DUE TO COMPONENT UNIT/PRIMARY		
040000	EXPENSES		0.00
040000	CF EXPENSES		2,575.00-
	** GL 35700 TOTAL		2,575.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY		
010000	SALARIES AND BENEFITS		0.00
010000	CF SALARIES AND BENEFITS		48,600.13-
	** GL 38600 TOTAL		48,600.13-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		10,350,431.54-
55917	GENERAL LEDGER NAME NOT ON FILE		
000000	BALANCE BROUGHT FORWARD		0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 035001 AIR POLLUTION CONTROL TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
57201	FUND BALANCE RESTRICTED TITLE V	
000000	BALANCE BROUGHT FORWARD	4,692,858.00-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	72,528.18
030000 CF	OTHER PERSONAL SERVICES	807,020.61
040000	EXPENSES	72,543.77
040000 CF	EXPENSES	1,350.00
060000	OPERATING CAPITAL OUTLAY	115,504.05
100777	CONTRACTED SERVICES	10,759.06
	** GL 94100 TOTAL	1,079,705.67
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	72,528.18-
030000 CF	OTHER PERSONAL SERVICES	807,020.61-
040000	EXPENSES	72,543.77-
040000 CF	EXPENSES	1,350.00-
060000	OPERATING CAPITAL OUTLAY	115,504.05-
100777	CONTRACTED SERVICES	10,759.06-
	** GL 98100 TOTAL	1,079,705.67-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 044001 DRINKING WATER REVOLVING LOAN TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	155,948.29
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	170,821,151.90
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		100,677.12
15400	LOANS AND NOTES RECEIVABLE	
002300		37,331,908.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
002300		53,394.58
16400	DUE FROM FEDERAL GOVERNMENT	
000700		125,903.00
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300		340,234,784.80
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	16,785.28-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
140129	06 DRINK WATER FAC CONSTR-SRL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
002300		0.00
56200	NONSPENDABLE - LT REC AND ADVANCES-CFO	
000000	BALANCE BROUGHT FORWARD	340,234,784.80-
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	208,572,197.61-
94100	ENCUMBRANCES	
140129	11 DRINK WATER FAC CONSTR-SRL	59,898,726.00
140129	12 DRINK WATER FAC CONSTR-SRL	77,832,046.00
140129	13 DRINK WATER FAC CONSTR-SRL	3,783,632.00
140130	10 DRINKING WATER FACILITY CONSTRUCTION-STATE	245,723.00
	** GL 94100 TOTAL	141,760,127.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 044001 DRINKING WATER REVOLVING LOAN TRUST FUND  
G-L G-L ACCOUNT NAME

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
140129 11	DRINK WATER FAC CONSTR-SRL	59,898,726.00-
140129 12	DRINK WATER FAC CONSTR-SRL	77,832,046.00-
140129 13	DRINK WATER FAC CONSTR-SRL	3,783,632.00-
140130 10	DRINKING WATER FACILITY CONSTRUCTION-STATE	245,723.00-
	** GL 98100 TOTAL	141,760,127.00-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	50,812.76
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	388,592.52
15101	DUE FROM EMPLOYEES	
001801		20.76
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001903		8,545.15
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		565.96
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001800		9,716.11
16300	DUE FROM OTHER DEPARTMENTS	
001903		1,386.00
16504	DUE FROM OTH ST POLITICAL SUBDIVISIONS	
001903		2,943.20
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	7,811.96-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	121.90-
100039	WMD LAB SUPPORT	0.00
100039	CF WMD LAB SUPPORT	18,316.25-
100050	EVERGLADES LAB SUPPORT	0.00
100050	CF EVERGLADES LAB SUPPORT	11,863.75-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	11,422.35-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	57,015.39-
	** GL 31100 TOTAL	106,551.60-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	3,778.85-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	8,736.04-
100050	EVERGLADES LAB SUPPORT	0.00



370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 050001 ENVIRONMENTAL LABORATORY TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
100050	CF EVERGLADES LAB SUPPORT	6,666.82-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	3,264.30-
** GL 32100 TOTAL		22,446.01-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	16.99-
100050	EVERGLADES LAB SUPPORT	0.00
100050	CF EVERGLADES LAB SUPPORT	243.67-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	94.35-
** GL 35300 TOTAL		355.01-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	622.38-
** GL 35500 TOTAL		622.38-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	335.33-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	332,272.13-
94100	ENCUMBRANCES	
040000	EXPENSES	40,408.57
100027	GROUND WTR/MONITOR NETWRK	522.66
100039	WMD LAB SUPPORT	406.24
100050	EVERGLADES LAB SUPPORT	3,494.29
100777	CONTRACTED SERVICES	145,802.32
101492	HAZARDOUS WASTE CLEANUP	46,774.66
** GL 94100 TOTAL		237,408.74
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	40,408.57-
100027	GROUND WTR/MONITOR NETWRK	522.66-
100039	WMD LAB SUPPORT	406.24-
100050	EVERGLADES LAB SUPPORT	3,494.29-
100777	CONTRACTED SERVICES	145,802.32-
101492	HAZARDOUS WASTE CLEANUP	46,774.66-
** GL 98100 TOTAL		237,408.74-
*** FUND TOTAL		0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	66,688.58
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	8,856,797.03
15101	DUE FROM EMPLOYEES	
001801		6.30
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000400		12,106.24
001801		236,698.54
	** GL 15102 TOTAL	248,804.78
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		5,641.64
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000400		9,242.47-
001801		230,230.76-
	** GL 15900 TOTAL	239,473.23-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001801		346.50
16300	DUE FROM OTHER DEPARTMENTS	
001600		682,914.22
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	652.70-
100014	ACQ & REPLACE PATROL VEH	0.00
100014	CF ACQ & REPLACE PATROL VEH	24,182.40-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	149,344.60-
102577	DRUM REMOVAL AND DISPOSAL	0.00
102577	CF DRUM REMOVAL AND DISPOSAL	3,604.00-
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	17,014.94-
	** GL 31100 TOTAL	194,798.64-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 099001 FLORIDA COASTAL PROTECTION TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	736.14-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	6,098.13-
102261	ON-CALL FEES	0.00
102261	CF ON-CALL FEES	8,888.03-
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	14,364.93-
	** GL 32100 TOTAL	30,087.23-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	23,348.84-
	** GL 35200 TOTAL	23,348.84-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	231.84-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	1,564.20-
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	275.91-
108041	G/A DEEPWATER-PT-NRDA	0.00
108041	CF G/A DEEPWATER-PT-NRDA	24,499.15-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	940.59-
	** GL 35300 TOTAL	27,511.69-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	2,295.85-
38800	UNEARNED REVENUE - CURRENT	
001111		3,190,522.27-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,456,242.14-
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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 099001 FLORIDA COASTAL PROTECTION TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
57501	FUND BALANCE RESTRICTED-COURT ORDER-MO	
000000	BALANCE BROUGHT FORWARD	4,696,919.16-
94100	ENCUMBRANCES	
040000	EXPENSES	89.16
080019	13 STORMWATER PROJECTS/DEEPWATER HORIZON OIL S	61,714.27
100014	ACQ & REPLACE PATROL VEH	24,182.40
101492	HAZARDOUS WASTE CLEANUP	48,737.97
108040	G/A-DEEPWATER/NRDA/SO	75,806.43
108041	G/A DEEPWATER-PT-NRDA	127,956.50
	** GL 94100 TOTAL	338,486.73
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	89.16-
080019	13 STORMWATER PROJECTS/DEEPWATER HORIZON OIL S	61,714.27-
100014	ACQ & REPLACE PATROL VEH	24,182.40-
101492	HAZARDOUS WASTE CLEANUP	48,737.97-
108040	G/A-DEEPWATER/NRDA/SO	75,806.43-
108041	G/A DEEPWATER-PT-NRDA	127,956.50-
	** GL 98100 TOTAL	338,486.73-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 099005 COASTAL PROTECTION TF - NAT RES DMGE RESTORATION		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	6,853.94
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	10,502,545.65
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		6,358.50
31100	ACCOUNTS PAYABLE	
083654	12 NRD REST - DEEPWATER HORIZ	93,645.43-
32100	ACCRUED SALARIES AND WAGES	
083654	12 NRD REST - DEEPWATER HORIZ	3,104.37-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,060.11-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57502	FUND BALANCE RESTRICTED-COURT ORDER-NR	
000000	BALANCE BROUGHT FORWARD	10,417,948.18-
94100	ENCUMBRANCES	
083654	12 NRD REST - DEEPWATER HORIZ	3,497,689.54
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
083654	12 NRD REST - DEEPWATER HORIZ	3,497,689.54-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 131001 CONSERVATION & RECREATION LANDS TRUST FUND		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
	CAT	
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	151,000.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	52,681.85
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	24,080,465.34
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800		19,333.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		13,315.20
15900	ALLOWANCE FOR UNCOLLECTIBLES	
001800		19,333.00-
16300	DUE FROM OTHER DEPARTMENTS	
001600		1,107,267.64
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	360.00-
040000	EXPENSES	0.00
040000	CF EXPENSES	14,376.09-
080039	11 STATE PARK FACILITY IMPROV	37,402.56-
080039	12 STATE PARK FACILITY IMPROV	86,240.98-
088130	11 REMOVE ACCESS BARRIERS-STW	4,600.72-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	11,398.48-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	4,002.32-
101496	STATE LANDS STEWARDSHIP	0.00
101496	CF STATE LANDS STEWARDSHIP	29,383.03-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF CAMA/CARL MANAGEMENT FUNDS	1,195.92-
103886	GREENWAYS CARL MGMT FUND	0.00
103886	CF GREENWAYS CARL MGMT FUND	88,332.37-
	** GL 31100 TOTAL	277,292.47-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	10,586.86-
100718	LAND MANAGEMENT	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 131001 CONSERVATION & RECREATION LANDS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
100718	CF LAND MANAGEMENT	54,510.40-
101496	STATE LANDS STEWARDSHIP	0.00
101496	CF STATE LANDS STEWARDSHIP	659.86-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF CAMA/CARL MANAGEMENT FUNDS	8,120.59-
103886	GREENWAYS CARL MGMT FUND	0.00
103886	CF GREENWAYS CARL MGMT FUND	9,923.82-
	** GL 32100 TOTAL	83,801.53-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	8,696.88-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	523.67-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	65.74-
103886	GREENWAYS CARL MGMT FUND	0.00
103886	CF GREENWAYS CARL MGMT FUND	1,659.70-
181172	TR/FWCC 9.5% CARL FUNDS	644,129.67-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,219.96-
	** GL 35300 TOTAL	657,295.62-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	223.22-
103886	GREENWAYS CARL MGMT FUND	0.00
103886	CF GREENWAYS CARL MGMT FUND	1,110.90-
	** GL 35500 TOTAL	1,334.12-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	4,970.64-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	24,380,035.65-
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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 131001 CONSERVATION & RECREATION LANDS TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT	ENCUMBRANCES	BEGINNING BALANCE
94100		
030000	OTHER PERSONAL SERVICES	360.00
040000	EXPENSES	16,830.04
040000	CF EXPENSES	1,414.40
060000	CF OPERATING CAPITAL OUTLAY	1,598.12
080039	11 STATE PARK FACILITY IMPROV	219,441.52
080039	12 STATE PARK FACILITY IMPROV	287,231.48
080039	14 STATE PARK FACILITY IMPROV	2,499.00
088130	11 REMOVE ACCESS BARRIERS-STW	11,563.67
100718	LAND MANAGEMENT	9,763.49
100777	CONTRACTED SERVICES	12,218.24
101496	STATE LANDS STEWARDSHIP	29,383.03
103882	CAMA/CARL MANAGEMENT FUNDS	19,359.51
103886	GREENWAYS CARL MGMT FUND	158,335.89
	** GL 94100 TOTAL	769,998.39
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	360.00-
040000	EXPENSES	16,830.04-
040000	CF EXPENSES	1,414.40-
060000	CF OPERATING CAPITAL OUTLAY	1,598.12-
080039	11 STATE PARK FACILITY IMPROV	219,441.52-
080039	12 STATE PARK FACILITY IMPROV	287,231.48-
080039	14 STATE PARK FACILITY IMPROV	2,499.00-
088130	11 REMOVE ACCESS BARRIERS-STW	11,563.67-
100718	LAND MANAGEMENT	9,763.49-
100777	CONTRACTED SERVICES	12,218.24-
101496	STATE LANDS STEWARDSHIP	29,383.03-
103882	CAMA/CARL MANAGEMENT FUNDS	19,359.51-
103886	GREENWAYS CARL MGMT FUND	158,335.89-
	** GL 98100 TOTAL	769,998.39-
	*** FUND TOTAL	0.00



370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
11100	CASH ON HAND	
141116	01 STW RESTORATION PROJECTS	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	117,817.91
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	57,523,407.27
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001200		10,299,087.89
001801		554,840.78
	** GL 15102 TOTAL	10,853,928.67
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
001200		6,602.50
001202		357.63
001801		100.00
	** GL 15103 TOTAL	7,060.13
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		35,040.75
15900	ALLOWANCE FOR UNCOLLECTIBLES	
001200		9,741,797.98-
001202		357.63-
001801		459,344.18-
	** GL 15900 TOTAL	10,201,499.79-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000400		39.67
001200		2,780.00
001801		1,498.68
	** GL 16200 TOTAL	4,318.35
16300	DUE FROM OTHER DEPARTMENTS	
001600		422,199.89
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
140047	06 G/A-WATER PROJECTS	3,259,655.25
140047	07 G/A-WATER PROJECTS	5,138,003.17
140047	08 G/A-WATER PROJECTS	1,100,000.00
140047	09 G/A-WATER PROJECTS	250,000.00
141116	05 STW RESTORATION PROJECTS	550,000.00
143266	97 POLLUTION RESTOR/G & A	277,654.82
	** GL 25500 TOTAL	10,575,313.24

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION			BEGINNING BALANCE
20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND			
G-L	G-L ACCOUNT NAME		
CAT			BEGINNING BALANCE
25800	ADVANCES TO COMPONENT UNITS		
140047	06	G/A-WATER PROJECTS	4,859,828.40
140047	07	G/A-WATER PROJECTS	10,052,275.06
140047	08	G/A-WATER PROJECTS	5,365,557.43
140047	09	G/A-WATER PROJECTS	2,195,789.81
141116	02	STW RESTORATION PROJECTS	120,000.74
141116	03	STW RESTORATION PROJECTS	493,974.54
	** GL 25800 TOTAL		23,087,425.98
31100	ACCOUNTS PAYABLE		
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	76,810.02-
040000		EXPENSES	22,438.51
040000	CF	EXPENSES	170,467.44-
100591		SUBMERGED RES DAMAGED REST	0.00
100591	CF	SUBMERGED RES DAMAGED REST	21,005.50-
140126	06	BEACH PROJECTS - STW	1,998.10-
140126	07	BEACH PROJECTS - STW	1,598.00-
140126	08	BEACH PROJECTS - STW	5,008.20-
140126	09	BEACH PROJECTS - STW	52,995.68-
140126	10	BEACH PROJECTS - STW	147.30-
	** GL 31100 TOTAL		307,591.73-
32100	ACCRUED SALARIES AND WAGES		
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	40,130.60-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	9,058.39-
100591		SUBMERGED RES DAMAGED REST	0.00
100591	CF	SUBMERGED RES DAMAGED REST	1,252.10-
	** GL 32100 TOTAL		50,441.09-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT		
001801			346.50-
35300	DUE TO OTHER DEPARTMENTS		
040000		EXPENSES	22,438.51-
040000	CF	EXPENSES	20,388.97-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	5,842.13-
	** GL 35300 TOTAL		48,669.61-
35500	DUE TO OTHER GOVERNMENTAL UNITS		
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	97,089.36-
140047	07	G/A-WATER PROJECTS	6,838.00-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
140047	08	G/A-WATER PROJECTS	5,045.00-
140047	09	G/A-WATER PROJECTS	10,787.00-
140126	06	BEACH PROJECTS - STW	162.51-
140126	07	BEACH PROJECTS - STW	67,348.25-
140126	08	BEACH PROJECTS - STW	54,894.87-
140126	09	BEACH PROJECTS - STW	235,209.19-
140126	10	BEACH PROJECTS - STW	86,888.89-
140126	11	BEACH PROJECTS - STW	26,094.76-
140126	12	BEACH PROJECTS - STW	123.50-
140126	13	BEACH PROJECTS - STW	6,883.39-
143266	01	POLLUTION RESTOR/G & A	0.00
		** GL 35500 TOTAL	597,364.72-
35600		DUE TO GENERAL REVENUE	
310322		SERVICE CHARGE TO GEN REV	25,625.47-
38901		DEFERRED REVENUE LONG TERM RECEIVABLES	
000500			0.00
001200			360,426.87-
001801			13,085.00-
		** GL 38901 TOTAL	373,511.87-
45100		ADVANCES FROM OTHER FUNDS BETWEEN DEPA	
000000		BALANCE BROUGHT FORWARD	0.00
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	48,975,163.35-
54901		PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000		BALANCE BROUGHT FORWARD	1,228,658.26
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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55915	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55918	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
56201	NONSPENDABLE LONG TERM ADVANCES	
140047	06 G/A-WATER PROJECTS	8,119,483.65-
140047	07 G/A-WATER PROJECTS	15,190,278.23-
140047	08 G/A-WATER PROJECTS	6,465,557.43-
140047	09 G/A-WATER PROJECTS	2,445,789.81-
141116	02 STW RESTORATION PROJECTS	120,000.74-
141116	03 STW RESTORATION PROJECTS	493,974.54-
141116	05 STW RESTORATION PROJECTS	550,000.00-
143266	97 POLLUTION RESTOR/G & A	277,654.82-
	** GL 56201 TOTAL	33,662,739.22-
57301	FUND BALANCE RESTRICTED COURT ORDER RE	
000000	BALANCE BROUGHT FORWARD	410,203.55-
57401	FUND BALANCE RESTRICTED REEF GROUNDING	
000000	BALANCE BROUGHT FORWARD	638,623.21-
57407	FUND BALANCE RESTRICTED BEACHES PROGRA	
000000	BALANCE BROUGHT FORWARD	8,563,390.34-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	163,440.77
040000	EXPENSES	15,877.63
084205	97 MITIGATION-POLK CO PKY	1,850,893.90
100591	SUBMERGED RES DAMAGED REST	31,017.50
100777	CONTRACTED SERVICES	162.31
140008	99 G/A-SUR WATER IMP PROJ	179,420.41
140047	06 G/A-WATER PROJECTS	1,641,441.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
140047	07	G/A-WATER PROJECTS	1,605,806.60
140047	08	G/A-WATER PROJECTS	2,819,076.63
140047	09	G/A-WATER PROJECTS	1,628,931.24
140047	10	G/A-WATER PROJECTS	8,870.00
140047	11	G/A-WATER PROJECTS	156,000.00
140047	12	G/A-WATER PROJECTS	127,121.00
140126	07	BEACH PROJECTS - STW	1,404,642.99
140126	08	BEACH PROJECTS - STW	2,277,851.66
140126	09	BEACH PROJECTS - STW	3,317,520.96
140126	10	BEACH PROJECTS - STW	5,784,607.74
140126	11	BEACH PROJECTS - STW	4,738,143.04
140126	12	BEACH PROJECTS - STW	3,338,740.00
140126	13	BEACH PROJECTS - STW	5,597,399.84
141116	02	STW RESTORATION PROJECTS	20,433.32
141116	03	STW RESTORATION PROJECTS	75,639.68
		** GL 94100 TOTAL	36,783,038.22
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	163,440.77-
040000		EXPENSES	15,877.63-
084205	97	MITIGATION-POLK CO PKY	1,850,893.90-
100591		SUBMERGED RES DAMAGED REST	31,017.50-
100777		CONTRACTED SERVICES	162.31-
140008	99	G/A-SUR WATER IMP PROJ	179,420.41-
140047	06	G/A-WATER PROJECTS	1,641,441.00-
140047	07	G/A-WATER PROJECTS	1,605,806.60-
140047	08	G/A-WATER PROJECTS	2,819,076.63-
140047	09	G/A-WATER PROJECTS	1,628,931.24-
140047	10	G/A-WATER PROJECTS	8,870.00-
140047	11	G/A-WATER PROJECTS	156,000.00-
140047	12	G/A-WATER PROJECTS	127,121.00-
140126	07	BEACH PROJECTS - STW	1,404,642.99-
140126	08	BEACH PROJECTS - STW	2,277,851.66-
140126	09	BEACH PROJECTS - STW	3,317,520.96-
140126	10	BEACH PROJECTS - STW	5,784,607.74-
140126	11	BEACH PROJECTS - STW	4,738,143.04-
140126	12	BEACH PROJECTS - STW	3,338,740.00-
140126	13	BEACH PROJECTS - STW	5,597,399.84-
141116	02	STW RESTORATION PROJECTS	20,433.32-
141116	03	STW RESTORATION PROJECTS	75,639.68-
		** GL 98100 TOTAL	36,783,038.22-
		*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	339,312.42
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	74,863,321.90
15101	DUE FROM EMPLOYEES	
001800		450.86
001801		64.30
	** GL 15101 TOTAL	515.16
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200		107,076.67
001202		33,593.34
001800		113,658.85
001801		117,144.71
	** GL 15102 TOTAL	371,473.57
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200		525.00
001202		190.00
	** GL 15103 TOTAL	715.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		44,276.79
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200		83,025.18-
001202		33,883.34-
001800		450.86-
001801		80,126.71-
	** GL 15900 TOTAL	197,486.09-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200		82.48
001800		124.09
	** GL 16200 TOTAL	206.57
16300	DUE FROM OTHER DEPARTMENTS	
001600		16,330,662.56

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
16500	DUE FROM OTHER GOVERNMENTAL UNITS		
000200			825.00
001202			220.00
	** GL 16500 TOTAL		1,045.00
16502	DUE FROM COUNTIES		
000200			525.00
001202			160.00
	** GL 16502 TOTAL		685.00
31100	ACCOUNTS PAYABLE		
040000	EXPENSES		0.00
040000	CF	EXPENSES	4,840.49-
082474	12	CLEANUP OF STATE/LANDS	2,626.23-
087888	03	PETRO TANKS/PREAPPROVALS	0.00
087888	13	PETRO TANKS/PREAPPROVALS	8,837,153.16-
100777		CONTRACTED SERVICES	0.00
100777	CF	CONTRACTED SERVICES	7,106.42-
104132		UNDERGROUND TANK CLEANUP	0.00
104132	CF	UNDERGROUND TANK CLEANUP	10,091.70-
104163		PETROLEUM CLEANUP AUDITS	0.00
104163	CF	PETROLEUM CLEANUP AUDITS	101.67-
	** GL 31100 TOTAL		8,861,919.67-
32100	ACCRUED SALARIES AND WAGES		
010000	SALARIES AND BENEFITS		0.00
010000	CF	SALARIES AND BENEFITS	22,660.40-
030000	OTHER PERSONAL SERVICES		0.00
030000	CF	OTHER PERSONAL SERVICES	975.65-
104132		UNDERGROUND TANK CLEANUP	0.00
104132	CF	UNDERGROUND TANK CLEANUP	21,955.46-
104163		PETROLEUM CLEANUP AUDITS	0.00
104163	CF	PETROLEUM CLEANUP AUDITS	4,222.75-
	** GL 32100 TOTAL		49,814.26-
33101	DEPOSITS PAYABLE ESCROW		
002700			150,000.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT		
000200			19,700.00-
35300	DUE TO OTHER DEPARTMENTS		
040000	EXPENSES		0.00
040000	CF	EXPENSES	1,109.60-
087888	13	PETRO TANKS/PREAPPROVALS	358,998.12-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 212001 INLAND PROTECTION TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	116,525.25-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	37,105.57-
104138	LOC GVT CLEANUP CONTRACT	0.00
104138	CF LOC GVT CLEANUP CONTRACT	139,423.50-
104163	PETROLEUM CLEANUP AUDITS	0.00
104163	CF PETROLEUM CLEANUP AUDITS	0.08-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	7,381.99-
	** GL 35300 TOTAL	660,544.11-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
087888	13 PETRO TANKS/PREAPPROVALS	38,489.43-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	404,776.27-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	53,500.04-
104138	LOC GVT CLEANUP CONTRACT	0.00
104138	CF LOC GVT CLEANUP CONTRACT	402,563.04-
	** GL 35500 TOTAL	899,328.78-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	91,305.89-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	20,100.00-
	** GL 38600 TOTAL	20,100.00-
38901	DEFERRED REVENUE LONG TERM RECEIVABLES	
001801		37,018.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	75,964,997.17-
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



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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
57402	FUND BALANCE RESTRICTED BROWNFIELD LN	
000000	BALANCE BROUGHT FORWARD	5,000,000.00-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	77.20
030000 CF	OTHER PERSONAL SERVICES	18,333.00
040000	EXPENSES	3,594.62
060000 CF	OPERATING CAPITAL OUTLAY	2,079.00
082474 12	CLEANUP OF STATE/LANDS	735,911.63
082474 13	CLEANUP OF STATE/LANDS	20,000.00
087888 13	PETRO TANKS/PREAPPROVALS	50,596,838.00
100029	STG TK COMPL VERIFICATION	360,580.52
100777	CONTRACTED SERVICES	18,415.47
104132	UNDERGROUND TANK CLEANUP	90,543.46
104132 CF	UNDERGROUND TANK CLEANUP	261,170.00
104138	LOC GVT CLEANUP CONTRACT	541,986.54
104163	PETROLEUM CLEANUP AUDITS	68.01
	** GL 94100 TOTAL	52,649,597.45
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	77.20-
030000 CF	OTHER PERSONAL SERVICES	18,333.00-
040000	EXPENSES	3,594.62-
060000 CF	OPERATING CAPITAL OUTLAY	2,079.00-
082474 12	CLEANUP OF STATE/LANDS	735,911.63-
082474 13	CLEANUP OF STATE/LANDS	20,000.00-
087888 13	PETRO TANKS/PREAPPROVALS	50,596,838.00-
100029	STG TK COMPL VERIFICATION	360,580.52-
100777	CONTRACTED SERVICES	18,415.47-
104132	UNDERGROUND TANK CLEANUP	90,543.46-
104132 CF	UNDERGROUND TANK CLEANUP	261,170.00-
104138	LOC GVT CLEANUP CONTRACT	541,986.54-
104163	PETROLEUM CLEANUP AUDITS	68.01-
	** GL 98100 TOTAL	52,649,597.45-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

DATE RUN 08/07/13  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 212002 INLAND PROTECTION TF-IPFC BONDS-2010A TAX-EXEMPT		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
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

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 212003 INLAND PROTECTION TF-IPFC BONDS-2010B BUILD AMER		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
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

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 221012 SOETF-P2000 BOND SERIES 2008  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 221013 SOETF NON-BOND FUNDING SOURCES

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	1,724,853.91
14100	000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	36,440,140.03
15301	000500	DUE FROM INTEREST EARNINGS INVESTMENTS	23,241.63
35300	310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,874.93-
54900	000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	39,519,126.46-
54901	000000	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM BALANCE BROUGHT FORWARD	1,334,765.82
94100		ENCUMBRANCES	
141117	12	EVERGLADES RESTORATION	12,000.00
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
141117	12	EVERGLADES RESTORATION	12,000.00-
		*** FUND TOTAL	0.00

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
370000	DEPARTMENT OF ENVIRONMENTAL PROTECTION	
20 2 221014	SOETF RESTORATION BOND SERIES 2010A TAX EXEMPT	
	CAT	
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 221015 SOETF RESTORATION BOND SERIES 2010B BUILD AMERIC		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 221016 SOETF RESTORATION KEYS WW BOND SERIES 2012A		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	49,964,872.92
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		29,968.63
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,996.48-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57100	RESTRICTED BY CREDITORS	
000000	BALANCE BROUGHT FORWARD	49,989,845.07-
94100	ENCUMBRANCES	
141121	13 G/A-FLA KEYS WASTEWATER	30,000,000.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
141121	13 G/A-FLA KEYS WASTEWATER	30,000,000.00-
	*** FUND TOTAL	0.00



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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	17.52
14200	INVESTMENTS WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	73,629.24
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	2.49-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	73,644.27-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	230,962.94
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	66,864,352.39
15101	DUE FROM EMPLOYEES	
001800		1,091.58
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800		1,005.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		45,239.81
15400	LOANS AND NOTES RECEIVABLE	
000100		3,608,080.54
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000700		0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001510		34,735.37
001800		19.11
	** GL 16200 TOTAL	34,754.48
16300	DUE FROM OTHER DEPARTMENTS	
001510		1,845,063.43
16400	DUE FROM FEDERAL GOVERNMENT	
000700		7,582,377.95
001970		94,719.86
	** GL 16400 TOTAL	7,677,097.81
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000700		24,796.14
16502	DUE FROM COUNTIES	
001970		2,193.69
16504	DUE FROM OTH ST POLITICAL SUBDIVISIONS	
001905		15,701.95

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
25300		LOANS/NOTES REC FROM OTHER GOVERNMENTS	
000100			2,833,918.73
31100		ACCOUNTS PAYABLE	
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	54,368.04-
040000		EXPENSES	0.00
040000	CF	EXPENSES	8,657.42-
086011	11	GREENWAY IMPRVMTS-GRANT	144,331.96-
086011	12	GREENWAY IMPRVMTS-GRANT	223,125.05-
088137	13	GRANTS & DONAT SPDG AUTH	1,450.00-
100628		WATER QUALITY MGMT/PLAN	0.00
100628	CF	WATER QUALITY MGMT/PLAN	104,490.39-
100748		LABORATORY SERVICES	0.00
100748	CF	LABORATORY SERVICES	9,441.82-
101011		FED WASTE PLANNING GRANTS	0.00
101011	CF	FED WASTE PLANNING GRANTS	254,058.65-
101196		AMERICORPS	0.00
101196	CF	AMERICORPS	1,020.00-
101494		HAZARDOUS WASTE SITE REST	0.00
101494	CF	HAZARDOUS WASTE SITE REST	128,755.73-
102080		MARINE RESEARCH GRANTS	0.00
102080	CF	MARINE RESEARCH GRANTS	159,520.20-
104132		UNDERGROUND TANK CLEANUP	11,415.59-
140076	10	G/A-NPS MGMT PLANNING	41,387.13-
140076	11	G/A-NPS MGMT PLANNING	108,675.00-
140076	12	G/A-NPS MGMT PLANNING	132,063.01-
140076	13	G/A-NPS MGMT PLANNING	48,391.46-
140122	11	CLEAN MARINA	140.24-
140122	12	CLEAN MARINA	19,110.63-
140122	13	CLEAN MARINA	17,544.08-
		** GL 31100 TOTAL	1,467,946.40-
32100		ACCRUED SALARIES AND WAGES	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	48,221.20-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	23,832.61-
088137	13	GRANTS & DONAT SPDG AUTH	5,648.75-
100628		WATER QUALITY MGMT/PLAN	0.00
100628	CF	WATER QUALITY MGMT/PLAN	135,624.38-
101196		AMERICORPS	0.00
101196	CF	AMERICORPS	618.67-
101494		HAZARDOUS WASTE SITE REST	0.00
101494	CF	HAZARDOUS WASTE SITE REST	624.03-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	23,923.95-
140122 11	CLEAN MARINA	4,333.94-
140185 12	NAT'L REC TRAIL GRANTS	1,542.04-
	** GL 32100 TOTAL	244,369.57-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100		125,540.95-
140061 11	FLORIDA CZM PROGRAM	33,018.84-
140061 12	FLORIDA CZM PROGRAM	1,716.53-
	** GL 35200 TOTAL	160,276.32-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,035.32-
100628	WATER QUALITY MGMT/PLAN	0.00
100628 CF	WATER QUALITY MGMT/PLAN	223.74-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	39,395.21-
140061 12	FLORIDA CZM PROGRAM	66,689.28-
140076 10	G/A-NPS MGMT PLANNING	3,872.27-
140076 12	G/A-NPS MGMT PLANNING	15,557.68-
140122 11	CLEAN MARINA	12.74-
220030	REFUND NONSTATE REVENUES	52,331.52-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	7,564.85-
	** GL 35300 TOTAL	186,682.61-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
140061 11	FLORIDA CZM PROGRAM	20,000.00-
140185 13	NAT'L REC TRAIL GRANTS	86,432.50-
	** GL 35500 TOTAL	106,432.50-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	21,126.54-
310322	SERVICE CHARGE TO GEN REV	9,089.62-
	** GL 35600 TOTAL	30,216.16-
35700	DUE TO COMPONENT UNIT/PRIMARY	
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	1,512.00-
	** GL 35700 TOTAL	1,512.00-
35749	DUE TO UNIVERSITIES	
140076 11	G/A-NPS MGMT PLANNING	25,223.08-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	314.07-
	** GL 38600 TOTAL	314.07-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	8,199,868.56-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	61,370.85
56202	NONSPENDABLE LONG TERM AR SRF GRANT AL	
000000	BALANCE BROUGHT FORWARD	1,839,982.91-
56203	NONSPENDABLE LONG TERM AR SRF SERVICE	
000000	BALANCE BROUGHT FORWARD	866,495.80-
000100		0.00
	** GL 56203 TOTAL	866,495.80-
56204	NONSPENDABLE LONG TERM AR DWSRF SERVIC	
000000	BALANCE BROUGHT FORWARD	127,440.02-
57202	FUND BALANCE RESTRICTED SRF GRANT ALLO	
000000	BALANCE BROUGHT FORWARD	39,067,058.08-
000100		0.00
	** GL 57202 TOTAL	39,067,058.08-
57203	FUND BALANCE RESTRICTED SRF SERVICE FE	
000000	BALANCE BROUGHT FORWARD	22,519,598.63-
57204	FUND BALANCE RESTRICTED DWSRF SERVICE	
000000	BALANCE BROUGHT FORWARD	8,402,212.63-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	162,408.97
040000	EXPENSES	6,811.68
086011	11 GREENWAY IMPRVMTS-GRANT	3,041,498.08
086011	12 GREENWAY IMPRVMTS-GRANT	143,950.70
087118	12 DISASTER RELATED REPAIRS	3,090.08
088137	13 GRANTS & DONAT SPDG AUTH	25,673.00
100628	WATER QUALITY MGMT/PLAN	73,292.49
100748	LABORATORY SERVICES	9,669.40
101011	FED WASTE PLANNING GRANTS	251,388.23
101011	CF FED WASTE PLANNING GRANTS	39,975.00
101196	AMERICORPS	275.40

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 261019 FEDERAL GRANTS TRUST FUND - DEP  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
101494	HAZARDOUS WASTE SITE REST	253,372.45
102080	MARINE RESEARCH GRANTS	635,856.03
102080	CF MARINE RESEARCH GRANTS	2,470.64
104132	UNDERGROUND TANK CLEANUP	192,302.60
140001	09 FED LAND/WATER CONSV/GRNTS	107,804.00
140001	10 FED LAND/WATER CONSV/GRNTS	640,135.38
140001	11 FED LAND/WATER CONSV/GRNTS	594,399.07
140001	12 FED LAND/WATER CONSV/GRNTS	1,694,072.02
140001	13 FED LAND/WATER CONSV/GRNTS	1,655,927.98
140061	11 FLORIDA CZM PROGRAM	263,750.37
140061	12 FLORIDA CZM PROGRAM	1,099,354.09
140061	13 FLORIDA CZM PROGRAM	201,488.68
140076	10 G/A-NPS MGMT PLANNING	2,562,100.68
140076	11 G/A-NPS MGMT PLANNING	4,185,349.94
140076	12 G/A-NPS MGMT PLANNING	7,554,559.32
140076	13 G/A-NPS MGMT PLANNING	2,413,274.73
140122	11 CLEAN MARINA	475,342.76
140122	12 CLEAN MARINA	961,396.22
140122	13 CLEAN MARINA	626,076.52
140185	09 NAT'L REC TRAIL GRANTS	34,080.85
140185	10 NAT'L REC TRAIL GRANTS	1,250,668.39
140185	11 NAT'L REC TRAIL GRANTS	2,357,364.10
140185	12 NAT'L REC TRAIL GRANTS	3,409,618.29
140185	13 NAT'L REC TRAIL GRANTS	2,154,214.43
143276	11 SMALL CO WASTEWTR TRMT GNT	2,731,119.52
143276	12 SMALL CO WASTEWTR TRMT GNT	7,556,820.11
143276	13 SMALL CO WASTEWTR TRMT GNT	11,860,845.80
	** GL 94100 TOTAL	61,231,798.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	162,408.97-
040000	EXPENSES	6,811.68-
086011	11 GREENWAY IMPRVMTS-GRANT	3,041,498.08-
086011	12 GREENWAY IMPRVMTS-GRANT	143,950.70-
087118	12 DISASTER RELATED REPAIRS	3,090.08-
088137	13 GRANTS & DONAT SPDG AUTH	25,673.00-
100628	WATER QUALITY MGMT/PLAN	73,292.49-
100748	LABORATORY SERVICES	9,669.40-
101011	FED WASTE PLANNING GRANTS	251,388.23-
101011	CF FED WASTE PLANNING GRANTS	39,975.00-
101196	AMERICORPS	275.40-
101494	HAZARDOUS WASTE SITE REST	253,372.45-
102080	MARINE RESEARCH GRANTS	635,856.03-
102080	CF MARINE RESEARCH GRANTS	2,470.64-
104132	UNDERGROUND TANK CLEANUP	192,302.60-
140001	09 FED LAND/WATER CONSV/GRNTS	107,804.00-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 261019 FEDERAL GRANTS TRUST FUND - DEP  
 G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
140001	10	FED LAND/WATER CONSV/GRNTS	640,135.38-
140001	11	FED LAND/WATER CONSV/GRNTS	594,399.07-
140001	12	FED LAND/WATER CONSV/GRNTS	1,694,072.02-
140001	13	FED LAND/WATER CONSV/GRNTS	1,655,927.98-
140061	11	FLORIDA CZM PROGRAM	263,750.37-
140061	12	FLORIDA CZM PROGRAM	1,099,354.09-
140061	13	FLORIDA CZM PROGRAM	201,488.68-
140076	10	G/A-NPS MGMT PLANNING	2,562,100.68-
140076	11	G/A-NPS MGMT PLANNING	4,185,349.94-
140076	12	G/A-NPS MGMT PLANNING	7,554,559.32-
140076	13	G/A-NPS MGMT PLANNING	2,413,274.73-
140122	11	CLEAN MARINA	475,342.76-
140122	12	CLEAN MARINA	961,396.22-
140122	13	CLEAN MARINA	626,076.52-
140185	09	NAT'L REC TRAIL GRANTS	34,080.85-
140185	10	NAT'L REC TRAIL GRANTS	1,250,668.39-
140185	11	NAT'L REC TRAIL GRANTS	2,357,364.10-
140185	12	NAT'L REC TRAIL GRANTS	3,409,618.29-
140185	13	NAT'L REC TRAIL GRANTS	2,154,214.43-
143276	11	SMALL CO WASTEWTR TRMT GNT	2,731,119.52-
143276	12	SMALL CO WASTEWTR TRMT GNT	7,556,820.11-
143276	13	SMALL CO WASTEWTR TRMT GNT	11,860,845.80-
		** GL 98100 TOTAL	61,231,798.00-
99100		BUDGETARY FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
		*** FUND TOTAL	0.00

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

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



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BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 332011 FLORIDA PRESERVATION 2000 TRUST FUND  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	23,500.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	23,500.00-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
040000	EXPENSES	0.00
11109	PETTY CASH 370002 TAMPA	
040000	EXPENSES	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	155,290.31
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	332,816.12
15100	ACCOUNTS RECEIVABLE	
001905		0.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		348.56
16300	DUE FROM OTHER DEPARTMENTS	
001500		225,994.21
001510		470,185.90
001903		408,399.36
	** GL 16300 TOTAL	1,104,579.47
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
001905		6,000.00
16502	DUE FROM COUNTIES	
000800		19,039.39
16504	DUE FROM OTH ST POLITICAL SUBDIVISIONS	
001100		217,001.84
001905		26,048.05
	** GL 16504 TOTAL	243,049.89
16700	DUE FROM COMPONENT UNIT/PRIMARY	
001903		60,215.53
17700	OVERHEAD APPLIED	
102080	MARINE RESEARCH GRANTS	0.00
25800	ADVANCES TO COMPONENT UNITS	
220020	REFUND STATE REVENUES	68,200.00

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
31100	ACCOUNTS PAYABLE		
040000	EXPENSES		0.00
040000	CF	EXPENSES	5,084.05-
080158	07	FL KEYS OVERSEAS HERIT TR	48,983.19-
086011	07	GREENWAY IMPRVMTS-GRANT	45,945.73-
088137	12	GRANTS & DONAT SPDG AUTH	66,536.01-
088137	13	GRANTS & DONAT SPDG AUTH	14,050.72-
102080	MARINE RESEARCH GRANTS		0.00
102080	CF	MARINE RESEARCH GRANTS	4,482.00-
	** GL 31100 TOTAL		185,081.70-
32100	ACCRUED SALARIES AND WAGES		
030000	OTHER PERSONAL SERVICES		0.00
030000	CF	OTHER PERSONAL SERVICES	8,211.05-
088137	13	GRANTS & DONAT SPDG AUTH	1,375.67-
100592	DISBURSE DONATIONS		0.00
100592	CF	DISBURSE DONATIONS	2,734.99-
100628	WATER QUALITY MGMT/PLAN		0.00
100628	CF	WATER QUALITY MGMT/PLAN	906.54-
102080	MARINE RESEARCH GRANTS		0.00
102080	CF	MARINE RESEARCH GRANTS	2,795.73-
108037	G/A-DEEPWATER HORIZON/SO		0.00
108037	CF	G/A-DEEPWATER HORIZON/SO	3,235.61-
	** GL 32100 TOTAL		19,259.59-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT		
108037	G/A-DEEPWATER HORIZON/SO		0.00
108037	CF	G/A-DEEPWATER HORIZON/SO	1,085.33-
	** GL 35200 TOTAL		1,085.33-
35300	DUE TO OTHER DEPARTMENTS		
180140	TR/DFS/RISK MANAGEMENT INS		388,470.47-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		58.11-
	** GL 35300 TOTAL		388,528.58-
35500	DUE TO OTHER GOVERNMENTAL UNITS		
143276	07	SMALL CO WASTEWTR TRMT GNT	0.00
35600	DUE TO GENERAL REVENUE		
108037	G/A-DEEPWATER HORIZON/SO		0.00
108037	CF	G/A-DEEPWATER HORIZON/SO	3,690.05-
310322	SERVICE CHARGE TO GEN REV		55,122.19-
	** GL 35600 TOTAL		58,812.24-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
38800	UNEARNED REVENUE - CURRENT	
000800		279,667.97-
001100		227,986.76-
001903		224,167.91-
001905		295,940.39-
	** GL 38800 TOTAL	1,027,763.03-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	290,581.00-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	49,772.20
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
55501	GENERAL LEDGER NAME NOT ON FILE	
000100		0.00
55502	GENERAL LEDGER NAME NOT ON FILE	
000100		0.00
55503	GENERAL LEDGER NAME NOT ON FILE	
000100		0.00
55901	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
55909	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55910	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
56201	NONSPENDABLE LONG TERM ADVANCES	
220020	REFUND STATE REVENUES	68,200.00-
94100	ENCUMBRANCES	
040000	EXPENSES	12,775.83
080158	07 FL KEYS OVERSEAS HERIT TR	148,013.13
086011	07 GREENWAY IMPRVMTS-GRANT	4,424,384.58
088137	12 GRANTS & DONAT SPDG AUTH	51,977.99
088137	13 GRANTS & DONAT SPDG AUTH	15,933.72
102080	MARINE RESEARCH GRANTS	5,425.00
140076	10 G/A-NPS MGMT PLANNING	140,000.00
140076	11 G/A-NPS MGMT PLANNING	127,013.59
140076	13 G/A-NPS MGMT PLANNING	35,000.00
140122	13 CLEAN MARINA	39,125.67
	** GL 94100 TOTAL	4,999,649.51
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	12,775.83-
080158	07 FL KEYS OVERSEAS HERIT TR	148,013.13-
086011	07 GREENWAY IMPRVMTS-GRANT	4,424,384.58-
088137	12 GRANTS & DONAT SPDG AUTH	51,977.99-
088137	13 GRANTS & DONAT SPDG AUTH	15,933.72-
102080	MARINE RESEARCH GRANTS	5,425.00-
105501	G/A-COASTAL MGT REQRMNTS	0.00
140076	10 G/A-NPS MGMT PLANNING	140,000.00-
140076	11 G/A-NPS MGMT PLANNING	127,013.59-
140076	13 G/A-NPS MGMT PLANNING	35,000.00-
140122	13 CLEAN MARINA	39,125.67-
	** GL 98100 TOTAL	4,999,649.51-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 348013 FL FOREVER TF SERIES 2004 2ND & SERIES 2006 1ST		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
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

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	51,880,900.33
15301	000500	DUE FROM INTEREST EARNINGS INVESTMENTS	31,178.20
31100		ACCOUNTS PAYABLE	
084108	09	LAND ACQ, ENVIR/UNIQ, STW	12,367.78-
32100		ACCRUED SALARIES AND WAGES	
084108	09	LAND ACQ, ENVIR/UNIQ, STW	5,315.61-
35300		DUE TO OTHER DEPARTMENTS	
084108	09	LAND ACQ, ENVIR/UNIQ, STW	8,710.97-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	5,198.15-
		** GL 35300 TOTAL	13,909.12-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	51,880,486.02-
94100		ENCUMBRANCES	
084108	09	LAND ACQ, ENVIR/UNIQ, STW	18,798.75
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
084108	09	LAND ACQ, ENVIR/UNIQ, STW	18,798.75-
		*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 348015 FL FOREVER TF SERIES 2006-ISSUE 2  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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



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37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 348016 FL FOREVER SERIES 2008-ISSUE 1/2006 ISSUE-3		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 348017 FLORIDA FOREVER SERIES 2008 - 2ND ISSUE  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 348018 FL FOREVER TF SER 2008 ISS3/SER2009 ISS1		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
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

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 348019 FL FOREVER SERIES 2009 ISSUE 2 - TAX EXEMPT		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 348020 FL FOREVER SERIES 2009 ISSUE 3 - BUILD AMERICA

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	0.00
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	53,989,695.25
15301		DUE FROM INTEREST EARNINGS INVESTMENTS	
000500			33,266.83
31100		ACCOUNTS PAYABLE	
083045	09	LAND ACQUISITION	5,000.00-
35300		DUE TO OTHER DEPARTMENTS	
084108	09	LAND ACQ, ENVIR/UNIQ, STW	17,635.82-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	5,546.37-
		** GL 35300 TOTAL	23,182.19-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
084108	09	LAND ACQ, ENVIR/UNIQ, STW	5,627.97-
35700		DUE TO COMPONENT UNIT/PRIMARY	
140124	09	AID/WMD-LAND ACQUISITION	133,837.55-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
57100		RESTRICTED BY CREDITORS	
000000		BALANCE BROUGHT FORWARD	53,855,314.37-
94100		ENCUMBRANCES	
080111	09	ACQ/RAILROAD RIGHTS OF WAY	13,568.75
080111	11	ACQ/RAILROAD RIGHTS OF WAY	5,432.55
083045	09	LAND ACQUISITION	11,865.00
084108	09	LAND ACQ, ENVIR/UNIQ, STW	73,876.77
140124	09	AID/WMD-LAND ACQUISITION	12,012,044.07
140124	11	AID/WMD-LAND ACQUISITION	521,163.15
		** GL 94100 TOTAL	12,637,950.29
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080111	09	ACQ/RAILROAD RIGHTS OF WAY	13,568.75-
080111	11	ACQ/RAILROAD RIGHTS OF WAY	5,432.55-
083045	09	LAND ACQUISITION	11,865.00-
084108	09	LAND ACQ, ENVIR/UNIQ, STW	73,876.77-
140124	09	AID/WMD-LAND ACQUISITION	12,012,044.07-
140124	11	AID/WMD-LAND ACQUISITION	521,163.15-
		** GL 98100 TOTAL	12,637,950.29-
		*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 349001 FLORIDA FOREVER PROGRAM TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
084108	09 LAND ACQ, ENVIR/UNIQ, STW	5,857,798.62
084108	11 LAND ACQ, ENVIR/UNIQ, STW	2,916,736.38
084110	11 WORKING WATERFRONTS PRGRAM	600,000.00
	** GL 94100 TOTAL	9,374,535.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
084108	09 LAND ACQ, ENVIR/UNIQ, STW	5,857,798.62-
084108	11 LAND ACQ, ENVIR/UNIQ, STW	2,916,736.38-
084110	11 WORKING WATERFRONTS PRGRAM	600,000.00-
	** GL 98100 TOTAL	9,374,535.00-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	150,169.11
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	18,267,929.39
15101	DUE FROM EMPLOYEES	
001801		12.72
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100		25,419.00
000500		6,121.46
001200		2,000.00
001801		1,000.00
002100		807,506.63
	** GL 15102 TOTAL	842,047.09
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		11,623.26
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100		7,874.00-
000500		5,720.58-
001202		388.55-
001801		1,000.00-
002100		406,876.43-
002500		259.75-
	** GL 15900 TOTAL	422,119.31-
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002100		511,543.34
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	1,790.25
030000	CF OTHER PERSONAL SERVICES	30,630.11-
040000	EXPENSES	0.00
040000	CF EXPENSES	9,833.61-
100777	CONTRACTED SERVICES	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 408001 INTERNAL IMPROVEMENT TRUST FUND  
 G-L G-L ACCOUNT NAME

		BEGINNING BALANCE
CAT		
100777	CF CONTRACTED SERVICES	123,661.08-
102191	NATIONAL OCEAN SURVEY	0.00
102191	CF NATIONAL OCEAN SURVEY	75,425.00-
	** GL 31100 TOTAL	237,759.55-
31300	CONSTRUCTION CONTRACTS PAYABLE	
000100		0.00
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	11,308.36-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	692.29-
	** GL 32100 TOTAL	12,000.65-
33101	DEPOSITS PAYABLE ESCROW	
001800		0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000400		4,336.59-
001200		0.00
	** GL 35200 TOTAL	4,336.59-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	1,790.25-
030000	CF OTHER PERSONAL SERVICES	2,549.67-
040000	EXPENSES	0.00
040000	CF EXPENSES	910.44-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,937.87-
	** GL 35300 TOTAL	7,188.23-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	536.04-
	** GL 35500 TOTAL	536.04-
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	43,446.82-
310322	SERVICE CHARGE TO GEN REV	613,710.37-
	** GL 35600 TOTAL	657,157.19-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	47,000.00-
	** GL 38600 TOTAL	47,000.00-



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	17,892,673.36-
55100		FUND BALANCE RESERVED FOR ENCUMBRANCES	
	100021	ACQUISITION/MOTOR VEHICLES	0.00
55920		GENERAL LEDGER NAME NOT ON FILE	
	000000	BALANCE BROUGHT FORWARD	0.00
94100		ENCUMBRANCES	
	030000	OTHER PERSONAL SERVICES	52,605.06
	040000	EXPENSES	316.44
088964	10	TOTAL MAX DAILY LOADS	500,000.00
100777		CONTRACTED SERVICES	352,272.78
101496		STATE LANDS STEWARDSHIP	0.01
103207		RICO DISTRIBUTION OF SALES	227,762.82
		** GL 94100 TOTAL	1,132,957.11
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
	030000	OTHER PERSONAL SERVICES	52,605.06-
	040000	EXPENSES	316.44-
088964	10	TOTAL MAX DAILY LOADS	500,000.00-
100777		CONTRACTED SERVICES	352,272.78-
101496		STATE LANDS STEWARDSHIP	0.01-
103207		RICO DISTRIBUTION OF SALES	227,762.82-
		** GL 98100 TOTAL	1,132,957.11-
		*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
040000	EXPENSES	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	7,133,357.64
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	64,185,485.91
15101	DUE FROM EMPLOYEES	
001800		1,103.71
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000500		2,375.67
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
001202		15.00
001801		47.28
	** GL 15103 TOTAL	62.28
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		32,500.13
15900	ALLOWANCE FOR UNCOLLECTIBLES	
001202		15.00-
001800		1,103.71-
001801		47.28-
	** GL 15900 TOTAL	1,165.99-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000100		21,853.98
001800		3,035.64
	** GL 16200 TOTAL	24,889.62
16300	DUE FROM OTHER DEPARTMENTS	
001600		339,249.32
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,654.24-
040000	EXPENSES	0.00
040000	CF EXPENSES	14,084.55-
080039	13 STATE PARK FACILITY IMPROV	227,025.23-
083643	08 MAIN/REP/CONST-STATEWIDE	110,511.89-
083643	09 MAIN/REP/CONST-STATEWIDE	128,358.22-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 423001 LAND ACQUISITION TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
083657	07 APALACHICOLA ENV LEARN CTR	8,144.66-
088130	13 REMOVE ACCESS BARRIERS-STW	31,872.20-
088964	11 TOTAL MAX DAILY LOADS	398.60-
088964	13 TOTAL MAX DAILY LOADS	18,917.88-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	5,368.22-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	1,148.73-
102331	OVERTIME	0.00
105006	LAND USE PROCEEDS DISBURSE	0.00
105006	CF LAND USE PROCEEDS DISBURSE	56,124.07-
** GL 31100 TOTAL		603,608.49-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	63,123.17-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	4,996.60-
080039	13 STATE PARK FACILITY IMPROV	15,303.26-
088964	13 TOTAL MAX DAILY LOADS	20,859.32-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	3,470.52-
** GL 32100 TOTAL		107,752.87-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	2,863.99-
080039	13 STATE PARK FACILITY IMPROV	82.69-
088964	13 TOTAL MAX DAILY LOADS	270.37-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	137.11-
105006	LAND USE PROCEEDS DISBURSE	0.00
105006	CF LAND USE PROCEEDS DISBURSE	870.58-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	5,418.54-
** GL 35300 TOTAL		9,643.28-
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	1,569.19-
** GL 35500 TOTAL		1,569.19-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	18,229.77-
35749	DUE TO UNIVERSITIES	
083643 08	MAIN/REP/CONST-STATEWIDE	34,910.83-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	35,770.00-
	** GL 38600 TOTAL	35,770.00-
38800	UNEARNED REVENUE - CURRENT	
001903		100,000.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	70,806,373.86-
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
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	1,470.98
040000	EXPENSES	8,097.84
040000 CF	EXPENSES	1,650.00
060000 CF	OPERATING CAPITAL OUTLAY	1,598.12
080039 13	STATE PARK FACILITY IMPROV	2,500,137.65
080158 12	FL KEYS OVERSEAS HERIT TR	38,393.60
083643 08	MAIN/REP/CONST-STATEWIDE	515,658.12
083643 09	MAIN/REP/CONST-STATEWIDE	870,812.42
083643 13	MAIN/REP/CONST-STATEWIDE	1,800.00
088130 12	REMOVE ACCESS BARRIERS-STW	33,740.15
088130 13	REMOVE ACCESS BARRIERS-STW	158,881.06
088964 11	TOTAL MAX DAILY LOADS	1,034,997.83
088964 12	TOTAL MAX DAILY LOADS	3,450,252.99
088964 13	TOTAL MAX DAILY LOADS	465,777.57
100777	CONTRACTED SERVICES	10,735.43
102080	MARINE RESEARCH GRANTS	278.41
105006	LAND USE PROCEEDS DISBURSE	56,481.07

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 423001 LAND ACQUISITION TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
105006	CF	LAND USE PROCEEDS DISBURSE	12,026.89
		** GL 94100 TOTAL	9,162,790.13
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	1,470.98-
040000		EXPENSES	8,097.84-
040000	CF	EXPENSES	1,650.00-
060000	CF	OPERATING CAPITAL OUTLAY	1,598.12-
080039	13	STATE PARK FACILITY IMPROV	2,500,137.65-
080158	12	FL KEYS OVERSEAS HERIT TR	38,393.60-
083643	08	MAIN/REP/CONST-STATEWIDE	515,658.12-
083643	09	MAIN/REP/CONST-STATEWIDE	870,812.42-
083643	13	MAIN/REP/CONST-STATEWIDE	1,800.00-
088130	12	REMOVE ACCESS BARRIERS-STW	33,740.15-
088130	13	REMOVE ACCESS BARRIERS-STW	158,881.06-
088964	11	TOTAL MAX DAILY LOADS	1,034,997.83-
088964	12	TOTAL MAX DAILY LOADS	3,450,252.99-
088964	13	TOTAL MAX DAILY LOADS	465,777.57-
100777		CONTRACTED SERVICES	10,735.43-
102080		MARINE RESEARCH GRANTS	278.41-
105006		LAND USE PROCEEDS DISBURSE	56,481.07-
105006	CF	LAND USE PROCEEDS DISBURSE	12,026.89-
		** GL 98100 TOTAL	9,162,790.13-
		*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 499001 MINERALS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	53,430.68
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,764,527.47
15101	DUE FROM EMPLOYEES	
001800		1,781.02
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		1,684.63
15900	ALLOWANCE FOR UNCOLLECTIBLES	
001800		1,781.02-
16300	DUE FROM OTHER DEPARTMENTS	
001500		235,364.43
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	42,310.00-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	7,291.39-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	721.05-
	** GL 31100 TOTAL	50,322.44-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	9,029.80-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,767.66-
	** GL 32100 TOTAL	10,797.46-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	280.86-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	6,969.21-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,986,637.24-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 499001 MINERALS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
94100	ENCUMBRANCES	
060000	OPERATING CAPITAL OUTLAY	7,291.39
100777	CONTRACTED SERVICES	4,119.11
	** GL 94100 TOTAL	11,410.50
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
060000	OPERATING CAPITAL OUTLAY	7,291.39-
100777	CONTRACTED SERVICES	4,119.11-
	** GL 98100 TOTAL	11,410.50-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 506002 NONMANDATORY LAND RECLAMATION TRUST FUND		
G-L	G-L ACCOUNT NAME	
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	59,899.93
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	35,287,717.61
15101	DUE FROM EMPLOYEES	
001800		256.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		21,299.31
16300	DUE FROM OTHER DEPARTMENTS	
001500		854.67
001800		3,000.00
	** GL 16300 TOTAL	3,854.67
19900	OTHER CURRENT ASSETS	
080889	NON-MANDATORY LAND RECLAIM	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	9,819.24-
080888	11 MULBERRY/PINEY PT CLEANUP	126,161.76-
080889	06 NON-MANDATORY LAND RECLAIM	142,316.45-
080889	07 NON-MANDATORY LAND RECLAIM	733,037.28-
080889	09 NON-MANDATORY LAND RECLAIM	415,301.94-
	** GL 31100 TOTAL	1,426,636.67-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,805.96-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	971.23-
	** GL 32100 TOTAL	2,777.19-
33101	DEPOSITS PAYABLE ESCROW	
002700		8,525.00-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	147.30-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,551.10-
	** GL 35300 TOTAL	3,698.40-



370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 506002 NONMANDATORY LAND RECLAMATION TRUST FUND		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	3,886.79-
	** GL 35500 TOTAL	3,886.79-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	8,392.60-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	37,329,916.29-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	3,410,805.42
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
080889	04 NON-MANDATORY LAND RECLAIM	0.00
94100	ENCUMBRANCES	
040000	EXPENSES	869.46
080888	11 MULBERRY/PINEY PT CLEANUP	5,971,126.45
080888	12 MULBERRY/PINEY PT CLEANUP	2,958,923.13
080889	05 NON-MANDATORY LAND RECLAIM	156,014.02
080889	06 NON-MANDATORY LAND RECLAIM	4,316,214.68
080889	07 NON-MANDATORY LAND RECLAIM	3,222,405.97
080889	08 NON-MANDATORY LAND RECLAIM	1,000,000.00
080889	09 NON-MANDATORY LAND RECLAIM	5,940,757.20
104070	HABITAT RESTORATION	195.67
	** GL 94100 TOTAL	23,566,506.58
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	869.46-
080888	11 MULBERRY/PINEY PT CLEANUP	5,971,126.45-
080888	12 MULBERRY/PINEY PT CLEANUP	2,958,923.13-
080889	05 NON-MANDATORY LAND RECLAIM	156,014.02-
080889	06 NON-MANDATORY LAND RECLAIM	4,316,214.68-
080889	07 NON-MANDATORY LAND RECLAIM	3,222,405.97-
080889	08 NON-MANDATORY LAND RECLAIM	1,000,000.00-
080889	09 NON-MANDATORY LAND RECLAIM	5,940,757.20-
104070	HABITAT RESTORATION	195.67-
	** GL 98100 TOTAL	23,566,506.58-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11199	CASH IN TRANSIT AT STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
000200		7,177.89
	** GL 11199 TOTAL	7,177.89
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	236,210.83
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	5,508,000.25
15101	DUE FROM EMPLOYEES	
001800		10.66
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200		18,914.46
001200		850.00
	** GL 15102 TOTAL	19,764.46
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200		3,200.00
001202		250.30
	** GL 15103 TOTAL	3,450.30
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		3,421.62
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200		21,814.46-
001202		220.30-
	** GL 15900 TOTAL	22,034.76-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200		177.00
16300	DUE FROM OTHER DEPARTMENTS	
000200		600.00
16502	DUE FROM COUNTIES	
000200		4,440.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	55,804.56
040000	CF EXPENSES	123,985.73-
100774	NAT'L POLLUT/ELIMINATION	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 526001 FLORIDA PERMIT FEE TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
100774	CF	NAT'L POLLUT/ELIMINATION	9,550.00-
		** GL 31100 TOTAL	77,731.17-
32100		ACCRUED SALARIES AND WAGES	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	57,915.73-
100774		NAT'L POLLUT/ELIMINATION	0.00
100774	CF	NAT'L POLLUT/ELIMINATION	7,036.91-
		** GL 32100 TOTAL	64,952.64-
35300		DUE TO OTHER DEPARTMENTS	
040000		EXPENSES	55,804.56-
040000	CF	EXPENSES	30,398.39-
100774		NAT'L POLLUT/ELIMINATION	0.00
100774	CF	NAT'L POLLUT/ELIMINATION	31.31-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	570.46-
		** GL 35300 TOTAL	86,804.72-
35600		DUE TO GENERAL REVENUE	
310322		SERVICE CHARGE TO GEN REV	200,819.52-
35700		DUE TO COMPONENT UNIT/PRIMARY	
050251	CF	G/A-WMD PERMITTING ASSIST	0.00
38800		UNEARNED REVENUE - CURRENT	
000100			116,758.00-
38901		DEFERRED REVENUE LONG TERM RECEIVABLES	
001200			850.00-
49900		OTHER LONG-TERM LIABILITIES	
102204		INTEGRATED DATABASE/REG AP	0.00
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	5,213,302.20-
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	88,889.51
100774		NAT'L POLLUT/ELIMINATION	246.48
100777		CONTRACTED SERVICES	2,945.88
		** GL 94100 TOTAL	92,081.87

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 526001 FLORIDA PERMIT FEE TRUST FUND  
G-L G-L ACCOUNT NAME

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100	EXPENSES	88,889.51-
040000	NAT'L POLLUT/ELIMINATION	246.48-
100774	CONTRACTED SERVICES	2,945.88-
100777		
	** GL 98100 TOTAL	92,081.87-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 603001 WATER PROTECTION AND SUSTAINABILITY PROGRAM TF

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	5,451.91
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	25,268,590.17
15301		DUE FROM INTEREST EARNINGS INVESTMENTS	
000500			15,207.05
25800		ADVANCES TO COMPONENT UNITS	
149931	06	G/A WMD ALTERN WATER SUPP	540,000.00
149931	07	G/A WMD ALTERN WATER SUPP	5,305,322.88
149931	08	G/A WMD ALTERN WATER SUPP	2,194,863.86
		** GL 25800 TOTAL	8,040,186.74
35300		DUE TO OTHER DEPARTMENTS	
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,535.37-
35600		DUE TO GENERAL REVENUE	
310322		SERVICE CHARGE TO GEN REV	6,283.61-
35700		DUE TO COMPONENT UNIT/PRIMARY	
140008	07	G/A-SUR WATER IMP PROJ	30,934.45-
149931	08	G/A WMD ALTERN WATER SUPP	46,852.66-
		** GL 35700 TOTAL	77,787.11-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	25,202,643.04-
56201		NONSPENDABLE LONG TERM ADVANCES	
149931	06	G/A WMD ALTERN WATER SUPP	540,000.00-
149931	07	G/A WMD ALTERN WATER SUPP	5,305,322.88-
149931	08	G/A WMD ALTERN WATER SUPP	2,194,863.86-
		** GL 56201 TOTAL	8,040,186.74-
94100		ENCUMBRANCES	
140008	07	G/A-SUR WATER IMP PROJ	1,871,406.84
149931	08	G/A WMD ALTERN WATER SUPP	19,500,256.00
149931	09	G/A WMD ALTERN WATER SUPP	3,837,539.52
		** GL 94100 TOTAL	25,209,202.36
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140008	07	G/A-SUR WATER IMP PROJ	1,871,406.84-
149931	08	G/A WMD ALTERN WATER SUPP	19,500,256.00-
149931	09	G/A WMD ALTERN WATER SUPP	3,837,539.52-
		** GL 98100 TOTAL	25,209,202.36-
		*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	49,841.61
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	7,661,736.49
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000500		2.46
001200		2,926.78
	** GL 15102 TOTAL	2,929.24
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		4,562.97
16300	DUE FROM OTHER DEPARTMENTS	
001600		1,484,064.60
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	19,800.00-
040000	EXPENSES	0.00
040000	CF EXPENSES	20,645.20-
050068	G/A-SWIX	0.00
050068	CF G/A-SWIX	5,000.00-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	10,153.00-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	8.18-
	** GL 31100 TOTAL	55,606.38-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	42,538.12-
	** GL 32100 TOTAL	42,538.12-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000200		35.00-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	446.88-
040000	EXPENSES	0.00
040000	CF EXPENSES	4,820.69-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	760.75-
	** GL 35300 TOTAL	6,028.32-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 644001 SOLID WASTE MANAGEMENT TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
35500	DUE TO OTHER GOVERNMENTAL UNITS	
101495	HAZARDOUS WASTE COMPL/EDUC	0.00
101495	CF HAZARDOUS WASTE COMPL/EDUC	75,064.65-
140134	13 SOLID WASTE MANAGEMENT	95,472.16-
	** GL 35500 TOTAL	170,536.81-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	3,400.00-
	** GL 38600 TOTAL	3,400.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	8,924,990.28-
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	5,386.85
040000	EXPENSES	1,298.98
050068	G/A-SWIX	4,999.97
060000	CF OPERATING CAPITAL OUTLAY	37,310.00
086000	08 WASTE TIRE ABATEMENT	19,726.76
086000	09 WASTE TIRE ABATEMENT	18,000.00
088661	08 REEF CLEANUP/OSBORNE REEF	1,694,301.48
100777	CONTRACTED SERVICES	42,417.91
101495	HAZARDOUS WASTE COMPL/EDUC	75,064.65
140134	09 SOLID WASTE MANAGEMENT	27,568.00
140134	12 SOLID WASTE MANAGEMENT	11,804.00
140134	13 SOLID WASTE MANAGEMENT	848,694.73
	** GL 94100 TOTAL	2,786,573.33
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	5,386.85-
040000	EXPENSES	1,298.98-
050068	G/A-SWIX	4,999.97-
060000	CF OPERATING CAPITAL OUTLAY	37,310.00-
086000	08 WASTE TIRE ABATEMENT	19,726.76-
086000	09 WASTE TIRE ABATEMENT	18,000.00-
088661	08 REEF CLEANUP/OSBORNE REEF	1,694,301.48-
100777	CONTRACTED SERVICES	42,417.91-
101495	HAZARDOUS WASTE COMPL/EDUC	75,064.65-
140134	09 SOLID WASTE MANAGEMENT	27,568.00-

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 644001 SOLID WASTE MANAGEMENT TRUST FUND  
G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
140134	12	SOLID WASTE MANAGEMENT	11,804.00-
140134	13	SOLID WASTE MANAGEMENT	848,694.73-
		** GL 98100 TOTAL	2,786,573.33-
		*** FUND TOTAL	0.00



370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	197,654.14
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	290,502,437.60
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		168,874.98
15400	LOANS AND NOTES RECEIVABLE	
002300		76,602,189.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
002300		72,146.37
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300		777,540,992.43
35300	DUE TO OTHER DEPARTMENTS	
220030	REFUND NONSTATE REVENUES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	28,155.49-
	** GL 35300 TOTAL	28,155.49-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
140131 05	WASTEWATER TREAT FAC CONST	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
002300		0.00
55901	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
56200	NONSPENDABLE - LT REC AND ADVANCES-CFO	
000000	BALANCE BROUGHT FORWARD	777,540,992.43-
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	367,515,146.60-
94100	ENCUMBRANCES	
140131 11	WASTEWATER TREAT FAC CONST	32,812,302.26
140131 12	WASTEWATER TREAT FAC CONST	120,189,177.00
140131 13	WASTEWATER TREAT FAC CONST	9,767,839.74
	** GL 94100 TOTAL	162,769,319.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T

G-L G-L ACCOUNT NAME

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
140131 11	WASTEWATER TREAT FAC CONST	32,812,302.26-
140131 12	WASTEWATER TREAT FAC CONST	120,189,177.00-
140131 13	WASTEWATER TREAT FAC CONST	9,767,839.74-
	** GL 98100 TOTAL	162,769,319.00-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
040000	EXPENSES	0.00
11101	GENERAL LEDGER NAME NOT ON FILE	
040000	EXPENSES	0.00
11111	GENERAL LEDGER NAME NOT ON FILE	
101198	OUTSOURCING	0.00
105006	LAND USE PROCEEDS DISBURSE	0.00
	** GL 11111 TOTAL	0.00
11150	CASH ON HAND - PARK CHANGE FUNDS STPKS	
000000	BALANCE BROUGHT FORWARD	44,755.00
11199	CASH IN TRANSIT AT STATE TREASURY	
000100		938,228.47
000400		0.00
	** GL 11199 TOTAL	938,228.47
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	0.00
11201	CASH PARK BANK ACCOUNTS	
000000	BALANCE BROUGHT FORWARD	397,082.59
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	105,245.00
11207	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	237,669.11
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,026,773.15
14107	RESTRICTED SPTF BLDG DEMOLITION	
000000	BALANCE BROUGHT FORWARD	0.00
15101	DUE FROM EMPLOYEES	
001800		1,146.59
001801		18.54
	** GL 15101 TOTAL	1,165.13

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100		222,143.70
000500		74.65
001200		0.00
001204		262.85
	** GL 15102 TOTAL	222,481.20
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100		20,701.50
001202		2,369.03
	** GL 15103 TOTAL	23,070.53
15104	DUE FROM CONCESSION OPERATORS	
001202		9,012.63
001800		25,200.00
001801		3,700.00
002102		326,105.10
	** GL 15104 TOTAL	364,017.73
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		2,125.83
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100		16,823.46-
001202		11,128.88-
001800		25,815.56-
002102		2,705.10-
	** GL 15900 TOTAL	56,473.00-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001800		339.25
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	52,280.97
16900	DUE FROM CLEARING FUND	
000100		0.00
17102	INVENTORIES PARTS AND MAINT SHOP	
000000	BALANCE BROUGHT FORWARD	0.00
105006	LAND USE PROCEEDS DISBURSE	0.00
	** GL 17102 TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
17103	INVENTORIES SIGN SHOP	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 17103 TOTAL	0.00
17104	INVENTORIES GASOLINE	
000000	BALANCE BROUGHT FORWARD	7,208.33
040000	EXPENSES	15,466.76
	** GL 17104 TOTAL	22,675.09
17105	INVENTORIES MOTOR OILS	
000000	BALANCE BROUGHT FORWARD	2,492.93
040000	EXPENSES	12,484.47
	** GL 17105 TOTAL	14,977.40
17106	INVENTORIES MISC FUELS AND LUBE	
000000	BALANCE BROUGHT FORWARD	702.38
040000	EXPENSES	23,523.27
	** GL 17106 TOTAL	24,225.65
17108	INVENTORIES HERBICIDES	
000000	BALANCE BROUGHT FORWARD	114,957.46
040000	EXPENSES	50,603.38-
	** GL 17108 TOTAL	64,354.08
17200	GOODS PURCHASED FOR RESALE	
000000	BALANCE BROUGHT FORWARD	1,100,711.26
040000	EXPENSES	663,836.32-
	** GL 17200 TOTAL	436,874.94
31100	ACCOUNTS PAYABLE	
000100		53,727.25-
010000	CF SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	80,978.34-
040000	EXPENSES	2,387.37
040000	CF EXPENSES	364,014.05-
100592	DISBURSE DONATIONS	0.00
100592	CF DISBURSE DONATIONS	3,340.97-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	150,607.04-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334	CF CONTRL OF INVASIVE EXOTICS	13,444.78-
102903	PURCHASES FOR RESALE	0.00
102903	CF PURCHASES FOR RESALE	2,615.00-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
105006	LAND USE PROCEEDS DISBURSE	0.00
105006 CF	LAND USE PROCEEDS DISBURSE	660.18-
	** GL 31100 TOTAL	667,000.24-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	18,185.04-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	205,651.17-
100592	DISBURSE DONATIONS	0.00
100592 CF	DISBURSE DONATIONS	2,749.31-
101198	OUTSOURCING	0.00
101198 CF	OUTSOURCING	90,738.02-
105006	LAND USE PROCEEDS DISBURSE	0.00
105006 CF	LAND USE PROCEEDS DISBURSE	2,592.57-
	** GL 32100 TOTAL	319,916.11-
33100	DEPOSITS PAYABLE	
002700		0.00
33101	DEPOSITS PAYABLE ESCROW	
002700		98,000.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100		21,853.98-
35300	DUE TO OTHER DEPARTMENTS	
010000 CF	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	78.47-
040000	EXPENSES	2,387.37-
040000 CF	EXPENSES	31,974.47-
101198	OUTSOURCING	0.00
101198 CF	OUTSOURCING	1,026.46-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	354.42-
	** GL 35300 TOTAL	35,821.19-
35400	DUE TO FEDERAL GOVERNMENT	
000700		0.00
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	119,865.55-
100590	DISTRIB OF SURCHARGE FEES	0.00
100590 CF	DISTRIB OF SURCHARGE FEES	22,831.06-
100592	DISBURSE DONATIONS	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 675002 STATE PARK TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
100592	CF DISBURSE DONATIONS	110.47-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	21,921.41-
310228	PAYMENT OF SALES TAX	62,031.85-
** GL 35500 TOTAL		226,760.34-
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	296,190.84-
310322	SERVICE CHARGE TO GEN REV	1,200,203.08-
** GL 35600 TOTAL		1,496,393.92-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	11,523.56-
** GL 38600 TOTAL		11,523.56-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,481,491.62-
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	852,261.87-
** GL 56100 TOTAL		563,107.16-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	57,634.53
040000	EXPENSES	77,378.16
100592	DISBURSE DONATIONS	4,157.32
101198	OUTSOURCING	173,825.81
102151	MGT/WTR CONTROL STRUCTURES	41,320.48
102334	CONTRL OF INVASIVE EXOTICS	6,500.00
102903	PURCHASES FOR RESALE	3,534.37
105006	LAND USE PROCEEDS DISBURSE	554.00
** GL 94100 TOTAL		364,904.67

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 675002 STATE PARK TRUST FUND  
G-L G-L ACCOUNT NAME

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
030000	OTHER PERSONAL SERVICES	57,634.53-
040000	EXPENSES	77,378.16-
100592	DISBURSE DONATIONS	4,157.32-
101198	OUTSOURCING	173,825.81-
102151	MGT/WTR CONTROL STRUCTURES	41,320.48-
102334	CONTRL OF INVASIVE EXOTICS	6,500.00-
102903	PURCHASES FOR RESALE	3,534.37-
105006	LAND USE PROCEEDS DISBURSE	554.00-
	** GL 98100 TOTAL	364,904.67-
	*** FUND TOTAL	0.00



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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	39,928,390.10
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001200		212.50
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		25,032.85
16300	DUE FROM OTHER DEPARTMENTS	
001600		216,790.46
25800	ADVANCES TO COMPONENT UNITS	
141116	01 STW RESTORATION PROJECTS	54,888.40
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	3.50-
040000	CF EXPENSES	448.05-
	** GL 31100 TOTAL	451.55-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	3.50
040000	CF EXPENSES	171.67-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,173.57-
	** GL 35300 TOTAL	4,341.74-
35700	DUE TO COMPONENT UNIT/PRIMARY	
050251	G/A-WMD PERMITTING ASSIST	0.00
050251	CF G/A-WMD PERMITTING ASSIST	50,597.44-
140124	12 AID/WMD-LAND ACQUISITION	715,839.37-
	** GL 35700 TOTAL	766,436.81-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	25,149,839.06-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	836,047.25-
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
080588	98 AID WTR MGT DST-LAND ACQ	0.00
141116	01 STW RESTORATION PROJECTS	0.00
	** GL 55500 TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 776001 WATER MANAGEMENT LAND TRUST FUND  
G-L G-L ACCOUNT NAME

CAT		GENERAL LEDGER NAME NOT ON FILE	BEGINNING BALANCE
55903	000000	BALANCE BROUGHT FORWARD	0.00
56201	141116	01 STW RESTORATION PROJECTS	54,888.40-
57302	000000	FUND BALANCE RESTRICTED DEBT SERVICE BALANCE BROUGHT FORWARD	13,413,309.50-
94100		ENCUMBRANCES	
	140124	12 AID/WMD-LAND ACQUISITION	6,321,746.31
	140124	13 AID/WMD-LAND ACQUISITION	382,996.72
		** GL 94100 TOTAL	6,704,743.03
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
	140124	12 AID/WMD-LAND ACQUISITION	6,321,746.31-
	140124	13 AID/WMD-LAND ACQUISITION	382,996.72-
		** GL 98100 TOTAL	6,704,743.03-
		*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	73,350.28
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	31,395,081.52
15101	DUE FROM EMPLOYEES	
001800		198.10
001801		5.52
	** GL 15101 TOTAL	203.62
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200		42,150.00
001200		1,000.00
001202		25,009.67
001800		93.00
001801		113,990.08
	** GL 15102 TOTAL	182,242.75
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100		225.00
000200		425.00
001202		165.00
	** GL 15103 TOTAL	815.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		19,096.49
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100		225.00-
000200		42,775.00-
001200		1,000.00-
001202		25,174.67-
001801		41,587.38-
	** GL 15900 TOTAL	110,762.05-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200		19,625.00
16300	DUE FROM OTHER DEPARTMENTS	
001600		2,662,023.39

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 780001 WATER QUALITY ASSURANCE TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200		300.00
16502	DUE FROM COUNTIES	
000200		75.00
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	18,212.72-
040000	EXPENSES	349.03-
040000	CF EXPENSES	63,161.79-
080524	12 DRY CLEAN/SITE CLEANUP	58,546.91-
080524	13 DRY CLEAN/SITE CLEANUP	92,572.54-
088502	12 HAZARD WASTE/SITE CLEANUP	203,694.26-
088502	13 HAZARD WASTE/SITE CLEANUP	3,288.29-
088964	09 TOTAL MAX DAILY LOADS	114,469.35-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	116,684.99-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	11,734.11-
101492	HAZARDOUS WASTE CLEANUP	15,027.69
101492	CF HAZARDOUS WASTE CLEANUP	140,650.23-
103000	DRYCLEANING CONTAM CLEANUP	0.00
103000	CF DRYCLEANING CONTAM CLEANUP	428.75-
104134	WATER WELL CLEANUP	232,471.58-
104134	CF WATER WELL CLEANUP	11,580.06-
	** GL 31100 TOTAL	1,052,816.92-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	85,060.23-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,202.99-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	28,928.89-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	10,092.46-
	** GL 32100 TOTAL	125,284.57-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001801		0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 780001 WATER QUALITY ASSURANCE TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	536.18-
040000	EXPENSES	349.03
040000	CF EXPENSES	1,826.67-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	129.96-
101492	HAZARDOUS WASTE CLEANUP	15,027.69-
101492	CF HAZARDOUS WASTE CLEANUP	35,589.82-
104134	WATER WELL CLEANUP	232,471.58
104134	CF WATER WELL CLEANUP	213,555.50-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,183.84-
	** GL 35300 TOTAL	37,029.05-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	481.97-
050840	G/A-LOCAL HAZ WASTE COL	0.00
050840	CF G/A-LOCAL HAZ WASTE COL	388,363.23-
088964	09 TOTAL MAX DAILY LOADS	480,367.52-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	131,940.00-
104134	WATER WELL CLEANUP	0.00
104134	CF WATER WELL CLEANUP	280,974.00-
140076	06 G/A-NPS MGMT PLANNING	0.00
140076	09 G/A-NPS MGMT PLANNING	500,000.00-
140076	10 G/A-NPS MGMT PLANNING	500,000.00-
	** GL 35500 TOTAL	2,282,126.72-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	46,096.03-
35700	DUE TO COMPONENT UNIT/PRIMARY	
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	51,906.75-
	** GL 35700 TOTAL	51,906.75-
35749	DUE TO UNIVERSITIES	
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	32,000.00-
	** GL 35749 TOTAL	32,000.00-

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

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38901		DEFERRED REVENUE LONG TERM RECEIVABLES	
001801			72,402.70-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	25,644,657.70-
55100		FUND BALANCE RESERVED FOR ENCUMBRANCES	
101492		HAZARDOUS WASTE CLEANUP	0.00
55500		FB RESERVED FOR LONG-TERM RECEIVABLES	
030000		OTHER PERSONAL SERVICES	0.00
55907		GENERAL LEDGER NAME NOT ON FILE	
000000		BALANCE BROUGHT FORWARD	0.00
55908		GENERAL LEDGER NAME NOT ON FILE	
000000		BALANCE BROUGHT FORWARD	0.00
55912		GENERAL LEDGER NAME NOT ON FILE	
000000		BALANCE BROUGHT FORWARD	0.00
55919		GENERAL LEDGER NAME NOT ON FILE	
000000		BALANCE BROUGHT FORWARD	0.00
57403		FUND BALANCE RESTRICTED DRYCLEANING	
000000		BALANCE BROUGHT FORWARD	240,795.40-
57404		FUND BALANCE RESTRICTED OPERATOR CERTI	
000000		BALANCE BROUGHT FORWARD	3,112,922.56-
57405		FUND BALANCE RESTRICTED NON AGRI NON P	
000000		BALANCE BROUGHT FORWARD	637,857.39-
57406		FUND BALANCE RESTRICTED TOTAL MAXIMUM	
000000		BALANCE BROUGHT FORWARD	906,155.21-
94100		ENCUMBRANCES	
030000		OTHER PERSONAL SERVICES	26,452.34
040000		EXPENSES	95,632.88
050840		G/A-LOCAL HAZ WASTE COL	256,995.35
060000	CF	OPERATING CAPITAL OUTLAY	586.00
080524	11	DRY CLEAN/SITE CLEANUP	1,842.90
080524	12	DRY CLEAN/SITE CLEANUP	137,559.16
080524	13	DRY CLEAN/SITE CLEANUP	2,900,897.04
088502	12	HAZARD WASTE/SITE CLEANUP	1,508,275.49

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 780001 WATER QUALITY ASSURANCE TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
088502	13	HAZARD WASTE/SITE CLEANUP	3,155,593.50
088964	08	TOTAL MAX DAILY LOADS	2,243,404.57
088964	09	TOTAL MAX DAILY LOADS	2,718,266.83
100027		GROUND WTR/MONITOR NETWRK	78,889.68
100777		CONTRACTED SERVICES	36,688.06
101492		HAZARDOUS WASTE CLEANUP	1,579,231.62
101492	CF	HAZARDOUS WASTE CLEANUP	125,255.00
103000		DRYCLEANING CONTAM CLEANUP	4,527.76
104134		WATER WELL CLEANUP	179,975.97
140076	08	G/A-NPS MGMT PLANNING	1,326,502.77
140076	09	G/A-NPS MGMT PLANNING	1,689,789.08
140076	10	G/A-NPS MGMT PLANNING	449,935.22
140076	11	G/A-NPS MGMT PLANNING	1,937,137.87
140076	12	G/A-NPS MGMT PLANNING	512,872.04
		** GL 94100 TOTAL	20,966,311.13
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	26,452.34-
040000		EXPENSES	95,632.88-
050840		G/A-LOCAL HAZ WASTE COL	256,995.35-
060000	CF	OPERATING CAPITAL OUTLAY	586.00-
080524	11	DRY CLEAN/SITE CLEANUP	1,842.90-
080524	12	DRY CLEAN/SITE CLEANUP	137,559.16-
080524	13	DRY CLEAN/SITE CLEANUP	2,900,897.04-
088502	12	HAZARD WASTE/SITE CLEANUP	1,508,275.49-
088502	13	HAZARD WASTE/SITE CLEANUP	3,155,593.50-
088964	08	TOTAL MAX DAILY LOADS	2,243,404.57-
088964	09	TOTAL MAX DAILY LOADS	2,718,266.83-
100027		GROUND WTR/MONITOR NETWRK	78,889.68-
100777		CONTRACTED SERVICES	36,688.06-
101492		HAZARDOUS WASTE CLEANUP	1,579,231.62-
101492	CF	HAZARDOUS WASTE CLEANUP	125,255.00-
103000		DRYCLEANING CONTAM CLEANUP	4,527.76-
104134		WATER WELL CLEANUP	179,975.97-
140076	08	G/A-NPS MGMT PLANNING	1,326,502.77-
140076	09	G/A-NPS MGMT PLANNING	1,689,789.08-
140076	10	G/A-NPS MGMT PLANNING	449,935.22-
140076	11	G/A-NPS MGMT PLANNING	1,937,137.87-
140076	12	G/A-NPS MGMT PLANNING	512,872.04-
		** GL 98100 TOTAL	20,966,311.13-
99100		BUDGETARY FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
		*** FUND TOTAL	0.00

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 890001 LAKE OKEECHOBEE PROTECTION TRUST FUND  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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



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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	477,285.00
14200	INVESTMENTS WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	71,209,351.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	279,673.00
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000000	BALANCE BROUGHT FORWARD	1,072,381.00
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	2,269,654.00
19200	DEPOSITS	
000000	BALANCE BROUGHT FORWARD	13,756.00
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	174,077,562.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	2,715,192.00
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	994,286.00-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	1,758,510.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	114,096.00-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	5,197,305.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	3,887,368.00-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	228,604.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	1,280,359.00-
33100	DEPOSITS PAYABLE	
000000	BALANCE BROUGHT FORWARD	88,281.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	547,536.00-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	27,166,795.00-
49900	OTHER LONG-TERM LIABILITIES	
000000	BALANCE BROUGHT FORWARD	30,968.00-
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	178,981,423.00-
53800	OTHER RESTRICTED	
000000	BALANCE BROUGHT FORWARD	3,103,240.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	43,104,921.00-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	4,386,041.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	43,067,165.00
14200	INVESTMENTS WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	1,108,424.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	412,472.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	805,356.00
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000000	BALANCE BROUGHT FORWARD	206,600.00
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	229,094.00
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	212,164,511.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	6,219,491.00
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	1,640,781.00-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	26,392.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	26,392.00-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	2,041,254.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,684,644.00-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	6,202,232.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	429,876.00-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	4,025,171.00-
49900	OTHER LONG-TERM LIABILITIES	
000000	BALANCE BROUGHT FORWARD	66,302.00-
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	217,099,831.00-
53800	OTHER RESTRICTED	
000000	BALANCE BROUGHT FORWARD	9,035,297.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	30,456,274.00-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	13,654,487.00
14200	INVESTMENTS WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	7,697,696.00
14700	OTHER INVESTMENTS	
000000	BALANCE BROUGHT FORWARD	182,152,423.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	911,004.00
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000000	BALANCE BROUGHT FORWARD	498,434.00
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	2,671,034.00
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	225,929.00
19100	PREPAID ITEMS	
000000	BALANCE BROUGHT FORWARD	365,772.00
19900	OTHER CURRENT ASSETS	
000000	BALANCE BROUGHT FORWARD	169,609.00
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	984,844,415.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	36,587,365.00
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	12,607,492.00-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	161,961,273.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	43,756,843.00-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	35,787,078.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	28,232,176.00-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	1,132,641.00
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	4,939,394.00
28900	ACC DEPR - OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	4,660,439.00-
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	10,000,342.00-
31400	CLAIMS PAYABLE	
000000	BALANCE BROUGHT FORWARD	2,500,000.00-
32900	ACCRUED INTEREST PAYABLE	
000000	BALANCE BROUGHT FORWARD	219,748.00-
35700	DUE TO COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	97,071.00-
37100	CURRENT BONDS PAYABLE	
000000	BALANCE BROUGHT FORWARD	5,645,000.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	439,170.00-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	12,092,932.00-
46100	BONDS PAYABLE	
000000	BALANCE BROUGHT FORWARD	18,120,000.00-
46300	UNAMORTIZED PREMIUMS - BONDS PAYABLE	
000000	BALANCE BROUGHT FORWARD	158,103.00-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
25 8 002315 ST JOHNS WTR MGMNT DIST  
G-L G-L ACCOUNT NAME

CAT	BEGINNING BALANCE
48600 COMPENSATED ABSENCES LIABILITY	
000000 BALANCE BROUGHT FORWARD	5,656,051.00-
49900 OTHER LONG-TERM LIABILITIES	
000000 BALANCE BROUGHT FORWARD	3,506,523.00-
53600 INVESTED IN CAPITAL ASSETS NET OF RELA	
000000 BALANCE BROUGHT FORWARD	1,112,241,722.00-
53800 OTHER RESTRICTED	
000000 BALANCE BROUGHT FORWARD	26,584,924.00-
54900 COMMITTED FUND BALANCE	
000000 BALANCE BROUGHT FORWARD	147,080,018.00-
*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	1,250.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	3,645,334.00-
14200	INVESTMENTS WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	131,431,446.00
14700	OTHER INVESTMENTS	
000000	BALANCE BROUGHT FORWARD	181,754,802.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	959,022.00
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000000	BALANCE BROUGHT FORWARD	4,233,721.00
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	4,459,562.00
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	40,128.00
19200	DEPOSITS	
000000	BALANCE BROUGHT FORWARD	30,000.00
19900	OTHER CURRENT ASSETS	
000000	BALANCE BROUGHT FORWARD	352,428.00
22700	RESTRICTED OTHER INVESTMENTS	
000000	BALANCE BROUGHT FORWARD	280,328,857.00
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	717,135,774.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	38,132,328.00
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	11,988,510.00-



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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	128,212,965.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	56,398,813.00-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	32,174,047.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	22,804,421.00-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	23,276,162.00
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	47,562,161.00
28900	ACC DEPR - OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	21,798,344.00-
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	45,056,320.00-
31300	CONSTRUCTION CONTRACTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	2,746,324.00-
32100	ACCRUED SALARIES AND WAGES	
000000	BALANCE BROUGHT FORWARD	1,789,150.00-
32900	ACCRUED INTEREST PAYABLE	
000000	BALANCE BROUGHT FORWARD	15,181.00-
35700	DUE TO COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	2,290.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	508,732.00-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	20,866,209.00-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
39900	OTHER CURRENT LIABILITIES	
000000	BALANCE BROUGHT FORWARD	4,354,852.00-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	4,578,584.00-
49900	OTHER LONG-TERM LIABILITIES	
000000	BALANCE BROUGHT FORWARD	1,260,255.00-
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	873,503,349.00-
53800	OTHER RESTRICTED	
000000	BALANCE BROUGHT FORWARD	226,684,910.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	292,083,075.00-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	5,775.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	116,140,782.00
11400	CASH WITH FISCAL AGENTS	
000000	BALANCE BROUGHT FORWARD	76,561,323.00
14200	INVESTMENTS WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	33,503,761.00
14700	OTHER INVESTMENTS	
000000	BALANCE BROUGHT FORWARD	210,097,556.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	1,189,723.00
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000000	BALANCE BROUGHT FORWARD	4,703,667.00
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	3,866,916.00
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	6,381,079.00
19100	PREPAID ITEMS	
000000	BALANCE BROUGHT FORWARD	595,988.00
19900	OTHER CURRENT ASSETS	
000000	BALANCE BROUGHT FORWARD	4,966,782.00
22700	RESTRICTED OTHER INVESTMENTS	
000000	BALANCE BROUGHT FORWARD	147,222,807.00
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	3,178,036,663.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	142,148,126.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	44,266,079.00-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	672,323,052.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	155,954,879.00-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	136,084,056.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	88,570,758.00-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	802,983,288.00
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	39,825,648.00
28900	ACC DEPR - OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	21,913,604.00-
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	50,590,917.00-
31500	CURRENT INSURANCE LIABILITY	
000000	BALANCE BROUGHT FORWARD	2,653,532.00-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
000000	BALANCE BROUGHT FORWARD	62,690.00-
37100	CURRENT BONDS PAYABLE	
000000	BALANCE BROUGHT FORWARD	5,865,000.00-
37200	CURRENT CERTIFICATES OF PARTICIPATION	
000000	BALANCE BROUGHT FORWARD	10,610,000.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	9,991,200.00-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	692,995.00-
46100	BONDS PAYABLE	
000000	BALANCE BROUGHT FORWARD	19,225,000.00-
46200	CERTIFICATES OF PARTICIPATION	
000000	BALANCE BROUGHT FORWARD	489,610,000.00-
46300	UNAMORTIZED PREMIUMS - BONDS PAYABLE	
000000	BALANCE BROUGHT FORWARD	218,815.00-
46600	UNAMORTIZED PREMIUMS/DISCOUNTS - COP	
000000	BALANCE BROUGHT FORWARD	16,139,621.00-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	6,720,800.00-
49800	LONG-TERM INSURANCE LIABILITY	
000000	BALANCE BROUGHT FORWARD	4,089,863.00-
49900	OTHER LONG-TERM LIABILITIES	
000000	BALANCE BROUGHT FORWARD	21,119,936.00-
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	4,172,534,665.00-
53800	OTHER RESTRICTED	
000000	BALANCE BROUGHT FORWARD	342,868,744.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	112,937,894.00-
	*** FUND TOTAL	0.00

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221001 SOETF-P2000 BOND SERIES 1991  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221002 SOETF-P2000 BOND SERIES 1992  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221003 SOETF-P2000 BOND SERIES 1993  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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



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BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221004 SOETF-P2000 BOND SERIES 1994  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221005 SOETF-P2000 BOND SERIES 1995  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221006 SOETF-P2000 BOND SERIES 1996

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

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

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37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221007 SOETF-P2000 BOND SERIES 1997  
G-L G-L ACCOUNT NAME  
CAT  
54900 COMMITTED FUND BALANCE  
000000 BALANCE BROUGHT FORWARD  
\*\*\* FUND TOTAL

BEGINNING BALANCE  
0.00  
0.00

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37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221008 SOETF-P2000 BOND SERIES 1998  
G-L G-L ACCOUNT NAME  
CAT  
54900 COMMITTED FUND BALANCE  
000000 BALANCE BROUGHT FORWARD  
\*\*\* FUND TOTAL

BEGINNING BALANCE

0.00  
0.00

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37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221009 SOETF-P2000 BOND SERIES 1999  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221010 SOETF-P2000 BOND SERIES 2000  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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

BGTRBAL-07 AS OF 07/01/13

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BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221011 SOETF-P2000 BOND SERIES 2006  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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



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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221101 SOETF FLORIDA FOREVER BOND SERIES 2001  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221102 SOETF FLORIDA FOREVER BOND SERIES 2002  
G-L G-L ACCOUNT NAME

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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
30 2 221201 SOETF GENERAL REVENUE CONTRIBUTION		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
30 2 332001 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1991		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
30 2 332002 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1992		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
30 2 332003 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1993		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
30 2 332004 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1994		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 332005 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1995

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



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BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 332006 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1996

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

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BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
30 2 332007 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1997		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
30 2 332008 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1998		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 332009 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1999

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

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BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
30 2 332010 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 2000		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348001 FLORIDA FOREVER SERIES 2001  
G-L G-L ACCOUNT NAME

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

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37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 348002 FLORIDA FOREVER SERIES 2002

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

14100 POOLED INVESTMENTS WITH STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

\*\*\* FUND TOTAL

0.00

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37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348003 FLORIDA FOREVER SERIES 2003  
G-L G-L ACCOUNT NAME

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



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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348005 FLORIDA FOREVER-GEN REV FUNDING  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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

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37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348006 FLORIDA FOREVER TRUST FUND SERIES P1999  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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

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37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348007 FLORIDA FOREVER TRUST FUND SERIES P2000  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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

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37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348009 FL FOREVER SERIES 2003-ISSUE 2  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 348010 FL FOREVER SERIES 03-ISSUE 3 & SERIES 04-ISSUE 1

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

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348011 FL FOREVER SERIES 2001-2ND ISSUE  
G-L G-L ACCOUNT NAME

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

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

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

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348022 FL FOREVER TF SERIES 2002-ISSUE 2  
G-L G-L ACCOUNT NAME

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



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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	28,200.74
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	884,832.12
15101	DUE FROM EMPLOYEES	
001801		9.12
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		963.56
26600	ART & HISTORICAL TREASURES - NONDEPREC	
000000	BALANCE BROUGHT FORWARD	757.60
26700	LEASEHOLD IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
210014	OTHER DATA PROCESSING SVCS	0.00
	** GL 26700 TOTAL	0.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	139,672.00-
210014	OTHER DATA PROCESSING SVCS	139,672.00
	** GL 27200 TOTAL	0.00
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	1,500.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	1,500.00-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	503,087.35
040000	EXPENSES	93,525.98
040000	CF EXPENSES	781.74-
060000	OPERATING CAPITAL OUTLAY	3,528,292.78
060000	CF OPERATING CAPITAL OUTLAY	198,871.24-
080945	PARK DEVELOPMENT	137,306.07
084108	LAND ACQ, ENVIR/UNIQ, STW	4,150.00
088140	FACILITY REPAIR NEEDS-STW	471,560.93
088964	TOTAL MAX DAILY LOADS	3,422.08
100021	ACQUISITION/MOTOR VEHICLES	17,606.00
100027	GROUND WTR/MONITOR NETWRK	13,134.61
100039	WMD LAB SUPPORT	109,345.31
100050	EVERGLADES LAB SUPPORT	33,441.69

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 60 2 792010 WORKING CAPITAL TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
100628	WATER QUALITY MGMT/PLAN	99,965.91
101011	FED WASTE PLANNING GRANTS	14,760.02
101492	HAZARDOUS WASTE CLEANUP	87,864.60
102204	INTEGRATED DATABASE/REG AP	672,244.40
102275	OPER & MAINT OF PATROL VEH	15,000.00
104132	UNDERGROUND TANK CLEANUP	68,711.55-
104134	WATER WELL CLEANUP	6,332.55
104163	PETROLEUM CLEANUP AUDITS	7,519.46
104920	FLORIDA FOREVER	39,252.98
105006	LAND USE PROCEEDS DISBURSE	967.11
210014	OTHER DATA PROCESSING SVCS	689,698.40
210014	CF OTHER DATA PROCESSING SVCS	111,141.86-
	** GL 27600 TOTAL	6,168,971.84
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	14,796.69-
040000	EXPENSES	67,587.03-
060000	OPERATING CAPITAL OUTLAY	2,630,805.13-
080945	PARK DEVELOPMENT	101,002.86-
084108	LAND ACQ, ENVIR/UNIQ, STW	4,150.00-
088140	FACILITY REPAIR NEEDS-STW	211,099.17-
088964	TOTAL MAX DAILY LOADS	3,422.08-
100021	ACQUISITION/MOTOR VEHICLES	11,148.71-
100027	GROUND WTR/MONITOR NETWRK	9,318.63-
100039	WMD LAB SUPPORT	74,102.59-
100050	EVERGLADES LAB SUPPORT	27,893.22-
100628	WATER QUALITY MGMT/PLAN	71,794.99-
101011	FED WASTE PLANNING GRANTS	14,760.02-
101492	HAZARDOUS WASTE CLEANUP	61,978.50-
102204	INTEGRATED DATABASE/REG AP	689,931.66-
102275	OPER & MAINT OF PATROL VEH	15,000.00-
104132	UNDERGROUND TANK CLEANUP	55,530.45-
104134	WATER WELL CLEANUP	4,289.24-
104163	PETROLEUM CLEANUP AUDITS	7,519.46-
104920	FLORIDA FOREVER	39,252.98-
105006	LAND USE PROCEEDS DISBURSE	926.83-
210014	OTHER DATA PROCESSING SVCS	349,052.79-
	** GL 27700 TOTAL	4,465,363.03-
28200	LIBRARY RESOURCES	
060000	OPERATING CAPITAL OUTLAY	545.00
28300	ACC DEPR - LIBRARY RESOURCES	
060000	OPERATING CAPITAL OUTLAY	545.00-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
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
28900	ACC DEPR - OTHER CAPITAL ASSETS	
040000	EXPENSES	110,556.62-
100629	DRINK WATER IMPRV-FED STM	64,000.00-
101496	STATE LANDS STEWARDSHIP	6,666.69-
104146	WASTE TIRE ABATEMENT PROG	6,111.31-
140076	G/A-NPS MGMT PLANNING	106,000.00-
210014	OTHER DATA PROCESSING SVCS	39,998.69-
	** GL 28900 TOTAL	333,333.31-
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	34,108.65-
040000	EXPENSES	3,346.12-
040000 CF	EXPENSES	407.84-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	25,068.50-
210014	OTHER DATA PROCESSING SVCS	0.00
210014 CF	OTHER DATA PROCESSING SVCS	44,733.64-
	** GL 31100 TOTAL	107,664.75-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	3,569.56-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	18,639.45-
	** GL 32100 TOTAL	22,209.01-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	3,346.12
040000 CF	EXPENSES	168,285.23-
210014	OTHER DATA PROCESSING SVCS	0.00
210022	NORTHWOOD SRC (NSRC)	0.00
210022 CF	NORTHWOOD SRC (NSRC)	114,860.57-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	160.64-
	** GL 35300 TOTAL	279,960.32-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	587.86-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	129,381.09-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	512,390.19-
010000	SALARIES AND BENEFITS	0.00
	** GL 48600 TOTAL	512,390.19-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	7,422,731.86
040000	EXPENSES	29,678.74-
060000	OPERATING CAPITAL OUTLAY	3,564,394.68-
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	179,532.34-
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	744,393.29-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	1,871,033.10-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	138,187.68

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	16,840.40
100777	CONTRACTED SERVICES	20,558.65
210014	OTHER DATA PROCESSING SVCS	7,420.15
	** GL 94100 TOTAL	44,819.20
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	16,840.40-
100777	CONTRACTED SERVICES	20,558.65-
210014	OTHER DATA PROCESSING SVCS	7,420.15-
	** GL 98100 TOTAL	44,819.20-
	*** FUND TOTAL	0.00

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
74 2 605999 SALARY CLEARING TRUST FUND-FLAIR USE ONLY		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
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

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

74 8 000286 RVL FD INVESTIGATIVE

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

16800 DUE FROM STATE FUNDS - REVOLVING FUND

000000 BALANCE BROUGHT FORWARD

0.00

\*\*\* FUND TOTAL

0.00

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
74 8 000905 RVL FD ADMINISTRATIVE  
G-L G-L ACCOUNT NAME

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



BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
74 8 131001 RVL FD CONSERVATION AND RECREACTIONAL LANDS		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16800	DUE FROM STATE FUNDS - REVOLVING FUND	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

74 8 675002 RVL FD STATE PARK

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

16800 DUE FROM STATE FUNDS - REVOLVING FUND

000000 BALANCE BROUGHT FORWARD

0.00

\*\*\* FUND TOTAL

0.00

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

74 8 675003 RVL FD WAKULLA SPRGS LODGE

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

16800 DUE FROM STATE FUNDS - REVOLVING FUND

000000 BALANCE BROUGHT FORWARD

0.00

\*\*\* FUND TOTAL

0.00

BGTRBAL-07 AS OF 07/01/13

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
74 8 675004 RVL FD WEEKI WACHEE SPRINGS SP  
G-L G-L ACCOUNT NAME

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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

CAT		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	116,447.04-
26600	ART & HISTORICAL TREASURES - NONDEPRE	
000000	BALANCE BROUGHT FORWARD	1,158,814.58
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	1,198,667.22
26700	LEASEHOLD IMPROVEMENTS	
040000	EXPENSES	1,475.00
083753	REP/RENO-LAB CMLPX-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	516.18-
083753	REP/RENO-LAB CMLPX-LEON CO	71,023.98-
088137	GRANTS & DONAT SPDG AUTH	2,313.17-
100628	WATER QUALITY MGMT/PLAN	6,733.86-
	** GL 26800 TOTAL	80,587.19-
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	2,880,038,174.11
002100		21,406,511.97-
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	6,373,939.04-
080897	DEPARMENT CORRECTION	330,468.75-
080945	PARK DEVELOPMENT	54.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
083045	LAND ACQUISITION	55,860,594.40
084107	LAND ACQ/BABCOCK RANCH	309,404,572.05
084108	LAND ACQ, ENVIR/UNIQ, STW	1,593,564,658.12
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	4,544,251.05-
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	4,834,419,933.64
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	72,136,892.92
030000	OTHER PERSONAL SERVICES	282.44
040000	EXPENSES	1,992,849.50
060000	OPERATING CAPITAL OUTLAY	8,403,563.27
080012	HIGHLANDS HAMMOCK ST PARK	593,459.26
080039	STATE PARK FACILITY IMPROV	2,232,212.56
080111	ACQ/RAILROAD RIGHTS OF WAY	139,000.00
080126	HISTORIC STRUC REN	3,163,057.66
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	5,149,936.07
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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

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
087107	MYAKKA STATE PARK DEVELOPMENT	445,270.33
087109	FT. GEORGE ISLAND PARK DEV	208,295.80
087113	ANCLOTE KEY STATE PARK DEV	40,800.00
087118	DISASTER RELATED REPAIRS	2,079,204.92
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	407,022.45
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	1,483,393.50
088137	GRANTS & DONAT SPDG AUTH	7,691,540.38
088140	FACILITY REPAIR NEEDS-STW	40,327,511.46
088154	RENO/REPLAC-SEWAGE SYSTEM	1,809,550.93
088964	TOTAL MAX DAILY LOADS	1,686.32
089953	G/A-HURRICANES 04-AGY MGD	553,741.12
100212	OPERATIONAL INCENTIVES PRG	12,589.10
100592	DISBURSE DONATIONS	19,184.72
100718	LAND MANAGEMENT	102,006.00
100777	CONTRACTED SERVICES	9,500.00
101198	OUTSOURCING	126,589.32
101201	LITTLE PINE ISLAND	1,665.00
101492	HAZARDOUS WASTE CLEANUP	99,988.00
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	0.00
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	195,467,695.31

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

CAT	ACC DEPR - BUILDINGS & BUILDING IMPROV	BEGINNING BALANCE
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	49,988,074.63-
040000	EXPENSES	963,360.03-
060000	OPERATING CAPITAL OUTLAY	4,472,035.90-
080000	FIXED CAPITAL OUTLAY	1,749,876.10-
080012	HIGHLANDS HAMMOCK ST PARK	71,771.04-
080039	STATE PARK FACILITY IMPROV	122,432.41-
080111	ACQ/RAILROAD RIGHTS OF WAY	10,912.50-
080126	HISTORIC STRUC REN	666,887.56-
080136	ICHETUCKNEE SPRINGS ST PK	74,145.00-
080143	NORTH PENINSULA SRA	32,810.58-
080152	TRAILS DEVELOPMENT-STW	550,603.95-
080154	GREENWAYS DEVELOPMENT-STW	92,832.64-
080156	BALD POINT	60,176.53-
080158	FL KEYS OVERSEAS HERIT TR	39,548.35-
080202	STEPHEN FOSTER PARK DEV	120,896.22-
080205	COLT CREEK STATE PARK DEV	33,070.55-
080227	SEBASTIAN RIVER BUFFER PRE	8,868.78-
080775	PARK CABIN CONTRUCTION	289,244.09-
080886	CATEGORY NAME NOT ON TITLE FILE	85,213.67-
080912	CATEGORY NAME NOT ON TITLE FILE	344,854.98-
080945	PARK DEVELOPMENT	6,325,670.59-
080947	LETCHWORTH MDS SP	14,100.19-
083045	LAND ACQUISITION	927,480.68-
083643	MAIN/REP/CONST-STATEWIDE	467,423.16-
084108	LAND ACQ, ENVIR/UNIQ, STW	497,459.56-
084885	CRITICAL REP & CODE CORREC	19,714.68-
085045	JON DICKEN/ST PARK	56,808.56-
085048	DEVELOP/ST PRKS-STW-BAS AM	286,999.03-
085049	ALAFIA RIV/-RECRE DEVELOPM	159,989.76-
085051	PARKS MAINTENANCE & REPAIR	49,604.54-
085052	CATEGORY NAME NOT ON TITLE FILE	326,888.98-
085054	TOPSAIL HILL REPAIRS	238,568.89-
085058	LAKE LOUISA DEVELOPMENT	2,611.74-
085060	ATLANTIC RIDGE STATE PARK	21,846.51-
086011	GREENWAY IMPRVMTS-GRANT	13,066.48-
087107	MYAKKA STATE PARK DEVELOPMENT	28,124.82-
087113	ANCLOTE KEY STATE PARK DEV	10,685.40-
087118	DISASTER RELATED REPAIRS	296,827.29-
087122	TALBOT ISLAND ST PARK DEV	81,116.58-
087303	PASCO COUNTY - PARK DEV	26,089.40-
087736	PARK DEVL-HOMOSASSA SPRGS	46,278.58-
087832	SILVER RIVER PARK DEV	287,565.38-
087833	CAMP HELEN DEVELOPMENT	147,101.84-
087880	WEKIWA SPRINGS PARK DEV	116,020.52-



370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
087935	CATEGORY NAME NOT ON TITLE FILE	5,940.00-
087937	PARTNERSHIP/PARKS/ST MATCH	72,546.46-
087979	CATEGORY NAME NOT ON TITLE FILE	80,819.16-
088130	REMOVE ACCESS BARRIERS-STW	321,911.51-
088137	GRANTS & DONAT SPDG AUTH	1,226,470.05-
088140	FACILITY REPAIR NEEDS-STW	7,715,884.66-
088154	RENO/REPLAC-SEWAGE SYSTEM	535,421.73-
088943	CATEGORY NAME NOT ON TITLE FILE	34,847.76-
088964	TOTAL MAX DAILY LOADS	219.18-
089953	G/A-HURRICANES 04-AGY MGD	109,698.30-
100212	OPERATIONAL INCENTIVES PRG	2,577.10-
100592	DISBURSE DONATIONS	7,436.76-
100718	LAND MANAGEMENT	6,245.35-
101198	OUTSOURCING	1,019.46-
101201	LITTLE PINE ISLAND	491.40-
101492	HAZARDOUS WASTE CLEANUP	29,748.96-
102057	INTERIM MGT/C.A.R.L.	16,338.64-
102080	MARINE RESEARCH GRANTS	29,574.28-
102151	MGT/WTR CONTROL STRUCTURES	1,250.25-
102334	CONTRL OF INVASIVE EXOTICS	897.66-
103886	GREENWAYS CARL MGMT FUND	64,419.85-
103889	INTERIM LAND MGMT/CARL	411,938.49-
104070	HABITAT RESTORATION	11,226.30-
104132	UNDERGROUND TANK CLEANUP	948.00-
105006	LAND USE PROCEEDS DISBURSE	1,012.83-
105268	G/A-HURRICANE OPAL	1,012.30-
109845	GRANTS AND AIDS - 2005 HURRICANES - STATE O	0.00
109923	G/A-M/D 98-99-GEORGES-SO	40,856.68-
140122	CLEAN MARINA	2,289.03-
143266	POLLUTION RESTOR/G & A	11,351.34-
800000	SPECIAL EXPENSES	78,047.37-
	** GL 27300 TOTAL	81,048,099.53-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	83,874,970.18
030000	OTHER PERSONAL SERVICES	198,924.07
040000	EXPENSES	731,821.54
060000	OPERATING CAPITAL OUTLAY	4,273,480.63
080012	HIGHLANDS HAMMOCK ST PARK	747,577.79
080039	STATE PARK FACILITY IMPROV	2,231,781.40
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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
080154	GREENWAYS DEVELOPMENT-STW	969,266.29
080156	BALD POINT	332,000.00
080158	FL KEYS OVERSEAS HERIT TR	6,747,272.77
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 CONTRUCTION	1,967,122.97
080945	PARK DEVELOPMENT	21,987,078.72
080947	LETCHWORTH MDS SP	288,674.10
080956	FACILITIES REPAIR & MAINT	2,456,651.30
083045	LAND ACQUISITION	907,480.50
083643	MAIN/REP/CONST-STATEWIDE	3,184,513.53
084108	LAND ACQ, ENVIR/UNIQ, STW	1,511,044.89
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	2,655,630.80
086215	FCO IMP INGLIS LOCK/MANTEE IMP KIRPTCK/BUCK	630,331.22
087107	MYAKKA STATE PARK DEVELOPMENT	1,536,255.02
087113	ANCLOTE KEY STATE PARK DEV	400,361.58
087118	DISASTER RELATED REPAIRS	6,631,288.98
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	945,938.70
088135	REC AND PARKS - ARRA 2009	527,354.18-
088137	GRANTS & DONAT SPDG AUTH	4,370,352.63
088140	FACILITY REPAIR NEEDS-STW	41,083,034.80
088154	RENO/REPLAC-SEWAGE SYSTEM	7,092,872.79
100027	GROUND WTR/MONITOR NETWRK	1,135.00
100212	OPERATIONAL INCENTIVES PRG	6,333.08

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
100592	DISBURSE DONATIONS	13,415.55
100628	WATER QUALITY MGMT/PLAN	1,046.90
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	963,180.23
103889	INTERIM LAND MGMT/CARL	33,287.06
104070	HABITAT RESTORATION	6,510.00
109923	G/A-M/D 98-99-GEORGES-SO	201,408.26
143266	POLLUTION RESTOR/G & A	4,740.00
	** GL 27400 TOTAL	217,303,490.78
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	54,507,290.17-
030000	OTHER PERSONAL SERVICES	104,529.22-
040000	EXPENSES	519,927.25-
060000	OPERATING CAPITAL OUTLAY	2,438,774.42-
080000	FIXED CAPITAL OUTLAY	3,195,639.52-
080012	HIGHLANDS HAMMOCK ST PARK	85,291.01-
080039	STATE PARK FACILITY IMPROV	564,697.80-
080111	ACQ/RAILROAD RIGHTS OF WAY	718.75-
080126	HISTORIC STRUC REN	195.00-
080143	NORTH PENINSULA SRA	74,948.19-
080151	YBOR CITY STATE MUSEUM	12,000.40-
080152	TRAILS DEVELOPMENT-STW	1,973,173.54-
080154	GREENWAYS DEVELOPMENT-STW	265,672.59-
080156	BALD POINT	165,274.56-
080158	FL KEYS OVERSEAS HERIT TR	1,471,648.64-
080159	CONST/IMPROV/INGLIS LOCK	65,082.88-
080202	STEPHEN FOSTER PARK DEV	500,722.53-
080205	COLT CREEK STATE PARK DEV	191,460.97-
080227	SEBASTIAN RIVER BUFFER PRE	1,306.00-
080563	RESOURCE RESTORATION	107,578.45-
080775	PARK CABIN CONTRUCTION	179,169.51-
080945	PARK DEVELOPMENT	13,465,857.71-
080947	LETCHWORTH MDS SP	54,722.13-
080956	FACILITIES REPAIR & MAINT	539,457.24-
080967	CATEGORY NAME NOT ON TITLE FILE	196,579.52-
081711	CATEGORY NAME NOT ON TITLE FILE	251,252.13-
083045	LAND ACQUISITION	265,770.99-
083643	MAIN/REP/CONST-STATEWIDE	779,808.46-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
084108	LAND ACQ, ENVIR/UNIQ, STW	168,103.46-
084205	MITIGATION-POLK CO PKY	918.36-
084554	FANNING SPRINGS MAINT	179,391.22-
084736	RAINBOW SPRGS/PLNG & DES	88,623.60-
084885	CRITICAL REP & CODE CORREC	104,810.52-
085045	JON DICKEN/ST PARK	89,116.72-
085046	CATEGORY NAME NOT ON TITLE FILE	737.86-
085048	DEVELOP/ST PRKS-STW-BAS AM	430,123.94-
085049	ALAFIA RIV/-RECRE DEVELOPM	299,509.44-
085051	PARKS MAINTENANCE & REPAIR	414,877.66-
085058	LAKE LOUISA DEVELOPMENT	21,640.00-
085060	ATLANTIC RIDGE STATE PARK	13,312.89-
085572	INGLIS MAIN DAM/REPAIR/IMP	174,752.40-
086011	GREENWAY IMPRVMTS-GRANT	459,027.27-
086215	FCO IMP INGLIS LOCK/MANTEE IMP KIRPTCK/BUCK	54,628.88-
087103	CATEGORY NAME NOT ON TITLE FILE	9,648.25-
087107	MYAKKA STATE PARK DEVELOPMENT	618,170.43-
087113	ANCLOTE KEY STATE PARK DEV	212,819.43-
087118	DISASTER RELATED REPAIRS	1,749,340.16-
087120	BUCKMAN/WATER/CONTROL/STRUC	57,530.64-
087123	SUWANNEE RIV WILDERNESS TR	52,967.07-
087736	PARK DEVL-HOMOSASSA SPRGS	154,091.56-
087832	SILVER RIVER PARK DEV	201,219.68-
087833	CAMP HELEN DEVELOPMENT	587,454.54-
087834	SAVANNAS STATE RESERVE DEV	293,752.80-
087877	CATEGORY NAME NOT ON TITLE FILE	1,939.92-
087880	WEKIWA SPRINGS PARK DEV	2,455.00-
087886	CATEGORY NAME NOT ON TITLE FILE	116,025.56-
087937	PARTNERSHIP/PARKS/ST MATCH	49,418.67-
087979	CATEGORY NAME NOT ON TITLE FILE	76,591.98-
087985	CATEGORY NAME NOT ON TITLE FILE	374,274.03-
088130	REMOVE ACCESS BARRIERS-STW	306,648.26-
088137	GRANTS & DONAT SPDG AUTH	1,908,774.60-
088140	FACILITY REPAIR NEEDS-STW	15,157,268.09-
088154	RENO/REPLAC-SEWAGE SYSTEM	3,863,701.16-
088943	CATEGORY NAME NOT ON TITLE FILE	28,980.00-
100027	GROUND WTR/MONITOR NETWRK	520.30-
100212	OPERATIONAL INCENTIVES PRG	1,500.69-
100592	DISBURSE DONATIONS	9,784.28-
100628	WATER QUALITY MGMT/PLAN	776.44-
100718	LAND MANAGEMENT	2,280.75-
101198	OUTSOURCING	2,886.21-
101492	HAZARDOUS WASTE CLEANUP	193,669.52-
101496	STATE LANDS STEWARDSHIP	1,116.00-
102057	INTERIM MGT/C.A.R.L.	6,274.04-
102080	MARINE RESEARCH GRANTS	73,336.86-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
102151	MGT/WTR CONTROL STRUCTURES	9,388.87-
103882	CAMA/CARL MANAGEMENT FUNDS	3,112.38-
103886	GREENWAYS CARL MGMT FUND	292,649.62-
103889	INTERIM LAND MGMT/CARL	30,125.21-
104070	HABITAT RESTORATION	2,658.26-
105006	LAND USE PROCEEDS DISBURSE	3,130.00-
109923	G/A-M/D 98-99-GEORGES-SO	117,488.00-
143266	POLLUTION RESTOR/G & A	2,705.75-
	** GL 27500 TOTAL	111,054,598.81-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	98,767,998.79
001800		447,408.40-
002500		15,707.55-
002900		6,852,456.06-
030000	OTHER PERSONAL SERVICES	306,211.06-
040000	EXPENSES	215,529.14
050251	G/A-WMD PERMITTING ASSIST	10,085.50-
050840	G/A-LOCAL HAZ WASTE COL	8,066.17-
060000	OPERATING CAPITAL OUTLAY	20,684,480.96-
080000	FIXED CAPITAL OUTLAY	4,592.00-
080012	HIGHLANDS HAMMOCK ST PARK	26,725.00
080039	STATE PARK FACILITY IMPROV	841,988.11
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	2,768,095.61
080563	RESOURCE RESTORATION	2,039,921.31
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	1,041,551.99
080956	FACILITIES REPAIR & MAINT	24,927.40
080967	CATEGORY NAME NOT ON TITLE FILE	17,552.87-
083045	LAND ACQUISITION	158,486.14
083266	POLLUTION REST/CAP OUTLAY	105,047.77-
083643	MAIN/REP/CONST-STATEWIDE	192,778.59
083753	REP/RENO-LAB CMLPX-LEON CO	642,931.81
083899	NAVARRE BCH STATE PARK DEV	30,767.28
084108	LAND ACQ, ENVIR/UNIQ, STW	42,100.10

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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	57,667,514.87
087937	PARTNERSHIP/PARKS/ST MATCH	98,341.53
088130	REMOVE ACCESS BARRIERS-STW	200,324.98
088137	GRANTS & DONAT SPDG AUTH	631,116.56
088140	FACILITY REPAIR NEEDS-STW	1,538,965.66
088154	RENO/REPLAC-SEWAGE SYSTEM	39,734.00-
088502	HAZARD WASTE/SITE CLEANUP	248,573.09
088964	TOTAL MAX DAILY LOADS	1,377,692.14
100014	ACQ & REPLACE PATROL VEH	784,406.76-
100021	ACQUISITION/MOTOR VEHICLES	7,361,747.49
100027	GROUND WTR/MONITOR NETWRK	1,184,954.90
100029	STG TK COMPL VERIFICATION	304,853.05-
100039	WMD LAB SUPPORT	15,135.72-
100050	EVERGLADES LAB SUPPORT	302,570.75-
100088	SPECIAL STUDIES	114,511.47
100212	OPERATIONAL INCENTIVES PRG	269,807.22
100591	SUBMERGED RES DAMAGED REST	21,885.00
100592	DISBURSE DONATIONS	512,629.07
100628	WATER QUALITY MGMT/PLAN	3,435,212.23
100629	DRINK WATER IMPRV-FED STM	122,349.12
100718	LAND MANAGEMENT	1,912,468.47
100748	LABORATORY SERVICES	3,630.00
100774	NAT'L POLLUT/ELIMINATION	11,307.13
100777	CONTRACTED SERVICES	102,907.69-
100840	CATEGORY NAME NOT ON TITLE FILE	10,061.99-
100851	DOMESTIC SECURITY	284,062.23
100998	CATEGORY NAME NOT ON TITLE FILE	15,000.00
101011	FED WASTE PLANNING GRANTS	613,305.71
101196	AMERICORPS	4,728.26
101198	OUTSOURCING	5,699.00
101201	LITTLE PINE ISLAND	136,033.03

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
101492	HAZARDOUS WASTE CLEANUP	476,986.02-
101494	HAZARDOUS WASTE SITE REST	232,027.96-
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	1,412,461.13
102151	MGT/WTR CONTROL STRUCTURES	305,664.80
102204	INTEGRATED DATABASE/REG AP	62,198.85
102205	NATURAL AREAS INVENTORY	2,060.80-
102275	OPER & MAINT OF PATROL VEH	24,688.08
102334	CONTRL OF INVASIVE EXOTICS	37,434.44
102345	OYSTER PLANTING	4,365.96-
102576	PMTS FOR RESTOR & DAMAGE	77,138.28
102577	DRUM REMOVAL AND DISPOSAL	30,675.25
102590	POLLUTION REST CONTRACTS	45,032.89-
102903	PURCHASES FOR RESALE	124,918.06
103000	DRYCLEANING CONTAM CLEANUP	549,659.82
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	400,614.95
103886	GREENWAYS CARL MGMT FUND	3,354,504.93
103889	INTERIM LAND MGMT/CARL	4,197,422.60
104070	HABITAT RESTORATION	181,191.68
104132	UNDERGROUND TANK CLEANUP	5,137,199.39-
104134	WATER WELL CLEANUP	177,445.54-
104146	WASTE TIRE ABATEMENT PROG	45,073.91-
104163	PETROLEUM CLEANUP AUDITS	26,163.11
104195	CATEGORY NAME NOT ON TITLE FILE	7,175.00-
104298	CATEGORY NAME NOT ON TITLE FILE	9,988.85-
104920	FLORIDA FOREVER	39,142.93-
105006	LAND USE PROCEEDS DISBURSE	1,482,299.64
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	29,244.78
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	29,445.59
109829	G/A-M/D 2004-05 HURR FRANCES-E/O 04-192 ST	14,539.93
109831	GRANT & AID MAJOR DISASTER 04-05 HURR IVAN	0.00
109839	G/A-HURRICANES 04-ST OPER	89,487.00
109845	GRANTS AND AIDS - 2005 HURRICANES - STATE O	382,647.52-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
109950	WETLANDS PROTECTION	126,583.20-
109951	BOATING SAFETY EDUC PROG	40,407.95-
140076	G/A-NPS MGMT PLANNING	125,511.29
140122	CLEAN MARINA	34,818.45
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	278,565.53-
	** GL 27600 TOTAL	160,886,651.35
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,428,519.80-
001800		225,731.10
002500		15,707.55
002900		5,388,200.78
010000	SALARIES AND BENEFITS	2,906.98-
030000	OTHER PERSONAL SERVICES	83,518.78
040000	EXPENSES	840,879.46-
060000	OPERATING CAPITAL OUTLAY	28,439,315.31-
080000	FIXED CAPITAL OUTLAY	35,708.68-
080012	HIGHLANDS HAMMOCK ST PARK	5,122.10-
080039	STATE PARK FACILITY IMPROV	123,054.77-
080126	HISTORIC STRUC REN	20,025.00-
080134	INVASIVE EXOTICS/GREENWAYS	20,995.22-
080145	CATEGORY NAME NOT ON TITLE FILE	2,230.74-
080152	TRAILS DEVELOPMENT-STW	18,515.00-
080153	CATEGORY NAME NOT ON TITLE FILE	99,333.23-
080205	COLT CREEK STATE PARK DEV	4,600.00-
080524	DRY CLEAN/SITE CLEANUP	2,430,503.86-
080563	RESOURCE RESTORATION	911,535.22-
080775	PARK CABIN CONTRUCTION	45,412.54-
080888	MULBERRY/PINEY PT CLEANUP	8,792.37-
080889	NON-MANDATORY LAND RECLAIM	59,127.21-
080890	NOAA - NPS GRANTS	2,512.00-
080905	THE GROVE - LAND PURCHASE	38,174.81-
080945	PARK DEVELOPMENT	906,337.79-
080956	FACILITIES REPAIR & MAINT	8,966.22-
083045	LAND ACQUISITION	74,496.63-
083266	POLLUTION REST/CAP OUTLAY	63,865.76-
083643	MAIN/REP/CONST-STATEWIDE	54,393.57-
083753	REP/RENO-LAB CMLPX-LEON CO	185,282.99-
083899	NAVARRE BCH STATE PARK DEV	30,192.63-
084108	LAND ACQ, ENVIR/UNIQ, STW	20,017.36-



370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
084205	MITIGATION-POLK CO PKY	15,387.24-
085045	JON DICKEN/ST PARK	815.88-
085048	DEVELOP/ST PRKS-STW-BAS AM	40,647.00-
085060	ATLANTIC RIDGE STATE PARK	1,914.19-
085063	CATEGORY NAME NOT ON TITLE FILE	1,009.08-
085655	BAY RESTORATION	32,913.62-
086012	CATEGORY NAME NOT ON TITLE FILE	1,549.86-
086215	FCO IMP INGLIS LOCK/MANTEE IMP KIRPTCK/BUCK	102,000.15-
087118	DISASTER RELATED REPAIRS	39,505.37-
087120	BUCKMAN/WATER/CONTROL/STRUC	75,104.87-
087736	PARK DEVL-HOMOSASSA SPRGS	71,094.24-
087773	CATEGORY NAME NOT ON TITLE FILE	1,179.00-
087832	SILVER RIVER PARK DEV	4,425.38-
087888	PETRO TANKS/PREAPPROVALS	51,824,887.91-
087930	CATEGORY NAME NOT ON TITLE FILE	5,257.00-
087937	PARTNERSHIP/PARKS/ST MATCH	75,248.06-
088130	REMOVE ACCESS BARRIERS-STW	159,859.25-
088137	GRANTS & DONAT SPDG AUTH	262,317.64-
088140	FACILITY REPAIR NEEDS-STW	1,084,967.64-
088154	RENO/REPLAC-SEWAGE SYSTEM	11,910.28-
088502	HAZARD WASTE/SITE CLEANUP	238,631.44-
088964	TOTAL MAX DAILY LOADS	819,864.98-
100014	ACQ & REPLACE PATROL VEH	3,182,879.37-
100021	ACQUISITION/MOTOR VEHICLES	9,082,061.31-
100027	GROUND WTR/MONITOR NETWRK	1,093,187.17-
100029	STG TK COMPL VERIFICATION	125,186.67-
100039	WMD LAB SUPPORT	238,409.72-
100050	EVERGLADES LAB SUPPORT	222,470.41-
100088	SPECIAL STUDIES	75,798.09-
100212	OPERATIONAL INCENTIVES PRG	195,653.05-
100591	SUBMERGED RES DAMAGED REST	8,338.65-
100592	DISBURSE DONATIONS	605,216.83-
100628	WATER QUALITY MGMT/PLAN	3,547,539.71-
100629	DRINK WATER IMPRV-FED STM	51,345.92-
100718	LAND MANAGEMENT	568,847.63-
100748	LABORATORY SERVICES	564.76-
100774	NAT'L POLLUT/ELIMINATION	13,493.13-
100777	CONTRACTED SERVICES	83,396.00
100840	CATEGORY NAME NOT ON TITLE FILE	55,885.29-
100851	DOMESTIC SECURITY	158,107.51-
100998	CATEGORY NAME NOT ON TITLE FILE	103,044.68-
101011	FED WASTE PLANNING GRANTS	541,059.24-
101196	AMERICORPS	4,728.26-
101198	OUTSOURCING	943.65-
101201	LITTLE PINE ISLAND	95,388.94-
101492	HAZARDOUS WASTE CLEANUP	1,563,715.58-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
101494	HAZARDOUS WASTE SITE REST	44,445.86-
101495	HAZARDOUS WASTE COMPL/EDUC	1,529.00-
102057	INTERIM MGT/C.A.R.L.	85,573.85-
102080	MARINE RESEARCH GRANTS	943,237.81-
102151	MGT/WTR CONTROL STRUCTURES	202,914.07-
102204	INTEGRATED DATABASE/REG AP	62,198.85-
102275	OPER & MAINT OF PATROL VEH	27,541.16-
102334	CONTRL OF INVASIVE EXOTICS	51,528.97-
102576	PMTS FOR RESTOR & DAMAGE	46,249.80-
102577	DRUM REMOVAL AND DISPOSAL	16,083.49-
102590	POLLUTION REST CONTRACTS	53,204.15-
102903	PURCHASES FOR RESALE	63,019.16-
103000	DRYCLEANING CONTAM CLEANUP	897,436.37-
103241	RISK MANAGEMENT INSURANCE	6,000.00-
103843	TOPOGRAPHIC MAPPING	4,373.24-
103882	CAMA/CARL MANAGEMENT FUNDS	138,765.65-
103886	GREENWAYS CARL MGMT FUND	1,276,519.93-
103889	INTERIM LAND MGMT/CARL	5,697,449.00-
104070	HABITAT RESTORATION	101,682.07-
104132	UNDERGROUND TANK CLEANUP	2,326,902.03-
104134	WATER WELL CLEANUP	13,752.11-
104146	WASTE TIRE ABATEMENT PROG	53,158.56-
104163	PETROLEUM CLEANUP AUDITS	27,099.43-
104195	CATEGORY NAME NOT ON TITLE FILE	2,607.00-
104298	CATEGORY NAME NOT ON TITLE FILE	10,450.00-
104920	FLORIDA FOREVER	11,568.33-
105006	LAND USE PROCEEDS DISBURSE	796,855.86-
105256	G/A-HURRICANE ANDREW REL	11,840.00-
105268	G/A-HURRICANE OPAL	112,929.23-
105556	OCEANS/COASTAL RESOURCES	20,459.93-
107877	CATEGORY NAME NOT ON TITLE FILE	1,707.00-
108040	G/A-DEEPWATER/NRDA/SO	1,990.15-
109821	G/A-M/D EL-NINO #1195-SO	267.12-
109825	G/A-MD-WILDFIRES/97-98-OP	8,342.10-
109827	G/A MAJOR DISASTER 04-05-HURICANE CHARLEY	15,902.79-
109829	G/A-M/D 2004-05 HURR FRANCES-E/O 04-192 ST	14,539.93-
109831	GRANT & AID MAJOR DISASTER 04-05 HURR IVAN	0.00
109839	G/A-HURRICANES 04-ST OPER	83,895.43-
109845	GRANTS AND AIDS - 2005 HURRICANES - STATE O	191,746.90
109950	WETLANDS PROTECTION	8,311.00-
109951	BOATING SAFETY EDUC PROG	0.00
140076	G/A-NPS MGMT PLANNING	94,808.15-
140122	CLEAN MARINA	34,637.73-
140126	BEACH PROJECTS - STW	187,064.98-
140185	NAT'L REC TRAIL GRANTS	8,862.77-
143266	POLLUTION RESTOR/G & A	26,827.04-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
149930	G/A-HURRICANES 04-ALG	43,579.32-
210014	OTHER DATA PROCESSING SVCS	1,060.88-
990000	CATEGORY NAME NOT ON TITLE FILE	391,943.48-
	** GL 27700 TOTAL	120,327,986.57-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	24,578,059.82
010000	SALARIES AND BENEFITS	102,715.33
030000	OTHER PERSONAL SERVICES	2,437,599.96-
040000	EXPENSES	89,953.50-
060000	OPERATING CAPITAL OUTLAY	109,181.11-
080000	FIXED CAPITAL OUTLAY	6,781.42-
080039	STATE PARK FACILITY IMPROV	2,750,930.59
080111	ACQ/RAILROAD RIGHTS OF WAY	1,131,364.09-
080126	HISTORIC STRUC REN	406,697.42
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	496,464.79
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	NAVARRE 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	9,699,600.53-
080947	LETCHWORTH MDS SP	29,898.92-
080954	FT. MOSE HISTORIC SITE	712,076.78
080956	FACILITIES REPAIR & MAINT	788,487.75

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
081170	CATEGORY NAME NOT ON TITLE FILE	563,794.60-
081711	CATEGORY NAME NOT ON TITLE FILE	109,856.00-
083045	LAND ACQUISITION	108,440.11-
083643	MAIN/REP/CONST-STATEWIDE	4,928,745.22
083657	APALACHICOLA ENV LEARN CTR	3,091,832.71
083753	REP/RENO-LAB CMLX-LEON CO	453,739.53
083899	NAVARRE BCH STATE PARK DEV	4,461,859.13
084108	LAND ACQ, ENVIR/UNIQ, STW	2,118,750.82
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	333,750.19
085655	BAY RESTORATION	412,994.00
086011	GREENWAY IMPRVMTS-GRANT	2,195,907.35
086215	FCO IMP INGLIS LOCK/MANTEE IMP KIRPTCK/BUCK	361,307.03
087107	MYAKKA STATE PARK DEVELOPMENT	33,375.88-
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	570,468.37
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	87,355.67-
087979	CATEGORY NAME NOT ON TITLE FILE	92,961.18-
088083	CATEGORY NAME NOT ON TITLE FILE	688,063.92-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
088130	REMOVE ACCESS BARRIERS-STW	1,513,628.98
088135	REC AND PARKS - ARRA 2009	1,046,779.80
088137	GRANTS & DONAT SPDG AUTH	499,190.83-
088140	FACILITY REPAIR NEEDS-STW	13,609,268.60-
088154	RENO/REPLAC-SEWAGE SYSTEM	421,805.75-
088763	ENVIRON SITE RESTORATION	212,371.56
100039	WMD LAB SUPPORT	2,623.49
100718	LAND MANAGEMENT	192.97
100748	LABORATORY SERVICES	40,833.66
101198	OUTSOURCING	0.00
102080	MARINE RESEARCH GRANTS	12,242.34
103882	CAMA/CARL MANAGEMENT FUNDS	1,950.00
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	33,389,748.27
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	38,355.43
040000	EXPENSES	617.75-
060000	OPERATING CAPITAL OUTLAY	7,620.72-
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	20,330.02
28300	ACC DEPR - LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	14,748.74-
040000	EXPENSES	70.18-
060000	OPERATING CAPITAL OUTLAY	2,759.99-
100628	WATER QUALITY MGMT/PLAN	365.33-
	** GL 28300 TOTAL	17,944.24-
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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
28900	ACC DEPR - OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	2,200.00-
060000	OPERATING CAPITAL OUTLAY	9,909.69-
100628	WATER QUALITY MGMT/PLAN	1,673.34-
100718	LAND MANAGEMENT	6,747.48-
	** GL 28900 TOTAL	20,530.51-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	5,130,736,007.35-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
90 9 009090 GENERAL LONG TERM DEBT ACCOUNT GROUP DEP		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	4,972,623.34-
45600	DUE TO FEDERAL - ARBITRAGE	
000000	BALANCE BROUGHT FORWARD	0.00
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	17,585,174.83-
49900	OTHER LONG-TERM LIABILITIES	
000000	BALANCE BROUGHT FORWARD	22,500,000.00-
080888	MULBERRY/PINEY PT CLEANUP	8,500,000.00
	** GL 49900 TOTAL	14,000,000.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	39,057,798.17
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	2,500,000.00-
	*** FUND TOTAL	0.00

**DEPARTMENT OF ENVIRONMENTAL  
PROTECTION,  
DIVISION OF STATE LANDS**

**SCHEDULE IV-B FOR  
BTLDS TECHNOLOGY REFRESH  
PROJECT**

**FOR FISCAL YEAR 2013-14  
UPDATED FOR FISCAL YEAR 2014-15**



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**State of Florida**

*The Florida Legislature*

*Governor's Office of Policy and Budget*

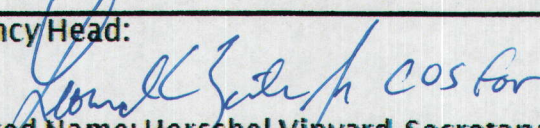
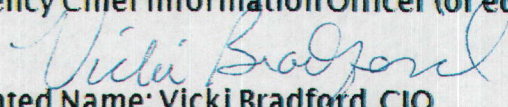

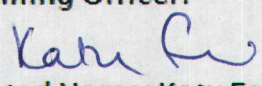
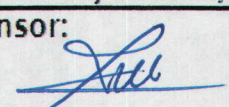
**September 10, 2013**



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**I. Schedule IV-B Cover Sheet**

Schedule IV-B Cover Sheet and Agency Project Approval	
<b>Agency:</b> Florida Department of Environmental Protection	<b>Schedule IV-B Submission Date:</b> September 10, 2013
<b>Project Name:</b> Board of Trustees Land Document System (BTLDS) Technology Refresh Project	<b>Is this project included in the Agency's LRPP?</b> X Yes      ___ No
<b>FY 2013-14 LBR Issue Code:</b> 5200110 <b>FY 2014-15 LBR Issue Code:</b> 36204C0	<b>FY 2013-2014 LBR Issue Title:</b> Florida State-Owned Lands and Records Information System (FL-SOLARIS) <b>FY 2014-15 LBR Issue Title:</b> Board of Trustees Land Document System Technology Refresh Project
<b>Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address):</b> Charlotte Shea, 850-245-2580, <a href="mailto:charlotte.shea@dep.state.fl.us">charlotte.shea@dep.state.fl.us</a> Teresa Johnson, 850-245-2559, <a href="mailto:Teresa.t.johnson@dep.state.fl.us">Teresa.t.johnson@dep.state.fl.us</a>	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
<b>Agency Head:</b>  Printed Name: Herschel Vinyard, Secretary	<b>Date:</b> 10/14/13
<b>Agency Chief Information Officer (or equivalent):</b>  Printed Name: Vicki Bradford, CIO	<b>Date:</b> 10/2/13
<b>Budget Officer:</b>  Printed Name: Cynthia Kelley, Division Director, Administrative Services	<b>Date:</b> 10/11/13
<b>Planning Officer:</b>  Printed Name: Katy Fenton, Deputy Secretary	<b>Date:</b> 10/7/2013
<b>Project Sponsor:</b>  Printed Name: Rick Mercer, Director of Operations / Land and Recreation	<b>Date:</b> 10-3-13

Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Charlotte Shea, 850-245-2580, <a href="mailto:charlotte.shea@dep.state.fl.us">charlotte.shea@dep.state.fl.us</a>
Cost Benefit Analysis:	Wanda Mitchell, 850-245-2577, <a href="mailto:wanda.mitchell@dep.state.fl.us">wanda.mitchell@dep.state.fl.us</a>
Risk Analysis:	Charlotte Shea, 850-245-2580, <a href="mailto:charlotte.shea@dep.state.fl.us">charlotte.shea@dep.state.fl.us</a>
Technology Planning:	Rebecca Northup, 850-245- 8284, <a href="mailto:rebecca.northup@dep.state.fl.us">rebecca.northup@dep.state.fl.us</a>
Project Planning:	Charlotte Shea, 850-245-2580, <a href="mailto:charlotte.shea@dep.state.fl.us">charlotte.shea@dep.state.fl.us</a>

**II. Schedule IV-B Business Case**

Business Case Section	\$1-1.99M	\$2 - 10 M		> \$10 M
		Routine upgrades & infrastructure	Business or organizational change	
Background and Strategic Needs Assessment			X	X
Baseline Analysis			X	X
Proposed Business Process Requirements			X	X
Cost Benefit Analysis		X	X	X

*Not required for routine upgrades & infrastructure projects of \$2-\$10M; however, part A, Background and Strategic Needs Assessment here included.*

A. Background and Strategic Needs Assessment **NOT RQRD, but included**  
 1. Agency Program(s)/Service(s) Environment

Florida Forever is Florida’s premier conservation and recreation lands acquisition program, a blueprint for conserving natural resources and renewing Florida’s commitment to conserve the state’s natural and cultural heritage. Florida Forever (FF) replaces Preservation 2000 (P2000), the largest public land acquisition program of its kind in the United States. With approximately 9.9 million acres managed for conservation in Florida, more than 2.5 million acres were purchased under the Florida Forever and P2000 programs. The Department of Environmental Protection (DEP), Division of State Lands (DSL) has primary responsibility for the Florida Forever land acquisition program.

Since its inception in July 2001 to the present, the Florida Forever program has acquired more than 683,000 acres of land with \$2.87 billion. During this time, Florida Forever has protected the following:

- 609,270 acres of strategic habitat conservation areas
- 459,870 acres of rare species habitat conservation areas, including 806 sites that are habitats for 285 different rare species, 120 of which are federal or state-listed as endangered, 60 federal or state-listed threatened, and 20 species of special concern
- 686,530 acres of ecological greenways
- 119,480 acres of under-represented natural communities
- 480,695 acres landscape-sized protection areas
- 82,690 acres of natural floodplains
- 708,100 acres important to significant water bodies
- 351,600 acres minimize damage from flooding
- 7,700 acres of fragile coastline
- 300,350 acres of functional wetlands

681,120	acres of significant groundwater recharge areas
250	miles of priority recreational trails
348,160	acres of sustainable forest land
834	archaeological/historic sites
11,320	acres in urban service areas

Note: These acreages were derived from the February 2013 FNAI data layers. Acreages recorded for each measure often overlap, and thus should not be added together.

The predecessor to the Florida Forever program was Preservation 2000. This program was initiated in 1990 as a 10-year program that raised \$300 million per year for a total of \$3 billion dollars. Under Preservation 2000, the State of Florida preserved 1,781,489 acres of land.

The Office of the Cabinet Affairs serves as DEP's clearinghouse for all cabinet agenda items for presentation to the Governor and the Cabinet. The Cabinet agenda includes Board of Trustees of the Internal Improvement Trust Fund (BOTIITF) items. The BOTIITF is responsible for approving land purchased by State of Florida agencies. The Board of Trustees of the Internal Improvement Trust Fund consists of the following members:

- Governor
- Attorney General
- Chief Financial Officer
- Commissioner of Agriculture

This project is to accomplish a technology refresh for the Board of Trustees Land Document System (BTLDS, said as 'boatloads').

### **History of BTLDS**

In 1990, the Florida Legislature enacted Florida Statute 253.0325, which required DEP to develop a computerized system for its state lands records. Specifically, this system was to contain records and documents for lands where the title was vested in the Board of Trustees of the IITF. DEP, acting as staff for the Board of Trustees of the IITF, contracted with a company to develop a mainframe-based land record system to address the statutory requirements.

In 1999, more than a decade ago, that existing mainframe system was modernized and became known as the Board of Trustees Land Document System (BTLDS). The modernization took advantage of the then newer technologies and provided for new integration components (e.g., a client-server module and two web components).

In 2008, the Florida Legislature amended Florida Statute 253.0325 by Senate Bill 542, and extended the requirements and expectations for information to be collected by DEP to include land records acquired by all agencies under the Florida Preservation 2000 Act or the Florida Forever Act.

In 2010, Senate Bill 1516 extended the scope of the original Senate Bill. It was now to include facilities that are owned, leased, rented or otherwise occupied by any agency, judicial branch, or water management district. In addition, the land inventory was expanded to include all land that is owned, disposed, leased, or otherwise occupied or managed by agency, judicial branch, or water management district. This change now required that DEP collect information for all state land not just P-2000 and FF-funded land. Additionally, DMS and DEP were now legislatively required to create an annual surplus and disposition report due each October 1<sup>st</sup> to the Governor, Senate and House.

Initially an independent feasibility study was conducted to assess DEP's existing BTLDS to determine if it was a viable option to comply with the new statutory requirements. Based on an assessment of the alternatives, it was determined that BTLDS was not a viable solution because it would not satisfy the data access desires of the Legislature, nor was it a good investment of Florida's limited funding to invest in a system that was nearing the end of its lifecycle.

Therefore, with the development of FL-SOLARIS, DEP elected to develop a system that would leverage DEP's existing infrastructure, technology, tools, and systems. In addition, this solution could be leveraged by DEP in its longer-term need to replace the BTLDS system with modern technologies.

DEP, in partnership with DMS, and with input from an Executive Management Team, oversaw the development of the Florida State Owned Lands and Records Information System (FL-SOLARIS) to meet the statutory requirements.

- FL-SOLARIS FITS - The first component, the Facility Inventory Tracking System (FITS), was deployed in April 2012. That component, with DMS as the agency administrator, met the *facility* obligation of the statute. At this time there are over 330 users of this system, with users in over 70 different state entities, including state agencies, water management districts, universities, community colleges, the Judicial Branch, and the Legislature.
- FL-SOLARIS LITS - The second component, the Land Inventory Tracking System (LITS), was deployed in February 2013. DEP is the agency administrator for that component. LITS meets the *land* requirement of the statute. There are currently over 100 LITS users (in over 40 different state entities).

FL-SOLARIS has met the statutory requirements of Florida Statute 253.0325 and Senate Bill 1516 (2010). The project was deemed a success and the systems are proving valuable and useful to many state agencies and other state entities. The problem lies in the fact that BTLDS is one of the primary source systems for FL-SOLARIS and BTLDS technology is technically obsolete and cannot be sustained. The obsolescence of BTLDS technology impacts FL-SOLARIS and puts that system at serious or significant risk.

To upgrade the BTLDS technology will benefit many current BTLDS users at DEP, other select agencies, and the public. In addition, it will benefit by extension the FL-SOLARIS users since BTLDS is a linchpin of FL-SOLARIS.

Customers and users who will benefit from the BTLDS Technology Refresh include the following.

Customers

The following customers will benefit from the technology refresh of the Board of Trustees Land Document System (BTLDS).

<b>Customers Who Will Benefit</b>	
<b>Customer Group</b>	<b>Description</b>
Florida Legislature and Legislative Staff	This group will use information from the FL-SOLARIS Lands Inventory Tracking System (LITS) to understand the inventory of Florida state-owned lands. Having a refresh of the BTLDS technology will ensure the continuation of FL-SOLARIS LITS.
General Public	This group will use information from the FL-SOLARIS Lands Inventory Tracking System (LITS) to understand the inventory of Florida state-owned lands. Having a refresh of the BTLDS technology will ensure the continuation of FL-SOLARIS LITS.
Florida Department of Agriculture and Consumer Services, Florida Forest Service (FFS)	This group will use information from the FL-SOLARIS Lands Inventory Tracking System (LITS) to understand the inventory of Florida state-owned lands. Having a refresh of the BTLDS technology will ensure the continuation of FL-SOLARIS LITS.
Florida Fish and Wildlife Conservation Commission	This group will use information from the FL-SOLARIS Lands Inventory Tracking System (LITS) to understand the inventory of Florida state-owned lands. Having a refresh of the BTLDS technology will ensure the continuation of FL-SOLARIS LITS.
Department of Environmental Protection, Division of State Lands	This group will use information from the FL-SOLARIS Lands Inventory Tracking System (LITS) to understand the inventory of Florida state-owned lands. Having a refresh of the BTLDS technology will ensure the continuation of FL-SOLARIS LITS.
Department of Environmental Protection	This group will use information from the FL-SOLARIS Lands Inventory Tracking System (LITS) to understand the inventory of Florida state-owned lands. Having a refresh of the BTLDS technology will ensure the continuation of FL-SOLARIS LITS.

Users

The following users will benefit from the technology refresh of the Board of Trustees Land Document System (BTLDS).

<b>Users Who Will Benefit</b>	
<b>User Group</b>	<b>Description</b>
Department of Environmental Protection, Division of State Lands, Director's Office	This group will use the refreshed BTLDS to verify closing and financial information for state-owned lands. In addition, these users will consult the maps to determine/verify location for acquired lands.
Department of Environmental Protection, Division of State Lands, GIS and Land Records Mapping section	This group creates and maintains GIS mapping data for land parcels described in land records owned by the Board of Trustees of the IITF. The GIS and Land Records Mapping section maps the land boundaries described in deeds, easements, leases, and other instruments housed in BTLDS. Currently this group uses AutoCAD as the GIS mapping interface to draw and edit inventory polygon boundaries with custom proprietary links to BTLDS and the DEP GIS data layers. AutoCAD is not supported by DEP. Instead DEP uses industry standard ESRI GIS tools. This group will use the updated BTLDS to more easily control the data that will eventually be displayed in FL-SOLARIS LITS. Updated BTLDS will make the mapping process more efficient by replacing the AutoCAD mapping interface with ESRI ArcGIS, already in place and supported by DEP. Because of the limitations imposed by using AutoCAD and fragile links to BTLDS, current BTLDS/FL-SOLARIS AutoCAD mapping workflow requires three days to complete.
Department of Environmental Protection, Division of State Lands, Document Management section	This group reviews, preps and scans documents into BTLDS. Newer technology will greatly benefit this process. Limitations of current BTLDS dictates that the scanned images must be black and white and the file type must have a .tiff file format. Users will benefit from new technology will allow for images to be scaled in grayscale or color and allow for different file types to be used, which are more easily shared and read by other users and/or customers. Navigation will be improved for these users in the updated system. Also, current BTLDS at times will 'crash' and require the users to restart. The updated system will benefit them with user-friendly error messages.
Department of Environmental Protection, Division of State Lands, Title section	This group uses the property inventory and title determination modules of BTLDS. Users will benefit from the technology refresh to allow them to more easily retrieve data, enter data and navigate the system.
Department of Environmental Protection, Bureau of Finance and Accounting	This group maintains the purchase price of State-owned lands in the Property Record Component of the Florida Accounting Resource (FLAIR) system. This Bureau is responsible for releasing funds for each land acquisition under Preservation 2000 or Florida Forever to the Water Management Districts and the other affected State entities prior to closing. This group will use the refreshed BTLDS to view deeds to research and reconcile data in FLAIR for lands acquired by the BOTIITF.



Technical Support

The following entities will support the updated Board of Trustees Land Document System (BTLDS).

Technical Support	
Technical Support Groups	Description
Department of Environmental Protection, Division of State Lands, Technical Support	This group supports DSL technology systems. Technical Support staff installs the desktop applications and maintains the web server applications. This group will provide end-user support for the updated BTLDS.
Department of Environmental Protection, Office of Technology and Information Services (OTIS)	This group establishes department-wide standards on DEP information systems and supports a common networking infrastructure, mail system, and enterprise applications software. OTIS will support the GIS and Oracle database infrastructure required to support the updated BTLDS and will provide oversight and contract management for external service provider maintenance support.
External Service Provider	An external service provider will provide, via contracted services, application maintenance support services once the updated BTLDS system is in production.

Sources of Data

The following entities will provide data to the updated Board of Trustees Land Document System (BTLDS).

Sources of Data	
Data Sources	Description
Department of Environmental Protection, Division of State Lands	The current data in the technically obsolete BTLDS will need to be migrated to an updated BTLDS. In addition, those in the DEP Division of State Lands who currently use BTLDS for document management, GIS mapping, property inventory and title determination will need to input new data, within these business areas, in the updated BTLDS.
Florida Department of Agriculture and Consumer Services, Florida Forest Service (FFS)	Using data and maps from existing systems, this group will provide information to the updated BTLDS.
Florida Fish and Wildlife Conservation Commission	Using data and maps from existing systems, this group will provide information to the updated BTLDS.
Florida Natural Areas Inventory (FNAI)	This group may provide historical and current information to the updated BTLDS. FNAI is under contract with DEP to provide the Florida Forever shapefiles and maps. In addition, FNAI created a dataset of historical shapefiles and maps for all Preservation 2000 lands in response to a 2001 request from the Florida Office of Program Policy Analysis and Government Accountability (OPPAGA).

To determine the most effective approach to the 2008 amendments to Florida Statute 253.0325, DEP contracted with an outside vendor to conduct a BTLDS Feasibility Study, conduct research activities with various target agencies,

examine alternatives, and develop the resulting Schedule IV-B.

The Feasibility Study project first examined the gap between the BTLDS system and Florida Statute 253.0325. That study identified functional and technical concerns with the existing BTLDS. Those and additional concerns that are pertinent to the Schedule IV-B are as follows:

- ***Users reported some limitations of the mapping subcomponent.*** Users within DEP's GIS and Land Records Mapping section require a minimum of three days to fully map a document in BTLDS, using the State of Florida Mapping (SFM) component to AutoCAD, and submit that polygon to FL-SOLARIS LITS.
- ***BTLDS does not comply with OTIS' current technical standards.*** BTLDS is nearly a decade old and is not in line with current OTIS technical standards. For example, the current OTIS standard for software development is Java; however, BTLDS is developed using Visual Basic and Active Server Pages.
- ***Some of the technical tools used to support BTLDS are becoming outdated.*** Some of the underlying software products used to support BTLDS are being phased out by the vendors. For example, the current version of AutoCAD DEP uses is no longer supported or used by OTIS. The OTIS GIS section uses ESRI ArcGIS and that is the current DEP standard GIS tool.
- ***The BTLDS client used for internal processing is not web-enabled.*** The front-end application of BTLDS is not web-enabled. As a result, the BTLDS desktop application has to be installed on every PC whenever a change is made. Over time, this becomes a maintenance and support cost issue.

## 2. Business Objectives

Across the nation, agencies are faced with numerous challenges in meeting federal performance standards while workloads are increasing and state budgets are decreasing. The challenges of this environment are very demanding: economic downturns, shifting state funding priorities, technology enhancements, and the increased expectations of the public for easier access to government services. These demands must be met in a highly visible and politically charged backdrop.

BTLDS technologies that support the overloaded staff and the existing business processes are at the end of their life cycles and stopgap technology solutions have been deployed to meet the increased demands. As a result, the primary technology needs of the Department fall into two categories:

- Addressing the reality of a mission critical application approaching its “end of life”;
- Improving existing business processes to achieve operational efficiencies.

The primary business objective that must be accomplished as a result of the final solution is to enable DEP to continue to provide a working FL-SOLARIS Land Inventory System (LITS) for the various state agencies, water management districts, universities, community colleges, judicial branch and Legislature. By doing this, DEP will continue to comply with Florida Statute 253.0325.

In order for this project to be considered a success, all of these business objectives must be met:

1. Provide for a robust system that will work well as a source system for FL-SOLARIS for years to come.
2. Rewrite the system using up to date technology that meets DEP standards.
3. Complete the rewrite and data migration with little or no impact to FL-SOLARIS.
4. Provide for an enhanced system that will allow the users web-based capabilities to complete the following tasks:
  - GIS/Mapping - Map a document in the system and send the polygon to FL-SOLARIS LITS in an efficient manner.
  - Document Management - Easily enter document information into the new system and create a readable image file of that document which can be easily viewed and shared. Allow for modifications to be easily made to document information in the upgraded BTLDS.
  - Title Determination - Provide a simple, user-friendly method for determining title for Florida lands.
  - Property Inventory - Allow for a more efficient capture and use of property inventory information.

B. Baseline Analysis **NOT REQUIRED**

1. Current Business Process Requirements
  - a. Inputs
  - b. Processing
  - c. Outputs
  - d. Business Process Interfaces
  - e. Business Process Participants
  - f. Process Mapping
2. Assumptions and Constraints

- C. Proposed Business Process Requirements ***NOT REQUIRED***
  - 1. Proposed Business Process
  - 2. Business Solution Alternatives
  - 3. Rationale for Selection
  - 4. Recommended Business Solution

### III. Schedule IV-B Cost Benefit Analysis

#### A. The Cost-Benefit Analysis Forms

The following pages contain the Benefits Realization Table for this project. There are eight benefits that are identified with the project. All of the benefits are categorized as intangible; there will be minimum reduction in program operational costs or no additional FTE as a result of this project.

The purpose of the project is to upgrade the technology for the Board of Trustees Land Document System (BTLDS) to provide a durable, strong system that will support the Florida State Owned Lands and Records Information System (FL-SOLARIS). FL-SOLARIS is a legislatively mandated system, with users from all state agencies, water management districts, universities, community colleges, judicial branch, and Legislature. The 'refreshed' Board of Trustees Land Document System shall be a modern, web-enabled, FL-SOLARIS integrated system that uses DEP approved technology and conforms to DEP standards.

BTLDS technologies that support the overloaded staff and the existing business processes are at the end of their life cycles and stopgap technology solutions have been deployed to meet the increased demands. As a result, the primary technology needs of the Department fall into two categories:

- Addressing the reality of a mission critical application approaching its "end of life"
- Improving existing business processes to achieve operational efficiencies

The primary objective that must be accomplished as a result of the final solution is to enable DEP to continue to provide a working FL-SOLARIS Land Inventory System (LITS) for the various state agencies, water management districts, universities, community colleges, judicial branch and Legislature. By doing this, DEP will continue to comply with Florida Statute 253.0325.

In order for this project to be considered a success, all of these objectives must be met:

1. Provide for a robust system that will work well as a source system for FL-SOLARIS for years to come.
2. Rewrite the system using up to date technology that meets DEP standards.
3. Complete the rewrite and data migration with little or no impact to FL-SOLARIS.
4. Provide for an enhanced system that will allow the users web-based capabilities to complete the following tasks:
  - GIS/Mapping – Map land parcels described in BTLDS land transfer documents affecting the inventory and update FL-SOLARIS LITS in an efficient manner.
  - Document Management - Easily enter document information into the new

system and create a readable image file of that document which can be easily viewed and shared. Allow for modifications to be easily made to document information in the upgraded BTLDS.

- Title Determination - Provide a simple, user-friendly method for determining title for Florida lands.
- Property Inventory - Allow for a more efficient capture and use of property inventory information.

**Step 1: Benefits Realization Table (Appendix C)**

<b>BENEFITS REALIZATION TABLE</b>						
<b>#</b>	<b>Description of Benefit</b>	<b>Tangible or Intangible</b>	<b>Who receives the benefit?</b>	<b>How is the benefit realized?</b>	<b>How will the realization of the benefit be assessed/measured?</b>	<b>Realization Date (MM/YY)</b>
<b>1</b>	Refresh the outdated technology of a technically antiquated system.	Intangible	DEP Public	Implementing a more modern software platform will: - Make it easier to integrate and exchange data with other applications and organizations. - Allow developers to more easily make system modifications. - Allow the system to be more readily integrated with other existing systems.	Comparison of maintenance and enhancement time and associated costs with legacy BTLDS to fully implemented new BTLDS system.	By Project End
<b>2</b>	Leverages DEP's existing investments in technology.	Intangible	DEP Public	Implementing a more modern software platform will: - Provide user-friendly access to data and point-and-click functionality with web-enabled interface will replace the standalone desktop clients. - Allow users to run ad-hoc reports, instead of requiring that saved queries be executed.	No additional hardware or software costs for DEP associated with the creation and maintenance of the new system.	By Project End
<b>3</b>	Leverages the entire data set available within the State of Florida geospatial data collection	Intangible	DEP Public	Will utilize the existing DEP's GIS geospatial data collection.	The extent to which any additional data must be collected as a result of the requirements imposed by DEP to create the data repository or the new GIS inventory layer.	By Project End

<b>BENEFITS REALIZATION TABLE</b>						
<b>#</b>	<b>Description of Benefit</b>	<b>Tangible or Intangible</b>	<b>Who receives the benefit?</b>	<b>How is the benefit realized?</b>	<b>How will the realization of the benefit be assessed/measured?</b>	<b>Realization Date (MM/YY)</b>
4	Provides management best practices and support for enterprise geospatial software, data and web mapping applications.	Intangible	DEP	The DEP GIS Inventory layers and the data repository will utilize, to the maximum extent possible, the existing data and shapefiles.	The extent to which any additional data must be collected as a result of the requirements imposed by DEP to create the data repository or the new GIS inventory layer.	By Project End
5	Improves the quality of the mapping data maintained by DEP within the BTLDS and FL-SOLARIS systems	Intangible	DEP Public	Improves the polygon boundary constraints between BTLDS and FL-SOLARIS	Map a document in the system and send the polygon to FL-SOLARIS LITS in an efficient manner.	By Project End
6	Strategically fits with the agency's technology standards.	Intangible	DEP	Both the new BTLDS and FL-SOLARIS will utilize and build upon existing DEP systems that fit within their technology standards.	DEP's OTIS assessment of the fit between the proposed project and their existing technology standards.	By Project End
7	Improves the BTLDS mapping business process and functionality.	Intangible	DEP	Currently the mapped parcel process takes 3 days to link with the FL-SOLARIS system, by changing the business process and software the timeframe can be reduced to a 1 day process.	Map a document in the system and send the polygon to FL-SOLARIS LITS in an efficient manner.	By Project End
8	Provides the capability to report by data that change over time, such as reporting lands acquired under the Florida Forever program by their political boundary location.	Intangible	Legislature DEP Water Management Districts Public	Data that change over time, such as political boundaries, can be made into a GIS layer and overlain on the new base map created by this project.	Creation of a reliable base inventory map of state lands owned by the Board of Trustees of the IITF and the Water Management Districts that is used for further analytical purposes, such as overlaying other GIS data (political boundaries).	By Project End



## B. CBA Forms

The following pages are the required cost benefit analysis forms for this project. Each of the forms and their associated data are discussed below.

### CBA Form 1 - Net Tangible Benefits

This form includes the current DEP program costs related to the BTLDS system and the associated OTIS support costs. The existing program costs total \$1,782,401 and are included in column (a) for each of the years shown in CBA Form 1.

Because this project does not have any tangible benefits, just numerous intangible benefits, there will not be any reduction in program costs as a result of this project. Consequently CBA Form 1B "Specify Character of Project Benefit Estimate," that only pertains to tangible benefits, is not applicable and is intentionally left blank.

FY 2014-2015 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT

CBA Form 1 - Net Tangible Benefits

Agency DEP Project BTLDS Tech Refresh

Net Tangible Benefits - Operational Cost Changes (Costs of Current Operations versus Proposed Operations as a Result of the Project) and Additional Tangible Benefits -- CBA Form 1A															
Agency (Operations Only -- No Project Costs)	FY 2013-14			FY 2014-15			FY 2015-16			FY 2016-17			FY 2017-18		
	(a)	(b)	(c) = (a)+(b)	(a)	(b)	(c) = (a) + (b)	(a)	(b)	(c) = (a) + (b)	(a)	(b)	(c) = (a) + (b)	(a)	(b)	(c) = (a) + (b)
	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project
<b>A. Personnel -- Total FTE Costs (Salaries &amp; Benefits)</b>	\$1,470,017	\$0	\$1,470,017	\$1,470,016	\$0	\$1,470,016	\$1,470,016	\$0	\$1,470,016	\$0	\$0	\$0	\$0	\$0	\$0
<b>A.b Total</b>	26.00	0.00	26.00	26.00	0.00	26.00	26.00	0.00	26.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1.a. State FTEs (Salaries & Benefit)	\$1,286,559	\$0	\$1,286,559	\$1,286,559	\$0	\$1,286,559	\$1,286,559	\$0	\$1,286,559	\$0	\$0	\$0	\$0	\$0	\$0
A-1.b. State FTEs (#FTEs)	21.00	0.00	21.00	21.00	0.00	21.00	21.00	0.00	21.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2.a. OPS FTEs (Salaries)	\$183,457	\$0	\$183,457	\$183,457	\$0	\$183,457	\$183,457	\$0	\$183,457	\$0	\$0	\$0	\$0	\$0	\$0
A-2.b. OPS FTEs (#FTEs)	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
A-3.a. Staff Augmentation (Contract Cost)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-3.b. Staff Augmentation (# of Contract FTEs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>B. Data Processing -- Costs</b>	\$33,234	\$0	\$33,234	\$37,012	\$0	\$37,012	\$32,452	\$0	\$32,452	\$0	\$0	\$0	\$0	\$0	\$0
B-1. Hardware	\$7,102	\$0	\$7,102	\$7,262	\$0	\$7,262	\$7,262	\$0	\$7,262	\$0	\$0	\$0	\$0	\$0	\$0
B-2. Software	\$26,132	\$0	\$26,132	\$29,750	\$0	\$29,750	\$25,190	\$0	\$25,190	\$0	\$0	\$0	\$0	\$0	\$0
B-3. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>C. External Service Provider -- Costs</b>	\$42,432	\$0	\$42,432	\$42,432	\$0	\$42,432	\$10,400	\$0	\$10,400	\$300,000	\$0	\$300,000	\$300,000	\$0	\$300,000
C-1. Consultant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-2. Maintenance & Support Services	\$15,000	\$0	\$15,000	\$15,000	\$0	\$15,000	\$0	\$0	\$0	\$300,000	\$0	\$300,000	\$300,000	\$0	\$300,000
C-3. Network / Hosting Services	\$17,032	\$0	\$17,032	\$17,032	\$0	\$17,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-4. Data Communications Services	\$10,400	\$0	\$10,400	\$10,400	\$0	\$10,400	\$10,400	\$0	\$10,400	\$0	\$0	\$0	\$0	\$0	\$0
C-5. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>D. Plant &amp; Facility -- Costs</b>	\$126,000	\$0	\$126,000	\$126,000	\$0	\$126,000	\$126,000	\$0	\$126,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>E. Others -- Costs</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-1. Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-2. Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-3. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total of Operational Costs (Rows A through E)</b>	\$1,671,683	\$0	\$1,671,683	\$1,675,460	\$0	\$1,675,460	\$1,638,868	\$0	\$1,638,868	\$300,000	\$0	\$300,000	\$300,000	\$0	\$300,000
<b>F. Additional Tangible Benefits</b>		\$0			\$0			\$0			\$0			\$0	
F-1. Specify		\$0			\$0			\$0			\$0			\$0	
F-2. Specify		\$0			\$0			\$0			\$0			\$0	
F-3. Specify		\$0			\$0			\$0			\$0			\$0	
<b>Total Net Tangible Benefits:</b>		\$0			\$0			\$0			\$0			\$0	

CBA Form 2 – Project Cost Analysis

This form includes only the proposed project costs and shows the costs for each of the three fiscal years associated with the 36 month-long project. This timeframe includes the period from the project proposal stage to complete implementation, including the 30-day stabilization period. The total project costs are estimated to be \$2,838,904.

This project will require the DEP to contract for consulting assistance to provide all deliverables associated with this project. Since this Schedule IV-B was first created, the consulting services for the first year of the project have been procured (by means of RFQ). DEP has chosen Kyra Infotech, Inc. for analysis and design; their costs for the first year deliverables total \$638,904, less than the \$800,000 originally estimated for year one. The updated costs are included in the “Deliverables” category, for a total of \$2,838,904, over the three years.

DEP is requesting to use Trust funds for this project.

Agency DEP Project BTLDS Tech Refresh

**CBAForm 2 - Project Cost Analysis**

PROJECT COST ELEMENTS	PROJECT COST TABLE -- CBAForm 2A					TOTAL
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	
State FTEs (Salaries & Benefits)	\$0	\$0	\$0	\$0	\$0	\$0
OPS FTEs (Salaries)	\$0	\$0	\$0	\$0	\$0	\$0
Contractors (Costs)	\$0	\$0	\$0	\$0	\$0	\$0
Deliverables	\$638,904	\$1,200,000	\$1,000,000	\$0	\$0	\$2,838,904
Major Project Tasks	\$0	\$0	\$0	\$0	\$0	\$0
Hardware Specify	\$0	\$0	\$0	\$0	\$0	\$0
COTS Software	\$0	\$0	\$0	\$0	\$0	\$0
Misc. Equipment Specify	\$0	\$0	\$0	\$0	\$0	\$0
Other Project Costs Specify	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL PROJECT COSTS (*)</b>	<b>\$638,904</b>	<b>\$1,200,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,838,904</b>
<b>CUMULATIVE PROJECT COSTS</b>	<b>\$638,904</b>	<b>\$1,838,904</b>	<b>\$2,838,904</b>	<b>\$2,838,904</b>	<b>\$2,838,904</b>	
INVESTMENT SUMMARY						TOTAL
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	
General Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Trust Fund	\$638,904	\$1,200,000	\$1,000,000	\$0	\$0	\$2,838,904
Federal Match	\$0	\$0	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0	\$0	\$0
Other Specify	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL INVESTMENT (*)</b>	<b>\$638,904</b>	<b>\$1,200,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,838,904</b>
<b>CUMULATIVE INVESTMENT (*)</b>	<b>\$638,904</b>	<b>\$1,838,904</b>	<b>\$2,838,904</b>	<b>\$2,838,904</b>	<b>\$2,838,904</b>	

(\*) Total Costs and Investments are carried forward to CBAForm3 Project Investment Summary worksheet.

CBA Form 2B "Character of Project Costs Estimate" indicates that the costs developed for this project are detailed/rigorous, in that they are based on a detailed project plan that was fully resource-loaded and which is included in this document. The confidence level for this cost estimate is high, with a margin of error indicated as +/- 10%.

Character of Project Costs Estimate - CBAForm 2B		
Choose Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous	<input checked="" type="checkbox"/>	Confidence Level <b>High within 10%</b>
Order of Magnitude	<input type="checkbox"/>	Confidence Level
Placeholder	<input type="checkbox"/>	Confidence Level

### CBA Form 3 – Project Investment Summary

This form is automatically generated by the data entered into the two previous worksheets. Because there are no tangible benefits included in the costs to offset the additional costs associated with the project or the existing program costs, there is no quantitative payback shown.

CBAForm 3 - Project Investment Summary | Agency DEP | Project BTLDS Tech Refresh

COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	TOTAL
Project Cost	\$638,904	\$1,200,000	\$1,000,000	\$0	\$0	\$2,838,904
Net Tangible Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Return on Investment	(\$638,904)	(\$1,200,000)	(\$1,000,000)	\$0	\$0	(\$2,838,904)
Year to Year Change in Program Staffing	0	0	0	0	0	

RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B		
Payback Period (years)	NO PAYBACK	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	NO PAYBACK	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	(\$2,601,466)	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	NO IRR	IRR is the project's rate of return.

Treasurer's Investment Interest Earning Yield -- CBAForm 3C					
Fiscal Year	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Cost of Capital	2.87%	4.17%	4.57%	5.14%	5.30%

C. Cost Benefit Analysis Results

As the BTLDS Technology Refresh Project does not expect to produce any tangible benefits, the Payback Period, NPV, and IRR measures typically are not useful.

## IV. Major Project Risk Assessment Component

The Major Project Risk Assessment Component identifies the risks faced by the project so the agency can enact appropriate mitigation strategies for managing those risks. **This Feasibility Study Component is required for *all* IT projects.**

### A. Risk Assessment Tool

The Project Risk Assessment for the BTLDS Technology Refresh Project has been updated and all screen prints that follow include that updated information. Although there were a few changes, the overall risk assessment remained the same as did each risk assessment area. The LBR Issue Code and Title have also been updated to more correctly show that although this is related to FL-SOLARIS, it is not the same.

Eight major project risk assessment areas:

- Strategic
- Technology
- Change Management
- Communication
- Fiscal
- Project Organization
- Project Management
- Project Complexity

RAForm 1 / Project Assessment

<b>Project</b>	<i>BTLDS Technology Refresh Project</i>	
<b>Agency</b>	<i>Florida Department of Environmental Protection (DEP)</i>	
<b>FY 2014-15 LBR Issue Code:</b>	<b>FY 2014-15 LBR Issue Title:</b>	
<i>Issue Code</i>	<i>BTLDS Technology Refresh Project</i>	
<b>Risk Assessment Contact Info (Name, Phone #, and E-mail Address):</b>		
<i>Charlotte Shea ----- 850-245-2580 ----- charlotte.shea@dep.state.fl.us</i>		
<b>Executive Sponsor</b>	<i>Rick Mercer, Director of Operations/Land &amp; Recreation</i>	
<b>Project Manager</b>	<i>Sponsor-Rod Maddox, Project Lead-Charlotte Shea</i>	
<b>Prepared By</b>	<i>Charlotte Shea</i>	<i>9/3/2013</i>

Risk Assessment Summary		
Business Strategy	Most Aligned	Level of Project Risk
	Least Aligned	
	Least Risk	Most Risk

Project Risk Area Breakdown	
Risk Assessment Areas	Risk Exposure
Strategic Assessment	MEDIUM
Technology Exposure Assessment	LOW
Organizational Change Management Assessment	MEDIUM
Communication Assessment	MEDIUM
Fiscal Assessment	MEDIUM
Project Organization Assessment	MEDIUM
Project Management Assessment	MEDIUM
Project Complexity Assessment	MEDIUM
<i>Overall Project Risk</i>	MEDIUM

**FY 2014-2015 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT**

The responses are identical for the FY 2013-14 and FY 2014-15 Risk Assessment for Section 1: Strategic Area.

**IT Project Risk Assessment Tool**

**Schedule IV-B**

**Fiscal Year 2014-15**

**Agency: Florida Department of Environmental Protection (DEP)**

**Project: BTLDS Technology Refresh Project**

Section 1 -- Strategic Area			
#	Criteria	Values	Answer
1.01	Are project objectives clearly aligned with the agency's legal mission?	0%to 40% – Few or no objectives aligned	81%to 100% – All or nearly all objectives aligned
		41%to 80% – Some objectives aligned	
		81%to 100% – All or nearly all objectives aligned	
1.02	Are project objectives clearly documented and understood by all stakeholder groups?	Not documented or agreed to by stakeholders	Documented with sign-off by stakeholders
		Informal agreement by stakeholders	
		Documented with sign-off by stakeholders	
1.03	Are the project sponsor, senior management, and other executive stakeholders actively involved in meetings for the review and success of the project?	Not or rarely involved	Project charter signed by executive sponsor and executive team actively engaged in steering committee meetings
		Most regularly attend executive steering committee meetings	
		Project charter signed by executive sponsor and executive team actively engaged in steering committee meetings	
1.04	Has the agency documented its vision for how changes to the proposed technology will improve its business processes?	Vision is not documented	Vision is completely documented
		Vision is partially documented	
		Vision is completely documented	
1.05	Have all project business/program area requirements, assumptions, constraints, and priorities been defined and documented?	0%to 40% – Few or none defined and documented	41%to 80%-- Some defined and documented
		41%to 80% – Some defined and documented	
		81%to 100% – All or nearly all defined and documented	
1.06	Are all needed changes in law, rule, or policy identified and documented?	No changes needed	Changes are identified and documented
		Changes unknown	
		Changes are identified in concept only	
		Changes are identified and documented	
		Legislation or proposed rule change is drafted	
1.07	Are any project phase or milestone completion dates fixed by outside factors, e.g., state or federal law or funding restrictions?	Few or none	Few or none
		Some	
		All or nearly all	
1.08	What is the external (e.g. public) visibility of the proposed system or project?	Minimal or no external use or visibility	Moderate external use or visibility
		Moderate external use or visibility	
		Extensive external use or visibility	
1.09	What is the internal (e.g. state agency) visibility of the proposed system or project?	Multiple agency or state enterprise visibility	Multiple agency or state enterprise visibility
		Single agency-wide use or visibility	
		Use or visibility at division and/or bureau level only	
1.10	Is this a multi-year project?	Greater than 5 years	Between 1 and 3 years
		Between 3 and 5 years	
		Between 1 and 3 years	
		1 year or less	



**FY 2014-2015 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT**

The responses are identical for the FY 2013-14 and FY 2014-15 Risk Assessment for Section 2: Technology Area.

**IT Project Risk Assessment Tool**

**Schedule IV-B**

**Fiscal Year 2014-15**

**Agency: Florida Department of Environmental Protection (DEP)**

**Project: BTLDS Technology Refresh Project**

Section 2 -- Technology Area			
#	Criteria	Values	Answer
2.01	Does the agency have experience working with, operating, and supporting the proposed technology in a production environment?	Read about only or attended conference and/or vendor presentation	Installed and supported production system more than 3 years
		Supported prototype or production system less than 6 months	
		Supported production system 6 months to 12 months	
		Supported production system 1 year to 3 years	
		Installed and supported production system more than 3 years	
2.02	Does the agency's internal staff have sufficient knowledge of the proposed technology to implement and operate the new system?	External technical resources will be needed for implementation and operations	External technical resources will be needed through implementation only
		External technical resources will be needed through implementation only	
		Internal resources have sufficient knowledge for implementation and operations	
2.03	Have all relevant technology alternatives/ solution options been researched, documented and considered?	No technology alternatives researched	All or nearly all alternatives documented and considered
		Some alternatives documented and considered	
		All or nearly all alternatives documented and considered	
2.04	Does the proposed technology comply with all relevant agency, statewide, or industry technology standards?	No relevant standards have been identified or incorporated into proposed technology	Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards
		Some relevant standards have been incorporated into the proposed technology	
		Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards	
2.05	Does the proposed technology require significant change to the agency's existing technology infrastructure?	Minor or no infrastructure change required	Minor or no infrastructure change required
		Moderate infrastructure change required	
		Extensive infrastructure change required	
		Complete infrastructure replacement	
2.06	Are detailed hardware and software capacity requirements defined and documented?	Capacity requirements are not understood or defined	Capacity requirements are based on historical data and new system design specifications and performance requirements
		Capacity requirements are defined only at a conceptual level	
		Capacity requirements are based on historical data and new system design specifications and performance requirements	

**FY 2014-2015 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT**

The responses are different for the FY 2013-14 and FY 2014-15 Risk Assessment for Section 3: Organizational Change Management Area. As the purpose of this project is primarily to upgrade existing technology, significant organizational change is not expected. The answer highlighted below has been updated.

**IT Project Risk Assessment Tool**

**Schedule IV-B**

**Fiscal Year 2014-15**

**Agency: Florida Department of Environmental Protection (DEP)**

**Project: BTLDS Technology Refresh Project**

Section 3 – Organizational Change Management Area			
#	Criteria	Values	Answer
3.01	What is the expected level of organizational change that will be imposed within the agency if the project is successfully implemented?	Extensive changes to organization structure, staff or business processes	Minimal changes to organization structure, staff or business processes structure
		Moderate changes to organization structure, staff or business processes	
		Minimal changes to organization structure, staff or business processes structure	
3.02	Will this project impact essential business processes?	Yes	Yes
		No	
3.03	Have all business process changes and process interactions been defined and documented?	0%to 40%-- Few or no process changes defined and documented	41%to 80%-- Some process changes defined and documented
		41%to 80% – Some process changes defined and documented	
		81%to 100% – All or nearly all processes defined and documented	
3.04	Has an Organizational Change Management Plan been approved for this project?	Yes	No
		No	
3.05	Will the agency's anticipated FTE count change as a result of implementing the project?	Over 10% FTE count change	Less than 1%FTE count change
		1%to 10%FTE count change	
		Less than 1%FTE count change	
3.06	Will the number of contractors change as a result of implementing the project?	Over 10% contractor count change	1 to 10% contractor count change
		1 to 10%contractor count change	
		Less than 1%contractor count change	
3.07	What is the expected level of change impact on the citizens of the State of Florida if the project is successfully implemented?	Extensive change or new way of providing/receiving services or information)	Minor or no changes
		Moderate changes	
		Minor or no changes	
3.08	What is the expected change impact on other state or local government agencies as a result of implementing the project?	Extensive change or new way of providing/receiving services or information	Minor or no changes
		Moderate changes	
		Minor or no changes	
3.09	Has the agency successfully completed a project with similar organizational change requirements?	No experience/Not recently (>5 Years)	Recently completed project with greater change requirements
		Recently completed project with fewer change requirements	
		Recently completed project with similar change requirements	
		Recently completed project with greater change requirements	

**FY 2014-2015 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT**

The responses are identical for the FY 2013-14 and FY 2014-15 Risk Assessment for Section 4: Communication Area.

**IT Project Risk Assessment Tool**

**Schedule IV-B**

**Fiscal Year 2014-15**

**Agency: Florida Department of Environmental Protection (DEP)**

**Project: BTLDS Technology Refresh Project**

Section 4 – Communication Area			
#	Criteria	Value Options	Answer
4.01	Has a documented Communication Plan been approved for this project?	Yes	Yes
		No	
4.02	Does the project Communication Plan promote the collection and use of feedback from management, project team, and business stakeholders (including end users)?	Negligible or no feedback in Plan	Proactive use of feedback in Plan
		Routine feedback in Plan	
		Proactive use of feedback in Plan	
4.03	Have all required communication channels been identified and documented in the Communication Plan?	Yes	Yes
		No	
4.04	Are all affected stakeholders included in the Communication Plan?	Yes	Yes
		No	
4.05	Have all key messages been developed and documented in the Communication Plan?	Plan does not include key messages	Plan does not include key messages
		Some key messages have been developed	
		All or nearly all messages are documented	
4.06	Have desired message outcomes and success measures been identified in the Communication Plan?	Plan does not include desired messages outcomes and success measures	Plan does not include desired messages outcomes and success measures
		Success measures have been developed for some messages	
		All or nearly all messages have success measures	
4.07	Does the project Communication Plan identify and assign needed staff and resources?	Yes	Yes
		No	

**FY 2014-2015 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT**

The responses are different for the FY 2013-14 and FY 2014-15 Risk Assessment for Section 5: Fiscal Area. The answers highlighted below have been updated.

**IT Project Risk Assessment Tool**

**Schedule IV-B**

**Fiscal Year 2014-15**

**Agency: Florida Department of Environmental Protection (DEP)**

**Project: BTLDS Technology Refresh Project**

Section 5 -- Fiscal Area			
#	Criteria	Values	Answer
5.01	Has a documented Spending Plan been approved for the entire project lifecycle?	Yes	Yes
		No	
5.02	Have all project expenditures been identified in the Spending Plan?	0% to 40% -- None or few defined and documented	81% to 100% -- All or nearly all defined and documented
		41% to 80% -- Some defined and documented	
		81% to 100% -- All or nearly all defined and documented	
5.03	What is the estimated total cost of this project over its entire lifecycle?	Unknown	Between \$2 M and \$10 M
		Greater than \$10 M	
		Between \$2 M and \$10 M	
		Between \$500K and \$1,999,999	
		Less than \$500 K	
5.04	Is the cost estimate for this project based on quantitative analysis using a standards-based estimation model?	Yes	Yes
		No	
5.05	What is the character of the cost estimates for this project?	Detailed and rigorous (accurate within ±10%)	Detailed and rigorous (accurate within ±10%)
		Order of magnitude – estimate could vary between 10-100%	
		Placeholder – actual cost may exceed estimate by more than 100%	
5.06	Are funds available within existing agency resources to complete this project?	Yes	No
		No	
5.07	Will/should multiple state or local agencies help fund this project or system?	Funding from single agency	Funding from single agency
		Funding from local government agencies	
		Funding from other state agencies	
5.08	If federal financial participation is anticipated as a source of funding, has federal approval been requested and received?	Neither requested nor received	Not applicable
		Requested but not received	
		Requested and received	
		Not applicable	
5.09	Have all tangible and intangible benefits been identified and validated as reliable and achievable?	Project benefits have not been identified or validated	All or nearly all project benefits have been identified and validated
		Some project benefits have been identified but not validated	
		Most project benefits have been identified but not validated	
		All or nearly all project benefits have been identified and validated	
5.10	What is the benefit payback period that is defined and documented?	Within 1 year	No payback.
		Within 3 years	
		Within 5 years	
		More than 5 years	
		No payback	

**FY 2014-2015 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT**

**IT Project Risk Assessment Tool**

**Schedule IV-B**

**Fiscal Year 2014-15**

**Agency: Florida Department of Environmental Protection (DEP)**

**Project: BTLDS Technology Refresh Project**

5.11	Has the project procurement strategy been clearly determined and agreed to by affected stakeholders?	Procurement strategy has not been identified and documented	Stakeholders have reviewed and approved the proposed procurement strategy
		Stakeholders have not been consulted re: procurement strategy	
		Stakeholders have reviewed and approved the proposed procurement strategy	
5.12	What is the planned approach for acquiring necessary products and solution services to successfully complete the project?	Time and Expense (T&E)	Firm Fixed Price (FFP)
		Firm Fixed Price (FFP)	
		Combination FFP and T&E	
5.13	What is the planned approach for procuring hardware and software for the project?	Timing of major hardware and software purchases has not yet been determined	Just-in-time purchasing of hardware and software is documented in the project schedule
		Purchase all hardware and software at start of project to take advantage of one-time discounts	
		Just-in-time purchasing of hardware and software is documented in the project schedule	
5.14	Has a contract manager been assigned to this project?	No contract manager assigned	Contract manager is the procurement manager
		Contract manager is the procurement manager	
		Contract manager is the project manager	
		Contract manager assigned is not the procurement manager or the project manager	
5.15	Has equipment leasing been considered for the project's large-scale computing purchases?	Yes	No
		No	
5.16	Have all procurement selection criteria and outcomes been clearly identified?	No selection criteria or outcomes have been identified	All or nearly all selection criteria and expected outcomes have been defined and documented
		Some selection criteria and outcomes have been defined and documented	
		All or nearly all selection criteria and expected outcomes have been defined and documented	
5.17	Does the procurement strategy use a multi-stage evaluation process to progressively narrow the field of prospective vendors to the single, best qualified candidate?	Procurement strategy has not been developed	Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor
		Multi-stage evaluation not planned/used for procurement	
		Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor	
5.18	For projects with total cost exceeding \$10 million, did/will the procurement strategy require a proof of concept or prototype as part of the bid response?	Procurement strategy has not been developed	Not applicable
		No, bid response did/will not require proof of concept or prototype	
		Yes, bid response did/will include proof of concept or prototype	
		Not applicable	

**FY 2014-2015 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT**

The responses are identical for the FY 2013-14 and FY 2014-15 Risk Assessment for Section 6: Project Organization Area.

**IT Project Risk Assessment Tool**

**Schedule IV-B**

**Fiscal Year 2014-15**

Agency: Florida Department of Environmental Protection (DEP)

Project: BTLDS Technology Refresh Project

Section 6 – Project Organization Area			
#	Criteria	Values	Answer
6.01	Is the project organization and governance structure clearly defined and documented within an approved project plan?	Yes	Yes
		No	
6.02	Have all roles and responsibilities for the executive steering committee been clearly identified?	None or few have been defined and documented	All or nearly all have been defined and documented
		Some have been defined and documented	
		All or nearly all have been defined and documented	
6.03	Who is responsible for integrating project deliverables into the final solution?	Not yet determined	System Integrator (contractor)
		Agency	
		System Integrator (contractor)	
6.04	How many project managers and project directors will be responsible for managing the project?	3 or more	2
		2	
		1	
6.05	Has a project staffing plan specifying the number of required resources (including project team, program staff, and contractors) and their corresponding roles, responsibilities and needed skill levels been developed?	Needed staff and skills have not been identified	Staffing plan identifying all staff roles, responsibilities, and skill levels have been documented
		Some or most staff roles and responsibilities and needed skills have been identified	
		Staffing plan identifying all staff roles, responsibilities, and skill levels have been documented	
6.06	Is an experienced project manager dedicated fulltime to the project?	No experienced project manager assigned	Yes, experienced project manager dedicated full-time, 100% to project
		No, project manager is assigned 50% or less to project	
		No, project manager assigned more than half-time, but less than full-time to project	
		Yes, experienced project manager dedicated full-time, 100% to project	
6.07	Are qualified project management team members dedicated full-time to the project	None	No, business, functional or technical experts dedicated 50% or less to project
		No, business, functional or technical experts dedicated 50% or less to project	
		No, business, functional or technical experts dedicated more than half-time but less than full-time to project	
		Yes, business, functional or technical experts dedicated full-time, 100% to project	
6.08	Does the agency have the necessary knowledge, skills, and abilities to staff the project team with in-house resources?	Few or no staff from in-house resources	Half of staff from in-house resources
		Half of staff from in-house resources	
		Mostly staffed from in-house resources	
		Completely staffed from in-house resources	
6.09	Is agency IT personnel turnover expected to significantly impact this project?	Minimal or no impact	Moderate impact
		Moderate impact	
		Extensive impact	
6.10	Does the project governance structure establish a formal change review and control board to address proposed changes in project scope, schedule, or cost?	Yes	Yes
		No	
6.11	Are all affected stakeholders represented by functional manager on the change review and control board?	No board has been established	Yes, all stakeholders are represented by functional manager
		No, only IT staff are on change review and control board	
		No, all stakeholders are not represented on the board	
		Yes, all stakeholders are represented by functional manager	

**FY 2014-2015 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT**

The responses are different for the FY 2013-14 and FY 2014-15 Risk Assessment for Section 7: Project Management Area. The answer highlighted below has been updated.

**IT Project Risk Assessment Tool**

**Schedule IV-B**

**Fiscal Year 2014-15**

**Agency: Florida Department of Environmental Protection (DEP)**

**Project: BTLDS Technology Refresh Project**

<b>Section 7 -- Project Management Area</b>			
<b>#</b>	<b>Criteria</b>	<b>Values</b>	<b>Answer</b>
7.01	Does the project management team use a standard commercially available project management methodology to plan, implement, and control the project?	No	Yes
		Project Management team will use the methodology selected by the systems integrator	
		Yes	
7.02	For how many projects has the agency successfully used the selected project management methodology?	None	More than 3
		1-3	
		More than 3	
7.03	How many members of the project team are proficient in the use of the selected project management methodology?	None	Some
		Some	
		All or nearly all	
7.04	Have all requirements specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	0% to 40% -- None or few have been defined and documented
		41 to 80% -- Some have been defined and documented	
		81% to 100% -- All or nearly all have been defined and documented	
7.05	Have all design specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	0% to 40% -- None or few have been defined and documented
		41 to 80% -- Some have been defined and documented	
		81% to 100% All or nearly all have been defined and documented	
7.06	Are all requirements and design specifications traceable to specific business rules?	0% to 40% -- None or few are traceable	0% to 40% -- None or few are traceable
		41 to 80% -- Some are traceable	
		81% to 100% -- All or nearly all requirements and specifications are traceable	
7.07	Have all project deliverables/services and acceptance criteria been clearly defined and documented?	None or few have been defined and documented	All or nearly all deliverables and acceptance criteria have been defined and documented
		Some deliverables and acceptance criteria have been defined and documented	
		All or nearly all deliverables and acceptance criteria have been defined and documented	
7.08	Is written approval required from executive sponsor, business stakeholders, and project manager for review and sign off of major project deliverables?	No sign-off required	Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables
		Only project manager signs-off	
		Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables	

**FY 2014-2015 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT**

The responses are identical for the FY 2013-14 and FY 2014-15 Risk Assessment for Section 8: Project Complexity Area.

**IT Project Risk Assessment Tool**

**Schedule IV-B**

**Fiscal Year 2014-15**

**Agency: Florida Department of Environmental Protection (DEP)**

**Project: BTLDS Technology Refresh Project**

Section 8 – Project Complexity Area			
#	Criteria	Values	Answer
8.01	How complex is the proposed solution compared to the current agency systems?	Unknown at this time	Similar complexity
		More complex	
		Similar complexity	
		Less complex	
8.02	Are the business users or end users dispersed across multiple cities, counties, districts, or regions?	Single location	Single location
		3 sites or fewer	
		More than 3 sites	
8.03	Are the project team members dispersed across multiple cities, counties, districts, or regions?	Single location	Single location
		3 sites or fewer	
		More than 3 sites	
8.04	How many external contracting or consulting organizations will this project require?	No external organizations	1 to 3 external organizations
		1 to 3 external organizations	
		More than 3 external organizations	
8.05	What is the expected project team size?	Greater than 15	9 to 15
		9 to 15	
		5 to 8	
		Less than 5	
8.06	How many external entities (e.g., other agencies, community service providers, or local government entities) will be impacted by this project or system?	More than 4	More than 4
		2 to 4	
		1	
		None	
8.07	What is the impact of the project on state operations?	Business process change in single division or bureau	Agency-wide business process change
		Agency-wide business process change	
		Statewide or multiple agency business process change	
8.08	Has the agency successfully completed a similarly-sized project when acting as Systems Integrator?	Yes	Yes
		No	
8.09	What type of project is this?	Infrastructure upgrade	Combination of the above
		Implementation requiring software development or purchasing commercial off the shelf (COTS) software	
		Business Process Reengineering	
		Combination of the above	
8.10	Has the project manager successfully managed similar projects to completion?	No recent experience	Similar size and complexity
		Lesser size and complexity	
		Similar size and complexity	
		Greater size and complexity	
8.11	Does the agency management have experience governing projects of equal or similar size and complexity to successful completion?	No recent experience	Similar size and complexity
		Lesser size and complexity	
		Similar size and complexity	
		Greater size and complexity	



B. Risk Assessment Summary

Discuss the results from the *Project Risk Area Summary Table* and the *Project Risk Summary Chart*.

The technology refresh of the current Board of Trustees Land Document System (BTLDS) is rated overall as a medium risk project.

These seven risk components are rated as medium complexity:

1. *Strategic*
2. *Change Management*
3. *Communication*
4. *Fiscal*
5. *Project Organization*
6. *Project Management*
7. *Project Complexity*

The last component, *Technology*, is rated as low. This is because the project utilizes software and hardware that already exist at DEP and that are currently supported by DEP staff.

The overall Technology Risk is derived from answers to questions regarding the *proposed* technology, not the current technology. BTLDS is one of the linchpins to the Florida State Owned Lands and Records Information System (FL-SOLARIS); however, since the BTLDS current technology is technically obsolete, FL-SOLARIS is at risk, until the rewrite of BTLDS occurs.

The following factors should be kept in mind regarding this project, regardless of the risk:

- BTLDS is the primary source system for the Florida State Owned Land and Records Information System (FL-SOLARIS) Land Inventory Tracking System (LITS). FL-SOLARIS LITS is available for use by all state agencies, water management districts, universities, community colleges, and judicial branch. Therefore, a technology refresh of BTLDS, which was developed in the 1990s, is critical to FL-SOLARIS LITS, as the BTLDS technology is technically obsolete and cannot be sustained.
- As BTLDS is the primary source for FL-SOLARIS LITS, there are many external entities that will be indirectly impacted by this project and system.
- This project will require a combination of business process reengineering and implementing software development.

**V. Technology Planning Component**

Technology Planning Section	\$1-1.99M	\$2 - 10 M		> \$10 M
		Routine upgrades & infrastructure	Business or organizational change	
Current Information Technology Environment		X	X	X
Proposed Solution Description	X	X	X	X
Capacity Planning	X	X	X	X
Analysis of Alternatives	X	X	X	X

**A. Current Information Technology Environment**

**1. Current System**

**a. Description of current system**

Department of Environmental Protection

*Board of Trustee Land Document System (BTLDS) System*

DEP's BTLDS system is constructed using the following technical tools and products, some of which are non-compliant with DEP's OTIS standards.

BTLDS Technical Tools & Software	Current Version
Visual Basic	6
C++ (will be replaced by Visual Studio in next release)	N/A
Visual Studio	2005
JavaScript	N/A
Crystal Reports	8 and XI
Internet Information Server	5.0 and 6.0
Visual Basic Script	6
Active Data Objects	N/A
Imaging for Windows Professional	2.6
Kofax Ascent Capture	9.x
ArcSDE	9.3
MapDirect	v 5.130206
AutoDesk (AutoCAD) Map 3D	2010
Image Server	9.3
ArcGIS Server	9.3
Oracle	11g

b. Current system resource requirements

The BTLDS GIS Application Interface is hosted on a web server running Windows 2000 and retrieves data from the BTLDS database. The database is Oracle 11g and is hosted on a separate server running Red Hat Linux ES version 4.0. The web server also interfaces with a file server, running Windows 2003, used to store scanned document images.

The BTLDS GIS Application Interface server also hosts the MapDirect that is used for the GIS Component. This web server interfaces with the GIS ArcSDE server, running Red Hat Linux ES version 4.0. This server uses an Oracle 11g database to store binary spatial data which is used by the SDE to render polygons.

c. Current system performance

The following articulates the available capacity and levels of support of the DEP technical infrastructure for hosting new applications and systems.

- **Database Storage Capacity** - DEP maintains a development/beta/production Oracle database environment. Data storage available capacity is typically maintained at 100 GB of free space, but more is available on the SAN as needed. DEP production environment is currently 360 GB of free space for data, but more is available on the SAN as needed.
- **Database Server CPU/Processor Capabilities** - DEP has an Oracle database development environment uses a 2 quad-core 64-bit Intel processors running Red-hat Linux with 32 GB of memory. The Oracle database production environment is 2 quad-core 64-bit Intel processors running Red-hat Linux with 64 GB of memory. The Oracle processors are on a 5TB blade backplane that houses the Middle Tier and Oracle engines. The SAN switches are fully redundant and operate at 4 GB.
- **Availability** - DEP maintains a 24/7 production environment except for scheduled maintenance.
- **Redundancy Capabilities** - DEP's disk drives are mostly 15k revolutions with RAID and caching, and redundant data channels and I/O handlers. The web service is on the new web VMware farm. This provides automatic fail-over and can give an application additional processor power as required.

- **Recovery of the Application/Database Capabilities** - DEP has 24/7 support for databases (except for 5 – 30 minutes daily) with hot-backups that run every night. Media recovery would be within 30 minutes. However, support is typically 8 a.m. – 5 p.m. workdays, with no night or weekend specific to the contingency plan. The development environment has cold backups that run five nights a week. The backup system is the enterprise version of the EMC Networker, Quantum tape drives, and has multiple I/O channels and front-end CPUs. The internal application systems are located on a second VMware farm with the same features.
- **Network / Bandwidth** - Application/Systems have a 1 GB bandwidth between servers and across the network. DEP LAN and WAN speeds take advantage of the MyFlorida Network for bandwidth to satisfy modern application needs
- **Hi-Speed Secure Remote Access** - A Virtual Private Network (VPN) provides authorized users a fast, secure method to access all work files stored on agency servers while on the road or at home. VPN users will connect to the DEP network at faster, broadband speeds. Using any available Internet connection from home, a hotel, or the airport a user will be able to access DEP resources.
- **Expand Wireless Capabilities** - Wireless technologies are opening up new avenues for mobile applications that allow users to work, no matter where or when that work occurs. DEP has embraced some wireless and mobile technologies such as Blackberries, laptops, and a limited use of wireless laptop modem cards. As the consumer marketplace drives wider-spread adoption of wireless and DEP experiences greater expectations from our customers to “go wireless,” DEP must expand its wireless capacity. OTIS will work to enhance DEP’s wireless capabilities while balancing security and support considerations with the need to deliver innovative business solutions.

## 2. Strategic Information Technology Direction

Currently, DEP has no long-range strategic or tactical initiatives that should significantly influence, or be influenced by, the BTLDS technology refresh project.

3. Information Technology Standards

The project will comply with the DEP's IT standards, published in the agency's IT Standards Library:

<http://sharepoint.dep.state.fl.us/OTIS/standards/default.aspx>.

Additionally, the project will rely on the current service levels provided to the existing BTLDS application.

•

B. Proposed Solution Description

1. Summary description of proposed system

The proposed solution will provide for technical requirements and features, which capitalize on DEP's existing software, hardware, information technology standards, and software architecture. The resulting technology refresh will eliminate an antiquated technology, which cannot be sustained for future growth.

The overall system will be a very significant undertaking requiring careful planning, management, and even leadership. The intent is to develop system requirements, develop and issue a request for information/quote (RFQ) for the system refresh. The vendor selected will design, configure, integrate, and perform data migration, as well as deploy total final solution.

2. Resource and summary level funding requirements for proposed system (if known)

- **Anticipated technical platform and hardware requirements** - There are no additional technical platform and hardware requirements as the solution utilizes technology in the current DEP environment.
- **Anticipated software requirements** - There are no anticipated software purchase requirements, as the solution utilizes technology in the current DEP environment.
- **Anticipated staffing requirements, including management, data entry,**

**operations, maintenance, and user liaison** - There are no additional staffing resources for DSL after implementation.

- **Anticipated operating costs of the proposed system** - New operational expenses will be incurred, but they will be off-set by process efficiencies.
3. Ability of the proposed system to meet projected performance requirements for the following:
- network and system availability
  - network and system capacity
  - network and system reliability
  - network and system backup and operational recovery
  - scalability to meet long-term system and network requirements

The proposed system is expected to meet near-term and mid-term requirements for availability, capacity, reliability and backup, and operational recovery without issue. Because it is constructed within DEP's existing infrastructure, this solution significantly leverages DEP's standards and existing systems. These standards and systems are in use today and meeting the needs of DEP, so it is expected that this solution will as well.

The system will be constructed primarily on a GIS and Oracle platform and is highly extensible and scalable. ESRI maintains a one-third global market share and is used by nearly 80 percent of GIS users worldwide. Oracle is the global database leader with a market share of 48.6 percent. Both of these products are standards not only for DEP, but for other state agencies as well. Thus, there is no concern for their scalability across the enterprise.

### C. Capacity Planning

The following articulates the available capacity of DEP's technical infrastructure for hosting new applications and systems.

- **Availability** - DEP maintains a 24/7 production environment, except for scheduled maintenance activities. The BTLDS System project will have this same availability.
- **Database Storage Capacity** - DEP maintains a development/beta/production Oracle database environment. Data storage available capacity is typically maintained at 100 GB of free space, but more is available on the SAN as needed. DEP production environment is currently

360 GB of free space for data, but more is available on the SAN as needed.

- **Database Server CPU/Processor Capabilities** - The Oracle database development environment uses 24 quad-core 64-bit Intel processors running Red-hat Linux with 32 GB of memory. The Oracle database production environment is 24 quad-core 64-bit Intel processors running Red-hat Linux with 64 GB of memory. The Oracle processors are on a 5 TB blade backplane that houses the Middle Tier and Oracle engines. The SAN switches are fully redundant and operate at 4 GB. DEP has sufficient capacity to house the data repository proposed by this project.
- **Redundancy Capabilities** - The disk drives are mostly 15k revolutions with RAID and caching, and redundant data channels and I/O handlers. The web service is on the new web VMware farm. This provides automatic fail-over and can give an application additional processor power as required.
- **Recovery of the Application/Database Capabilities** - 24/7 with hot-backups run every night. The development environment has cold backups run five nights a week. The backup system is the enterprise version of the EMC Networker, Quantum tape drives, and has multiple I/O channels and front-end CPUs. The internal application systems are located on a second VMware farm with the same features.
- **Network / Bandwidth** - Application/Systems have a 1 GB bandwidth between servers and across the network. DEP LAN and WAN speeds take advantage of the MyFlorida Network for bandwidth to satisfy modern application needs.
- **GIS** - The Geographic Information Systems section within Office of Technology and Information Systems provides e-Government services in the form of downloadable geospatial data files, related projection information, and an Internet mapping portal. The Internet mapping portal provides links to mapping applications that display a wide array of environmental data, base map data, and aerial photography. MapDirect provides access to a large number of DEP data layers and imagery layers, provides buffer analysis capabilities, provides “drill-down” reporting capabilities, and provides general data browsing. The current DEP GIS database has over 300 layers.
- **Enterprise Software Products** - DEP will be able to use its existing Enterprise Licenses for products such as Oracle, ArcGIS, and Crystal Reports.

D. Analysis of Alternatives

The BTLDS system is a comprehensive Land Records Management System. The technology refresh of this system will be accomplished either by customized software development, selection of a vendor-provided software package, or deployment of a system currently used by another state. Preliminary research from the 2008 BTLDS Feasibility Study indicted there were some vendor-provided systems or solutions developed by other states that could be considered.

1. Assessment of Alternatives

The BTLDS system is a comprehensive Land Records Management System. The technology refresh of this system will be accomplished either by customized software development, selection of a vendor-provided software package, or deployment of a system currently used by another state. Preliminary research from the 2008 BTLDS Feasibility Study indicted there were some vendor-provided systems or solutions developed by other states that could be considered.

Solution: BTLDS Technology Refresh	
<b>Compliance with Florida Statute 253.0325</b>	<p>1. Would need to select a system that complies with Florida Statute 253.0325 for supporting the FL-SOLARIS system, BTLDS is the primary source system for FL-SOLARIS, which is a system used statewide by all state entities, water management districts, universities, community colleges and judicial branch.</p>
<b>Phase Approach</b>	<p><b><u>Document Management, Parcel Mapping (GIS), Title Determination, and Property Inventory subcomponents</u></b></p> <p><b><u>Phase 1</u></b></p> <ul style="list-style-type: none"> <li>• Contract or use in-house resources to develop new system requirements including performance standards and measurement tools to validate those standards are being met.</li> <li>• Document business process improvements desired through new system.</li> <li>• Investigate and research available systems.</li> <li>• Establish a market overview of potential solutions (consider issuing a Request for Information):             <ul style="list-style-type: none"> <li>– Understand current market trends.</li> <li>– Validate requirements are reasonable for the vendor community.</li> <li>– Determine how products integrate.</li> <li>– Get to know the vendors.</li> </ul> </li> <li>• Structure stakeholder.             <ul style="list-style-type: none"> <li>– Majority of team should consist of process experts.</li> </ul> </li> </ul>



<b>Solution: BTLDS Technology Refresh</b>	
	<ul style="list-style-type: none"> <li>– Technical experts are needed to ensure compatibility with DEP’s framework and established technology standards.</li> <li>• Issue a competitive procurement/solicitation (ITN, RFP, RFQ, etc). Consider vendor presentations or demonstrations as part of the procurement process.</li> <li>• Receive and evaluate responses based on DEP’s requirements criteria.</li> <li>• Select a solution.</li> <li>• Design, configure, integrate, and deploy solution for implementation of Phase 1 for the <i>document management subcomponent</i> and the <i>parcel mapping subcomponent</i> (GIS).</li> <li>• Migrate data.</li> <li>• Educate stakeholders.</li> </ul> <p><b>Phase 2</b></p> <ul style="list-style-type: none"> <li>• Implementation of Phase 2 for the <i>title determination subcomponent</i> and the <i>property inventory subcomponent</i>.</li> </ul>
<b>Cost Estimate Range</b>	<p>Total costs are estimated at \$3,000,000. Annual recurring costs are estimated at \$300,000, starting FY 2016-2017.</p> <ul style="list-style-type: none"> <li>• Internal or contract resources to: <ul style="list-style-type: none"> <li>– Develop requirements.</li> <li>– Identify business process improvements.</li> <li>– Develop and manage a Request for Information (RFI).</li> <li>– Develop a competitive procurement (ITN, RFP, RFQ, etc.).</li> </ul> </li> <li>• Initial and recurring software development costs.</li> <li>• Initial and recurring hardware and software costs.</li> <li>• Data migration.</li> <li>• Stakeholder training.</li> </ul>
<b>Estimated Time for Implementation</b>	<p>Phase 1: 24 – 26 months Phase 2: 12 – 14 months</p> <ul style="list-style-type: none"> <li>• Requirement development is possible in 6 months.</li> <li>• Invitation to Negotiate, Request for Proposal, or Request for Quote is possible in 4 months.</li> <li>• Implementation of solution is possible in 26 - 30 months.</li> </ul>
<b>Risks</b>	<ul style="list-style-type: none"> <li>• Scheduled coordination and communication in order to eliminate or minimize any impacts to FL-SOLARIS, a system used state-wide.</li> <li>• May require DSL to alter current business processes.</li> <li>• Legislature may not fund: <ul style="list-style-type: none"> <li>– The initial and recurring software development costs.</li> <li>– The initial and recurring hardware and software costs.</li> <li>– The system development effort required to provide desired data, documents, and images to DEP.</li> </ul> </li> </ul>
<b>Assumptions</b>	<ul style="list-style-type: none"> <li>• The State of Florida would be able to fund a project of this size and magnitude, given the current fiscal constraints.</li> <li>• Assumes that solution will be compliant with OTIS’ standards.</li> </ul>

Solution: BTLDS Technology Refresh	
<b>Constraints</b>	<ul style="list-style-type: none"> <li>• Availability of state funding to implement a technology refreshes system.</li> </ul>
<b>Pros</b>	<ul style="list-style-type: none"> <li>• The vendor could be responsible for maintenance and upgrades.</li> <li>• Vendor expertise may provide options to improve business processes.</li> <li>• Complies with DEP's application modernization initiatives by addressing the underlying issues that applications and software are becoming outdated.</li> <li>• Would allow for overall business process improvements.</li> </ul>
<b>Cons</b>	<ul style="list-style-type: none"> <li>• High technology cost.</li> <li>• High purchase cost.</li> <li>• A vendor provided system may not comply with OTIS' standards. However, a customized development system could comply with OTIS' standards.</li> <li>• Will disrupt current work processes.</li> </ul>

## 2. Assessment Process

DEP solution must support the following two business objectives:

- a. Ensures compliance with Florida Statute 253.0325, which requires DEP to create, administer and maintain a comprehensive record management system that includes an accurate inventory of all state lands and real property leased, owned, rented and occupied or maintained by any state agency, the judicial branch, and the water management districts.
- b. Address the 2008 BTLDS Feasibility Study regarding replacing the antiquated BTLDS system with more modern technology.

## 3. Technology Recommendation

The solution considered by DSL for BTLDS technology refresh met the business objective of enabling DSL to generate maps and reports on currently owned lands. The BTLDS system is built on older technology and does not conform to DEP standards. The technology refresh is required to insure continuity of services of the FL-SOLARIS system since the BTLDS system is the primary system integrated with the BTLDS and FL-SOLARIS systems. Therefore, it is critical that the BTLDS undergo a technology refresh.

- a. DEP will leverage existing technical products and standards as specified in the DEP IT Standards Library

<http://sharepoint.dep.state.fl.us/OTIS/standards/default.aspx>

- 
- b. A technology refresh must provide a more flexible reporting framework that can be used to produce a variety of reports as needed.
- c. A technology refresh provides a web-interface that will allow stakeholders and the public to access more complete maps of Board of Trustees of the IITF owned lands than is currently possible.

**VI. Project Management Planning Component**

Project Management Section	\$1-1.99 M	\$2 - 10 M		> \$10 M
		Routine upgrades & infrastructure	Business or organizational change	
Project Charter	X	X	X	X
Work Breakdown Structure	X	X	X	X
Project Schedule	X	X	X	X
Project Budget	X	X	X	X
Project Organization			X	X
Project Quality Control			X	X
External Project Oversight			X	X
Risk Management			X	X
Organizational Change Management			X	X
Project Communication			X	X
Special Authorization Requirements			X	X

A. Project Charter

**Project Name and Purpose**

This project is referred to as the BTLDS Technology Refresh Project. The purpose of the project is to upgrade the technology for the Board of Trustees Land Document System (BTLDS) to provide a durable, strong system that will support the Florida State Owned Lands and Records Information System (FL-SOLARIS). FL-SOLARIS is a legislatively mandated system, with users from all state agencies, water management districts, universities, community colleges, judicial branch, and Legislature. The ‘refreshed’ Board of Trustees Land Document System shall be a modern, web-enabled, FL-SOLARIS integrated system that uses DEP approved technology and conforms with DEP standards.

**Project Objectives**

This project will meet the following objectives:

- Create a modern, integrated, rules-based business system that supports FL-SOLARIS
- Facilitate improved communication regarding land documents within the Department as well as between the Department and its external stakeholders
- Provide Department staff with timely access to land document information including mapping information related to the document

- Provide better access to data through searching and reporting capability
- Employ project management best practices throughout the life of the project
- Complete the project within agreed budget and timeframes

**Project Phases**

The BTLDS Technology Refresh project will consist of multiple phases as illustrated in the Proposed Project Phases Figure:

### BTLDS Technology Refresh Project, Part A



Project Management Tasks continue during entire life of Project.

### BTLDS Technology Refresh Project, Part B



Project Management Tasks continue during entire life of Project.

**Project Standards**

This project will adhere to the technical environment standards and specifications identified in the DEP IT Standards Library at <http://sharepoint.dep.state.fl.us/OTIS/standards/standards.aspx> .

Additional toolkits and guidance documents will be referenced during this project:

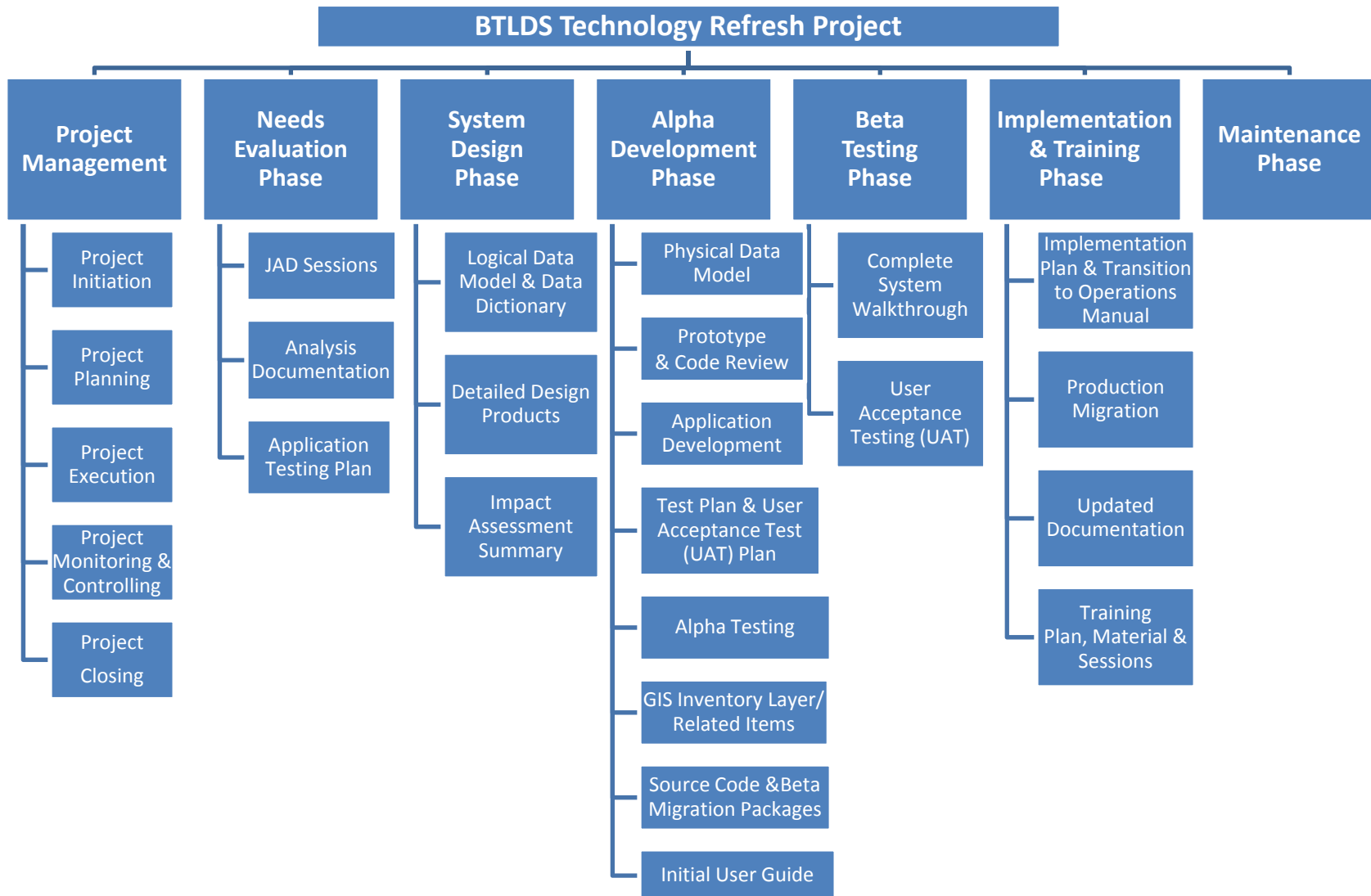
Methodologies, Toolkits, and Standards		
Item	Version	Description
PM Toolkit	N/A	This Project Management (PM) Toolkit at <a href="http://sharepoint.dep.state.fl.us/otis/planning/pmo/toolkit.aspx">http://sharepoint.dep.state.fl.us/otis/planning/pmo/toolkit.aspx</a> provides templates, samples, and other PM help.

B. Work Breakdown Structure

The Work Breakdown Structure (WBS) is generated to define, at a summary level, all work that will take place within the project. It serves as a common framework for planning, scheduling, estimating, budgeting, configuring, monitoring, reporting on, directing, implementing and controlling the entire project. Additionally, the WBS is the framework for the management structure. The WBS is used to document and form the basis for these items:

- Project deliverables
- Effort required for creation of deliverables
- Assignment of responsibility for accomplishing and coordinating the work

A preliminary Work Breakdown Structure for the BTLDS Technology Refresh project is presented in Figure VI-2. Note that Design, Development, and Implementation phases may change to align with the chosen solution. The WBS will be finalized by the Project Sponsor, working closely with the selected vendor Project Manager. Any changes will be required to conform to PMO standards.

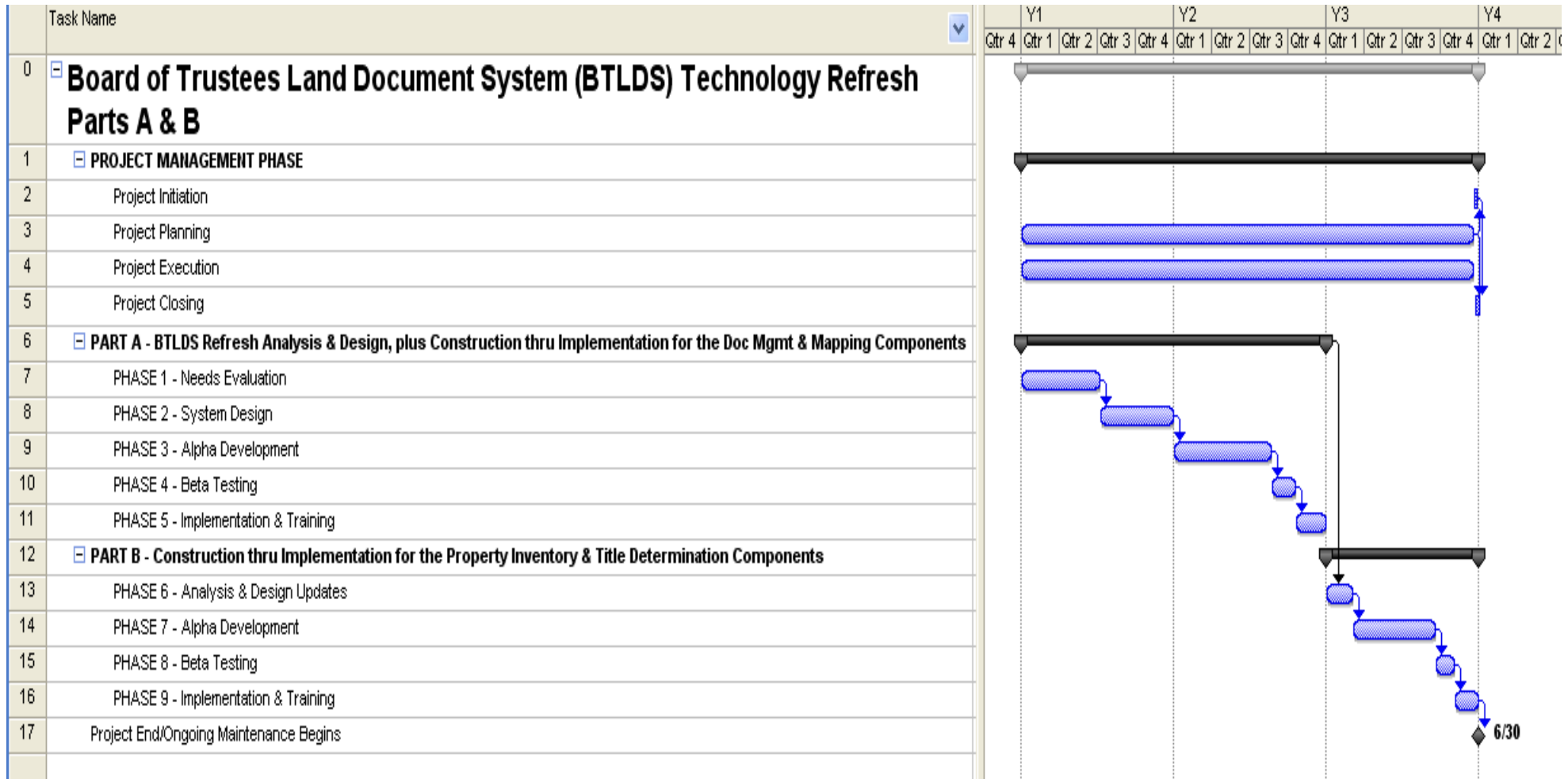




C. Resource Loaded Project Schedule

	Task Name	Start	Finish
0	<b>Board of Trustees Land Document System (BTLDS) Technology Refresh Parts A &amp; B</b>	Mon 7/1/13	Thu 6/30/16
1	<i>PROJECT MANAGEMENT PHASE</i>	Mon 7/1/13	Thu 6/30/16
2	<u>Project Initiation</u>	Mon 6/20/16	Thu 6/23/16
3	<u>Project Planning</u>	Mon 7/1/13	Fri 6/17/16
4	<u>Project Execution</u>	Mon 7/1/13	Fri 6/17/16
5	<u>Project Closing</u>	Fri 6/24/16	Thu 6/30/16
6	<i>PART A - BTLDS Refresh Analysis &amp; Design, plus Construction thru Implementation for the Doc Mgmt &amp; Mapping Components</i>	Mon 7/1/13	Tue 6/30/15
7	<u>PHASE 1 - Needs Evaluation</u>	Mon 7/1/13	Mon 1/6/14
8	<u>PHASE 2 - System Design</u>	Mon 1/6/14	Mon 6/30/14
9	<u>PHASE 3 - Alpha Development</u>	Tue 7/1/14	Thu 2/19/15
10	<u>PHASE 4 - Beta Testing</u>	Thu 2/19/15	Fri 4/17/15
11	<u>PHASE 5 - Implementation &amp; Training</u>	Fri 4/17/15	Tue 6/30/15
12	<i>PART B - Construction thru Implementation for the Property Inventory &amp; Title Determination Components</i>	Wed 7/1/15	Thu 6/30/16
13	<u>PHASE 6 - Analysis &amp; Design Updates</u>	Wed 7/1/15	Tue 9/1/15
14	<u>PHASE 7 - Alpha Development</u>	Wed 9/2/15	Thu 3/17/16
15	<u>PHASE 8 - Beta Testing</u>	Thu 3/17/16	Mon 5/2/16
16	<u>PHASE 9 - Implementation &amp; Training</u>	Mon 5/2/16	Thu 6/30/16
17	<b>Project End/Ongoing Maintenance Begins</b>	Thu 6/30/16	Thu 6/30/16

**Project Gantt Chart**

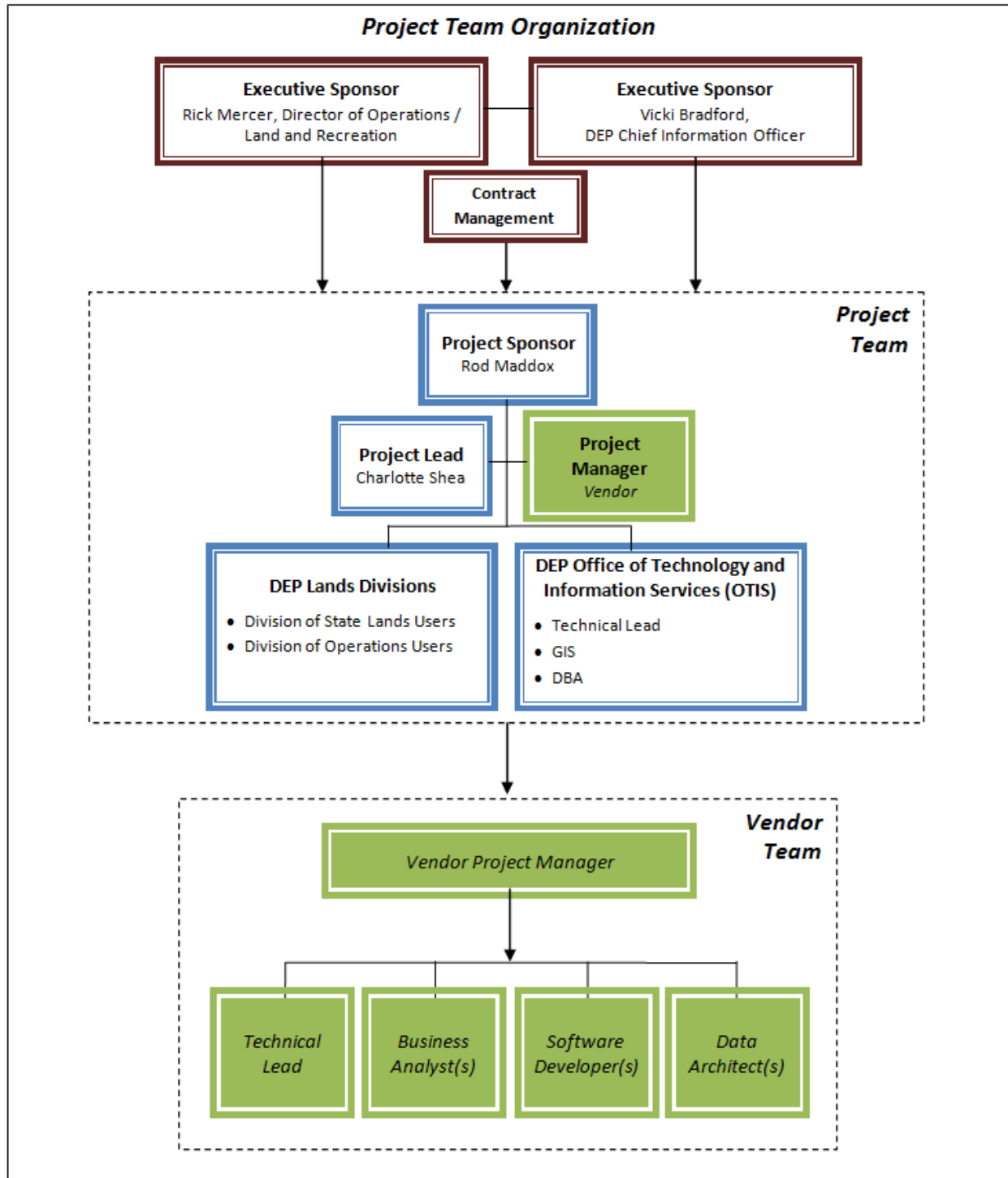


D. Project Budget

See Cost Benefit Analysis section for a breakdown of the project budget.

E. Project Organization

The proposed project organizational chart is provided below, followed by roles and skill assignments. In the Project Team Organization chart below, there is one change from the originally submitted chart: the Project Sponsor has been changed from Tim Patterson to Rod Maddox.





Project Role	Resources	Responsibilities & Assignments
Executive Sponsor	Vicki Bradford - DEP CIO	Approves the project charter and funding.
Executive Sponsor	Rick Mercer - Director of Operations / Land and Recreation	Approves the project charter and provides resources.
Project Sponsor	Rod Maddox, Chief, Bureau of Survey and Mapping Division of State Lands	Provides subject matter experts, testers, and approves deliverables.
Contract Manager	Kim Ross	Performs all aspects of contract management related to the following: procurement, scope, time, cost, and deliverable sign-off.
Project Manager	<ul style="list-style-type: none"> <li>- Outside (Vendor) Project Manager</li> <li>- Charlotte Shea (Project Lead)</li> </ul>	Performs all aspects of management related to the following: project initiation, project integration, scope, time, cost, quality, communication, risk, human resources, and deliverable sign-off. The project manager's role is the overall responsibility for the successful planning, execution, monitoring, control and closure of a project.
Steering Committee	<ul style="list-style-type: none"> <li>- Vicki Bradford</li> <li>- Rick Mercer</li> <li>- Rod Maddox</li> <li>- Kim Ross</li> <li>- Rebecca Northup</li> </ul>	Approves changes to scope, resolves escalated issues related to scope, budget, and resources. Approves final project acceptance and closure.
Project Team	<ul style="list-style-type: none"> <li>- DEP current BTLDS Users</li> <li>- Finance &amp; Accounting</li> <li>- OTIS Geographic Information Systems</li> <li>- OTIS Database Administrator</li> </ul>	Provides subject matter expertise related to individual areas of responsibility.
Technical Lead	<ul style="list-style-type: none"> <li>- Member of OTIS</li> <li>- Charlotte Shea</li> <li>- Outside (Vendor)</li> </ul>	Responsible for coordination of project resources and assignment of tasks. Works with the Project Manager and Systems Manager to execute the project plan.

Project Role	Resources	Responsibilities & Assignments
Business Analyst	Outside (Vendor)	<p>Responsible for analysis of the business or the set of tasks and techniques used to work as a liaison among stakeholders in order to understand the structure, policies, and operations of an organization, and to recommend solutions to enable the organization to achieve its goals.</p> <p>The key responsibilities will include the following:</p> <ul style="list-style-type: none"> <li>• Elicitation - Discovering the underlying business need to be addressed and information related to the product and project requirements, often through conversations with stakeholders.</li> <li>• Analyzing Requirements - Organizing, specifying and modeling the requirements to ensure they are complete and unambiguous.</li> <li>• Specifying Requirements - Documenting the requirements in a format that can be shared with stakeholders.</li> <li>• Validating and Verifying Requirements - Ensuring the requirements map to the real business need, are approved by all relevant stakeholders, and meet essential quality standards.</li> </ul>
Software Developer	Outside (Vendor)	<p>An expert in not only programming but in the entire field of designing. Primary responsibilities will include these:</p> <ul style="list-style-type: none"> <li>• Code development</li> <li>• Testing modules that have been developed</li> <li>• Finding errors</li> <li>• Keeping on top of new technologies</li> <li>• Sending reports of status</li> <li>• Updating knowledge</li> </ul>
Data Architect	Outside (Vendor)	<p>Responsible for ensuring that the data assets in the project are supported by a data architecture that aids the organization in achieving its strategic goals. The data architecture should cover databases, data integration and the means to get to the data. The data architect must achieve these goals while conforming to the DEP data standards.</p>

The following skills are required of the project team.

Project Role	Skills
Contract Manager	3 - 5 years IT contract management experience
Project Manager	3 - 5 years IT project management experience

Project Role	Skills
Project Team <ul style="list-style-type: none"> <li>OTIS Geographic Information Systems</li> </ul>	3 - 5 years GIS technical experience
Project Team <ul style="list-style-type: none"> <li>OTIS Database Administrator</li> </ul>	3 - 5 years database administration experience
Technical Lead	3 - 5 years IT technical lead experience
Business Analyst	10 years experience identifying requirements for GIS and software solutions
Software Developer	10 years experience developing and deploying GIS and software solutions
Data Architect	5 - 10 years experience in developing complex data architectures, which include GIS components when necessary

#### F. Project Quality Control

##### Quality Management

The Quality Management plan includes the procedures for both the Quality Assurance and Quality Control. Quality Assurance includes the procedures necessary to ensure that the project staff use appropriate project management and technical life cycle processes and methodologies. Quality Control includes the procedures necessary to monitor the specific project results (e.g., testing), to determine whether they meet the defined project quality standards.

##### Quality Assurance

Project level Quality Assurance checks will be conducted by the OTIS Project Management Office (PMO) on a periodic or as needed basis. If requested by OTIS PMO, the project manager will present evidence that the following project documents are present, accurate and up to date.

Item	Description
1. Test Plans	1.1 Verify the appropriate Alpha and Beta test plans exist and include adequate detail. 1.2 Review random Alpha and Beta Test results for completeness.
2. Risk Management Plan	2.1 Review the Risk Management Plan. 2.2 Verify that preemptive and contingency plans exist when appropriate and are included in the Microsoft Project Schedule.
3. Issue Management Plan and Log	3.1 Review the Issue Management Plan. 3.2 Verify that an Issue log is up to date, and that issues are resolved in a timely manner.
4. Communication Management Plan	4.1 Review the Communication Plan. 4.2 Verify that meetings have an agenda, are held as scheduled and minutes are promptly distributed. 4.3 Verify that status reports are accurately completed on time.



Item	Description
5. Change Management	5.1 Review the Change Management Plan. 5.2 Verify that a Change Request log is up to date, and that change requests are tracked in the Microsoft Project Schedule when appropriate.
6. Acceptance Management	6.1 Review the Acceptance Log and Acceptance forms for timely actions.
7. Project Schedule Management	7.1 Review the project schedule. 7.2 Verify that the status of tasks in the project schedule is tracked accurately through the recording and reporting of work effort in hours.

The results of this review, when conducted, will be documented in a Quality Assurance report from the OTIS PMO and included in the project documentation folder labeled “Quality Assurance” located in the Deliverables folder.

### Quality Control

This section defines control checks that will occur during the project to verify that the all work products meet the requirements.

Type	Description
Unit	Used to verify proper functioning of each unit. A unit is defined as a single server box and its software.
System	Used to verify that a group of units (servers and software) are working together as intended.
Regression	Testing that communications between the new hardware and software environment and any components of this environment which are scheduled but not yet virtualized, consolidated and refreshed.
User Acceptance	Formal testing of the new virtualized, consolidated and refreshed environment conducted by the users through the execution of test scenarios and test scripts. This is carried out to determine whether the new hardware and software infrastructure satisfies the customer’s expectations.
Production Validation	Determines the new hardware and software infrastructure was deployed successfully in Production and is operating as intended.

#### G. External Project Oversight

- The BTLDS Technology Refresh project will not require external oversight or the services of an independent verification and validation (IV&V) vendor. However, the project will involve a variety of internal oversight processes and procedures inherent in the DEP project and contract management standards and policies. Any significant issues or recommendations from the project team will be escalated to the project’s Executive Steering Committee, as defined in the issues and risk management processes.

#### H. Risk Management

Step 1: Identify major risks to project success

Step 2: Assess the potential impact of each risk and its probability of occurrence

Step 3: Determine appropriate contingency plans

Step 4: Determine the acceptable level of tolerance for each risk

Step 5: Specify mitigation strategies to be implemented for each risk

Step 6: Periodically review the effectiveness of mitigation strategies and identifying any new risks.

Risks are possible (but not certain) events that might impact the project. Risks exist on every project. Proactive risk management will analyze risk probabilities and potential impacts, and choose cost effective mitigation responses. Timely risk mitigation by the project team and/or customer(s) will reduce risk occurrence and risk impact to the project. The initial Project Risk Assessment will identify recognized risks, estimate the probability of occurrence and potential project impact, and summarize the planned risk mitigation tasks. Risk avoidance actions will be assigned tasks in the Microsoft Project Schedule.

The following table includes the risk management processes.

Action	Description	Plan
Identify risks	List in a Project Risk Assessment Matrix (PRAM) the uncertain events whose occurrence could adversely impact satisfactory project completion. Identify event probability and potential impacts.	Frequency: once Producer: project manager; customer(s): project team
Choose risk mitigation	For each identified risk, decide to (1) accept the risk, (2) assign the risk, and/or (3) avoid the risk; and identify tasks for these choices and assign resources.	Frequency: once Producer: project manager; customer(s): project team
Plan risk mitigation	Update the Microsoft Project Plan schedule with the identified risk mitigation tasks.	Frequency: once Producer: project manager
Approve risk mitigation	Approve the PRAM, Microsoft Project Plan and SOW.	Frequency: once Producer: project manager customer(s): project team
Assess regularly	As needed, update the PRAM with new risks, remove expired risks, choose risk mitigation, and update the Microsoft Project Plan and SOW using Change Management.	Frequency: at least monthly Producer: project manager customer(s): project team
Recognize risk occurrence	If a risk event occurs and can impact the project, open an issue. See Issue Management.	Frequency: as needed Producer: project manager

Risk Mitigation Table				
Risk Description/Impact	Probability of Occurrence high, medium, low	Tolerance Level high, medium, low	Mitigation Strategy	Assigned Owner
1. Project Complexity -This project will require commitment and cooperation to support the requirements, business process reengineering, software development efforts.	High	Low	Prioritize the direction and charter for this project.  Plan, schedule, and implement formal project management methodologies specific to scheduling, communications, issues, and change management.	DEP Executive Management  DEP Project Manager
2. Project Complexity -This project will require scheduled coordination and communication in order to eliminate or minimize any impacts to FL-SOLARIS, a system used state-wide. BTLDS is a major source system for	High	Low	Plan, schedule, and implement formal project management methodologies specific to scheduling and communications.	DEP Project Manager

I. Organization Change Management

As the purpose of this project is primarily to upgrade existing technology, significant organizational change is not expected. An Organizational Change Management Plan is not required for this project.

J. Project Communication

**Communications Management**

Communications provide regular updates on the contributions, commitments and challenges for the project effort to all project participants as defined in the project roles and responsibilities and/or the project organizational chart.

The following table summarizes the Project Status Reporting processes:

Communication	Description	Plan
Project Kickoff Meeting	Introduce the approved Project Charter	Frequency: once Initiator: project manager Audience: all
Individual Status Report (ISR)	Report task completion, issues and	Frequency: weekly

Communication	Description	Plan
	concerns, lost time, tasks expected to be completed in the next reporting period, and time reporting by task (including actual effort hours, effort estimates-to-complete, estimated completion date)	Initiator: team members Audience: project manager
Project Status Meeting	Share overall project status, celebrate accomplishments, discuss issues and concerns, and review goals and assignments	Frequency: weekly Initiator: project manager Audience: customer(s), team members
Steering Committee Status Meeting	Review overall project status, including: <ul style="list-style-type: none"> <li>• Project Risks</li> <li>• Escalated Issues</li> <li>• Change Log</li> <li>• Acceptance Log</li> </ul>	Frequency: monthly or as needed Initiator: project manager Audience: sponsor(s), customer(s)
Project Status Report (PSR)	Summarize overall project status, accomplishments, issues and schedule	Frequency: weekly Initiator: project manager Audience: all stakeholders
Project Notebook	Maintain the project document repository for reference in an electronic folder and a 3-ring binder	Frequency: as needed Initiator: project manager Audience: all

## Issues Management

An issue is defined as anything that could impact execution of the project schedule. Issues Management consists of the following processes:

Action	Description
1. Recognize issue ASAP	1.1 Issue initiator (anyone) informs Project Manager of the issue in person, email or ISR.  1.2 The Project Manager records the issue in the project Issues Log, including id number, initiator name, when raised, description, actual or potential impact, priority, issue owner name and resolution target date (project impact date).  1.3 The Project Manager informs the issue owner of the issue.
2. Communicate issues	2.1 The Project Manager attaches the current project Issues Log to each Project Status Report.
3. Review open issues	3.1 The Project Manager encourages information sharing during Project Status Meetings to ensure accurate status, priority, etc. and facilitate timely resolution.
4. Update open issues	4.1 The issue owner informs the Project Manager of issue resolution progress and significant documentation.  4.2 The Project Manager records resolution progress in the project Issues Log

Action	Description
	and alters the priority, resolution owner, etc. as needed to get resolution in a timely manner. 4.3 The Project Manager saves significant issue documents in the Project Notebook.
5. Escalate an issue	5.1 The Project Manager escalates an issue to the Customer(s) and/or Sponsor(s) if the project team seems unlikely to attain resolution in a timely manner. 5.2 The Customer(s) will promptly (a) provide resources to achieve issue resolution, or (b) Approve a Change Request that eliminates the issue
6. Cancel an issue	6.1 The Project Manager will close an issue as "CANCELLED" if requested by the issue initiator.
7. Resolve an issue	7.1 The issue owner informs the issue initiator and the Project Manager of an answer or solution that resolves the issue. 7.2 The issue initiator informs the issue owner and Project Manager that the resolution is satisfactory, or the specific reason(s) that the resolution is unsatisfactory. 7.3 When the resolution is satisfactory, the Project Manager will close an issue as "RESOLVED."

## Change Management

Change is a normal part of every project. A key to project success is to adjust the project management and/or technical approach as these changes occur. A project change will be managed if there is any change or adjustment to accepted project management deliverables, approved technical deliverables, and/or previously approved Change Requests. The following table summarizes the Change Management processes:

Action	Description	Plan
Identify a Change	Communicate the need for a change to the Project Manager: (a) Compliance change: something already approved should be changed, often due to a risk event occurrence or an issue. (b) Non-Compliance change: something did not happen as planned and approved. (c) Informational change: Reset expectations, even though budget, schedule and resources are unaffected.	Frequency: as needed Producer: project manager, customer(s), project team Receiver: project manager
Initiate a Change Request	Log the Change Request, complete a Change Request form, and submit it for review, discussion and disposition. The Project Manager may either (1) estimate the impact of the Change Request on the project, or (2) use the Change Request to request significant resources to estimate the impact of the proposed change on the project.	Frequency: within 1 day Producer: project manager Receiver: customer(s)
Dispose the Change Request	Approve or reject each Change Request in writing (paper or email). <b>If</b> the Change Request	Frequency: within 3 days

Action	Description	Plan
	is approved, make funds, staff and/or other resources available as needed to implement the change in a timely manner.	Producer: customer(s) Receiver: project manager
Open an Issue	<b>If</b> a Change Request is not approved or rejected promptly, open an Issue to track the problem and prepare to alter the Change Request as needed because of the delay. The Issue must be assigned to a management level above the tardy customer(s).	Frequency: after 3 days if needed Producer: project manager Receiver: customer(s)
Log the Change Request disposition	Update the Change Request Log with the approval or rejection, and file the Change Request in the Project Notebook.	Frequency: within 1 day Producer: project manager
Incorporate an Approved Change Request	<b>If</b> a Change Request is approved, take appropriate action to incorporate it in a timely manner.	Frequency: within 1 day if needed Producer: project manager
Apply Change to Schedule	<b>If</b> the change request is approved the project manager must then make the appropriate changes to the project schedule. This may include adding new tasks, increasing hours on existing tasks or removing tasks from the schedule.	Frequency: as needed Producer: project manager
Re-Baseline the Schedule	In most cases, <b>If</b> a change request results in an increase in scope requiring additional work effort and tasks, the project manager should re-baseline the project schedule. This is necessary to redefine the standards to which the project success will be measured.	Frequency: as needed Producer: project manager

### Acceptance Management

Deliverables are defined throughout the life of the project. These provide the building blocks that move the project towards final completion. Acceptance of a deliverable means the approver has given a “go” to use this deliverable as input to related future deliverables. Acceptance of deliverables on a timely basis is critical in order to avoid delays to the project. In order to ensure smooth delivery and acceptance of all deliverables, the following process will be employed:

1. The Project Manager provides the deliverable to the appropriate and authorized approver for review, accompanied by an Acceptance Form. The Acceptance Form includes a description of the deliverable and the pre-approved acceptance criteria defined in the Project Charter for that deliverable.
2. Acceptance must be in writing (no verbal approvals). E-mail approvals are acceptable if they are explicit (that is, clear which deliverable is approved). A walkthrough of the deliverable with the approver is the preferred means of securing approval.
3. Acceptance must occur on a timely basis to avoid delays to the project. The Acceptance Form lists the specific due date to eliminate any confusion about when

approval is needed to stay on schedule. If approval is not received on a timely basis, its lateness is treated as an issue. Default acceptance or rejection is never assumed. Rejections must specify what is unacceptable.

The following table summarizes the Acceptance Management processes:

Action	Description	Plan
Submit Acceptance Form	Complete an Acceptance Form, log it in the Acceptance Log, and submit it for approval.	Frequency: as scheduled Producer: project manager Receiver: approver(s)
Reject a deliverable in writing (paper or email)	If the deliverable does not meet the acceptance criteria, reject the Acceptance Form, note the failed criteria in the Remarks, and return the Acceptance Form to the project manager for remediation.	Frequency: within 3 days Producer: approver(s) Receiver: project manager
Remediate the deliverable and resubmit an Acceptance Form	If the deliverable was rejected, log the rejection, initiate fixes to meet the acceptance criteria and submit a new Acceptance Form for approval.	Frequency: once per deliverable Producer: project manager Receiver: approver(s)
Accept the deliverable in writing (paper or email)	When the deliverable meets the acceptance criteria, accept, sign and date the Acceptance Form.	Frequency: within 3 days Producer: approver(s) Receiver: project manager
Log the deliverable acceptance	When the deliverable is accepted, log the acceptance and proceed with other project activities.	Frequency: within 1 day Producer: project manager

### Final Acceptance

At the conclusion of the project, after all project deliverables are approved, a Final Project Acceptance form will be submitted to the customer(s) to acknowledge completion of all work and fulfillment of all obligations under the Project Charter (and as amended through approved change requests).

### Document Management

#### Location

The project documents associated with this project will be stored on a common network drive, with a folder named specifically for this project. The following table represents the project file structure including the type of documents that should be stored in each folder.

Project Folder Name	Project Folder Contents
Acceptance Management	Acceptance Log Deliverable Acceptance Forms Final Acceptance Forms

Project Folder Name	Project Folder Contents
Change Management	Change Control Log Change Request Forms
Communication Management	Meeting Agendas Meeting Minutes Project Status Reports (PSR) Contact Lists Project Assignments
Correspondence	Special Memos and Emails
Deliverables	Includes copies of all Deliverables requiring approval Subfolders: Draft - initial draft document Pending - document pending final approval Approved - final approved deliverables Working Documents - non-deliverable documents
Issues Management	Issues Log
Procurement Management	Contracts, Purchase Orders, etc.
Project Plan Schedules	Microsoft Project Schedules
Risk Management	Risk Log Risk Mitigation Plans
Statement of Work	Project Proposals and SOWs Subfolders: Draft - initial draft document Pending - document pending final approval Approved - final approved deliverables Proposals - project proposal documents

## Security

The Project folder: The Project Manager will have full control over the Project folder, while everyone else in the DEP world will have “read only” access.

Promotion of updates: all changes to documents will be submitted through email to the Project Manager and will be stored in the folders defined in the table above.

## Naming Conventions

The following naming conventions will apply to documents in the project folders: ProjectName\_DocumentType\_Version# or Date\_Status (if appropriate)

Examples include:

DEP\_LITS\_ProjectCharter\_v1.0\_Approved  
DEP\_LITS\_MeetingMinutes\_20081114



K. Special Authorization Requirements

There are no special authorization requirements for this project.

## **VII. Appendices**

Number and include all required spreadsheets along with any other tools, diagrams, charts, etc. chosen to accompany and support the narrative data provided by the agency within the Schedule IV-B.

There are no appendices to this document. The details from the required spreadsheets have been included as several screen prints herein, in the appropriate Risk and Cost sections.

## 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>	Jonathan Alden	<b>Phone Number:</b>	245-2242
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	CDM vs. Department of Environmental Protection		
<b>Court with Jurisdiction:</b>	Leon County Circuit Court		
<b>Case Number:</b>	2011CA003205		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	approximately \$9.8 million		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	NA (contract dispute)		
<b>Status of the Case:</b>	Currently in discovery, no trial set yet		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<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>	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.*

Agency:	Florida Department of Environmental Protection		
Contact Person:	Sandra Stockwell	Phone Number:	850/245-2242
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>State of Florida Department of Environmental Protection and The Board of Trustees of the Internal Improvement Trust Fund of the State of Florida v. Alta Marina, LLC</u>		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	07-0095-36		
Summary of the Complaint:	Multiple dock structures and unauthorized fill exist on sovereign submerged lands without the required sovereign submerged lands lease.		
Amount of the Claim:	\$530,996.00 for lease fees in arrears and \$362,500.00 in state lands administrative fines		
Specific Statutes or Laws (including GAA) Challenged:	Rule 18-21.005, F.A.C., Chapter 18-14, F.A.C., and Section 253.04, F.S.		
Status of the Case:	A Default Final Order was entered against Alta Marina, LLC. Alta Marina, LLC then filed chapter 7 bankruptcy and discharged the debt. Case closed.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

## 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>Florida Department of Environmental Protection</b>		
<b>Contact Person:</b>	Larry Morgan	<b>Phone Number:</b>	850-245-2246
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	DEP vs. Mosaic Fertilizer, LLC		
<b>Court with Jurisdiction:</b>	Florida Middle District Federal Court		
<b>Case Number:</b>	Not filed yet		
<b>Summary of the Complaint:</b>	Mosaic has allegedly mishandled hazardous waste in its fertilizer production operations.		
<b>Amount of the Claim:</b>	In excess of \$1 million dollars in penalties		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	403.161, 403.702 et seq.		
<b>Status of the Case:</b>	Parties are negotiating a consent decree.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<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>	Not a class action		

## 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:	David Crowley	Phone Number:	850/245-2242
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; 11th Circuit Court of Appeals		
Case Number:	04-21448-CIV (District Court); 10-12750-DD: 12-14652-DD (11th Circuit)		
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. The Department's appeal is pending in the 11th Circuit Court of Appeals.		
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		

Policy Making Position: # 000002

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Dep. Sec for Reg Programs  
#0001001

Office of the Chief of Staff  
#0002110

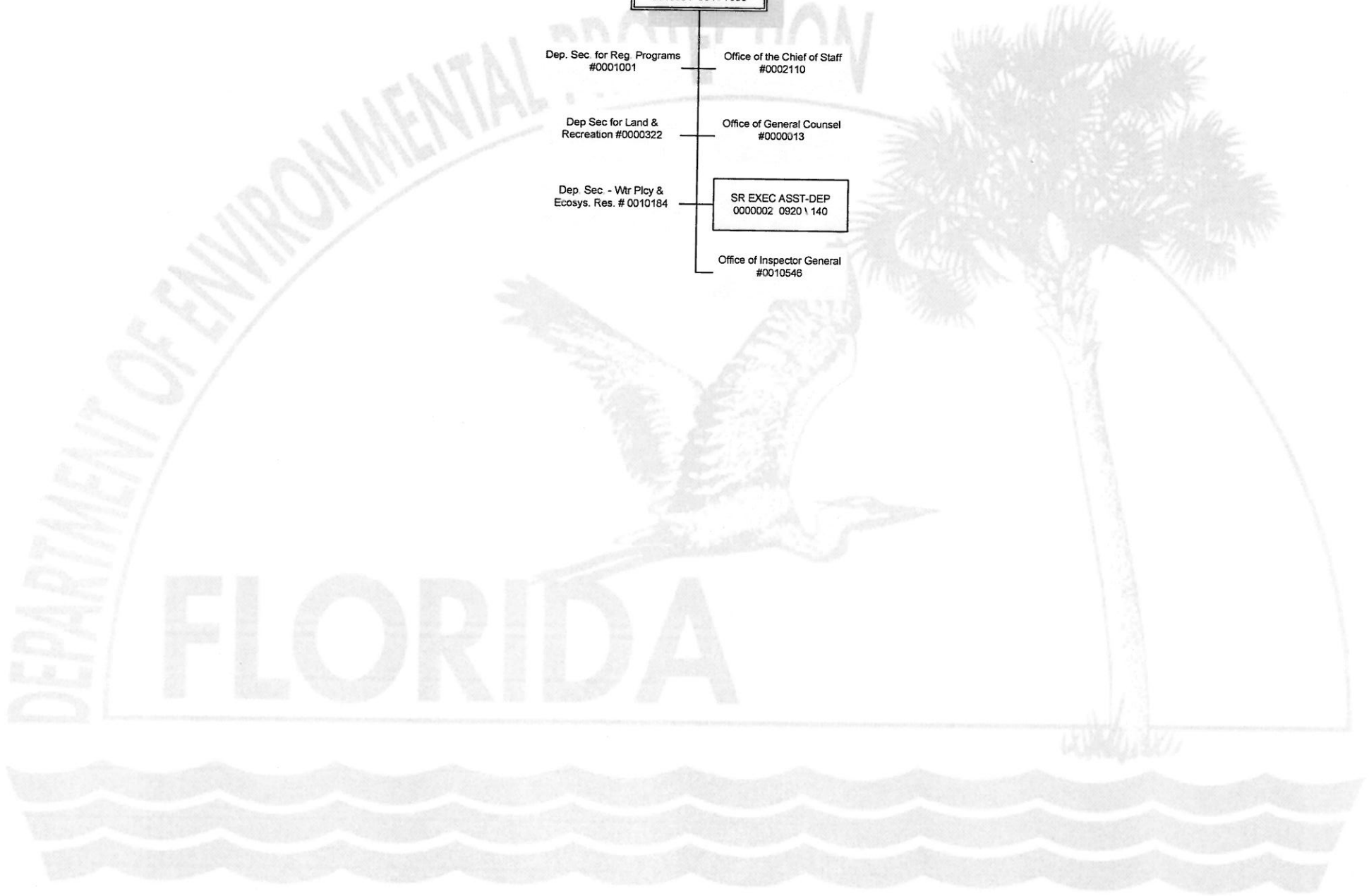
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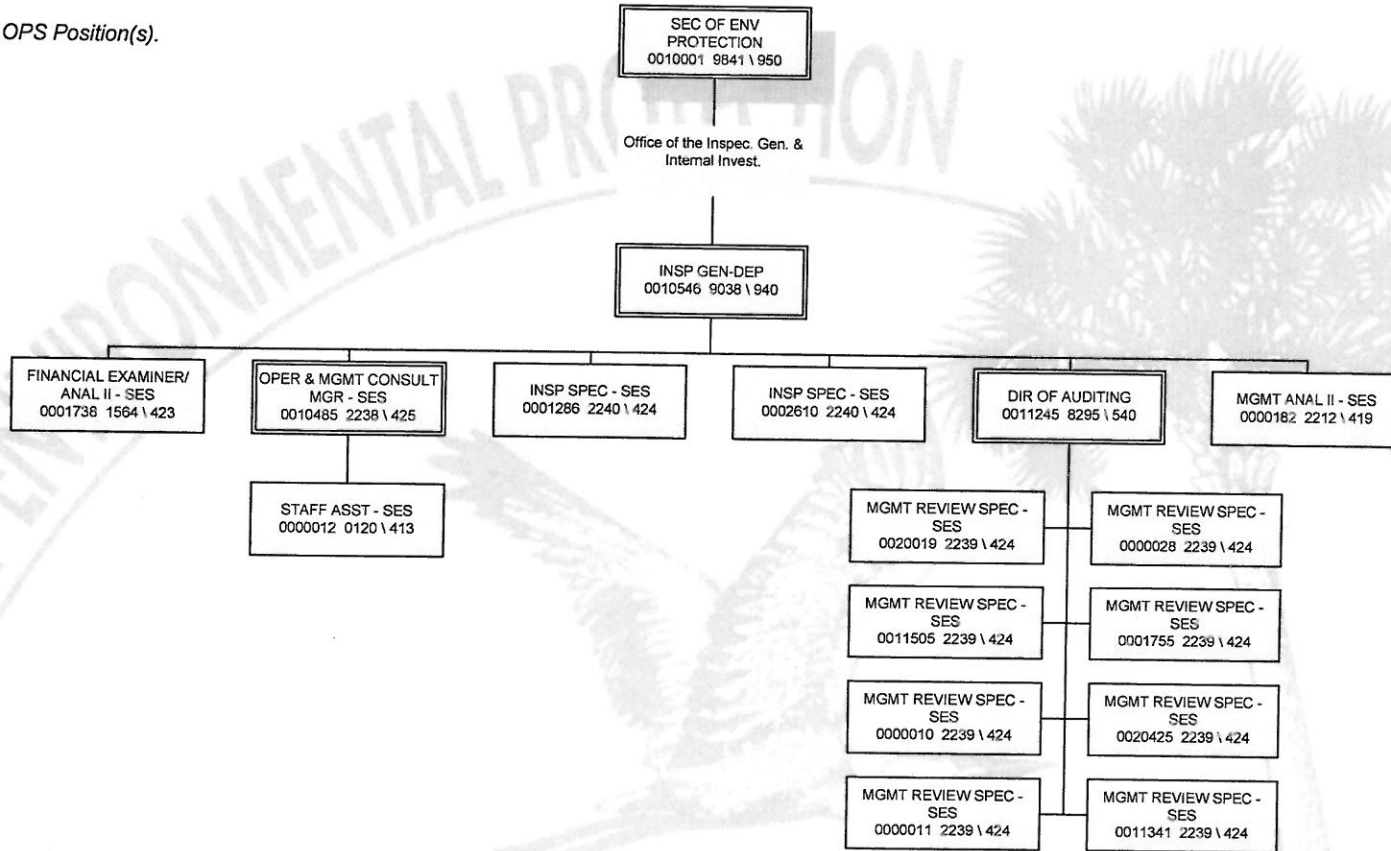
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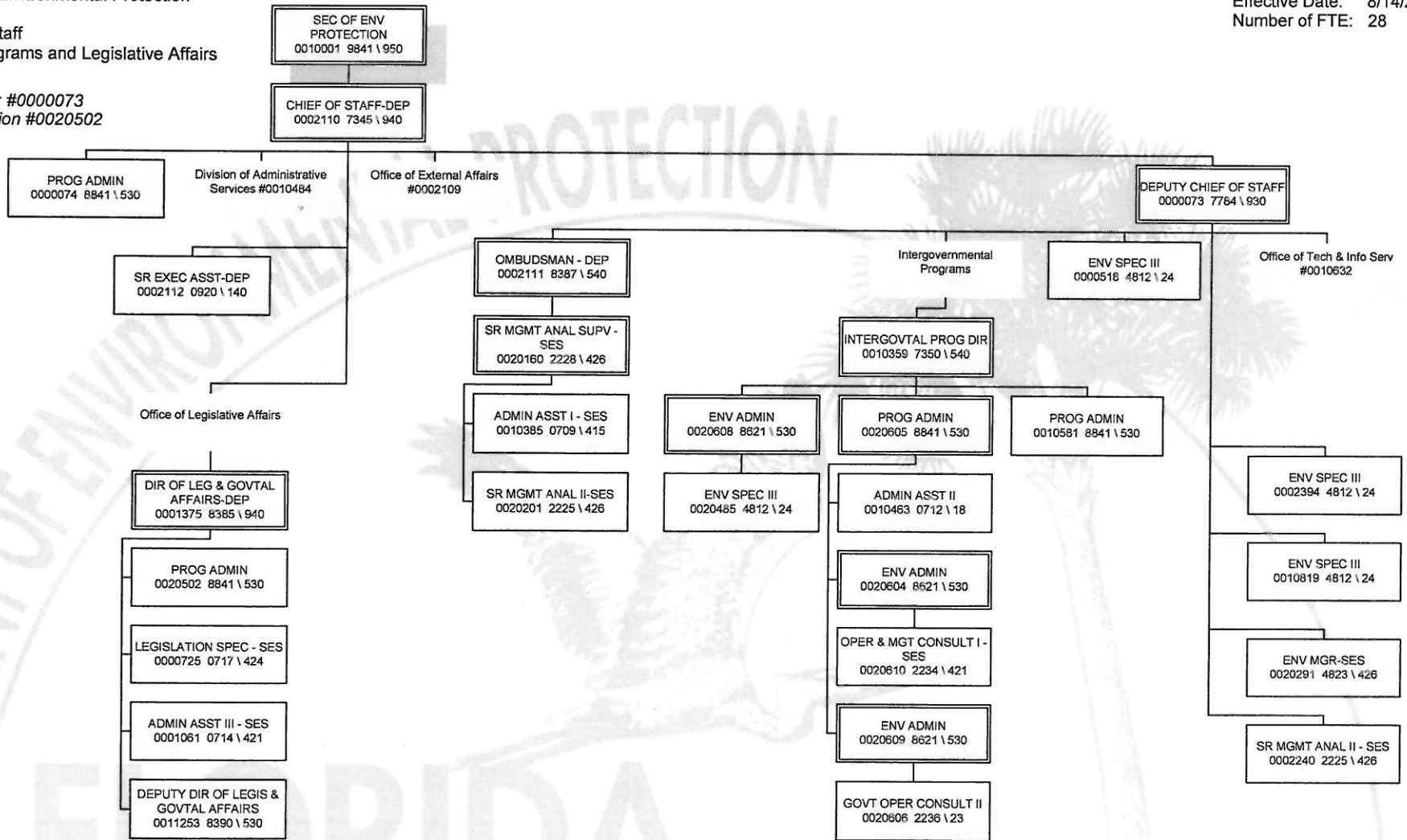




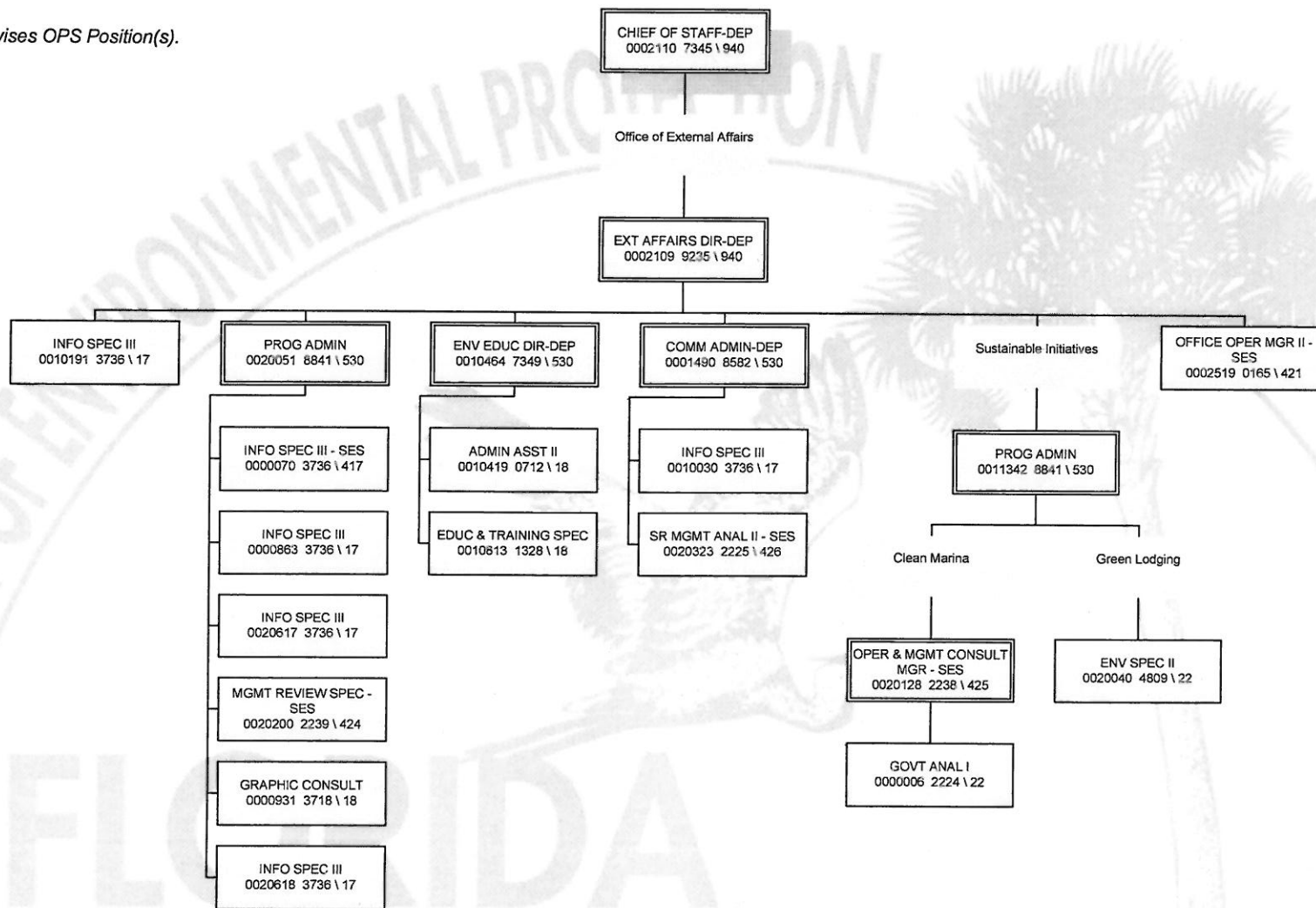
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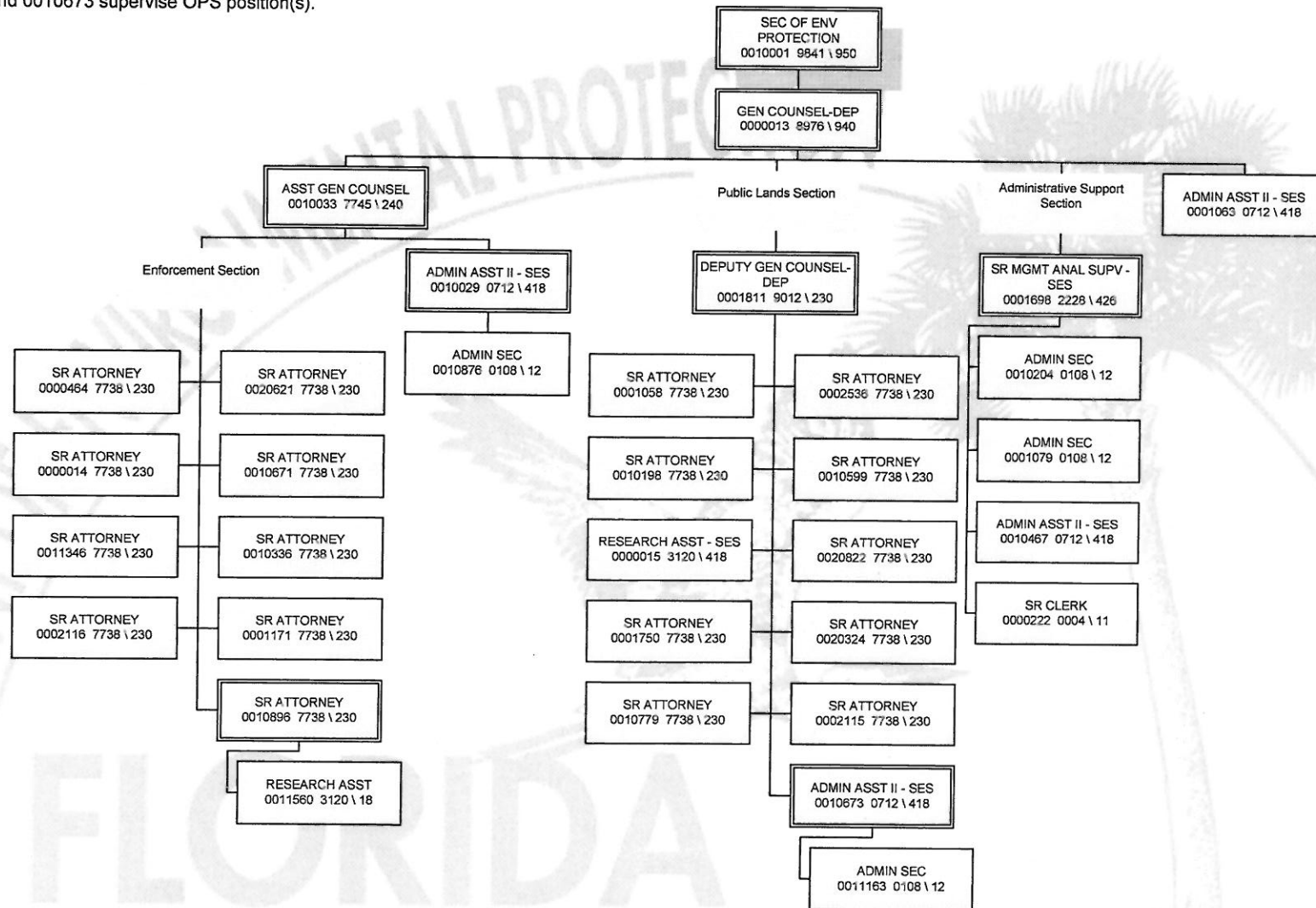
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 Washington, DC: Position #0020502



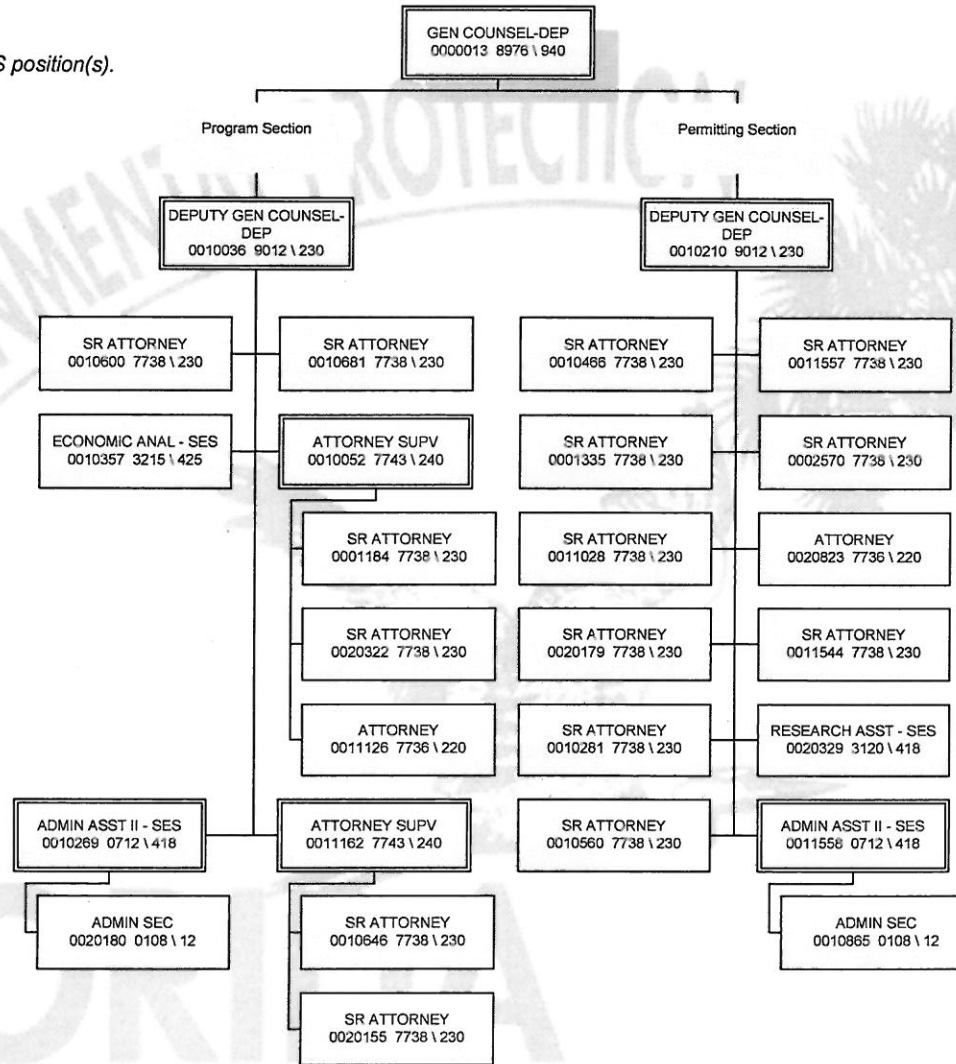
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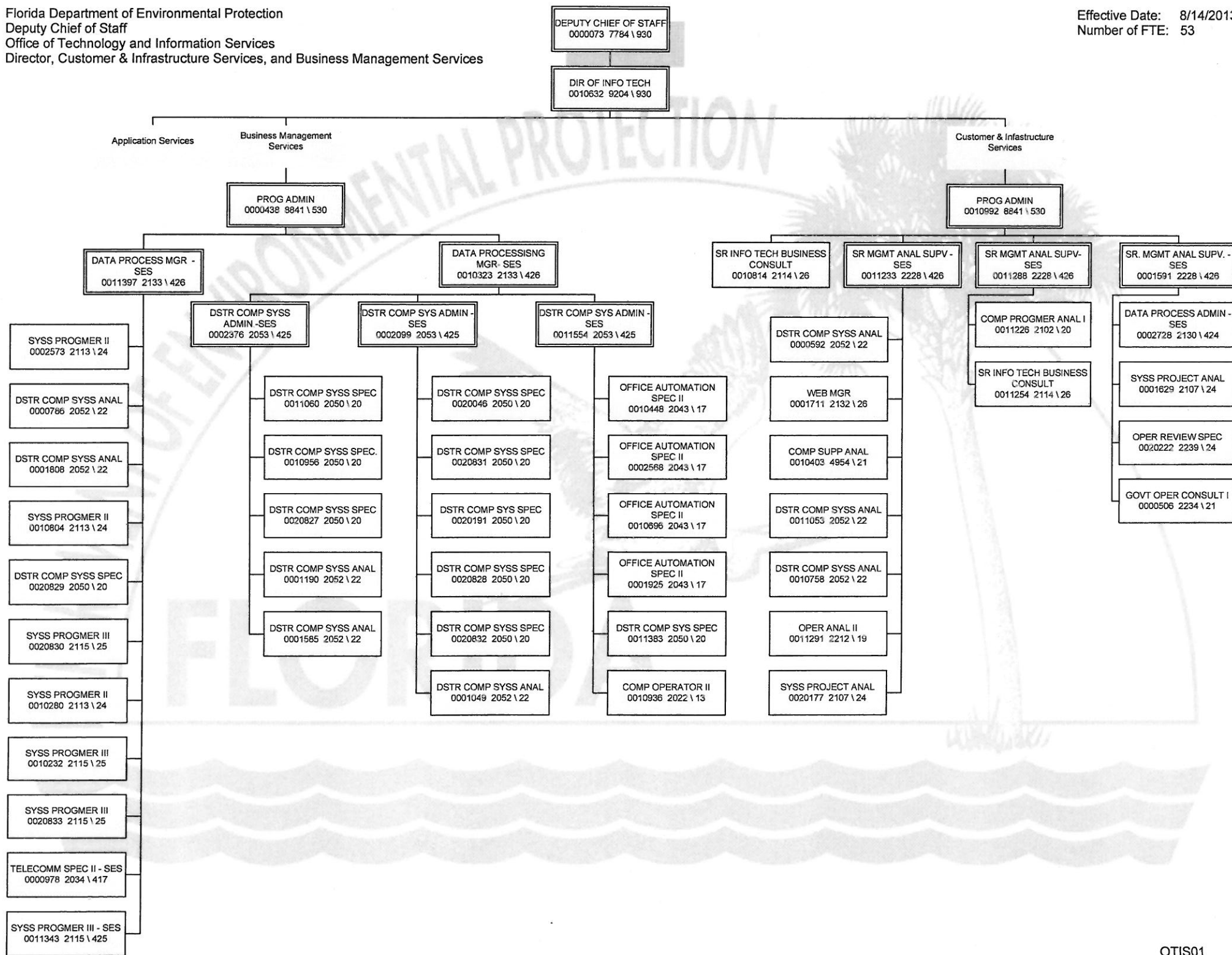


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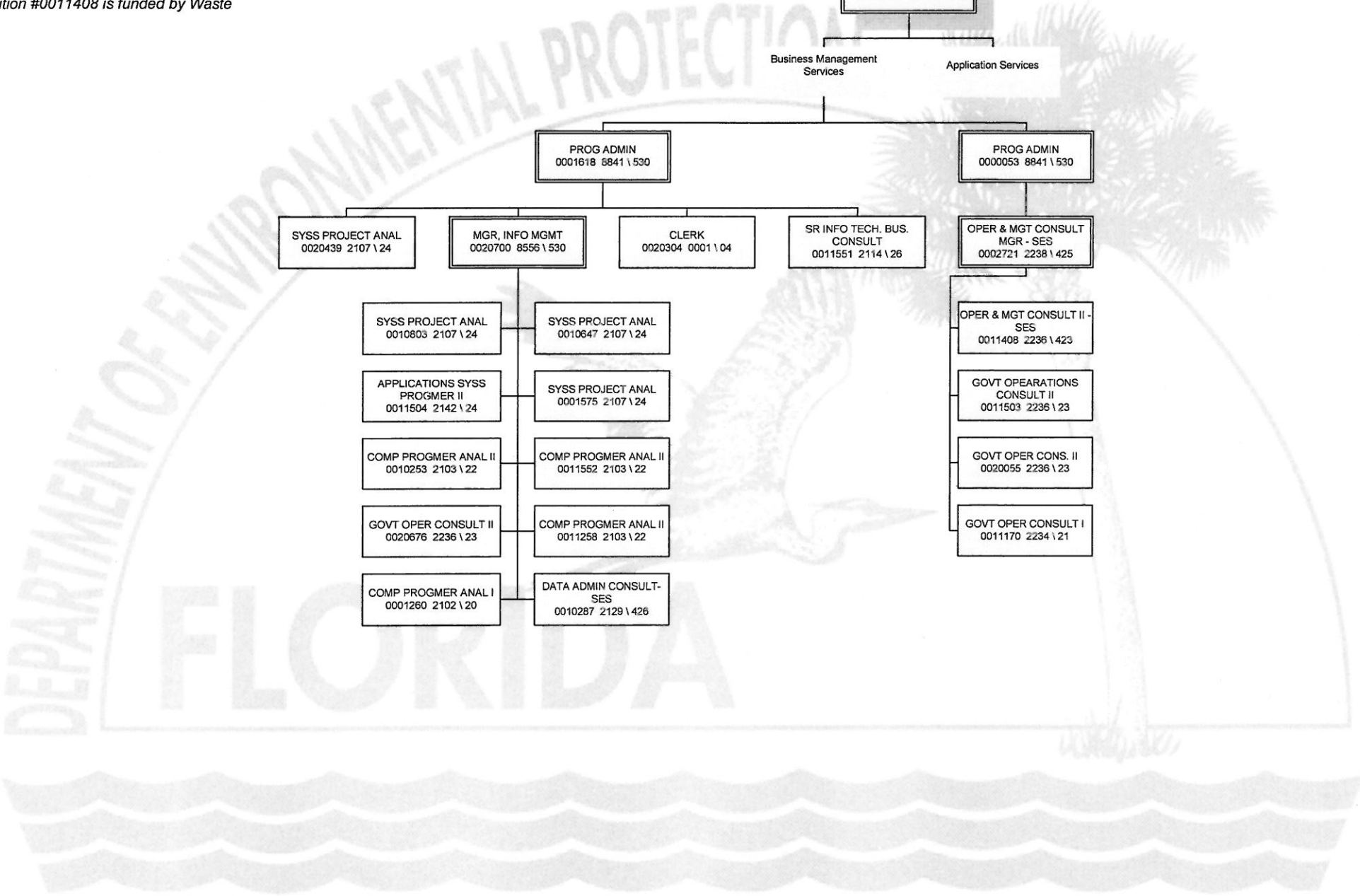
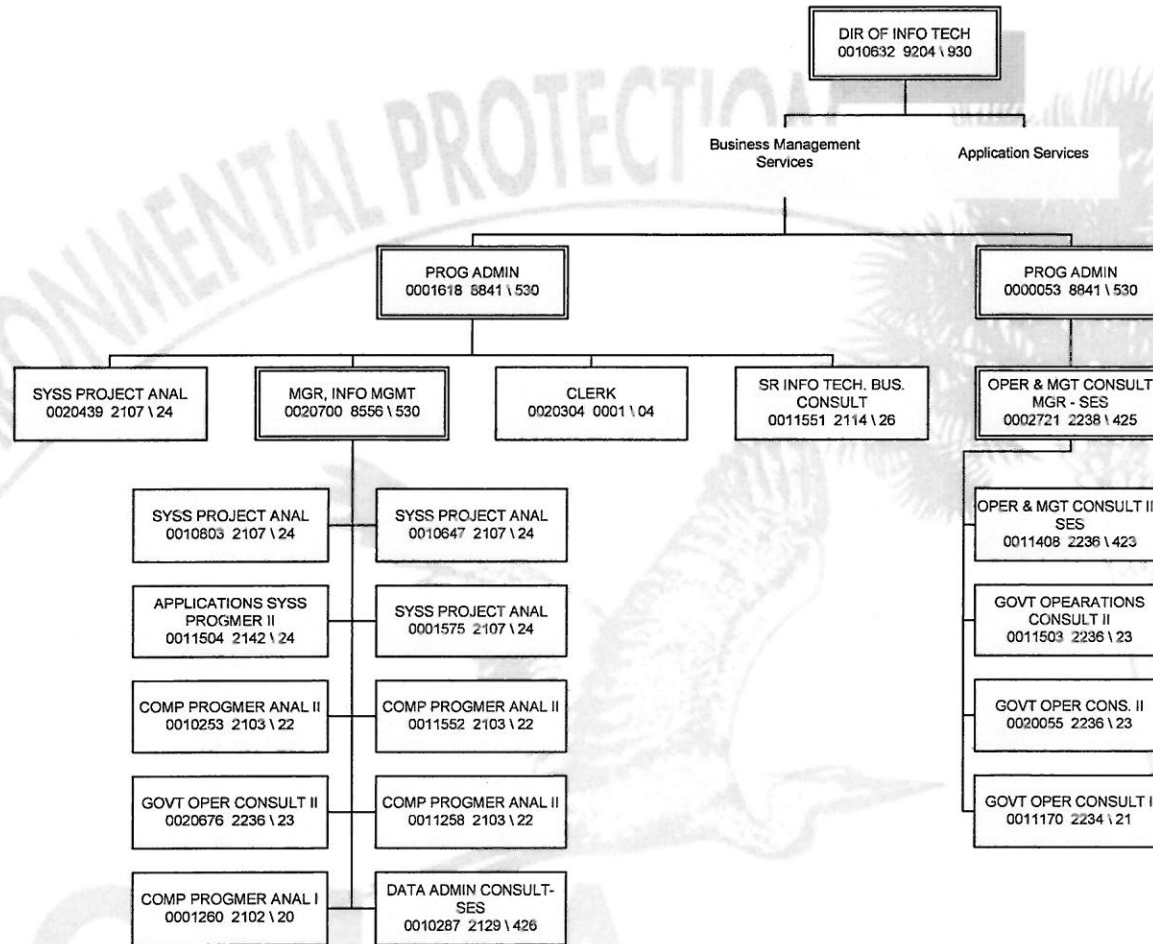


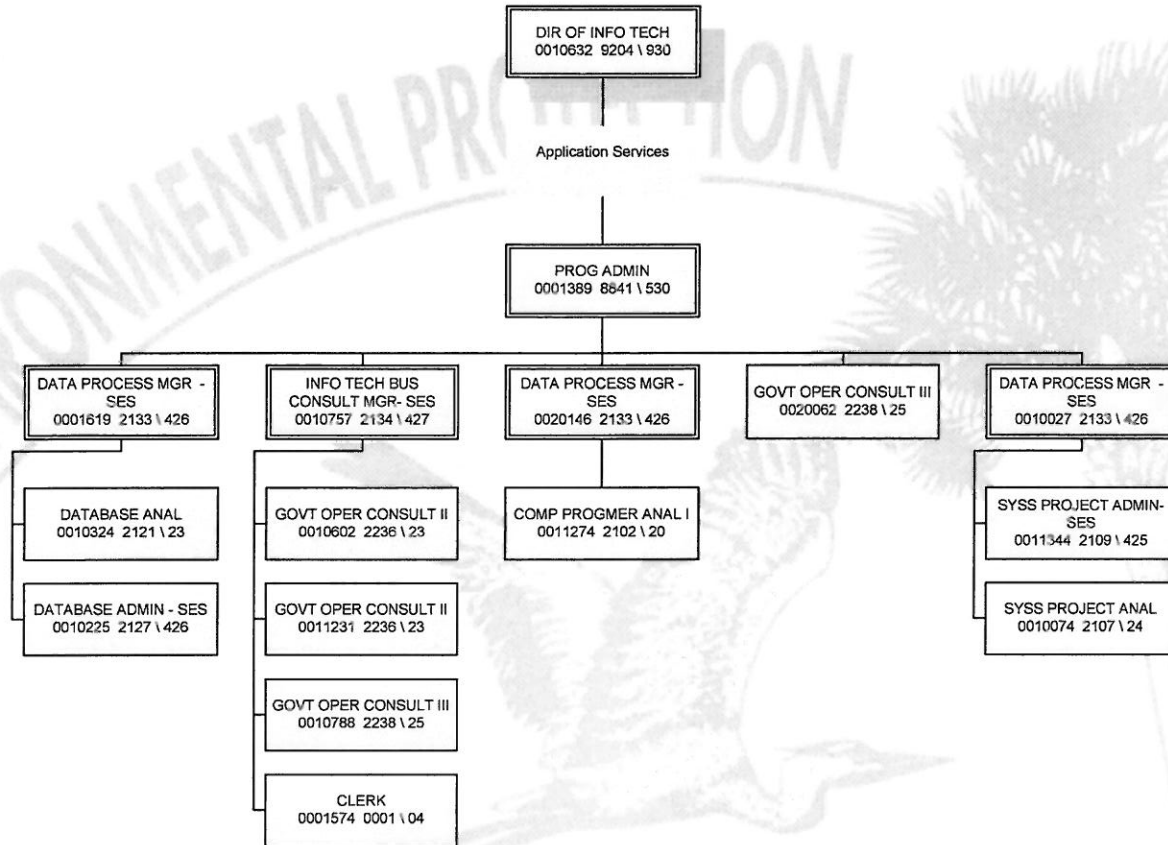
Position #'s 0011558 and 0010269 supervises an OPS position(s).



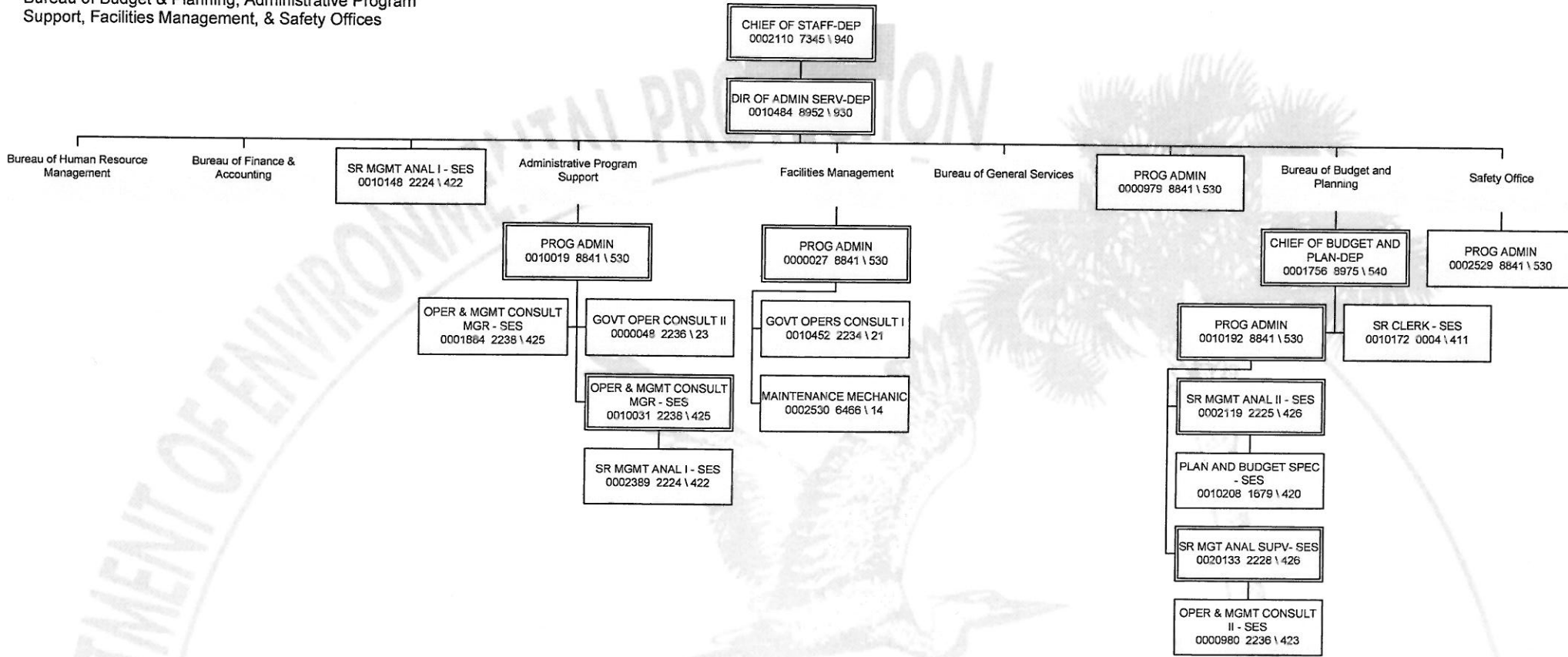


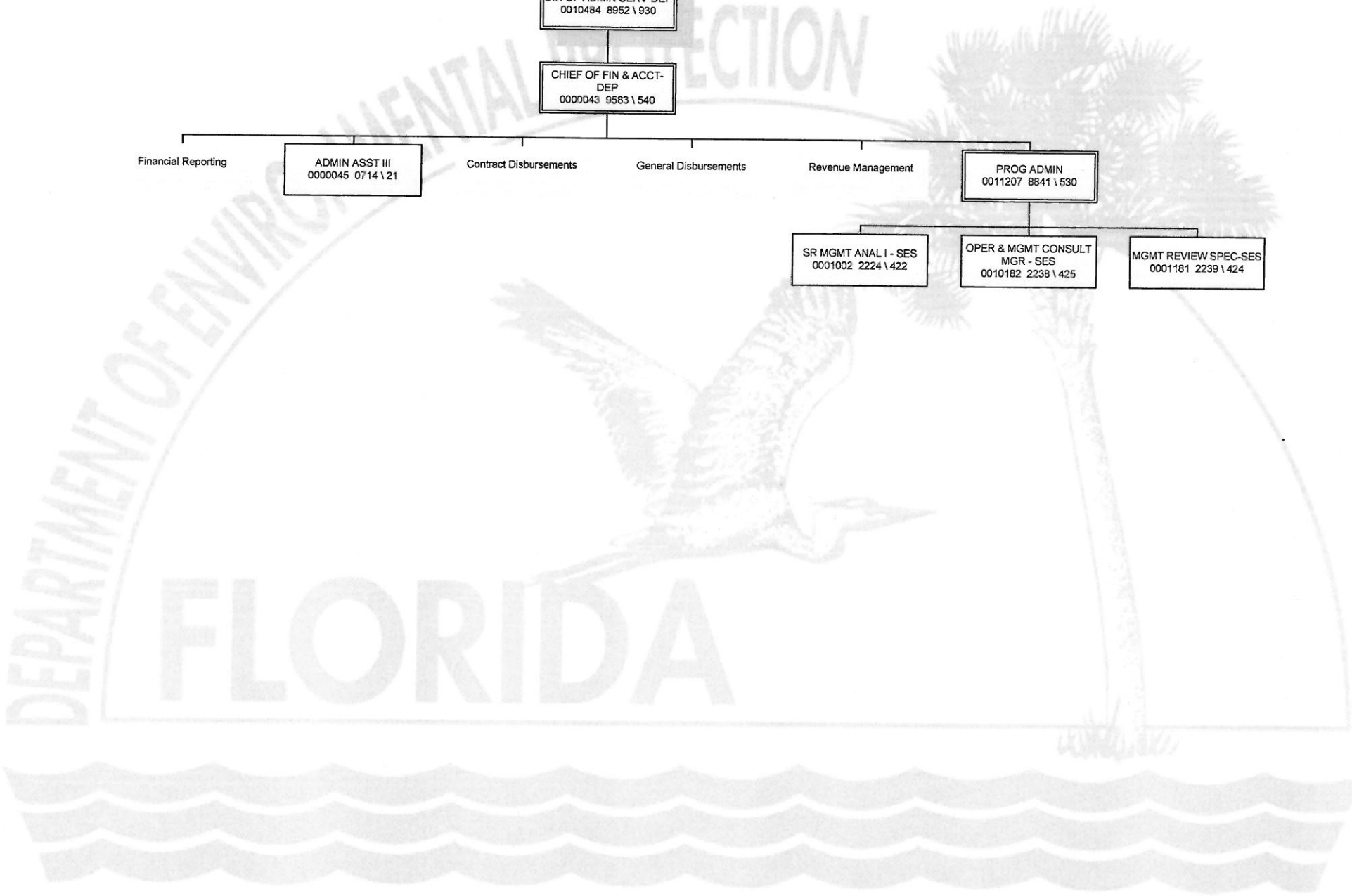
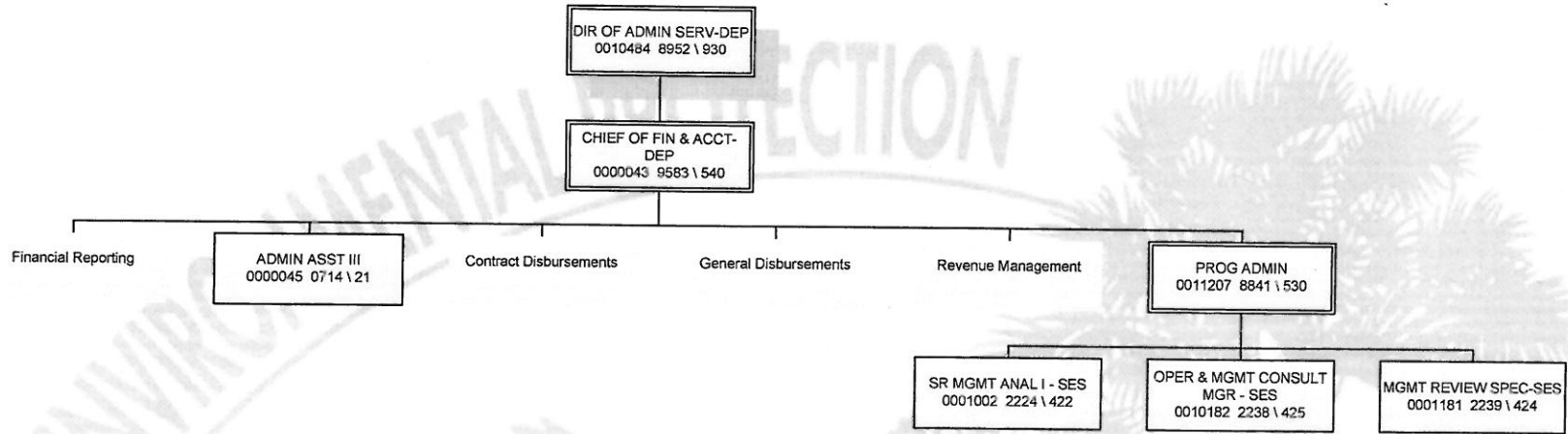
Position #0011408 is funded by Waste

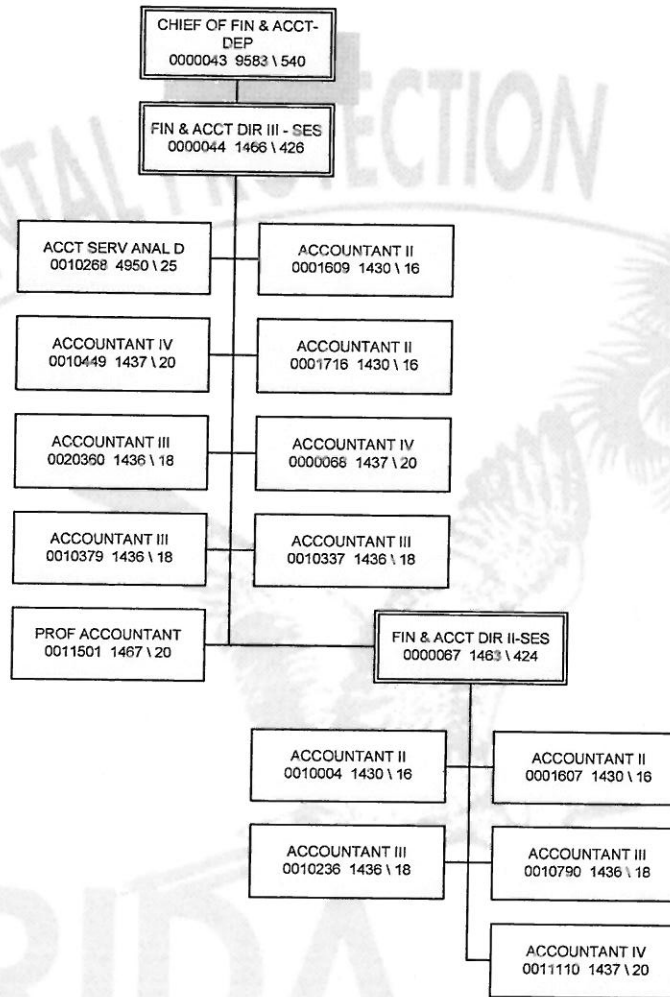


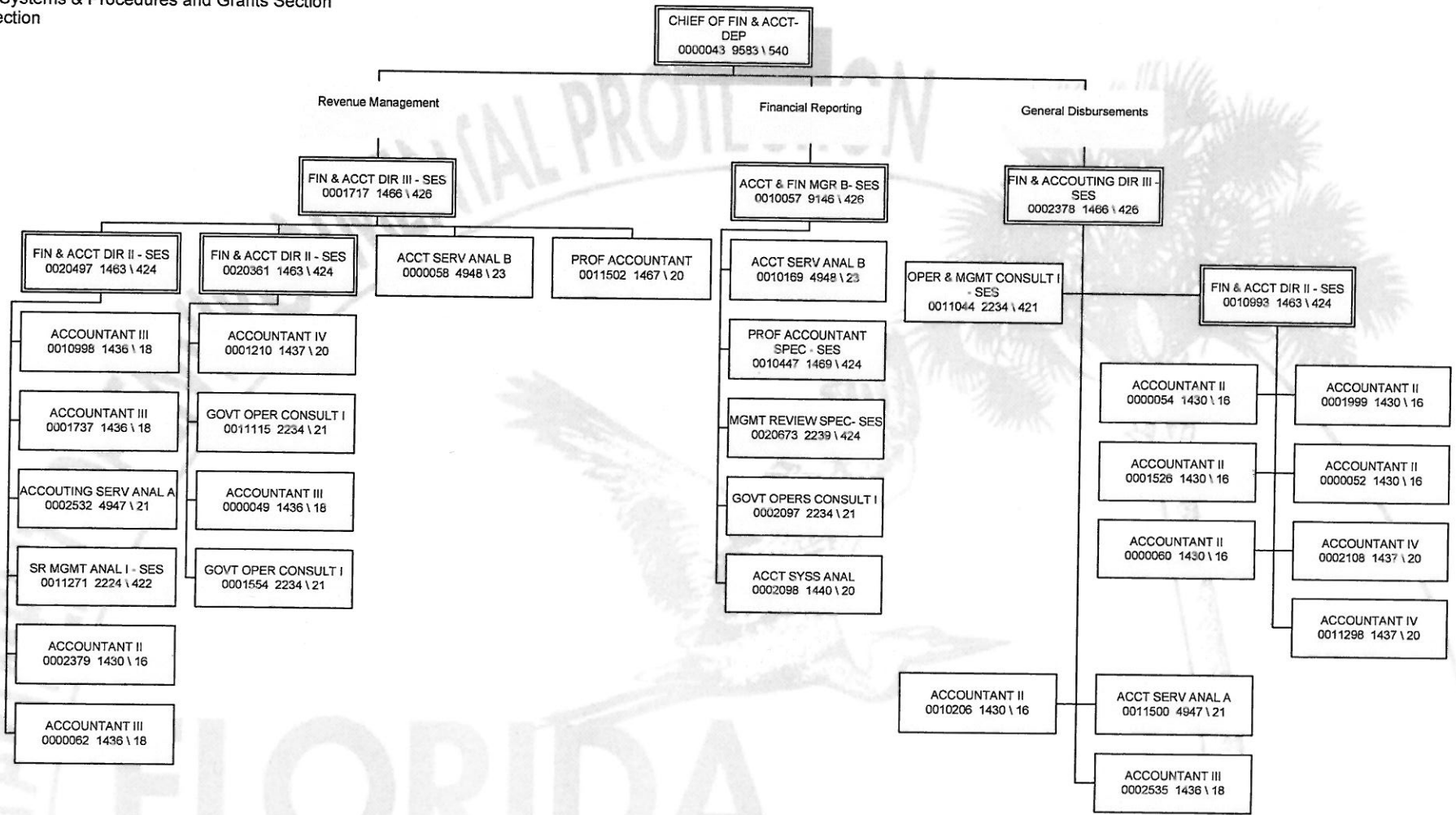


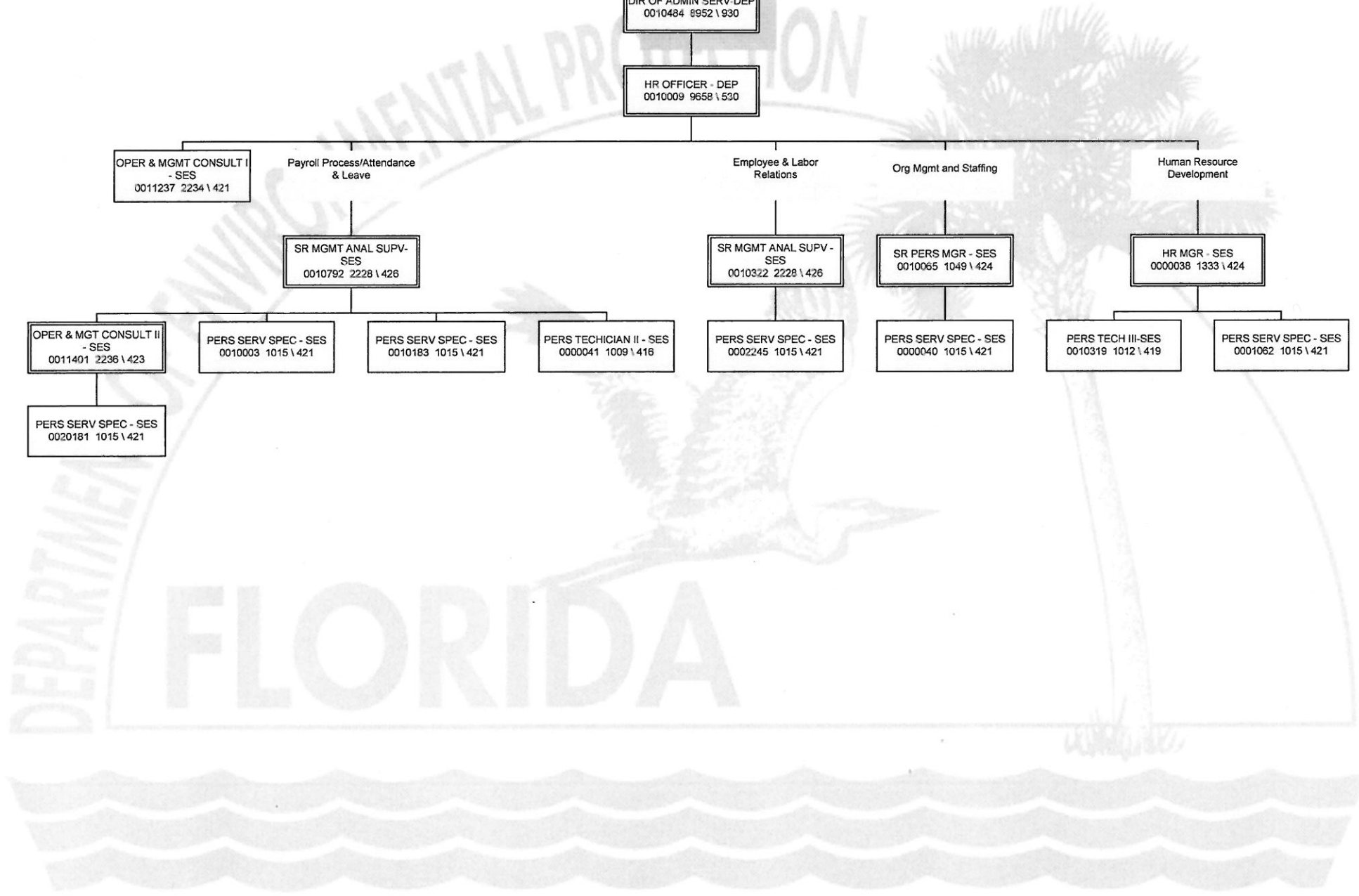
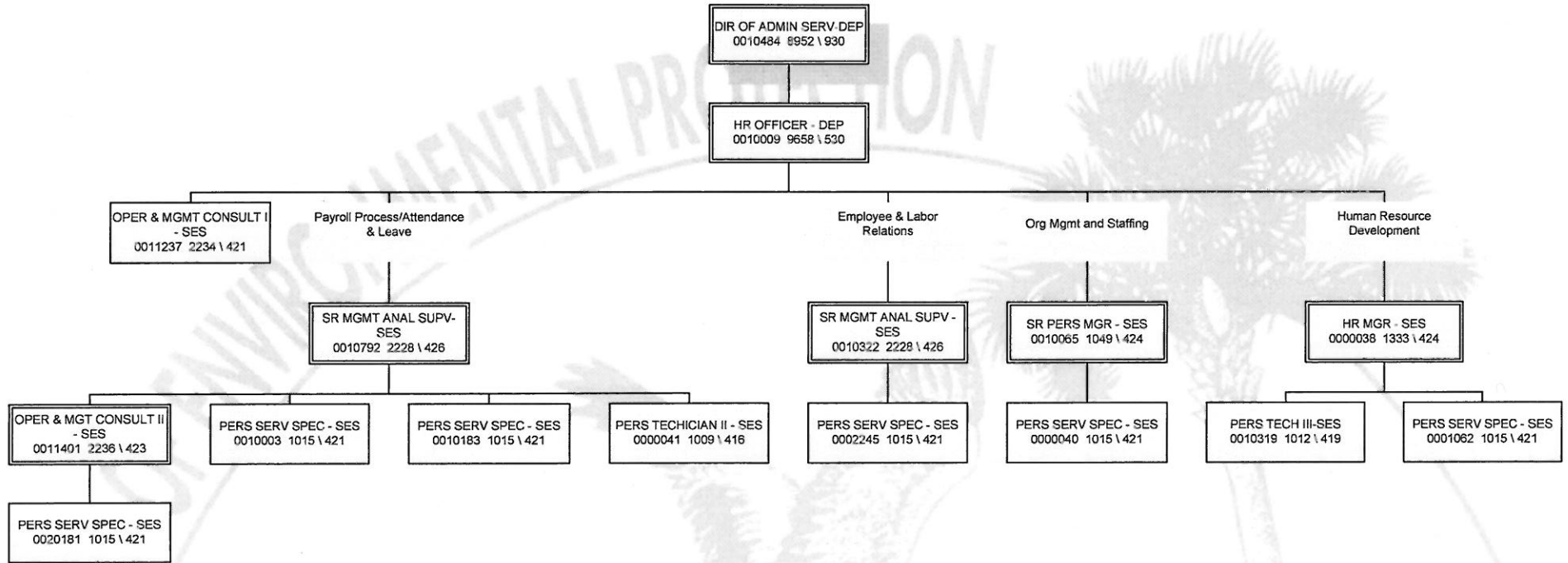


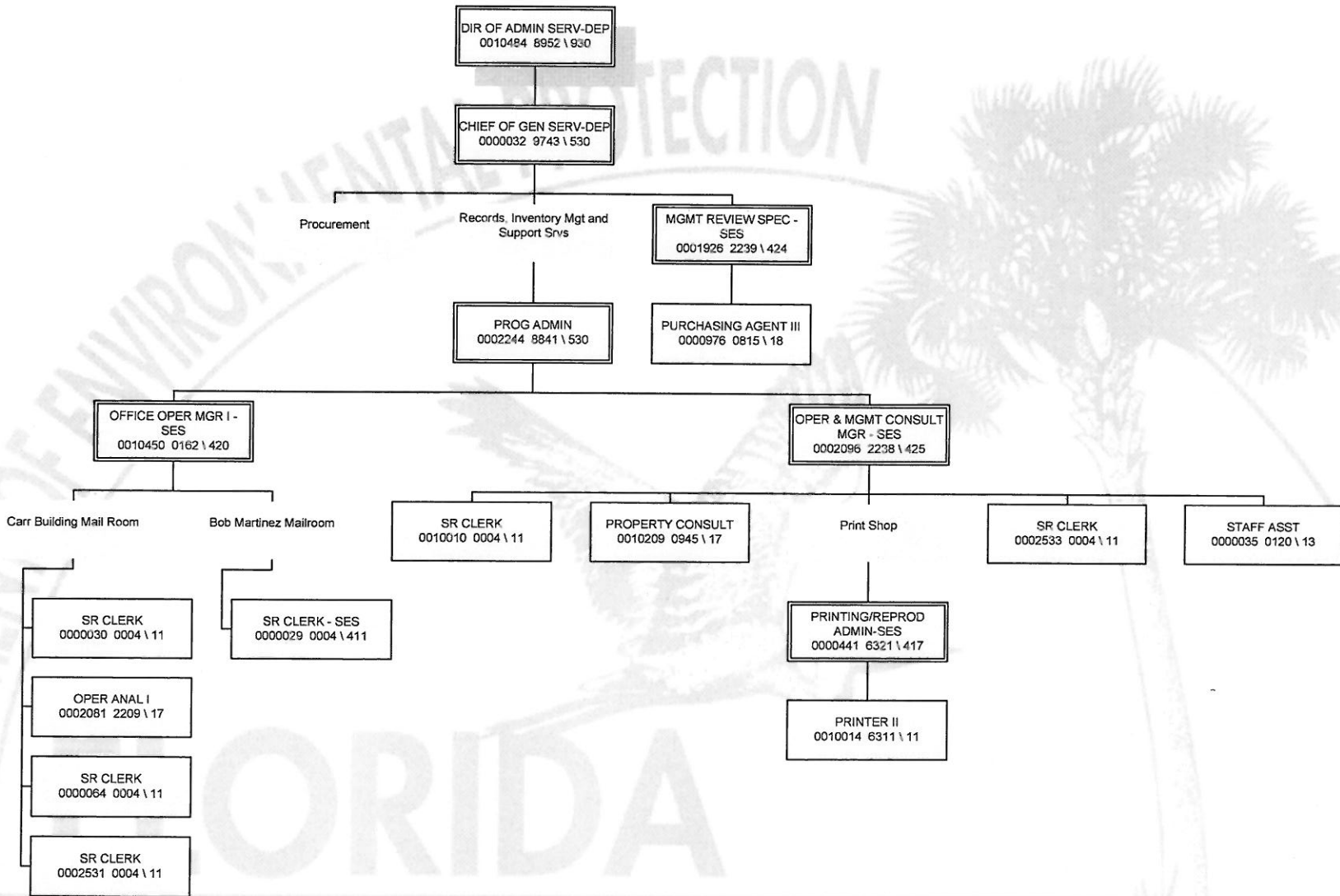


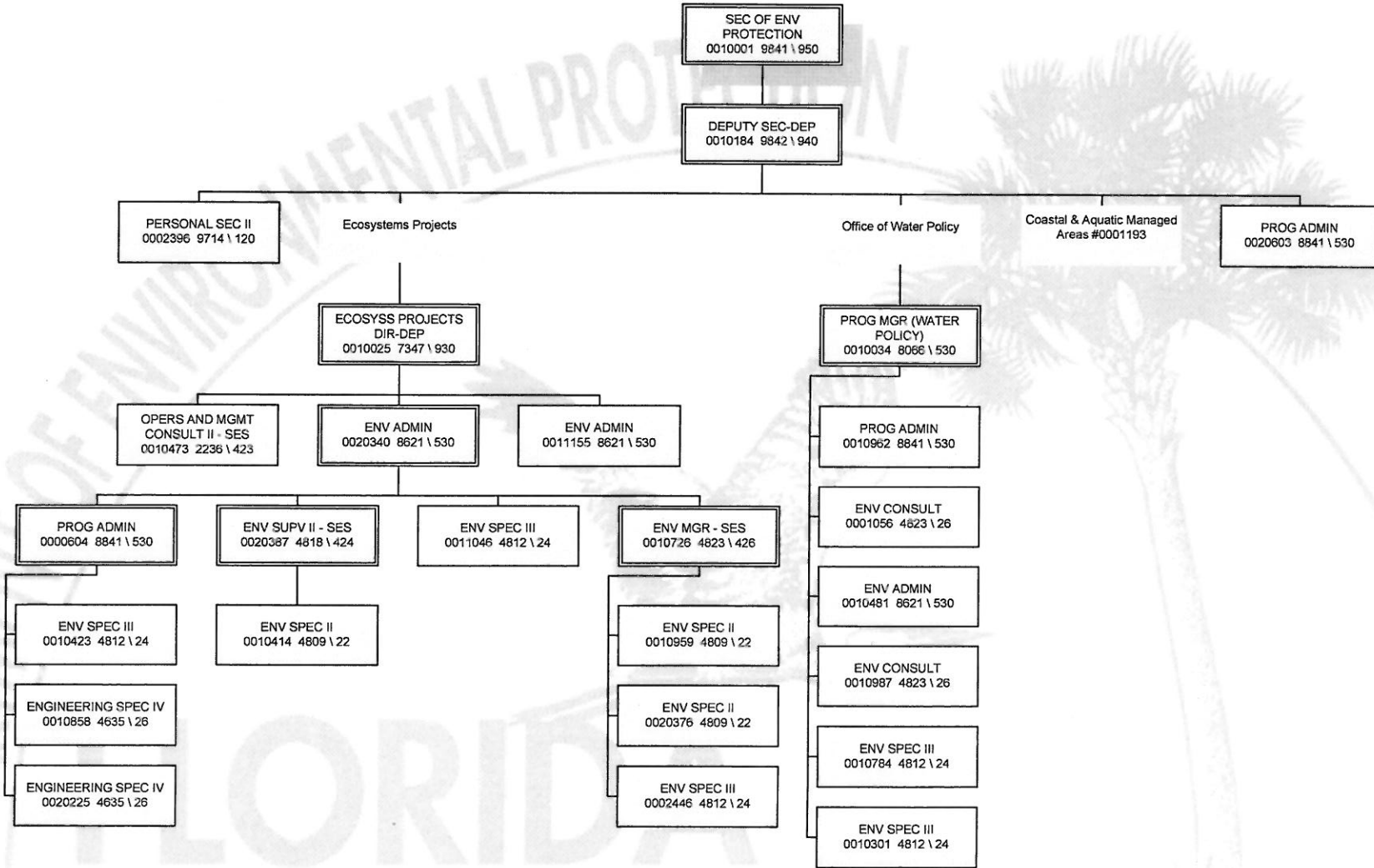


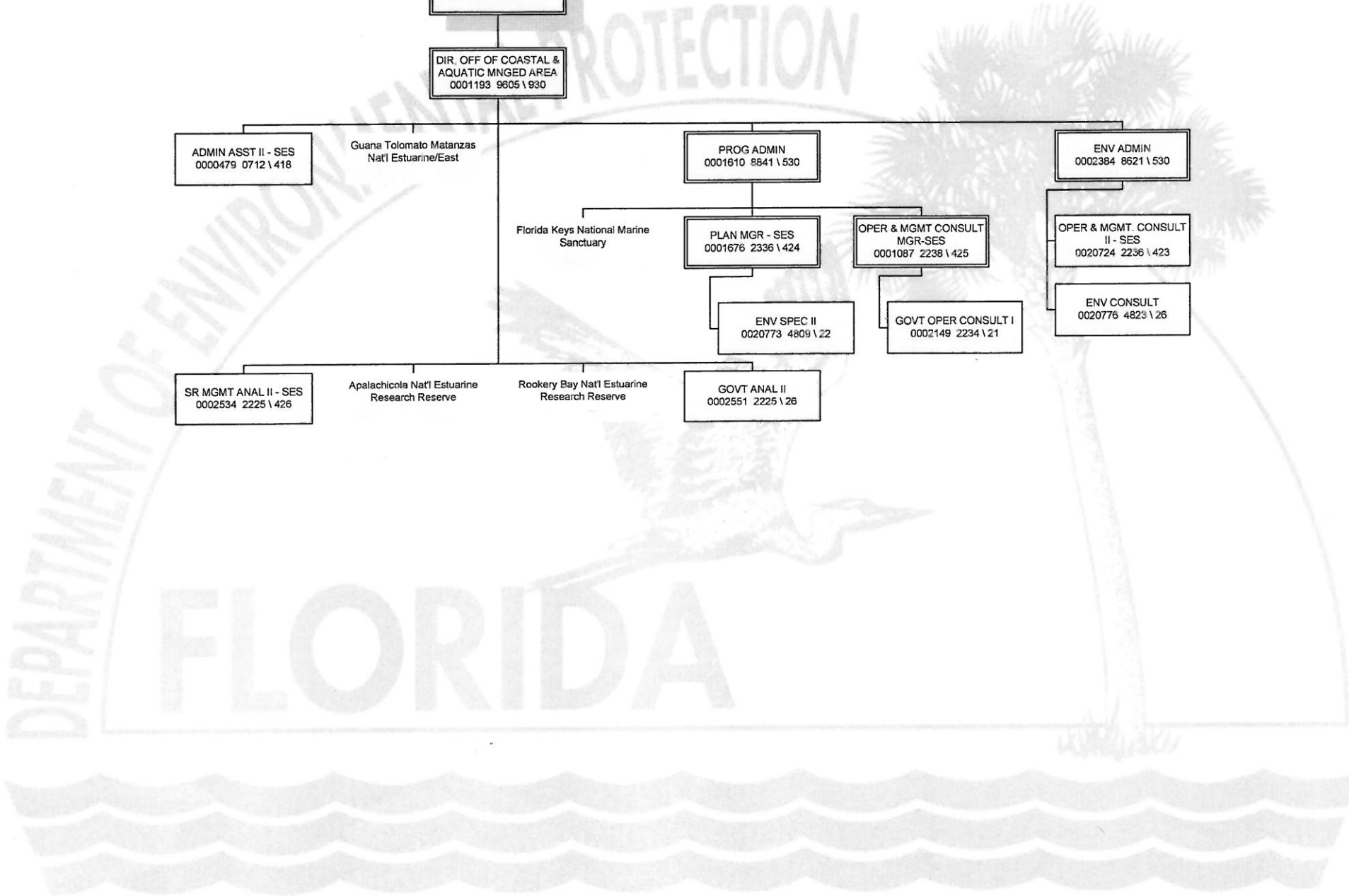
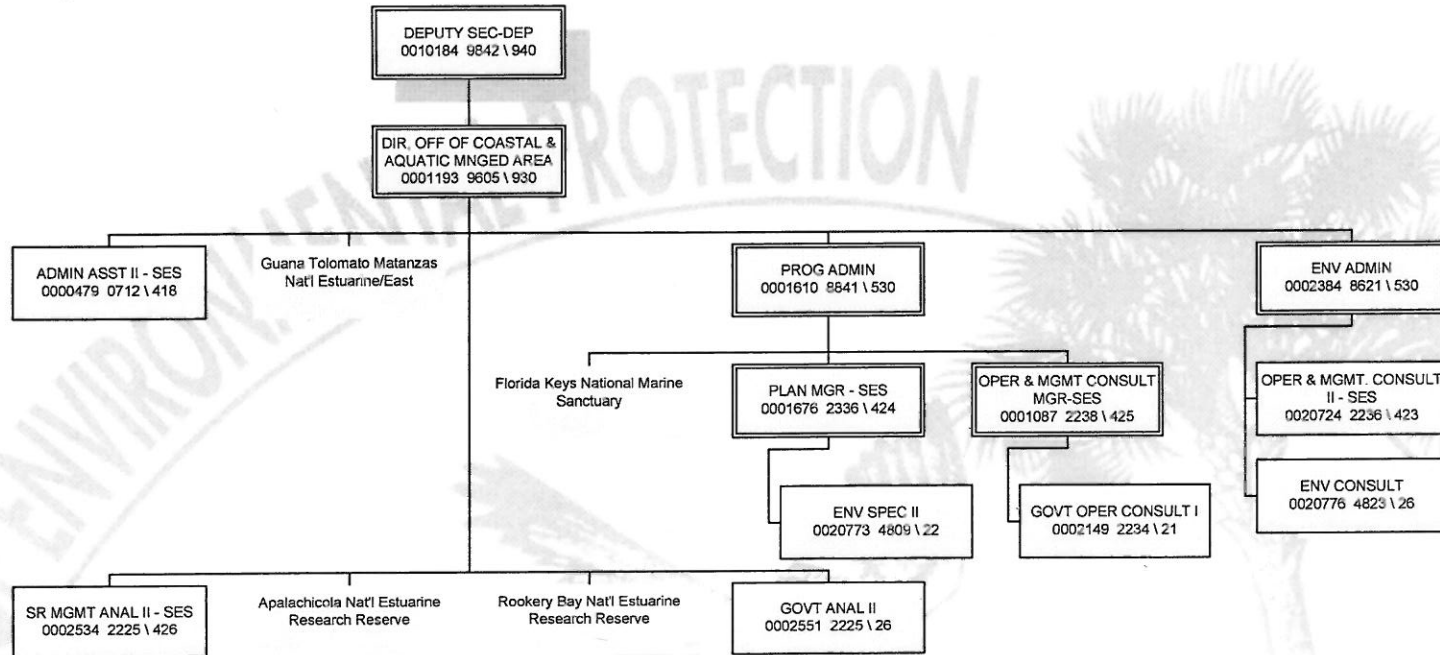














DIR, OFF OF COASTAL &  
 AQUATIC MNGD AREA  
 0001193 9605 \ 930

Rookery Bay Nat'l Estuarine  
 Research Reserve

Apalachicola Nat'l Estuarine  
 Research Reserve

ENV ADMIN  
 0002016 8621 \ 530

ENV ADMIN  
 0002079 8621 \ 530

ENV MGR - SES  
 0001841 4823 \ 426

ENV SPEC III  
 0002004 4812 \ 24

ENV SPEC III  
 0020574 4812 \ 24

ENV SPEC III - SES  
 0002008 4812 \ 424

ENV SPEC II  
 0020721 4809 \ 22

FACILITY SERV CONSULT  
 0000376 0836 \ 19

ENV SPEC III  
 0020775 4812 \ 24

BUSINESS CONSULT I  
 0002151 0736 \ 20

ENV SPEC II  
 0002591 4809 \ 22

ENV SPEC I  
 0020772 4806 \ 19

OPER & MGMT CONSULT I  
 - SES  
 0001840 2234 \ 421

ENV SPEC III - SES  
 0002145 4812 \ 424

ENV SPEC III - SES  
 0020254 4812 \ 424

ENV SPEC III - SES  
 0001951 4812 \ 424

ADMIN ASST I  
 0020249 0709 \ 15

ADMIN ASST II  
 0001564 0712 \ 18

ENV SPEC III - SES  
 0010522 4812 \ 424

ENV SPEC II  
 0000655 4809 \ 22

ENV SPEC I  
 0020645 4806 \ 19

ENV SPEC II  
 0002009 4809 \ 22

ENV SPEC I  
 0020646 4806 \ 19

ENV SPEC I  
 0010519 4806 \ 19

RESEARCH ASST  
 0001321 3120 \ 18

OPER & MGMT CONSULT  
 II - SES  
 0001702 2236 \ 423

ENV SPEC I  
 0020646 4806 \ 19

ENV SPEC III - SES  
 0002493 4812 \ 424

ENV SPEC III - SES  
 0020369 4612 \ 424

ENV SPEC III - SES  
 0020720 4812 \ 424

ADMIN ASST I  
 0000364 0709 \ 15

ENV SPEC II  
 0002010 4809 \ 22

ENV SPEC I  
 0020644 4806 \ 19

ENV SPEC II - SES  
 0020245 4809 \ 422

ENV SPEC II  
 0002382 4809 \ 22

ADMIN ASST I  
 0000364 0709 \ 15

ADMIN ASST I  
 0002148 0709 \ 15

ENV SPEC III - SES  
 0001563 4812 \ 424

ENV MGR - SES  
 0001839 4823 \ 426

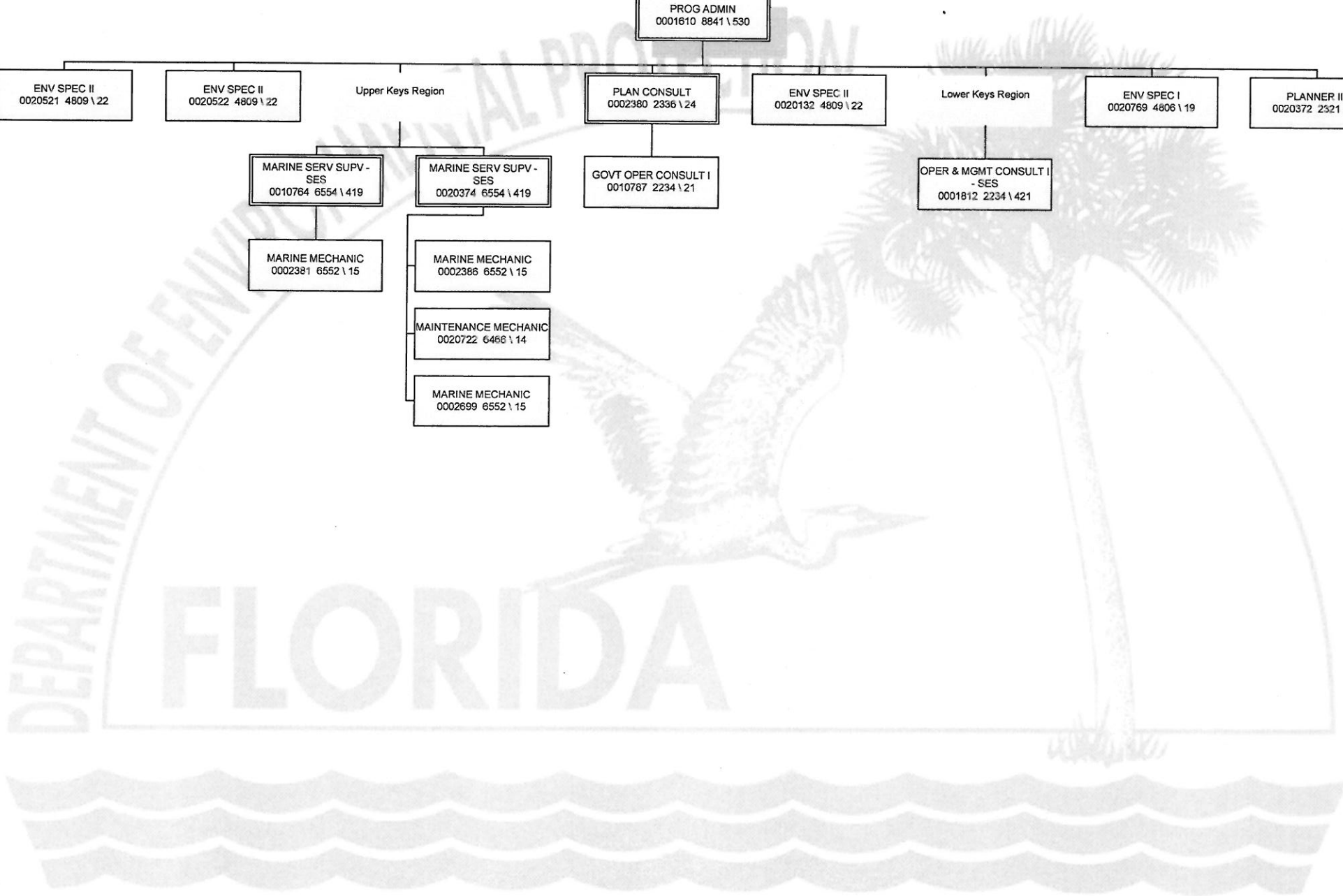
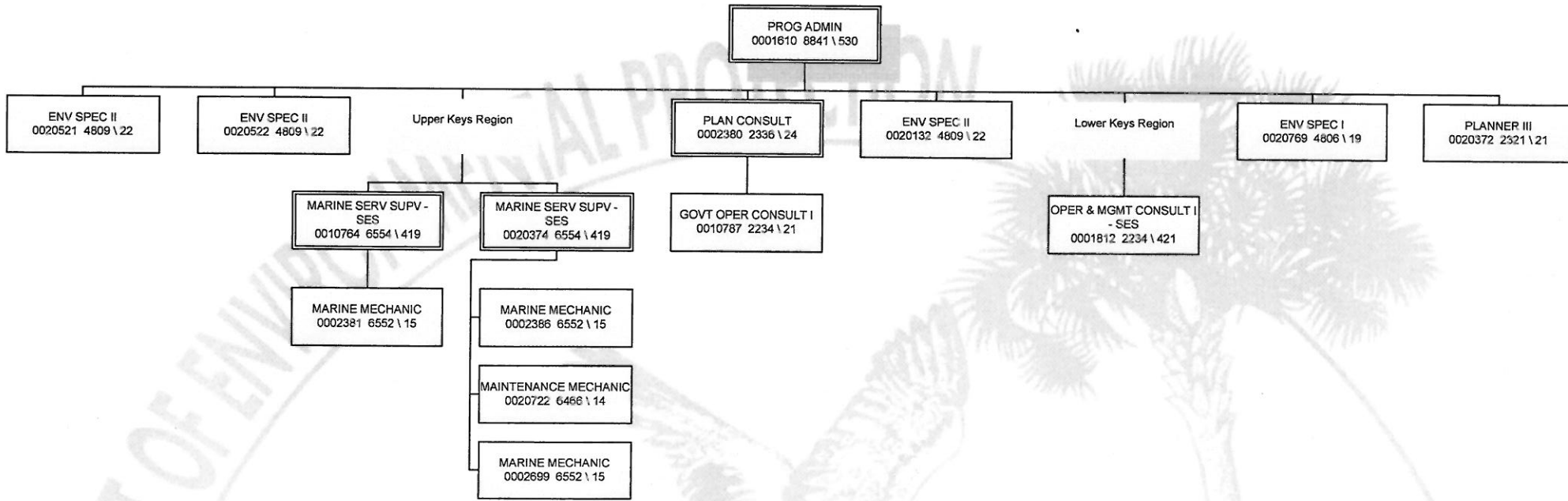
ENV SPEC II  
 0020632 4809 \ 22

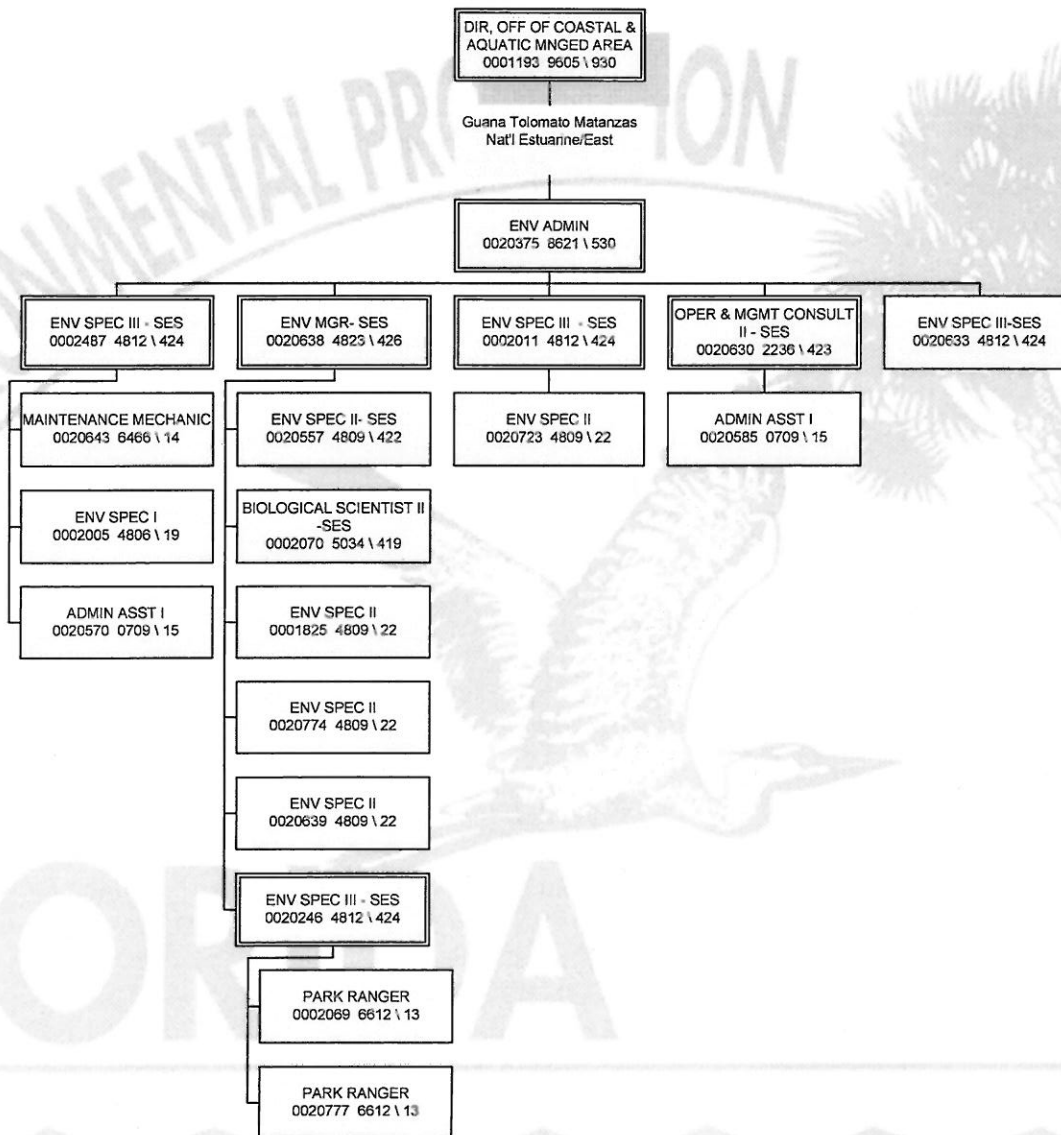
ENV SPEC II  
 0002553 4809 \ 22

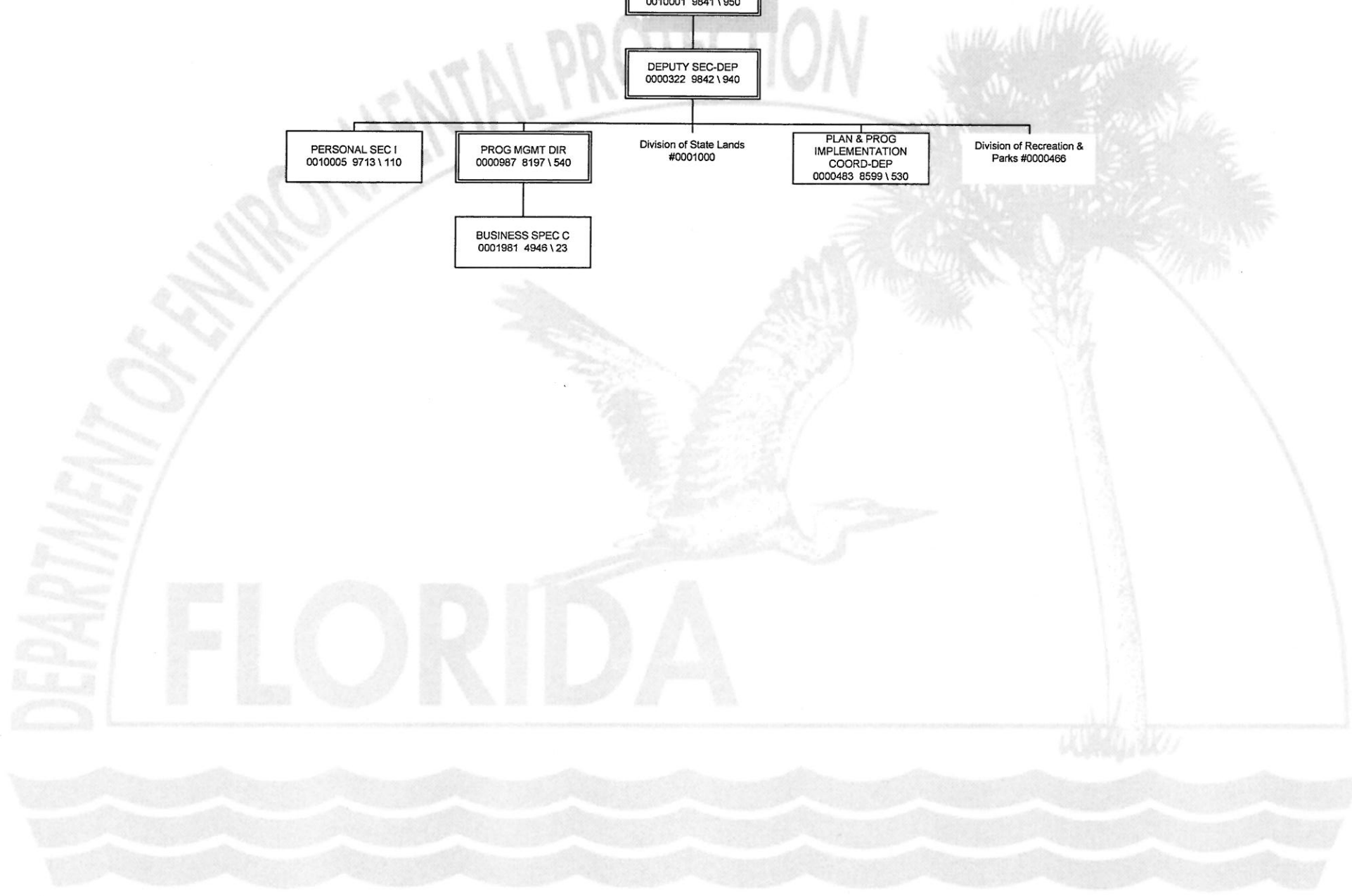
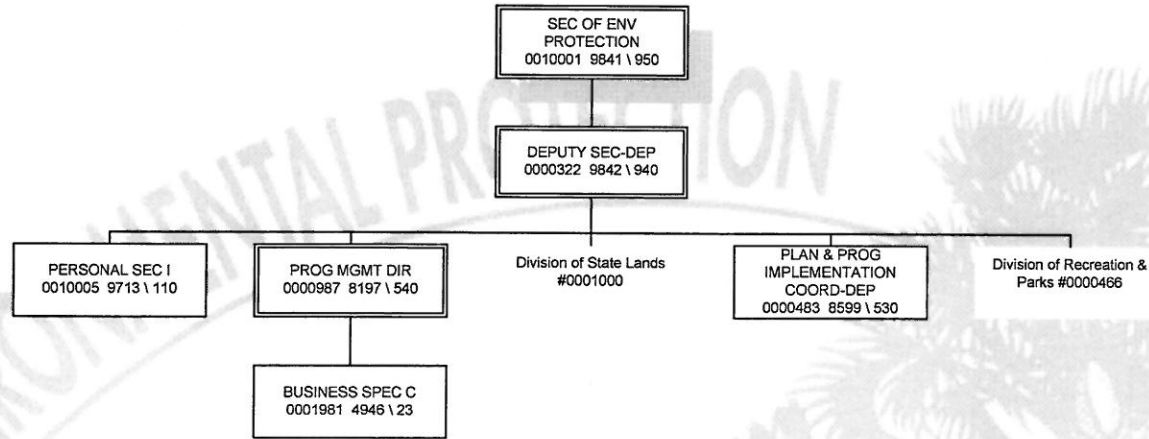
PARK SERV SPEC  
 0001448 6620 \ 17

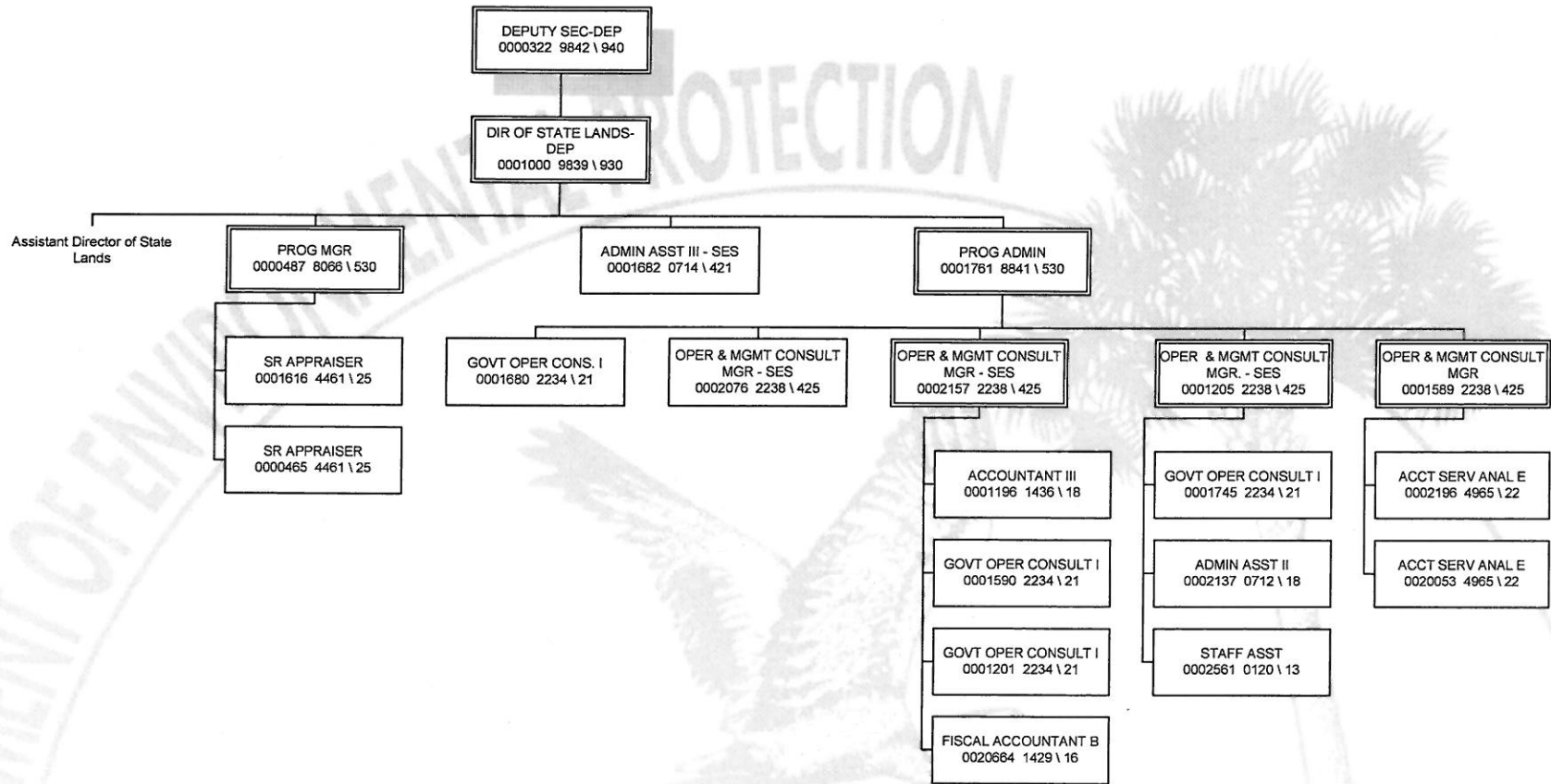
ENV SPEC II  
 0000342 4809 \ 22

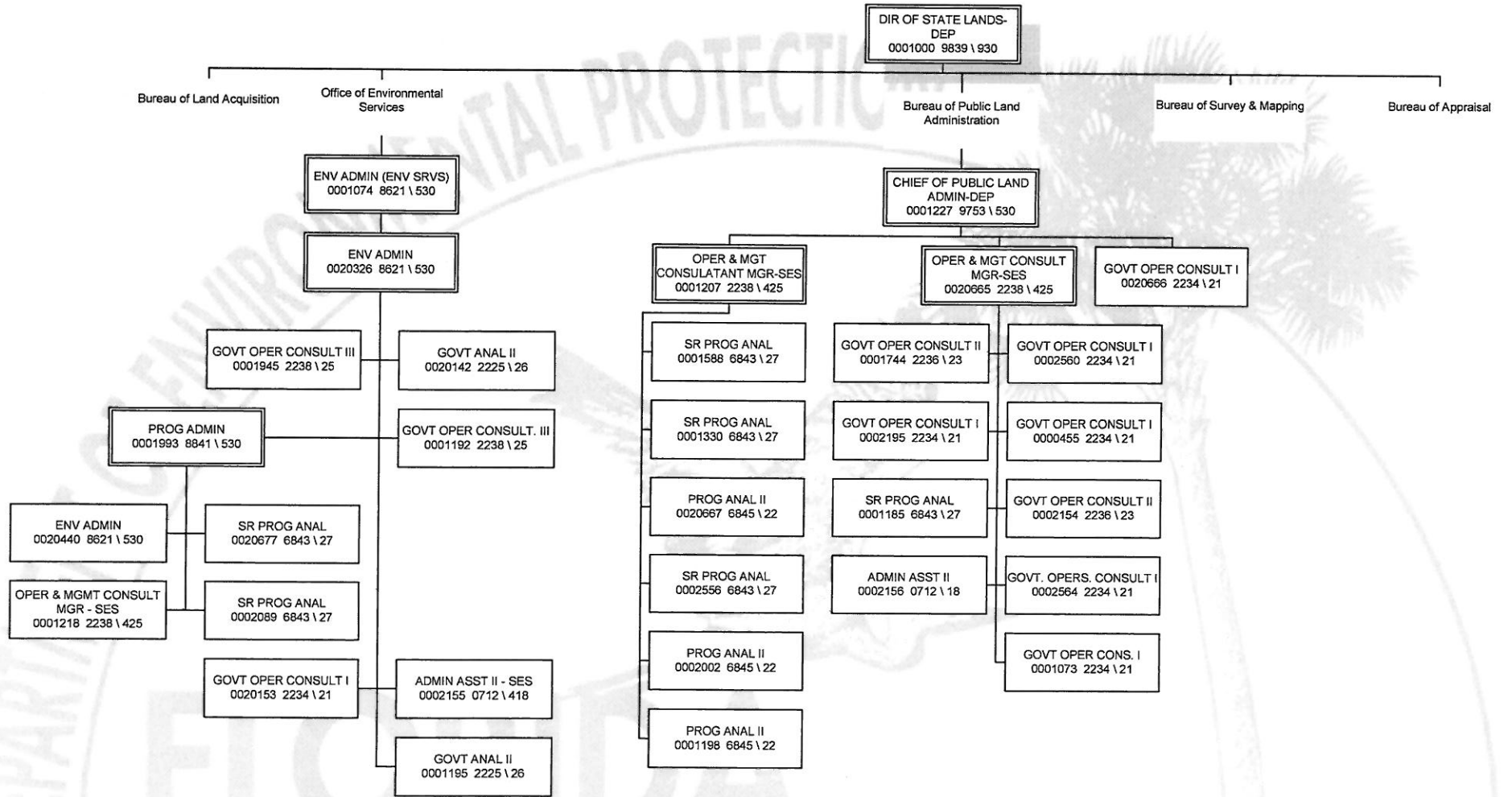
SEC SPEC  
 0020634 0105 \ 10



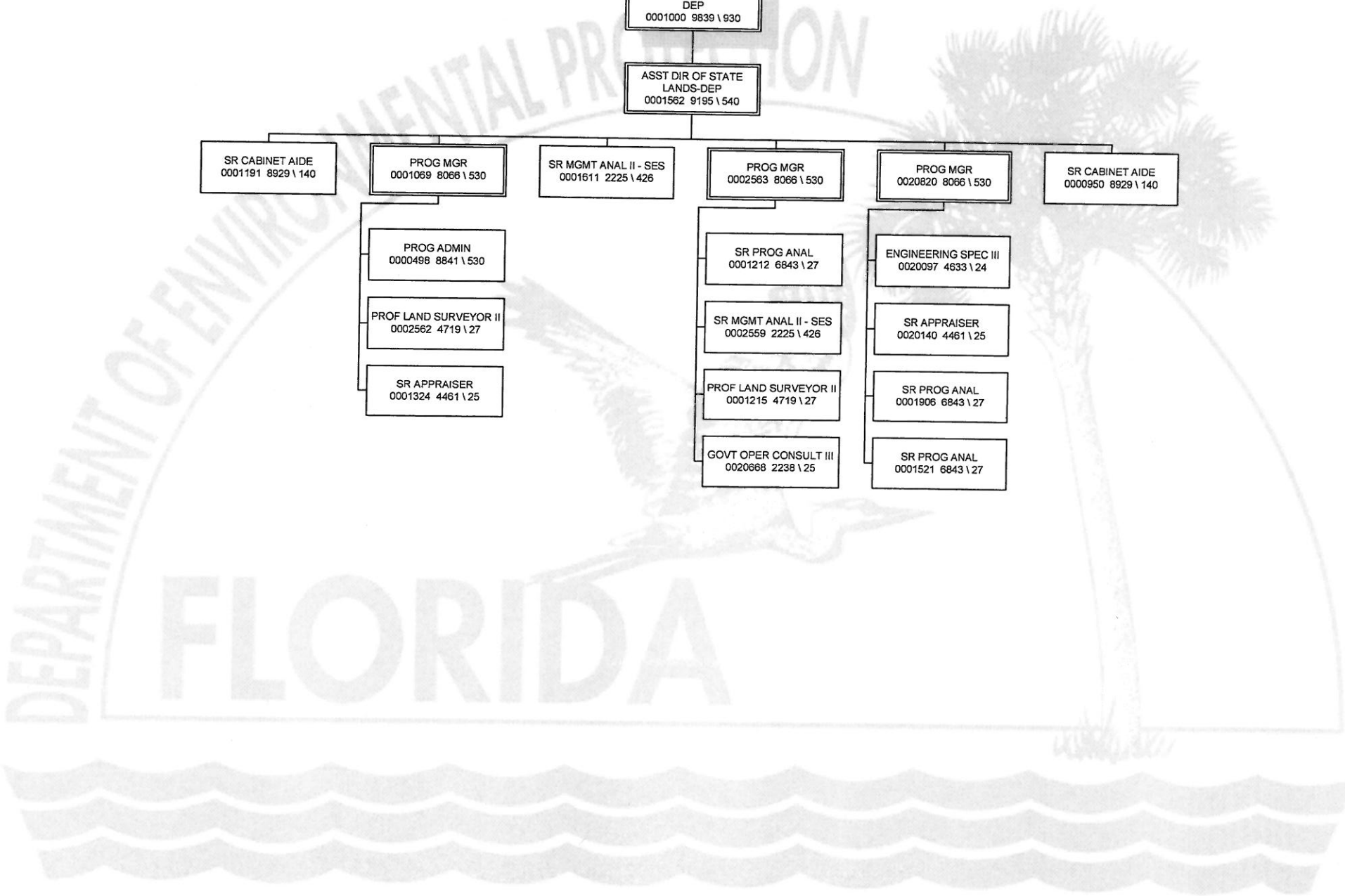
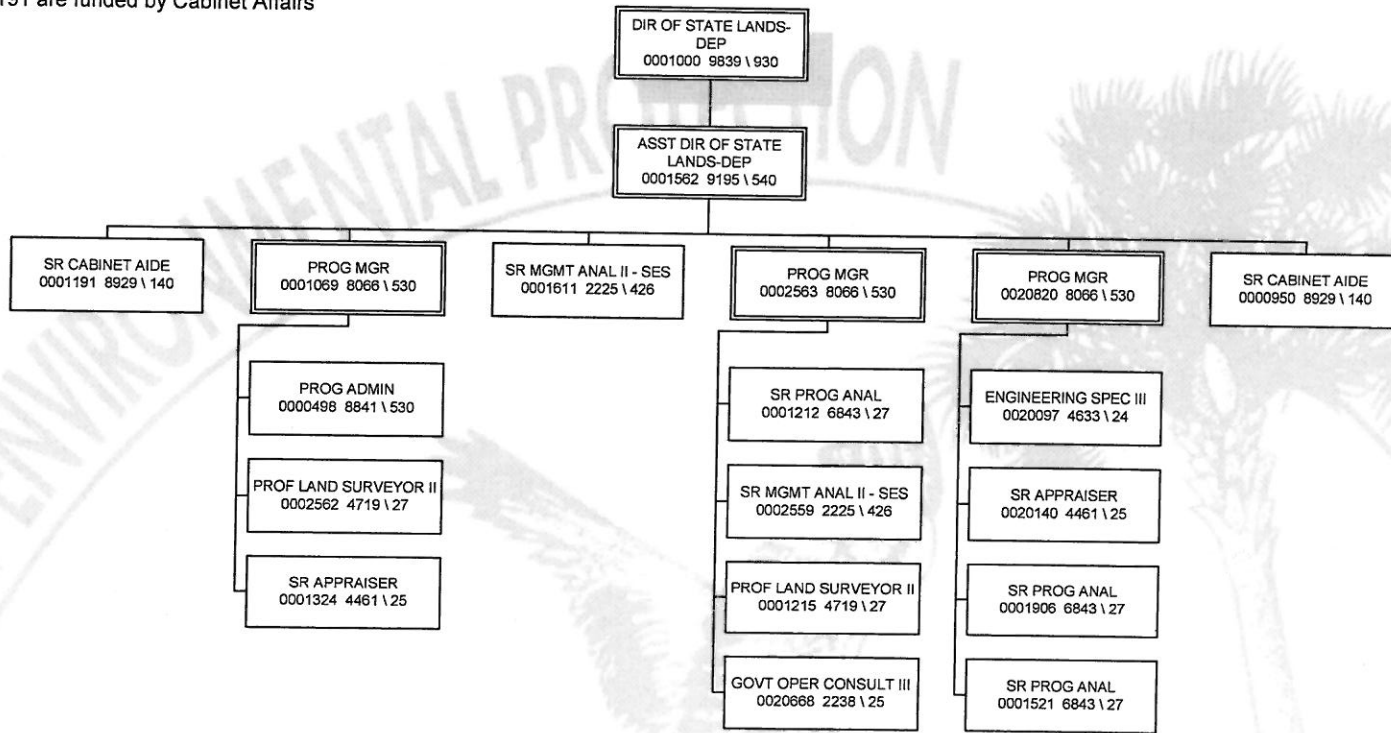


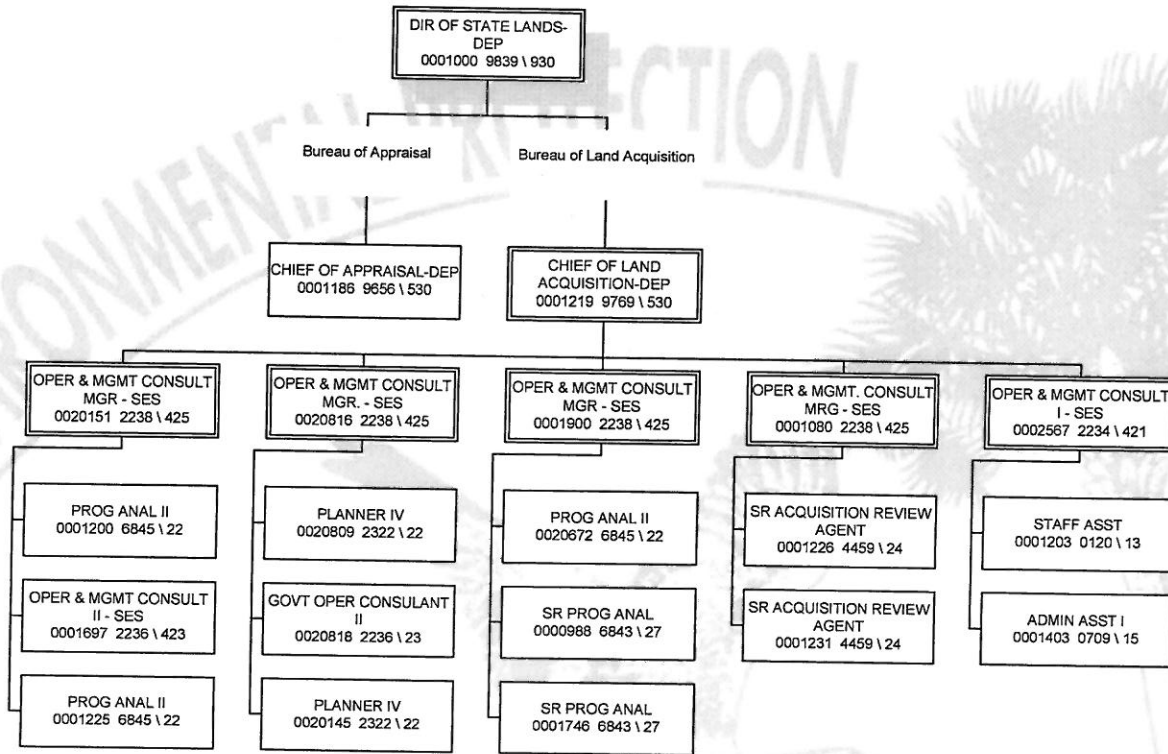




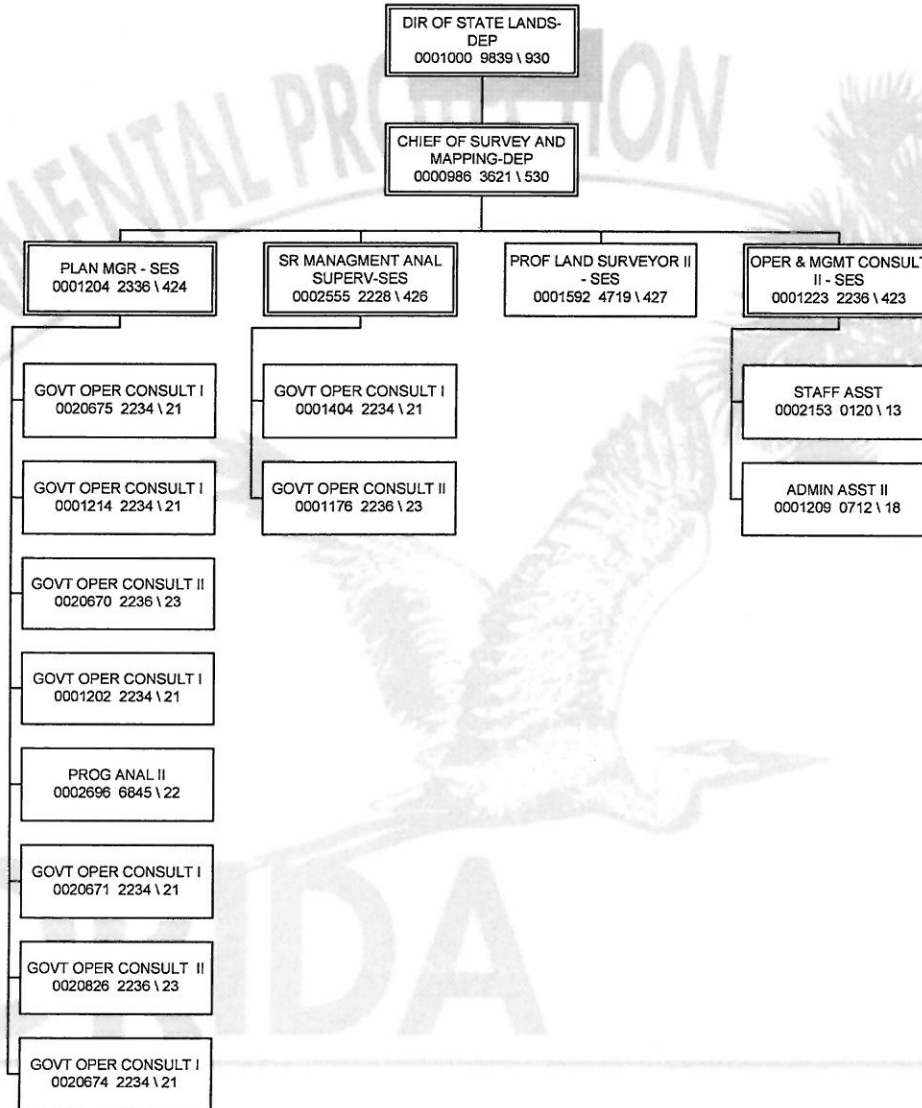


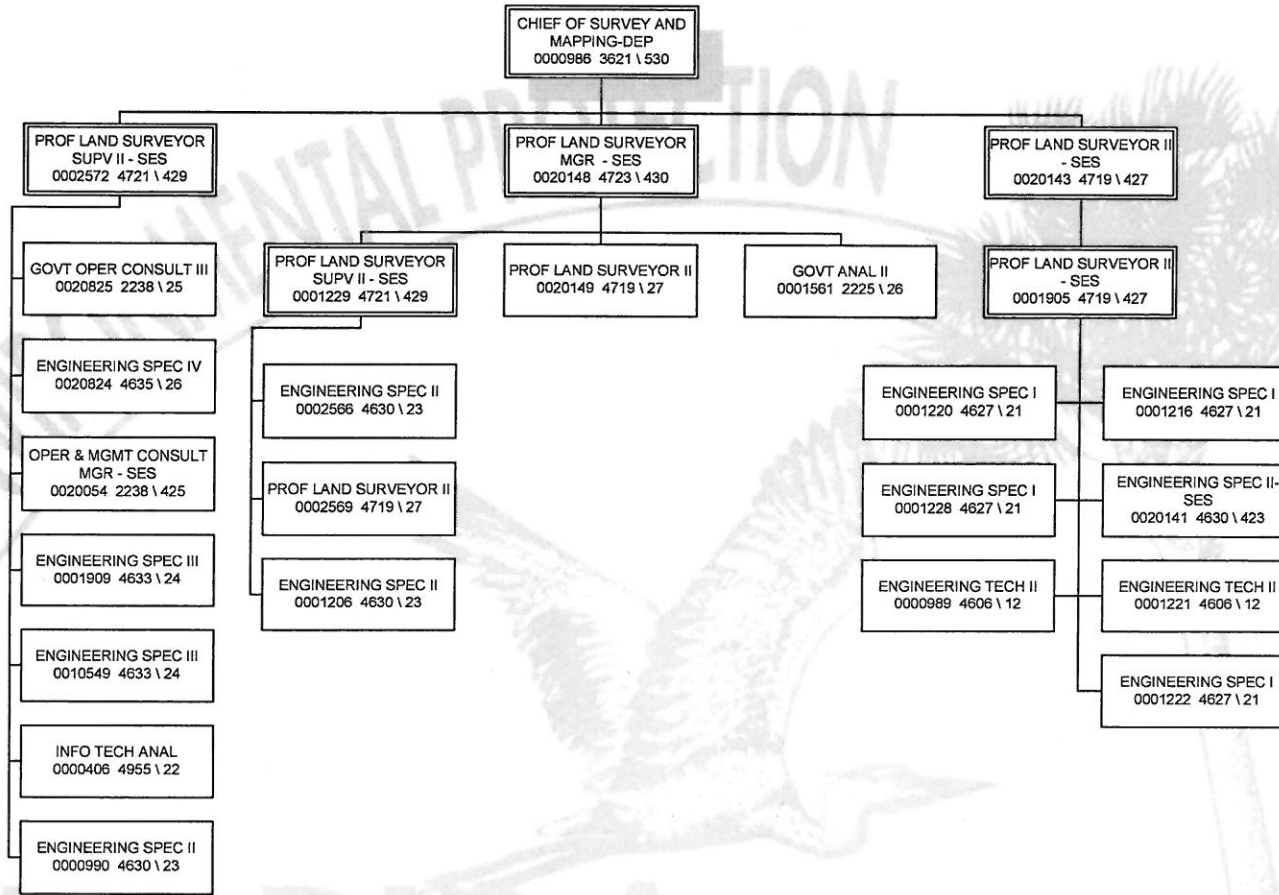
Position #'s 0000950 and 0001191 are funded by Cabinet Affairs

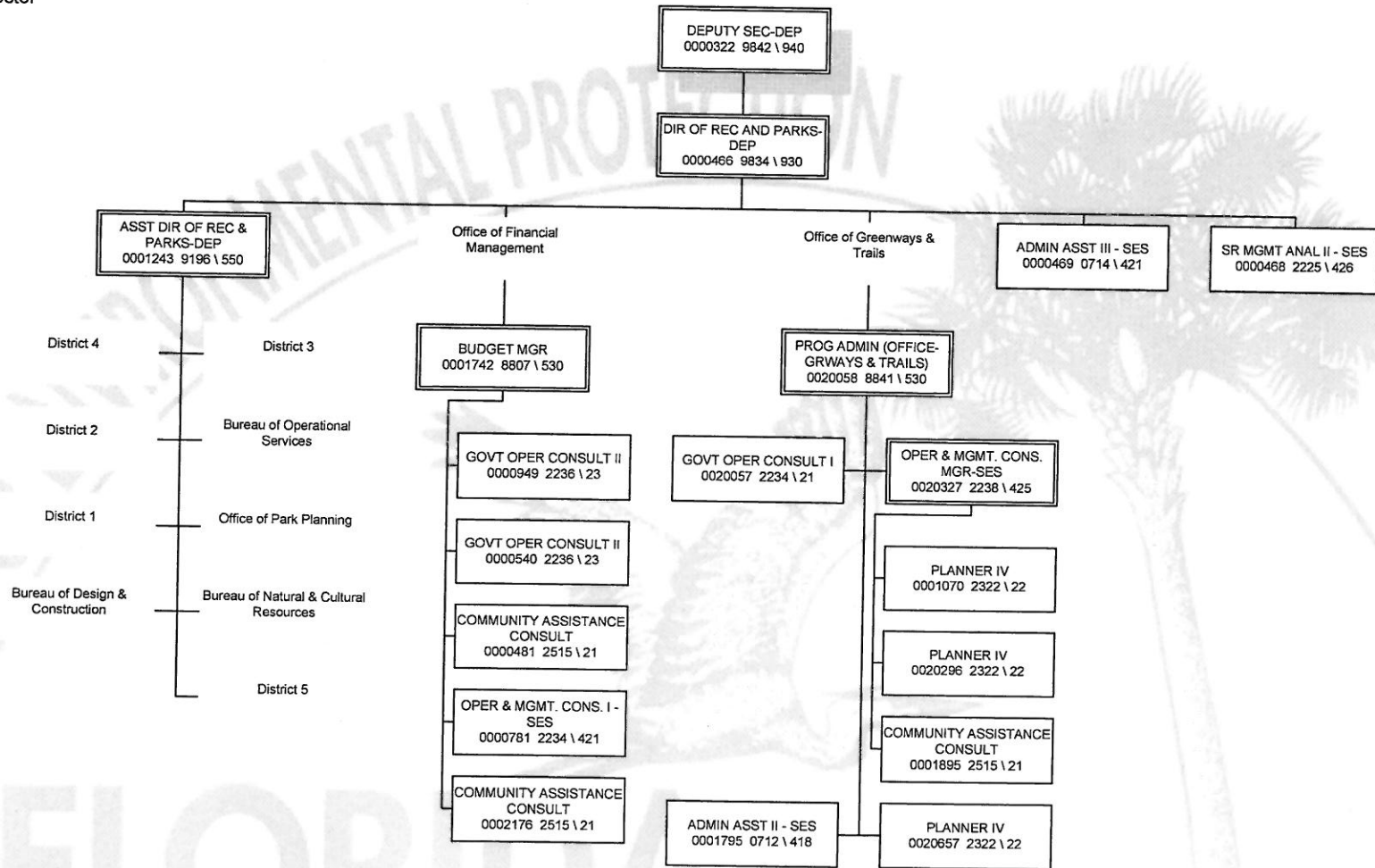




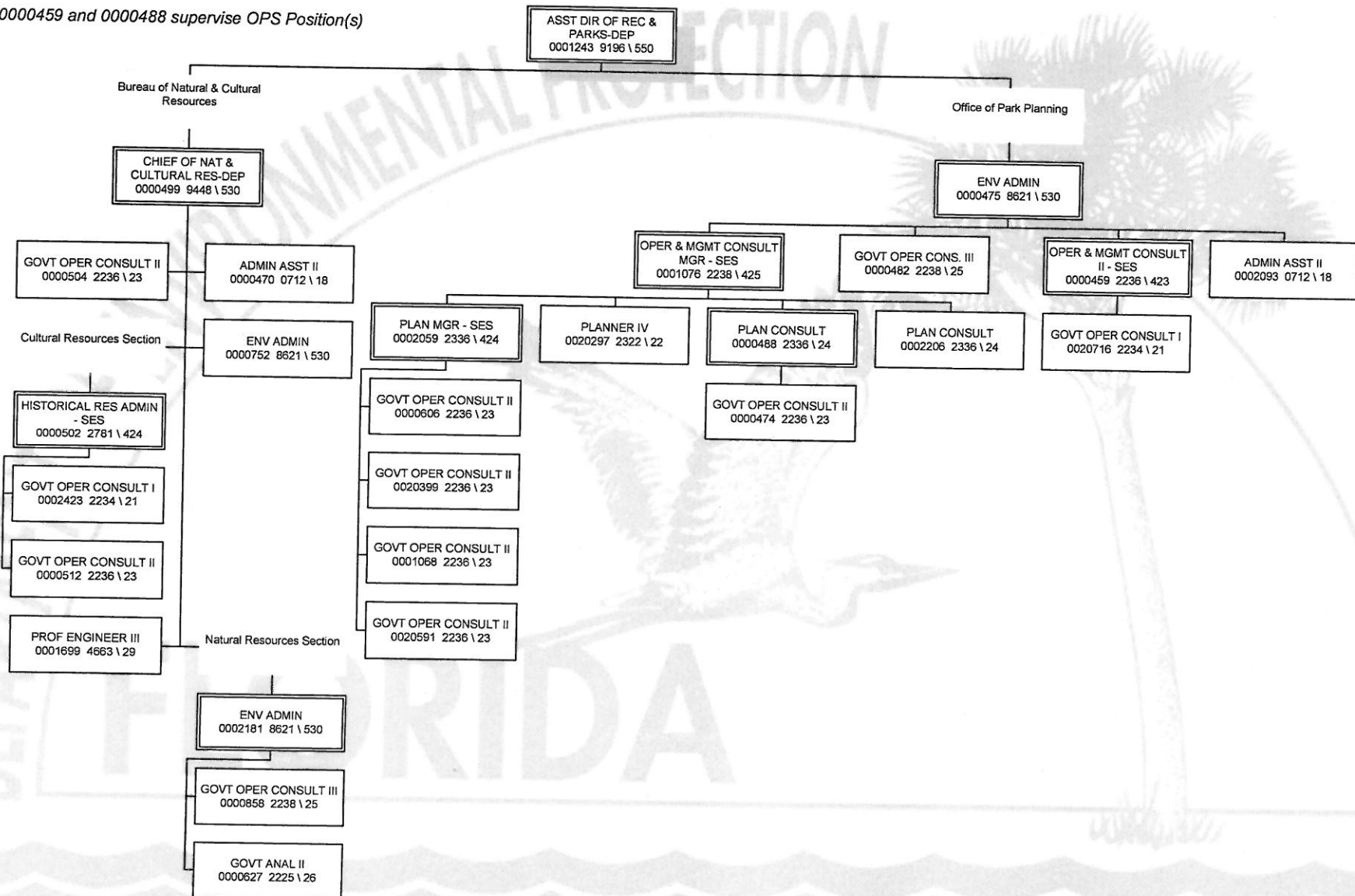




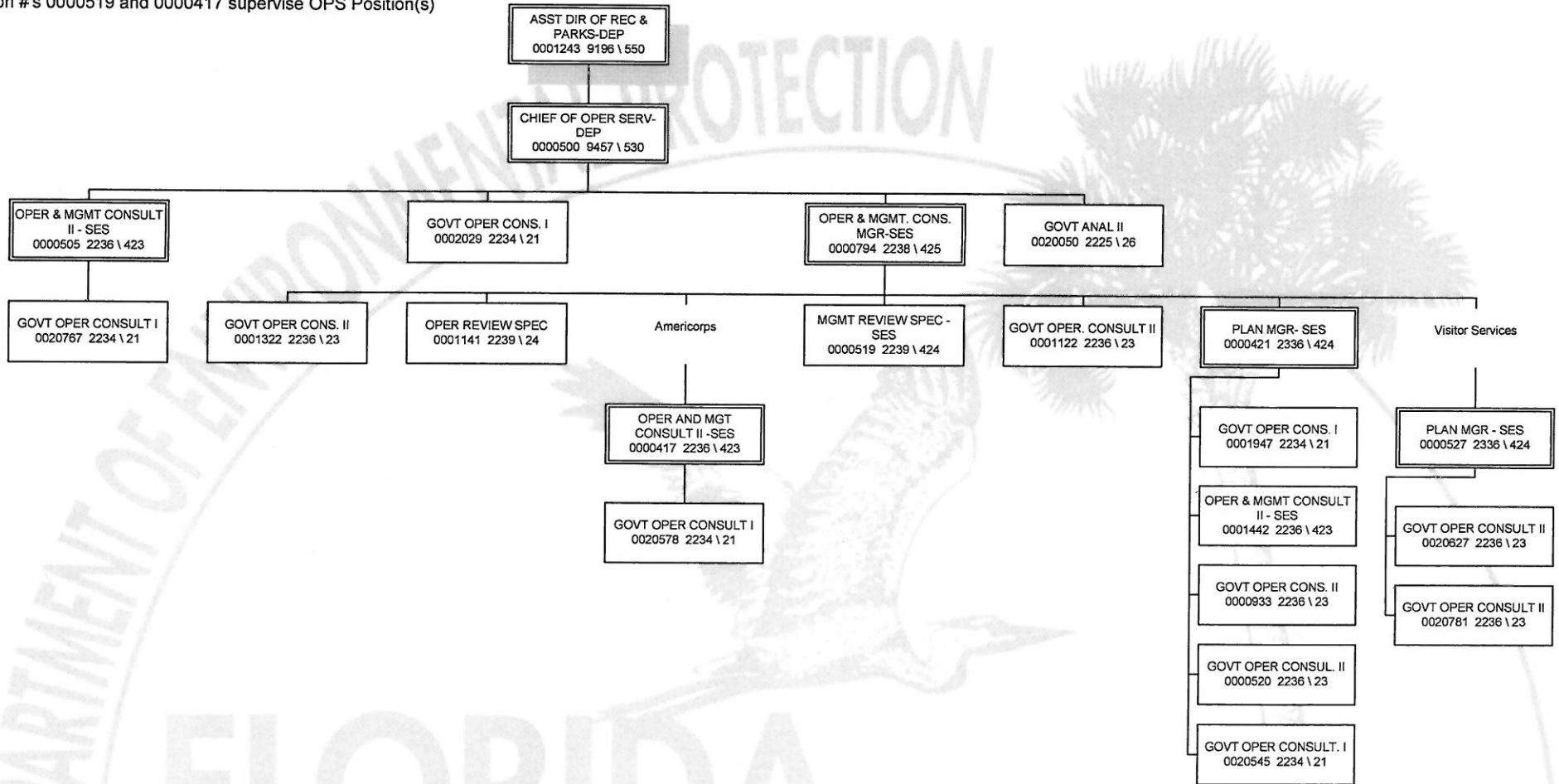




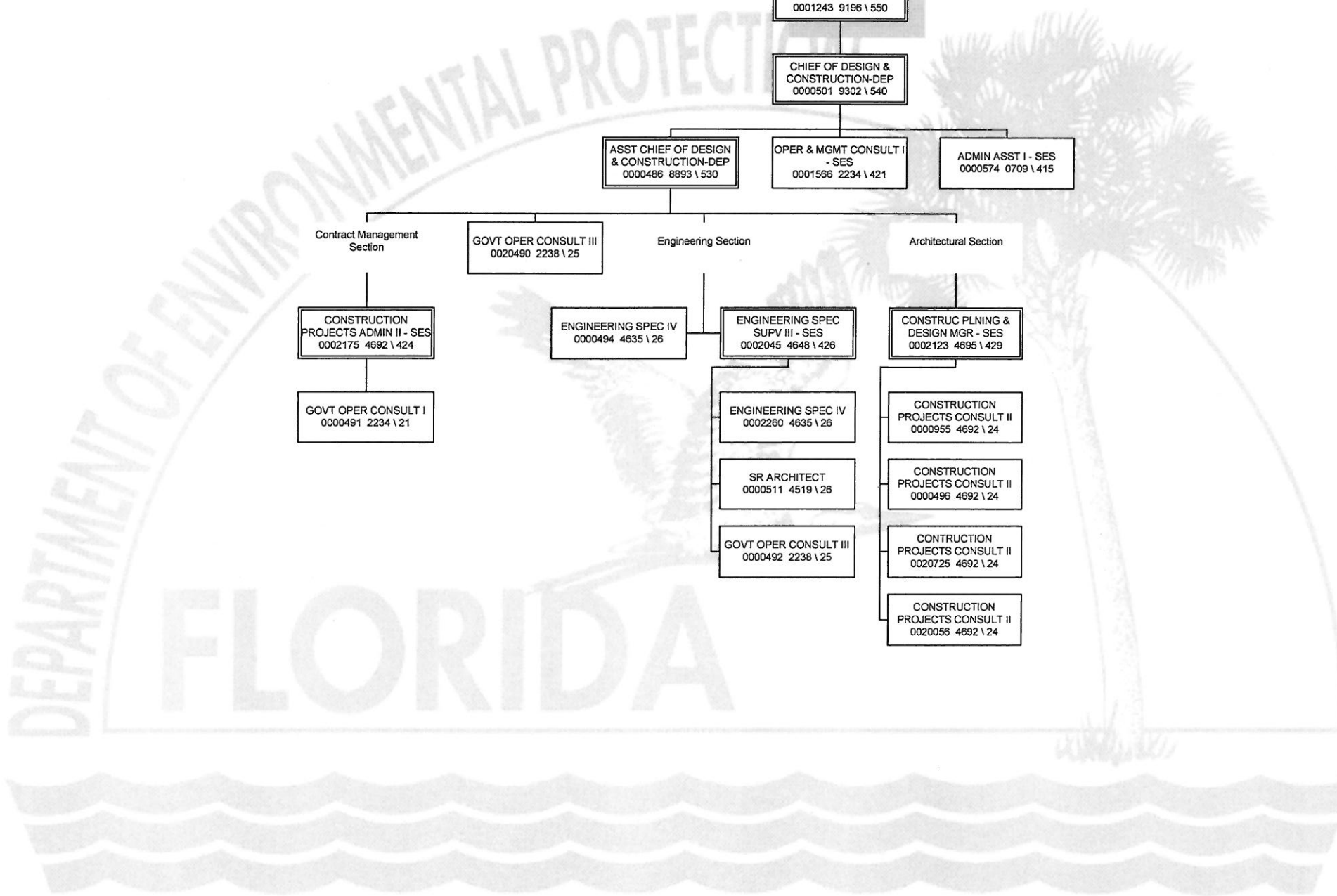
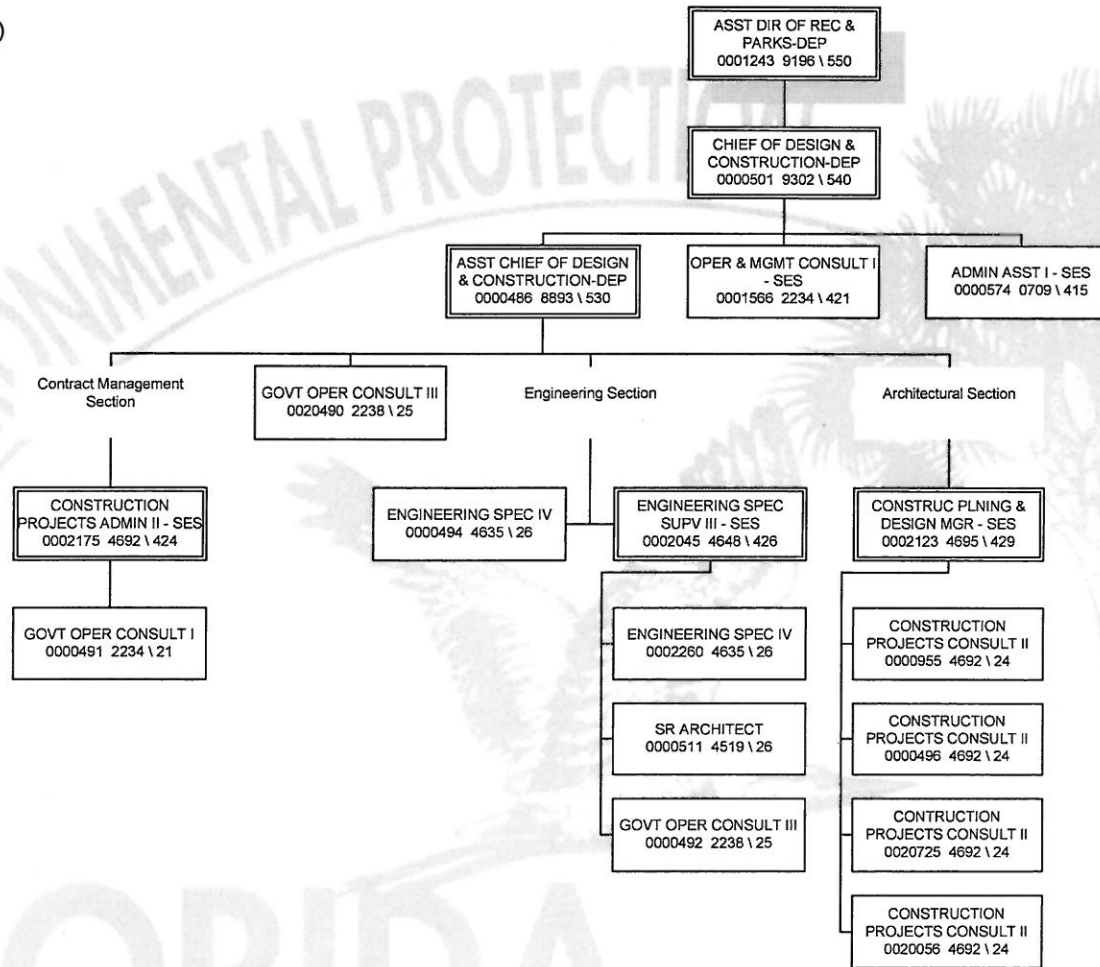
Position #'s 0000459 and 0000488 supervise OPS Position(s)

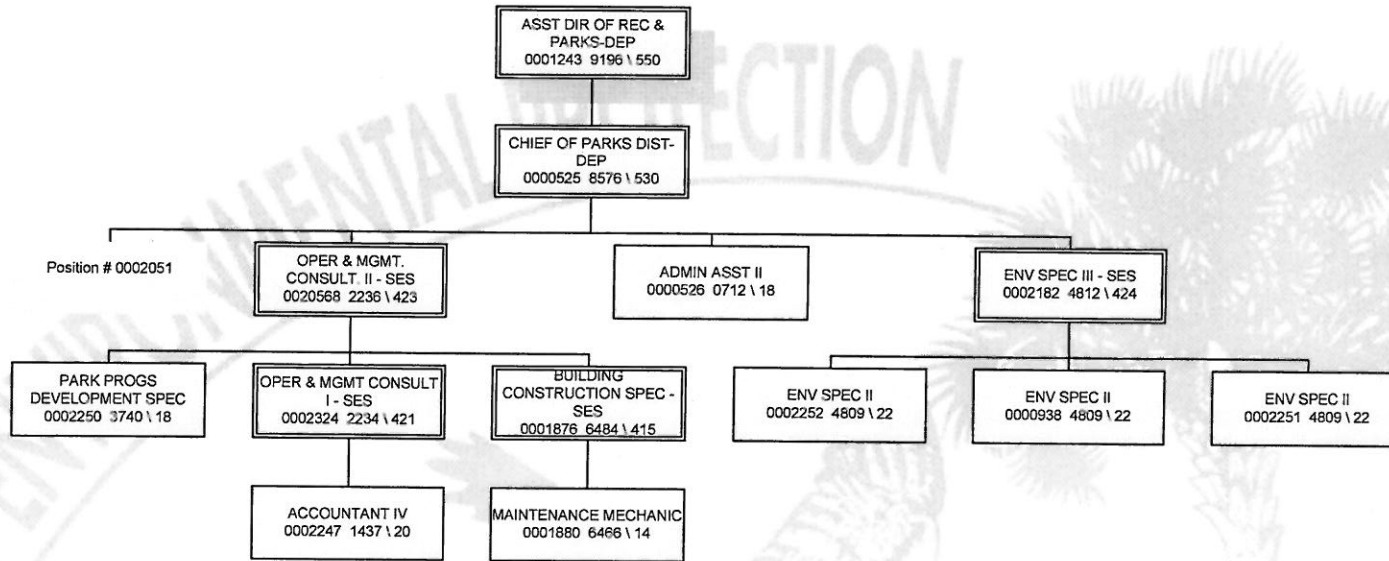


Position #'s 0000519 and 0000417 supervise OPS Position(s)



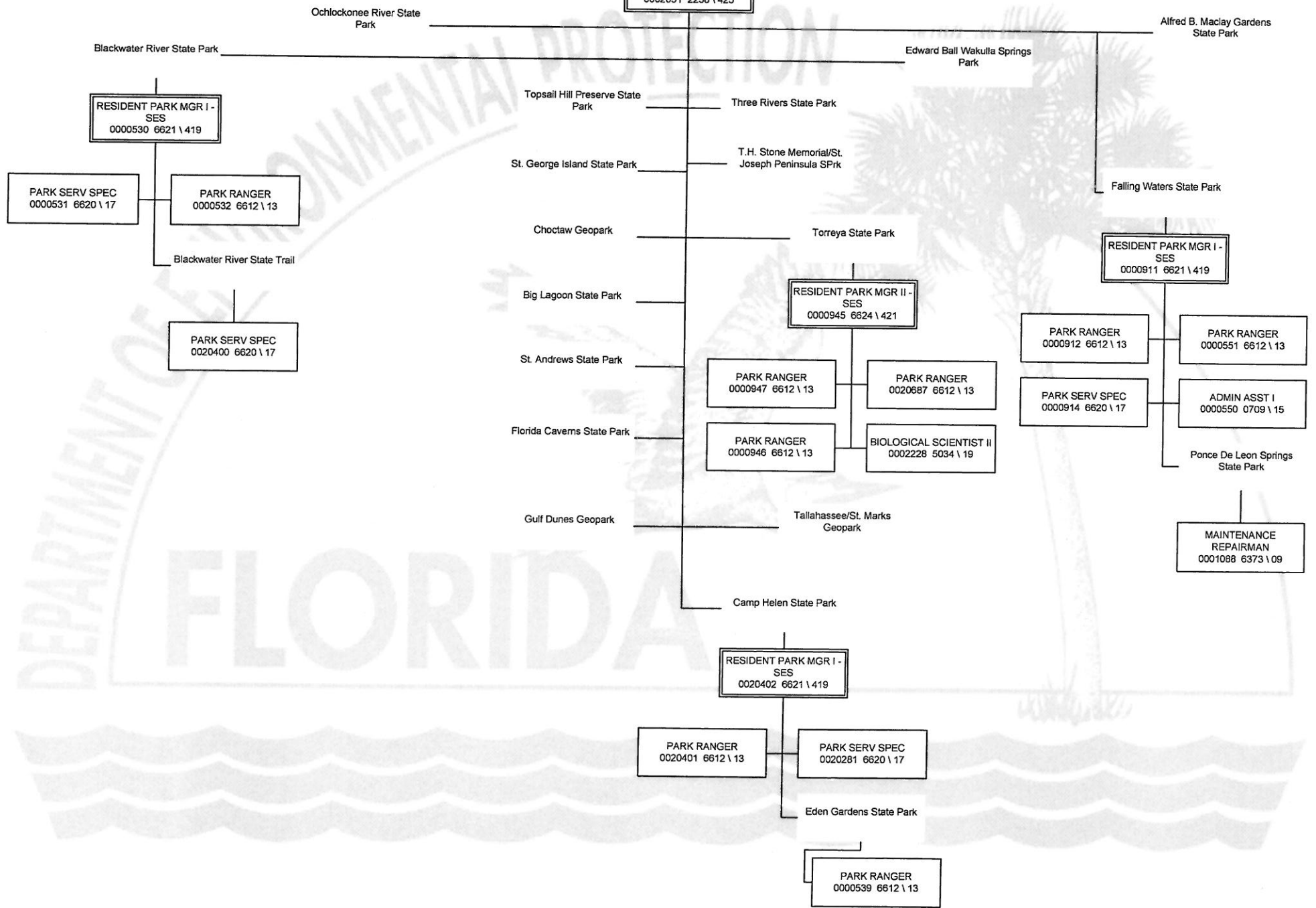
Position # 0002175 supervises OPS position(s)





CHIEF OF PARKS DIST-  
 DEP  
 0000525 8578 \ 530

OPER & MGMT CONSULT  
 MGR - SES  
 0002051 2238 \ 425





OPER & MGMT CONSULT  
 MGR - SES  
 0002051 2238 \ 425

St. Andrews State Park

T. H. Stone Memorial/St.  
 Joseph Peninsula SPrk

Big Lagoon State Park

RESIDENT PARK MGR IV -  
 SES  
 0000552 6628 \ 425

RESIDENT PARK MGR III -  
 SES  
 0000562 6627 \ 423

RESIDENT PARK MGR II -  
 SES  
 0001369 6624 \ 421

RESIDENT ASST PARK  
 MGR - SES  
 0000553 6618 \ 418

PARK SERV SPEC  
 0000556 6620 \ 17

ADMIN ASST I  
 0000569 0709 \ 15

RESIDENT ASST PARK  
 MGR - SES  
 0000563 6618 \ 418

ADMIN ASST I  
 0001444 0709 \ 15

BIOLOGICAL SCIENTIST II  
 0001445 5034 \ 19

RESIDENT ASST PARK  
 MGR - SES  
 0000020 6618 \ 418

PARK RANGER  
 0002036 6612 \ 13

PARK RANGER  
 0001338 6612 \ 13

PARK RANGER  
 0001118 6612 \ 13

PARK RANGER  
 0000556 6612 \ 13

PARK RANGER  
 0001992 6612 \ 13

PARK RANGER  
 0000557 6612 \ 13

PARK RANGER  
 0020408 6612 \ 13

PARK SERV SPEC  
 0000555 6620 \ 17

ADMIN ASST I  
 0002399 0709 \ 15

MAINTENANCE MECHANIC  
 0000537 6466 \ 14

PARK SERV SPEC  
 0000564 6620 \ 17

MAINTENANCE MECHANIC  
 0000565 6466 \ 14

Constitution Conservation  
 Museum State Park

PARK RANGER  
 0000533 6612 \ 13

PARK RANGER  
 0001845 6612 \ 13

PARK RANGER  
 0002400 6612 \ 13

PARK RANGER  
 0000567 6612 \ 13

PARK RANGER  
 0001116 6612 \ 13

PARK RANGER  
 0000566 6612 \ 13

PARK RANGER  
 0001844 6612 \ 13

PARK RANGER  
 0001848 6612 \ 13

PARK SERV SPEC  
 0001847 6620 \ 17

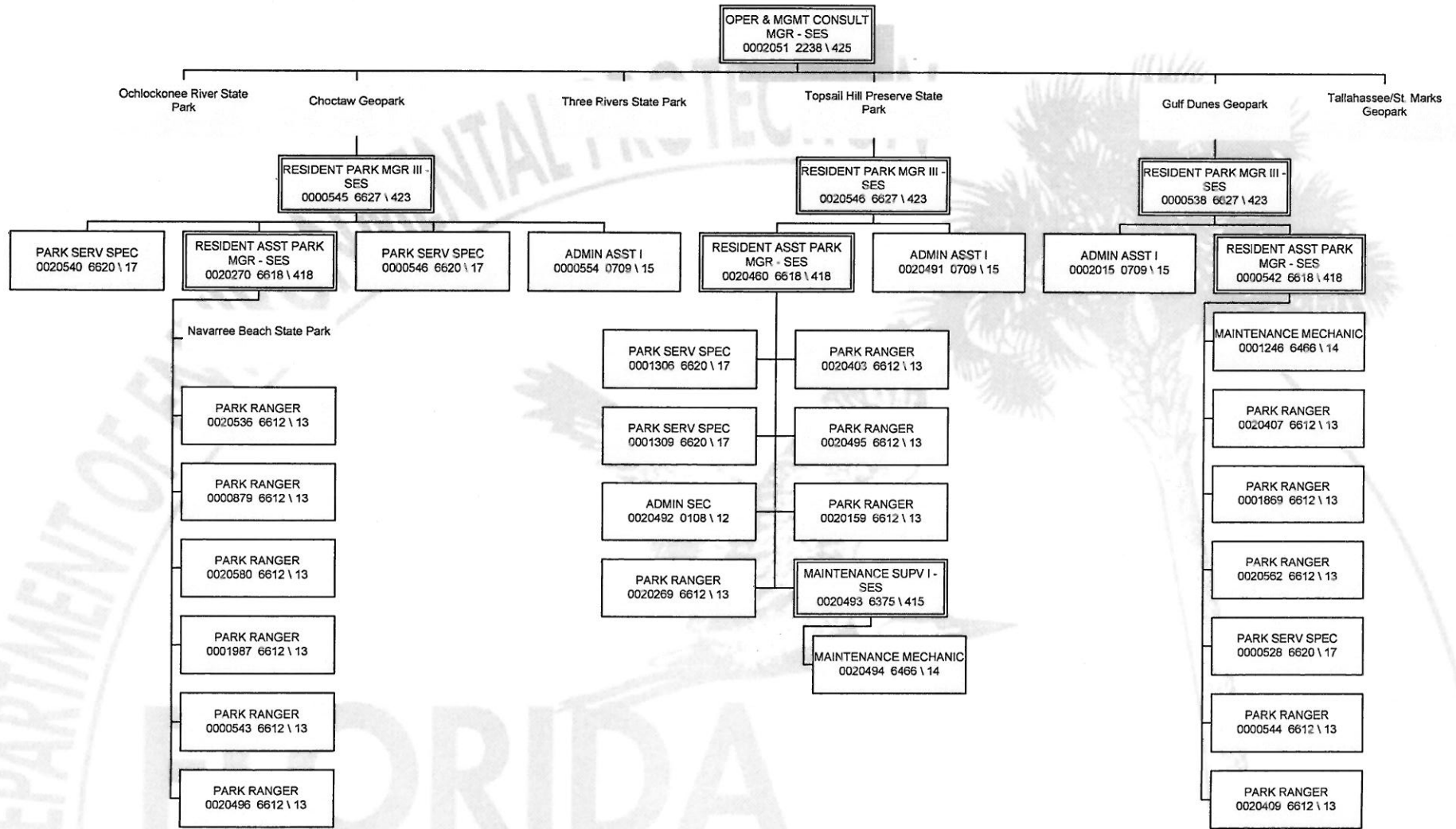
PARK RANGER  
 0001368 6612 \ 13

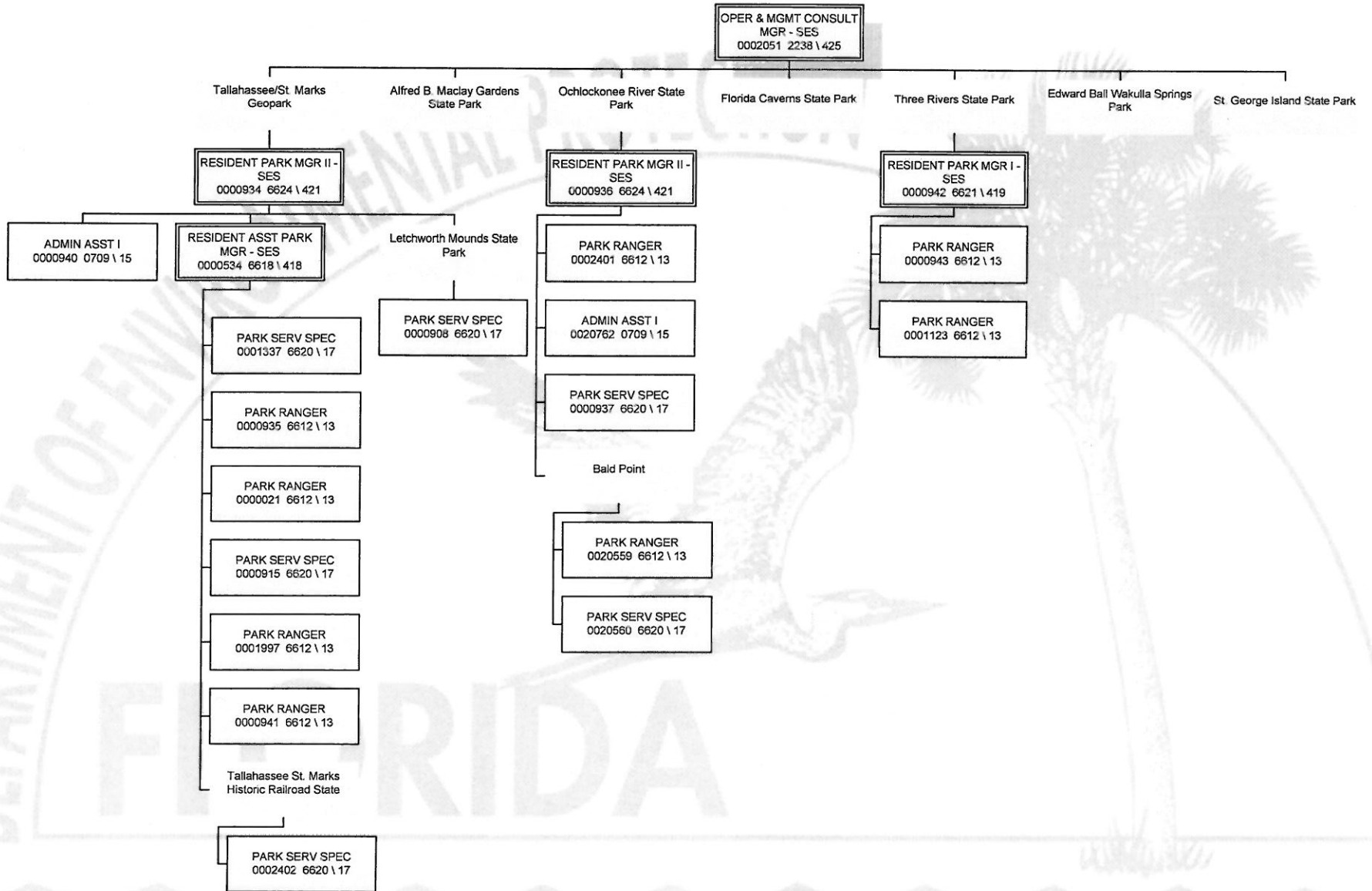
PARK RANGER  
 0020547 6612 \ 13

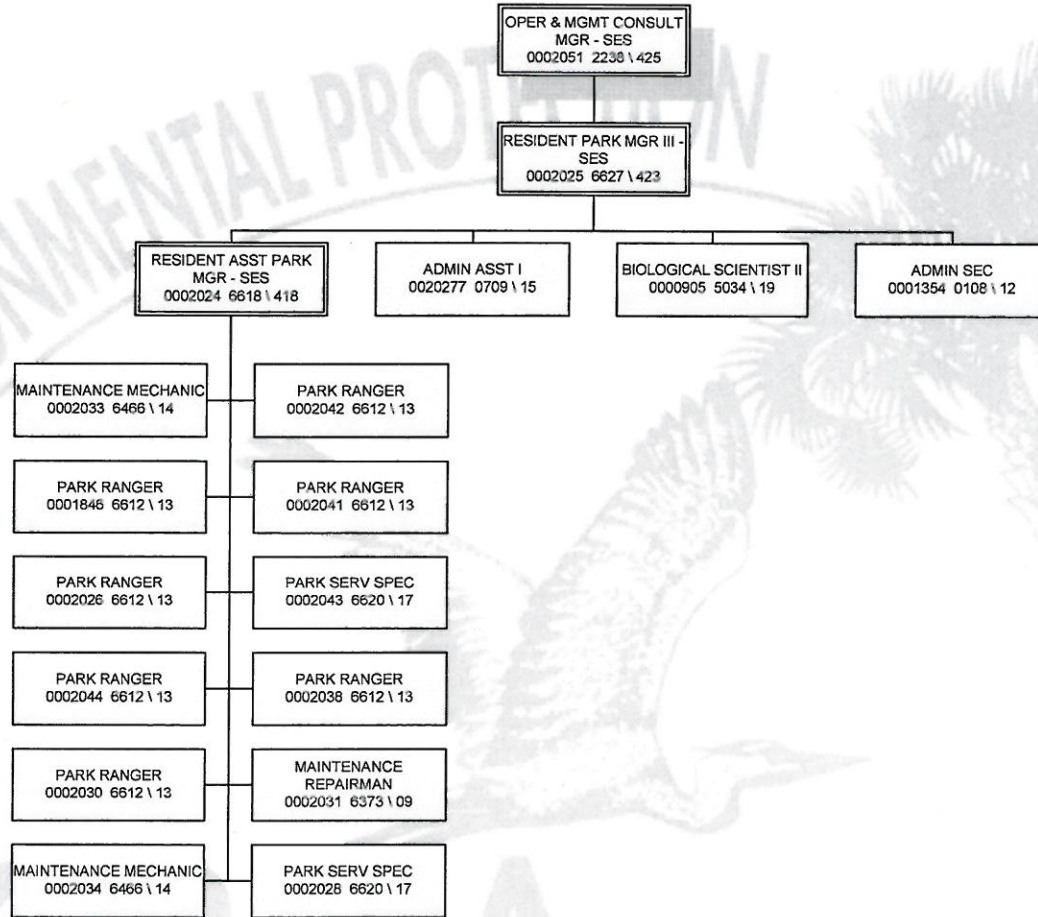
PARK RANGER  
 0001360 6612 \ 13

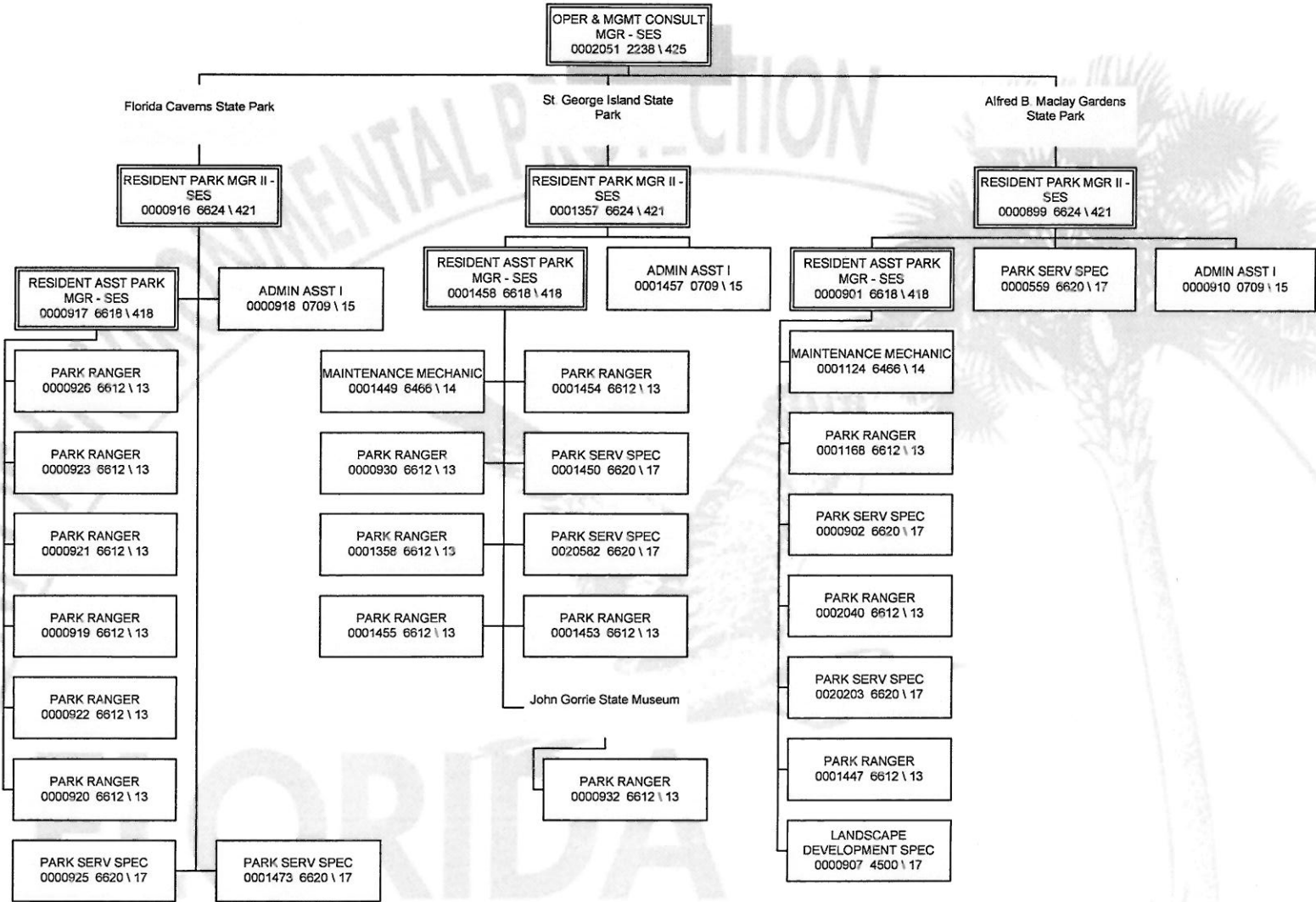
PARK RANGER  
 0001443 6612 \ 13

PARK RANGER  
 0001356 6612 \ 13

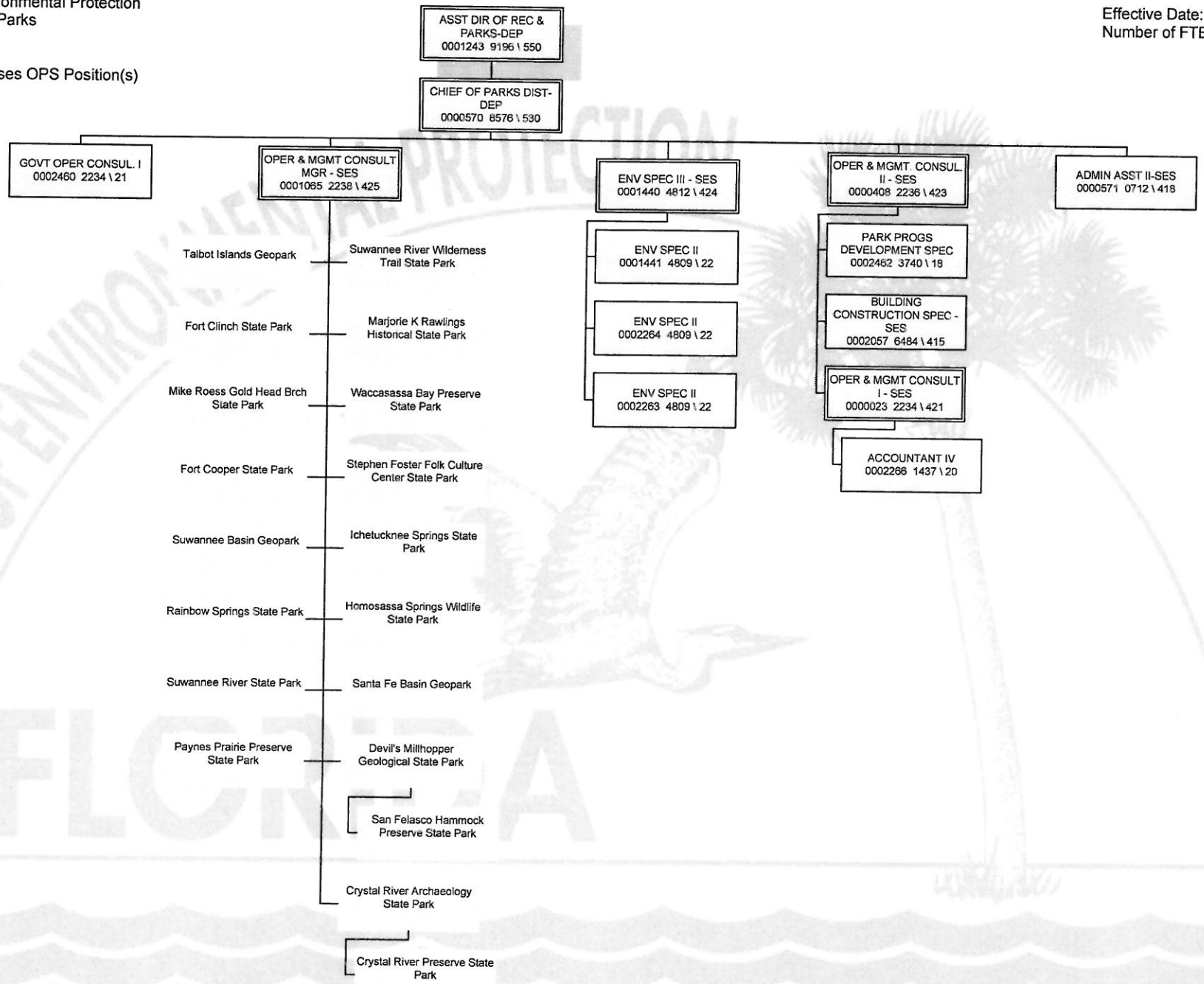




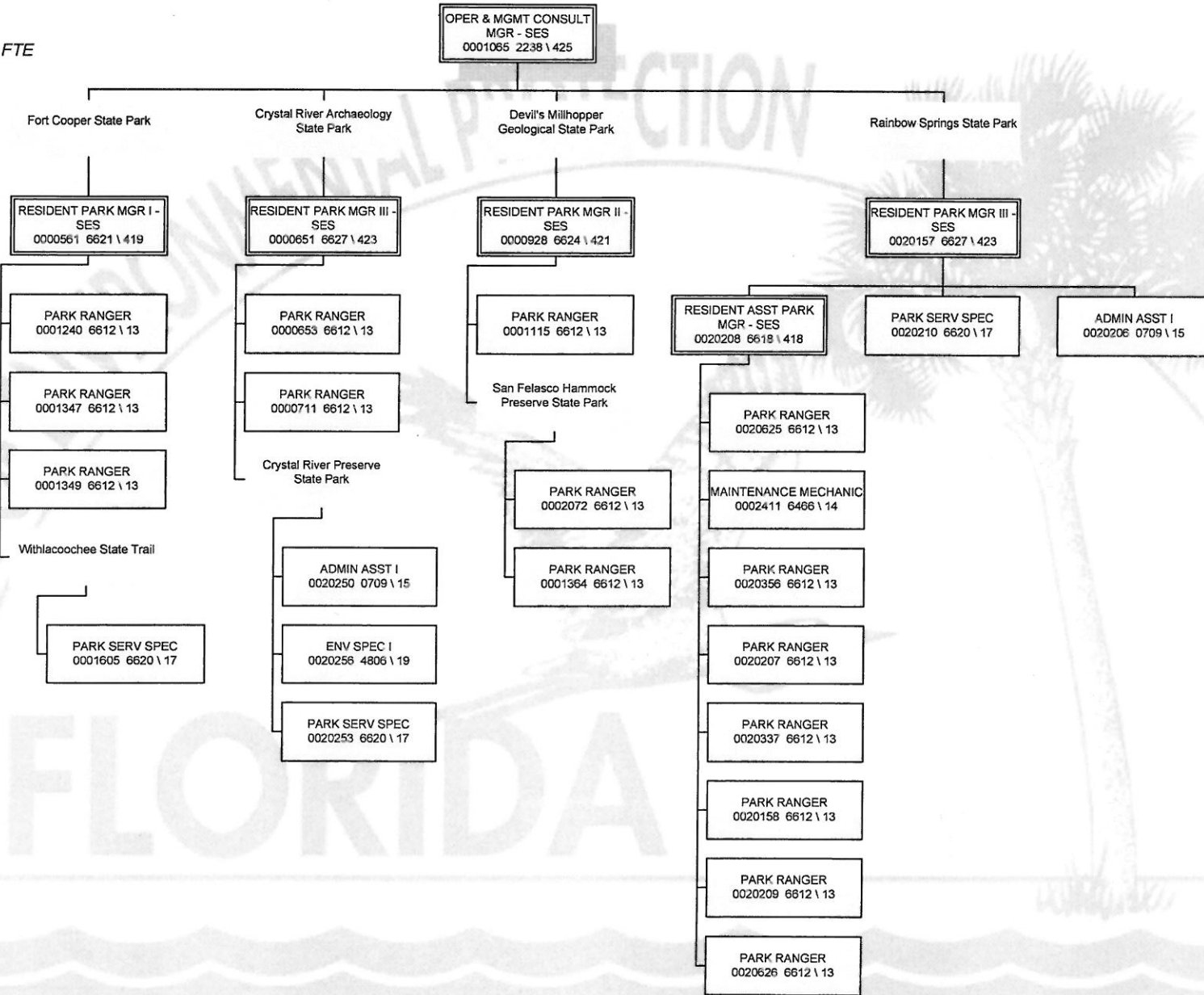


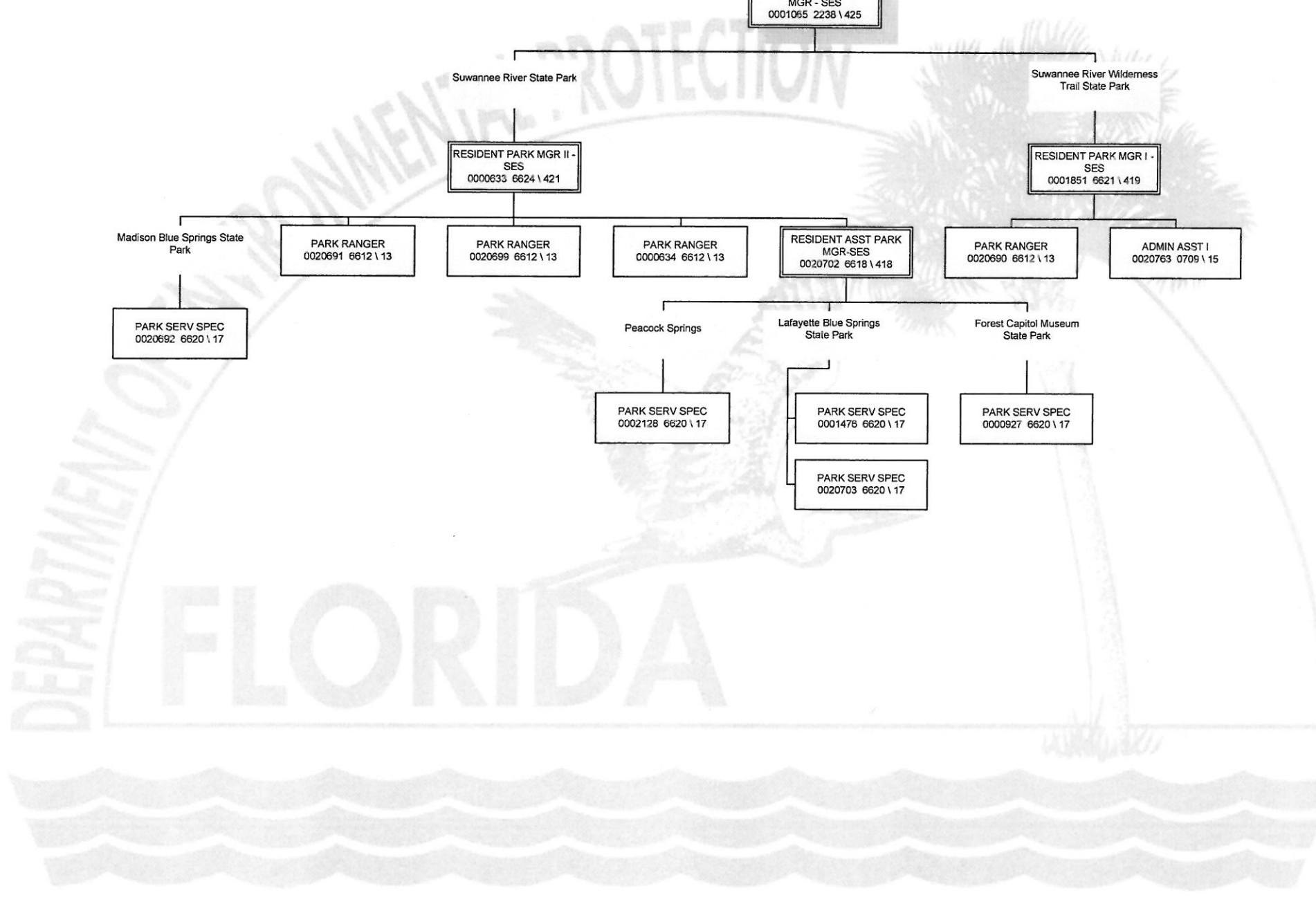
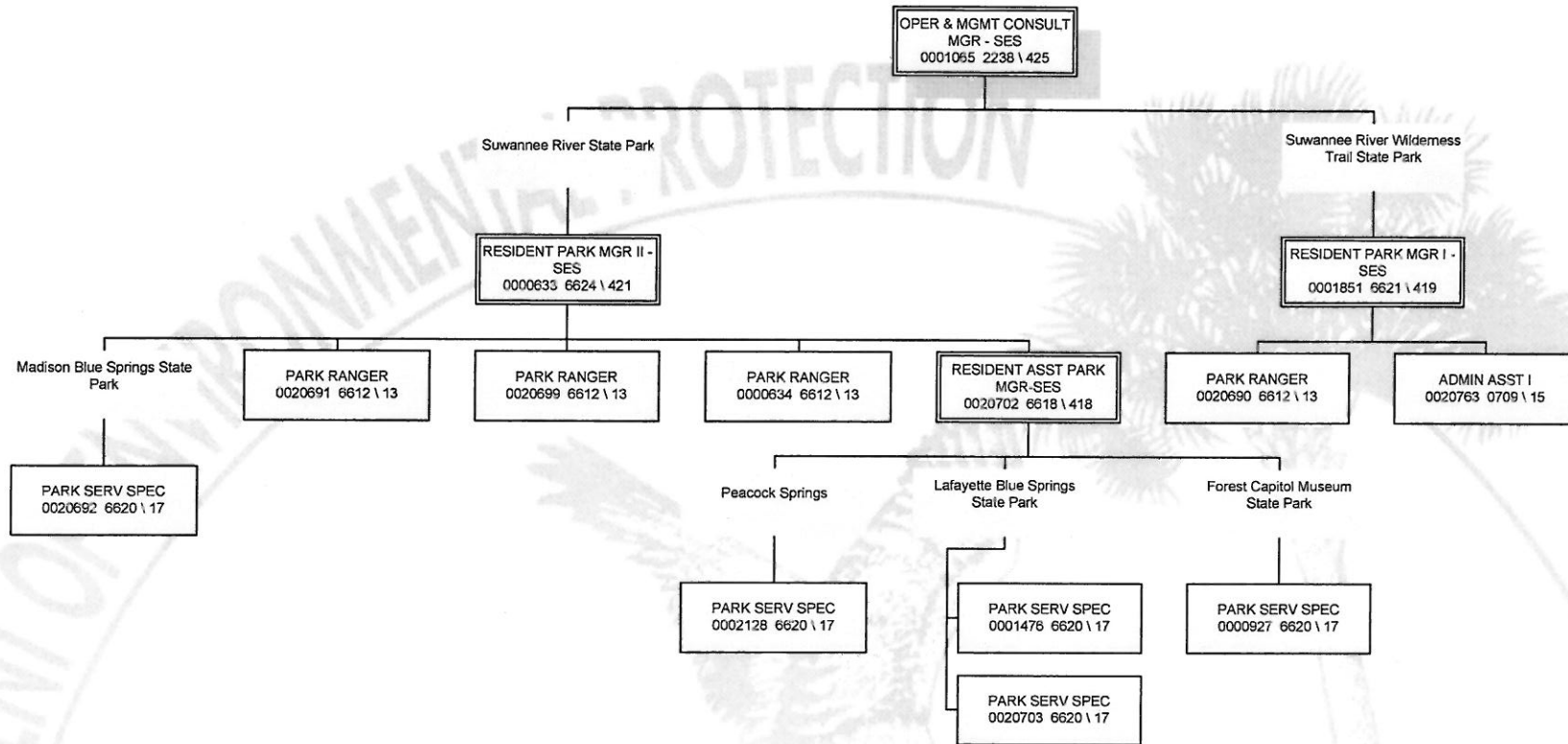


Position # 0000023 supervises OPS Position(s)



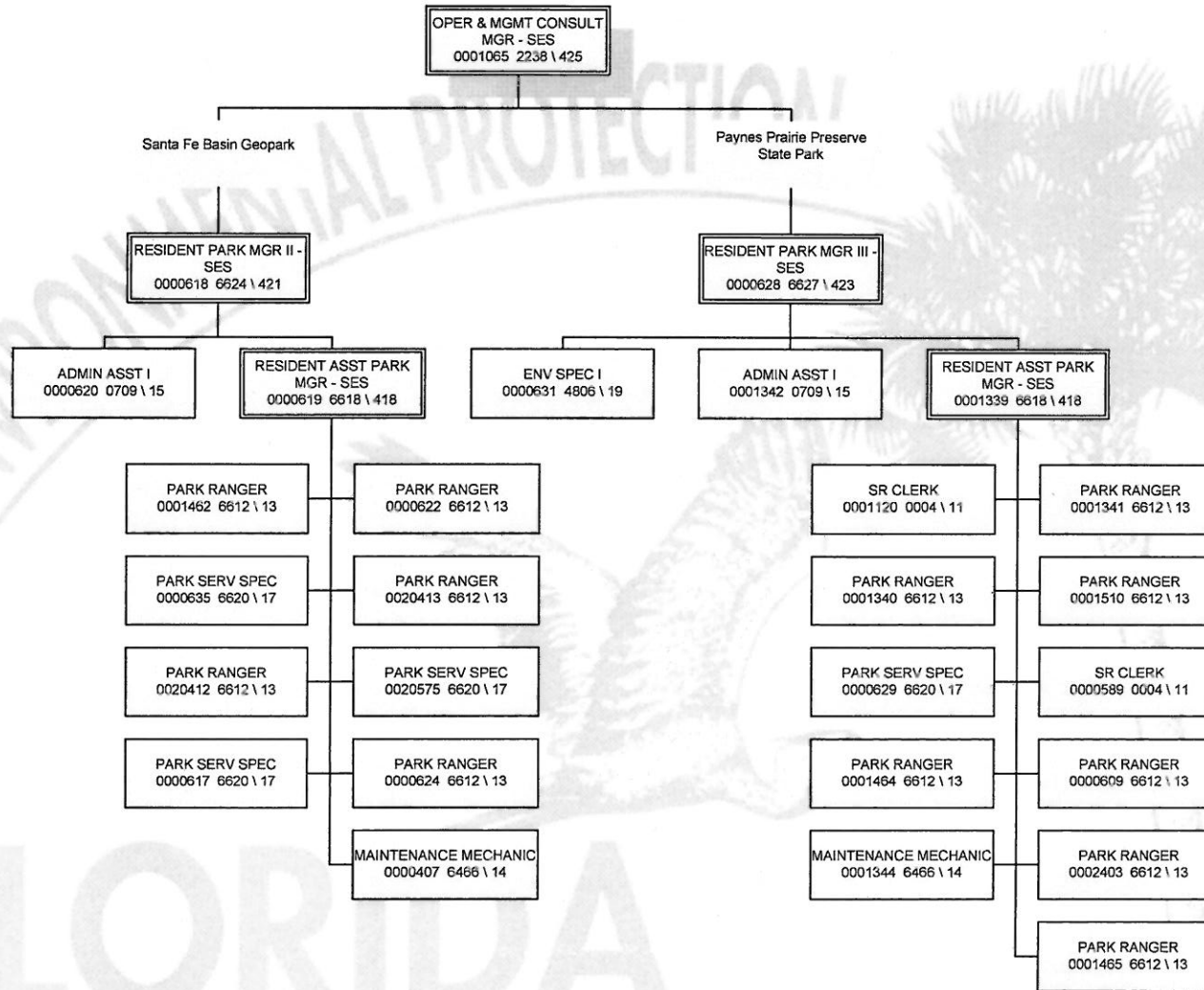
Position #0001349 = (.50) FTE



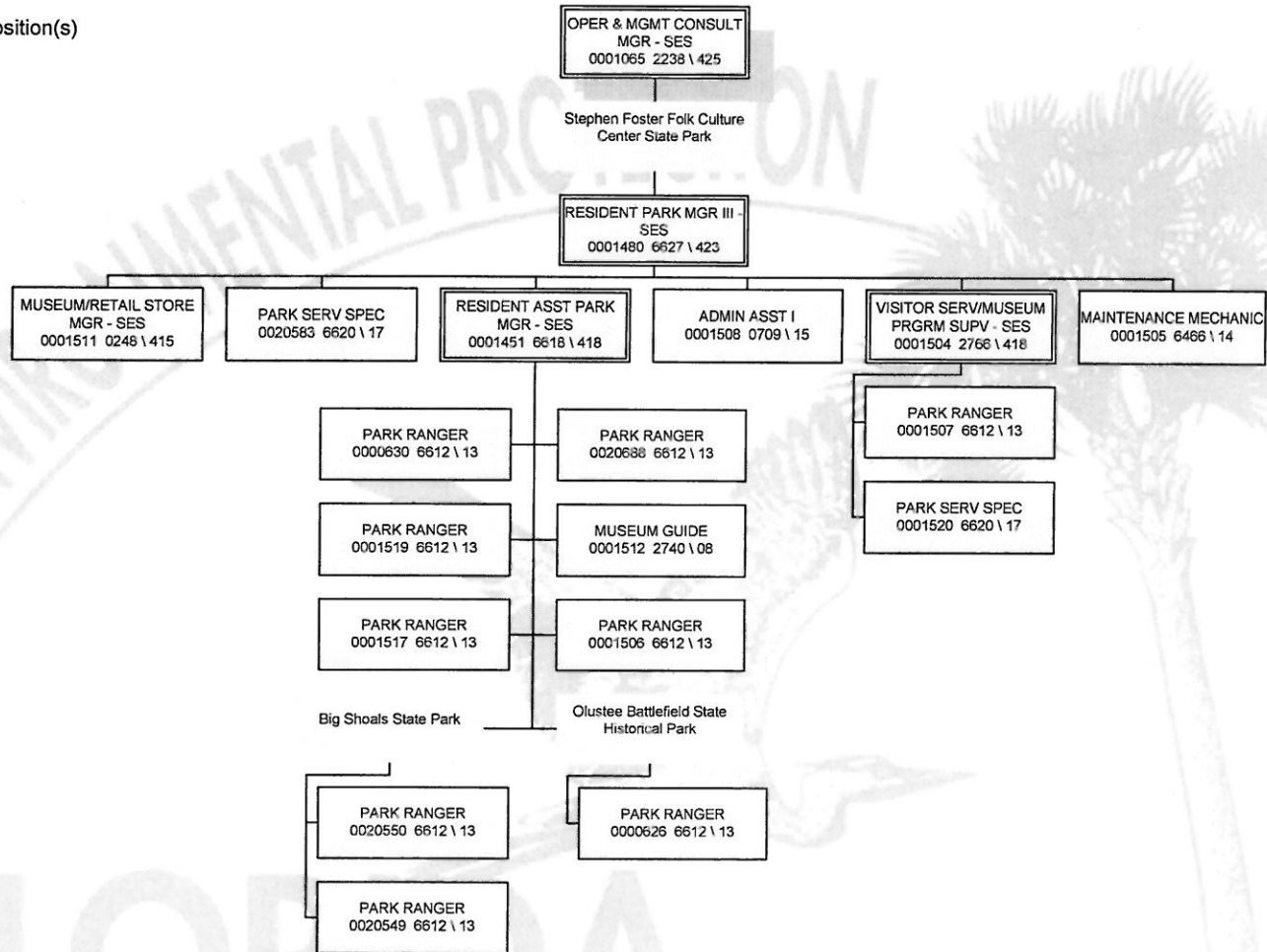




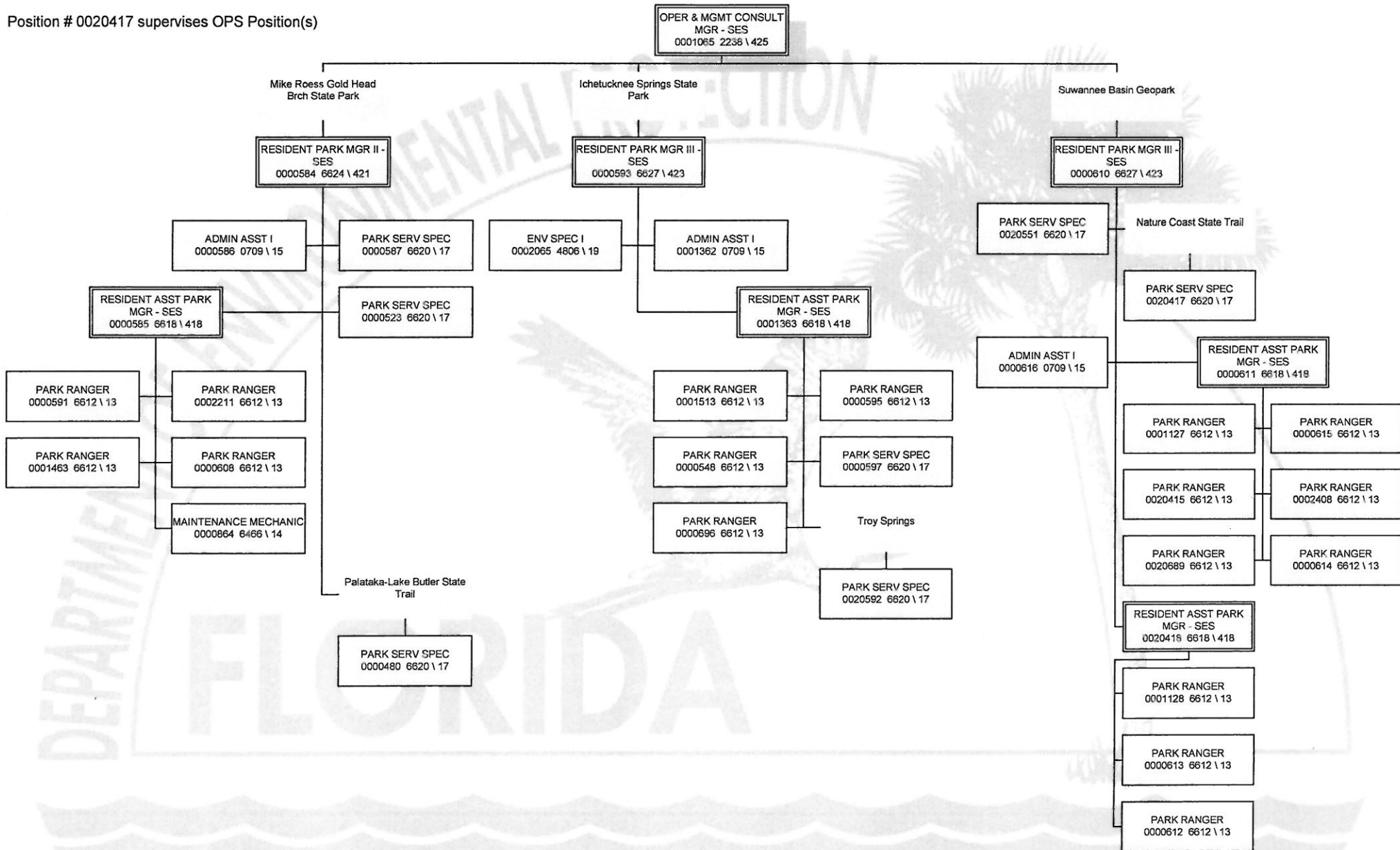
Position #0001120 = (.50) FTE



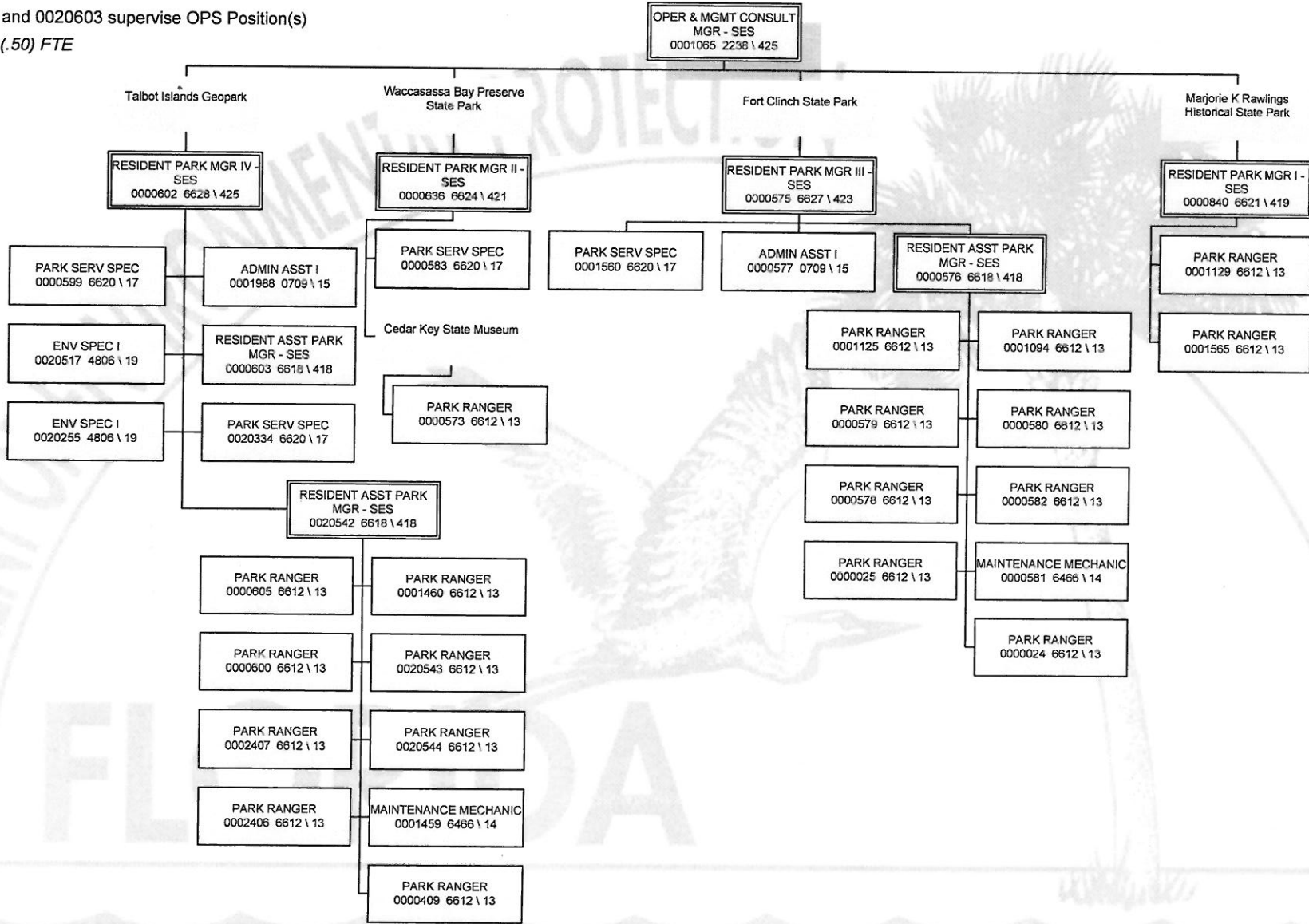
Position # 0001511 supervises OPS Position(s)

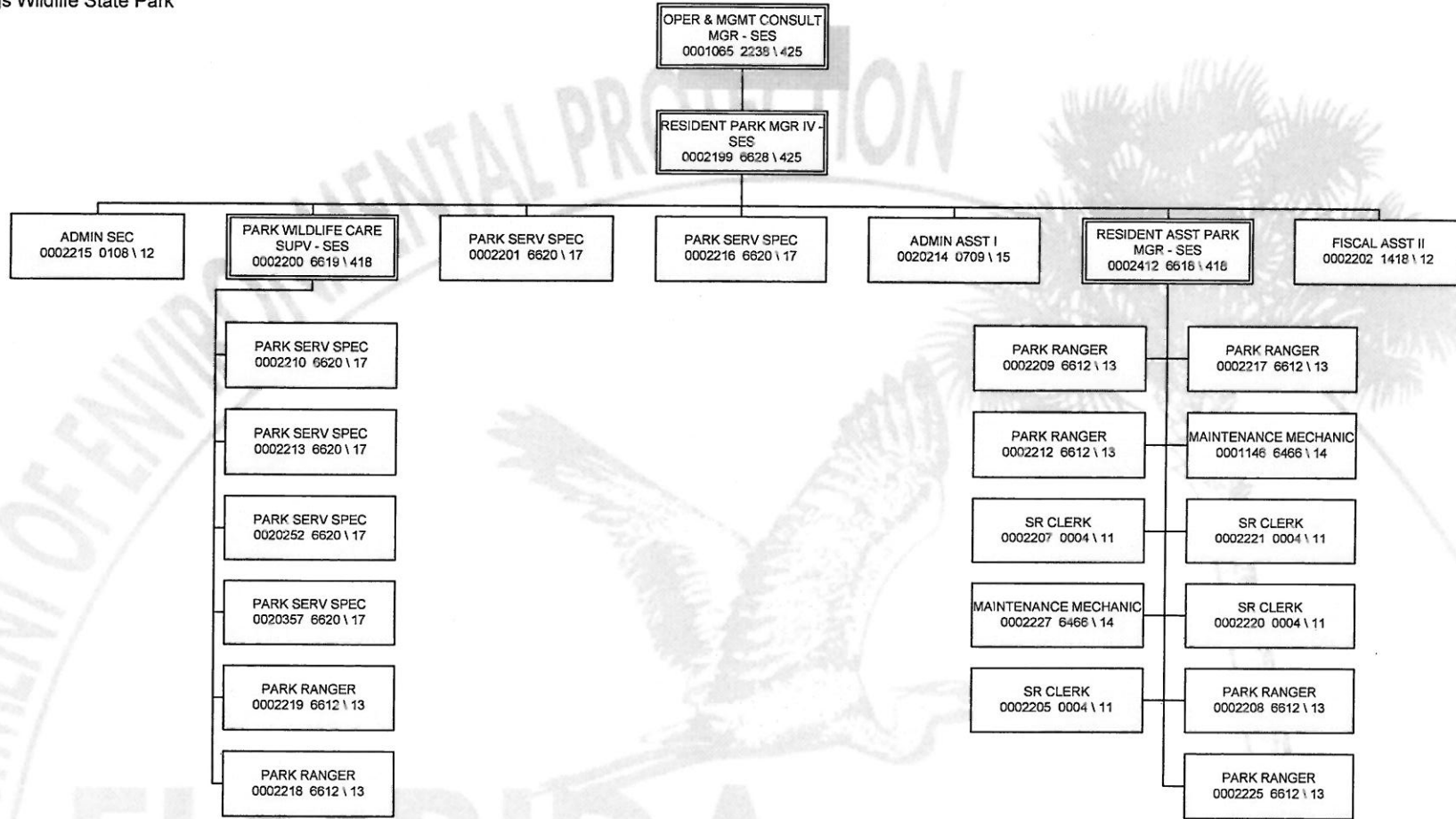


Position # 0020417 supervises OPS Position(s)

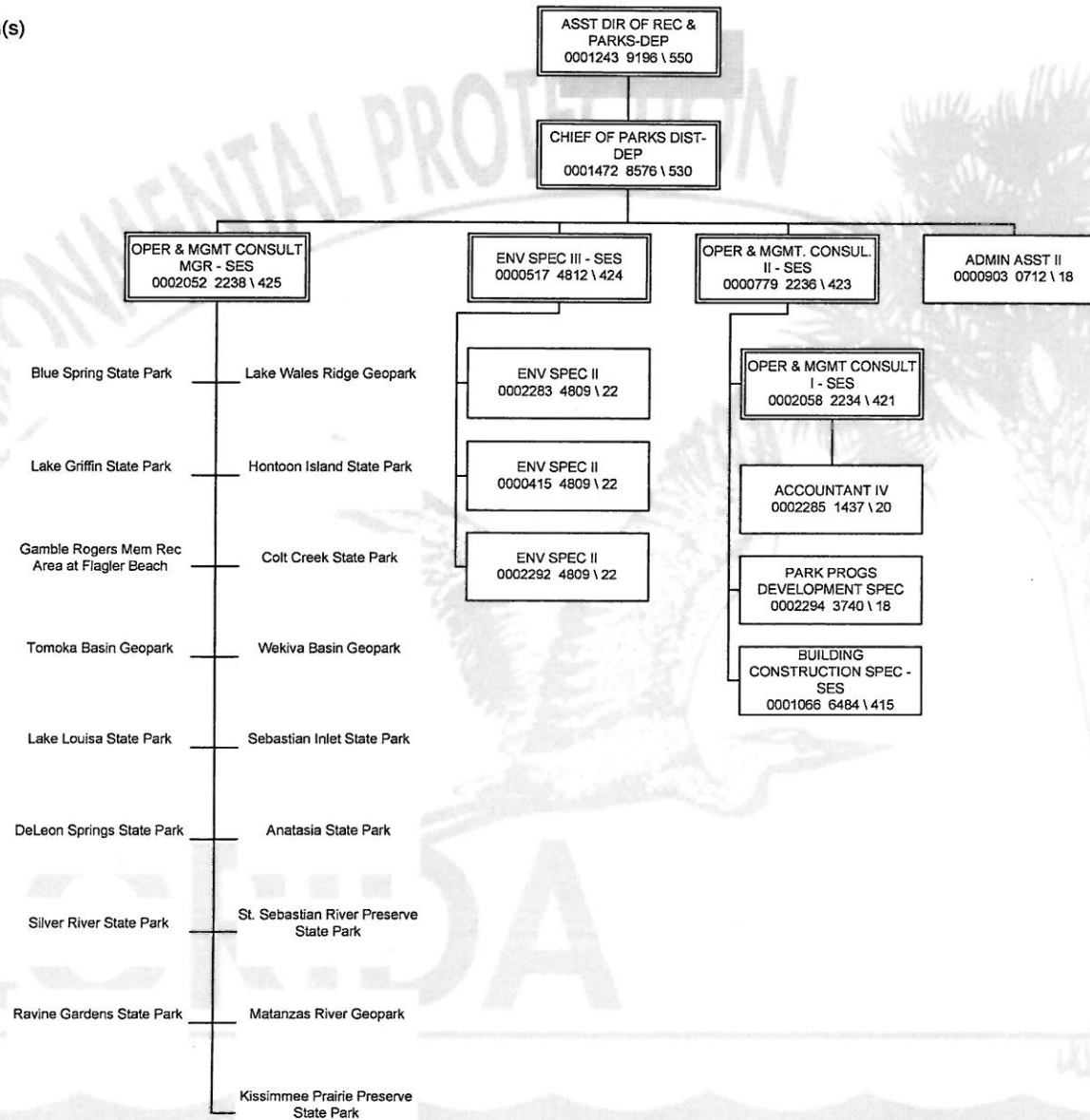


Position #'s 0020255 and 0020603 supervise OPS Position(s)  
 Position #0001565 = (.50) FTE

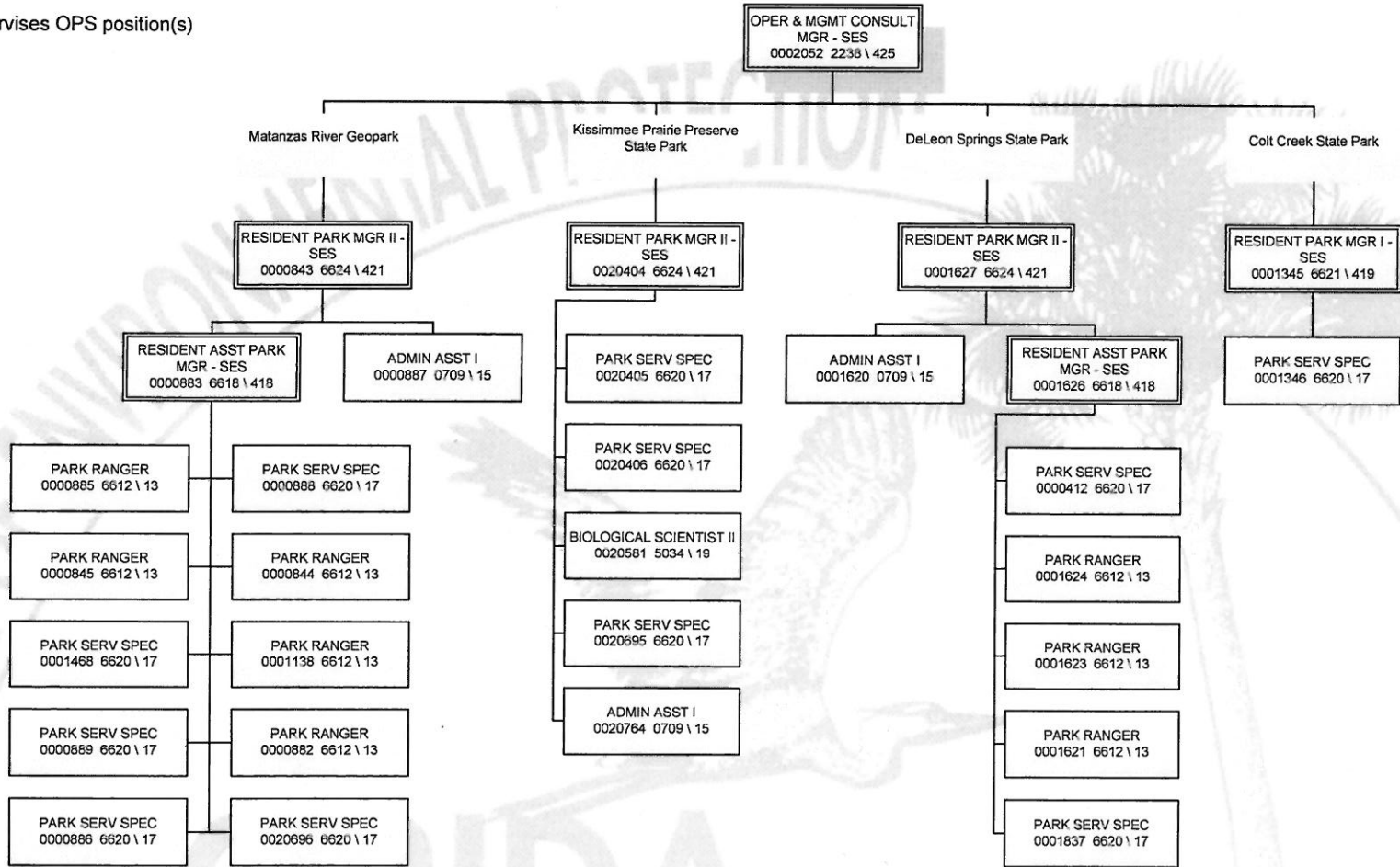


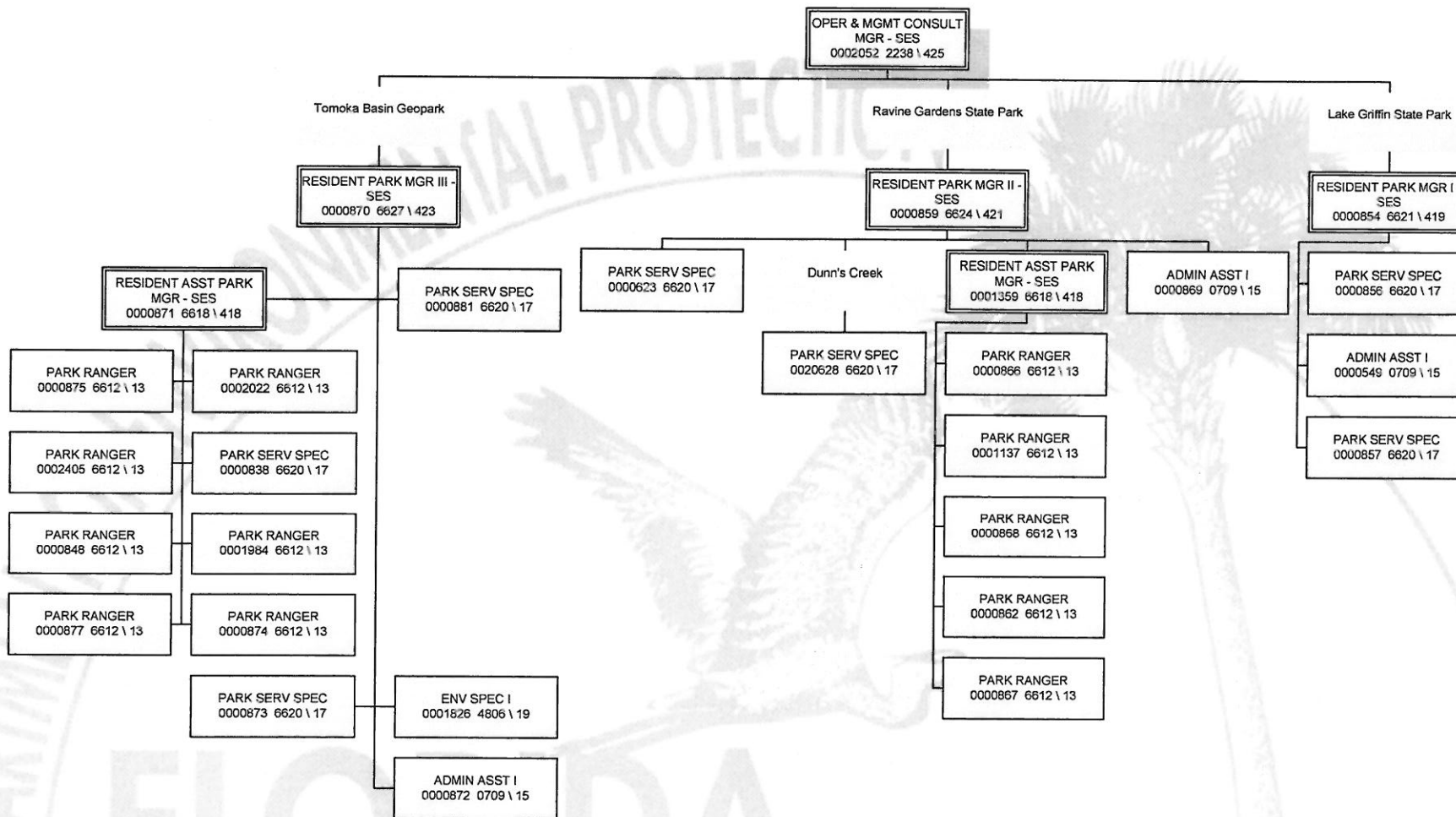


Position # 0002058 supervises OPS position(s)

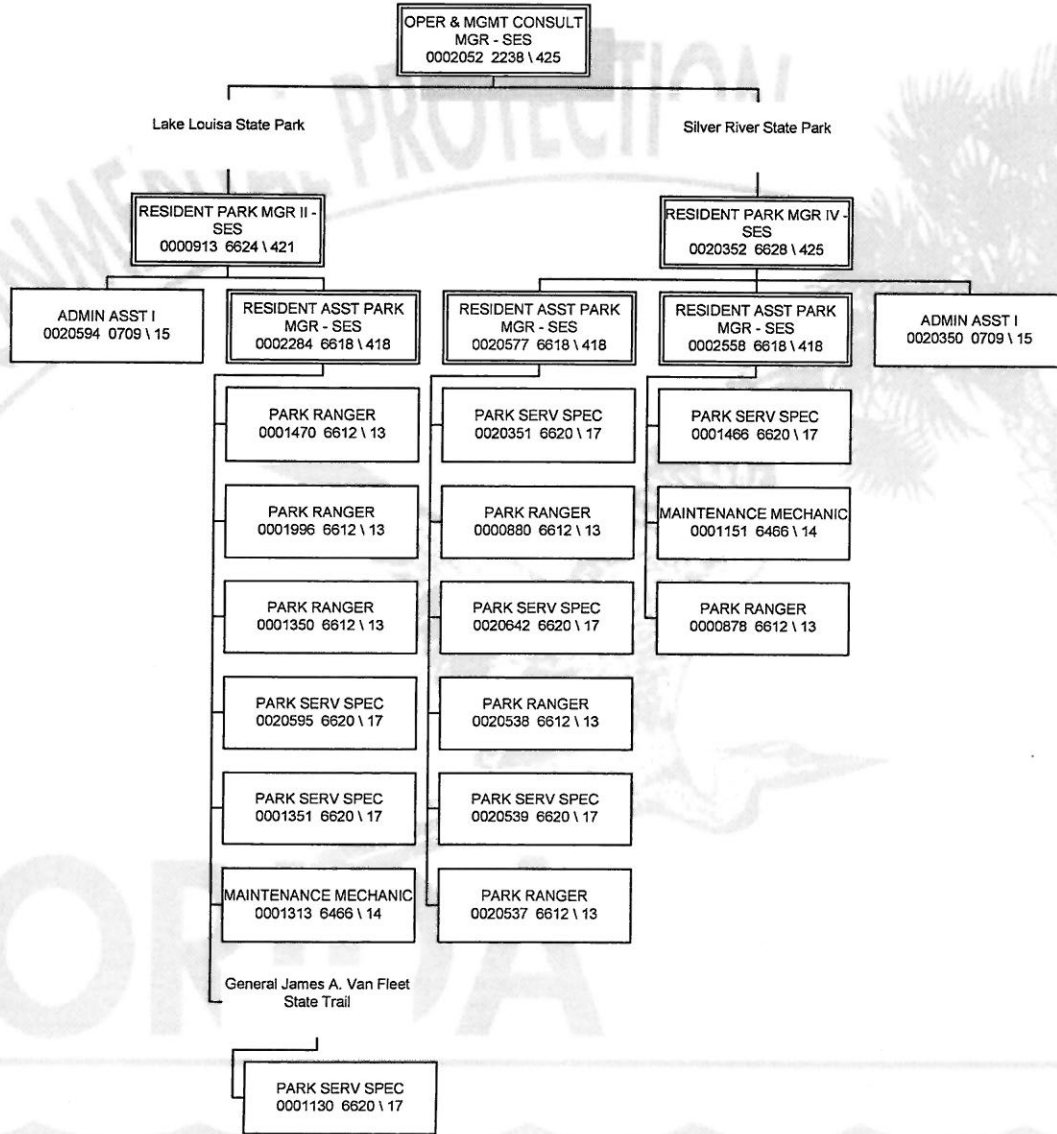


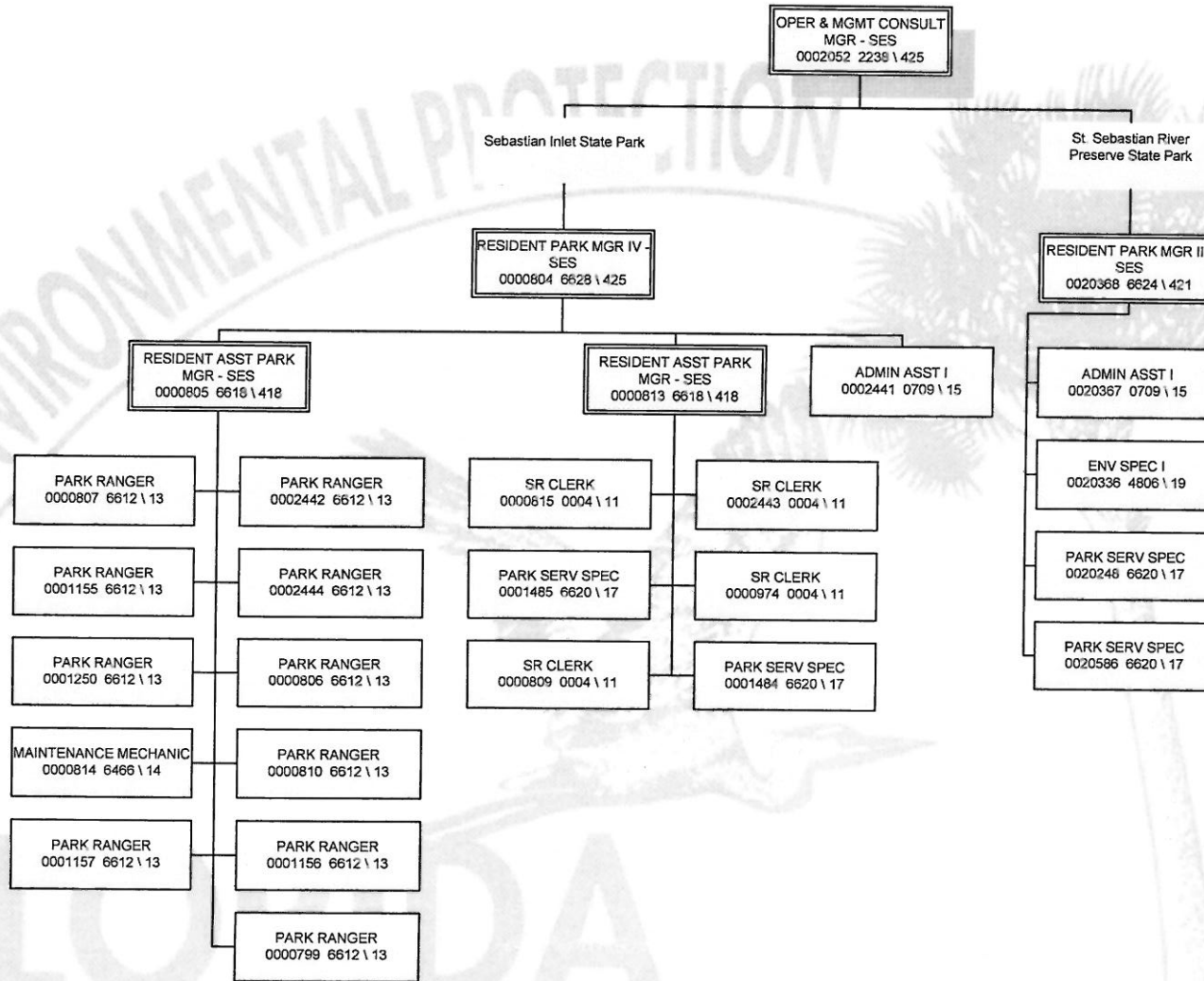
Position # 00013445 supervises OPS position(s)

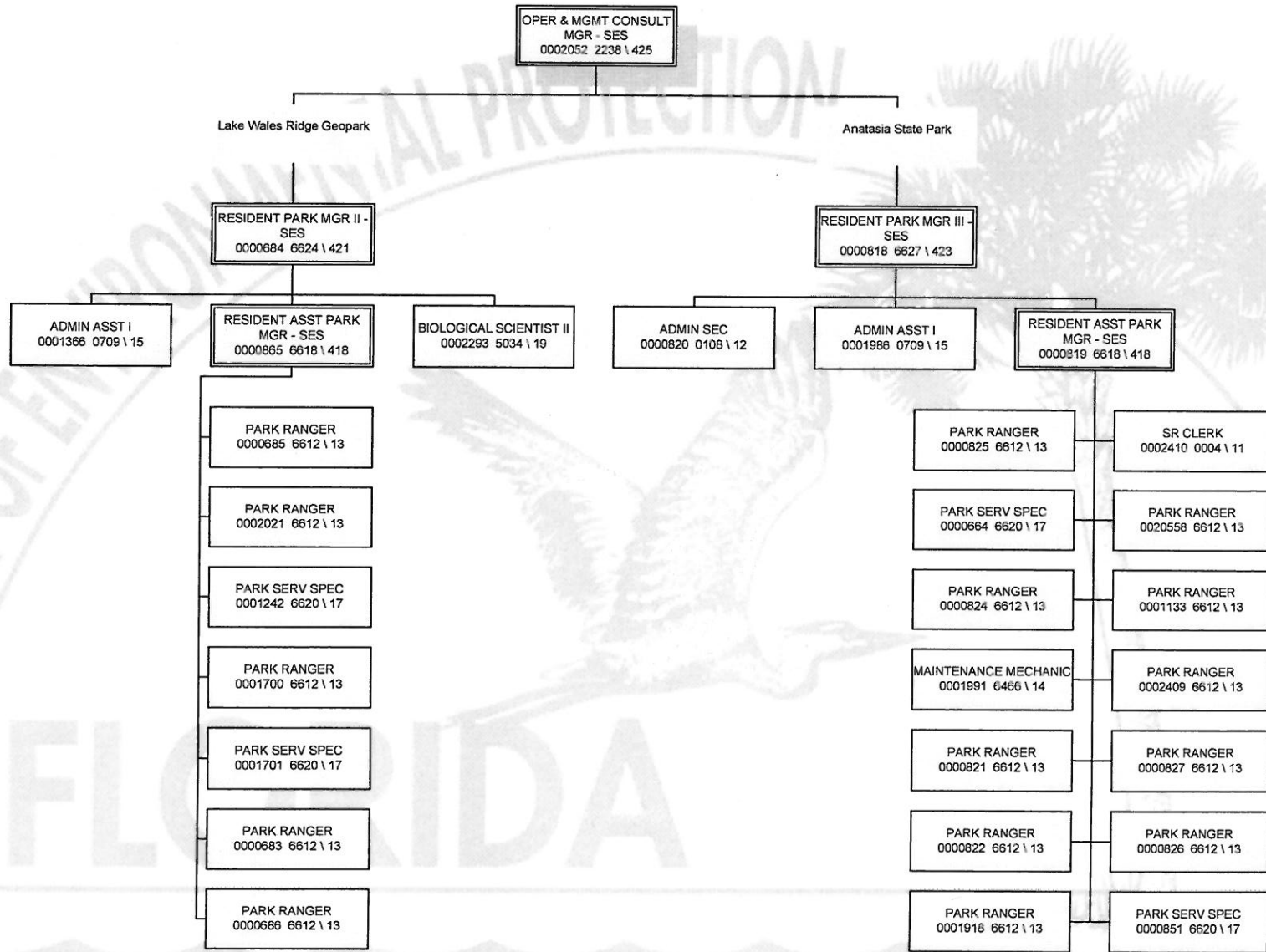


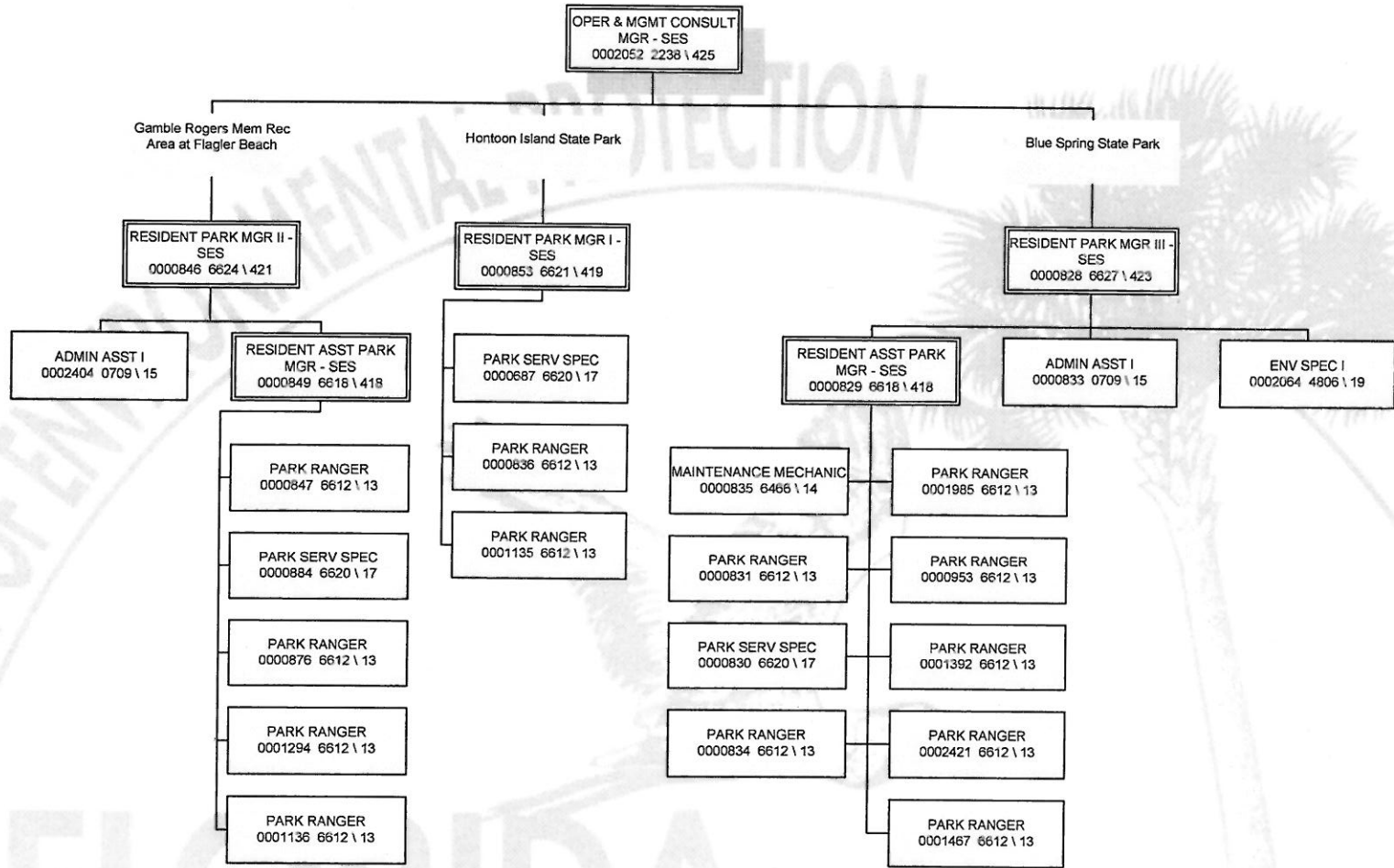


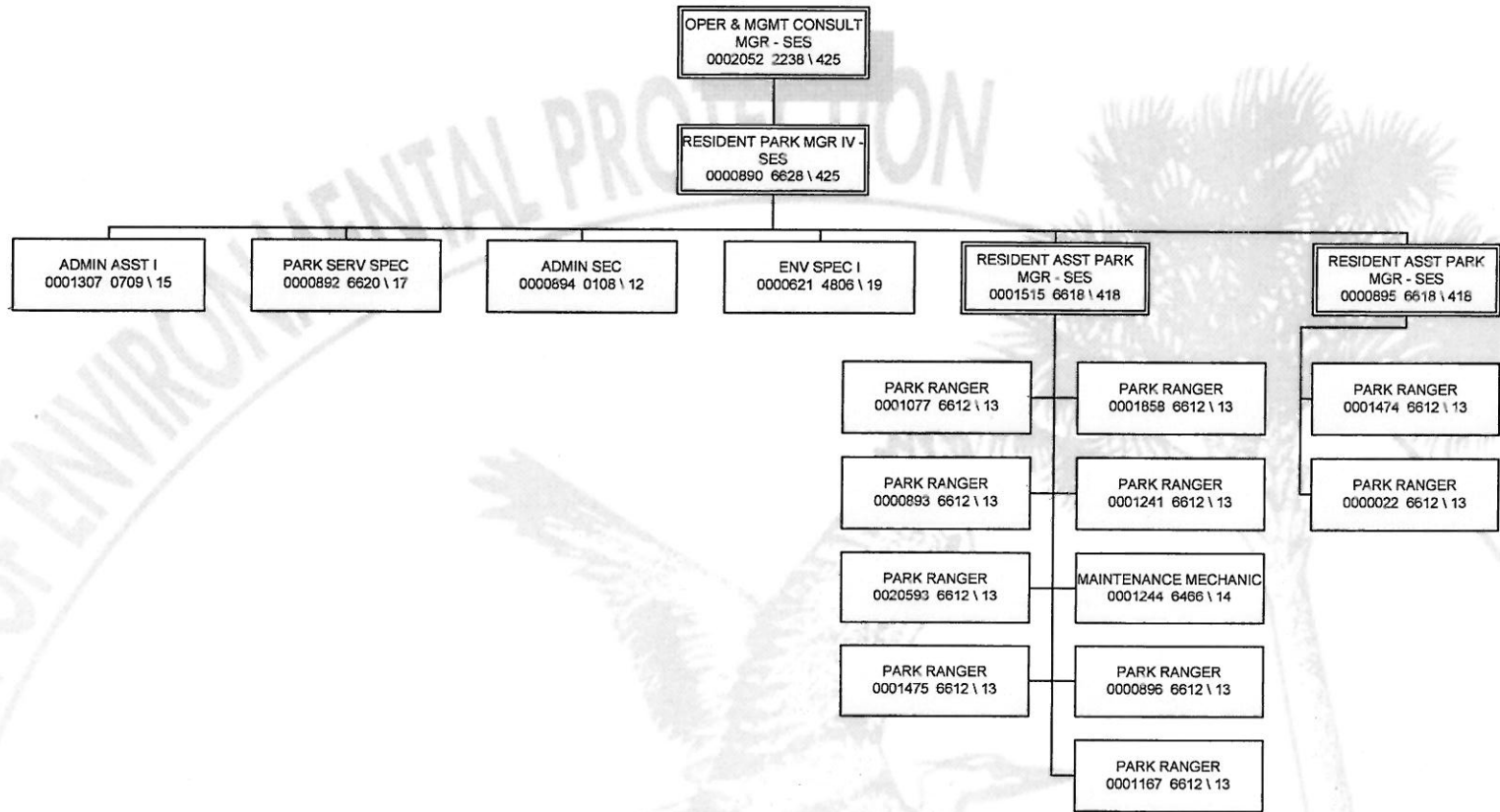


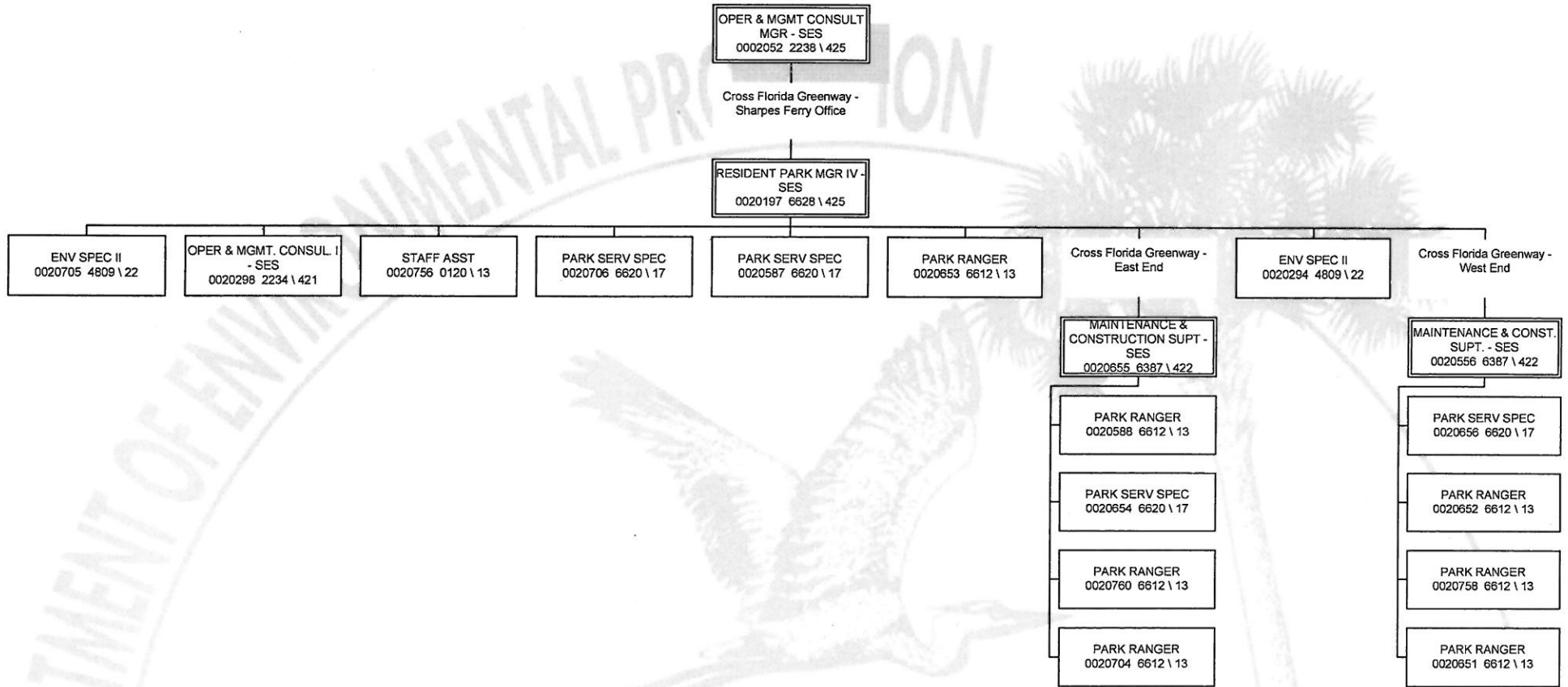


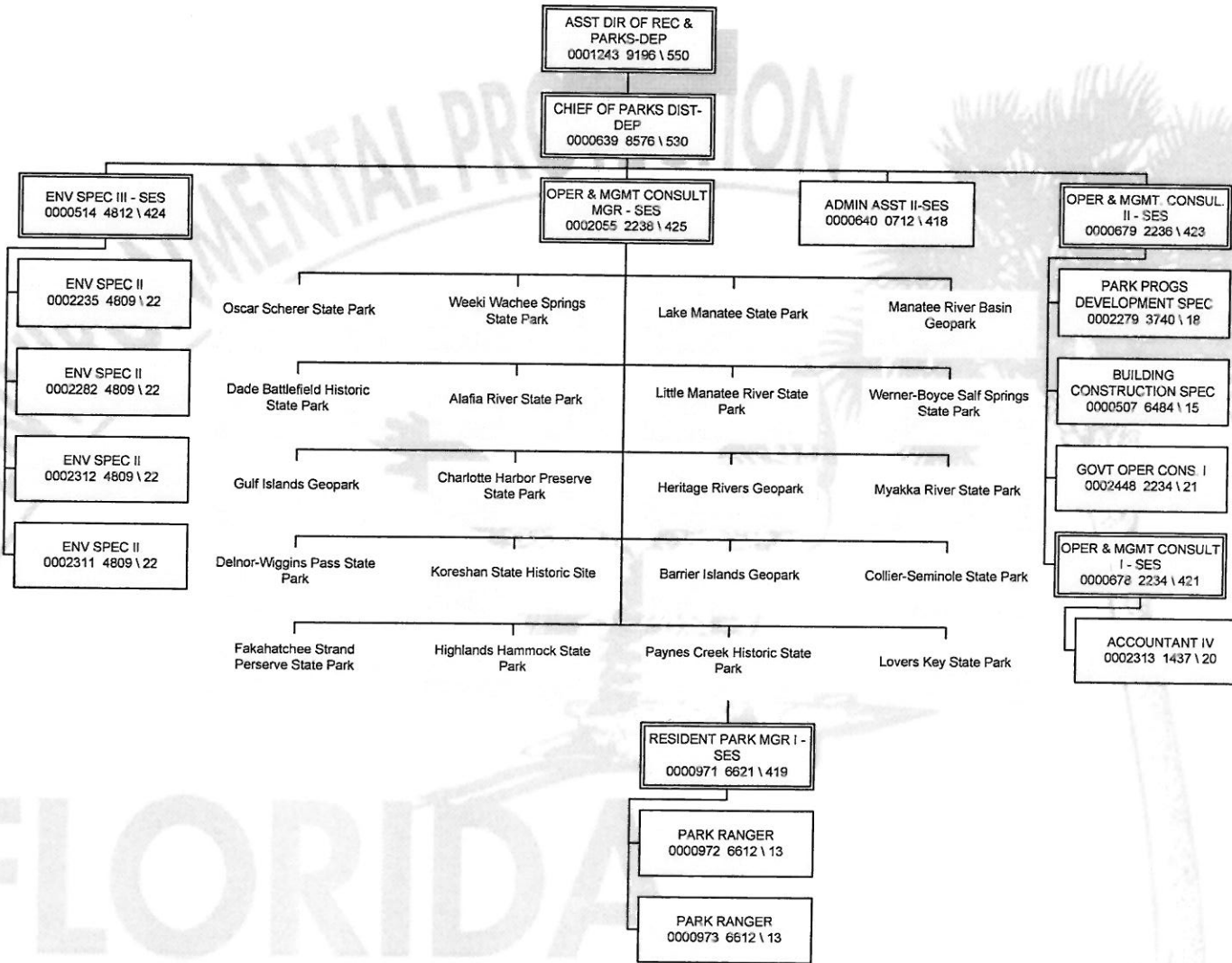




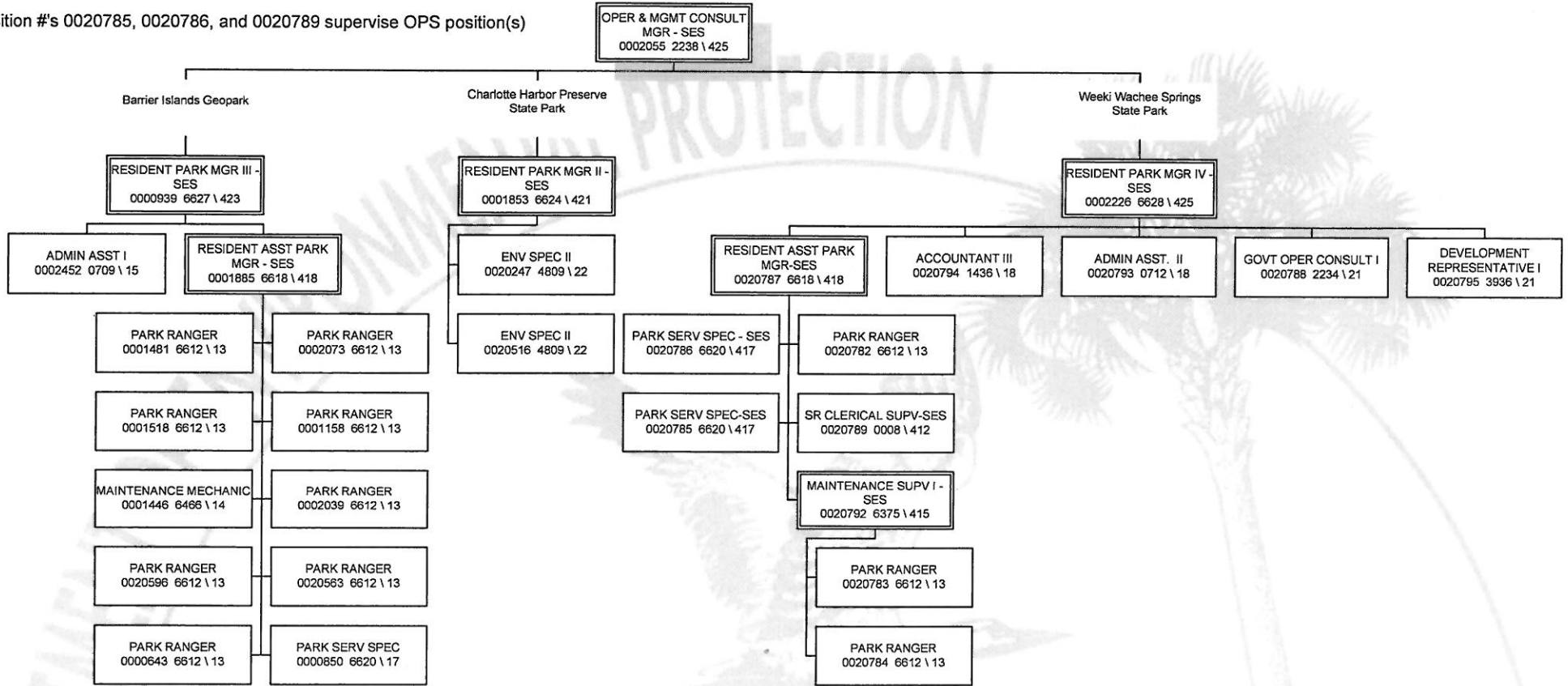




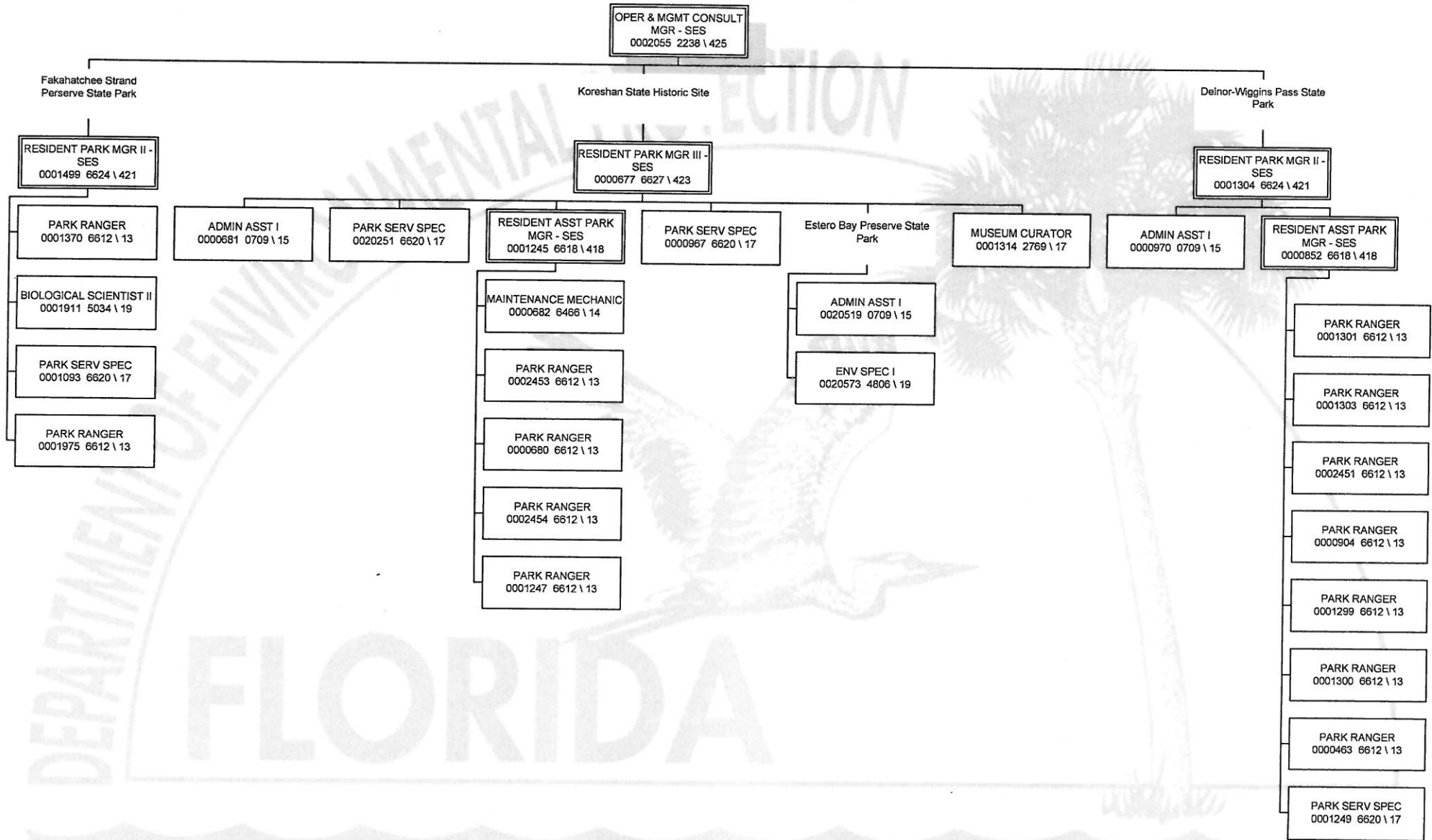




Position #'s 0020785, 0020786, and 0020789 supervise OPS position(s)







OPER & MGMT CONSULT  
 MGR - SES  
 0002055 2238 \ 425

Collier-Seminole State Park

Oscar Scherer State Park

Lovers Key State Park

RESIDENT PARK MGR II -  
 SES  
 0000645 6624 \ 421

RESIDENT PARK MGR II -  
 SES  
 0000701 6624 \ 421

RESIDENT PARK MGR III -  
 SES  
 0020303 6627 \ 423

RESIDENT ASST PARK  
 MGR - SES  
 0000646 6618 \ 418

ADMIN ASST I  
 0002449 0709 \ 15

RESIDENT ASST PARK  
 MGR - SES  
 0000703 6618 \ 418

ADMIN ASST I  
 0000704 0709 \ 15

PARK SERV SPEC  
 0000707 6620 \ 17

RESIDENT ASST PARK  
 MGR - SES  
 0020349 6618 \ 418

PARK SERV SPEC  
 0020301 6620 \ 17

ADMIN ASST I  
 0020342 0709 \ 15

ENV SPEC I  
 0020244 4806 \ 19

PARK RANGER  
 0000650 6612 \ 13

PARK RANGER  
 0000966 6612 \ 13

PARK RANGER  
 0000648 6612 \ 13

PARK RANGER  
 0000647 6612 \ 13

PARK SERV SPEC  
 0001142 6620 \ 17

PARK RANGER  
 0000706 6612 \ 13

PARK RANGER  
 0000702 6612 \ 13

PARK RANGER  
 0020219 6612 \ 13

MAINTENANCE MECHANIC  
 0020649 6466 \ 14

PARK RANGER  
 0000705 6612 \ 13

PARK RANGER  
 0002436 6612 \ 13

SR CLERK  
 0020343 0004 \ 11

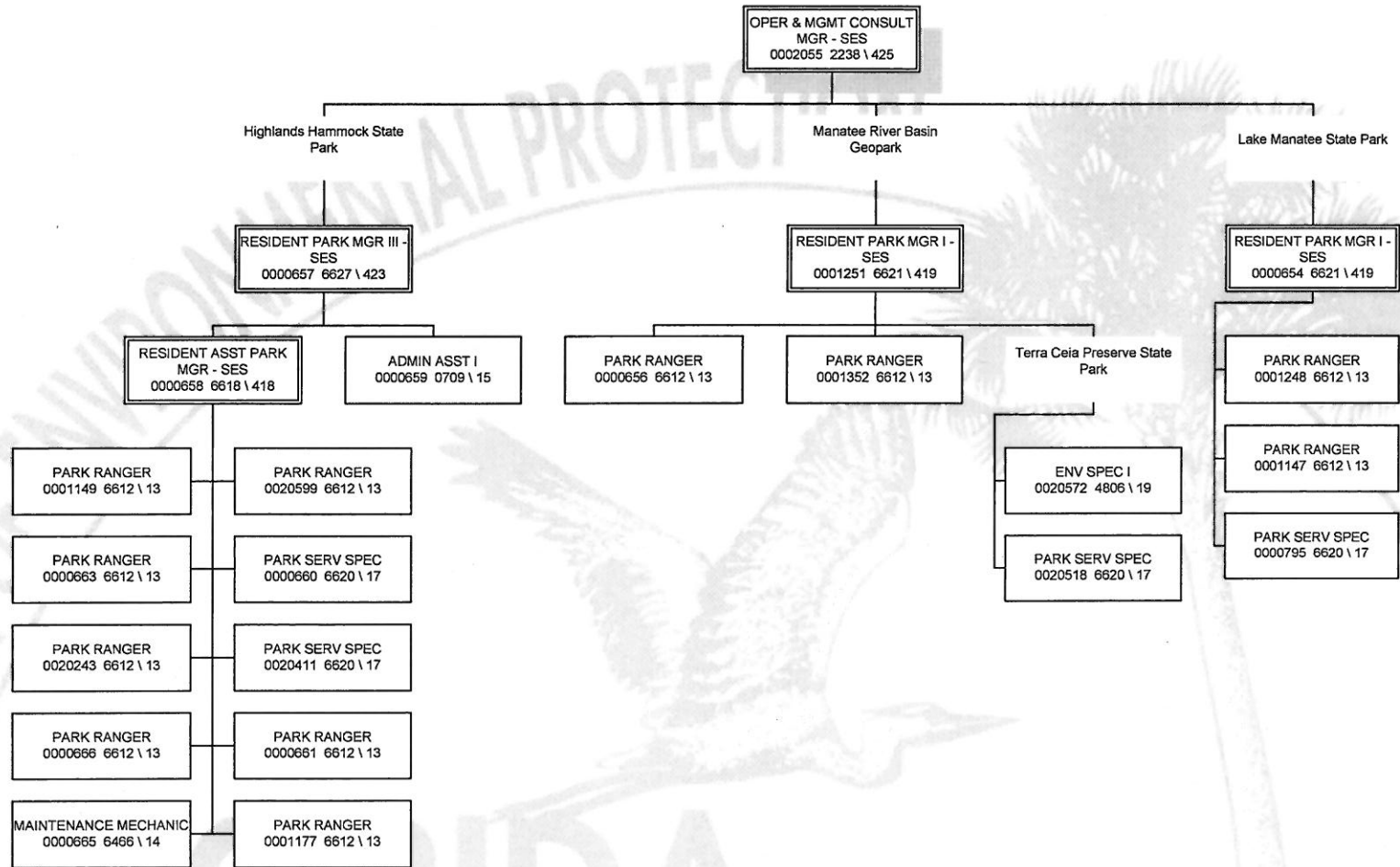
PARK RANGER  
 0020302 6612 \ 13

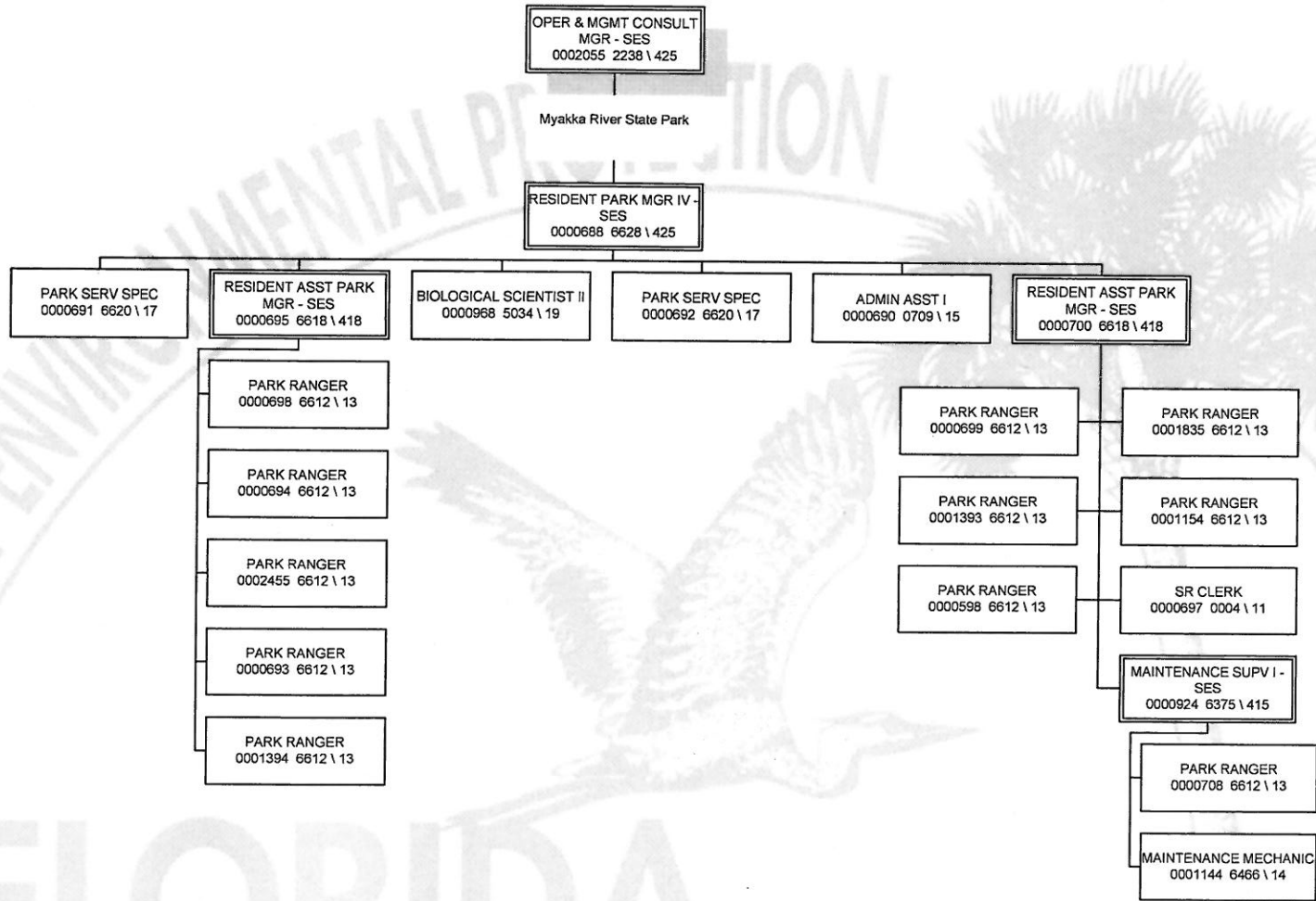
PARK RANGER  
 0001302 6612 \ 13

PARK RANGER  
 0020348 6612 \ 13

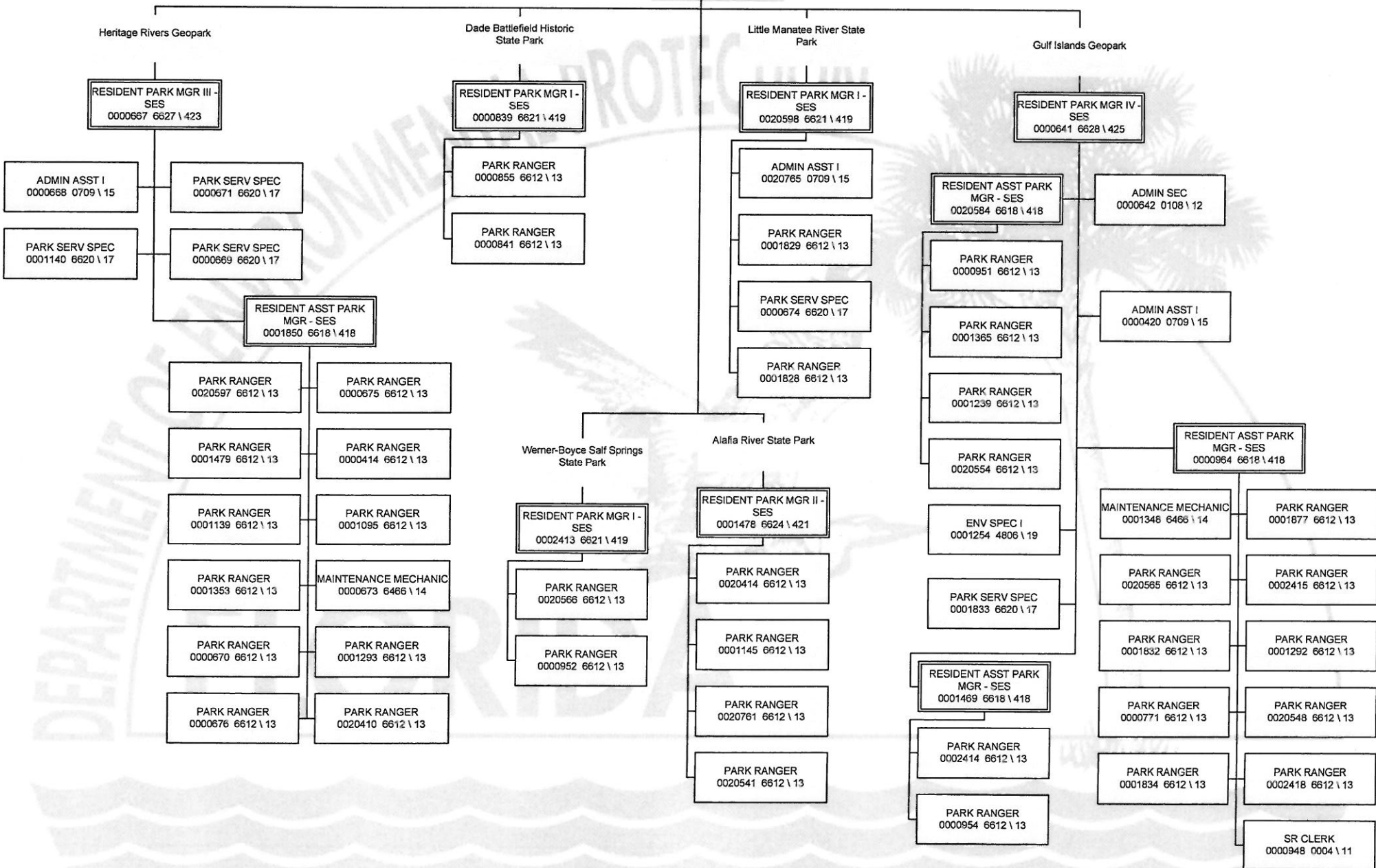
PARK RANGER  
 0020345 6612 \ 13

SR CLERK  
 0020344 0004 \ 11

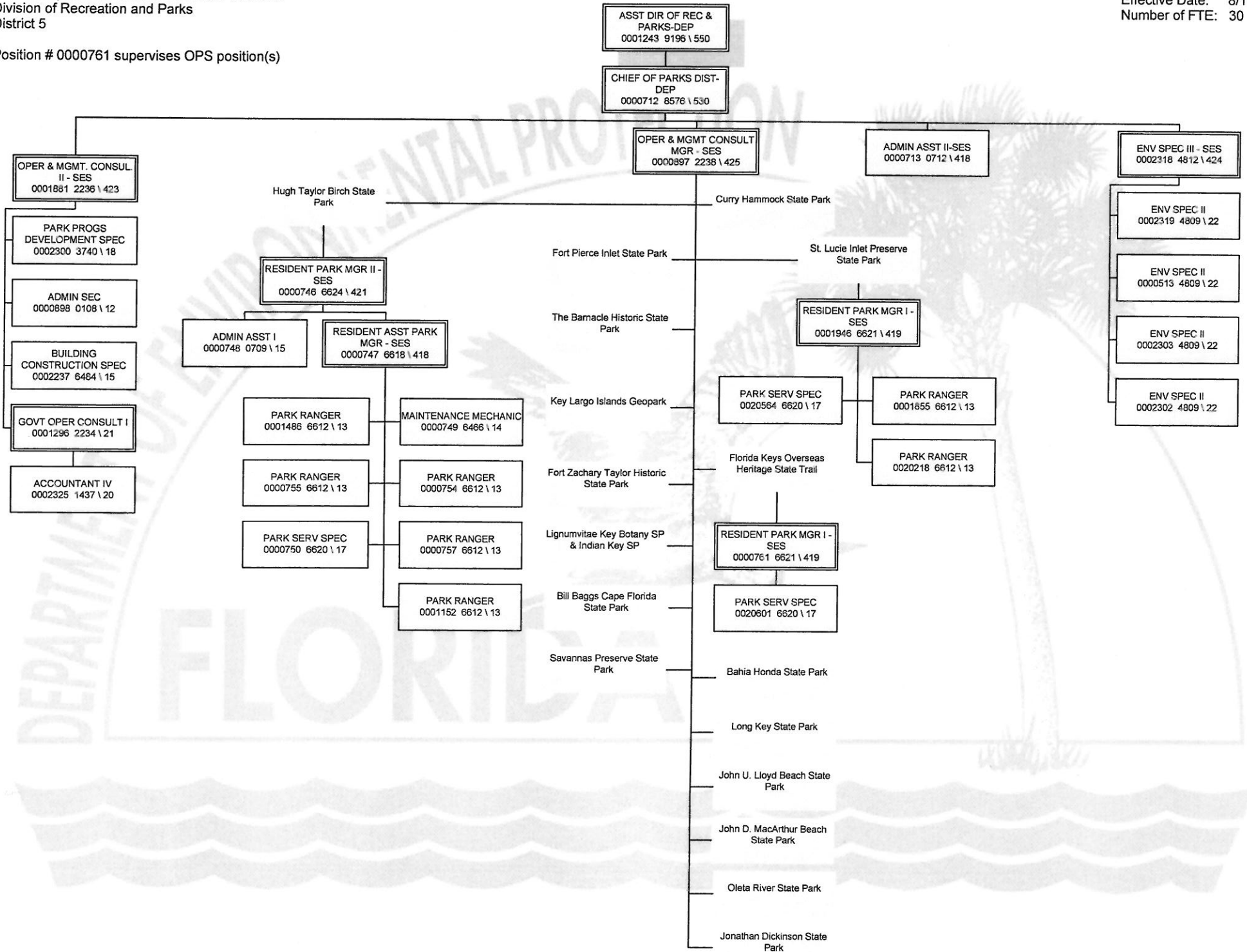


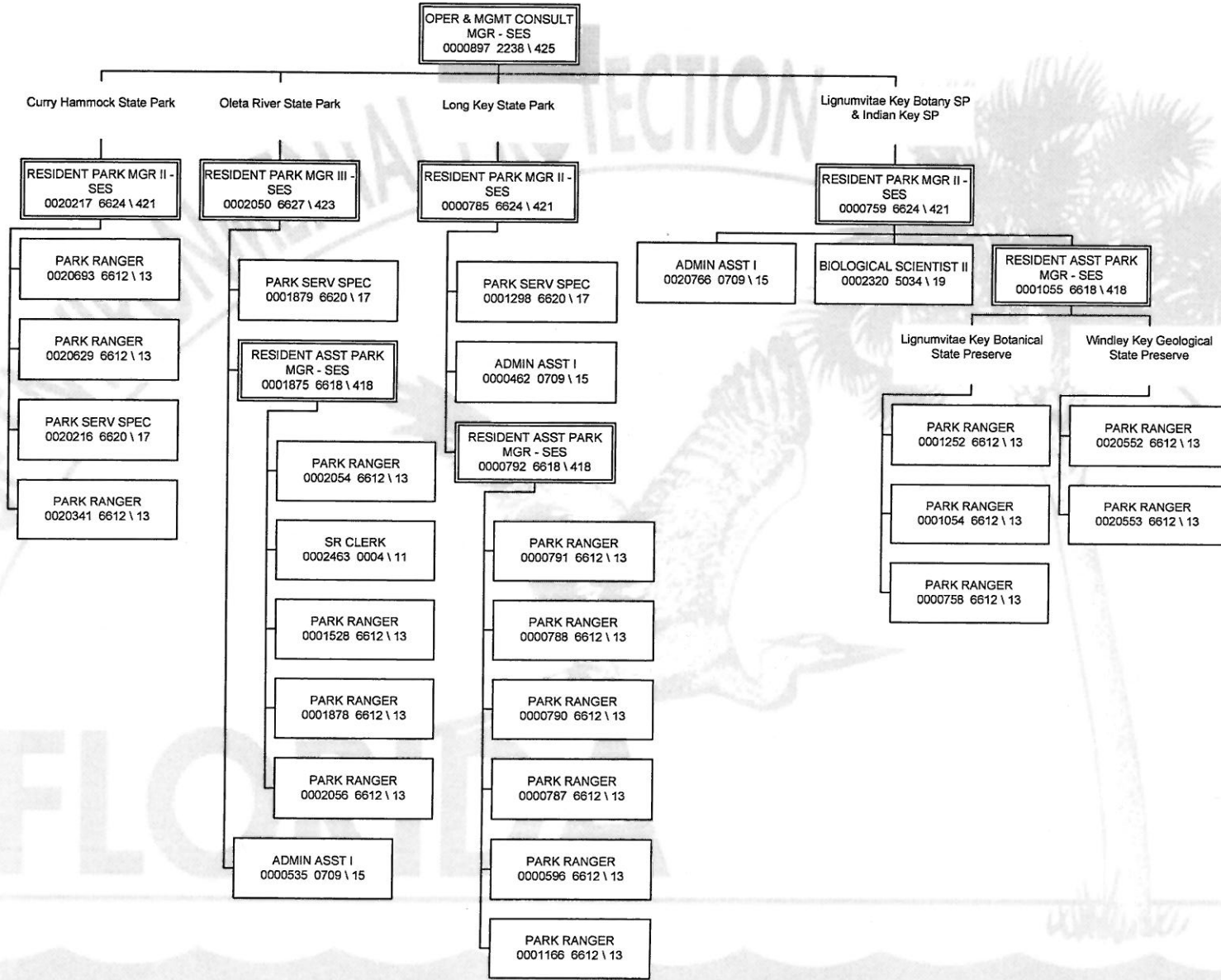


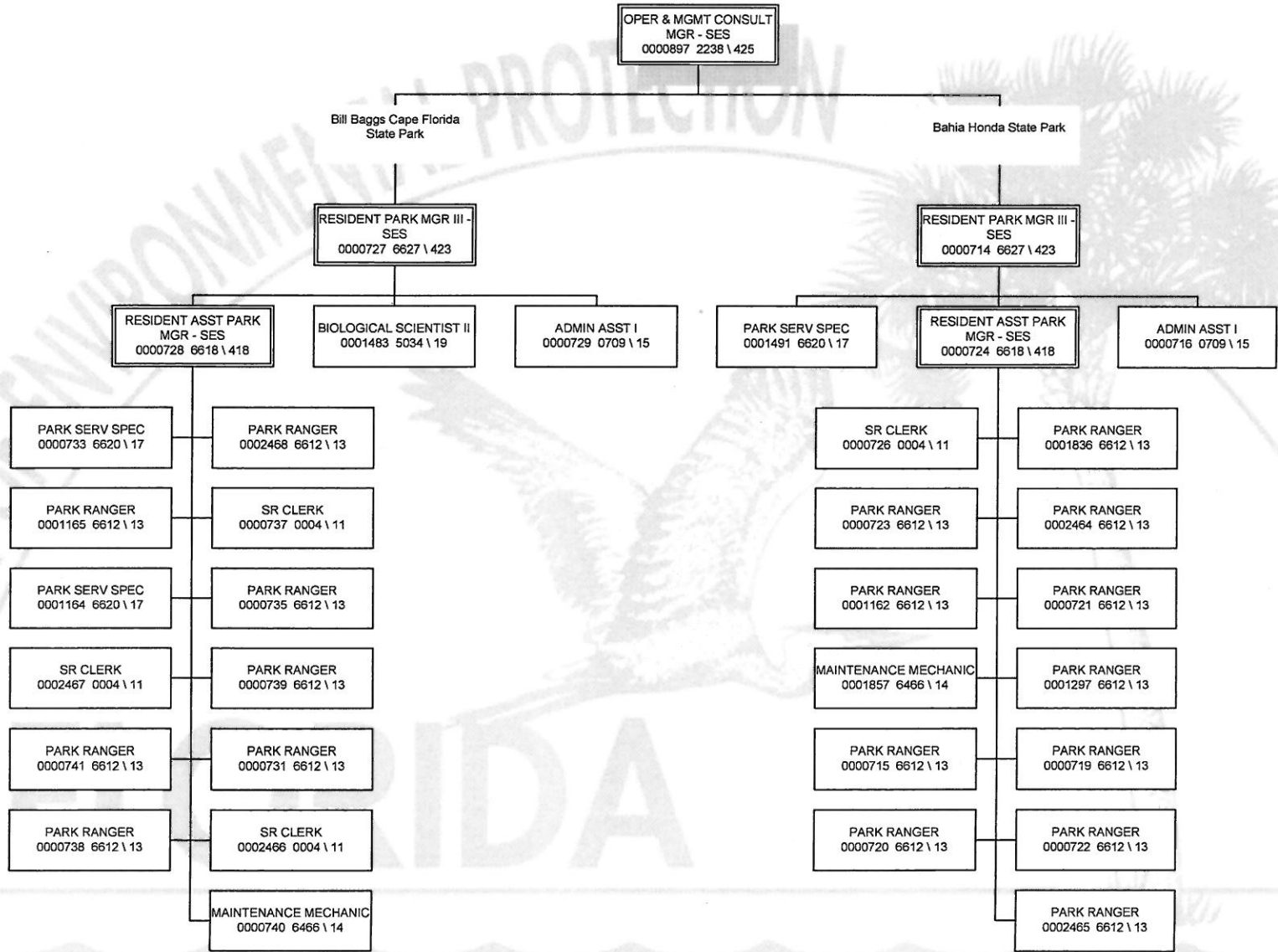
OPER & MGMT CONSULT  
 MGR - SES  
 0002055 2238 \ 425



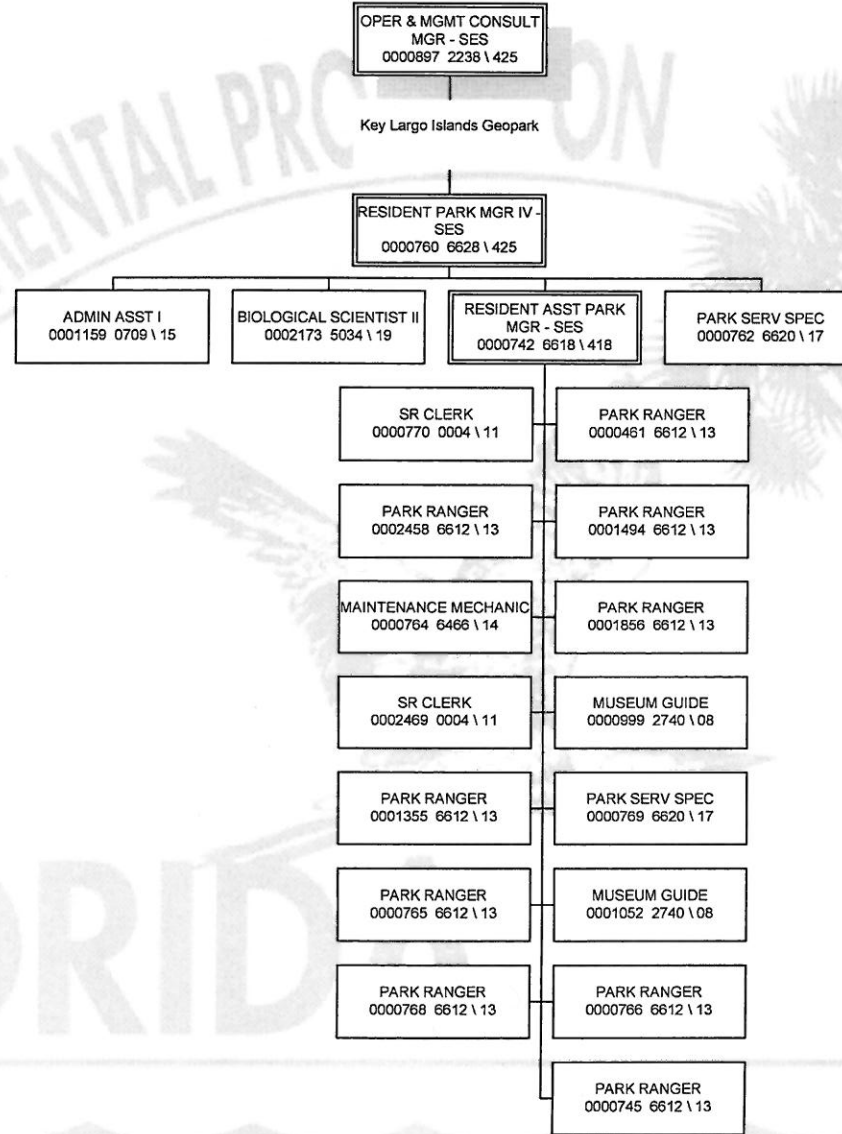
Position # 0000761 supervises OPS position(s)

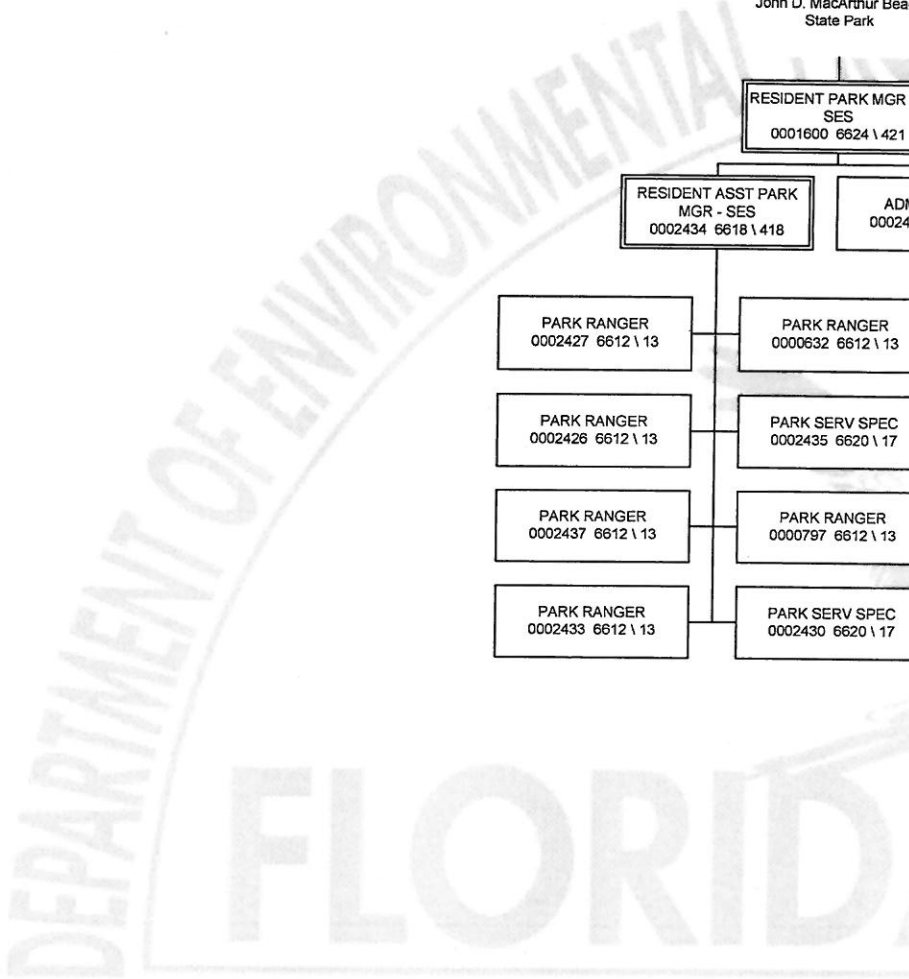
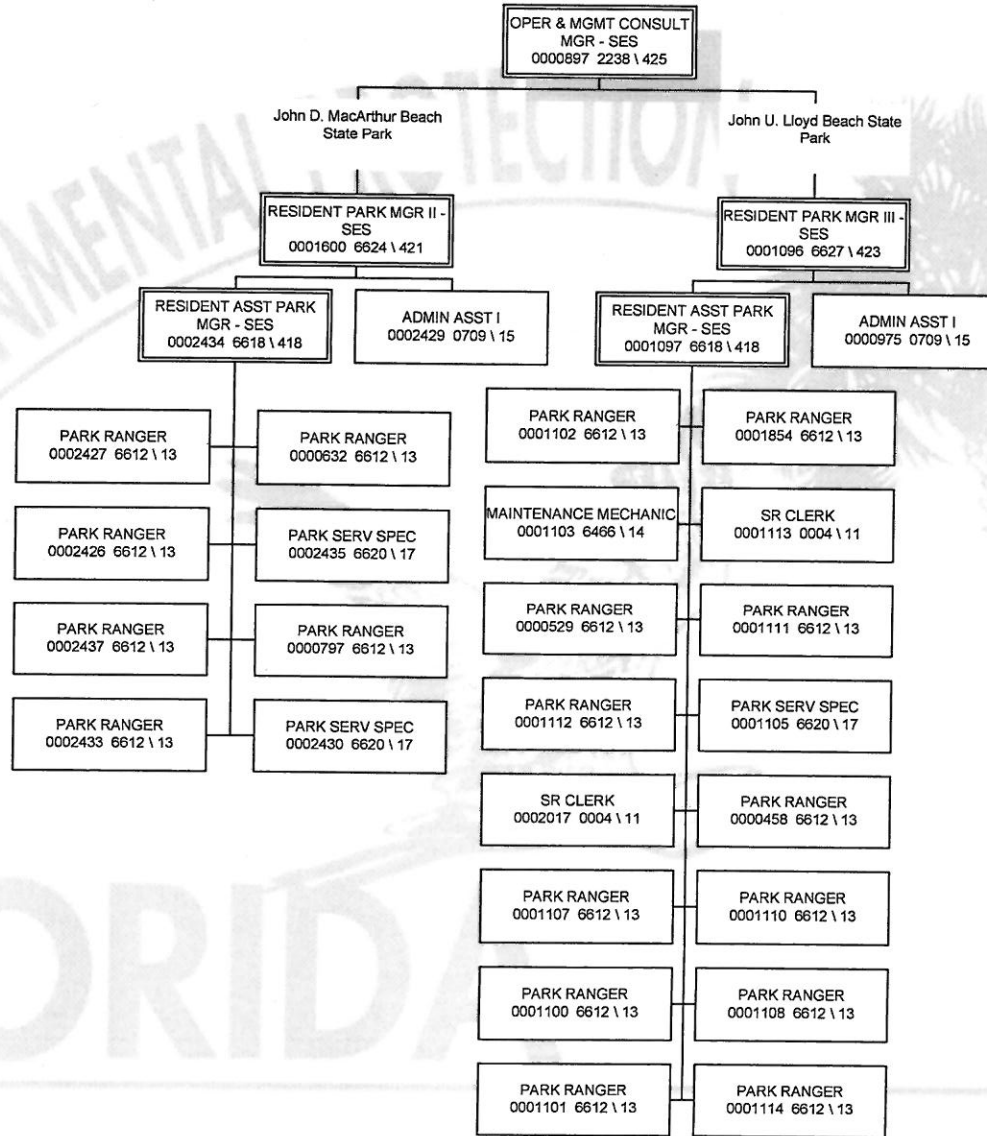




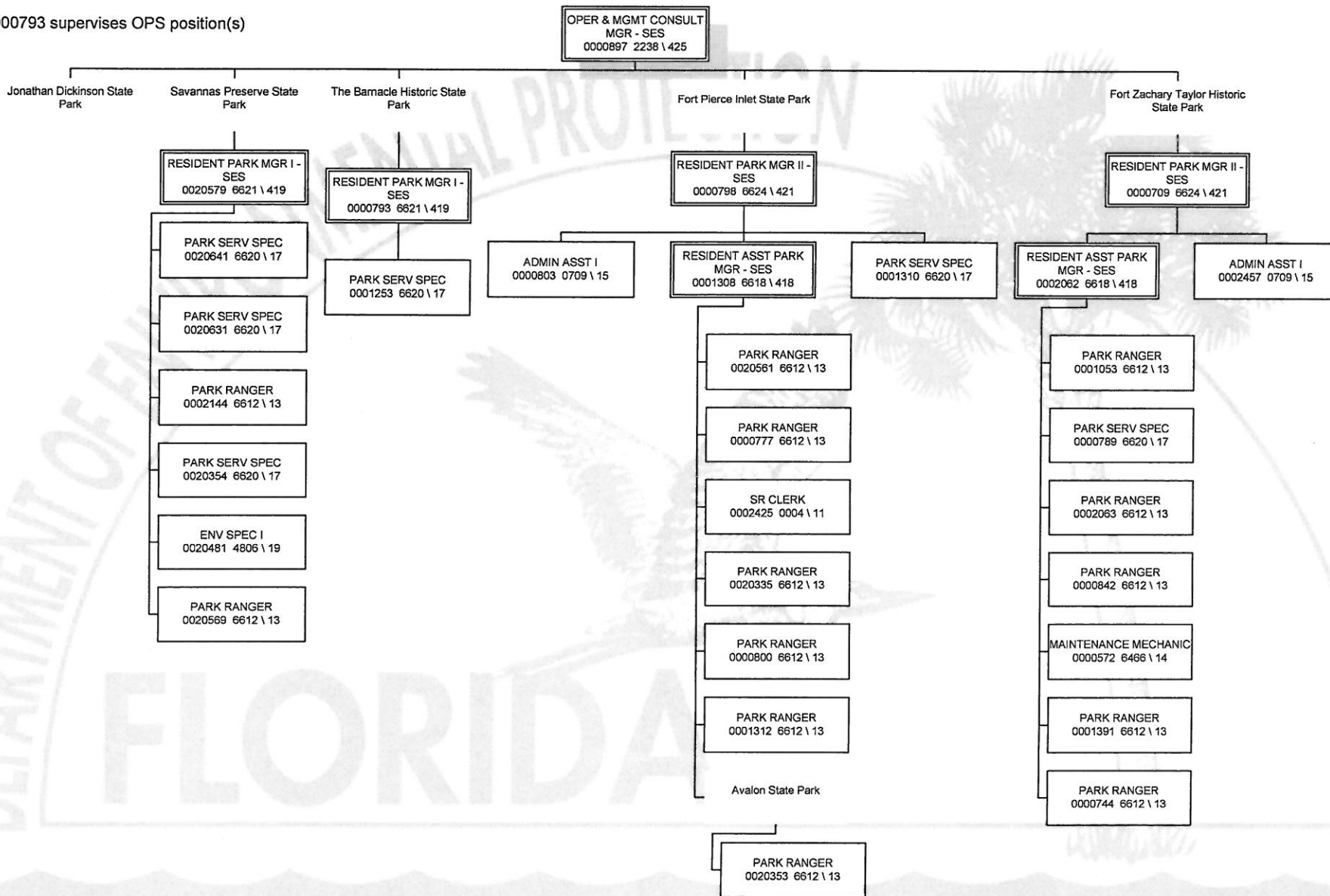


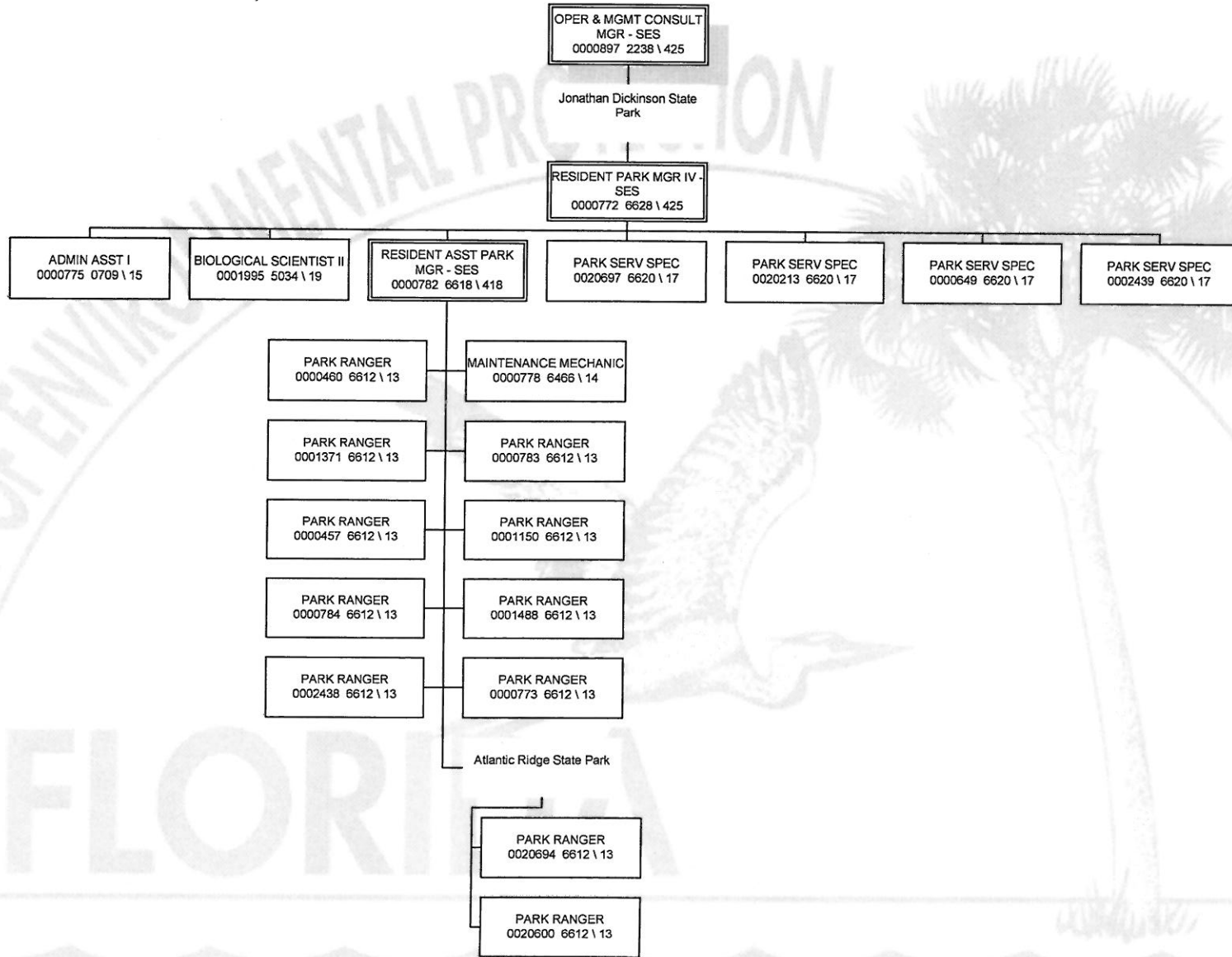


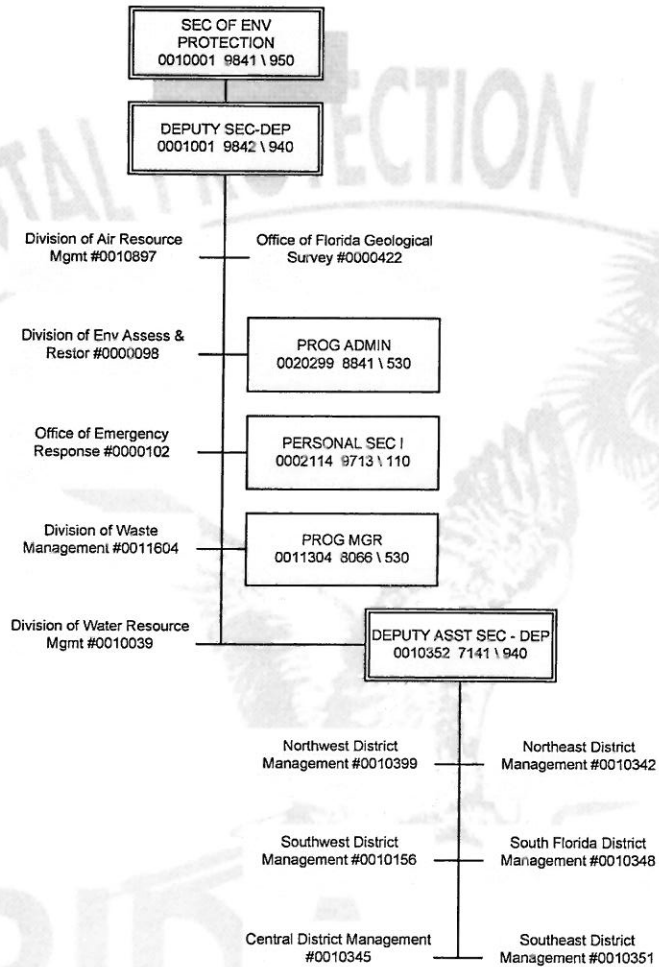


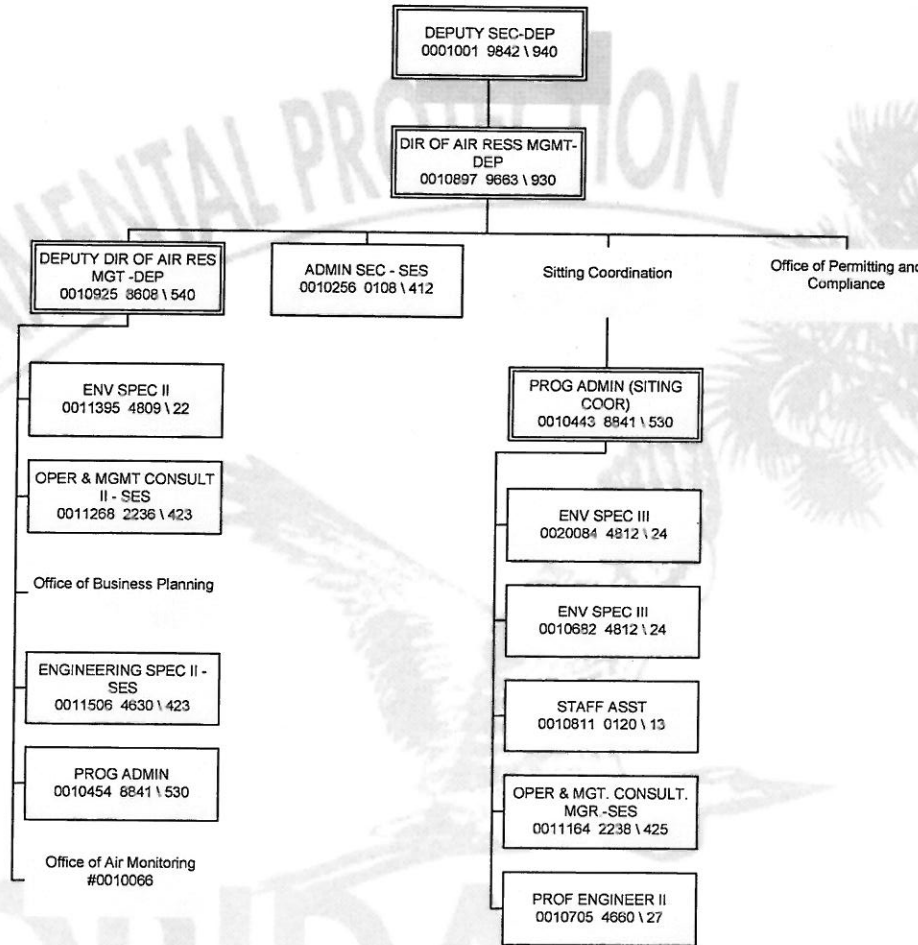


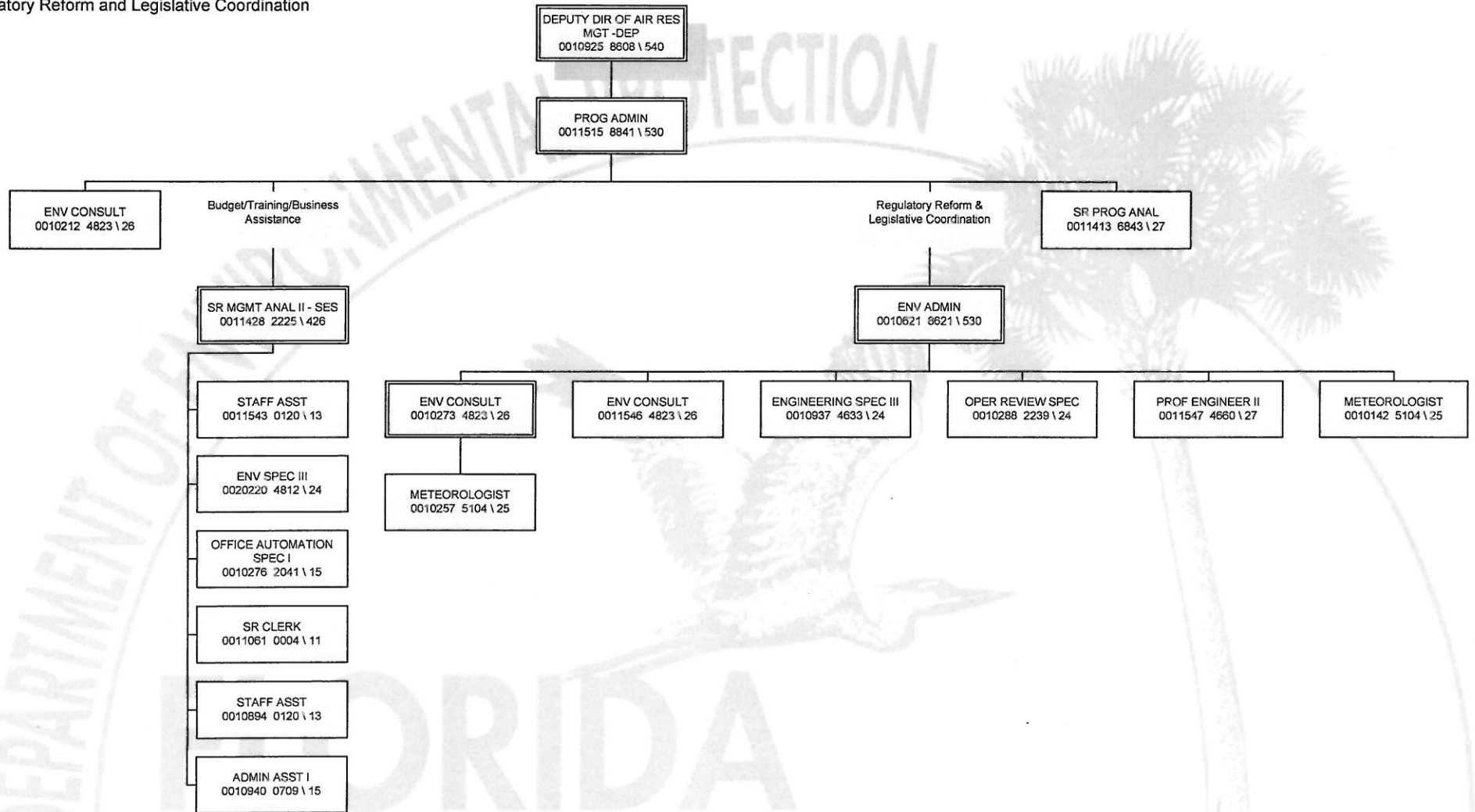
Position # 0000793 supervises OPS position(s)

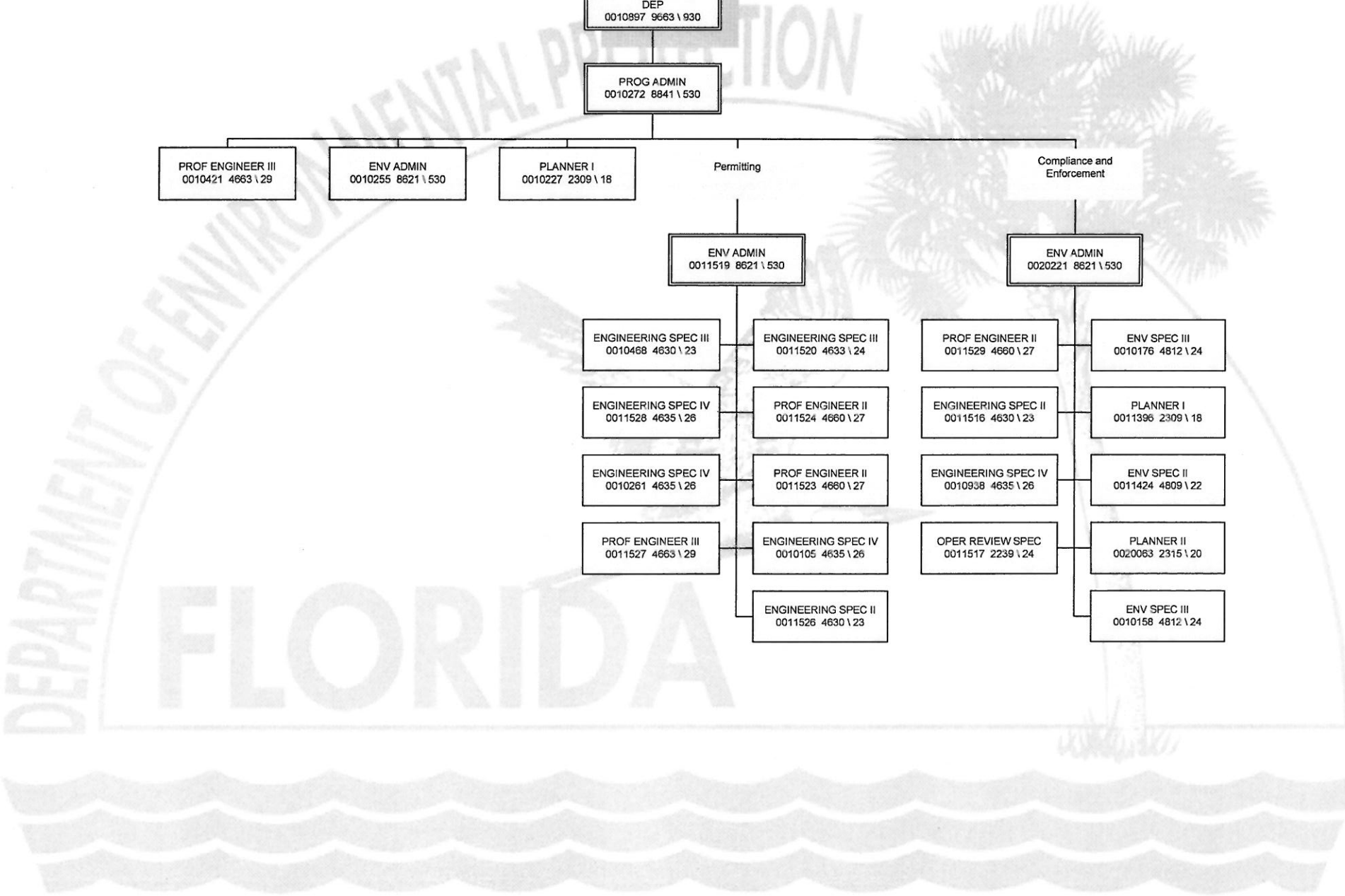
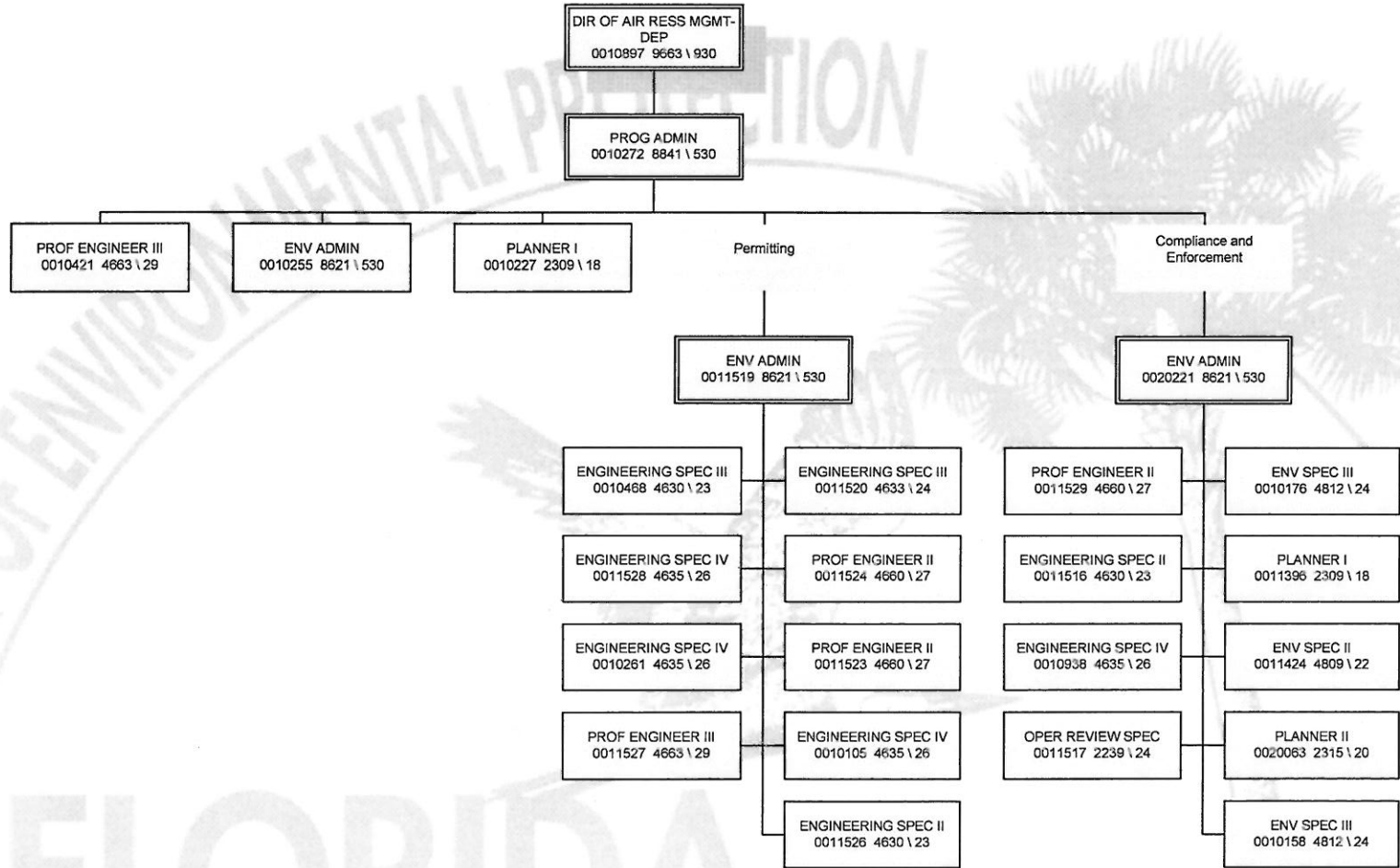




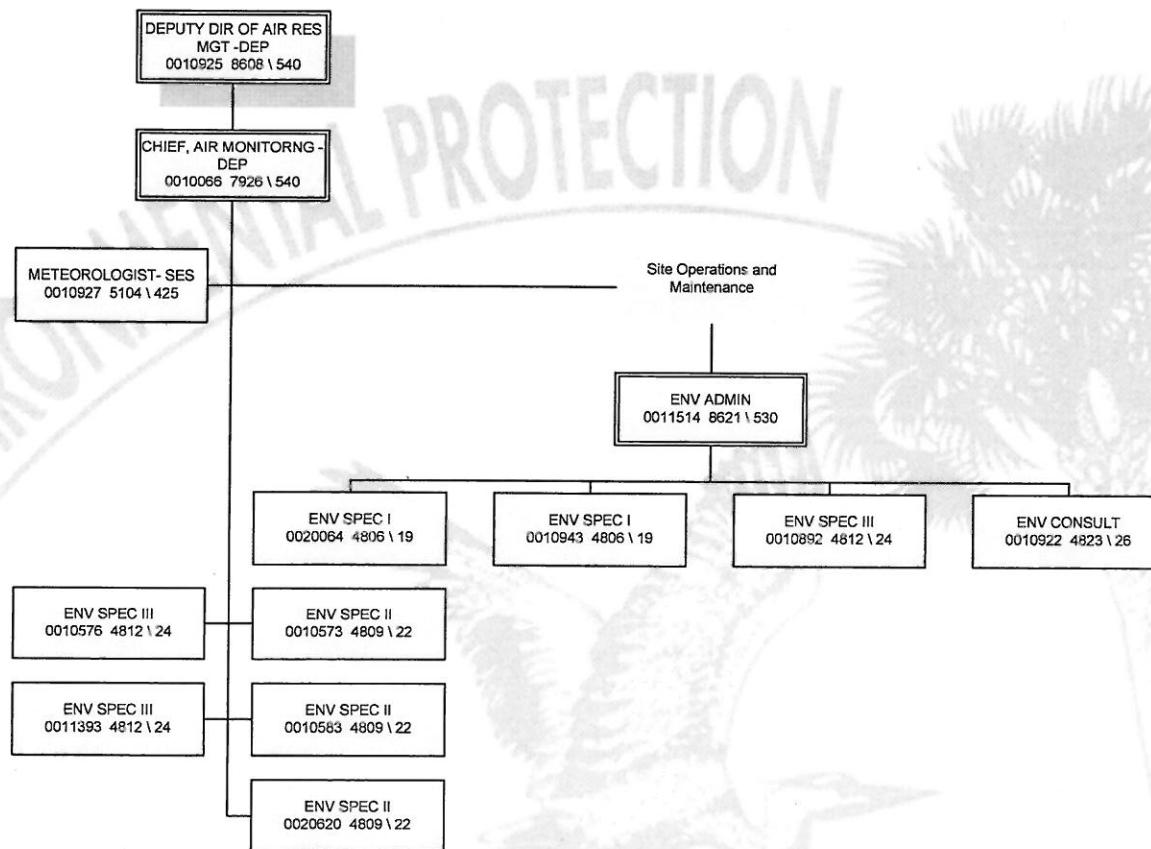


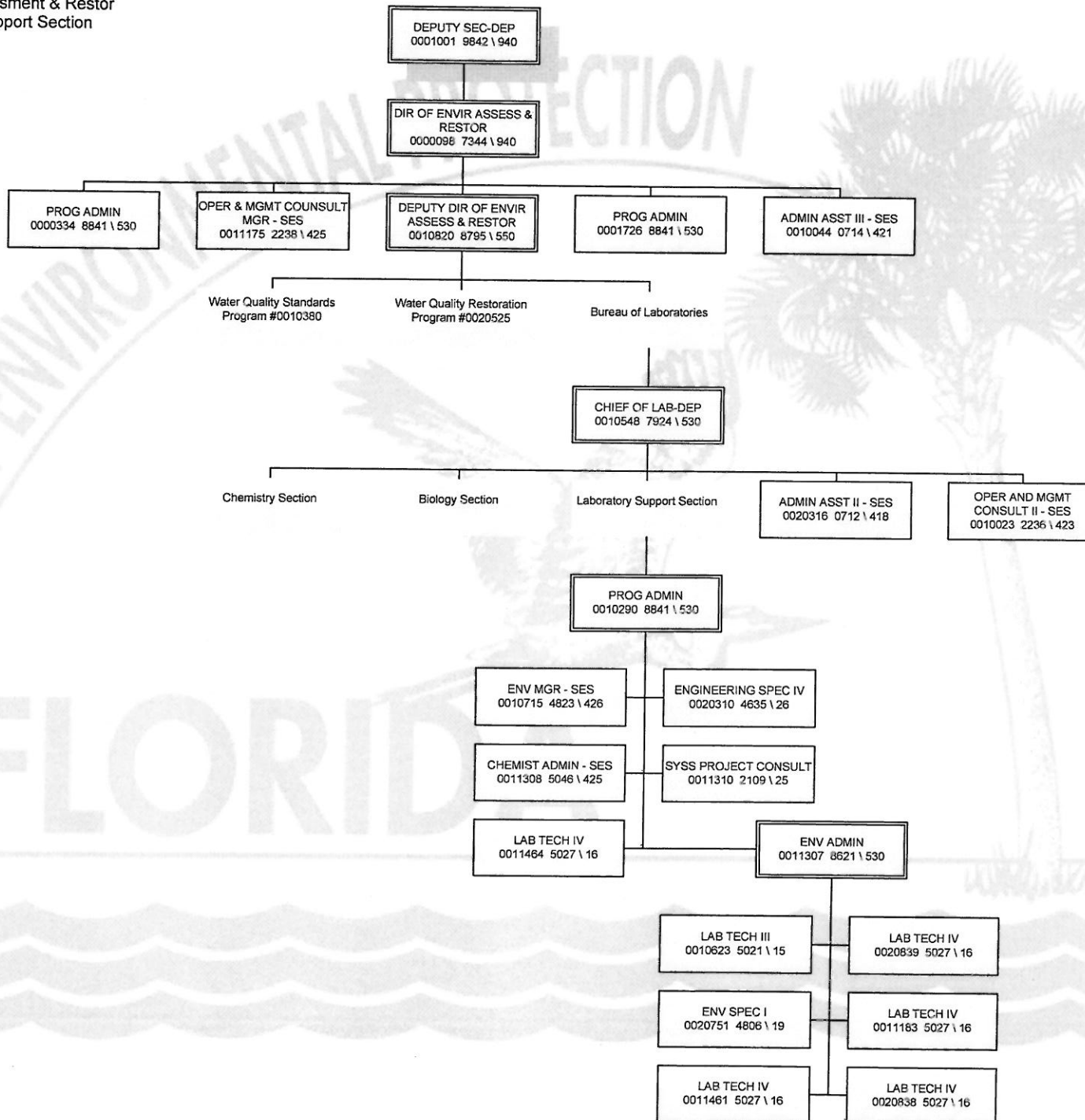




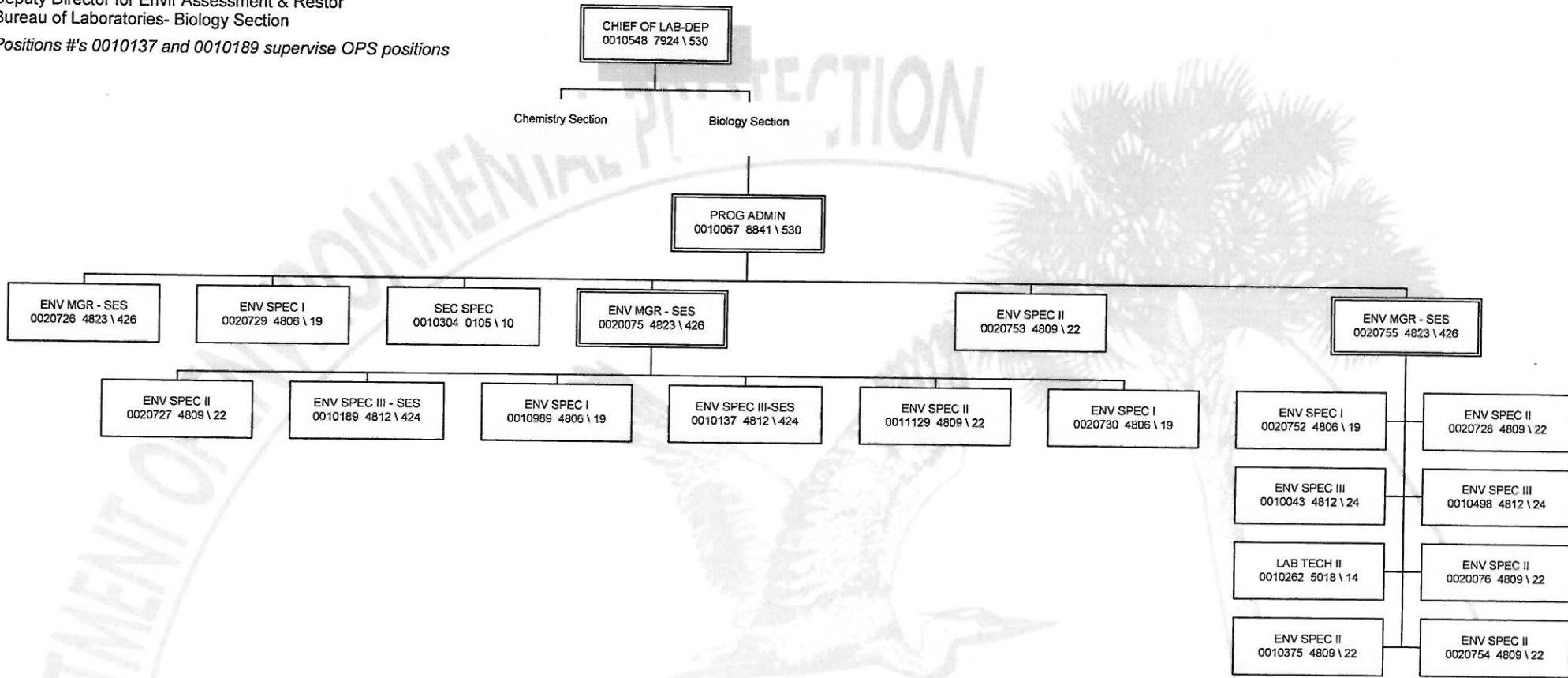


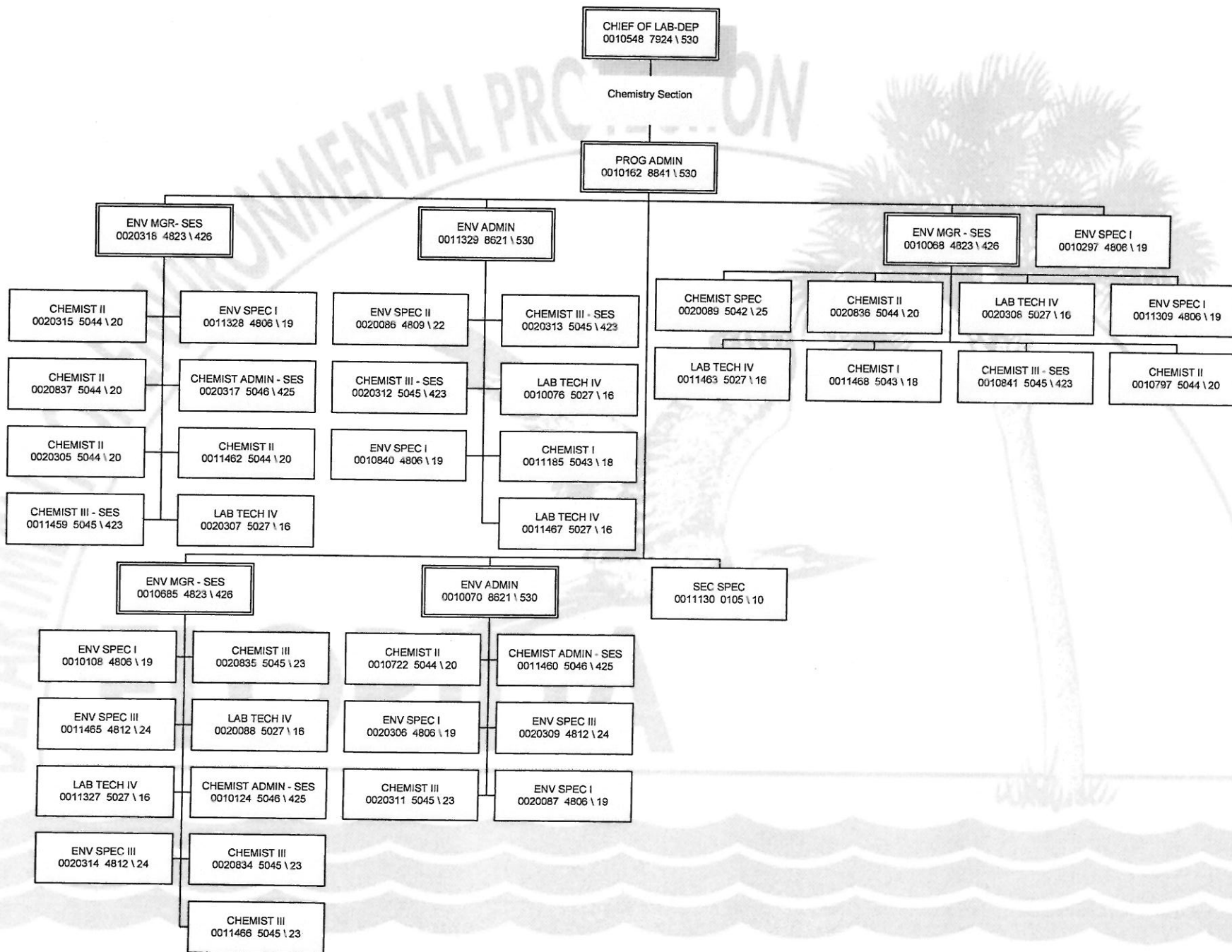




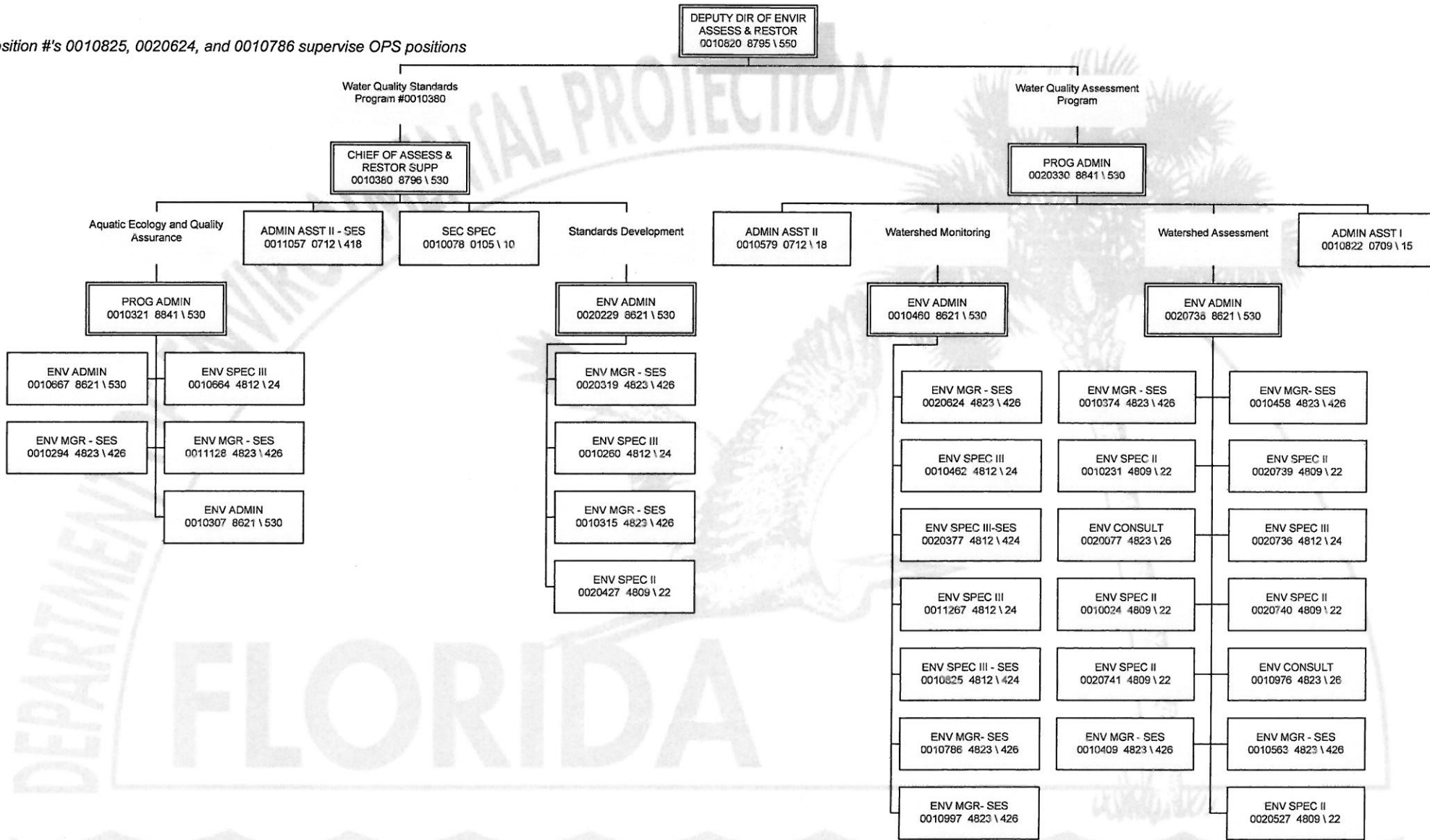


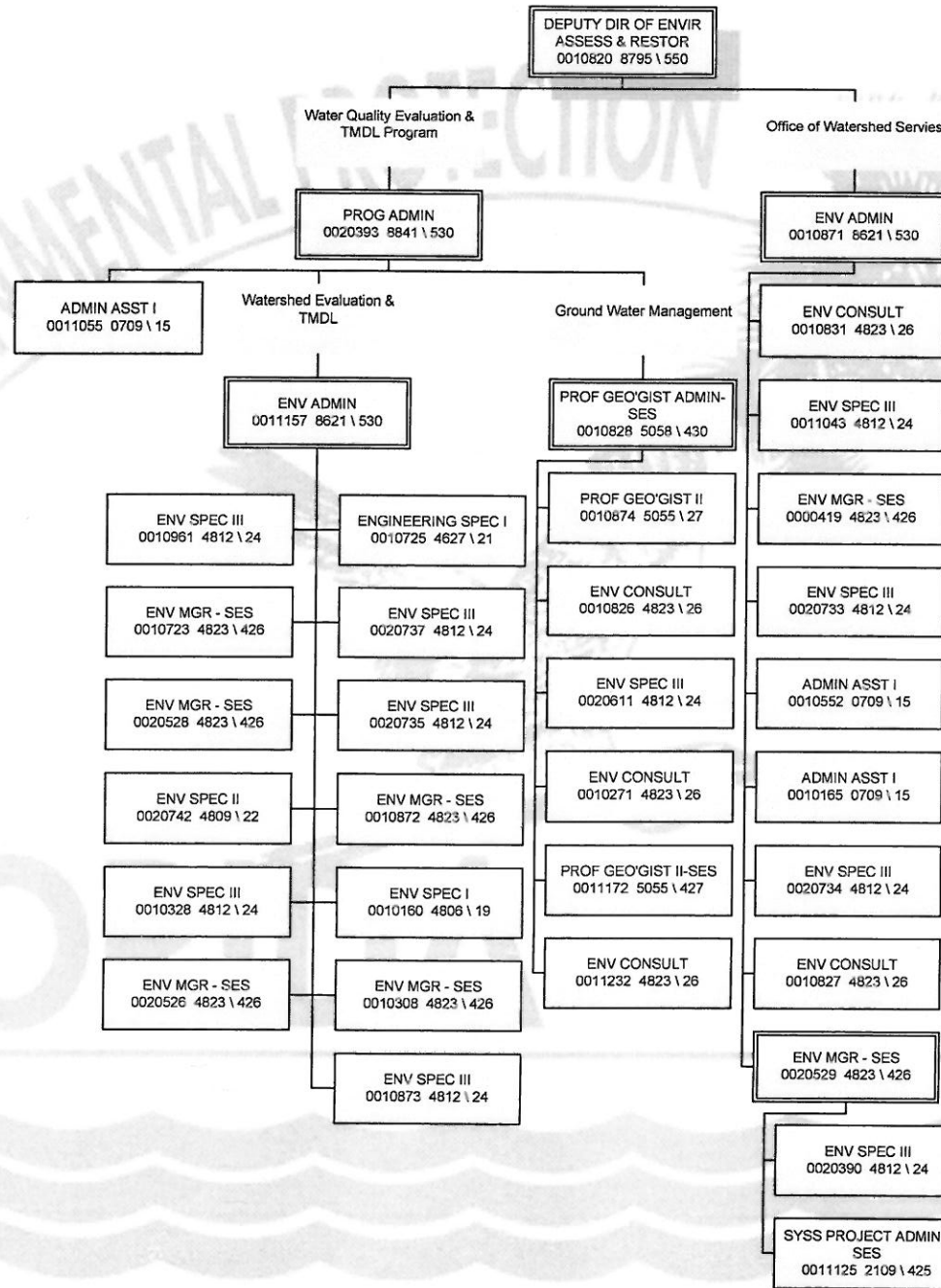
Positions #'s 0010137 and 0010189 supervise OPS positions

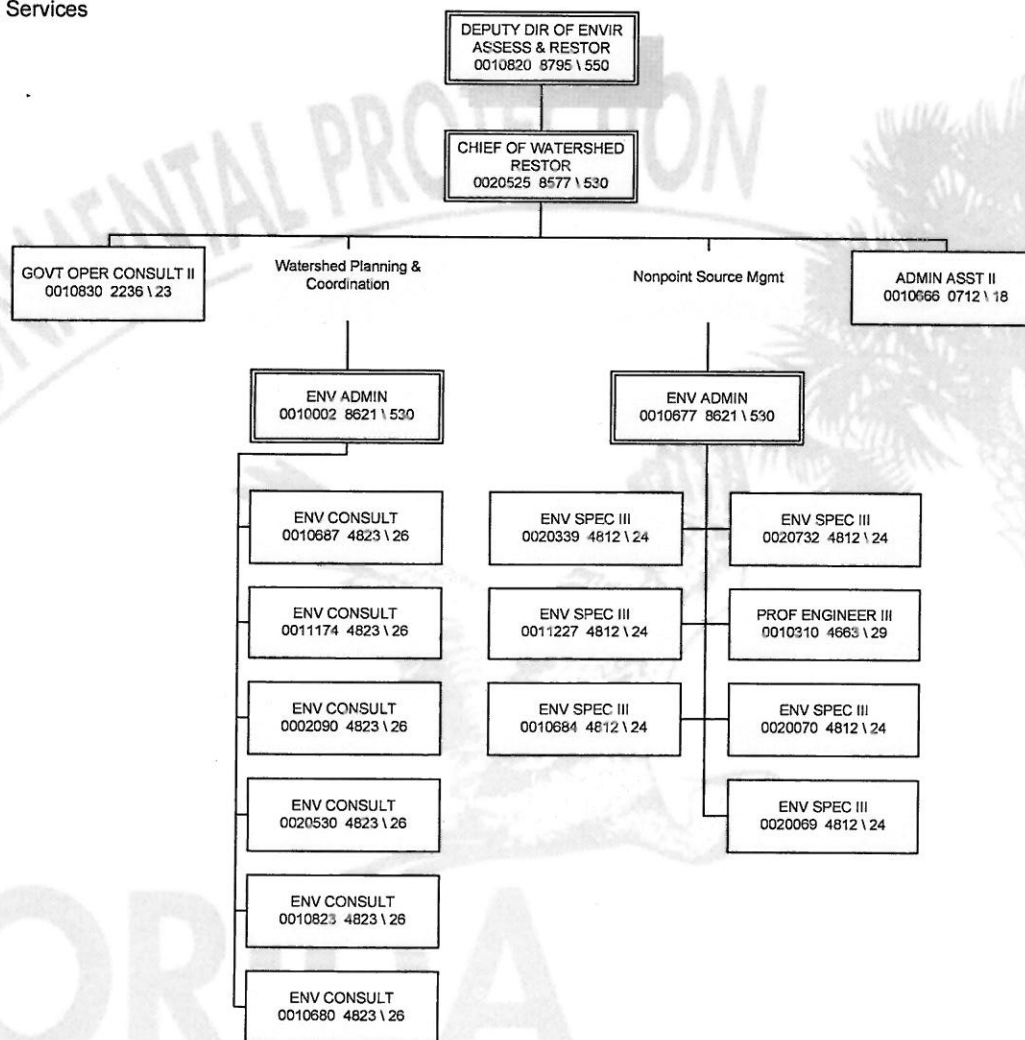




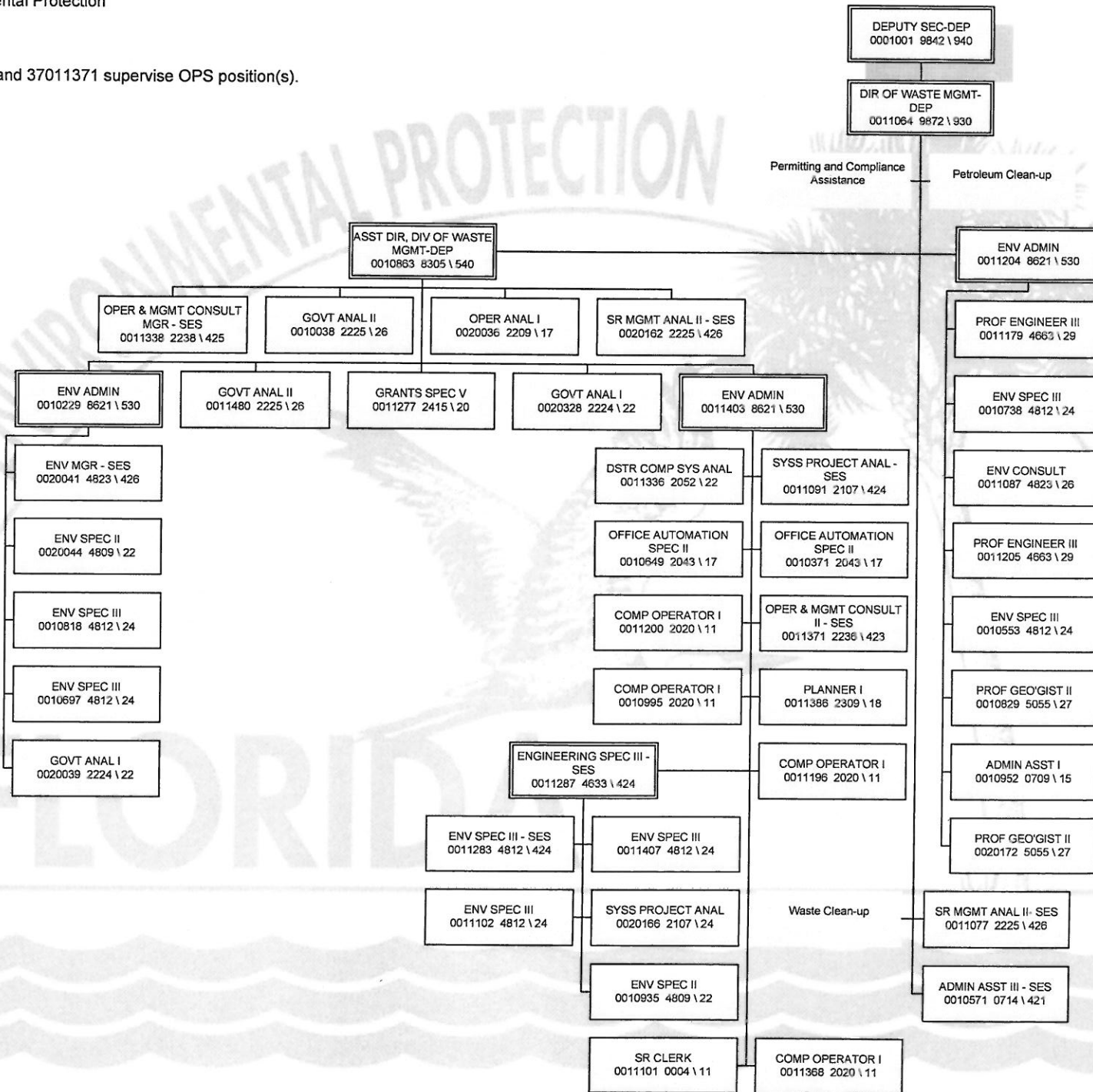
Position #'s 0010825, 0020624, and 0010786 supervise OPS positions



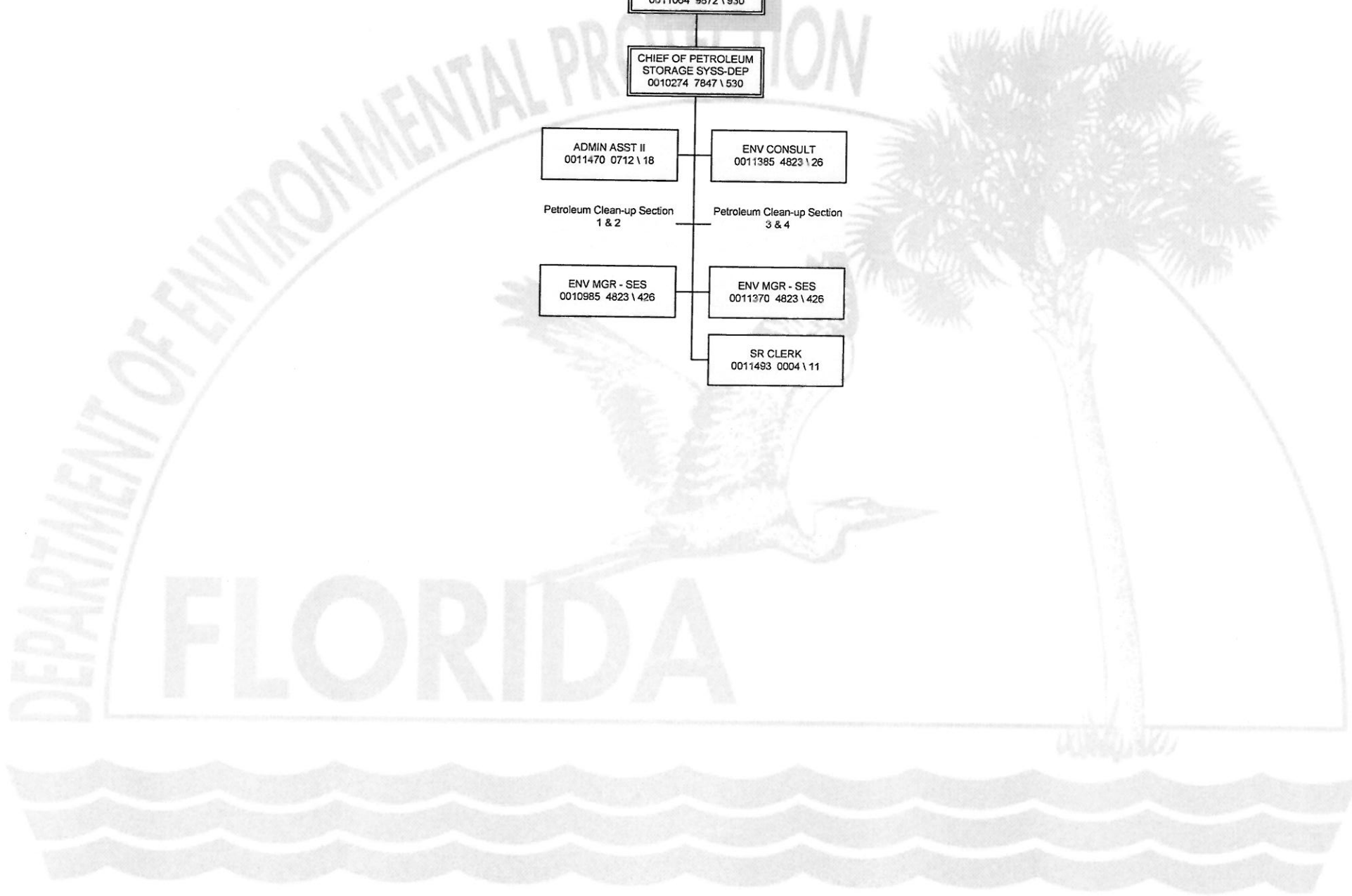
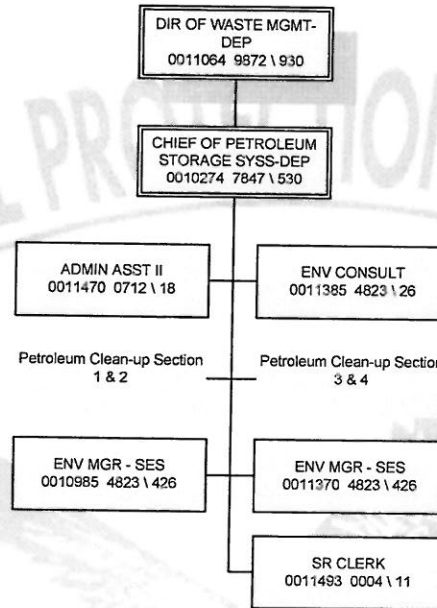


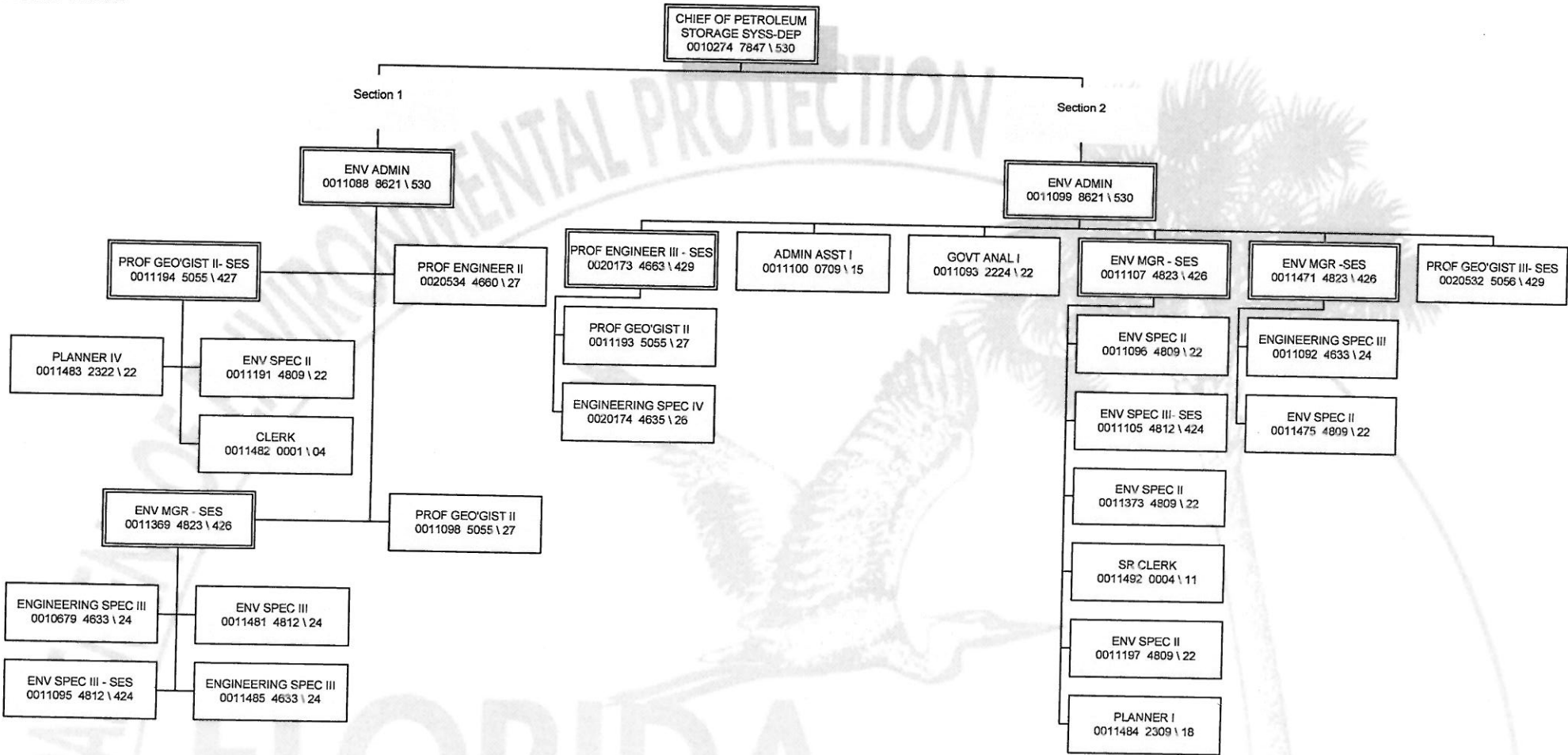


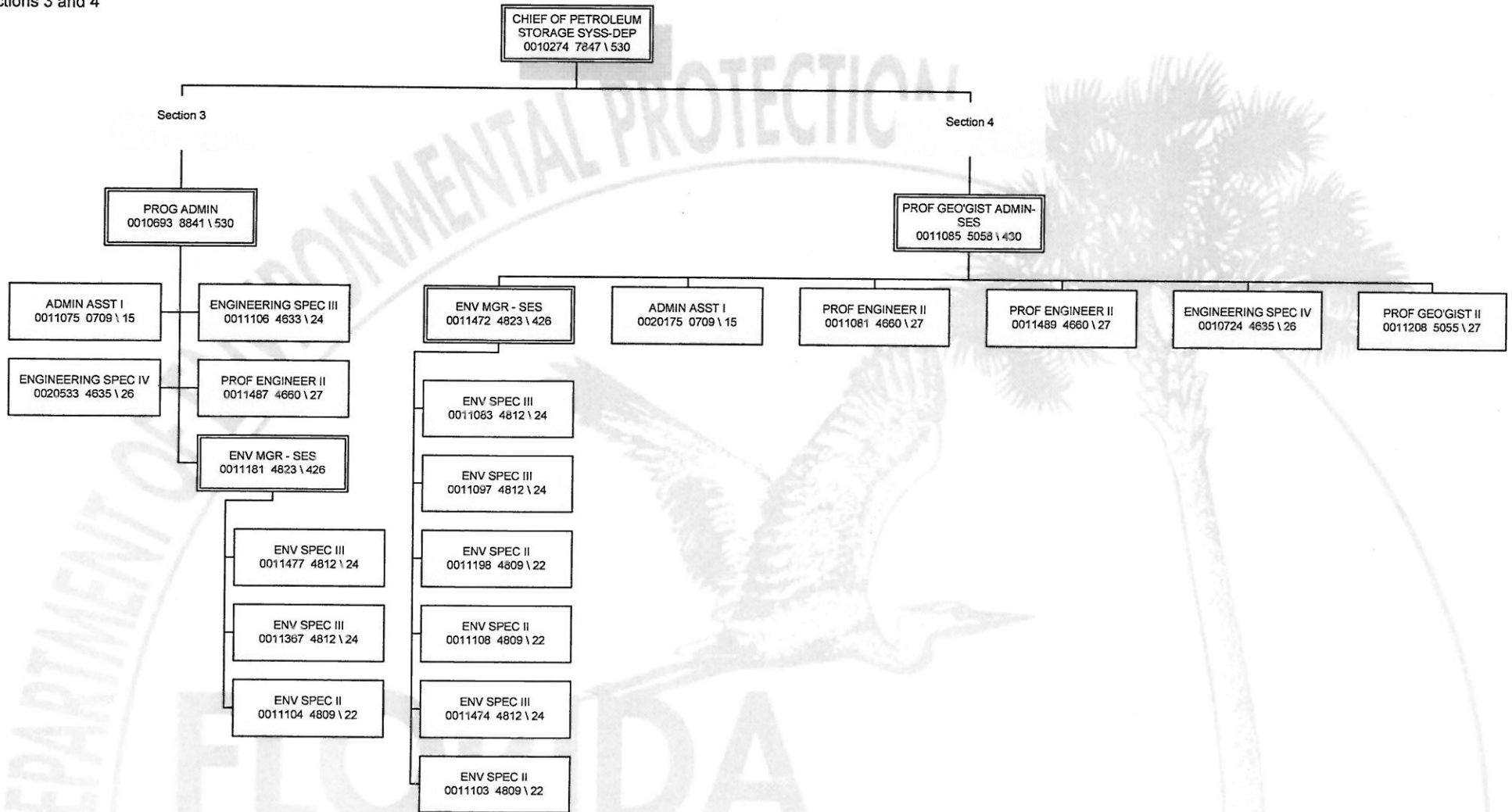
Positions 37011091, 37011283, and 37011371 supervise OPS position(s).

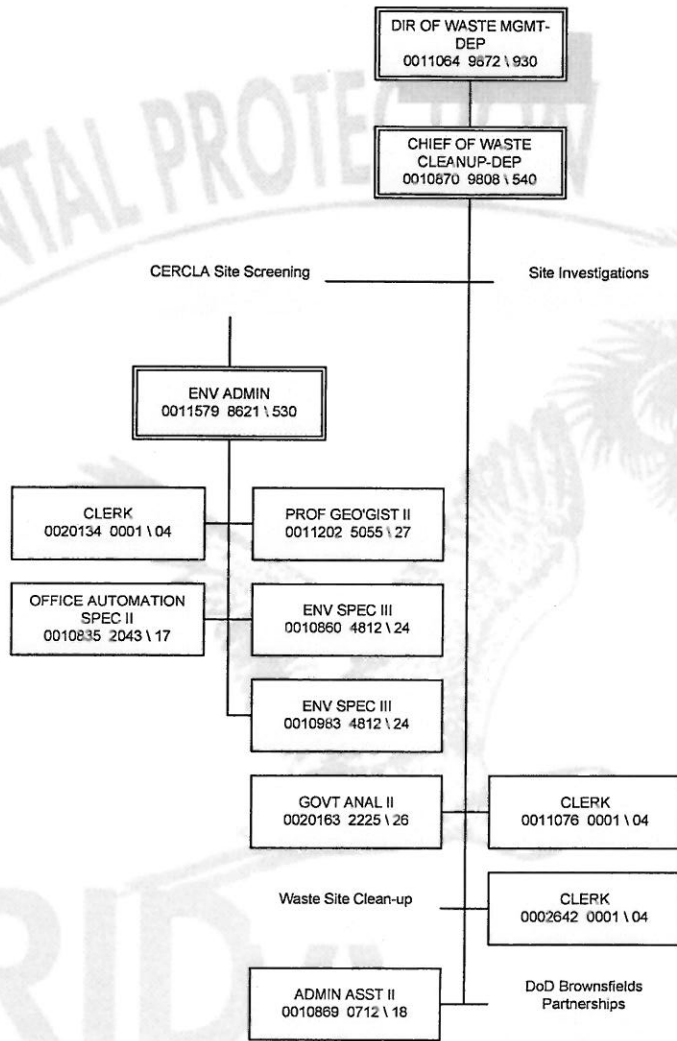


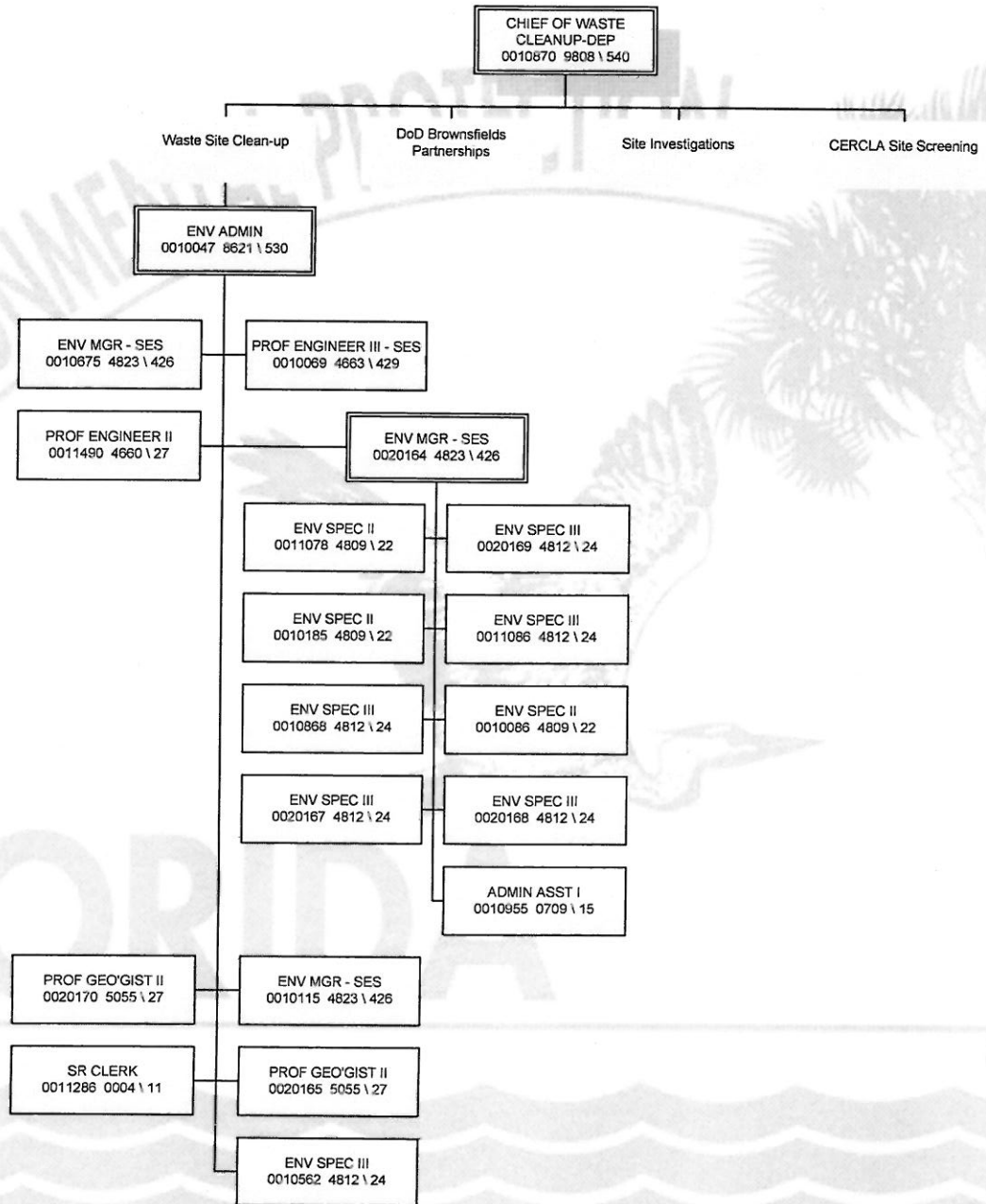


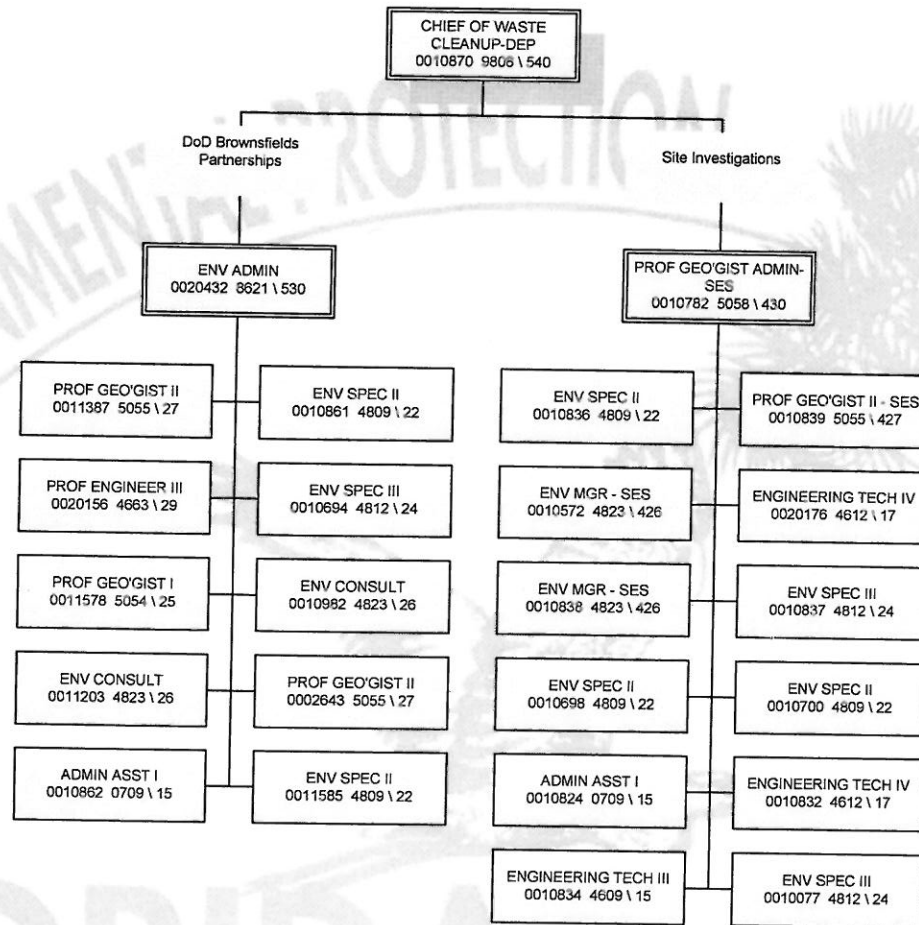


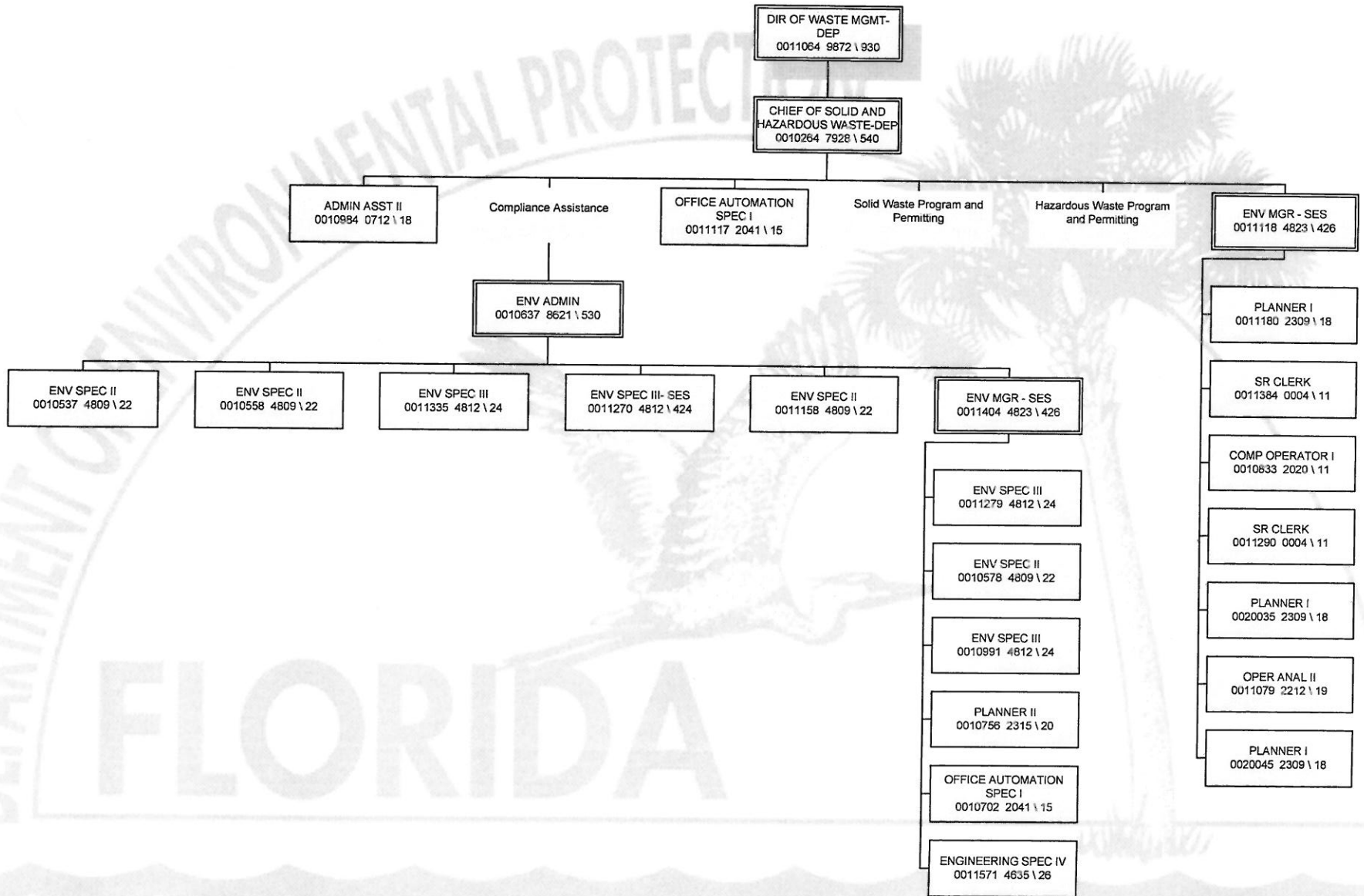


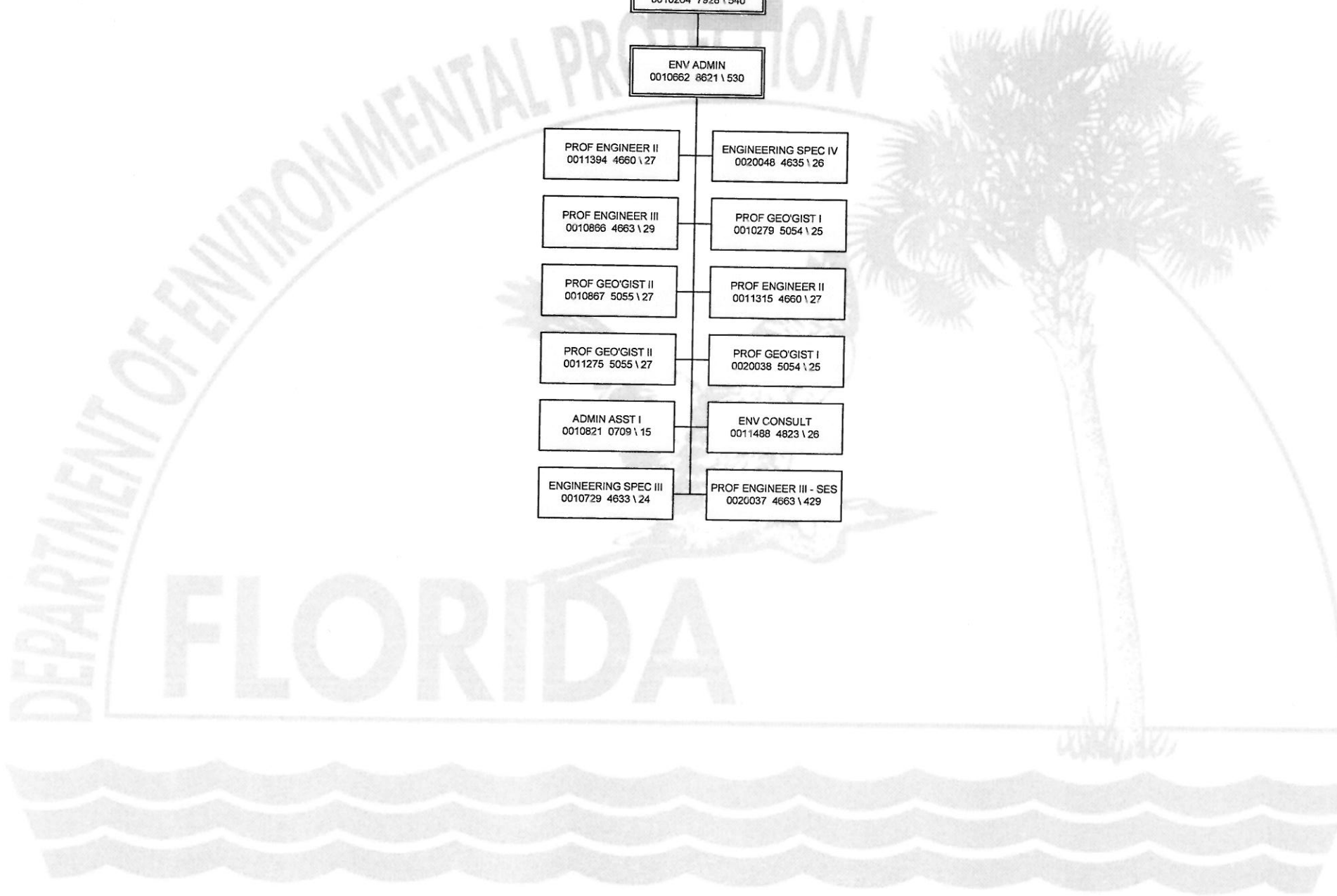
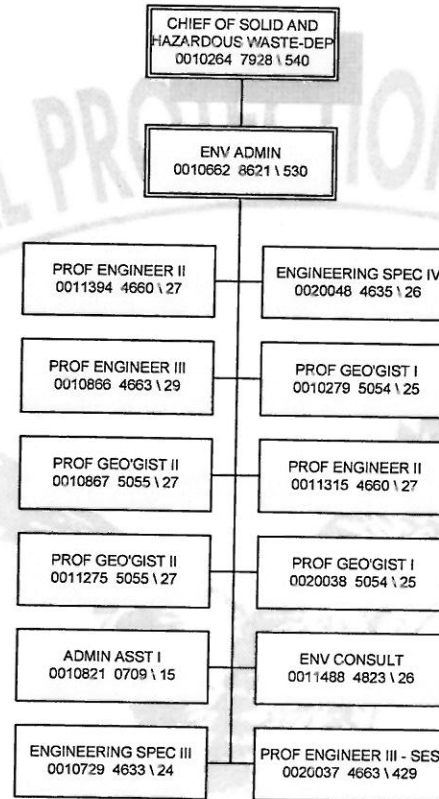




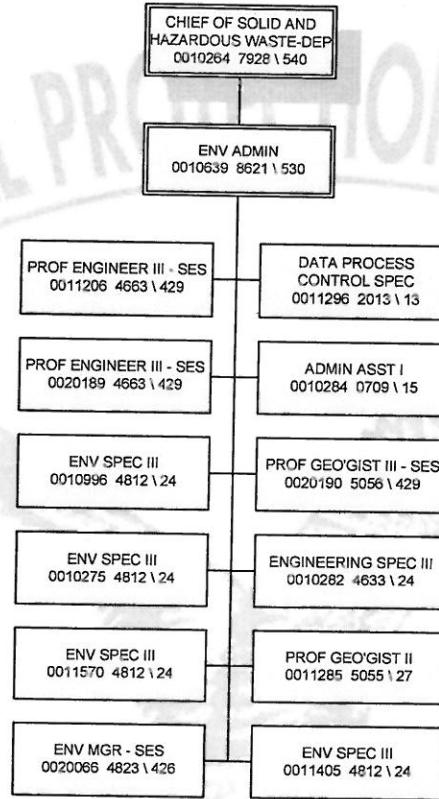


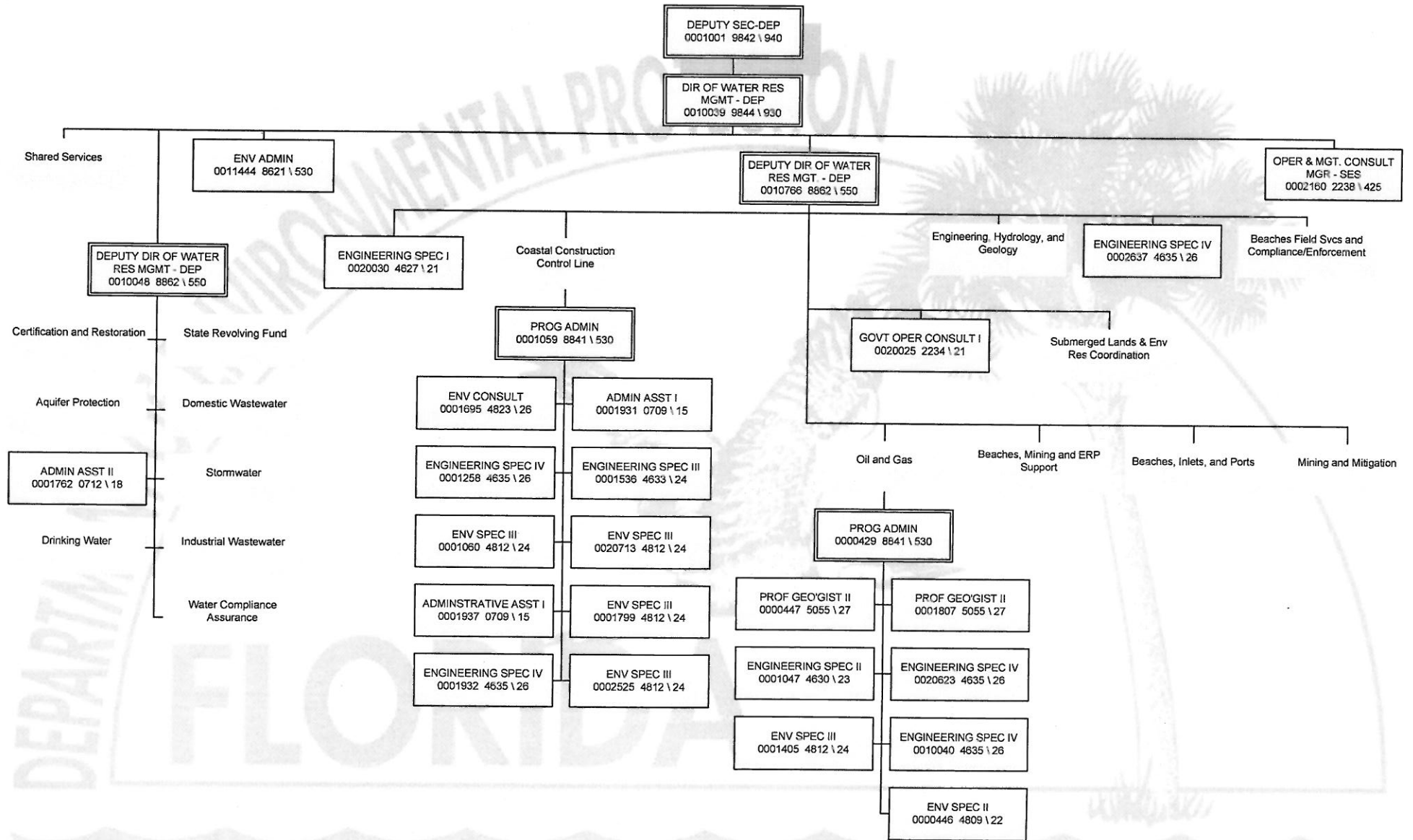


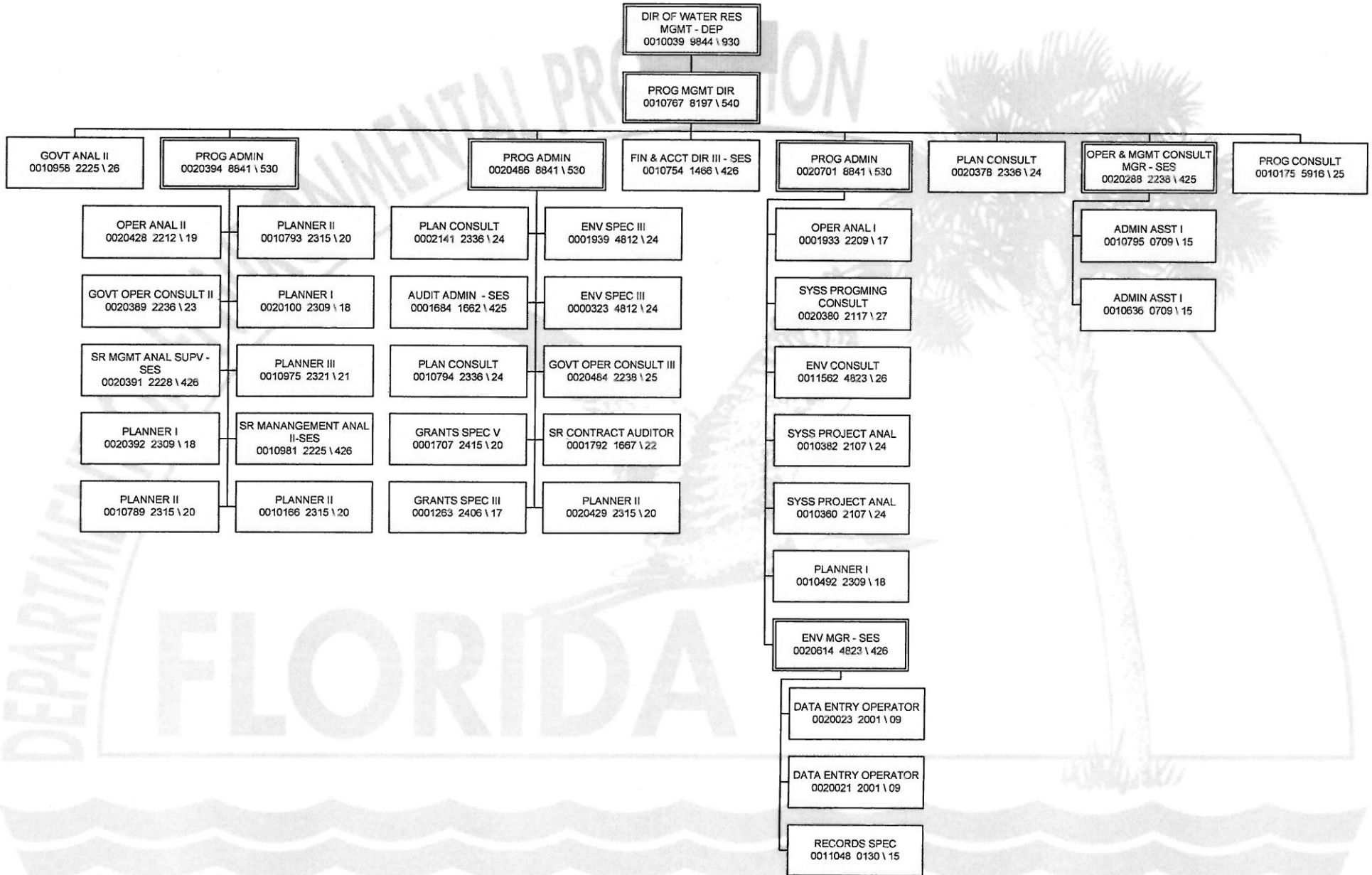


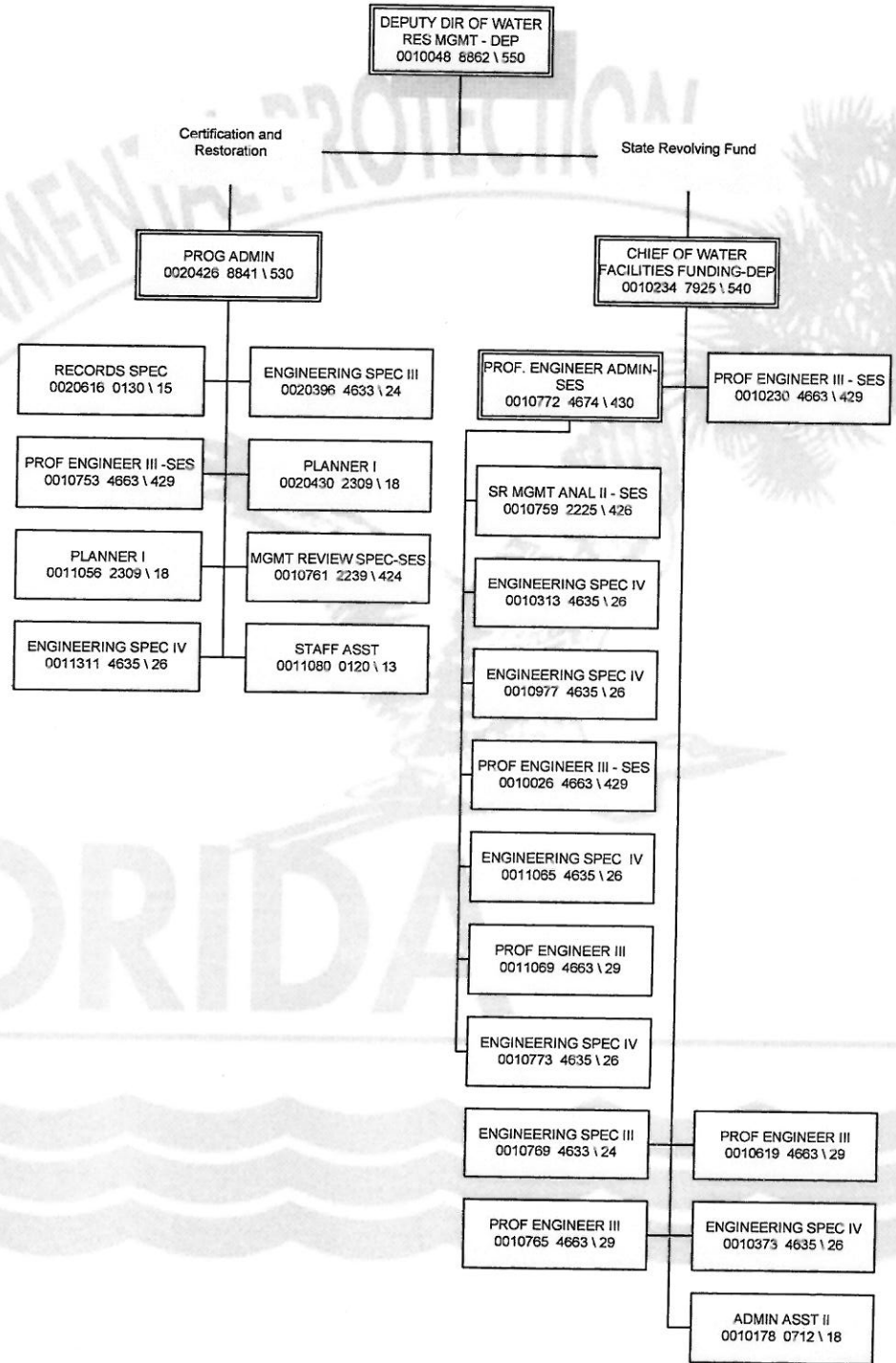


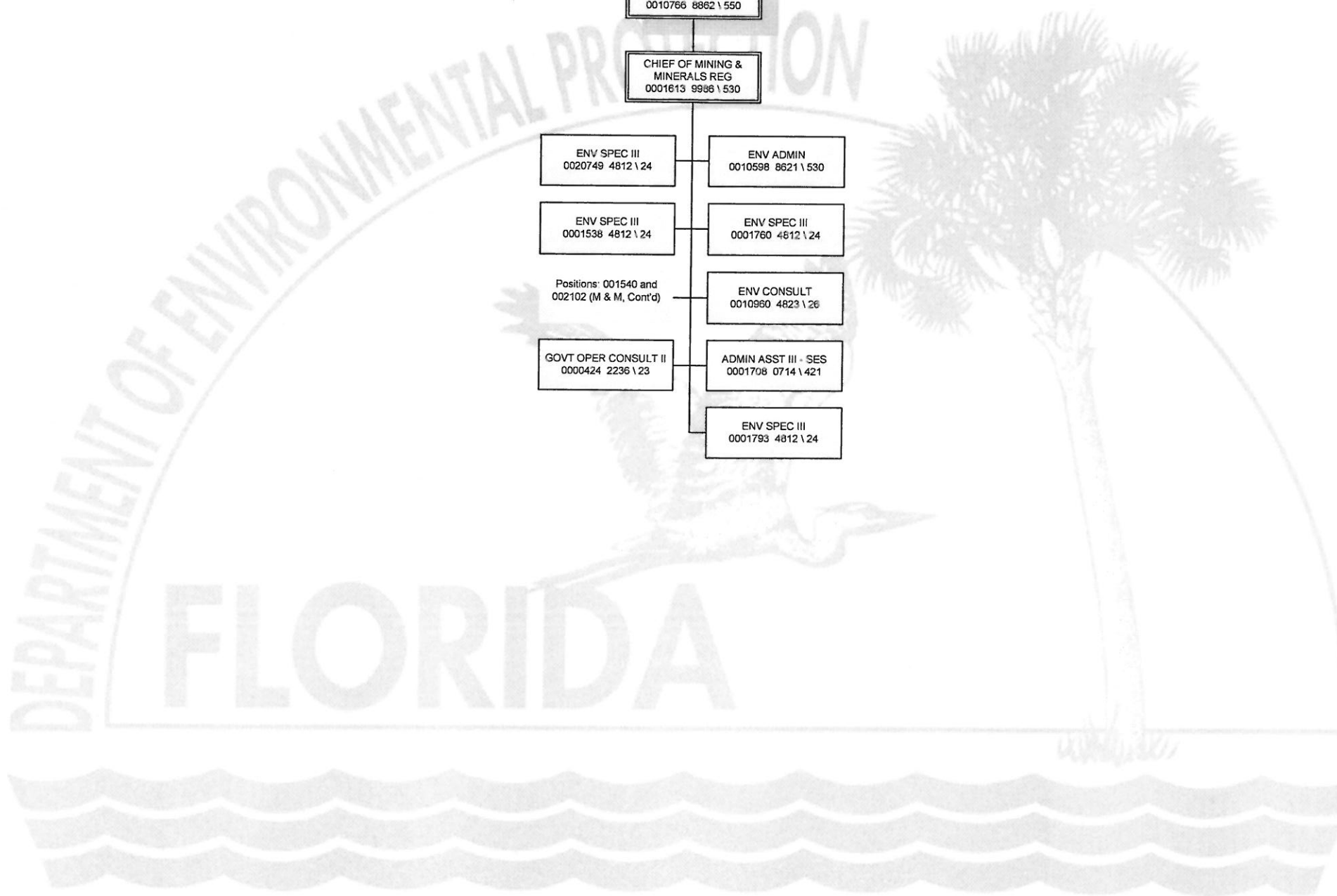
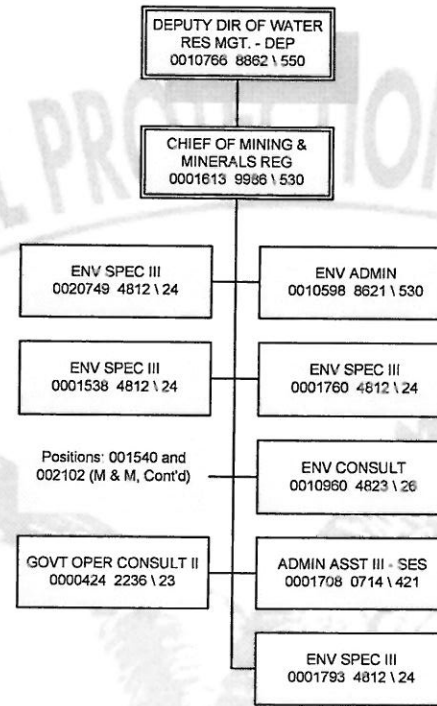


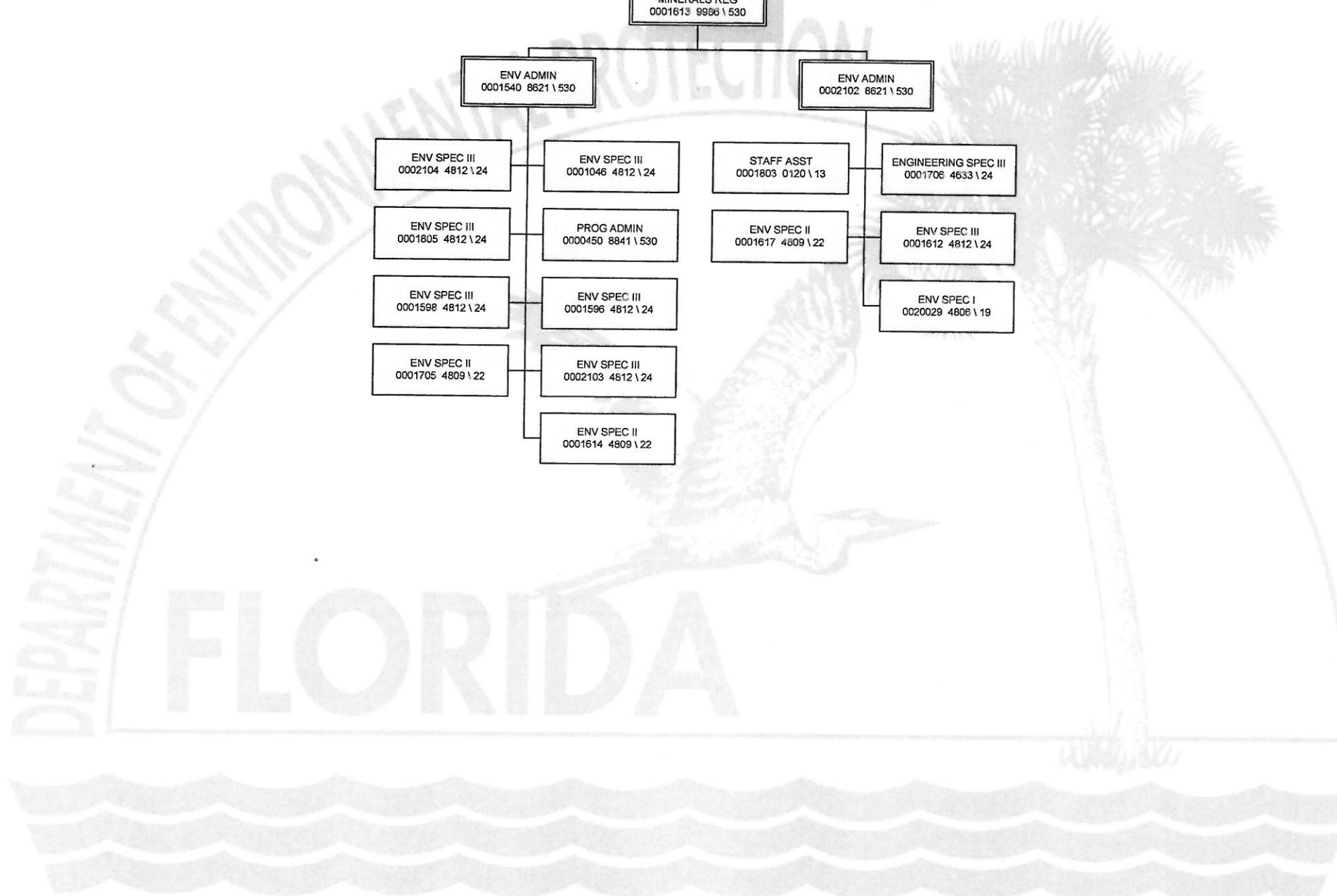
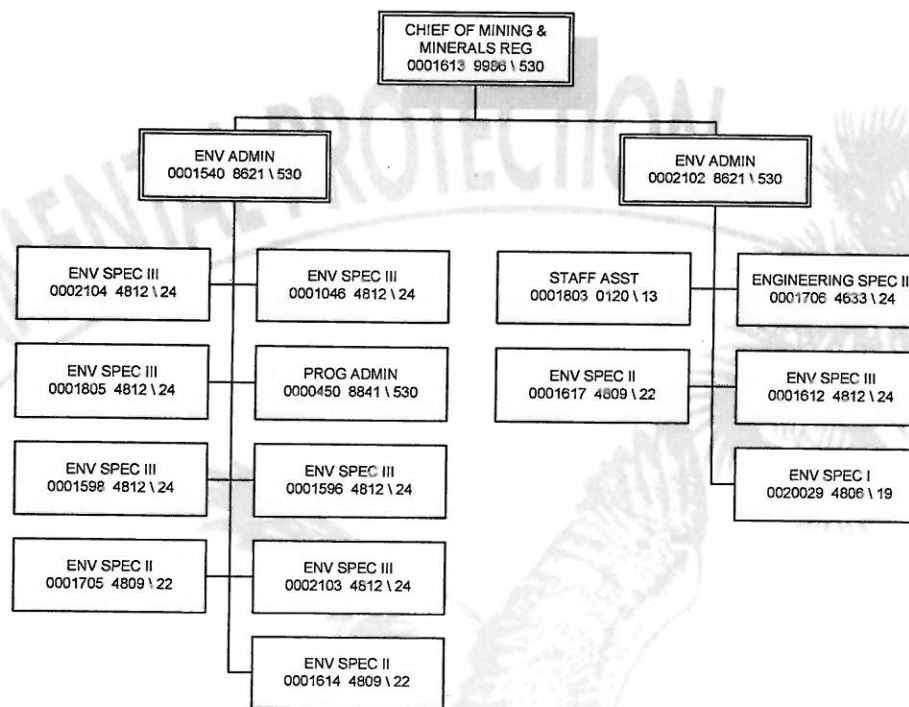




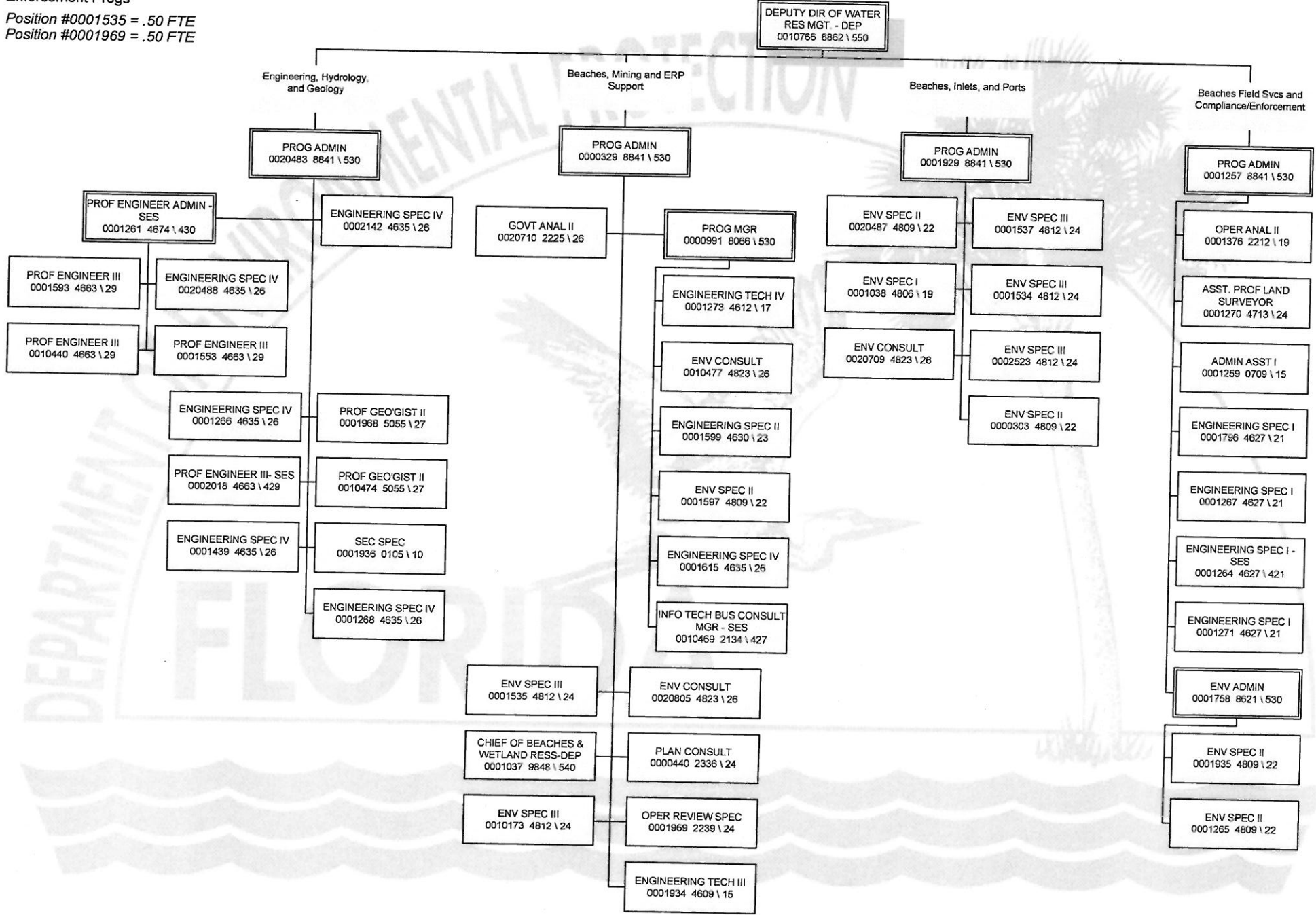


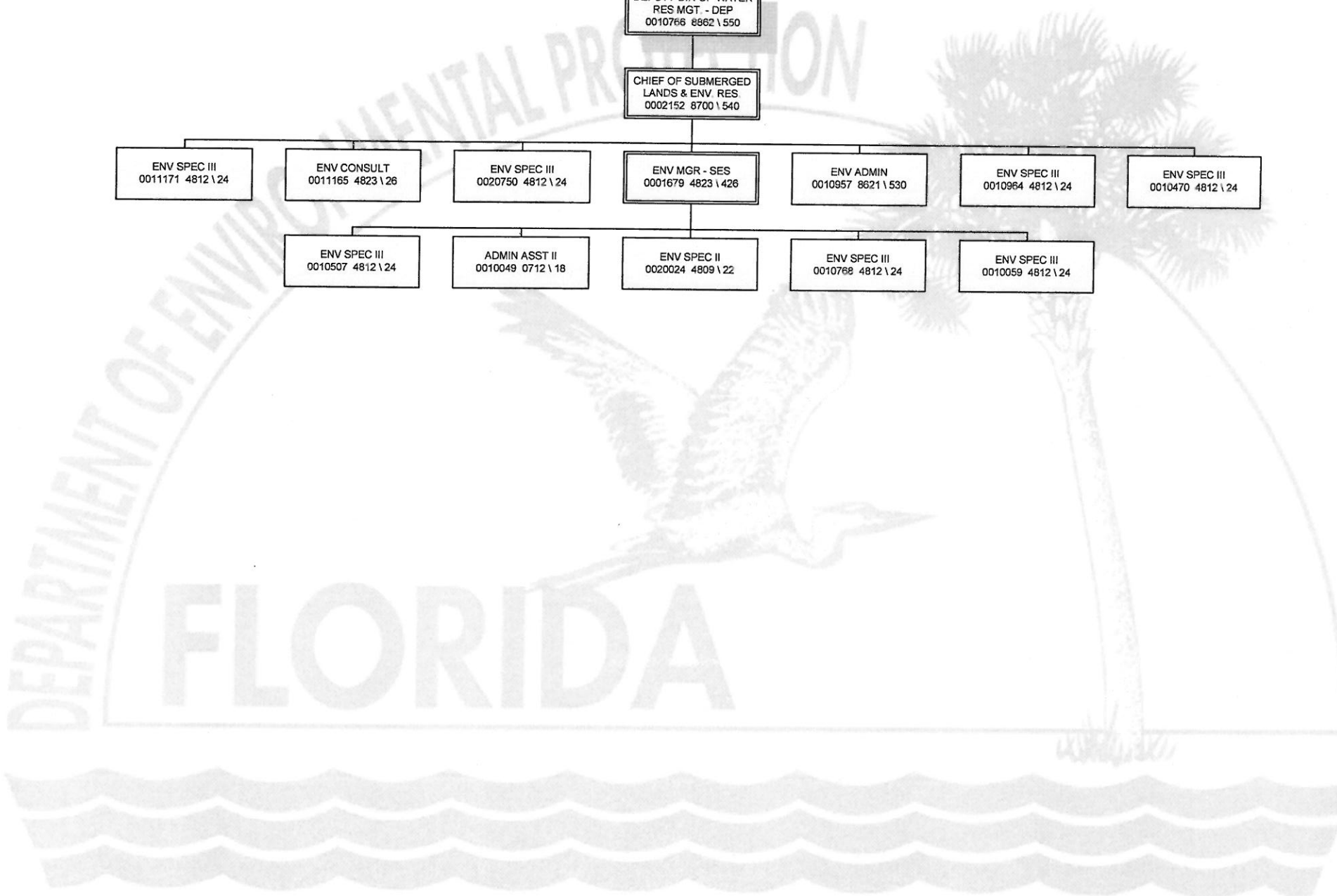
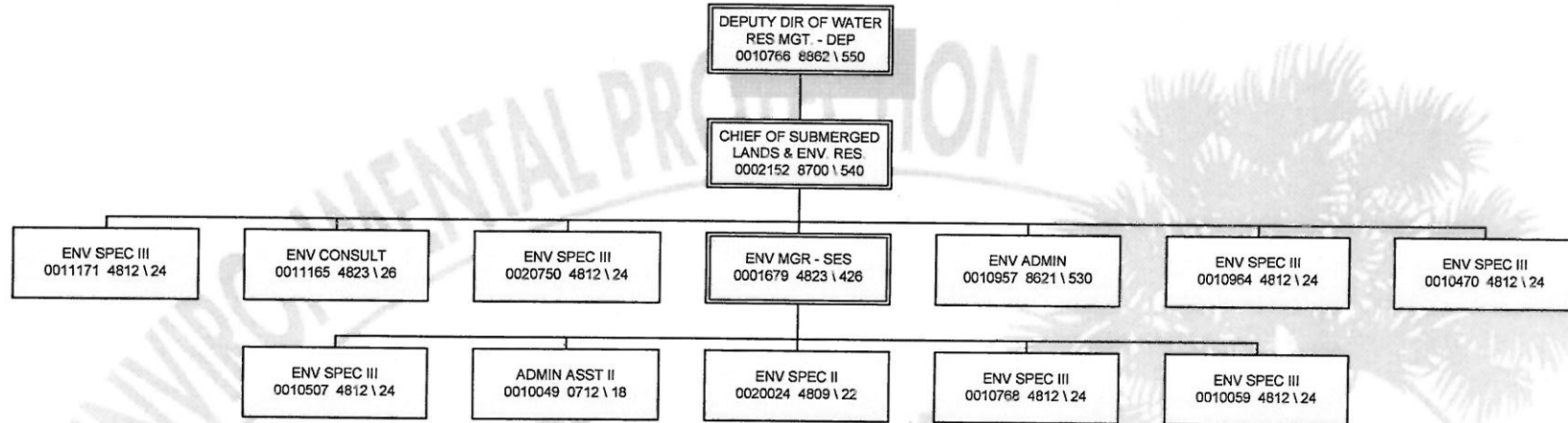




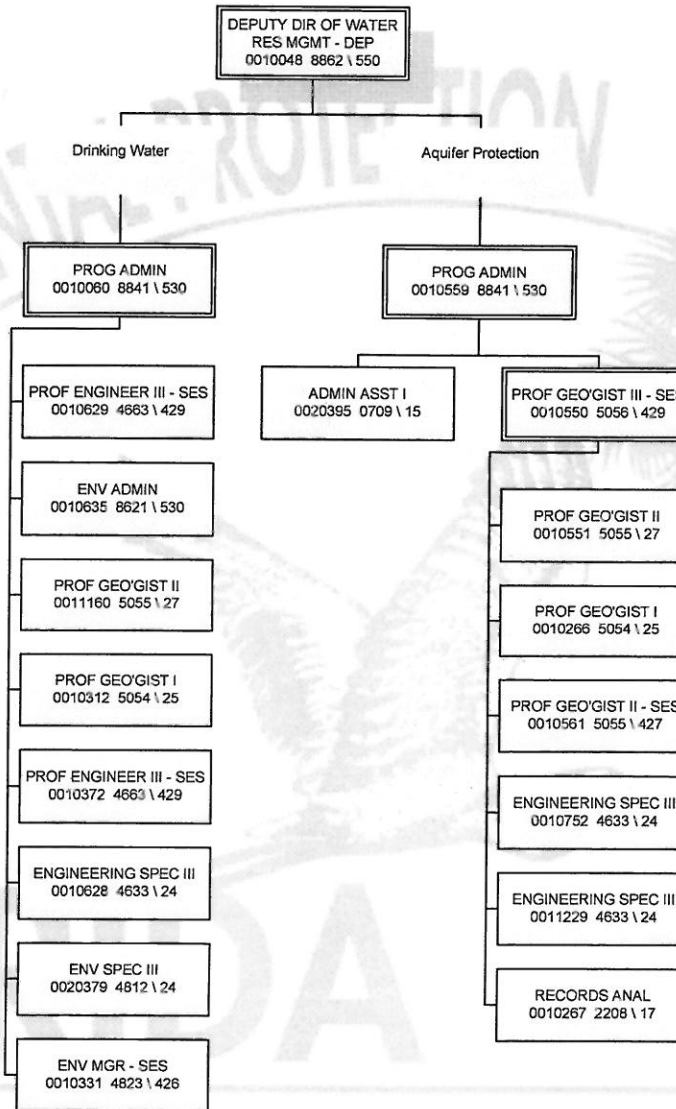


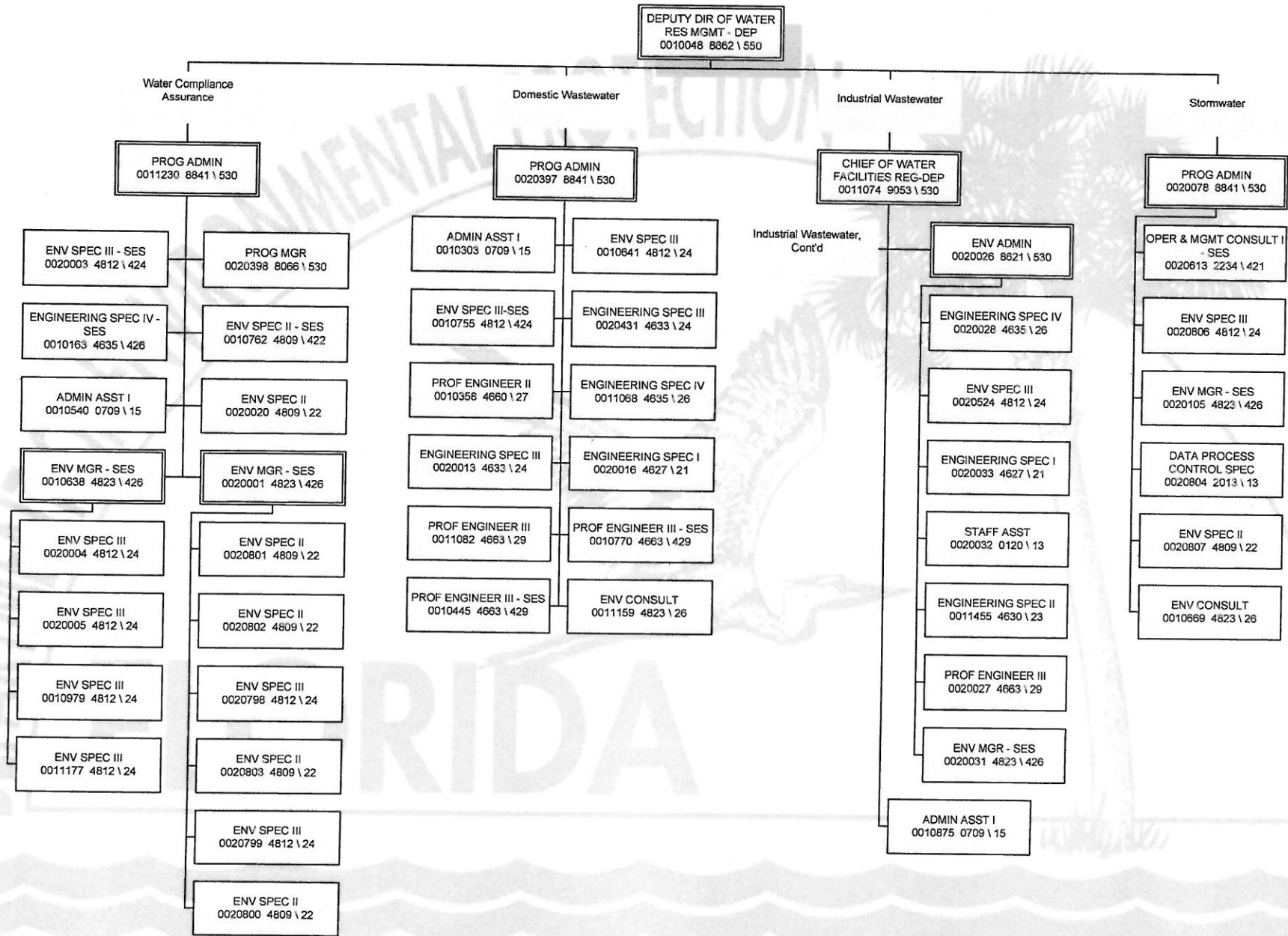
Position #0001535 = .50 FTE  
 Position #0001969 = .50 FTE

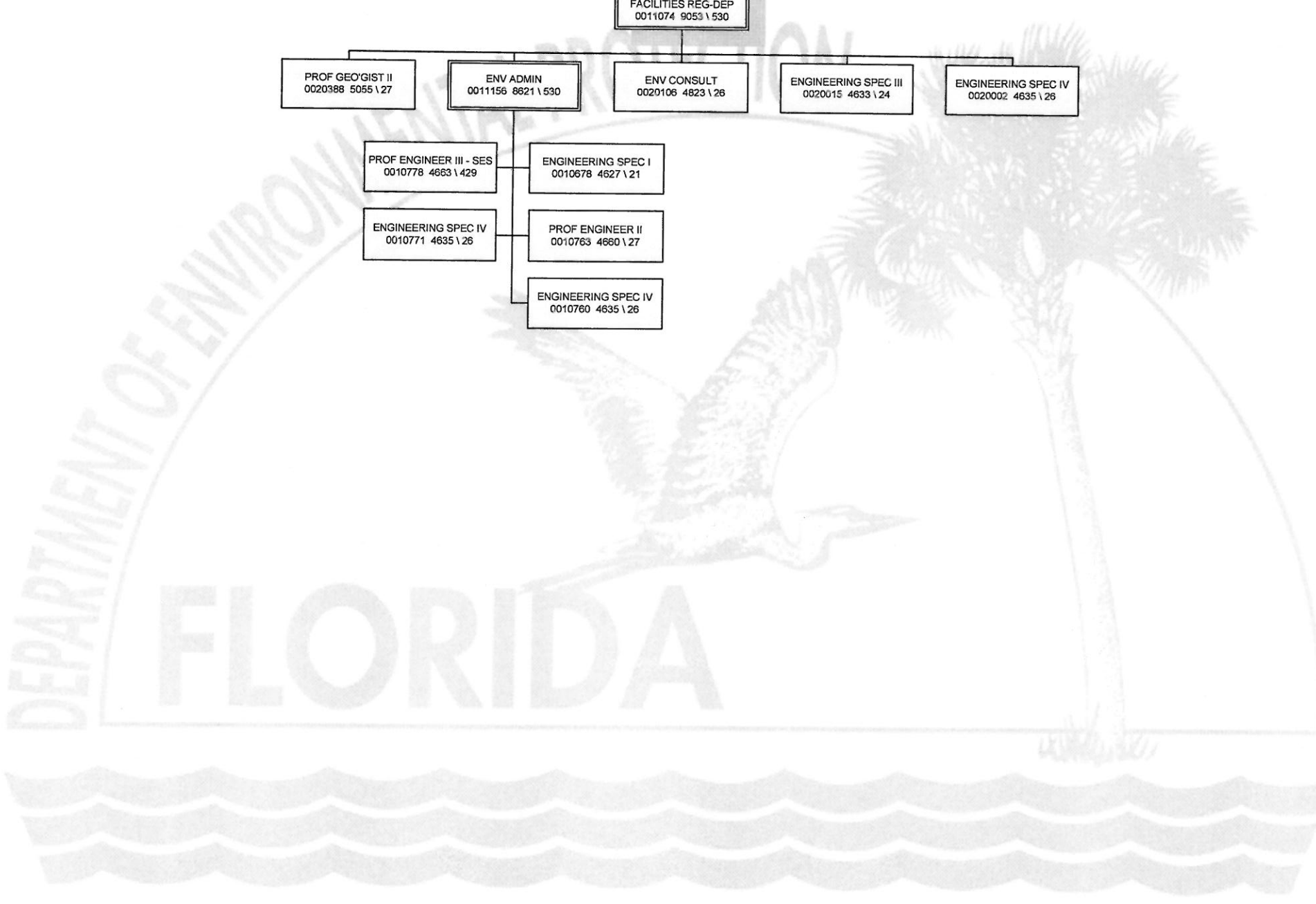
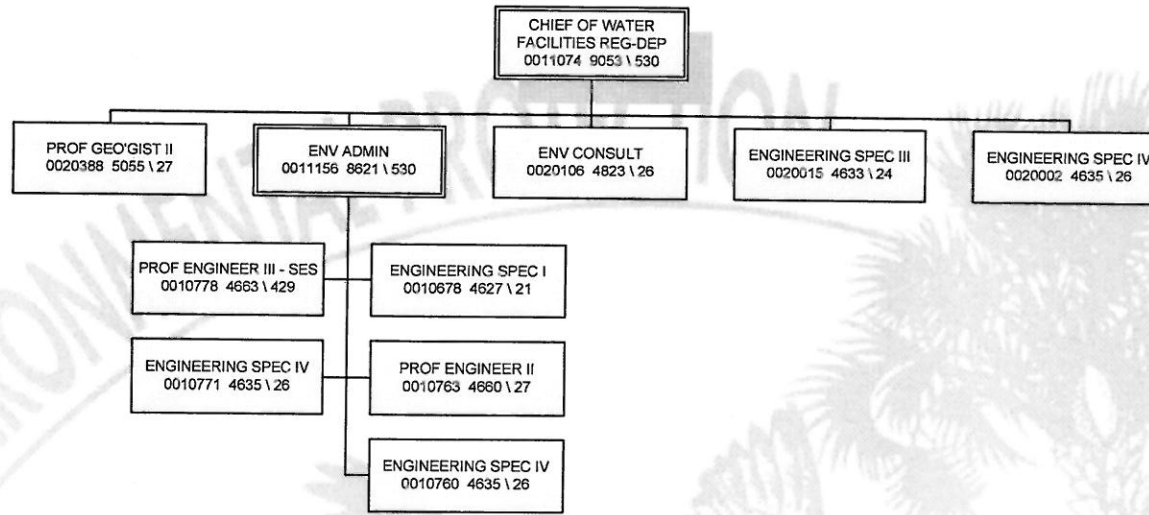




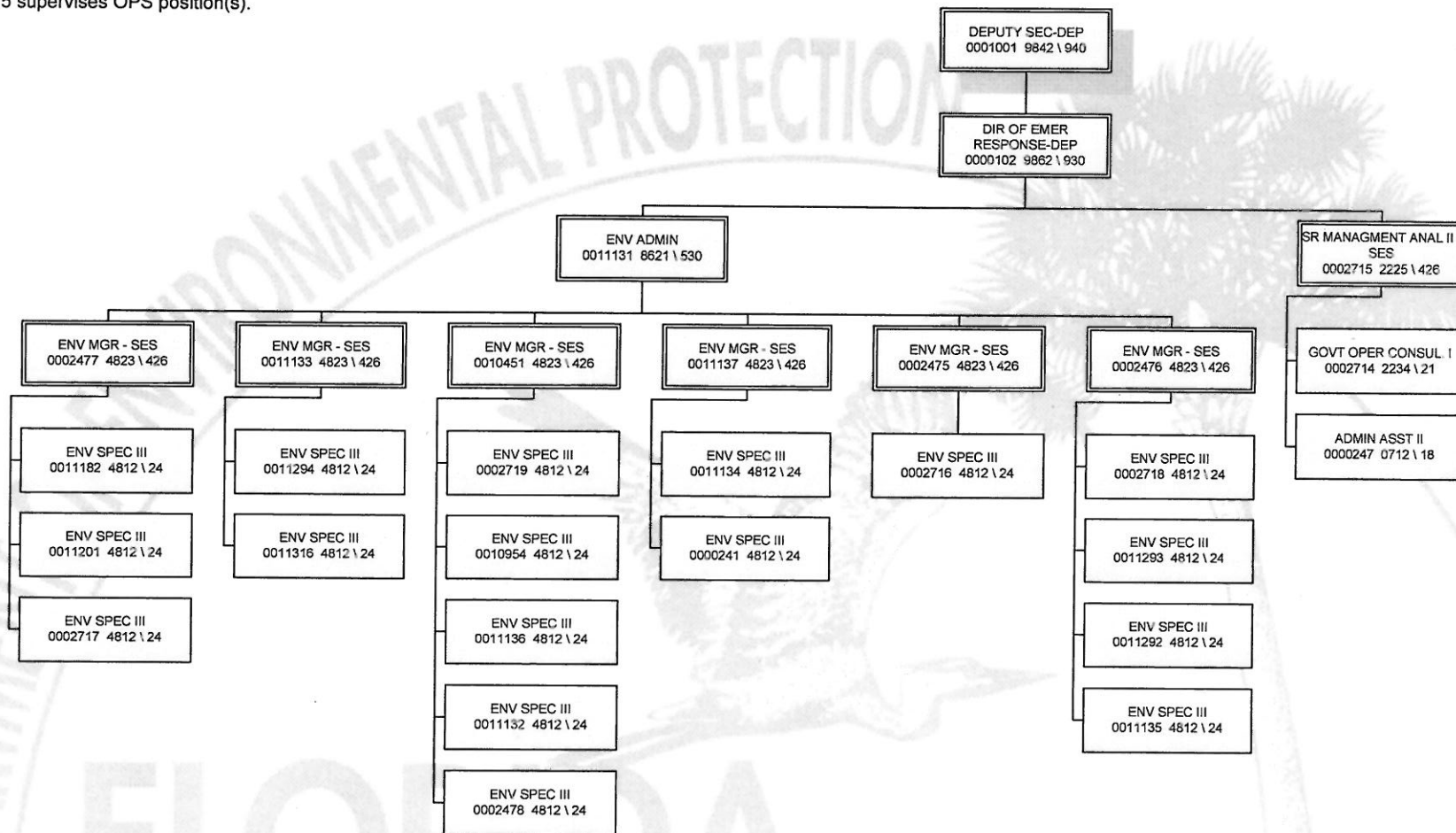




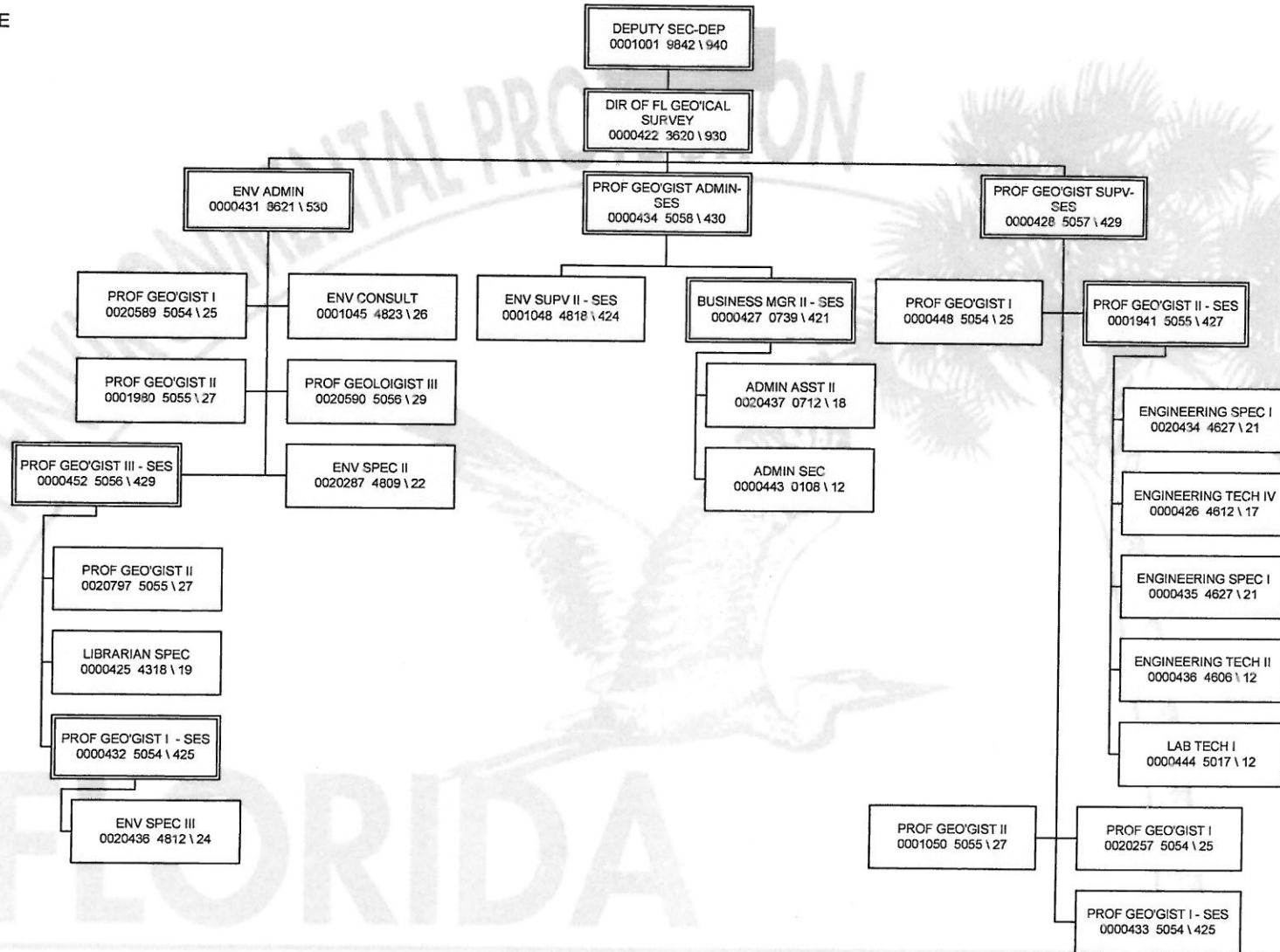


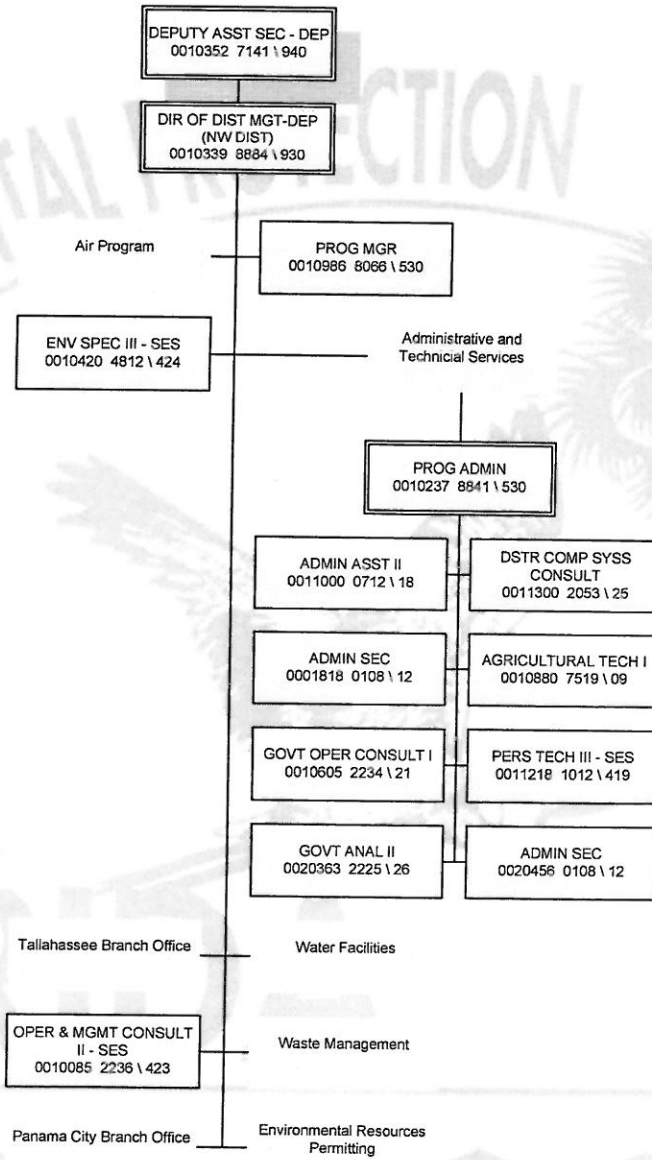


Position 37002475 supervises OPS position(s).

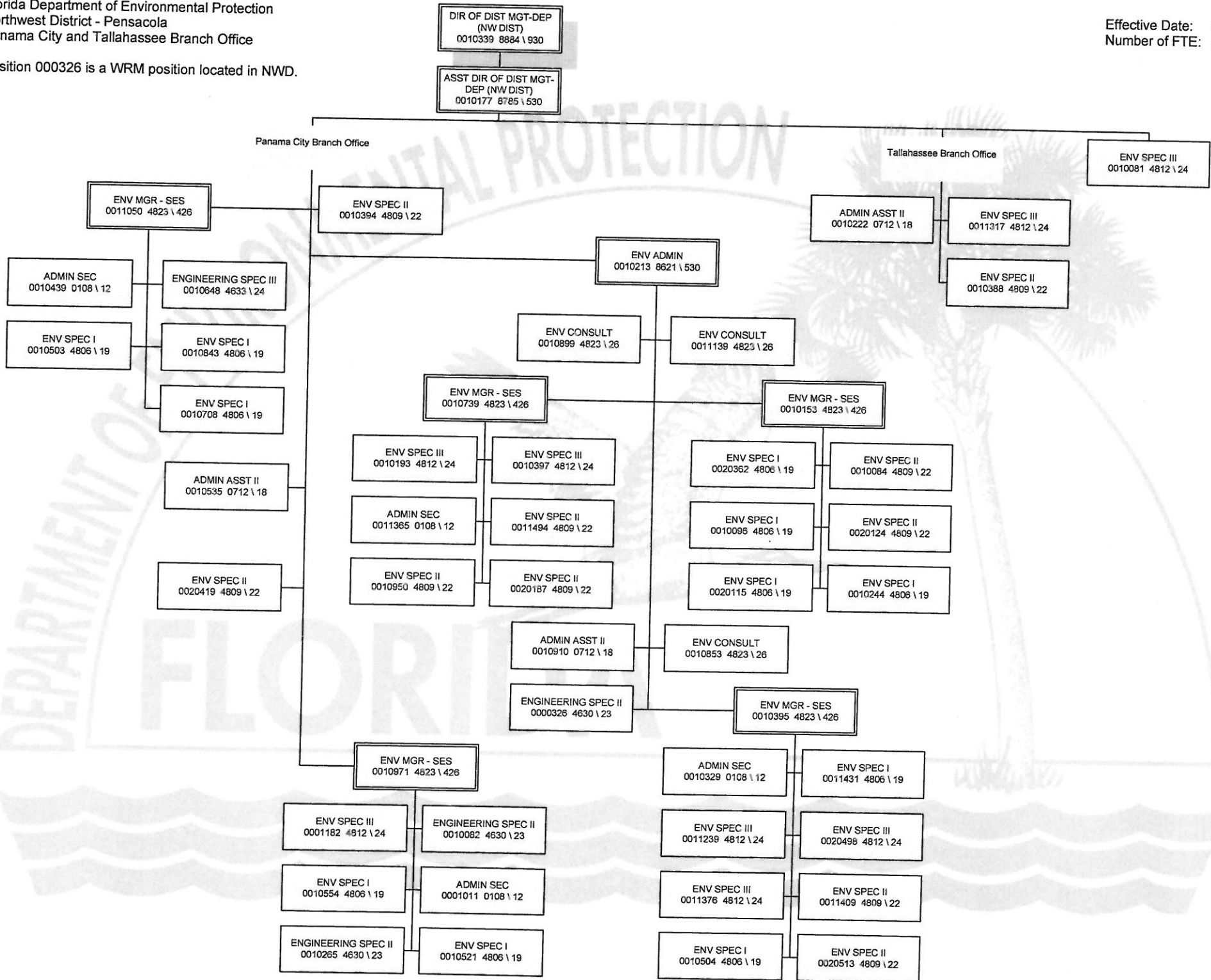


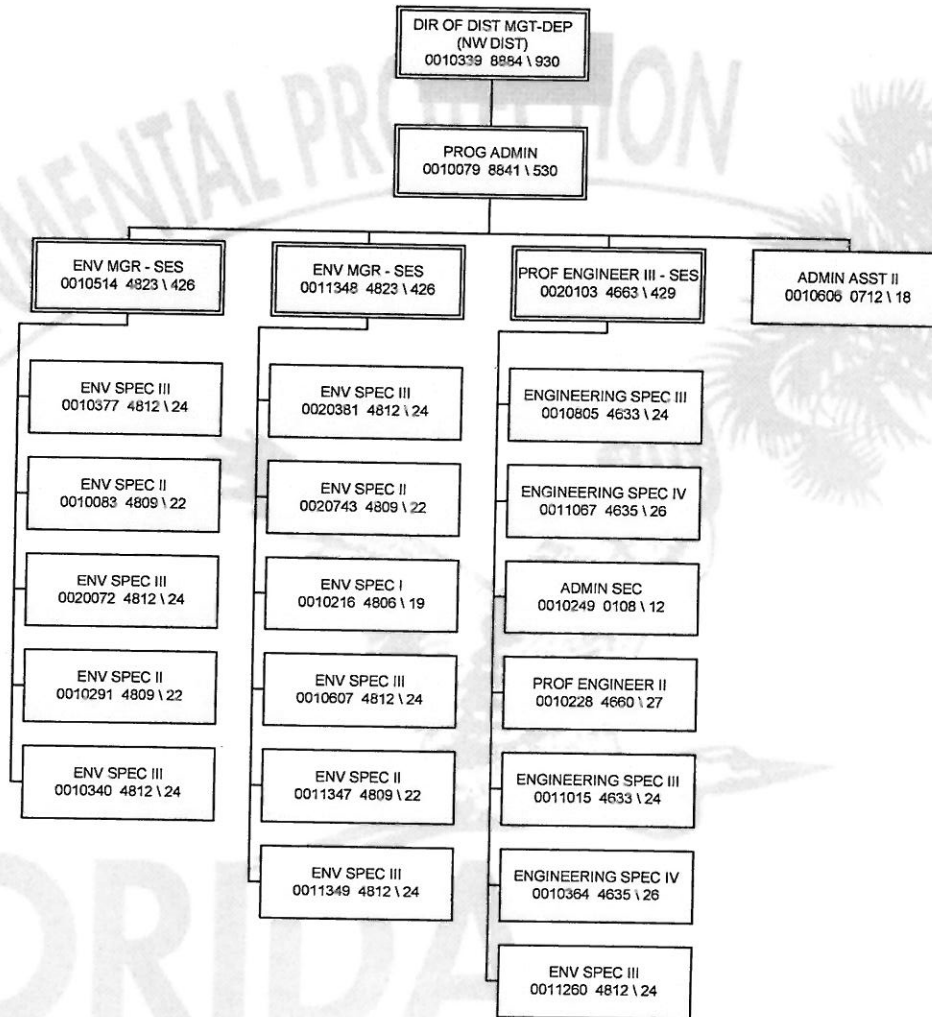
Position 0020287 is 0.50 FTE



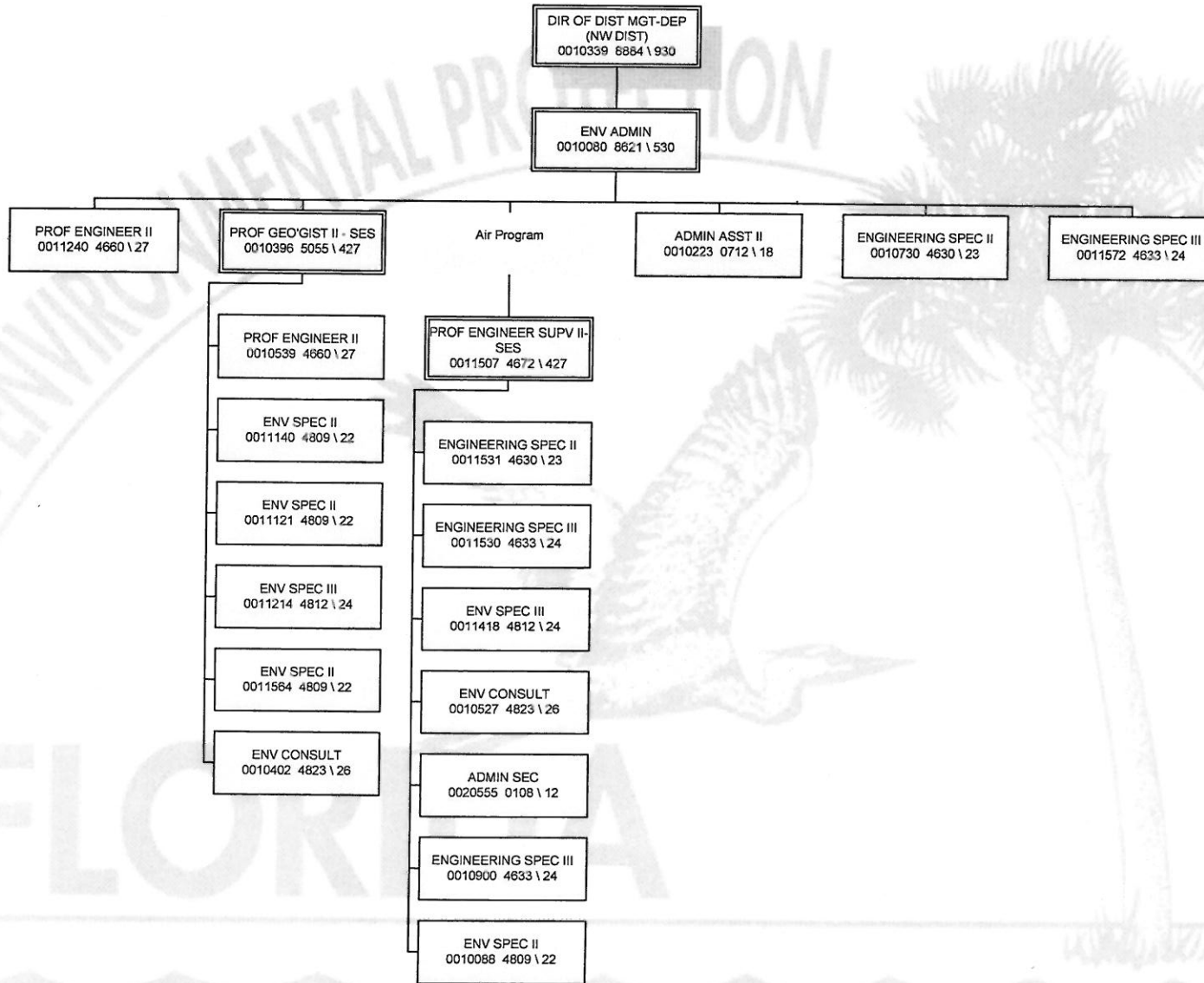


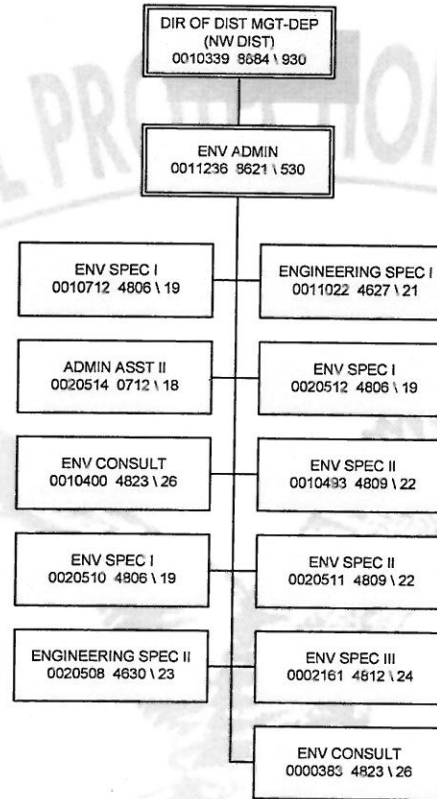
Position 000326 is a WRM position located in NWD.

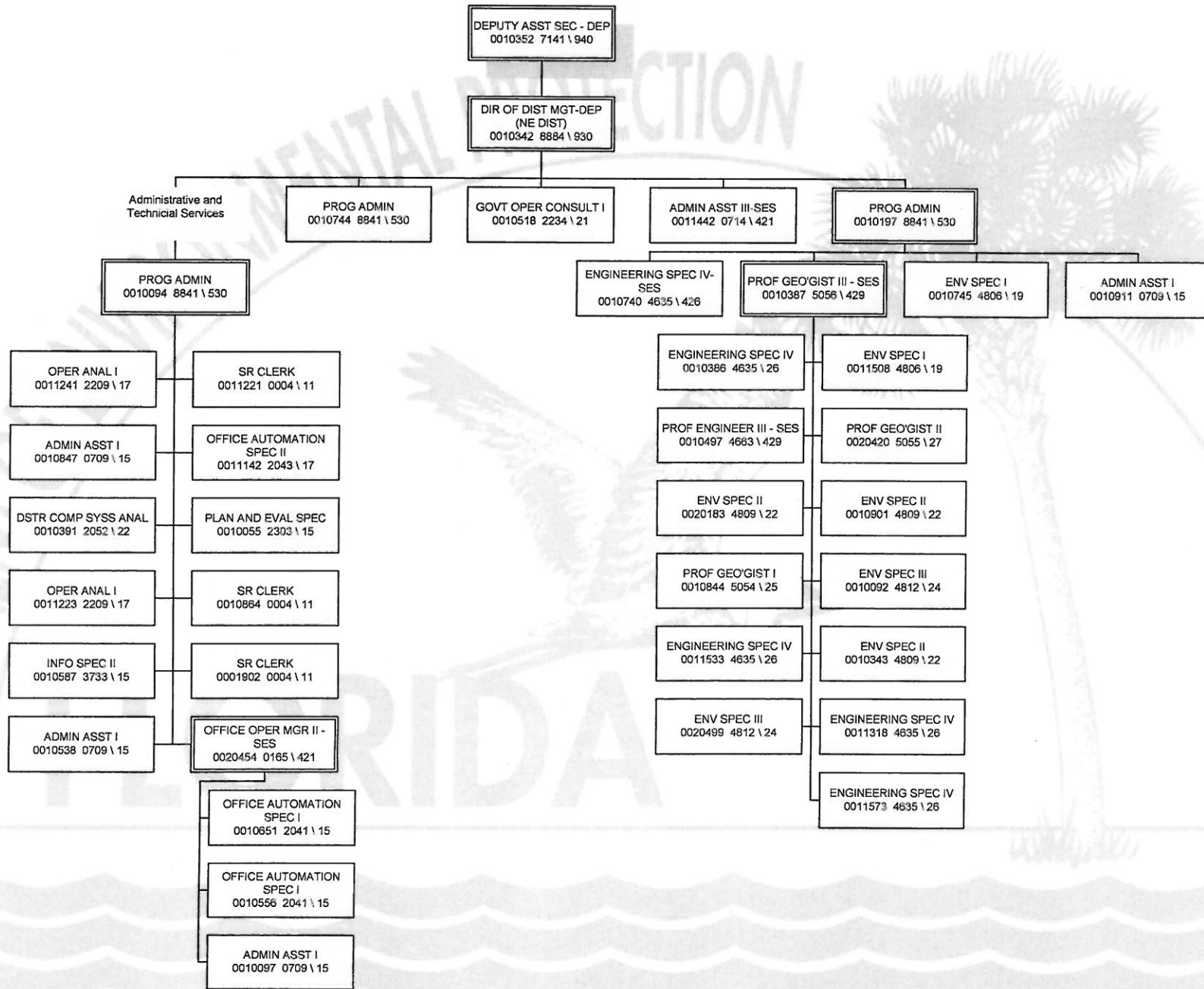




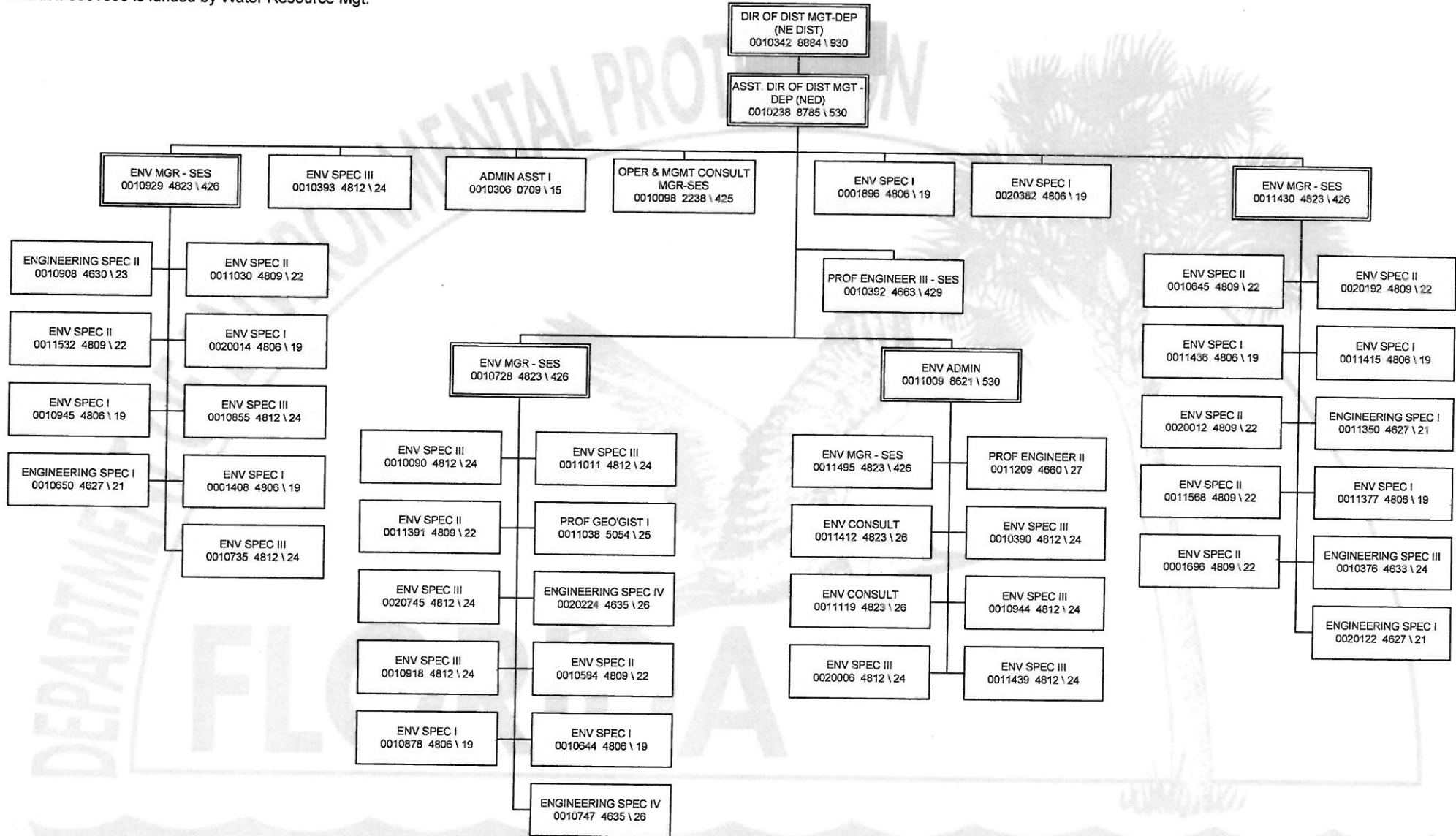


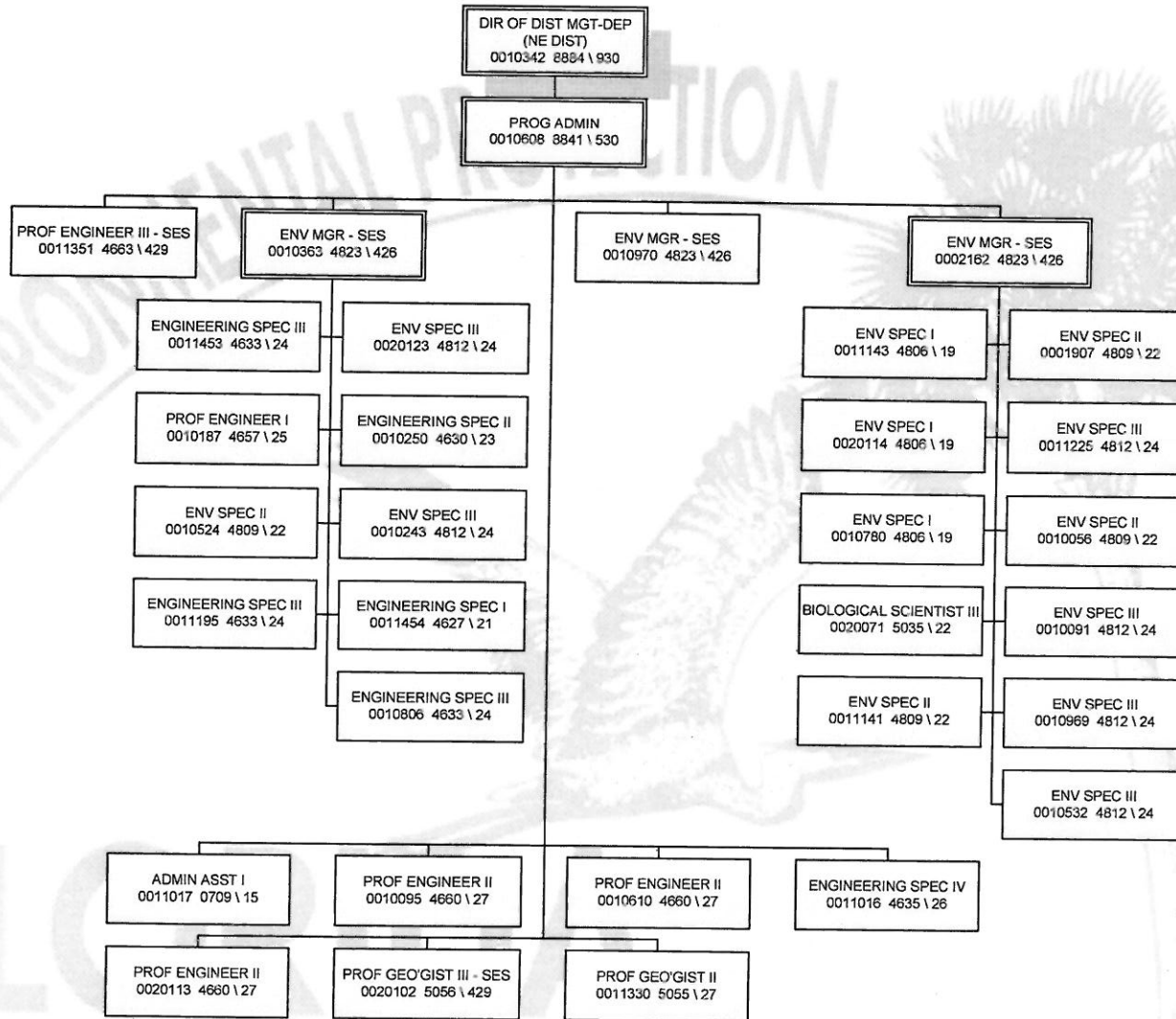






Position 0001696 is funded by Water Resource Mgt.

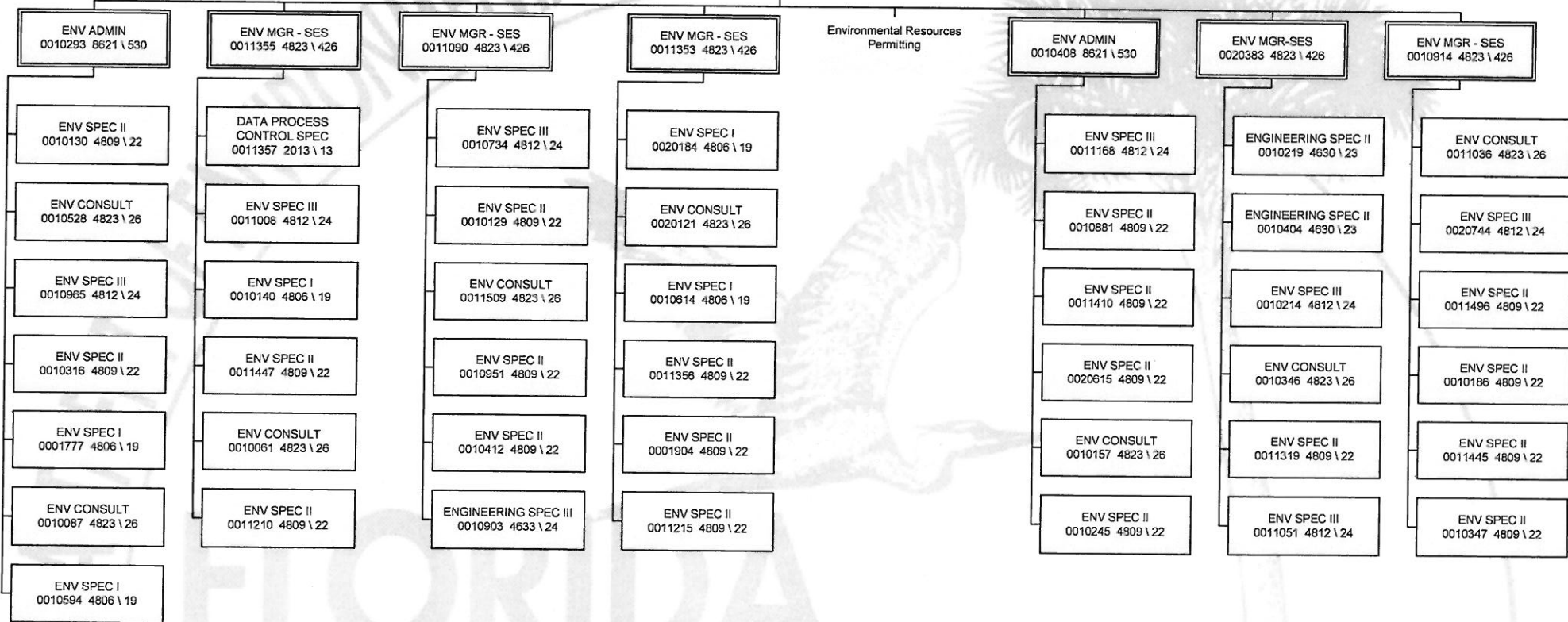


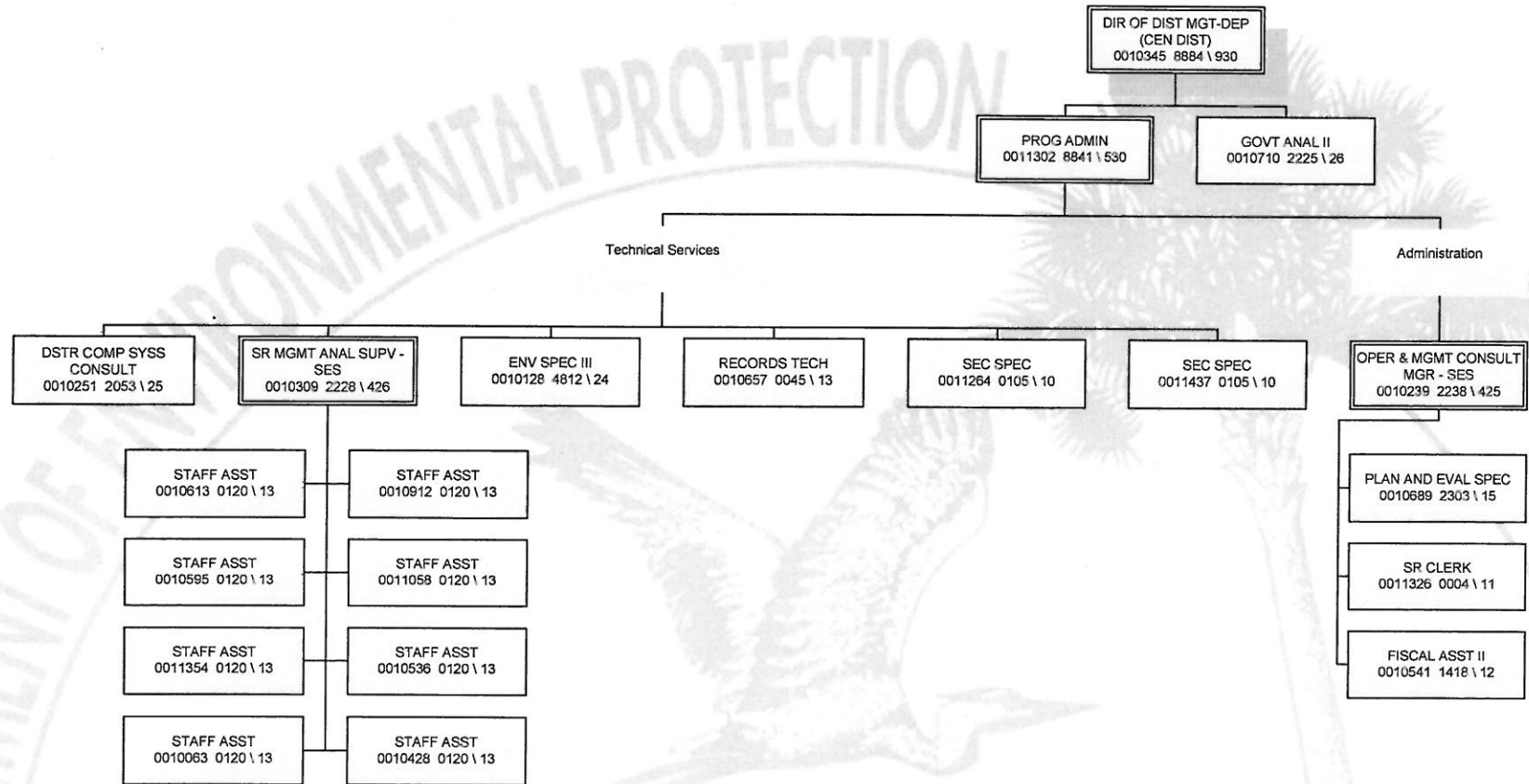


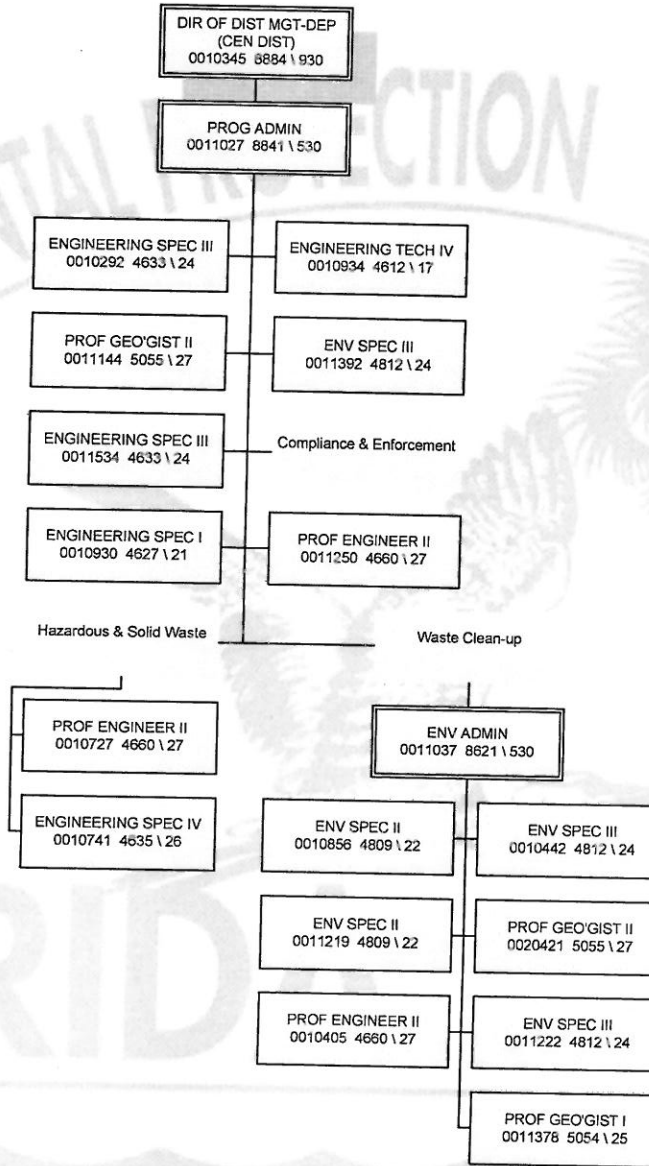
DEPUTY ASST SEC - DEP  
 0010352 7141 \ 940

DIR OF DIST MGT-DEP  
 (CEN DIST)  
 0010345 8884 \ 930

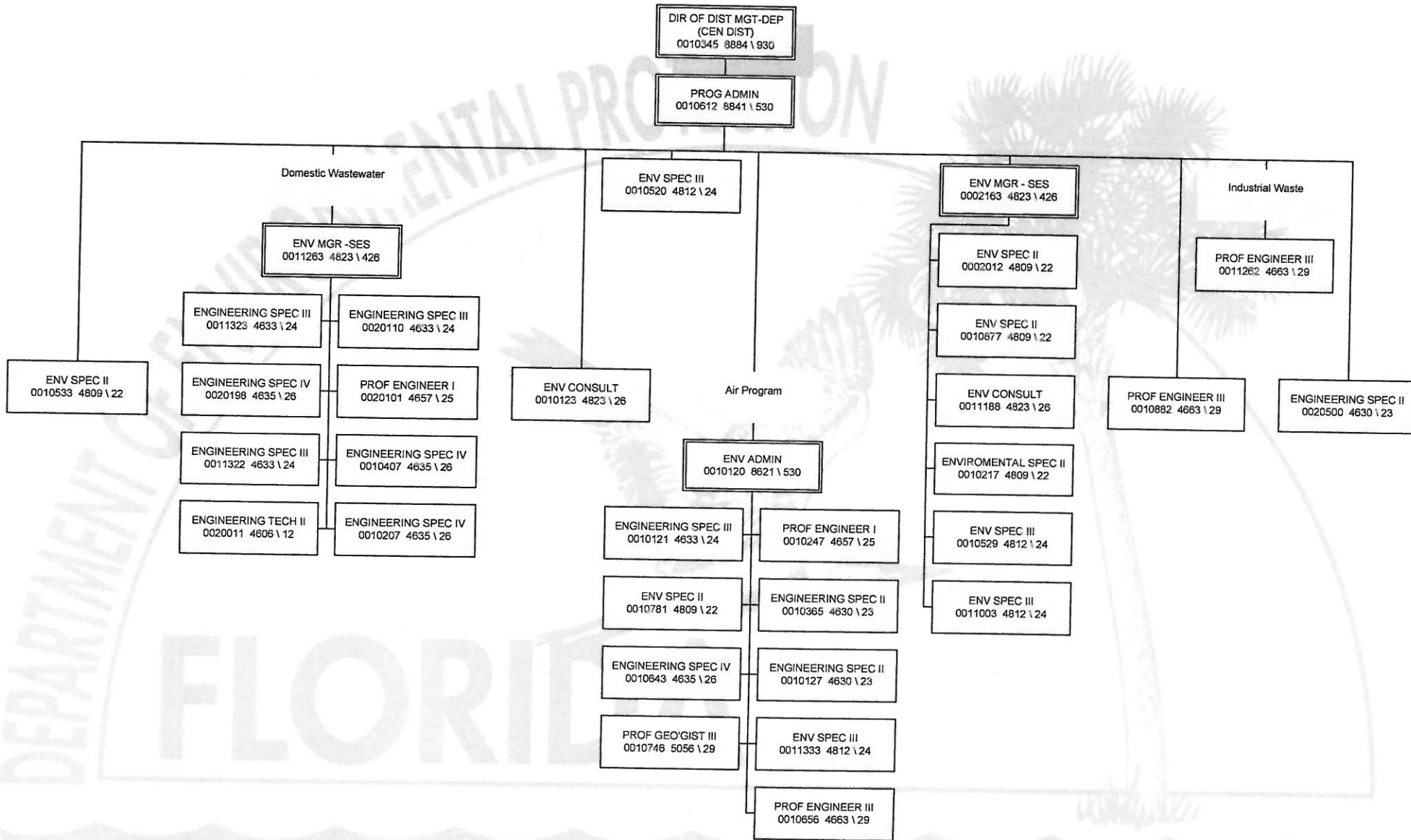
Waste Management      Water Facilities and Air      ADMIN ASST III - SES  
 0010125 0714 \ 421      ASST DIR OF DIST MGT-  
 DEP (CD)  
 0020451 8785 \ 530      Administration      Technical Services

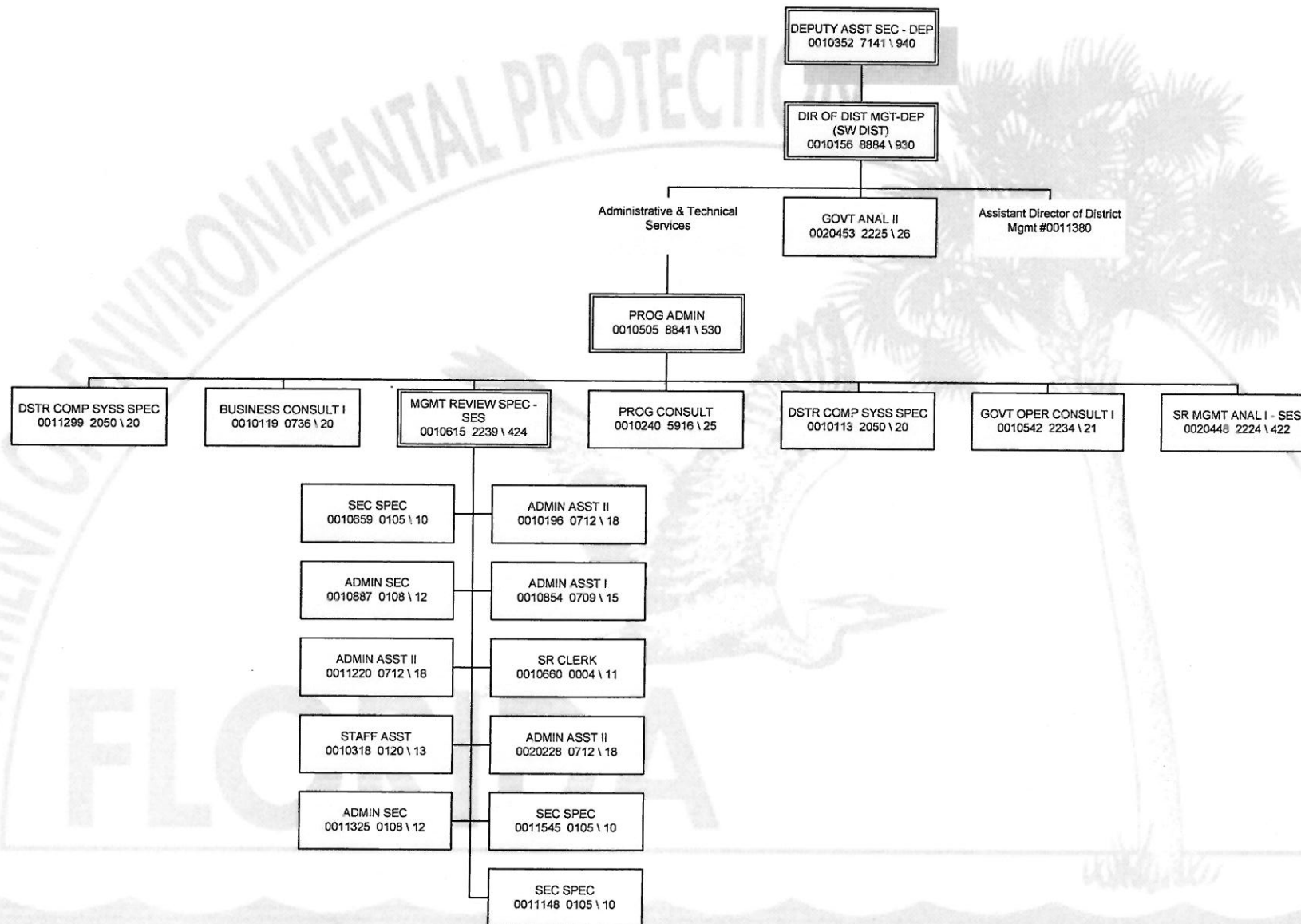


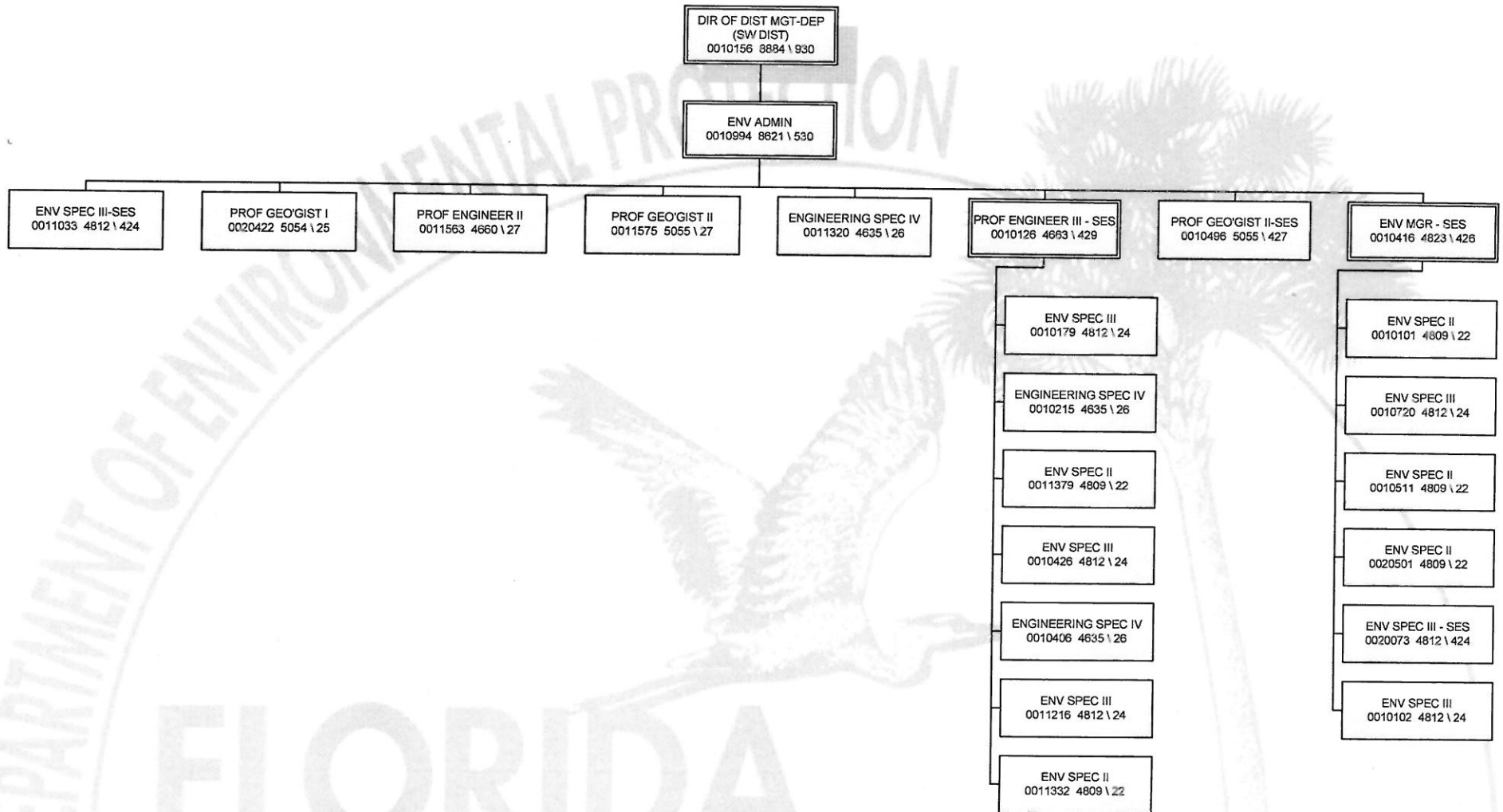


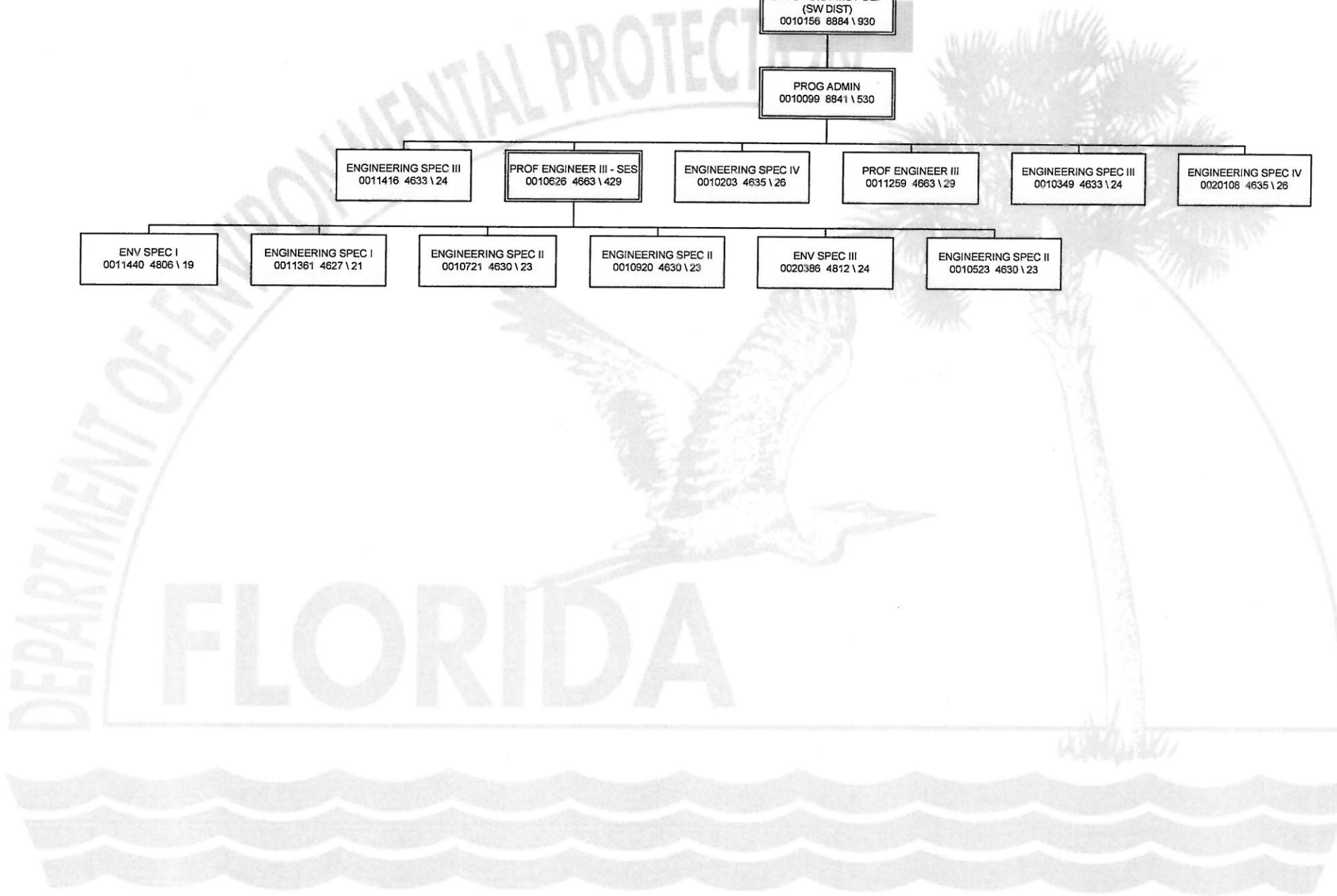
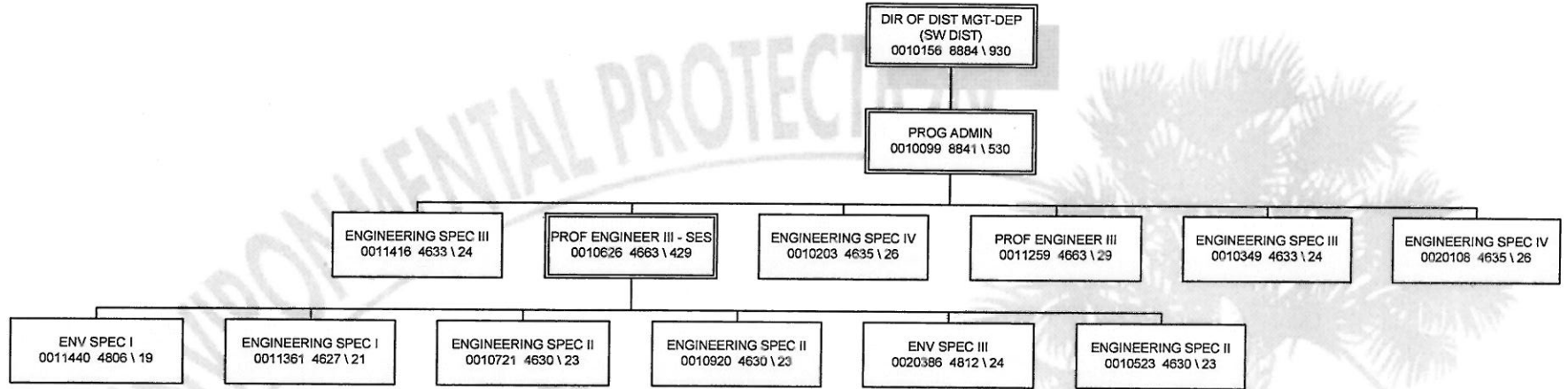


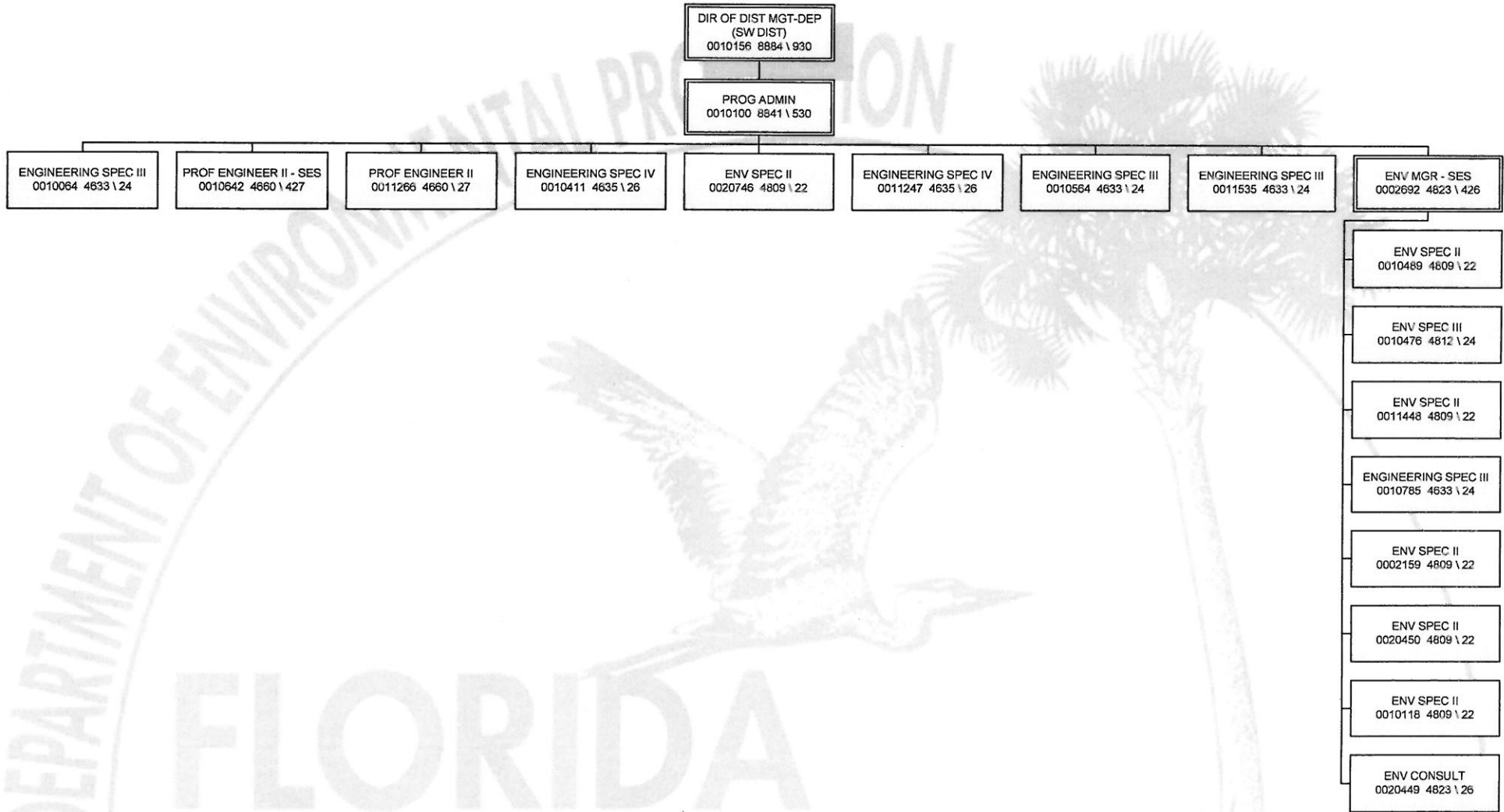


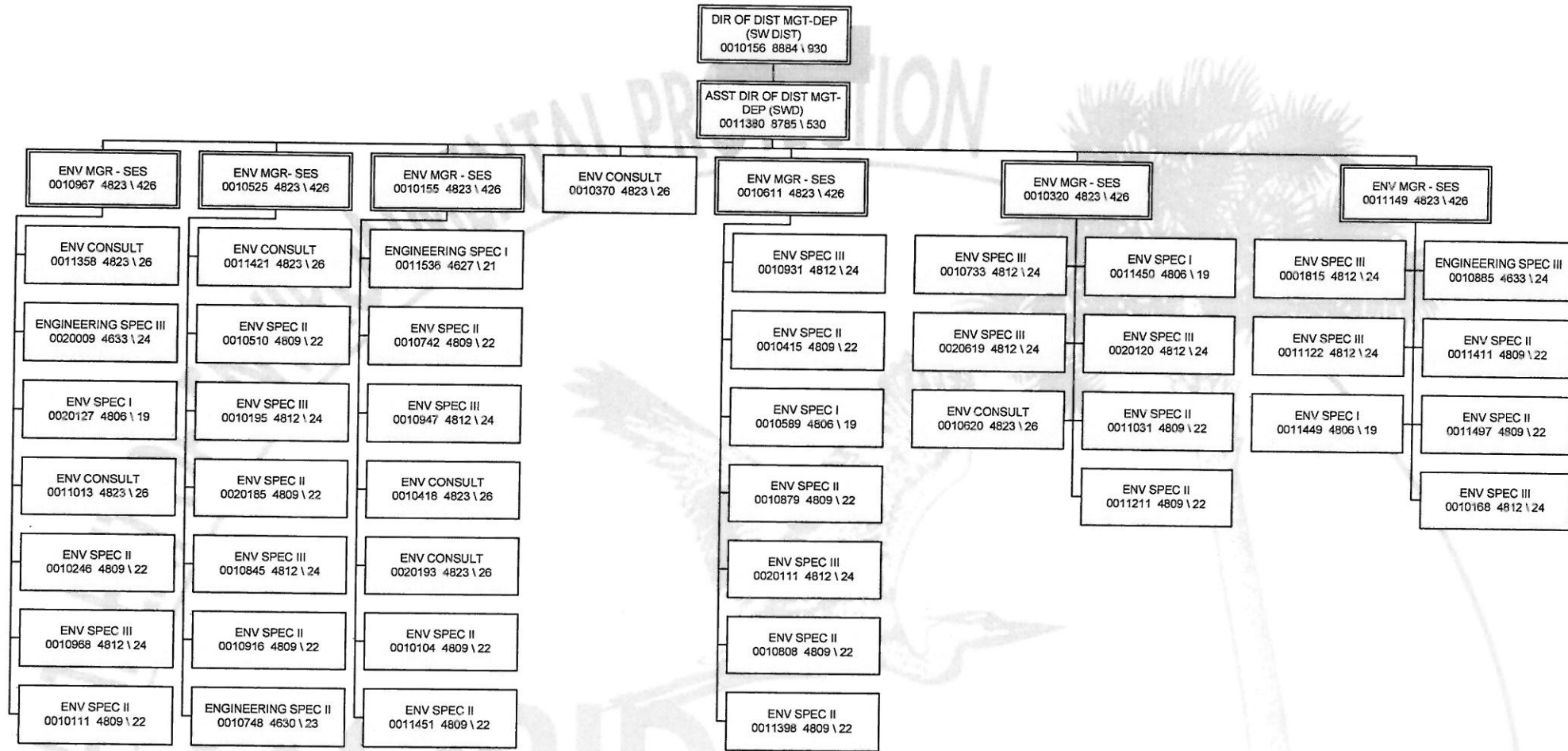


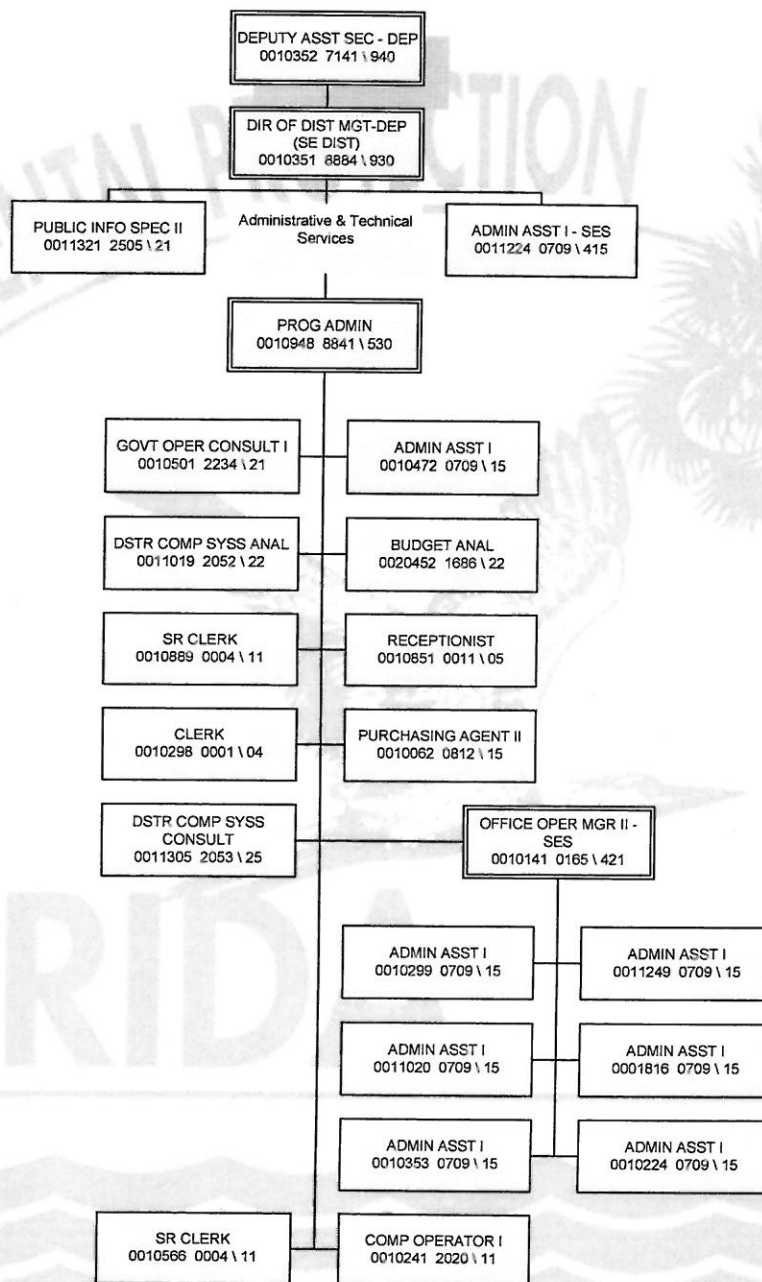




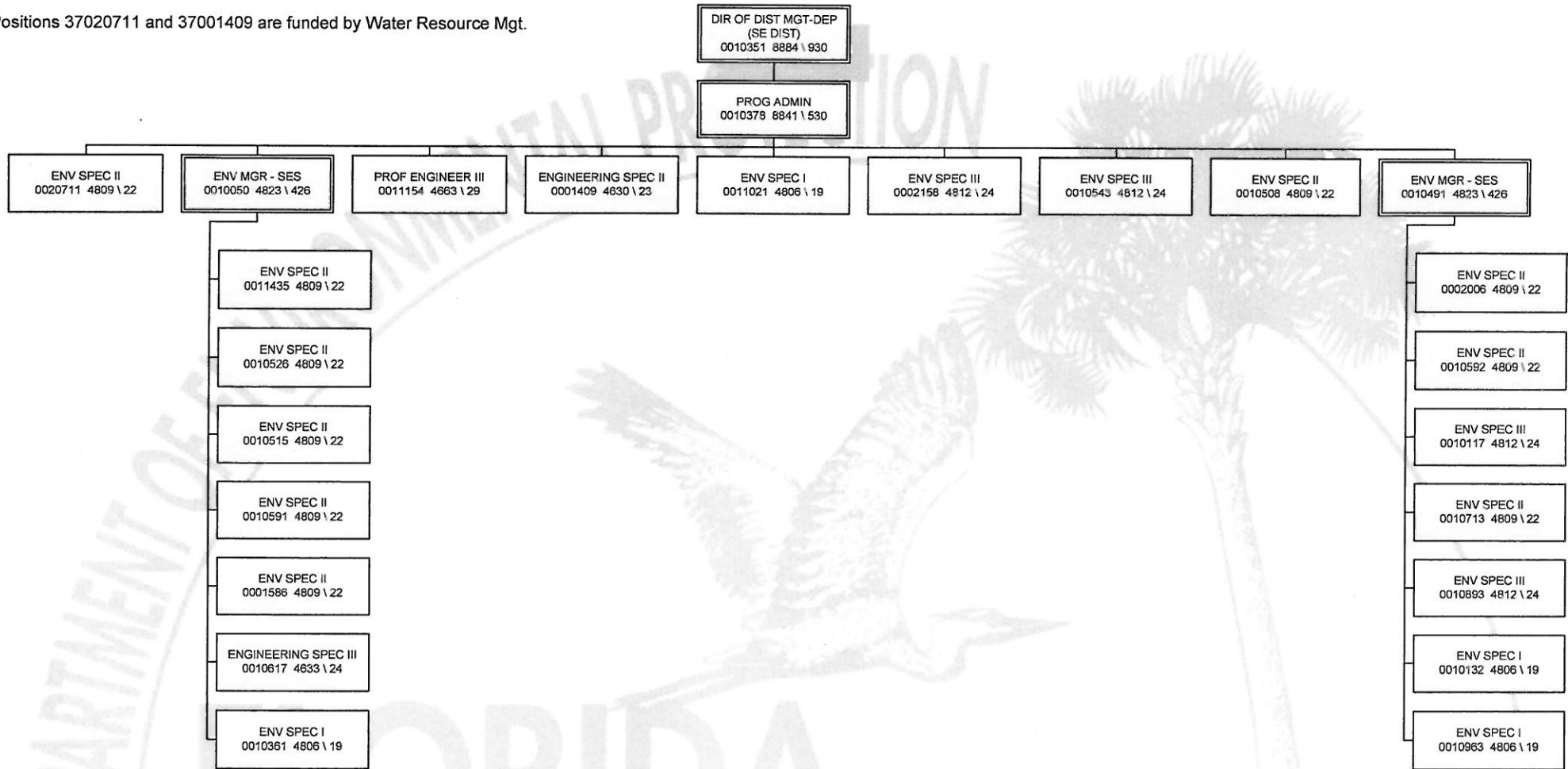




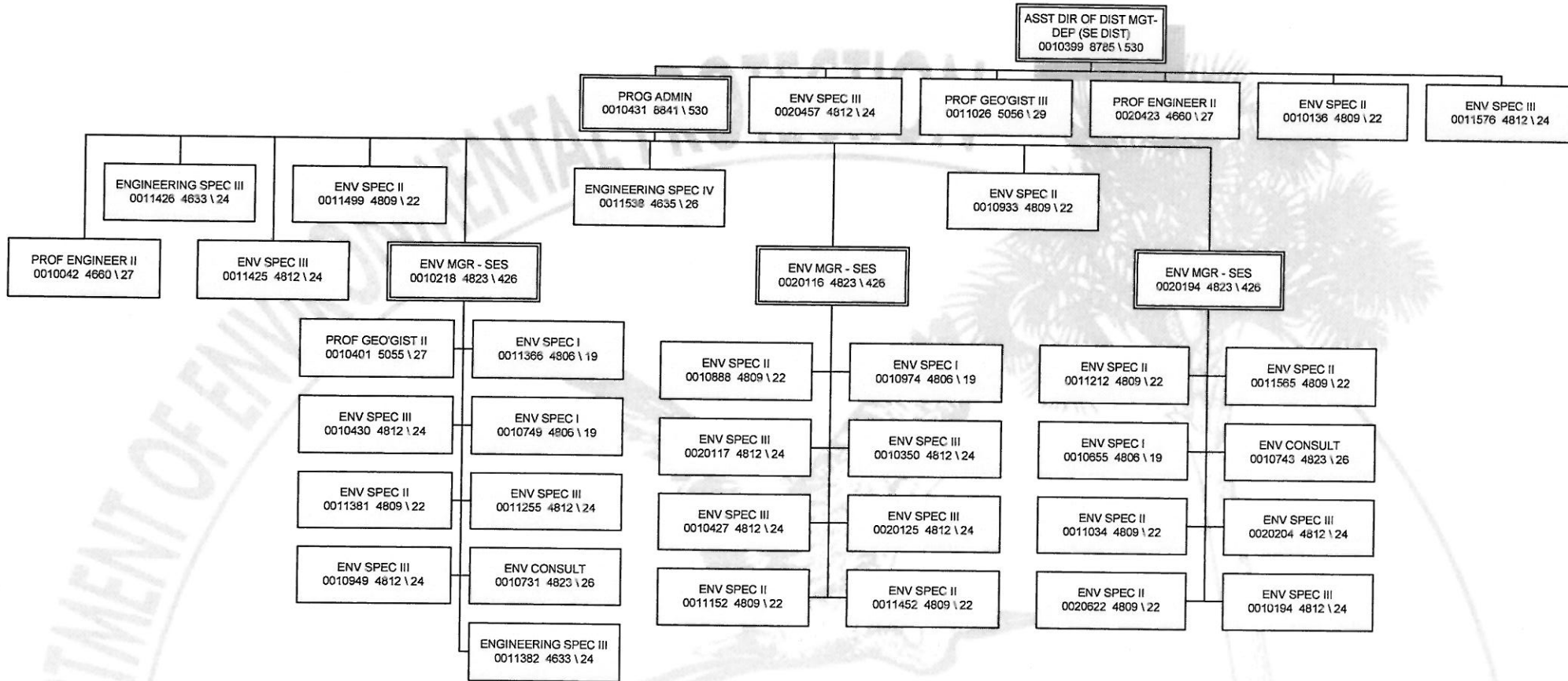


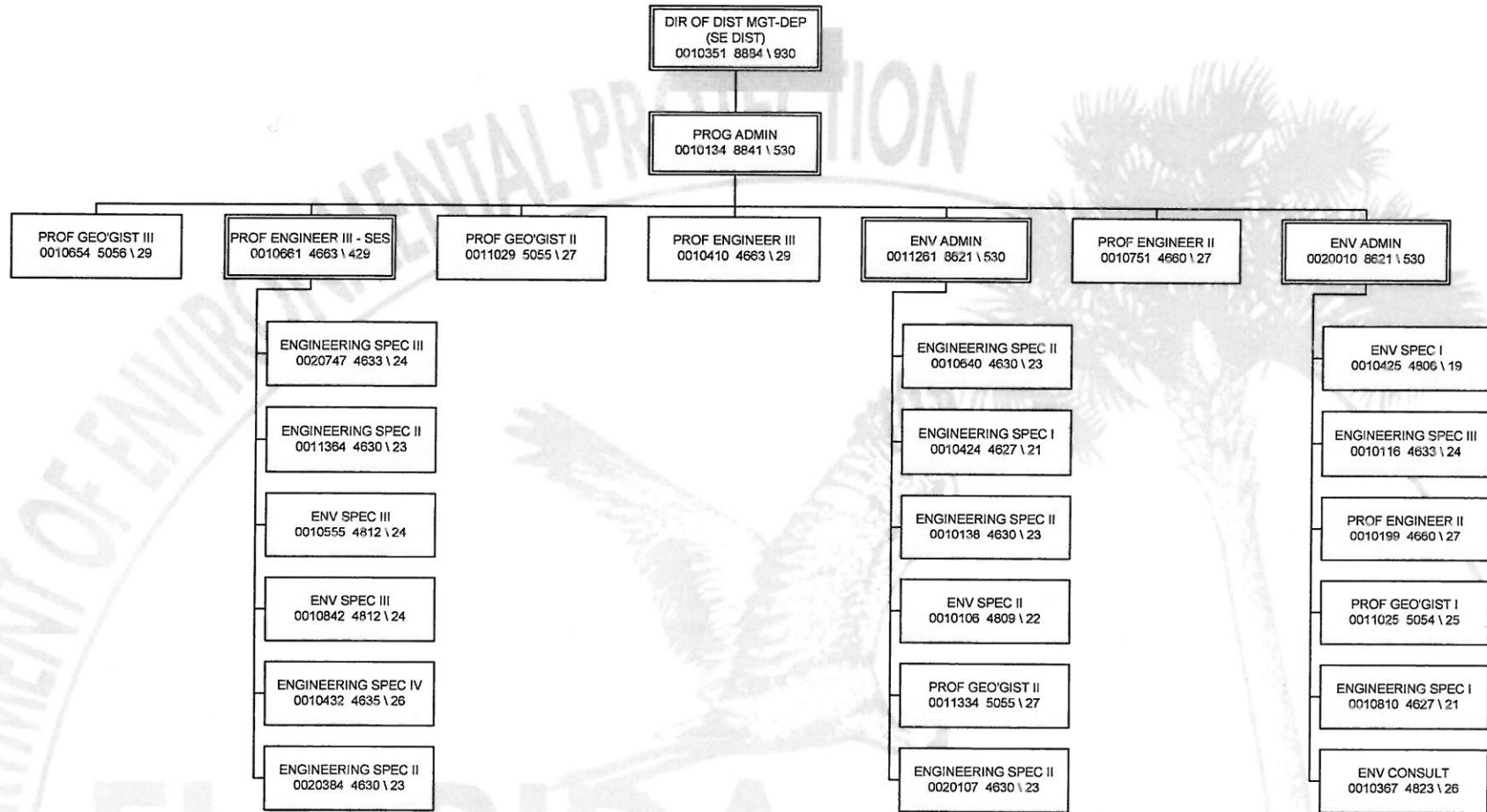


Positions 37020711 and 37001409 are funded by Water Resource Mgt.

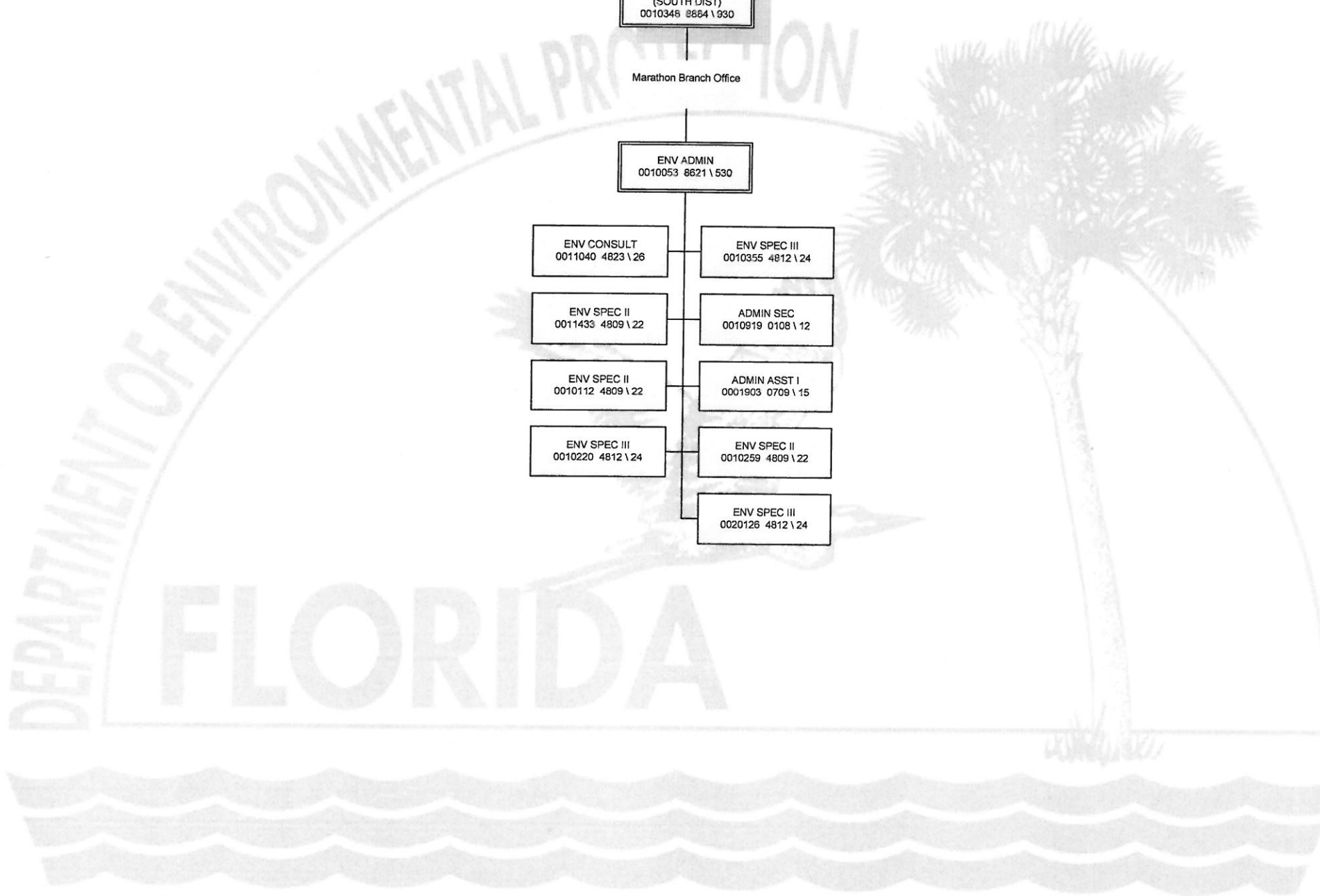
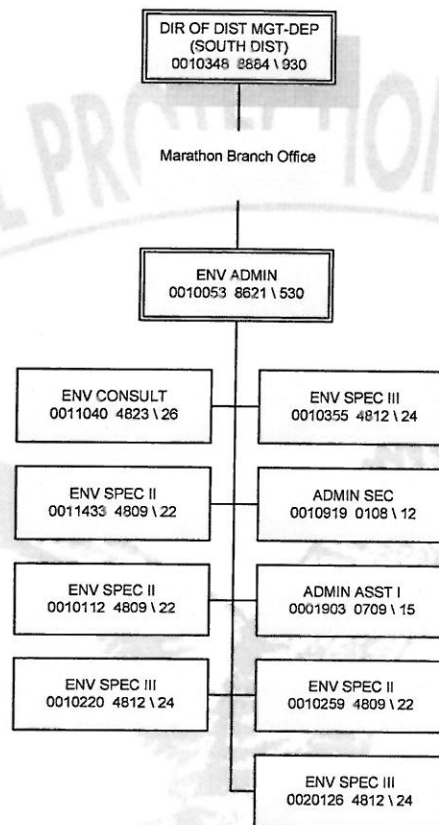


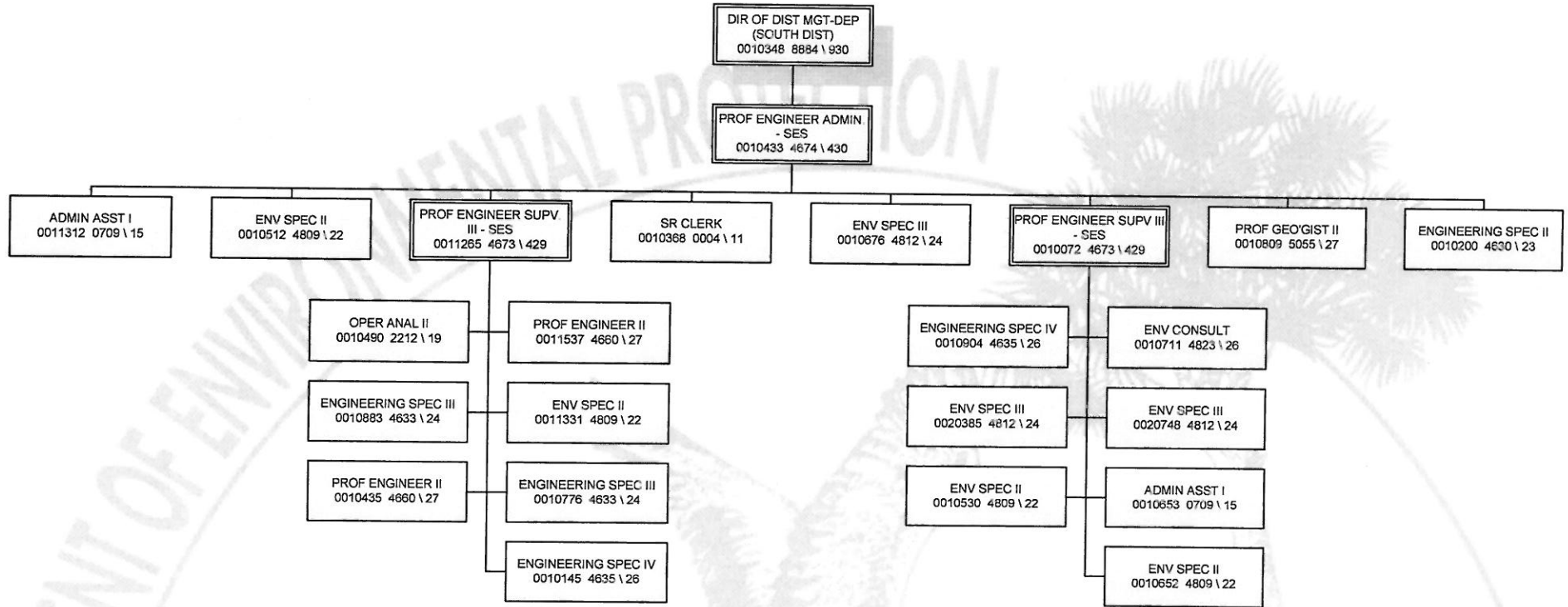


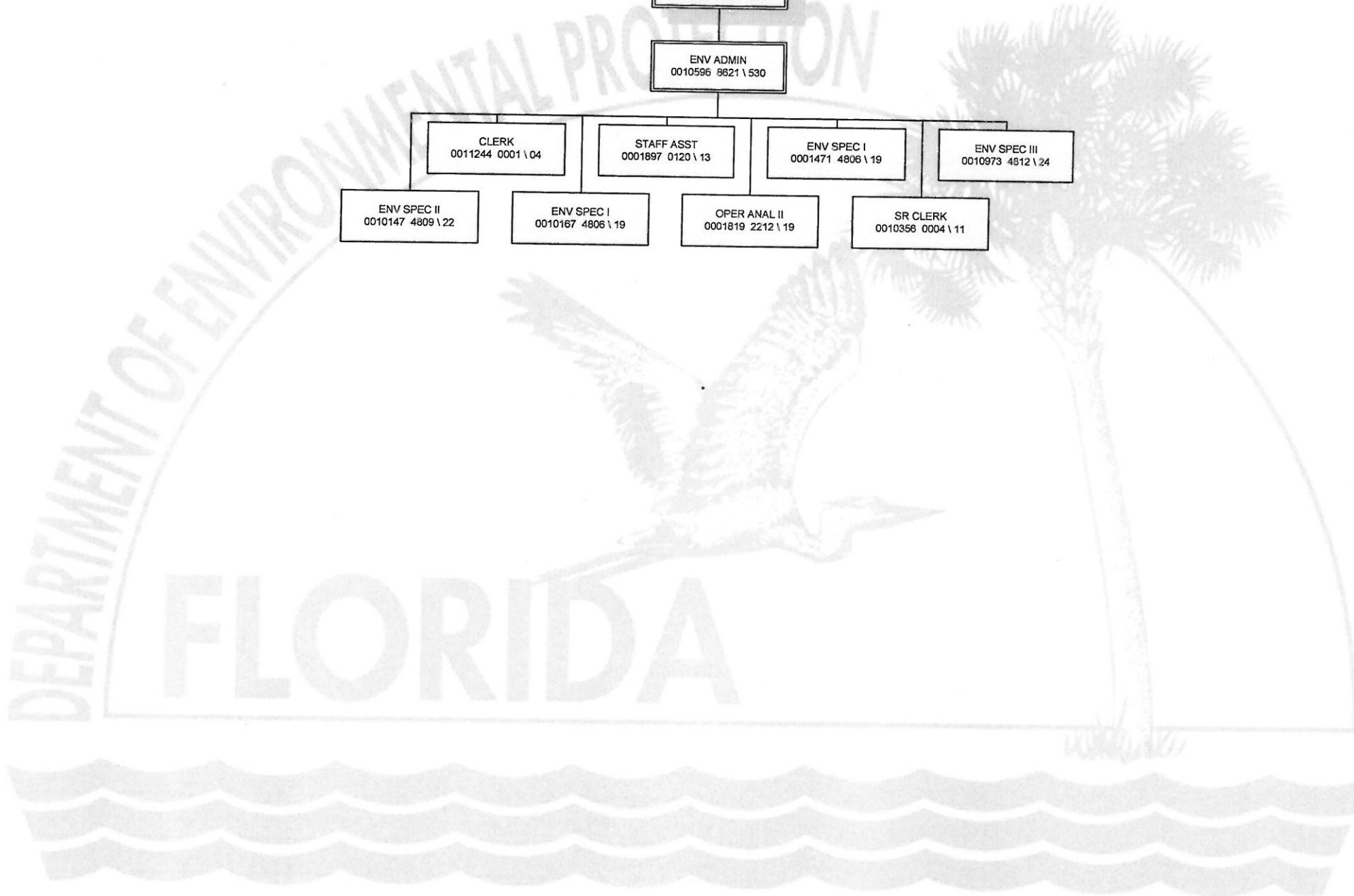
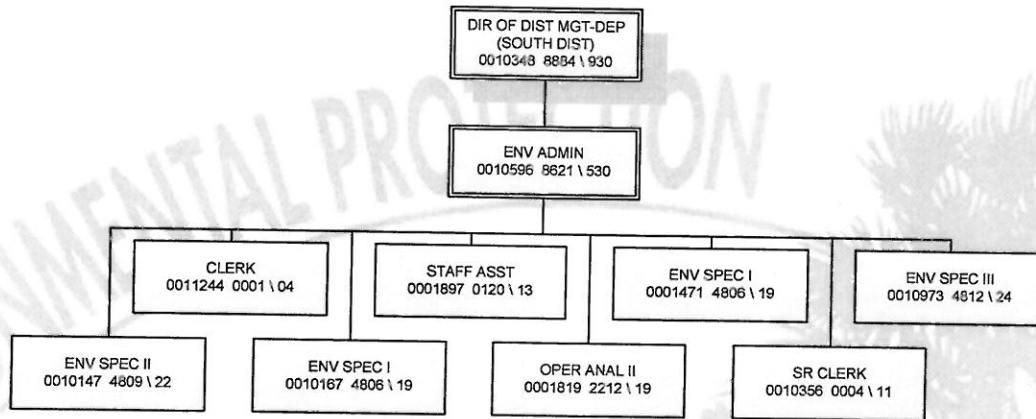












ENVIRONMENTAL PROTECTION, DEPARTMENT OF		FISCAL YEAR 2012-13			
SECTION I: BUDGET		OPERATING	FIXED CAPITAL OUTLAY		
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		407,430,151	1,005,555,163		
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		575,917	-3,951,521		
FINAL BUDGET FOR AGENCY		408,006,068	1,001,603,642		
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					1,800,000
Coordinate And Evaluate Land Management Plans * Number of projects/proposals evaluated and corresponding acres		10	115,566.20	1,155,662	
Conduct Appraisals * Number of appraisals completed on projects on current list (as amended)		165	4,906.34	809,546	
Survey And Map Lands For Purchase * Number of mapping products completed on projects on current list (as amended) and corresponding acres		39	27,832.51	1,085,468	
Conduct Land Acquisition Negotiations * Number of parcels (ownerships) negotiated and corresponding acres.		18	27,951.00	503,118	
Perform Closings On State Land Acquisitions * Number of parcels (ownerships) closed and corresponding acres		52	38,875.73	2,021,538	438,640,334
Public Land Leasing * Number of instruments executed.		1,278	7,189.15	9,187,735	
Surplus Property * Number of parcels sold.		41	14,062.61	576,567	
Habitat Restoration * Area of estuarine habitat restored (hundreds of square feet)		1,160	86.80	100,691	
Oversee Responsible Party Cleanups Through Enforcement * Number of known contaminated sites being cleaned up by responsible parties		2,727	1,103.99	3,010,569	
Process Water Resource Permits * Number of permits processed		20,602	1,106.07	22,787,188	
Assure Compliance With Statutory Requirements * Number of regulatory inspections		29,505	593.32	17,505,812	
Provide Technical Assistance, Public Education And Outreach * Number of technical assistance, public education and outreach contacts		54,695	52.24	2,857,351	
Fund Priority Public Health And Water Resource Protection And Restoration Projects * Number of projects funded		43	280,036.37	12,041,564	292,100,388
Establish Water Quality Criteria And Standards * Number of water quality standards established		285	6,690.48	1,906,786	
Monitor, Assess And Prioritize Impaired Surface And Ground Waters * Number of stations monitored annually in the statewide water quality status monitoring network		1,324	2,894.61	3,832,463	
Develop Total Maximum Daily Load Determinations For Impaired Waters * Number of total maximum daily loads adopted		103	27,441.12	2,826,435	7,832,250
Fund Mine Reclamation Projects * Number of mine reclamation projects underway		17	133,135.71	2,263,307	
Authorize/Encourage (or Require) Reuse Of Reclaimed Water Through Department And Water Management District Permitting Programs *		1,711	14,102.05	24,128,538	45,863,535
Fund Eligible Alternative Water Supply Projects Through The State Revolving Fund And Other Funding Programs * Number of projects funded		5	11,262.80	56,314	
Implement Design And Construction Projects * Miles of critically eroding beach under a management plan		227	5,247.29	1,191,134	21,863,814
Monitor Beach Erosion * Miles of beaches monitored		132	13,296.37	1,755,121	
Review And Approve Permits * Number of permits issued		912	2,086.40	1,902,797	
Compliance Assurance For Beach Management * Enforcement or compliance inspections conducted		5,481	129.02	707,148	
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	3,167.54	1,491,910	1,091,630
Manage Government-funded Cleanups Of Hazardous Waste Contaminated Sites * Number of known contaminated sites being cleaned up		127	25,704.39	3,264,458	5,000,000
Manage Government-funded Cleanups Of Drycleaning Contaminated Sites * Number of known contaminated sites being cleaned up		186	4,474.80	832,313	4,000,000
Manage Government-funded Cleanups Of Petroleum Contaminated Sites * Number of known contaminated sites being cleaned up		3,691	5,346.34	19,733,326	133,927,347
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		4,009	983.89	3,944,403	
Conduct Solid And Hazardous Waste Compliance Assurance * Number of inspections conducted		4,174	2,581.67	10,775,873	
Conduct Petroleum Storage Systems Compliance Assurance * Number of inspections conducted		13,210	814.76	10,762,948	
Reduce Waste * Number of local household hazardous waste collection center grants funded		9	232,272.89	2,090,456	
Conduct Site Investigations * Number of site investigations conducted annually		21	44,212.86	928,470	
Conduct Site Technical Reviews * Number of technical reviews conducted annually		1,264	2,102.11	2,657,065	
Fund Waste Management Projects * Number of projects funded		34	15,391.76	523,320	2,400,000
Monitor Ambient Air Quality * Number of quality assurance audit activities performed on ambient monitoring operations		1,083	6,355.09	6,882,565	
Analyze Air Quality And Emissions * Number of emission points reviewed and analyzed		6,397	154.63	989,177	
Implement The Federal Clean Air Act * Number of Clean Air Act plans produced		7	56,529.86	395,709	
Review And Approve Air Resource Permits * Number of air resource permits issued		1,797	4,000.30	7,188,532	
Air Compliance Assurance * Number of facility inspections		6,080	1,332.67	8,102,616	
Small Business Assistance * Number of Small Business Assistance Program contacts per year		26,855	2.10	56,363	
Coordination Of Siting Acts, Other Certifications And Report Reviews * Number of certifications and follow-ups of specified facilities		87	5,384.09	468,416	
Conduct Geologic Research Projects * Number of projects completed		581	4,898.78	2,846,192	
Analyze Biological And Chemical Samples * Number of analyses completed		127,459	56.07	7,146,439	
Interpret Environmental Data * Number of man hours expended		20,700	76.96	1,592,975	
Resource Management * Number of acres managed		81,226	203.49	16,528,676	5,600,000
Visitor Services/Recreation * Number of visitors		930,104	95.07	88,421,052	25,579,400
On-site Emergency Response, Off-site Coordination And Assistance And Cost Recovery * Number of incidents reported		1,854	2,037.78	3,778,038	
TOTAL				315,614,217	985,698,698
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES				56,223,841	
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				36,167,862	15,904,943
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				408,005,920	1,001,603,641

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

<b>Schedule XII-B Cover Sheet and Agency Project Approval</b>	
<b>Agency:</b>	<b>Schedule XII-B 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 2014-2015 LBR Issue Title:</b>
<b>Agency Contact for Schedule XII-B (Name, Phone #, and E-mail address):</b>	
<b>AGENCY APPROVAL SIGNATURES</b>	
I am submitting the attached Schedule XII-B in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII-B.	
<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 XIIB-1: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES  
INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS – BACKGROUND  
INFORMATION**

<b>Background Information</b>	
1.	<p>Provide a narrative summary describing the agency’s decision to outsource or privatize the service or activity.</p> <p>Attach to Schedule XII-B copies of the original business case and cost benefit analysis. If these documents are unavailable, attach any documents which state the original intention of the outsourcing or privatization initiative that will detail its goals, objectives, and expected outcomes. Such documents may include (a) original legislative budget requests, (b) original budget amendments, (c) legislative presentations, or (d) agency planning documents.</p>
<p>The Division of Recreation and Parks received its first appropriation of Outsourcing funds in FY 98-99.</p>	
2.	<p>Have the anticipated cost savings and benefits of the initiative been realized? Explain.</p> <p>The primary purpose of outsourcing state park maintenance activities has not necessarily been for cost savings purposes. Outsourcing of such services has allowed park staff to increase resource management and interpretive services for the benefit of park services. Therefore, the division's outsourcing efforts have been beneficial and will likely be expanded in the future. Outsourcing has also enabled the Division’s workload to grow without having to add a considerable number of FTE positions.</p>
3.	<p>Provide a narrative description of the type of procurement method used to outsource or privatize the service or activity.</p> <p>Attach a copy of any solicitation documents, requests for quote, or similar document issued by the agency for this procurement.</p>
<p>The individual parks solicit bids, or quotes, for the various activities outsourced as required by state purchasing laws and rules.</p>	
4.	<p>Section 287.057(14), <i>Florida Statutes</i>, allows contracts for commodities and contractual services to be renewed for a period that may not exceed 3 years or the term of the original contract, whichever period is longer. Such renewals are contingent upon satisfactory performance evaluations by the agency and subject to the availability of funds.</p> <p>For the outsourced or privatized service or activity, identify the number of times the contract has been renewed and specify the renewal period of each. Attach a copy of the documentation verifying the contractor’s satisfactory performance compliance required prior to each renewal.</p>
<p>The Division of Recreation and Parks has entered into hundreds of small contracts over the years. While the intent of this exercise is to examine those contracts with a cumulative total of \$10 million over five years, the division has spent nearly \$25 million on Outsourcing activities spread over hundreds of contracts. The division is spending over \$4.8 million in FY 13-14 on nearly 200 activities, an average of nearly \$16,000 per contract. The remaining funds are spent on various fees and other items due to changes in Florida law that went into effect July 2006 that prohibits the use of certain expenditures to be paid from the</p>	

Expense category that have been shifted to the division's Outsourcing category.

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

5. For the outsourced or privatized service or activity, has the contractor satisfactorily complied with all service level requirements? Provide a narrative summary describing service level requirements compliance or noncompliance.

As stated above, the division has entered into hundreds of small contracts over the years. In some cases, the level of contractor satisfaction has been unsatisfactory and services have been outsourced to other vendors.

6. Describe any unexpected benefits from outsourcing or privatization of the service or activity.

The division outsources cleaning and mowing at most parks. These contracts typically involve the service and the commodities (gas, mowers, fertilizer, paper supplies in restrooms, etc.) associated with the services. In these cases, the division saves on Expense dollars by not purchasing supplies and saves on OCO funds by having to purchase fewer mowers and other equipment.

7. Describe any unexpected problems or issues with the outsourcing or privatization of the service or activity.

Many state parks are located in isolated areas, far away from areas that may have a number of vendors vying for contracts. In some cases, a vendor may not want to drive fifty miles round trip to mow or clean facilities.

8. Briefly describe your agency's overall level of satisfaction with the results of outsourcing or privatization of the service or activity.

The division has been pleased with outsourcing and will likely request to increase funding in the future.

9. What lessons learned should be shared with other agencies considering the outsourcing or privatization of a similar service or activity?

The division typically requests new FTE's for those services/activities where the employee would likely be in contact with the public. For those activities where no public interaction is required, outsourcing makes sense and the state saves on the cost of buying supplies, equipment, insurance and retirement costs.

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

**Agency: 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 2013 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 2014-2015 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Environmental Programs Funded with Documentary Stamp Taxes	R/B	14	49.4
b	Debt Services	R/B	No new series	186.8*
c	Environmental Land Acquisition and Restoration	R/B	40.4	115
d	Other Agriculture and Environmental Programs	R/B	25.1	13.5
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: 2013-2014**

**Department:** Environmental Protection **Chief Internal Auditor:**

Valerie J. Peacock

**Budget Entity:** \_\_\_\_\_ **Phone Number:**

(850) 245-3151

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<a href="#">A-1011DEP-010</a>	11/21/11	Division of Waste Management	<b>FINDING 1:</b> The City did not properly allocate costs for audit purposes or maintain financial records according to Contract requirements. <b>RECOMMENDATION:</b> OIG recommends that the Bureau direct the City to retain all supporting documentation used to derive the totals reported on the Year End Financial Statement (YEFS) to ensure that all expenditures are properly documented.	Bureau sent a letter to county reminding them that all supporting documentation used to calculate the YEFS is to be retained. The Bureau received the YEFS dated November 30, 2012 and supporting accounting records.	
<a href="#">A-1011DEP-010</a>	11/21/11	Division of Waste Management	<b>FINDING 2:</b> The City charged costs that were not for the benefit of the program. <b>RECOMMENDATION:</b> The OIG recommends that the Bureau direct the City to return the \$15,445 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.	Bureau advised the County that the next payment for the current task assignment would be reduced by the \$15,445. In addition the county was reminded of the contractual requirement to only use contract funds for contract program requirements.	
<a href="#">A-1011DEP-067</a>	08/31/11	Division of State Lands	<b>FINDING:</b> Based on our research and interviews with Department staff, as well as an agency biologist, the Division does not currently have a process in place to order Environmental Site Assessments or identify low-risk acquisitions that could be assessed internally prior to contracting for ESA services. Currently, the Division is ordering Phase I ESAs solely and not using ESOs or internal assessments which could realize a cost savings to the Division. In a previous audit (IA-03-03-2008-024 March 2008), we found where Division contract managers had been ordering multiple ESOs on individual parcels within a large contiguous area, thereby paying more for multiple ESO assessments than they would have, had they ordered a phase I ESA on the entire track. Since that time, the Division no longer orders ESO. ESOs can serve a cost-effective purpose on low-risk acquisitions. However, if the Division opts to order an ESO, rather than a full ESA on a low-risk acquisition, care should be taken so that the division does not repeat the former practice of ordering multiple ESOs on a large contiguous track of land. <b>RECOMMENDATION:</b> The Division take preliminary steps internally such as creating a threshold limit on land value, preliminary acquisition research, owner interview, and risk assessments, etc on the acquired lands to determine whether an internal assessment, a Transaction Screen/ESO, or Phase I ESA should be conducted. The Division should take into consideration whether or not the Board of Trustees acquisitions need landowner liability protection under CERCLA. If acquisition is deemed to be low risk and alternative assessments are approved, the Division could realize costs savings by using an agency biologist to conduct the assessments as well as ordering ESOs. ASTM standard 1528-06 details the process for Transaction Screens and would be useful in providing a minimum reporting criteria for the Transaction Screens/ESOs. We also recommend the Division ensure decisions regarding environmental assessments be tasked based on project analysis and contamination risk in a cost-effective manner. The Division should refine its contracting and task assignment processes so that decisions made and actions taken during the acquisition process reflect a balance between cost-effectiveness and environmental impact liability.	The Division will implement a new process that will enable contract managers to order a complementary product in regards to each proposed acquisition, donation or land exchange. This process will include communication between the Division and the landowner prior to the closing portion of any type of land transaction in order to better assess the contamination risk on the subject property. This fresh approach to the land transaction process will involve a specific set of questions (ASTM User Questionnaire, attached) posed to the landowner that will enable the Division to better determine what level of environmental investigation is necessary prior to closing the transaction. This User Questionnaire is currently being used by the Division to comply with current EPA All Appropriate Inquiry Rule and ASTM E 1527-05; however, the Division will begin using this tool earlier in the land transaction process so that it is not only a tool for the ESA consultant, but also a useful tool for Division staff. The Division's management team does take into consideration whether or not any land transaction resulting in title being vested in the Board of Trustees needs landowner liability protection under CERCLA. The Division does evaluate many aspects of every parcel that moves through the acquisition closing process, including acreage size, location, approximate distance to potentially harmful areas, known prior ownership, etc., prior to issuing a request or tasking out for an environmental assessment product. The Division will continue to carefully evaluate, as best is afforded to it, each transaction prior to issuing a request for an environmental assessment product. In terms of which type of environmental assessment product the Division will require for each land transaction, a plethora of products will be considered in the future. These products include the assessments under current contract (ESAs and ESOs) and the Transaction Screen Questionnaire, an ASTM standard (E 1528-06).	
<a href="#">A-1112DEP-011</a>	03/13/12	Division of Waste Management	<b>FINDING:</b> AET allowed a subcontractor to further subcontract contract activities under Work Order #2010-93-89288 without prior written approval from the Department. <b>RECOMMENDATION:</b> 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.) We also recommend to include 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.	The Division of Waste Management acknowledges the contractors violation of paragraph 2(a)(1) of the Work Order Terms & Conditions for Work Order 2010-93-W89288. This violation has occurred in the past by other contractors due to a lack of oversight by both the contractors and the Divisions site managers. Revoking the costs of the subcontractor agreement is inconsistent with how this violation has been handled in the past by the Division. The Division will not seek cost recovery from Advanced Environmental Technologies, LLC (AET). The Division has discussed the matter with AET and relayed the concerns of the OIG and the Division and the importance of following the Work Order Terms & Conditions. As a result of the findings of the audit, the Division recognized a discrepancy between the notification procedures for a change in a secondary subcontractor in the Work Order Terms & Conditions and the Preapproval Program Standard Operating Procedures (SOP). A new version of the SOP will be published in the first half of 2012, and the procedures for notifying the Division site manager will be changed to mirror those procedures outlined in paragraph 2(a)(1) of the Work Order Terms & Conditions. In addition, all site managers, section managers, section managers and administrators will be informed of this change during training in March and April 2012 associated with the release of the new SOP. We recommend this finding be closed.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
					CODE
<a href="#">A-1112DEP-013</a>	12/15/11	Office of Technology and Information Services	<b>FINDING 1:</b> 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 participating 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. <b>RECOMMENDATION:</b> 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.	July 2012: At the time this contract was renewed for FY12-13, all division directors and application representatives were consulted regarding their continued inclusion on this contract, and asked if they were interested in removing or adding applications. A number of considerations were discussed as a group, including cost to the specific division, criticality of the application, and availability of division/OTIS IT support staff as it relates to an application's specific technology. We believe an open dialog as a group with all impacted divisions is the best forum to discuss the pros/cons of adding or removing agency applications to this contract. Decisions regarding what applications to add or remove are documented in meeting minutes. OTIS will continue to meet routinely with division directors and the IT Governance Council to discuss this, as well as other, application maintenance contracts.	
<a href="#">A-1112DEP-013</a>	12/15/11	Office of Technology and Information Services	<b>FINDING 2:</b> 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. <b>RECOMMENDATION:</b> OTIS direct ICS to lower the amount of supporting triage work and management time for the next fiscal year. It is also recommended that, 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.	July 2012: Since OTIS directed ICS management staff to better detail their work to delineate true management versus the direct support these staff are also providing, the percentage of true management overhead has dropped. Additionally, the individual previously assigned as a "QA/QC Manager" has been reassigned to direct support, not management. At the time this contract was renewed for FY12-13, all division directors and application representatives were consulted regarding the level of "management overhead". The consensus was that the current level of management staff of was appropriate to support the contract. It was also agreed that Vendor Engagement Manager and Application Service Manager do significantly more work that is direct support/non-management (e.g., business analysis, quality reviews, etc.). At this point in time, all division representatives report that they are satisfied with the level of management, which equates to less than 2 managers for this team.	
<a href="#">A-1112DEP-028</a>	04/24/12	Division of Waste Management	<b>FINDING 1:</b> The County overstated salaries and benefits by \$57,853.15 due to the leave payout benefits reported. The County charged benefits for one employee who chose the one time payout option of the retirement incentive program. By including these charges when they were not associated with work done by the employees during the task period, salaries and benefits were overstated by \$10,197.90. The County charged salaries and benefits for an employee that was not associated with work done in conjunction with the task assignment. This employee was not associated with the Compliance Program. Therefore, salaries and benefits were overstated by \$12,349.68. The Year End Financial Statement dated June 30, 2008 reported \$34,148.59 for All Other Expenditures. The County provided a detailed report of expenditures incurred during each fiscal year. This detail supported expenditures of \$33,148.59. Therefore, All Other Expenditures reported were overstated by \$925.61. <b>RECOMMENDATION 1:</b> 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.	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 href="#">A-1112DEP-028</a>	04/24/12	Division of Waste Management	<b>FINDING 2:</b> Inspection Signatures. Paragraph 5 of the Contract states the site inspections responsibilities shall include completing all inspection reports using the Florida Inspection Reporting for Storage Tanks (FIRST) database and in accordance with the minimum standards referenced in the "FIRST User's Guide". The FIRST User's Guide states that all participants involved in an inspection should be named and provides guidance regarding how to add signatures. We examined the County inspection reports in the FIRST database for our sample of facilities inspected during Tasks 3 and 4. Of the 30 facilities sampled, there were 15 facilities that had no signature from the owner/representative on the reports, or proof in the database that they were subsequently notified. <b>RECOMMENDATION 2:</b> 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. This contract was terminated on June 30, 2012.	
<a href="#">A-1112DEP-046</a>	04/30/12	Division of Recreation and Parks	<b>FINDING 1:</b> 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. <b>RECOMMENDATION 1:</b> 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.	The Division is in agreement with the Office of Inspector General's (OIG) recommendation. 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 The Division uses the terms "Concessionaire" and "Visitor Service Provider" to have the same meaning. Valerie Peacock Page Two April 26, 2012 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.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
					CODE
<a href="#">A-1112DEP-046</a>	04/30/12	Division of Recreation and Parks	<p><b>FINDING 2:</b> Monthly Report of Gross Sales Not Supported by Trial Balance. According to section 14.d. of the agreement, the Monthly Report of Gross Sales shall be based on source document and books of original entry. According to the Monthly Report of Gross Sales for the period January through September 2011, gross sales included the following.</p> <p><b>RECOMMENDATION 2:</b> 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>	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.	
<a href="#">A-1112DEP-046</a>	04/30/12	Division of Recreation and Parks	<p><b>FINDING 3:</b> For the audit period, the Concessionaire was required in the agreement to pay a monthly commission fee of 14% of all gross sales. According to the agreement, gross sales are defined as all sales of goods and services excluding tax collections, discounts, exchanges, refunds, or food consumed by VSP employees. The agreement also states that all of the gross income from its operations within the park shall flow to the VSP, such that the VSP, as a limited liability company will remain constantly funded. 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 payments.</p> <p><b>RECOMMENDATION 3:</b> 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 href="#">A-1112DEP-046</a>	04/30/12	Division of Recreation and Parks	<p><b>FINDING 4:</b> General Ledger Reflects Business Activities at Two Separate Parks; 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.</p> <p><b>RECOMMENDATION 4:</b> 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. The concessionaire no longer operates the concession operation at John U. Lloyd Beach State Park. They are currently operating only at Oleta River State Park and the issue was discussed with them during the audit investigation and follow up correspondence, should they decide to open another concession operation in the future.	
<a href="#">A-1112DEP-057</a>	06/20/12	Division of Water Resource Management	<p><b>FINDING:</b> The Department over-matched the State Contribution in Grant Agreement FS-9845221-0 for Safe Drinking Water State Revolving Fund. <b>RECOMMENDATION:</b> 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.</p>	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. This schedule and over-match amount will be provided to Department management, the Governors Office of Policy & Budget, and legislative appropriations committees for consideration in preparing the match appropriation for FY 2013-2014. The schedule (DWSRF State Match 08162012) was provided to appropriate Department staff for review/approval and was incorporated in the Department's Legislative Budget Request for FY 2013-14. This schedule documents the budget request that adjusted the match, to compensate for the previous over-match amount.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
					CODE
<a href="#">A-1112DEP-058</a>	11/20/12	Division of Water Resource Management	<b>FINDING:</b> Debt Repayments; The Clean Water State Revolving Fund Debt Purchase Agreement between the Department and the City was developed as a payment plan for the remaining unpaid loan principal amount of \$6,165,611.00. In this Agreement, the City agreed to establish a Debt Service Account with a Depository and make monthly deposits to support its share of the required semiannual loan repayment. Revenues for this purpose were to be generated from the operation of the City's Water and Sewer Systems after payment of the operation and maintenance expenses and the satisfaction of all yearly payment obligations on account of the debt obligations (Water and Sewer Revenue Bonds, Series 1983, and Water and Sewer Revenue Bonds, Series 1986). As of the time of this audit, the Debt Service Account has not been established. According to the Agreement, the semiannual payment for the loan was \$225,898.16. This payment was to be made from the Debt Repayment Account in December 2008 and June 2009. Beginning in December 2009, the semiannual payment was to be divided, with \$117,076.16 of the City's share coming from the Debt Service Account, and \$108,822.00 being paid from the Debt Repayment Account. As of June 2012, the City has not made any of its share of the debt repayments. The entire amount of the required semiannual repayments has been made from the Debt Repayment Account. The lack of contribution by the City has resulted in \$702,456.96 (\$117,076.16 X 6) being drawn from the Debt Repayment Account in excess of planned contributions. Going forward, funds available from the Debt Repayment Account will not be sufficient to support continued excess distributions due to the lack of contribution by the City. As part of the Debt Repayment Agreement, the City was to maintain rates and charges for services furnished by the Water and Sewer Systems which were to be sufficient to provide revenues equal or exceeding 1.15 times the sum of the City's share of the semiannual payments. The City passed an ordinance in May 2008 to raise its Water and Sewer rates by 3% annually. However, with the current listing of Water and Sewer Department expenses, as well as administrative transfers, this increase has not provided the City sufficient funds to make its share of the debt payments. See summary below and detailed summary in Appendix A. <b>RECOMMENDATION:</b> The Department require the City to make operational changes necessary to submit its share of the semiannual debt repayment amounts. The Department should require the City to demonstrate that its rates and charges for services are sufficient to provide revenues equal or exceeding 1.15 times the sum of the City's share of the semiannual payments as required in the Debt Repayment Agreement. Further, as part of monitoring this corrective action, we recommend the Department require the City to report establishment of the Debt Service Account, as required in the Debt Repayment Agreement, and report the required monthly deposits to the Account. Lastly, in order to avoid an untimely depletion of the Debt Repayment Account, we recommend the Department work with the City to establish an additional payment plan to recover payments originally due from the City's Debt Service Account that were covered in excess by the Debt Repayment Account. As of June 2012, these payments totaled \$702,456.96.	The Department concurs with the recommendation and will restructure the loan and require the City to submit its share of the semiannual debt repayment amount. In doing so, they City will be required to adopt the repayment plan before the City Council, and the Department will require monthly payments into a restricted access debt repayment account which requires Department approval for withdrawal. The Department will also require the City to establish a loan repayment reserve account that the City will be required to fund with an additional 10% payment to the restricted account on a monthly basis. The reserve account will be used in lieu of a 1.15 coverage factor. The Department will require, in an amendment to the City's agreement, that the City establish the Debt Service Account and Loan Repayment Reserve Account by December 15, 2012 with Capital City Bank. These will be restricted accounts with Department approval for withdrawals. The City will be required to report to the Department their monthly deposits. The Department will restructure the City's payment plan to account for the excess payments from the Debt Repayment Account and require the City to remit, on a monthly basis, additional funds in an amount equal to 10% of the monthly debt service amount. These funds will be placed into the restricted Loan Repayment Reserve Account. This will recover approximately \$280,000 based on the number of payments remaining. The accumulated amount in this account will go towards the City's final payments.	
<a href="#">A-1112DEP-064</a>	07/11/12	Division of Administrative Services	<b>FINDING 1:</b> Termination Notice in Regards to PINs; DEP 54-616. Checklist of Employee Separation Information includes a step for notifying the Fuel Card Administrator in the event of employee or volunteer termination/separation. However, Directive DEP 660 and other fuel card documents located on the Administrative Services web page do not contain guidance regarding notifying the Fuel Card Administrator if an employee or volunteer leaves or is terminated from the Department. We discussed the employee separation checklist with the Fuel Card Administrator as well as two Department fuel card contacts. According to the Fuel Card Administrator, some fuel card contacts will notify the Administrator of any separations, while others fail to provide the notification. One fuel card contact was aware of the PIN notification step in the checklist, and the other was not. We obtained a list of all employees who were terminated during the scope of our audit from Personnel Services. We compared this list to the list of active PIN holders obtained from the Fuel Card Administrator. We determined that 70 terminated employees still had active PINs. Allowing PINs of employees or volunteers who have left the Department to remain active could result in unauthorized usage. However, the unauthorized user would need access to both the active PIN and a Department fuel card. <b>RECOMMENDATION 1:</b> As an added control to the employee separation checklist, we recommend the Division update Directive DEP 660 as well as other fuel card guidance documents and correspondence to include procedures for PIN cancellation. The Directive and guidance documents should clearly communicate procedures to notify the Fuel Card Administrator as soon as an employee/volunteer leaves or is terminated.	We concur with the recommendation and will address this issue in our updated Directive and Fuel Card Program Manual. The Division has recently updated the WEX fuel card system to capture the employee/volunteer organization code to assist in directing periodic reports to Fuel Card Contacts for review and update. We have just completed a review and updated the system to cancel PINs as directed by program area contacts. We will also add a reporting tool to our Fuel Card Website to allow program contacts to review and confirm the accuracy of their fuel card active PIN holder data. This feature will require programming assistance from the Administrative Program Support Section to implement.	
<a href="#">A-1112DEP-064</a>	07/11/12	Division of Administrative Services	<b>FINDING 2:</b> Fuel Card Purchase Guidelines and Rules; The Department implemented the use of the current fuel card under contract in February 2011. Since this time, Department fuel card purchase guidelines and rules located on the Division of Administrative Services web page have been out of date. Most of the general information available is dated November 2007. In addition, the references in Directive DEP 660 are out of date as well. The lack of current information does not provide appropriate guidance to employees and volunteers regarding the use of State Fuel Cards. <b>RECOMMENDATION 2:</b> The Division update Directive DEP 660, as well as purchase guidelines and rules located on the Administrative Services web page.	We concur with your recommendation and are taking steps to update directive DEP 660 and produce a Fuel Card Program Manual to include guidance as recommended under Finding No. 1 above.	

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<a href="#">A-1112DEP-065</a>	08/06/12	Division of Waste Management	<p><b>FINDING:</b> Due to County errors and omissions in entering and submitting data and documents into the Department's databases and electronic filing systems, we could not with certainty determine if the County has met all the required performance measures as stipulated in Contract S0480.</p> <p><b>RECOMMENDATION:</b> The Department encourage the County to establish procedures for review and approval over entering original data and ensuring that the databases are updated timely when deliverables are returned as incomplete or inadequate and have to be resubmitted. The Department direct the County to establish internal quality control procedures to ensure that data and documents are correctly and completely entered and submitted. The Department request sufficient funds to begin performing the technical and administrative reviews on an annual basis as required by the Contract.</p>	<p>The Department directed the County to establish procedures for review and approval over entering original data and ensuring that the databases are updated timely when deliverables are returned as incomplete or inadequate and have to be resubmitted. The County must also establish internal quality control procedures to ensure that data and documents are correctly and completely entered and submitted. Consideration should be given to having someone review site manager data entry into STCM and document submittals into OCULUS on a regular basis as a means of quality assurance verification. The County responded on and stated that MDC recognizes the need to increase quality control procedures to ensure accuracy and consistency by MDC site managers concerning how data is updated in STCM and uploaded into OCULUS and thereby making certain that FDEP performance measures are being achieved. To that end, MDC will task one of our IT staff to perform monthly quality control reviews of all deliverables completed for the previous month, including a check of both STCM for correct due, received and status dates and of OCULUS to ensure that all deliverables and supporting documentation have been properly uploaded, categorized and labeled. Additionally, supervisors of the Site Managers will also conduct a random quality control check for a subset of the sites. Furthermore, all MDC staff have been reminded and admonished to follow the established FDEP procedures and exercise care when entering data into the FDEP systems. The Department also stated in their response that they have resumed performing administrative and technical reviews of grantee files. One grantee administrative and technical review has been conducted and additional ones will be scheduled for this year.</p>	
<a href="#">A-1112DEP-075</a>	12/03/12	Division of Waste Management	<p><b>FINDING 1:</b> Lack of Documentation in Project Funding Files; We reviewed a sample of project files representing 12% of the eligible projects for documentation supporting the points awarded to projects per required criteria, as well as other documentation captured during the ranking process. Through the review of these files, we found incomplete, inconsistent and missing documentation, some of which is required by rule 62B-36.006, F.A.C. Minimal or non-existent support documentation for points awarded to projects during the ranking process exposes the Bureau to the perception that the process lacks accountability. This risk is increased when a significant portion of points are awarded on the basis of "best professional judgment" that is not sufficiently documented in project files. If project files do not contain support for how points were awarded, the Bureau lacks justification for project ranking. This could give the appearance of impropriety or misconduct in project ranking, making it difficult to prove compliance with the application of ranking criteria provided for in rule and statute.</p> <p><b>RECOMMENDATION 1:</b> We recommend that clearly established documentation retention procedures, which include a listing of documentation required to be in project funding files be implemented and enforced. It is important that this list of required documentation include relevant information which supports the awarding of points to projects, as well as any other important information regarding the overall ranking process or special conditions experienced by a particular project. Following the creation and implementation of these procedures, we recommend that a periodic file review be implemented to ensure that all files contain necessary documentation and to identify and correct any discrepancies or missing information.</p>	<p>A standard operations manual is being drafted to fully define the process used for the Beach Funding Assistance Program. The document will include all aspects of the funding cycle, including initiation of the application process, project review and assessments, and file review protocol. This manual is anticipated to be fully developed and adopted before the FY2014/15 funding cycle. For the FY2013/14 funding cycle, which is currently in development, the program has developed a ranking methodology document, clearly identifying the methodology used to award points in each category. This document defines statutory language, rule policy, methodology used for calculation of points and options for implementing certain criteria. This document can be found on our program website at: <a href="http://www.dep.state.fl.us/beaches/programs/becp/docs/ranking-methodology-62B36.pdf">http://www.dep.state.fl.us/beaches/programs/becp/docs/ranking-methodology-62B36.pdf</a> The existing process flow chart, outlining the steps required for processing funding applications, will be combined with the ranking methodology document to provide a complete explanation of the program process. For the FY2013/14 funding cycle, an FTP site was established and dedicated for the program. All applications and documentation required for the processing of applications are currently stored on the ftp site and are available for public review and download. Staff may also maintain electronic and paper files to assist with internal processing of the project assessments. Documentation of the ftp and electronic file locations will be added to each paper file, and vice versa, to define the data storage path. For the FY2013/14 funding cycle, a project assessment sheet is being drafted for each eligible project. The project assessment sheet contains the project description, the funding request amounts, and the assessment of each ranking criterion. For each criterion, the document lists the ranking methodology, the local sponsor's requested point award and the corresponding support documentation, and the Department's point award and justification for that award. Consistent with previous program policy, project assessment sheets will be provided to each local sponsor for review and comment before the Local Government Funding Request is submitted to the Governor and the Legislature.</p>	
<a href="#">A-1112DEP-075</a>	12/03/12	Division of Waste Management	<p><b>FINDING 2:</b> Controls Over the Project Ranking Process; Scoring Process: The Bureau maintains a process flow chart that outlines the process from preparation of the funding cycle to submittal of the final LGFR. The process appears to lack control measures that would ensure project information is handled and assessed equally, consistently, and objectively for all local sponsors. Multiple reviews of project submittals are conducted, which has been viewed by staff as a quality control mechanism. However, the formalities of these reviews are not clearly established thereby reducing any quality control benefits it may provide to the process. Deadlines for complete project submission were not strictly enforced. At times, projects receive late revisions that may affect the score. <b>RECOMMENDATION 2:</b> The Bureau implement control steps into the process to document an equal and consistent process. To demonstrate independent review of project information, we recommend project management staff independently score projects prior to attending the project scoring meeting and that this step be adequately documented. These steps should be documented for each project in the scoring process. To demonstrate that all participants are under equal consideration and governance of the process, reasonable deadlines should be enforced within the process. Furthermore, we recommend that the scoring meeting be adequately documented and the processes of that meeting have clearly articulated standards.</p>	<p>The current process requires that the project managers independently score each project prior to the first meeting and documentation of this initial scoring will be provided in the project file. Project assessment meetings will also be documented on the project assessment sheet, described in the previous section. In an effort to implement program consistency for the FY2013/14 funding cycle, deadline notifications have been emailed on a regular basis to all local sponsors and these deadlines have been strictly enforced. Several late applications were deemed ineligible for the program, when they were not received by the submittal deadline and three other projects were considered ineligible for project assessment when application deficiency items were not received by the deadline.</p>	



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<a href="#">A-1112DEP-075</a>	12/03/12	Division of Waste Management	<b>FINDING 3:</b> Process Transparency; Given the competition for state funding of eligible projects with limited availability of funding, it is essential that Bureau project scoring components be transparent to promote accountability to stakeholders. Rule 62B-36.006, F.A.C provides required project scoring criteria. The methodology for calculating some of ranking criteria is very explicit within the rule. <b>RECOMMENDATION 3:</b> That the Bureau develop, implement, and publish documentation which accurately conveys the steps of the project scoring process such as a specific project scoring process map and/or general procedures. This would increase transparency of the process and reduce the risk of stakeholders misinterpreting the activities conducted throughout process.	Please see response to Recommendation 1.	
<a href="#">A-1213DEP-002</a>	12/21/12	Division of Recreation and Parks	<b>FINDING 1:</b> Discrepancies with Attendance Reporting; Chapter 4, Section 22 of the OM states that parks having staffed Ranger Stations will make an actual accurate count of visitors and report this count to the District, in the prescribed manner, in the approved columns, on the Weekly Tabulation of Park Visitors Report. The OM directs parks to use Division estimation methodologies as approved by the district. <b>RECOMMENDATION 1:</b> The Division take additional review steps to ensure attendance figures are accurately documented and reported in the RPM system. We also recommend the consistent use of the OM designated Division Weekly Tabulation form or the documented approval of alternate report forms.	The Division will instruct the districts to review attendance data entered into the RPM database to ensure accuracy. The Divisions Manual will be amended to require District review of attendance. The Division will also amend the Operation Manual to allow Districts to Authorize parks to use alternate formats of the Weekly Tabulation Form as is currently in practice and causing no concerns in accuracy. These alternate formats utilize formulas in order to save staff time and reduce the likelihood of error. These Operations Manual updates will be completed by March 1, 2013.	
<a href="#">A-1213DEP-002</a>	12/21/12	Division of Recreation and Parks	<b>FINDING 2:</b> Approved/Attendance Estimation Methodologies; Externally, attendance data is reported to the Legislative funding decision process. Attendance is also a Department performance measure and is reported to the Executive Office of the Governor. Internally, attendance is used as part of a calculation to determine the Park Manager level required at each park. Recently, attendance has been added as a Division SMART goal for management. According to OM Chapter 4, Section 22, parks are directed to use an actual count or an estimation method, as approved by the District, for counting visitor attendance. Based on a comparison between the OM and the estimated methodology provided by each park..., 15 of the 20 sampled parks use estimation methodologies. <b>RECOMMENDATION 2:</b> The Division review all State Parks to ensure they are using the estimation methodologies listed in Chapter 4, Section 22 of the OM. If alternative methodologies are being used, these should be reviewed and approved by the District. We also recommend the Division review current estimation methods to determine if they provide the Division with a reliable count.	The Division will conduct a review of estimation methodologies used in the parks to ensure compliance with the methodologies approved by the Operations Manual by March 1, 2013. The Division will also review current estimation methods to determine whether these methods provide reliable attendance data by June 30, 2013. In addition, the Division will also take the necessary steps to ensure that parks separate estimated attendance figures from actual counts. Finally, the Division will amend the Operations Manual to require that the estimated attendance methodology used by a particular park is reviewed each year as part of the parks annual fiscal compliance review.	
<a href="#">A-1213DEP-006</a>	10/10/12	Division of Waste Management	<b>FINDING:</b> Contractor Selection; We found no indication of subcontractor award manipulation in the documents obtained from OCLUS. However, as indicated in the background information provided by the BPSS, we already have an incident of noncompliance to the SOP which demonstrates a control weakness in the Contractor's selection and submission to the BPSS regarding subcontractor's bid proposals. The Contractor provides the BPSS with the subcontractor bid package as awarded by the Contractor. Unless a complaint is made, the BPSS is unaware of additional lower subcontractor bids received by a Contractor during this process. Since the template workbook automatically calculates the Contractor mark up of 10%, there is incentive for the Contractor to award subcontractors with higher bid amounts. This circumstance exposes the BPSS to the risk of higher contract costs. <b>RECOMMENDATION:</b> The BPSS consider updating the Petroleum Preapproval Program Standard Operating Procedures to require subcontractors submit their quote to the BPSS at the same time they submit to the Contractor as an added internal control. We would also suggest quote forms be dated as an acceptance requirement along with a three responsive bid requirement instead of a non-responsive bid being acceptable as part of the three bids for a more thorough cost comparison.	The Division agrees with the conclusions and recommendations of the audit that the BPSS consider making modifications to the SOP for subcontractor bid solicitation procedures. The next SOP update will not be for at least six months. However, discussions among the BPSS managers and administrators will commence to consider requiring three responsive bids and setting a threshold for bid amounts that must be sent to the BPSS at the same time that they are submitted to the prime contractors. The BPSS acknowledges the risks outlined in the OIGs audit report and agrees that the recommendations will decrease the exposure to those types of risks during the bid process of large scopes of work.	
<a href="#">A-1213DEP-009</a>	11/19/12	Division of Waste Management	<b>FINDING 1:</b> The Department and the Hillsborough County Environmental Protection Commission amended Contract GC682, effective August 29, 2012, whereby the County has agreed to provide certain Level 1 Storage Tank System Compliance Verification Services in Manatee County as authorized by an executed task assignment and both parties are in agreement that the method of payment for the services under the contract shall be changed from a fixed price to a fee schedule. The amendment further states that the County shall provide a financial statement for the period July 1, 2011 through June 30, 2012 before October 1, 2012. The County will return any positive fund balance as instructed by the Department. If a positive fund balance is reported, the Department shall send written instructions to the County identifying the process and timeframe for returning the funds to the Department. Hillsborough County submitted its YEFS for June 30, 2012 in September 2012. The YEFS shows a positive fund balance of \$57,827.18. According to the amendment to the Contract, the fund balance should be refunded to the Department. <b>RECOMMENDATION 1:</b> That the Bureau request the County to refund the \$57,827.18 fund balance as of June 30, 2012 to the Department.	The Bureau will develop an owner/operator digital signature process for use during routine inspections which provides the Department timely proof of inspection and limits the time burden placed on the owner/operator. The Bureau will reaffirm the need for an owner/operator signature with the compliance verification contractors during the next teleconference	
<a href="#">A-1213DEP-009</a>	11/19/12	Division of Waste Management	<b>FINDING 2:</b> Paragraph 5 of the Contract states the site inspections responsibilities shall include completing all inspection reports using the Florida Inspection Reporting for Storage Tanks (FIRST) database and in accordance with the minimum standards referenced in the "FIRST User's Guide". The FIRST User's Guide states that all participants involved in an inspection should be named and provides guidance regarding how to add signatures. We examined the County inspection reports in the FIRST database for our sample of facilities inspected during the task 4 (2010/2011) and task 5 (2011/2012) periods. Out of the 30 facilities tested, we noted that none of the inspections reported were signed. In 21 instances, the inspection reports stated that they had either e-mailed or mailed the report to the owner. In 4 instances, a non-compliance letter was mailed to the owner and in 5 instances there was no evidence in FIRST or the inspection report that the owner was subsequently notified. <b>RECOMMENDATION 2:</b> That the Department and the County establish a procedure whereby the owner/representative can give independent verification through their signature that an inspection actually occurred at that facility on that date in the presence of the owner/representative.	The Bureau in an e-mail to the County directed the County to return the positive fund balance reported on the YEFS for fiscal year 2011-2012 to the Department by December 3, 2012.	

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<a href="#">A-1213DEP-014</a>	04/04/13	Division of Environmental Assessment and Resotation	<b>FINDING 1:</b> Missing or Late Documentation; According to the Agreement, required reports were to be submitted to the Division on a quarterly basis. There were eleven quarterly reports required for the Bayou Chico Project. The reports consisted of the Payment Request Summary Forms, Progress Report Forms, and MBE/WBE Reports. One of the eleven Payment Request Summary Forms was missing and one was late. The Agreement also stated that the Progress Report Forms and MBE/WBE Reports were to be submitted no later than 20 days after the quarterly reporting period. Two of the eleven Progress Report Forms were late, one of the eleven MBE/WBE Reports was missing, and three were received late. The Agreement indicated when each report was due; however, according to interviews with the Project Manager and Division Management, at times when the Grantee was behind with reporting, the Project Manager would allow the Grantee to combine their required quarterly reports. There was no documentation in the file to show any amendment to the Agreement allowing for combined reporting. <b>RECOMMENDATION 1:</b> The Division work with the County to ensure that all final required reports are received in a timely manner and maintained in the project file.	As noted in the report, of the eight Payment Request Summary Forms required by the Agreement, one was missing and another was late. Additionally, two of the eleven required Progress Report Forms were late, one of the eleven MBE/WBE Reports was missing and three were received late. Additionally, the contract deliverables, construction plans and permits were not found in the file. Review and documentation of all deliverables including Progress Report Forms is expected of all our contract managers. Staff has been counseled of this via e-mail and internal contract manager training. The program has implemented a holistic deliverables tracking sheet that is reviewed monthly by the Bureaus Contracts Coordinator (BCC) and more frequently by the section administrator. This tracking sheet provides the grant managers, BCC and section administrator an "at a glance" view of what and when deliverables are due for every agreement. The Contract Manager for this Agreement has been in contact with the Countys project manager to obtain the missing documents.	
<a href="#">A-1213DEP-014</a>	04/04/13	Division of Environmental Assessment and Resotation	<b>FINDING 2:</b> Deliverables; According to the Grant Work Plan, deliverables were listed according to their order of completion. Of the six deliverables, 3 or 50% were completed. The completed deliverables consisted of the QAPP, construction plan developments, and construction permits. According to Division Management, documentation of deliverables should be obtained by the Project Manager, including deliverable extensions or changes. The Agreement file lacked construction plan developments and construction permits. To verify the deliverables were met, the documentation was obtained from the County. <b>RECOMMENDATION 2:</b> The Division ensure that all Deliverables have been properly reviewed and the documentation is in the agreement file. Going forward, agreement deliverables should be reviewed and approved prior to reimbursement.	As noted in the report, of the eight Payment Request Summary Forms required by the Agreement, one was missing and another was late. Additionally, two of the eleven required Progress Report Forms were late, one of the eleven MBE/WBE Reports was missing and three were received late. Additionally, the contract deliverables, construction plans and permits were not found in the file. Review and documentation of all deliverables including Progress Report Forms is expected of all our contract managers. Staff has been counseled of this via e-mail and internal contract manager training. The program has implemented a holistic deliverables tracking sheet that is reviewed monthly by the Bureaus Contracts Coordinator (BCC) and more frequently by the section administrator. This tracking sheet provides the grant managers, BCC and section administrator an "at a glance" view of what and when deliverables are due for every agreement. The Contract Manager for this Agreement has been in contact with the Countys project manager to obtain the missing documents.	
<a href="#">A-1213DEP-014</a>	04/04/13	Division of Environmental Assessment and Resotation	<b>FINDING 3:</b> Required Match; According to the Agreement, the County was responsible for providing \$580,000 in match towards the work funded under the Agreement. Each invoice submitted by the County contained a request for reimbursement along with the reported match for a specific timeframe. During our review, we found \$12,817.16 in duplicated match funds on eight invoices. The duplicates were presented as contributions with previous match documentation for reimbursements 3 and 4. Due to the duplicated documentation presented, the match contribution was not met by the County, as required by the Agreement. <b>RECOMMENDATION 3:</b> The Division require the County to provide eligible matching documentation to support the \$12,817.16 duplicated match. If the County is unable to provide allowable matching documentation, the Division should seek remedies provided in the Agreement for noncompliance.	The County will provide documentation for additional eligible match for the \$12,817.16 found to be duplicated. While we do not anticipate this to be difficult, if necessary, the Division will pursue the remedies provided in the Agreement.	
<a href="#">A-1213DEP-016</a>	03/08/13	Division of Waste Management	<b>FINDING:</b> Documentation and transmittal of inspection reports needs to be improved; We examined the County inspection reports in the FIRST database for 40 facilities inspected during Task Assignment 5 (2011/2012) period. Out of the 40 facilities tested, we noted that 26 of the inspection reports were signed. For 7 of 14 inspection reports not signed, either a non-compliance letter was sent or a re-inspection was performed shortly after the inspection reviewed. One instance had a note of the e-mail address of the owner and in the other 6 instances there was no evidence in FIRST or the inspection report that the owner was subsequently notified. We acknowledge that FIRST and the Tough-books3 have had glitches and limitations. FIRST has a reported issue with dropping signatures. Inspectors have reported issues working with Tough-books in the disconnected state while in the field having to return to the office before the inspection report can be completed, which makes getting a signature impractical. Further, we acknowledge the county's other work-a-rounds to ensure the owner's notification. We suggest that a note in the comments section documenting how and when the owner/representative was notified would assure a reviewer of inspection and direct the reviewer to other supporting documentation. <b>RECOMMENDATION:</b> The Bureau directed 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.	Email documentation provided to the OIG demonstrates that the Bureau of Petroleum Storage Systems directed the County to make certain that inspectors provide the facility owner/operator/representative a copy of the inspection report. The County was instructed that the report may be provided directly to the representative party at the inspection and obtain signature, or may be provided via mail, email or fax at a later date. The County was provided with the Bureau's new procedures for documenting this in FIRST. This new procedure was posted on March 6, 2013 as a Bulletin in FIRST to all inspectors.	
<a href="#">A-1213DEP-018</a>	10/18/12	Division of Waste Management	<b>FINDING:</b> Volusia County should refund the disallowed expenditure balance of \$21,330.79 plus the unexpended fund balance at June 30, 2012 of \$9,953.66. The OIG's prior audit report A-1112DEP-028 of Volusia County Compliance Contract GC706 noted that Volusia County had overstated expenditures in the amount of \$98,516.45 and recommended that the Bureau direct the County to return this amount to the Department. Subsequent information received reduced the amount due to \$77,185.66. The Department withheld payment on invoices 9, 10, 11, and 12 of task 5 in the amount of \$55,828.89, leaving an unpaid balance of \$21,330.79. In addition, task 5 shows an unexpended fund balance of \$9,953.66. <b>RECOMMENDATION:</b> That the Department direct the County to refund the balance of the disallowed costs of \$21,356.77 and the unexpended fund balance as of June 30, 2012 in the amount of \$9,953.66 for a total refund of \$31,310.43.	The Bureau sent an e-mail to the County on October 9, 2012 stating that they must return the amount of \$31,310.43.	

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<a href="#">A-1213DEP-021</a>	03/19/13	Division of Waste Management	<p><b>FINDING:</b> Subcontractor Invoicing; We reviewed 5 work orders and noted differences between the amounts billed and amounts supported by vendor tonnage documentation for landfill disposal costs. Differences between the amounts invoiced and amounts supported by sub-contractor documentation were not attributed to specific fees with the exception of one subcontractor's invoice that contained a late fee for \$427.95. Some invoiced amounts were less than the subcontractor documentation supported, some were more. According to the Site Manger, sometimes there are charges that the contractor does not include on the invoice that compensate for other areas where fees may appear to be added. For the work orders in our review, the net difference was \$1,573.25 invoiced in excess of supported subcontract cost. When invoices cannot be reconciled to subcontractor documentation, the Bureau has no assurance that contractor payments are accurate.</p> <p><b>RECOMMENDATION:</b> The Bureau obtain reimbursement from the Contractor for \$1,573 in over payment of subcontractor costs. We further recommend the Bureau ensures that site managers verify all support documentation prior to approving invoices for payment to prevent the Bureau from paying excess costs.</p>	The Division agreed with the finding and recommendation and has discussed with Handex Consulting Remediation. Handex has agreed to submit \$1,573 to the Bureau of Petroleum Storage Systems to close the finding. They will provide documentation to the OIG upon receipt of payment. In addition, email documentation provided to the OIG demonstrated that the Bureau directed Team Leaders to provide further instruction to site managers on the importance of verification of all costs associated with subcontractor invoices, including any fees not associated with the preapproved costs.	

# **ADMINISTRATIVE SERVICES**

Exhibits or Schedules



# **ADMINISTRATIVE SERVICES**

Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Administrative Trust Fund
<b>Budget Entity:</b>	Executive Direction & Support Services - 37 01 00 00
<b>LAS/PBS Fund Number:</b>	2-021

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	46,427.21	(A)		46,427.21
ADD: Other Cash (See Instructions)	150.00	(B)		150.00
ADD: Investments	1,223,160.51	(C)		1,223,160.51
ADD: Outstanding Accounts Receivable	13,206.00	(D)		13,206.00
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>1,282,943.72</b>	(F)	<b>0.00</b>	<b>1,282,943.72</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	307,250.37	(H)		307,250.37
Approved "B" Certified Forwards	10,330.21	(H)		10,330.21
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	2,760.78	(I)		2,760.78
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>962,602.36</b>	(K)	<b>0.00</b>	<b>962,602.36</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: 2014 - 2015**

**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, 07/01/13**

Total all GLC's 5XXXX for governmental funds; [ (972,932.57) ] (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 [ 10,330.21 ] (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:** [ (962,602.36) ] (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** [ 962,602.36 ] (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Administrative Trust Fund
FLAIR #:*	021024
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification (last action was initial create)</b>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification (last action was re-create)</b>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Administrative Trust Fund was created in Chapter 99-97 Laws of Florida for the purpose of providing administrative support within the department.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Interagency transfers from other trust funds; and interest earnings on the investment of idle cash, Chapter 99-97 Laws of Florida.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	N/A
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A



For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Continuation is necessary to fund the administrative and management activities within the department. The fund supports these approved activities: Executive Direction; General Counsel; External Affairs; Cabinet Affairs; Inspector General; Director of Administration; Finance and Accounting; Budget and Planning; General Services; Personnel Services/Human Resources; Mail Room; Print Shop; Property Mgt; Contract Administration; Info Technology Admin Services; Info Technology Application Development/Support.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Minerals Trust Fund
<b>Budget Entity:</b>	Florida Geological Survey 37010200
<b>LAS/PBS Fund Number:</b>	2-499

	Balance as of 6/30/2013		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	53,430.68	(A)			53,430.68
ADD: Other Cash (See Instructions)		(B)			0.00
ADD: Investments	2,764,527.47	(C)			2,764,527.47
ADD: Outstanding Accounts Receivable	238,830.08	(D)			238,830.08
ADD: _____		(E)			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>3,056,788.23</b>	(F)	<b>0.00</b>		<b>3,056,788.23</b>
LESS Allowances for Uncollectibles	1,781.02	(G)			1,781.02
LESS Approved "A" Certified Forwards	61,119.90	(H)			61,119.90
Approved "B" Certified Forwards		(H)			0.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	7,250.07	(I)			7,250.07
LESS: _____		(J)			0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>2,986,637.24</b>	(K)	<b>0.00</b>		<b>2,986,637.24</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: 2014 - 2015**

**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, 07/01/13**

Total all GLC's 5XXXX for governmental funds; [ 2,986,637.24 ] (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:** [ 2,986,637.24 ] (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** [ 2,986,637.24 ] (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Minerals Trust Fund
FLAIR #:*	499001
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 400px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 400px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 376.40, F.S. To serve as a repository for designated revenues to provide for prompt investigation and assessment of surface or underground remedial action to repair, replace, or restore to a safe condition test sites, wells and facilities at the affected site or location; rehabilitation of contamination at sites; maintenance monitoring, inspection and supervision of sites or facilities that have been repaired, replaced or restored; to fund administrative costs of programs established to reclaim lands disturbed by the severance of minerals; to fund geological survey of the state; and to fund regulation of oil and gas exploration.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	All fees charged permittees under ss 377.24, 377.2408, and 377.2425, penalties, judgments, recoveries, reimbursements, and other fees and charges related to incidents which may effect safety or threaten to cause environmental damage or contamination as a result of incidents involving petroleum exploration and production activities; the transfer of severance tax revenues from the Department of Revenue (211.06, 211.31, 211.3103 & 211.3106), and interest earnings on the investment of idle cash. Additionally, ss 377.247 Designation and distribution of earnings owed to owners of mineral rights who are unknown or unlocated; ss 377.41 Disposition of fines; ss 211.31 Levy of tax on severances of certain solid minerals; and ss 211.3103 Levy of tax on severance of phosphate rock.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	The state statutes require that all funding should be utilized in accordance with legislative intent for the appropriation. Otherwise there are no other state or federal requirements.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	NonMandatory Land Reclamation Trust Fund.

6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A
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For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	This trust fund is needed to receive designated taxes on severance of minerals to fund the administration cost of programs of this state established to reclaim those lands disturbed by the severance of minerals. Activities supported by this fund include: Process Water Resource Permits; Provide Technical Assistance, Public Education and Outreach; Fund Priority Public Health and Water Resource Protection and Restoration Projects; Fund Mine Reclamation Projects; Conduct Geologic Research Projects.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Working Capital Trust Fund
<b>Budget Entity:</b>	Office of Technology & Information Services - 37 01 00 00
<b>LAS/PBS Fund Number:</b>	2-792

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	28,200.74	(A)		28,200.74
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	884,832.12	(C)		884,832.12
ADD: Outstanding Accounts Receivable	972.68	(D)		972.68
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>914,005.54</b>	(F)	<b>0.00</b>	<b>914,005.54</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	409,673.44	(H)		409,673.44
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	748.50	(I)		748.50
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>503,583.60</b>	(K)	<b>0.00</b>	<b>503,583.60</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: 2014 - 2015**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; 138,187.68 (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)

Compensated Absences (GL 38600/48600) (641,771.28) (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** **(503,583.60) (E)**

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** **503,583.60 (F)**

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Working Capital Trust Fund
FLAIR #:*	792010
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification (last action was initial create)</b>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification (last action was re-create)</b>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Working Capital Trust Fund was created in Section 216.272 F.S., to provide for the ongoing operation of the department's data processing center and future information technology resource application
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Inter-agency transfers from other trust funds, refunds and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	N/A
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A



For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The Working Capital Trust Fund was established to separate the Information Technology budget from the rest of the agency's budget. This gives the agency and other interested parties the ability to readily identify agency Information Technology spending. For this reason the trust fund should be continued. Activities supported: Information Technology - Administrative Services; Information Technology - Application Development and Support; Information Technology - Computer Operations; Information Technology - Network Operations; Information Tehnology - Desktop Support.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Coastal Protection Trust Fund
<b>Budget Entity:</b>	Office of Emergency Response 37010400
<b>LAS/PBS Fund Number:</b>	2-099

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	73,542.52	(A)		73,542.52
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	19,359,342.68	(C)		19,359,342.68
ADD: Outstanding Accounts Receivable	944,071.94	(D)		944,071.94
ADD: Anticipated Revenue-BP Deepwater Horiz	88,676,628.00	(E)		88,676,628.00
<b>Total Cash plus Accounts Receivable</b>	<b>109,053,585.14</b>	(F)	<b>0.00</b>	<b>109,053,585.14</b>
LESS Allowances for Uncollectibles	239,473.23	(G)		239,473.23
LESS Approved "A" Certified Forwards	274,805.81	(H)		274,805.81
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	103,780,208.82	(H)		103,780,208.82
LESS: Other Accounts Payable (Nonoperating)	3,194,818.82	(I)		3,194,818.82
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>1,564,278.46</b>	(K)	<b>0.00</b>	<b>1,564,278.46</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: 2014 - 2015**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Coastal Protection Trust Fund  
**LAS/PBS Fund Number:** 2-099

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; 16,571,109.48 (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 103,683,459.02 (D)

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

Anticipated Revenue-BP Deepwater Horizon 88,676,628.00 (D)

  (D)

  (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 1,564,278.46 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 1,564,278.46 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Coastal Protection Trust Fund
FLAIR #:*	099XXX
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification (last action was initial create)</b>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification (last action was re-create)</b>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Coastal Protection Trust Fund was created in Section 376.11 F.S. for the purpose of providing financial resources that are immediately available for cleanup and rehabilitation after a pollutant discharge, to prevent further damage by the pollutant and to pay for damages, cleanup and restoration of waterfowl, wildlife, and other natural resources. Fund supports Emergency Cleanup Response Teams and equipment located at appropriate ports throughout the state for the purposes of cleaning oil and other toxic materials from coastal waters.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Penalties, judgements, damages recovered pursuant to Section 376.121; fuel excise tax revenues levied, collected and credited pursuant to Section 206.9935 and 206.9945; and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Funds are restricted to: Administrative expenses, personnel expenses, & equipment costs of the department related to the enforcement of Chapter 376 F. S.; all costs involved in the prevention and abatement of pollution related to the discharge of pollutants covered by Section 376.011 and 376.21, F.S and the abatement of other potential pollution hazards as authorized herein. All costs and expenses of the cleanup, restoration, and rehabilitation of waterfowl, wildlife, and all other natural resources damaged by the discharge of pollutants, including the costs of assessing and recovering damages to natural resources, whether performed or authorized by the department or any other state or local agency; all provable costs and damages which are the proximate results of the discharge of pollutants. Provide a temporary transfer to the Minerals Trust Fund to fund incidents of environmental damage or contamination when needed, not to exceed \$10 million, and provide loans to the Inland Protection Trust Fund for pollutant discharge prevention and removal, pursuant to F.S. 376.3071.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Inland Protection Trust Fund
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	This trust fund supports is needed for purposes stated in #1 above. It supports these approved activities: Executive Direction; Office of General Counsel; Monitor, Assess and Prioritize Impaired Surface and Ground Waters; Analyze Biological and Chemical Samples; Resource Management; Conduct Criminal Investigations; Conduct Public Education and Training; On Site Emergency Response, Off Site Coordination and Assistance and Cost Recovery; Transfer to FWCC to Support Marine Patrol & Environmental Investigations.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

# STATE LANDS

Exhibits or Schedules



**STATE LANDS**

Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Florida Communities Trust Fund
<b>Budget Entity:</b>	State Lands 37 10 00 00
<b>LAS/PBS Fund Number:</b>	2-244

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	17.52	(A)		17.52
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	73,629.24	(C)		73,629.24
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>73,646.76</b>	(F)	<b>0.00</b>	<b>73,646.76</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	2.49	(I)		2.49
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>73,644.27</b>	(K)	<b>0.00</b>	<b>73,644.27</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: 2014 - 2015**

**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, 07/01/13**

Total all GLC's 5XXXX for governmental funds; 73,644.27 (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:** 73,644.27 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 73,644.27 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Florida Communities Trust Fund
FLAIR #:*	244001
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 150px;">(last action was initial create)</span>  <input type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 150px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input checked="" type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 380.511, Florida Statutes. To acquire land, water areas, and related resources; to provide technical assistance to local governments to establish transfer of development rights programs within their jurisdictions; and to construct, improve, enlarge, extend, operate, and maintain capital improvements and facilities.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	All moneys and revenue from the operation, management, sale, lease, or other disposition of land, water areas, related resources, and the facilities thereon acquired or constructed under s. 380.511; Moneys accruing to any agency for the purposes listed in s. 380.511; Other moneys as the Legislature authorizes; and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	N/A
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Land Acquisition Trust Fund.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	N/A
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	The Florida Communities program is being funded from the Land Acquisition Trust Fund. The balance in the fund is from primarily interest earnings. The balance should be transferred to the Land Acquisition Trust Fund.
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b>
<b>Trust Fund Title:</b>	Department of Environ
<b>Budget Entity:</b>	Florida Preservation 2000 Trust Fund
<b>LAS/PBS Fund Number:</b>	State Lands 37 10 00 00
	2-332

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	23,500.00	(A)		23,500.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>23,500.00</b>	(F)	<b>0.00</b>	<b>23,500.00</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>23,500.00</b>	(K)	<b>0.00</b>	<b>23,500.00</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2014 - 2015**

**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, 07/01/13**

Total all GLC's 5XXXX for governmental funds; (23,500.00) (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:** (23,500.00) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 23,500.00 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Florida Preservation 2000 Trust Fund
FLAIR #:*	332XXX
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 150px;">(last action was initial create)</span>  <input type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 150px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input checked="" type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 375.045, Florida Statutes. To provide a dedicated funding source for the expressed purpose of acquisition of lands situated in such areas of critical state concern as environmentally endangered lands or outdoor recreation lands. To protect the integrity of ecological systems, preserve fish and wildlife habitat, recreational space, and water recharge areas.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Bond proceeds (345.045, F.S.) and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Bond covenants and IRS regulations. Article III-Section 19 Constitution; Sections 375.045, 259.101, and 259.032, F.S. To provide a dedicated funding source for the expressed purpose of purchasing any lands situated in such areas of critical state concern as environmentally endangered lands or outdoor recreation lands. To protect the integrity of ecological systems, preserve fish and wildlife habitat, recreational space, and water recharge areas. All bond debt has been repaid.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Florida Forever Trust Fund
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	N/A
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	The small amount of cash in the fund is from the sale of land. This cash should be transferred to the Florida Forever Trust Fund.
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Florida Forever Trust Fund
<b>Budget Entity:</b>	State Lands 37 10 00 00
<b>LAS/PBS Fund Number:</b>	2-348

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0.00	(A)		0.00
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	105,870,595.58	(C)		105,870,595.58
ADD: Outstanding Accounts Receivable	64,445.03	(D)		64,445.03
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>105,935,040.61</b>	(F)	<b>0.00</b>	<b>105,935,040.61</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	98,697,535.01	(H)		98,697,535.01
LESS: Other Accounts Payable (Nonoperating)	10,744.52	(I)		10,744.52
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>7,226,761.08</b>	(K)	<b>0.00</b>	<b>7,226,761.08</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: 2014 - 2015**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; [ (105,735,800.39) ] (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 [ 98,509,039.31 ] (D)

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

[ ] (D)

[ ] (D)

[ ] (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (7,226,761.08) ] (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** [ 7,226,761.08 ] (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Florida Forever Trust Fund
FLAIR #:*	348XXX
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input checked="" type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification (last action was initial create)</b>  <input type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification (last action was re-create)</b>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 259.1051 F.S. Focus on acquiring parcels to facilitate and protect the state's ecosystems, water resource development, water supply development, the implementation of surface water improvement and management plans, and the provision of green space and recreation opportunities.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Sections 201.15, 215.618, 259.032, 259.105 and 375.031, F.S. Bond proceeds and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Bond Covenants and IRS regulations. Sections 259.1051, 259.032, 259.105, 375.031, 215.618 and 201.15 F.S.. Continue the authorization of purchases of lands of the type acquired through the Preservation 2000 program, but focus on acquiring parcels to facilitate ecosystem management, water resource development, water supply development, the implementation of surface water improvement and management plans, and the provision of green space and recreation opportunities.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	Trust Fund established for bond covenants.
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	N/A
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2014 - 2015**

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

\*\*\*THIS FUND WAS TERMINATED ON JULY 1, 2013\*\*\*

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0.00	(A)	0.00	0.00
ADD: Other Cash (See Instructions)	0.00	(B)	0.00	0.00
ADD: Investments	0.00	(C)	0.00	0.00
ADD: Outstanding Accounts Receivable	0.00	(D)	0.00	0.00
ADD: Anticipated transfers from Florida Forever TF	0.00	(E)	0.00	0.00
<b>Total Cash plus Accounts Receivable</b>	<b>0.00</b>	(F)	<b>0.00</b>	<b>0.00</b>
LESS Allowances for Uncollectibles	0.00	(G)	0.00	0.00
LESS Approved "A" Certified Forwards	0.00	(H)	0.00	0.00
Approved "B" Certified Forwards	0.00	(H)	0.00	0.00
Approved "FCO" Certified Forwards	0.00	(H)	0.00	0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)	0.00	0.00
LESS: _____	0.00	(J)	0.00	0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>0.00</b>	(K)	<b>0.00</b>	<b>0.00</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2014 - 2015**

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

\*\*\*THIS FUND WAS TERMINATED ON JULY 1, 2013\*\*\*

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

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)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**  **0.00** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**  **0.00** (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2014 - 2015**  
**Budget Entity:** Land Administration - 37100200

(1)	(2)	(3)	(4)
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
<b>SECTION I</b>	<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>	<b>FY 2014 - 2015</b>
Interest on Debt (A)	4,078,500	0	0
Principal (B)	69,885,000	0	0
Repayment of Loans (C)	0	0	0
Fiscal Agent or Other Fees (D)	6,989	0	0
Other Debt Service (E)	-115,973	0	0
<b>Total Debt Service (F)</b>	<b>73,854,516</b>	<b>0</b>	<b>0</b>

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

**SECTION II**

**ISSUE:** Preservation 2000 Revenue Bonds 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	0	0
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>	<b>FY 2014 - 2015</b>
Interest on Debt (G)		1,408,200	0	0
Principal (H)		23,470,000	0	0
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
<b>Total Debt Service (K)</b>		<b>24,878,200</b>	<b>0</b>	<b>0</b>

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

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
4.00% - 6.00%	July 1, 2013	200,020,000	0	0
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2012 - 2013</b>	<b>FY 2013 - 2014</b>	<b>FY 2014 - 2015</b>
Interest on Debt (G)		1,409,700	0	0
Principal (H)		23,495,000	0	0
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
<b>Total Debt Service (K)</b>		<b>24,904,700</b>	<b>0</b>	<b>0</b>

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

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

**Budget Period 2014 - 2015**

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2012 - 2013</b>	<b>ESTIMATED FY 2013 - 2014</b>	<b>REQUEST FY 2014 - 2015</b>
Interest on Debt	(A) 6,742,852	0	0
Principal	(B) 10,485,000	0	0
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 198,913	0	0
Other Debt Service	(E) -589,555	0	0
Total Debt Service	(F) 16,837,210	0	0

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, 2014</b>	<b>June 30, 2015</b>
5.00% - 5.16%	July 1, 2027	50,000,000	37,145,000	0
(6)		(7)	(8)	(9)
		<b>ACTUAL FY 2012 - 2013</b>	<b>ESTIMATED FY 2013 - 2014</b>	<b>REQUEST FY 2014 - 2015</b>
Interest on Debt		(G) 113,274	0	0
Principal		(H) 2,075,000	0	0
Fiscal Agent or Other Fees		(I) 0	0	0
Other		(J) 0	0	0
Total Debt Service		(K) 2,188,274	0	0

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

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2014</b>	<b>June 30, 2015</b>
5.16%	July 1, 2027	50,000,000	37,145,000	0
		<b>ACTUAL FY 2012 - 2013</b>	<b>ESTIMATED FY 2012 - 2013</b>	<b>REQUEST FY 2013 - 2014</b>
Interest on Debt		(G) 104,388	0	0
Principal		(H) 2,075,000	0	0
Fiscal Agent or Other Fees		(I) 0	0	0
Other		(J) 0	0	0
Total Debt Service		(K) 2,179,388	0	0

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Conservation And Recreation Lands Trust Fund
<b>Budget Entity:</b>	State Lands 37 10 00 00
<b>LAS/PBS Fund Number:</b>	2-131

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	52,681.85	(A)		52,681.85
ADD: Other Cash (See Instructions)	151,000.00	(B)		151,000.00
ADD: Investments	24,080,465.34	(C)		24,080,465.34
ADD: Outstanding Accounts Receivable	1,139,915.84	(D)		1,139,915.84
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>25,424,063.03</b>	(F)	<b>0.00</b>	<b>25,424,063.03</b>
LESS Allowances for Uncollectibles	19,333.00	(G)		19,333.00
LESS Approved "A" Certified Forwards	245,129.85	(H)		245,129.85
Approved "B" Certified Forwards	3,012.52	(H)		3,012.52
Approved "FCO" Certified Forwards	1,647,820.21	(H)		1,647,820.21
LESS: Other Accounts Payable (Nonoperating)	651,320.27	(I)		651,320.27
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>22,857,447.18</b>	(K)	<b>0.00</b>	<b>22,857,447.18</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: 2014 - 2015**

**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, 07/01/13**

Total all GLC's 5XXXX for governmental funds; (24,380,035.65) (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 3,012.52 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 1,519,575.95 (D)

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

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** (22,857,447.18) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 22,857,447.18 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Conservation & Recreation Lands Trust Funds
FLAIR #:*	131001
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 150px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 150px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 259.032, Florida Statutes. Purpose: To provide for public ownership of natural areas for the purpose of maintaining unique natural resources; protecting air, land, and water quality; promoting water resource development; promoting restoration activities on public lands; and providing (excluding acquisition) lands for natural resource based recreation. Not less than 1.5% of cumulative funds ever deposited in P2000 and Florida Forever Trust Funds shall be made available in the CARL TF for the purpose of management, maintenance, and capital improvements for lands acquired pursuant to Sections 259.032(11)(b), 259.101, 259.105, and 259.1052, Florida Statutes. Up to one-fifth of the funds are reserved for interim management of acquisitions and for associated contractual services. Payments in lieu of taxes to qualifying counties and local governments for all actual tax losses incurred as a result of board of trustees acquisitions. Management of lands and related costs, activities, and functions.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	3.52% of documentary stamp taxes (11.5% of these documentary stamp tax revenues go to the Fish & Wildlife Conservation Commission State Game Trust Fund for land management); 25.5% of the severance tax on phosphate rock; proceeds of surplus land sales, and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	N/A
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A

5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	See answer to #1 above. Activities supported by this fund: Surplusing Property; Public Land Leasing; Coordinate and Evaluate Management Plans; Conduct Appraisals; Survey and Map Lands for Purchase; Conduct Land Acquisition Negotiations; Perform Closings on State Land Acquisitions; Pass Through Funding to Managing Agencies for Interim and LT Management.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Internal Improvement Trust Fund
<b>Budget Entity:</b>	State Lands 37 10 00 00
<b>LAS/PBS Fund Number:</b>	2-408

	Balance as of 6/30/2013		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	150,169.11	(A)			150,169.11
ADD: Other Cash (See Instructions)		(B)			0.00
ADD: Investments	18,267,929.39	(C)			18,267,929.39
ADD: Outstanding Accounts Receivable	862,672.42	(D)			862,672.42
ADD: _____		(E)			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>19,280,770.92</b>	(F)	<b>0.00</b>		<b>19,280,770.92</b>
LESS Allowances for Uncollectibles	422,119.31	(G)			422,119.31
LESS Approved "A" Certified Forwards	302,546.60	(H)			302,546.60
Approved "B" Certified Forwards		(H)			0.00
Approved "FCO" Certified Forwards	500,000.00	(H)			500,000.00
LESS: Other Accounts Payable (Nonoperating)	663,431.65	(I)			663,431.65
LESS: _____		(J)			0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>17,392,673.36</b>	(K)	<b>0.00</b>		<b>17,392,673.36</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: 2014 - 2015**

**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, 07/01/13**

Total all GLC's 5XXXX for governmental funds; 17,892,673.36 (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:** 17,392,673.36 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 17,392,673.36 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Internal Improvement Trust Fund
FLAIR #:*	408001
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 400px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 400px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 253.01, Florida Statutes. To provide for the acquisition, management, administration, protection and conservation of state-owned lands.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Sections 253.01, 253.02, 253.025, 253.034, 253.0347, 253.82, 270.22, 270.23 Florida Statutes. Agriculture, marina and dock leases, commercial upland leases, proceeds from the sales of surplus lands, various fees and leases from land transactions and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Section 253.01(2)(a), Florida Statutes: All revenues accruing from sources designated by law for deposit in the Internal Improvement Trust Fund shall be used for the acquisition, management, administration, protection, and conservation of state-owned lands.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Fund continuation: To provide for the acquisition, management, administration, protection and conservation of state-owned lands. Activities supported by this fund: General Counsel; Coordinate and Evaluate Land Management Plans; Conduct Appraisals, Survey and Map Lands for Purchase; Conduct Land Acquisition Negotiations; Perform Closings on State Land Acquisitions; Public Land Leasing; Surplus Property; Establish Water Quality Criteria and Standards; Develop TMDL Determinations for Impaired Waters.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

# **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: 2014-15**  
**Program:** 37150000 District Offices  
**Fund:** 2526 Permit Fee Trust Fund

**Specific Authority:** Sections 161.041, 161.053, 161.0535, 161.091, 373.109, 403.087, 403.518, 403.5365, 403.861, 403.9421, 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.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2012 - 13</b>	<b>FY 2013 - 14</b>	<b>FY 2014 - 15</b>
<u>Receipts:</u>			
Water Facilities - Permit Fees	6,348,272	6,000,000	6,000,000
Water NPDES - Permit Fees	4,597,788	4,150,000	4,150,000
Beach - Permit Fees	1,304,133	825,000	825,000
Air & Waste Permit Fees and others	1,051,358	850,000	850,000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>13,301,551</b>	<b>11,825,000</b>	<b>11,825,000</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	7,838,409	8,685,465	8,889,115
Other Personal Services	-	-	80,288
Expenses	866,620	1,024,388	706,996
Operating Capital Outlay	-	4,597	4,597
G/A & Special Categories	225,493	953,818	163,279
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>8,930,522</b>	<b>10,668,268</b>	<b>9,844,275</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I (A)	13,301,551	11,825,000	11,825,000
TOTAL SECTION II (B)	8,930,522	10,668,268	9,844,275
<b>TOTAL - Surplus/Deficit (C)</b>	<b>4,371,029</b>	<b>1,156,732</b>	<b>1,980,725</b>

**EXPLANATION of LINE C:**

This program is also supported by permitting fees, fines, forfeits, judgements and interest earnings on investments of idle cash. 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>	<b>Budget Period: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Permit Fee Trust Fund
<b>Budget Entity:</b>	Water Resource Protection and Restoration 37150100
<b>LAS/PBS Fund Number:</b>	2-526

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	236,210.83	(A)		236,210.83
ADD: Other Cash (See Instructions)	7,177.89	(B)		7,177.89
ADD: Investments	5,508,000.25	(C)		5,508,000.25
ADD: Outstanding Accounts Receivable	31,864.04	(D)		31,864.04
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>5,783,253.01</b>	(F)	<b>0.00</b>	<b>5,783,253.01</b>
LESS Allowances for Uncollectibles	22,034.76	(G)		22,034.76
LESS Approved "A" Certified Forwards	228,918.07	(H)		228,918.07
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	318,997.98	(I)		318,997.98
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>5,213,302.20</b>	(K)	<b>0.00</b>	<b>5,213,302.20</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2014 - 2015**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; (5,213,302.20) (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:** (5,213,302.20) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 5,213,302.20 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Permit Fee Trust Fund
FLAIR #:*	526001
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 400px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 400px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Permit Fee Trust Fund was created in Section 403.0871 F.S., for the purpose of receiving funds for applications for permits and shall be used by the department with the advice and consent of the Legislature to supplement appropriations and other funds received by the department for the administration of its responsibilities.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Sections 161.041, 161.053, 161.0535, 161.091, 373.109, 403.087, 403.0871, 403.518, 403.5365, 403.861, 403.9421, F.S. Permitting fees, fines, forfeitures, judgments and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	To provide funding for the operating cost of permitting, field services, and support activities
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	Statutory ceiling on permit fees limits the amount of fees that can be collected, thereby funding of these activities have historically been shared by General Revenue, trust funds and federal sources

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Fund should be continued to serve as a depository for permit revenues as described in #1 above. Activities supported by fund: Habitat Restoration; Oversee Responsible Party Cleanups through Enforcement; Process Water Resource Permits; Assure Compliance with Statutory Requirements; Provide Technical Assistance, Public Education and Outreach; Fund Priority Public Health and Water Resource Protection and Restoration Projects; Establish Water Quality Criteria and Standards; Monitor, Assess and Prioritize Impaired Surface and Ground Waters; Develop TMDL Determinations for Impaired Waters; Implement Design and Construction Projects; Review and Approve Permits; Compliance Assurance for Beach Management; Process Solid and Hazardous Waste Permit Applications, Variances, Exemptions, Certifications and Registrations; Conduct Solid and Hazardous Waste Compliance Assurance; Conduct Petroleum Storage Systems Compliance Assurance; Coordination of Siting Acts, Other Certifications and Report Reviews.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

# **WATER POLICY**

Exhibits or Schedules



# **WATER POLICY**

Schedule I Series



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Save Our Everglades Trust Fund
<b>Budget Entity:</b>	State Lands 37 10 00 00
<b>LAS/PBS Fund Number:</b>	2-221

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,724,853.91	(A)		1,724,853.91
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	86,405,012.95	(C)		86,405,012.95
ADD: Outstanding Accounts Receivable	53,210.26	(D)		53,210.26
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>88,183,077.12</b>	(F)	<b>0.00</b>	<b>88,183,077.12</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	86,059,074.33	(H)		86,059,074.33
LESS: Other Accounts Payable (Nonoperating)	8,871.41	(I)		8,871.41
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>2,115,131.38</b>	(K)	<b>0</b>	<b>2,115,131.38</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: 2014 - 2015**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; 88,174,205.71 (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 86,059,074.33 (D)

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

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** **(2,115,131.38) (E)**

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** **2,115,131.38 (F)**

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Save Our Everglades Trust Fund
FLAIR #:*	221XXX
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="padding-left: 400px;">(last action was initial create)</span>  <input type="checkbox"/> <b>Retain without modification</b> <input checked="" type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="padding-left: 400px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 373.472, Florida Statutes. Achieve the purposes provided in the Federal Water Resource Development Act of 1996 that include restoring, preserving and protecting the South Florida ecosystem, protection of water quality in the reduction of the loss of fresh water from the Everglades, and providing such features as are necessary to meet the other water-related needs of the region.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Sections 215.619, 373.470, 375.045, 373.4595, 380.05 & 380.0552 F.S., Federal funds appropriated by Congress; any additional funds appropriated by the Legislature and gifts designated for implementation of the comprehensive plan; Proceeds from the sale of Everglades Restoration Bonds-not exceeding \$125 million per fiscal year; funds for payment of debt service for Everglades restoration bonds; and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	To implement the comprehensive plan as defined in section 373.470 F.S., serve as a repository for state, local and federal project contributions in accordance with section 373.470(4) F.S..
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	The Save Our Everglades Trust Fund is exempt from termination according to the State Constitution. Revenues are legally pledged by the state or public body to meet debt service.
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	N/A
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	Modifying 373.472(1) the agency will be submitting draft legislation to expand the fund to include the Long-Term Plan as defined in s. 373.4592(2)

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b>
<b>Trust Fund Title:</b>	Department of Environ
<b>Budget Entity:</b>	Water Management Lands Trust Fund
<b>LAS/PBS Fund Number:</b>	State Lands - 37 10 00 00
	2-776

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	(A)		0.00	
ADD: Other Cash (See Instructions)	(B)		0.00	
ADD: Investments	39,928,390.10 (C)		39,928,390.10	
ADD: Outstanding Accounts Receivable	242,035.81 (D)		242,035.81	
ADD: _____	(E)		0.00	
<b>Total Cash plus Accounts Receivable</b>	<b>40,170,425.91 (F)</b>		<b>0.00</b>	<b>40,170,425.91</b>
LESS Allowances for Uncollectibles	(G)		0.00	
LESS Approved "A" Certified Forwards	51,217.16 (H)		51,217.16	
Approved "B" Certified Forwards	(H)		0.00	
Approved "FCO" Certified Forwards	7,424,320.16 (H)		7,424,320.16	
LESS: Other Accounts Payable (Nonoperating)	4,173.57 (I)		4,173.57	
LESS: Other Reserve for Debt Service	13,413,309.50 (J)		13,413,309.50	
<b>Unreserved Fund Balance, 07/01/13</b>	<b>19,277,405.52 (K)</b>		<b>0.00</b>	<b>19,277,405.52 **</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: 2014 - 2015**

**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, 07/01/13**

Total all GLC's 5XXXX for governmental funds; (39,454,084.21) (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 6,708,480.79 (D)

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

Restricted Debt Service 13,413,309.50 (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** (19,277,405.52) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 19,277,405.52 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Water Management Lands Trust Fund
FLAIR #:*	776001
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification (last action was initial create)</b>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification (last action was re-create)</b>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Water Management Lands Trust Fund was created in Section 373.59 F.S. to provide funds for the department's costs of administration of the fund and to the five water management districts for the purpose of land acquisition, management, maintenance, capital improvements and administration of purchased lands; payments in lieu of taxes; debt service on bonds; and preacquisition costs associated with land purchases.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Sections 201.15, 373.129, 373.430 and 373.584, F.S. 4.20% of Documentary stamp taxes; transfers of penalty assessment revenues collected by the Water Management Districts; interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Section 373.59, F.S.: To provide funds for the department's costs of administration of the fund and to the five water management districts for the purpose of land acquisition, management, maintenance, capital improvements and administration of purchased lands; payments in lieu of taxes; debt service on bonds; and preacquisition costs associated with land purchases.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	To provide funds to the five Water Management Districts for the purpose of land acquisition, management, maintenance, capital improvements, and administration of purchased lands. Activity supported by this fund: Coordinate and Evaluate Land Management Plans; Perform Closings on State Land Acquisitions; Assure Compliance with Statutory Requirements; Authorize/Encourage (Or Require) Reuse of Reclaimed Water through Department and Water Management District Permitting Programs.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A



**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2014 - 2015**  
**Budget Entity:** Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2013 - 2013</b>	<b>ESTIMATED FY 2013 - 2014</b>	<b>REQUEST FY 2014 - 2015</b>
Interest on Debt	(A) <input type="text"/>	10,272,943	8,961,246
Principal	(B) <input type="text"/>	12,415,000	13,120,000
Repayment of Loans	(C) <input type="text"/>	0	0
Fiscal Agent or Other Fees	(D) <input type="text"/>	197,874	187,371
Other Debt Service	(E) <input type="text"/>		
<b>Total Debt Service</b>	<b>(F) <input type="text"/></b>	<b>22,885,817</b>	<b>22,268,617</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, 2014</b>	<b>June 30, 2015</b>
5.00% - 5.16%	July 1, 2027	50,000,000	37,145,000	34,915,000
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2012 - 2013</b>	<b>ESTIMATED FY 2013 - 2014</b>	<b>REQUEST FY 2014 - 2015</b>	
Interest on Debt	(G) <input type="text"/>	787,154	797,854	
Principal	(H) <input type="text"/>	2,150,000	2,230,000	
Fiscal Agent or Other Fees	(I) <input type="text"/>	0	0	
Other	(J) <input type="text"/>	0	0	
<b>Total Debt Service</b>	<b>(K) <input type="text"/></b>	<b>2,937,154</b>	<b>3,027,854</b>	

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

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2014</b>	<b>June 30, 2015</b>
5.16%	July 1, 2027	50,000,000	37,145,000	34,915,000
	<b>ACTUAL FY 2012 - 2013</b>	<b>ESTIMATED FY 2013 - 2014</b>	<b>REQUEST FY 2014 - 2015</b>	
Interest on Debt	(G) <input type="text"/>	786,701	797,854	
Principal	(H) <input type="text"/>	2,150,000	2,230,000	
Fiscal Agent or Other Fees	(I) <input type="text"/>	0	0	
Other	(J) <input type="text"/>	0	0	
<b>Total Debt Service</b>	<b>(K) <input type="text"/></b>	<b>2,936,701</b>	<b>3,027,854</b>	

# **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: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Environmental Lab Trust Fund
<b>Budget Entity:</b>	Environmental Assessment and Restoration 37 30 00 00
<b>LAS/PBS Fund Number:</b>	2-050

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	50,812.76	(A)		50,812.76
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	388,592.52	(C)		388,592.52
ADD: Outstanding Accounts Receivable	23,177.18	(D)		23,177.18
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>462,582.46</b>	(F)	<b>0.00</b>	<b>462,582.46</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	129,880.65	(H)		129,880.65
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	429.68	(I)		429.68
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>332,272.13</b>	(K)	<b>0.00</b>	<b>332,272.13</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: 2014 - 2015**

**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, 07/01/13**

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)

(D)

(D)

(D)

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

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

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Environmental Laboratory Trust Fund
FLAIR #:*	050001
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification (last action was initial create)</b>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification (last action was re-create)</b>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Environmental Laboratory Trust Fund was created in Chapters 99-105 and 2003-227 Laws of Florida Purpose: To fund the operations of the Environmental Laboratory.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Contracts with Water Management Districts and transfers from other DEP trust funds, and interest earnings on the investment of idle cash. Chapter 2003-227, Laws of Florida.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	The state statutes require that all funding should be utilized in accordance with legislative intent for the appropriation. Otherwise there are no other state or federal requirements.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The ELTF is the sole source of spending authority for permanent staff and continuation operations of the Bureau of Laboratories. The Bureau provides laboratory support to department programs and WMDs, focusing on services not readily available from commercial or academic sources. Additionally, the Bureau provides laboratory support to various other state agencies. Activities supported by the fund are: (1) Analyze biological and chemical samples; (2) Interpret environmental data.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

# **WATER RESOURCE MANAGEMENT**

Exhibits or Schedules





# **WATER RESOURCE MANAGEMENT**

Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Ecosystem Management & Restoration Trust Fund
<b>Budget Entity:</b>	Beach Management 37350100
<b>LAS/PBS Fund Number:</b>	2-193

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	117,817.91	(A)		117,817.91
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	57,523,407.27	(C)		57,523,407.27
ADD: Outstanding Accounts Receivable	11,322,547.79	(D)		11,322,547.79
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>68,963,772.97</b>	(F)	<b>0.00</b>	<b>68,963,772.97</b>
LESS Allowances for Uncollectibles	10,201,499.79	(G)		10,201,499.79
LESS Approved "A" Certified Forwards	436,202.38	(H)		436,202.38
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	40,448,353.81	(H)		40,448,353.81
LESS: Other Accounts Payable (Nonoperating)	405,325.97	(I)		405,325.97
LESS: Restricted Court Ordered Restitution	410,203.55	(J)		410,203.55
LESS: Restricted Reef Groundings	638,623.21	(J)		638,623.21
<b>Unreserved Fund Balance, 07/01/13</b>	<b>16,423,564.26</b>	(K)	<b>0.00</b>	<b>16,423,564.26</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: 2014 - 2015**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; (91,021,461.41) (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** 33,662,739.22 (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 39,886,331.17 (D)

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

Restricted Court Ordered Restitution 410,203.55 (D)

Restricted Reef Grounding 638,623.21 (D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** (16,423,564.26) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 16,423,564.26 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Ecosystem Management & Restoration Trust Fund
FLAIR #:*	193001
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 150px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 150px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For All Trust Funds scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Ecosystem Management & Restoration Trust Fund was created in s. 403.1651, F.S., for the purpose of funding detailed planning for & implementation of programs for the management & restoration of ecosystems; funding the development & implementation of surface water improvement & management plans & programs; funding activities to restore polluted areas of the state to their condition before pollution occurred or to otherwise enhance pollution control activities; funding activities to restore or rehabilitate injured or destroyed coral reefs; funding activities by the department to recover moneys as a result of actions against any person for a violation of Chapter 373; funding for activities to preserve and repair the state's beaches.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Funds received as a result of actions against any person for a violation of Chapter 373 F.S., for injury to or destruction of coral reefs (403.93345 F.S.), from other sources specified by law, transfers from documentary stamp taxes for beaches (201.15 F.S.), and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	To fund detailed planning & implementation of programs for the management & restoration of ecosystems; fund development & implementation of surface water improvement & management plans & programs (373.451-373.4595); fund activities to restore polluted areas of the state to their condition before pollution occurred or to otherwise enhance pollution control activities; fund activities to restore or rehabilitate injured or destroyed coral reefs (403.93345); fund activities by the department to recover moneys as a result of actions against any person for a violation of Chapter 373; fund for activities to address erosion control, beach preservation, restoration, & nourishment (161.091).
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Fund should be continued to support functions cited in #1 above. Activities supported by this fund: Executive Direction; Finance and Accounting; Habitat Restoration; Process Water Resource Permits; Assure Compliance with Statutory Requirements; Provide Technical Assistance, Public Educational and Outreach; Fund Priority Public Health and Water Resource Protection and Restoration Projects; Est. Water Quality Criteria and Standards; Monitor, Assess and Prioritize Impaired Surface and Ground Waters; Develop TMDL Determinations for Impaired Waters; Implement Design and Construction Projects; Monitor Beach Erosion; Review and Approve Permits; Compliance Assurance for Beach Mgt.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Budget Period: 2014 - 2015</b>	Department of Environmental Protection
<b>Department Title:</b>	Drinking Water Revolving Loan Trust Fund
<b>Trust Fund Title:</b>	Water Resource Management - 37350400
<b>Budget Entity:</b>	2-044
<b>LAS/PBS Fund Number:</b>	

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	155,948.29	(A)		155,948.29
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	170,821,151.90	(C)		170,821,151.90
ADD: Outstanding Accounts Receivable	279,974.70	(D)		279,974.70
ADD: Anticipated Grant Receivables	31,489,718.00	(E)		31,489,718.00
ADD: State Match Balance Available to Transfer	2,701,100.00	(E)		2,701,100.00
<b>Total Cash plus Accounts Receivable</b>	<b>205,447,892.89</b>	(F)	<b>0.00</b>	<b>205,447,892.89</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	202,619,011.00	(H)		202,619,011.00
LESS: Other Accounts Payable (Nonoperating)	16,785.28	(I)		16,785.28
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>2,812,096.61</b>	(K)	<b>0.00</b>	<b>2,812,096.61</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: 2014 - 2015**

**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, 07/01/13**

Total all GLC's 5XXXX for governmental funds; (548,806,982.41) (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** 340,234,784.80 (B)

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

SWFS Adjustment # and Description

SWFS Adjustment # and Description

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

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

Approved "C" Carry Forward Total (FCO) per LAS/PBS 202,619,011.00 (D)

Estimated Grant Receivables (31,489,718.00) (D)

State Match Available to Transfer (2,701,100.00) (D)

FY 2012/13 Loan Repayments recorded in Flair as  
FY 2011/12 Accounts Receivable 37,331,908.00 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** (2,812,096.61) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 2,812,096.61 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Drinking Water Revolving Loan Trust Fund
FLAIR #:*	044001
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 400px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 400px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 403.8533, Florida Statutes. Funding low-interest loans for planning, engineering design and construction of public drinking water systems and improvements to such systems.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Section 403.8532, Florida Statutes. Transfer of General Revenue funds, federal grants, loan repayments, and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	The fund is required in order to provide low-interest loans and grants for planning, engineering design, and construction of public drinking water systems and improvements to such systems; to fund compliance activities, certification programs, and source water protection programs; and to fund the administration of loans by the department.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Fund should be continued to support functions described in #1 above. The fund supports this activity: Fund Priority Public Health and Water Resource Protection and Restoration Projects.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</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 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	230,962.94	(A)		230,962.94
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	66,864,352.39	(C)		66,864,352.39
ADD: Outstanding Accounts Receivable	13,255,024.43	(D)		13,255,024.43
ADD: Anticipated Grant Award	68,000,000.00	(E)		68,000,000.00
<b>Total Cash plus Accounts Receivable</b>	<b>148,350,339.76</b>	(F)	<b>0.00</b>	<b>148,350,339.76</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	995,637.43	(H)		995,637.43
Approved "B" Certified Forwards	42,445.64	(H)		42,445.64
Approved "FCO" Certified Forwards	94,334,552.28	(H)		94,334,552.28
LESS: Other Accounts Payable (Nonoperating)	215,653.48	(I)		215,653.48
LESS: Cleanwater SRF Grant Allocation Fee	15,788,731.23	(I)		15,788,731.23
LESS: Cleanwater SRF Service Fee	22,519,598.63	(I)		22,519,598.63
LESS: Drinking Water SRF Service Fee	8,402,212.63	(J)		8,402,212.63
<b>Unreserved Fund Balance, 07/01/13</b>	<b>6,051,508.44</b>	(K)	<b>0.00</b>	<b>6,051,508.44</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**

**Budget Period: 2014 - 2015**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; 80,961,285.78 (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** 2,833,918.73 (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 42,445.64 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 93,334,286.07 (D)

A/P not C/F-Operating Categories (11,415.59) (D)

Anticipated Grant Award (68,000,000.00) (D)

Cleanwater SRF Grant Allocation Fee 15,788,731.23 (D)

Cleanwater SRF Service Fee 22,519,598.63 (D)

Drinking Water SRF Service Fee 8,402,212.63 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 6,051,508.44 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 6,051,508.44 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protecion
Fund Name:	Federal Grant Trust Fund
FLAIR #:*	261019
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 400px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 400px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 20.25501, Florida Statutes. Purpose: For use as a depository for funds to be used for allowable grant activities funded by restricted program revenues from federal sources. Moneys to be credited to the trust fund shall consist of grants and funding from the Federal Government, interest earnings and cash advances from other trust funds. Funds shall be expended only pursuant to legislative appropriation or an approved amendment to the Department's operating budget pursuant to the provisions of Chapter 216.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Various federal grant revenues, and interest earnings on the investment of idle cash. Section 20.25501, Florida Statutes
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	State law restricts the use of the fund to federal grant revenues. Section 20.25501, F.S.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	General revenue appropriations may be used as a state match for federal awards in some programs.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The fund must be continued based on statutory requirements and the need to properly maintain and account for federal grant funding. Activities supported by the fund: Executive Direction; General Counsel; External Affairs; Process Water Resource Permits; Assure Compliance with Statutory Requirements; Provide Technical Assistance, Public Education and Outreach; Fund Priority Public Health and Water Resource Protection and Restoration Projects; Establish Water Quality Criteria and Standards; Monitor, Assess and Prioritize Impaired Surface and Ground Waters; Develop TMDL Determinations for Impaired Waters; Intergovernmental Programs and Coastal Management; Manage Government Funded Cleanups of Petroleum Contaminated Sites; Process Solid and Hazardous Waste Permit Applications, Variances, Exemptions, Certifications and Registrations; Conduct Solid and Hazardous Waste Compliance Assurance; Conduct Petroleum Systems Compliance Assurance; Reduce Waste; Conduct Site Technical Reviews; Conduct Geologic Research Projects; Resource Management; Visitor Services/Recreation; Provide Grants and Technical Assistance to Local Govts; Patrol State Lands; On-Site Emergency Response, Off-Site Coordination Assistance and Cost Recovery.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A

13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A
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*Office of Policy and Budget - July 2013*

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Department of Environmental Protection
<b>Trust Fund Title:</b>	Nonmandatory Land Reclamation Trust Fund
<b>Budget Entity:</b>	Water Resource Management 37350400
<b>LAS/PBS Fund Number:</b>	2-506

**Budget Period: 2014 - 2015**

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	59,899.93	(A)		59,899.93
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	35,287,717.61	(C)		35,287,717.61
ADD: Outstanding Accounts Receivable	25,409.98	(D)		25,409.98
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>35,373,027.52</b>	(F)	<b>0.00</b>	<b>35,373,027.52</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	16,630.52	(H)		16,630.52
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	24,982,258.88	(H)		24,982,258.88
LESS: Other Accounts Payable (Nonoperating)	20,468.70	(I)		20,468.70
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>10,353,669.42</b>	(K)	<b>0.00</b>	<b>10,353,669.42</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2014 - 2015**

**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, 07/01/13**

Total all GLC's 5XXXX for governmental funds; (33,919,110.87) (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 23,565,441.45 (D)

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

  (D)

  (D)

  (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** (10,353,669.42) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 10,353,669.42 (F)

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

**\*SHOULD EQUAL ZERO.**



**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	NonMandatory Land Reclamation Trust Fund
FLAIR #:*	506002
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification (last action was initial create)</b>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification (last action was re-create)</b>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Chapter 99-99, Laws of Florida. For the reclamation and acquisition of unreclaimed lands disturbed by phosphate mining and not subject to mandatory reclamation.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Sections 403.0885, 403.4154 Florida Statutes. Lien foreclosures, land sales, phosphogypsum stack registration fees, and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	For the reclamation and acquisition of unreclaimed lands disturbed by phosphate mining and not subject to mandatory reclamation; the abatement of an imminent hazard as provided by s. 403.4154(3); for closing an abandoned phosphogypsum stack system as provided by s. 403.4154(5); basic management or protection of reclaimed, restored, or preserved phosphate lands; for the implementation of the NPDES permitting program authorized by 403.0885, as it applies to phosphate mining and beneficiation facilities, phosphate fertilizer production facilities, phosphate loading and handling facilities; the regulation of dams; and the phosphogypsum management program pursuant to s. 403.4154.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Fund should be continued for land reclamation activities described in #1 above. Activities supported by fund: Process Water Resource Permits; Assure Compliance with Statutory Requirements; Provide Technical Assistance, Public Education and Outreach; Fund Priority Public Health and Water Resource Protection and Restoration Projects; Fund Mine Reclamation Projects.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2014 - 2015**

<b>Department Title:</b>	Department of Environmental Protection
<b>Trust Fund Title:</b>	Water Protection & Sustainability Program Trust Fund
<b>Budget Entity:</b>	Water Resource Management 37350400
<b>LAS/PBS Fund Number:</b>	2-603

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	5,451.91 (A)		5,451.91
ADD: Other Cash (See Instructions)			0.00
ADD: Investments	25,268,590.17 (C)		25,268,590.17
ADD: Outstanding Accounts Receivable	15,207.05 (D)		15,207.05
ADD: Anticipated Interest Earnings/Program Adv	6,559.32 (E)		6,559.32
<b>Total Cash plus Accounts Receivable</b>	<b>25,295,808.45 (F)</b>	<b>0.00</b>	<b>25,295,808.45</b>
LESS Allowances for Uncollectibles			0.00
LESS Approved "A" Certified Forwards			0.00
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards	25,286,989.47 (H)		25,286,989.47
LESS: Other Accounts Payable (Nonoperating)	8,818.98 (I)		8,818.98
LESS: _____			0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>0.00 (K)</b>	<b>0.00</b>	<b>0.00**</b>

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2014 - 2015**

**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, 07/01/13**

Total all GLC's 5XXXX for governmental funds; 33,242,829.78 (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** 8,040,186.74 (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 25,209,202.36 (D)

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

Anticipated Interest Earnings on Program Advances (6,559.32) (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 0.00 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 0.00 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Water Protection and Sustainability Trust Fund
FLAIR #:*	603001
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 150px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 150px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Water Protection and Sustainability Trust Fund was created for the purpose of providing funding assistance to the Water Management Districts for the implementation of alternative water supply programs.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Beginning in fiscal year 2009-2010, SB1750 eliminated documentary stamp tax distributions into this fund.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Requirements: To provide funding assistance to the Water Management Districts for the implementation of alternative water supply programs as provided in s. 373.707. To provide funding for the implementation of best management practices and capital project expenditures necessary for the implementation of the goals of the total maximum daily loads program established in s. 403.067 associated with agricultural and nonagricultural nonpoint sources. To provide funding for surface water restoration activities in Water Management District designated priority water bodies. To provide funding for the Disadvantaged Small Community Wastewater Grant Program as provided in s. 403.1838.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	While the originally established revenue stream for this fund has been discontinued, prior year fixed capital outlay appropriations are still being expended from this fund, and non-operating transfers, such as the statutorily established transfer to the Water Quality Assurance Trust Fund for the TMDL Program, are still being made. Interest on investments is also still accumulating.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Budget Period: 2014 - 2015</b>	Department of Environmental Protection
<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>	Water Resource Management - 37350400
<b>LAS/PBS Fund Number:</b>	2-661

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	197,654.14	(A)		197,654.14
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	290,502,437.60	(C)		290,502,437.60
ADD: Outstanding Accounts Receivable	241,021.35	(D)		241,021.35
ADD: State Match Available to Transfer	427,600.00	(E)		427,600.00
<b>Total Cash plus Accounts Receivable</b>	<b>291,368,713.09</b>	(F)	<b>0.00</b>	<b>291,368,713.09</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	271,719,875.26	(H)		271,719,875.26
LESS: Other Accounts Payable (Nonoperating)	28,155.49	(I)		28,155.49
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>19,620,682.34</b>	(K)	<b>0.00</b>	<b>19,620,682.34</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.

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

**Budget Period: 2014 - 2015**

**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, 07/01/13**

Total all GLC's 5XXXX for governmental funds; [ (1,145,056,139.03) ] (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** [ 777,540,992.43 ] (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 [ 271,719,875.26 ] (D)

State Match Available to Transfer [ (427,600.00) ] (D)

FY 2012/13 Loan Repayments recorded in Flair as  
FY 2011/12 Accounts Receivable [ 76,602,189.00 ] (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (19,620,682.34) ] (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** [ 19,620,682.34 ] (F)

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

**\*SHOULD EQUAL ZERO.**



**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Waste Water Treatment/Stormwater Management Revolving Loan Trust Fund
FLAIR #:*	661001
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input checked="" type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification (last action was initial create)</b>  <input type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification (last action was re-create)</b>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 403.1835 Florida Statutes. To assist financially disadvantaged small communities with their needs for adequate sewer facilities.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Section 403.1837 and 403.1838 Transfer of General Revenue funds, federal grants, loan repayments, fees from loan servicing and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	To provide loans to local governments to assist in the planning, design, and construction of sewage treatment facilities and in the acquisition of land necessary for such construction.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	Section 403.1835(3)(d) (9)(a)2 Florida Statutes. Trust Fund required by Federal programs and mandates.
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	This fund should be continued to support functions described in number one above. The fund provides public health and water resource protection and restoration projects.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

# WASTE MANAGEMENT

Exhibits or Schedules



# **WASTE MANAGEMENT**

Schedule I Series

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

**Department:** 37 Environmental Protection  
**Program:** 37450300 Waste Management  
**Fund:** 2212 Inland Protection Trust Fund

**Budget Period: 2014-15**

**Specific Authority:** Section 376.3071, F.S.  
**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 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 2012-13</u></b>	<b><u>FY 2013-14</u></b>	<b><u>FY 2014-15</u></b>
<u>Receipts:</u>			
Storage Tank Registration Fees	1,249,068	1,200,000	1,200,000
Other Licenses and Permits	73,791	100,000	100,000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>1,322,859</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	7,888,846	8,565,214	8,705,932
Other Personal Services	73,321	133,780	343,204
Expenses	1,215,128	1,238,000	1,073,203
Operating Capital Outlay	6,575	9,929	9,929
Other Operating Costs	21,315,625	21,579,656	21,169,725
Indirect Costs Charged to Trust Fund	16,391,491	16,469,341	16,197,666
<b>Total Full Costs to Line (B) - Section III</b>	<b>46,890,986</b>	<b>47,995,920</b>	<b>47,499,659</b>

**Basis Used:** Indirect costs are a prorated share of transfers to support Administrative Trust Fund, Environmental Lab Trust Fund, Working Capital Trust Fund, Coastal Protection Trust Fund and assessment on investments.

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	1,322,859	1,300,000
TOTAL SECTION II	(B)	46,890,986	47,995,920
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>(45,568,127)</b>	<b>(46,695,920)</b>

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Inland Protection Trust Fund
<b>Budget Entity:</b>	Waste Management 37 45 00 00
<b>LAS/PBS Fund Number:</b>	2-212

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	339,312.42	(A)		339,312.42
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	74,863,321.90	(C)		74,863,321.90
ADD: Outstanding Accounts Receivable	16,749,579.65	(D)		16,749,579.65
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>91,952,213.97</b>	(F)	<b>0.00</b>	<b>91,952,213.97</b>
LESS Allowances for Uncollectibles	197,486.09	(G)		197,486.09
LESS Approved "A" Certified Forwards	1,247,057.89	(H)		1,247,057.89
Approved "B" Certified Forwards	281,582.00	(H)		281,582.00
Approved "FCO" Certified Forwards	66,702,907.86	(H)		66,702,907.86
LESS: Other Accounts Payable (Nonoperating)	305,405.88	(I)		305,405.88
LESS: Brownfield Loan Guarantee	5,000,000.00	(J)		5,000,000.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>18,217,774.25</b>	(K)	<b>0.00</b>	<b>18,217,774.25</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: 2014 - 2015**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds;  (80,964,997.17) (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  281,582.00 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS  57,465,640.92 (D)

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

Reserve for Brownsfield Area Loan Guarantee Program  5,000,000.00 (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (18,217,774.25) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**  18,217,774.25 (F)

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

**\*SHOULD EQUAL ZERO.**





For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Active contamination sites are in the cleanup process and will take an additional years to complete, and numerous eligible sites have yet to be cleaned. The fund supports the following activities: Executive Direction; General Counsel; Inspector General; Finance and Accounting; Oversee Responsible Party Cleanups through Enforcement; Fund Priority Public Health and Water Resource Protection and Restoration Projects; Manage Government-Funded Cleanups of Hazardous Waste Contaminated Sites; Manage Government-Funded Cleanups of Petroleum Contaminated Sites; Process Solid and Hazardous Waste Permit Applications, Variances, Exemptions, Certifications and Registrations; Conduct Solid and Hazardous Waste Compliance Assurance; Reduce Waste; Conduct Site Technical Reviews; Conduct Criminal Investigations; Conduct Education and Training; On-Site Emergency Response, Off-Site Coordination and Assistance and Cost Recovery. Revenues are legally pledged by the state or public body to meet debt service. Transfer to FWC for Environmental Investigations.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

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

**Department:** 37 Environmental Protection **Budget Period: 2014-15**  
**Program:** 37450300 Waste Management  
**Fund:** 2644 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 checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>
<u>Receipts:</u>			
Licenses and Permits	127,095	100,000	100,000
DOR Waste Tire Fees	18,110,543	19,286,111	19,671,833
<b>Total Fee Collection to Line (A) - Section III</b>	<b>18,237,638</b>	<b>19,386,111</b>	<b>19,771,833</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	3,700,835	4,206,723	4,208,608
Other Personal Services	132,836	142,552	149,377
Expenses	445,079	485,169	481,315
Operating Capital Outlay	63,302	105,013	105,013
Other Operating Costs	5,797,886	7,603,441	7,612,407
Indirect Costs Charged to Trust Fund	2,123,391	2,471,130	2,520,826
<b>Total Full Costs to Line (B) - Section III</b>	<b>12,263,329</b>	<b>15,014,028</b>	<b>15,077,546</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, and assessment on investments.

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	18,237,638	19,771,833
TOTAL SECTION II	(B)	12,263,329	15,077,546
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>5,974,309</b>	<b>4,694,287</b>

**EXPLANATION of LINE C:**  


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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Solid Waste Management Trust Fund
<b>Budget Entity:</b>	Waste Management 37 45 00 00
<b>LAS/PBS Fund Number:</b>	2-644

	Balance as of 6/30/2013		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	49,841.61	(A)			49,841.61
ADD: Other Cash (See Instructions)		(B)			0.00
ADD: Investments	7,661,736.49	(C)			7,661,736.49
ADD: Outstanding Accounts Receivable	1,491,556.81	(D)			1,491,556.81
ADD: _____		(E)			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>9,203,134.91</b>	(F)	<b>0.00</b>		<b>9,203,134.91</b>
LESS Allowances for Uncollectibles		(G)			0.00
LESS Approved "A" Certified Forwards	181,876.72	(H)			181,876.72
Approved "B" Certified Forwards	37,310.00	(H)			37,310.00
Approved "FCO" Certified Forwards	2,715,575.13	(H)			2,715,575.13
LESS: Other Accounts Payable (Nonoperating)	795.75	(I)			795.75
LESS: _____		(J)			0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>6,267,577.31</b>	(K)	<b>0.00</b>		<b>6,267,577.31</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: 2014 - 2015**

**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, 07/01/13**

Total all GLC's 5XXXX for governmental funds; (8,924,990.28) (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 37,310.00 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 2,620,102.97 (D)

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

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** (6,267,577.31) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 6,267,577.31 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Solid Waste Management Trust Fund
FLAIR #:*	644001
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification (last action was initial create)</b>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification (last action was re-create)</b>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Solid Waste Management Trust Fund was created in Section 403.709 F.S., for the purpose of administering the solid waste activities of the department and other state agencies, including grants and technical assistance to local governments, educational programs and regulation and enforcement.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Waste tire fees (403.718); mercury recycling and facility permit fees (403.7186); proceeds from used oil transported (403.759); fines and penalties imposed (403.75-403.769) relating to used oil shall be deposited into the fund (403.759); interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Up to 40% of the waste tire fee revenue deposited annually in this fund shall be allocated for providing technical assistance to local governments and the private sector, performing solid waste regulatory and enforcement functions, preparing solid waste documents and implementing education programs; minimum of 40% for funding a grant program pursuant to s. 403.7095; up to 11% for funding to DACS for mosquito control; up to 4.5% for funding research and training programs relating to solid waste management; up to 4.5% for funding to DOT for litter prevention and control programs.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Continuation of this trust fund is necessary to continue delivery of regulatory services for solid and hazardous waste management. Activities include: Executive Direction; Oversee Responsible Cleanups through Enforcement; Manage Government-Funded Cleanups of Hazardous Waste Contaminated Sites; Process Solid and Hazardous Waste Permit Applications, Variances, Exemptions, Certifications and Registrations; Conduct Solid and Hazardous Waste Compliance Assurance; Conduct Petroleum Systems Compliance Assurance; Reduce Waste; Pass Through Funding to the Florida Department of Agriculture for Collection of Agricultural Pesticides; Fund Waste Management Projects; Conduct Criminal Investigations.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

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

**Department:** 37 Environmental Protection **Budget Period: 2014-15**  
**Program:** 37450300 PRG: Waste Management  
**Fund:** 2780 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 checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL FY 2012-13</b>	<b>ESTIMATED FY 2013-14</b>	<b>REQUEST FY 2014-15</b>
<u>Receipts:</u>			
Fees and Charges	267,401	262,500	262,500
Licenses and Permits	1,039,009	340,000	890,000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>1,306,410</b>	<b>602,500</b>	<b>1,152,500</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	10,702,276	11,190,747	12,019,595
Other Personal Services	301,918	580,326	685,428
Expenses	1,110,158	1,465,154	1,589,467
Operating Capital Outlay	5,193	30,861	30,861
Other Operating Costs	7,694,862	8,121,778	7,647,878
Indirect Costs Charged to Trust Fund	2,848,612	1,544,248	2,290,190
<b>Total Full Costs to Line (B) - Section III</b>	<b>22,663,019</b>	<b>22,933,114</b>	<b>24,263,419</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, and assessment on investments.

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	1,306,410	602,500	1,152,500
TOTAL SECTION II	(B)	22,663,019	22,933,114	24,263,419
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(21,356,609)</b>	<b>(22,330,614)</b>	<b>(23,110,919)</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: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Water Quality Assurance Trust Fund
<b>Budget Entity:</b>	Waste Management 37 45 00 00
<b>LAS/PBS Fund Number:</b>	2-780

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	73,350.28	(A)		73,350.28
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	31,395,081.52	(C)		31,395,081.52
ADD: Outstanding Accounts Receivable	2,884,381.25	(D)		2,884,381.25
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>34,352,813.05</b>	(F)	<b>0.00</b>	<b>34,352,813.05</b>
LESS Allowances for Uncollectibles	110,762.05	(G)		110,762.05
LESS Approved "A" Certified Forwards	1,625,041.30	(H)		1,625,041.30
Approved "B" Certified Forwards	125,841.00	(H)		125,841.00
Approved "FCO" Certified Forwards	23,796,530.08	(H)		23,796,530.08
LESS: Other Accounts Payable (Nonoperating)	121,682.57	(I)		121,682.57
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>8,572,956.05</b>	(K)	<b>0.00</b>	<b>8,572,956.05</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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



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

**Budget Period: 2014 - 2015**

**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, 07/01/13**

Total all GLC's 5XXXX for governmental funds; (30,542,388.26) (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 125,841.00 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 21,843,591.21 (D)

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

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

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

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

**ADJUSTED BEGINNING TRIAL BALANCE:** (8,572,956.05) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 8,572,956.05 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Water Quality Assurance Trust Fun
FLAIR #.*	780001
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 300px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 300px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For All Trust Funds scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 376.307, F.S. To serve as a broad-based fund for use in responding to incidents of contamination (excluding petroleum products) that pose a danger to the quality of groundwater and surface water resources or otherwise pose a danger to public health, safety or welfare. 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.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Sections 206.9935, 206.9945, 207.026, 376.11, 376.303, 376.307, 376.3071, 376.3078, 376.3079, 403.7185, 376.70 & 376.75, 403.860 F.S. Excise taxes on pollutants; acid battery taxes; dry cleaning gross receipt taxes; documentary stamp taxes; annual dry cleaner facility registration fees; operator certification licenses, permits and fees; legal recoveries; reimbursements; transfer of interest earnings from the Inland Protection Trust Fund to be made at the discretion of the department; transfer of interest earnings from the Coastal Protection Trust Fund; interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Section 376.307; Prohibits expenditures for sites eligible under ss. 376.3071 and 376.3073, relating to the Inland Protection Trust Fund. Prohibits use of the fund to clean up hazardous waste that a federal agency is removing from navigable waters or that the department is removing from any coastal waters. Section 376.3078 prohibits the use of drycleaning funds for anything other than drycleaning sites.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Solid Waste Management Trust Fund; Ecosystems Management and Restoration Trust Fund

6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A
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For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The fund should be continued to support the broad range of statutorily authorized activities noted in #1 above. Activities supported: Oversee Responsible Party Cleanups through Enforcement; Process Water Resource Permits; Assure Compliance with Statutory Requirements; Provide Technical Assistance, Public Education and Outreach; Fund Priority Public Health and Water Resource Protection and Restoration Projects; Establish Water Quality Criteria and Standards; Monitor, Assess and Prioritize Impaired Surface and Ground Waters; Develop TMDL Load Determinations for Impaired Waters; Manage Government Funded Cleanups of Hazardous Waste Contaminated Sites; Manage Government Funded Cleanups of Drycleaning Contaminated Sites; Process Solid and Hazardous Waste Permit Applications, Variances, Exemptions, Certifications and Registrations; Conduct Solid and Hazardous Waste Compliance Assurance; Conduct Petroleum Storage Systems Compliance Assurance; Reduce Waste; Conduct Site Investigations; Conduct Site Technical Reviews; Conduct Geologic Research Projects.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection  
**Budget Entity:** Waste Management - 37450300

**Budget Period 2014 - 2015**

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2012 - 2013</b>	<b>ESTIMATED FY 2013 - 2014</b>	<b>REQUEST FY 2014 - 2015</b>
Interest on Debt	(A) 4,174,539	3,894,289	3,600,039
Principal	(B) 5,605,000	5,885,000	6,180,000
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 9,518	8,477	7,917
Other Debt Service	(E) -816,709	0	0
<b>Total Debt Service</b>	<b>(F) 8,972,347</b>	<b>9,787,766</b>	<b>9,787,955</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, 2014</b>	<b>June 30, 2015</b>
2.000% - 5.000%	July 1, 2016	36,115,000	18,550,000	12,370,000
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2012 - 2013</b>	<b>ESTIMATED FY 2013 - 2014</b>	<b>REQUEST FY 2014 - 2015</b>	
Interest on Debt	(G) 1,207,750	927,500	633,250	
Principal	(H) 5,605,000	5,885,000	6,180,000	
Fiscal Agent or Other Fees	(I) 0	0	0	
Other	(J) 0	0	0	
<b>Total Debt Service</b>	<b>(K) 6,812,750</b>	<b>6,812,500</b>	<b>6,813,250</b>	

**ISSUE:** Inland Protection Financing Corporation Revenue Bonds 2010B

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2014</b>	<b>June 30, 2015</b>
4.260% - 5.400%	July 1, 2024	60,615,000	60,615,000	60,615,000
	<b>ACTUAL FY 2012 - 2013</b>	<b>ESTIMATED FY 2013 - 2014</b>	<b>REQUEST FY 2014 - 2015</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) 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>Budget Period: 2014 - 2015</b>	Department of Environmental Protection
<b>Department Title:</b>	Grants & Donations Trust Fund
<b>Trust Fund Title:</b>	All Programs: Department of Environmental Protection 37 00 00 00
<b>Budget Entity:</b>	2-339
<b>LAS/PBS Fund Number:</b>	

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	155,290.31	(A)		155,290.31
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	332,816.12	(C)		332,816.12
ADD: Outstanding Accounts Receivable	1,433,232.84	(D)		1,433,232.84
ADD: Anticipated Grant Awards	8,749,311.83	(E)		8,749,311.83
<b>Total Cash plus Accounts Receivable</b>	<b>10,670,651.10</b>	(F)	<b>0.00</b>	<b>10,670,651.10</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	32,225.35	(H)		32,225.35
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	8,251,405.04	(H)		8,251,405.04
LESS: Other Accounts Payable (Nonoperating)	1,471,413.80	(I)		1,471,413.80
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>915,606.91</b>	(K)	<b>0.00</b>	<b>915,606.91</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: 2014 - 2015**

**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, 07/01/13**

Total all GLC's 5XXXX for governmental funds; (309,008.80) (A)  
 GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** 68,200.00 (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 8,074,513.72 (D)

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

Anticipated Grant Awards (8,749,311.83) (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** (915,606.91) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 915,606.91 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Grants & Donations Trust Fund
FLAIR #:*	339074
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 400px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 400px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 403.1832 Florida Statutes; A broad based fund to be used for various environmental and natural resource program purposes for which state funds were intended. Serves as a depository for non-federal grant funds received by the department and not otherwise deposited directly into a separate trust fund.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Section 403.1832 Florida Statutes. Various grant revenues, donations, and interest earnings on investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	None.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The fund must be continued based on statutory requirements and the need to properly maintain and account for non-federal grant funding. Activities supported by the fund: Executive Direction; External Affairs; Public Land Leasing; Process Water Resource Permits; Assure Compliance with Statutory Requirements; Provide Technical Assistance, Public Education and Outreach; Fund Priority Public Health and Water Resource Protection and Restoration Projects; Monitor, Assess and Prioritize Impaired Surface and Ground Waters; Monitor Ambient Air Quality; Conduct Geologic Research Projects; Resource Management; Visitor Services / Recreation; On-Site Emergency Response, Off-Site Coordination and Assistance and Cost Recovery.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	Land Acquisition Trust Fund
<b>Budget Entity:</b>	Recreation & Parks 3750 00 00
<b>LAS/PBS Fund Number:</b>	2-423

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	7,133,357.64	(A)		7,133,357.64
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	64,185,485.91	(C)		64,185,485.91
ADD: Outstanding Accounts Receivable	400,180.73	(D)		400,180.73
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>71,719,024.28</b>	(F)	<b>0.00</b>	<b>71,719,024.28</b>
LESS Allowances for Uncollectibles	1,165.99	(G)		1,165.99
LESS Approved "A" Certified Forwards	191,180.97	(H)		191,180.97
Approved "B" Certified Forwards	15,275.01	(H)		15,275.01
Approved "FCO" Certified Forwards	34,143,770.43	(H)		34,143,770.43
LESS: Other Accounts Payable (Nonoperating)	123,648.31	(I)		123,648.31
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>37,243,983.57</b>	(K)	<b>0.00</b>	<b>37,243,983.57</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: 2014 - 2015**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Land Acquisition Trust Fund  
**LAS/PBS Fund Number:** 2-423

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; (70,806,373.86) (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 15,275.01 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 33,547,115.28 (D)

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

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** (37,243,983.57) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 37,243,983.57 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Land Acquisition Trust Fund
FLAIR #:*	423001
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input checked="" type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification (last action was initial create)</b>  <input type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification (last action was re-create)</b>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 375.041 F.S. This fund was created to facilitate and expedite the acquisition of land, water areas and related resources required to accomplish the purpose stated in the Outdoor Recreation & Conservation Act. It is also used to pay bond debt service and to construct, improve, enlarge, extend, operate and maintain capital improvements and facilities in accordance with the state's Comprehensive Multipurpose Outdoor Recreation Plan.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Section 201.15 F.S. Documentary Stamp taxes, sale of surplus land, donations, fees, charges and other moneys as authorized by acts of the Legislature and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Section 375.041 F.S. Trust fund expenditures should be in accordance with the Outdoor Recreation and Conservation Act of 1963.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	The Land Acquisition Trust Fund is exempt from termination according to the State Constitution. Revenues are legally pledged by the state or public body to meet debt service.
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	N/A
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b> Department of Environmental Protection
<b>Trust Fund Title:</b>	State Park Trust Fund
<b>Budget Entity:</b>	Recreation & Parks 37 50 00 00
<b>LAS/PBS Fund Number:</b>	2-675

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	237,669.11	(A)		237,669.11
ADD: Other Cash (See Instructions)	1,485,311.06	(B)		1,485,311.06
ADD: Investments	3,026,773.15	(C)		3,026,773.15
ADD: Outstanding Accounts Receivable	665,480.64	(D)		665,480.64
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>5,415,233.96</b>	(F)	<b>0.00</b>	<b>5,415,233.96</b>
LESS Allowances for Uncollectibles	56,473.00	(G)		56,473.00
LESS Approved "A" Certified Forwards	1,144,907.92	(H)		1,144,907.92
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	1,732,361.42	(I)		1,732,361.42
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>2,481,491.62</b>	(K)	<b>0.00</b>	<b>2,481,491.62</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: 2014 - 2015**

**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, 07/01/13**

Total all GLC's 5XXXX for governmental funds; (3,044,598.78) (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** 563,107.16 (B)

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

SWFS Adjustment # and Description

SWFS Adjustment # and Description

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

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

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

A/P not C/F-Operating Categories

**ADJUSTED BEGINNING TRIAL BALANCE:** (2,481,491.62) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 2,481,491.62 (F)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	State Park Trust Fund
FLAIR #:*	675002
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 400px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 400px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 258.034 F.S., The purpose of the Trust Fund is to be repository of all State Park revenue and for appropriated expenditures for the administration, improvement and maintenance of state parks.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Section 258.014 F.S., grants the power to the Division of Recreation & Parks to charge reasonable state park fees that are to be expended for the state parks operating costs. Transfers from the Land Acquisition Trust Fund done on a quarterly basis.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	N/A
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	No other agency Trust Funds are solely dedicated for state park expenditures. The Land Acquisition Trust Fund, Conservation & Recreation Lands Trust Fund and the Grants & Donations Trust Fund all subsidize state park operations and capital improvement expenditures.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	S. 258.034, Florida Statutes states that the trust fund is to be used for State Park operations. Activities supported: Resource Management; Visitor Services/Recreation.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

# **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: 2014-15**  
**Program:** 37550000 Air Resources Management  
**Fund:** 2035 Air Pollution Control TF

**Specific Authority:** Sections 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; and other stationary source program activities.

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 20 12 - 13</b>	<b>FY 20 13 -14</b>	<b>FY 20 14 -15</b>

Receipts:

Lics/Permits Title V	6,112,479	6,112,479	5,686,200
Lics/Permits Asbestos	73,100	95,000	95,000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>6,185,579</b>	<b>6,207,479</b>	<b>5,781,200</b>

**SECTION II - FULL COSTS**

Direct Costs:

Salaries and Benefits	9,564,998	10,610,206	10,745,233
Other Personal Services	3,266,532	5,018,135	4,618,013
Expenses	1,666,428	1,767,988	1,625,646
Operating Capital Outlay	407,372	485,987	485,987
G/A & Special Categories	7,532,871	7,325,936	7,705,936
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>22,438,201</b>	<b>25,208,252</b>	<b>25,180,815</b>

Basis Used: Indirect cost: Tr/Admin. TF/Tr to WC for data center, TR Environ Labs. Assessment on investments and Tr GR/SWCAP

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	6,185,579	6,207,479	5,781,200
TOTAL SECTION II	(B)	22,438,201	25,208,252	25,180,815
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(16,252,622)</b>	<b>(19,000,773)</b>	<b>(19,399,615)</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: 2014 - 2015</b>
<b>Trust Fund Title:</b>	Department of Environmental Protection
<b>Budget Entity:</b>	Air Pollution Control Trust Fund
<b>LAS/PBS Fund Number:</b>	Air Resources Management 37 55 05 00
	2-035

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	411,536.94	(A)		411,536.94
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	16,164,671.71	(C)		16,164,671.71
ADD: Outstanding Accounts Receivable	857,364.76	(D)		857,364.76
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>17,433,573.41</b>	(F)	<b>0.00</b>	<b>17,433,573.41</b>
LESS Allowances for Uncollectibles	5,600.00	(G)		5,600.00
LESS Approved "A" Certified Forwards	2,145,725.96	(H)		2,145,725.96
Approved "B" Certified Forwards	808,370.61	(H)		808,370.61
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	238,957.91	(I)		238,957.91
LESS: Title V Program Reserve	4,692,858.00	(J)		4,692,858.00
<b>Unreserved Fund Balance, 07/01/13</b>	<b>9,542,060.93</b>	(K)	<b>0.00</b>	<b>9,542,060.93</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2014 - 2015**

**Department Title:** Department of Environmental Protection  
**Trust Fund Title:** Air Pollution Control Trust Fund  
**LAS/PBS Fund Number:** 2-035

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; 15,043,289.54 (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 808,370.61 (D)

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

Title V Program Reserve 4,692,858.00 (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 9,542,060.93 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 9,542,060.93 (F)

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

**\*SHOULD EQUAL ZERO.**



**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Environmental Protection
Fund Name:	Air Pollution Control Trust Fund
FLAIR #:*	035001
Name Position Telephone No. of Person Completing Form:	
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification (last action was initial create)</b>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification (last action was re-create)</b>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Air Pollution Control Trust Fund was created in Section 99-96, Laws of Florida for the purpose of providing funding for mobile surface air pollution monitoring and control programs, odor and toxic air pollutant identification; monitoring and control activities; and other stationary source program activities.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	A \$1.00 tag fee charged on every license registration sold, transferred, or replaced in the state pursuant to Chapter 320.03(6); Air Operation License Fee pursuant to Chapter 403.0872(11); Asbestos removal program inspection and notification fee pursuant to Chapter 376.60; and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	1) Chapter 403.0873 states that all license fees paid pursuant to Section 403.0872 (11) shall be deposited in a nonlapsing account within DEP's APCTF and must be used solely by DEP and approved local programs under the advice and consent of the Legislature to pay the direct and indirect costs required to develop and administer the major stationary source air-operation permit program. 2) Section 376.60 states that any fee collected must be deposited in the asbestos program account in the APCTF to be used by the department to administer its asbestos removal program. 3) Section 320.03(6) states that a nonrefundable fee of \$1.00 tag fee collected must be deposited in the APCTF and used only for the purposes of air pollution control, except that, if any county has an approved local air pollution control program as provided in Section 403.182 either 50 cents or 75 cents from each \$1.00 collected in the county must be used for air pollution control programs relating to the control of emissions.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	The federal revenue that is deposited in the air pollution control program cannot be used on any expenditures that fall under chapter 403.0872 (11) for Title V permits. In addition, federal funds received for air pollution control functions can only be used in the air program.

5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The revenue that supports the APCTF is responsible for funding the entire statewide air program. If the trust fund were eliminated, the statewide air pollution control program would not be able to provide any of the activities listed below Monitor ambient air quality Analyze air quality and emissions Implement the Clean Air Act Review and approve air resource permits Air compliance assurance Small Business Assistance
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

## Fiscal Year 2014-15 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	31010400	

### 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 59 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 29)? 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 29) been followed?	Y	Y	Y	Y	

### 3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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. <b>Had to use VIII B issue code for one fund shift.</b>	N/A	N/J	N/A	N/A	
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### AUDITS:

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	31010400	
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y	Y	Y	
3.3	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.					

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	31010400	
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 2012-13 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 to be submitted 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 31 of the LBR Instructions.)	Y	Y	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 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 69 through 71 of the LBR Instructions?	N/A	N/A	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?	N/A	N/A	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.)	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?	N/A	N/A	N/A	N/A	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	Y	N/A	Y	

Action		Program or Service (Budget Entity Codes)			
		37010100	37010200	37010300	31010400
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	Y	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	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	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	N/A	Y	N/A
7.16	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 28 and 88 of the LBR Instructions.)	N/A	N/A	N/A	N/A
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A	Y	N/A
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	Y	N/A	Y
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 14-006?	Y	Y	Y	Y
<b>AUDIT:</b>					
7.20	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
7.21	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
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	Y	N/A	N/A	N/A
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	Y	N/A	N/A	N/A
7.24	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

Action	Program or Service (Budget Entity Codes)				
	37010100	37010200	37010300	31010400	

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 2013-14 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y
8.2	Has a Schedule I 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)?	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	N/A	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	31010400	
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?	Y	Y	Y	Y	
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	
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?	N/A	Y	Y	Y	
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	



Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	31010400	
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	
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 128 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>						
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 158 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 91 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 98 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A	Y	Y	
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	Y	N/A	

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	31010400	
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? Note: FCO issues can now be included in the priority listing.	Y	N/A	Y	N/A	
<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 VIIIC (EADR, S8C) (LAS/PBS Web - see page 105-107 of the LBR Instructions for detailed instructions)</b>						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web.	N/A	Y	N/A	Y	
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	N/A	Y	N/A	Y	
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A	N/A	Y	
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A	N/A	N/A	Y	
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A	N/A	
AUDIT:						
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A	N/A	N/A	Y	
<b>16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 108-112 of the LBR Instructions for detailed instructions)</b>						
16.1	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	
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2012-13 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)			
	37010100	37010200	37010300	31010400
16.4 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
16.5 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
16.6 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
16.7 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>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>				
17.1 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
17.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y
17.3 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>18. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>				
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	N/A	N/A	N/A
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	N/A	N/A	N/A
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	N/A	N/A	N/A
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	N/A	N/A	N/A
18.5 Are the appropriate counties identified in the narrative?	Y	N/A	N/A	N/A
18.6 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

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	31010400	
<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>19. FLORIDA FISCAL PORTAL</b>						
19.1	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 2014-15 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.

Action	Program or Service (Budget Entity Codes)			
	37100200	37100300	37100400	37100500

### 1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 59 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 29)? 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 29) been followed?	Y	Y	Y	Y

### 3. EXHIBIT B (EXBR, EXB)

3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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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#### AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y	Y	Y
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Action		Program or Service (Budget Entity Codes)				
		37100200	37100300	37100400	37100500	
3.3	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	N/A	N/A	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to 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	N/A	N/A	
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	N/A	N/A	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
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 2012-13 approved budget. Amounts should be positive.					

Action		Program or Service (Budget Entity Codes)				
		37100200	37100300	37100400	37100500	
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 to be submitted 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 31 of the LBR Instructions.)	Y	Y	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 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 69 through 71 of the LBR Instructions?	N/A	N/A	N/A	Y	
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	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.)	Y	Y	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	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	

Action		Program or Service (Budget Entity Codes)				
		37100200	37100300	37100400	37100500	
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	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	
7.16	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 28 and 88 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A	N/A	Y	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 14-006?	N/A	N/A	Y	Y	
<b>AUDIT:</b>						
7.20	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	
7.21	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	
7.22	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	
7.23	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	
7.24	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	Y	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)				
	37100200	37100300	37100400	37100500	

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 2013-14 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y
8.2	Has a Schedule I 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)?	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	Y	Y
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
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		37100200	37100300	37100400	37100500	
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)?	Y	Y	Y	Y	
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A	N/A	
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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?	N/A	N/A	Y	N/A	
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	N/A	N/A	
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	N/A	N/A	
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	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	Y	N/A	N/A	
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	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	Y	Y	Y	
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? 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	

Action		Program or Service (Budget Entity Codes)				
		37100200	37100300	37100400	37100500	
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 128 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 158 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 91 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 98 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y	Y	Y	
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	N/A	
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	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	

Action	Program or Service (Budget Entity Codes)				
	37100200	37100300	37100400	37100500	

**14. SCHEDULE VIII B-2 (EADR, S8B2)**

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	N/A	N/A	
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**15. SCHEDULE VIII C (EADR, S8C)  
(LAS/PBS Web - see page 105-107 of the LBR Instructions for detailed instructions)**

15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web.	N/A	N/A	N/A	N/A	
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	N/A	N/A	N/A	N/A	
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A	N/A	N/A	
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A	N/A	N/A	N/A	
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A	N/A	

**AUDIT:**

15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A	N/A	
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**16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 108-112 of the LBR Instructions for detailed instructions)**

16.1	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.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	N/A	N/A	

**AUDITS INCLUDED IN THE SCHEDULE XI REPORT:**

16.3	Does the FY 2012-13 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	N/A	N/A	
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	N/A	N/A	
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	N/A	N/A	

Action	Program or Service (Budget Entity Codes)				
	37100200	37100300	37100400	37100500	
16.6 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	N/A	N/A	
16.7 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>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
17.1 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	
17.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	N/A	N/A	
<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>18. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	N/A	
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	N/A	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	N/A	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	N/A	
18.5 Are the appropriate counties identified in the narrative?	Y	Y	Y	N/A	
18.6 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	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>19. FLORIDA FISCAL PORTAL</b>					
19.1 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 2014-15 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.

	Program or Service (Budget Entity Codes)				
Action	37150100	37150300	37150400	37150500	

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 59 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 29)? 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 29) been followed?	Y	Y	Y	Y	

## 3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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. <b>Had to use VIII B issue code.</b>	N/J	N/A	N/A	N/A	
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### AUDITS:

Action		Program or Service (Budget Entity Codes)				
		37150100	37150300	37150400	37150500	
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y	Y	Y	
3.3	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	
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	
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.					

Action	Program or Service (Budget Entity Codes)				
	37150100	37150300	37150400	37150500	

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 2012-13 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 to be submitted 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 31 of the LBR Instructions.)	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 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 69 through 71 of the LBR Instructions?	N/A	N/A	N/A	N/A
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A	N/A
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	Y	Y	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.	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (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



Action		Program or Service (Budget Entity Codes)				
		37150100	37150300	37150400	37150500	
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	Y	N/A	Y	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <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?	Y	Y	Y	Y	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	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	
7.16	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 28 and 88 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A	N/A	N/A	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 14-006?	Y	Y	Y	Y	
<b>AUDIT:</b>						
7.20	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	
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	Y	N/A	Y	
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	Y	Y	Y	Y	
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	Y	Y	Y	Y	
7.24	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	

	Program or Service (Budget Entity Codes)				
Action	37150100	37150300	37150400	37150500	

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 2013-14 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y
8.2	Has a Schedule I 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 Balance)?	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?	Y	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?	N/A	N/A	N/A	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?	Y	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		37150100	37150300	37150400	37150500	
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?	Y	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	
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?	N/A	N/A	N/A	N/A	
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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	N/A	N/A	
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Codes)				
		37150100	37150300	37150400	37150500	
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	
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	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 128 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>						
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 158 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 91 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 98 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y	Y	Y	
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Codes)				
		37150100	37150300	37150400	37150500	
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? Note: FCO issues can now be included in the priority listing.	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 VIIIC (EADR, S8C) (LAS/PBS Web - see page 105-107 of the LBR Instructions for detailed instructions)</b>						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web.	Y	Y	Y	Y	
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	Y	Y	Y	Y	
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y	
AUDIT:						
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y	Y	Y	Y	
<b>16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 108-112 of the LBR Instructions for detailed instructions)</b>						
16.1	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	
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2012-13 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)				
	37150100	37150300	37150400	37150500	
16.4 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	
16.5 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	
16.6 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	
16.7 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>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
17.1 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	
17.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	
17.3 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>18. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	
18.5 Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	
18.6 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	

	Program or Service (Budget Entity Codes)				
Action	37150100	37150300	37150400	37150500	

<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>	
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**19. FLORIDA FISCAL PORTAL**

19.1 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	
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# Fiscal Year 2014-15 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Policy & Ecosystem Restoration
Agency Budget Officer/OPB Analyst Name: Sue Oshesly/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, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 59 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 29)? 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 29) been followed?	Y				

## 3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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### AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
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		Program or Service (Budget Entity Codes)				
Action		37200100				
3.3	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				
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 2012-13 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		37200100				
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 to be submitted 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 31 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	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				

		Program or Service (Budget Entity Codes)				
Action		37200100				
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	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				
7.16	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 28 and 88 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 14-006?	Y				
<b>AUDIT:</b>						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	Y				
7.24	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.					

	Program or Service (Budget Entity Codes)				
Action	37200100				

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 2013-14 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 Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
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				

Action		Program or Service (Budget Entity Codes)				
		37200100				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y				
8.25	Are current year September operating reversions appropriately shown in column A02?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						

		Program or Service (Budget Entity Codes)				
Action		37200100				
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 Report"</b> )	Y				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 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 158 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 91 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 98 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				
<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? Note: FCO issues can now be included in the priority listing.	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>						

		Program or Service (Budget Entity Codes)				
Action		37200100				
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 VIIIC (EADR, S8C)</b>						
<b>(LAS/PBS Web - see page 105-107 of the LBR Instructions for detailed instructions)</b>						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web.	Y				
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y				
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y				
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	Y				
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y				
<b>AUDIT:</b>						
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y				
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 108-112 of the LBR Instructions for detailed instructions)</b>						
16.1	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				
16.2	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>						
16.3	Does the FY 2012-13 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4	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				
16.5	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				

		Program or Service (Budget Entity Codes)				
Action		37200100				
16.6	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				
16.7	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>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
17.3	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>18. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	Y				
18.6	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				
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>19. FLORIDA FISCAL PORTAL</b>						
19.1	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 2014-15 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Science and Laboratory Services
Agency Budget Officer/OPB Analyst Name: Sue Oshesly/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	37500100				

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 59 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 29)? 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 29) been followed?	Y				

## 3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y				
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### AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
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		Program or Service (Budget Entity Codes)				
Action		37300100				
3.3	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				
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TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2012-13 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		37500100				
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 to be submitted 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 31 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 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.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
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				

Action		Program or Service (Budget Entity Codes)				
		37500100				
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	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				
7.16	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 28 and 88 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 14-006?	Y				
<b>AUDIT:</b>						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	Y				
7.24	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.					

		Program or Service (Budget Entity Codes)				
Action		37300100				
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 2013-14 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 Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
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				

Action		Program or Service (Budget Entity Codes)				
		37500100				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y				
8.25	Are current year September operating reversions appropriately shown in column A02?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						

		Program or Service (Budget Entity Codes)				
Action		37300100				
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 Report"</b> )	Y				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 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 158 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 91 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 98 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				
<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? Note: FCO issues can now be included in the priority listing.	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>						

		Program or Service (Budget Entity Codes)				
Action		37500100				
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 VIII C (EADR, S8C)</b>						
<b>(LAS/PBS Web - see page 105-107 of the LBR Instructions for detailed instructions)</b>						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web.	Y				
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y				
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y				
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	Y				
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y				
<b>AUDIT:</b>						
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y				
<b>16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 108-112 of the LBR Instructions for detailed instructions)</b>						
16.1	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				
16.2	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>						
16.3	Does the FY 2012-13 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4	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				
16.5	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				



		Program or Service (Budget Entity Codes)				
Action		37300100				
16.6	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				
16.7	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>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
17.3	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>18. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	Y				
18.6	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				
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>19. FLORIDA FISCAL PORTAL</b>						
19.1	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 2014-15 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.

	Program or Service (Budget Entity Codes)				
Action	37350100	37350400			

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 59 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 29)? 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 29) been followed?	Y	Y			

## 3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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. <b>Had to use VIII B issue code for one fund shift.</b>	Y	N/J			
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## AUDITS:

	Program or Service (Budget Entity Codes)				
Action	37350100	37350400			

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column 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		

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		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				

	Program or Service (Budget Entity Codes)				
Action	37350100	37350400			

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 2012-13 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 to be submitted 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 31 of the LBR Instructions.)	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 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.)	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		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y		

Action	Program or Service (Budget Entity Codes)				
	37350100	37350400			

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	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			
7.16	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 28 and 88 of the LBR Instructions.)	N/A	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 14-006?	Y	Y			
<b>AUDIT:</b>						
7.20	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			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	Y	Y			
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	Y	Y			
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	Y	Y			
7.24	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			

	Program or Service (Budget Entity Codes)				
Action	37350100	37350400			

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 2013-14 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 Balance)?	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y		

Action	Program or Service (Budget Entity Codes)				
	37350100	37350400			

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?	Y	Y			
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 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			
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			

Action	Program or Service (Budget Entity Codes)				
	37350100	37350400			

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 Report"</b> )	Y	Y			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 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.					

**9. SCHEDULE II (PSCR, SC2)**

<b>AUDIT:</b>						
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 158 of the LBR Instructions.)	Y	Y			

**10. SCHEDULE III (PSCR, SC3)**

10.1	Is the appropriate lapse amount applied in Segment 3? (See page 91 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 98 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			

**11. SCHEDULE IV (EADR, SC4)**

11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			
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	Program or Service (Budget Entity Codes)				
Action	37350100	37350400			

TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.

**12. SCHEDULE VIIIA (EADR, SC8A)**

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y	Y			
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**13. SCHEDULE VIIIB-1 (EADR, S8B1)**

13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A	N/A			
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**14. SCHEDULE VIIIB-2 (EADR, S8B2)**

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			
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**15. SCHEDULE VIIIC (EADR, S8C)  
(LAS/PBS Web - see page 105-107 of the LBR Instructions for detailed instructions)**

15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web.	Y	Y			
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y			
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y			
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	Y	Y			
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y			

**AUDIT:**

15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y	Y			
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**16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 108-112 of the LBR Instructions for detailed instructions)**

16.1	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.)	N/A	N/A			
16.2	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:**

16.3	Does the FY 2012-13 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y			
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Action	Program or Service (Budget Entity Codes)				
	37350100	37350400			

16.4	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			
16.5	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			
16.6	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			
16.7	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.					

**17. MANUALLY PREPARED EXHIBITS & SCHEDULES**

17.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y			
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y			

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (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.					

**18. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y			
18.5	Are the appropriate counties identified in the narrative?	Y	Y			
18.6	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			

	Program or Service (Budget Entity Codes)				
Action	37350100	37350400			

<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>	
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<b>19. FLORIDA FISCAL PORTAL</b>					
19.1	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 2014-15 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				
Action	37450300			

<b>1. GENERAL</b>				
1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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			
<b>AUDITS:</b>				
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.				
<b>2. EXHIBIT A (EADR, EXA)</b>				
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 59 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 29)? 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 29) been followed?	Y			
<b>3. EXHIBIT B (EXBR, EXB)</b>				
3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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			
<b>AUDITS:</b>				
3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y			

	Program or Service (Budget Entity Codes)			
Action	37450300			

3.3	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				
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 2012-13 approved budget. Amounts should be positive.					

	Program or Service (Budget Entity Codes)			
Action	37450300			

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.				
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**6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)**

6.1	Are issues appropriately aligned with appropriation categories?	Y			
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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.				
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**7. EXHIBIT D-3A (EADR, ED3A)**

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Y			
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7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Y			
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7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	Y			
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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			
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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			
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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			
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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			
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7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
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7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			
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7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #13-003?	N/A			
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7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A			
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	Program or Service (Budget Entity Codes)			
Action	37450300			

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	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				
7.16	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 28 and 88 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 14-006?	Y				
<b>AUDIT:</b>						
7.20	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				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A				
7.24	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.					

	Program or Service (Budget Entity Codes)				
Action	37450300				

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 2013-14 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 Balance)?	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			
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?	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	Y			



Action	Program or Service (Budget Entity Codes)			
	37450300			

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

	Program or Service (Budget Entity Codes)			
Action	37450300			

8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

**AUDITS:**

8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? 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				
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 128 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.					

**9. SCHEDULE II (PSCR, SC2)**

**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 158 of the LBR Instructions.)	N/A				
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**10. SCHEDULE III (PSCR, SC3)**

10.1	Is the appropriate lapse amount applied in Segment 3? (See page 91 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 98 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				

**11. SCHEDULE IV (EADR, SC4)**

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.					

**12. SCHEDULE VIIIA (EADR, SC8A)**

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y				
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	Program or Service (Budget Entity Codes)			
Action	37450300			

<b>13. SCHEDULE VIII B-1 (EADR, S8B1)</b>				
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A		

	Program or Service (Budget Entity Codes)			
Action	37450300			

<b>14. SCHEDULE VIII B-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 VIII C (EADR, S8C)</b>				
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web.	N/A		
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	N/A		
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A		
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A		
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A		
AUDIT:				
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A		
<b>16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 108-112 of the LBR Instructions for detailed instructions)</b>				
16.1	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.)			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:				
16.3	Does the FY 2012-13 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y		
16.4	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		
16.5	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		

	Program or Service (Budget Entity Codes)			
Action	37450300			

16.6	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				
16.7	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>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
17.3	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>18. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	Y				
18.6	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				
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>19. FLORIDA FISCAL PORTAL</b>						
19.1	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 2014-15 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Recreationa and Parks/Office of Coastal and Managed Areas
Agency Budget Officer/OPB Analyst Name: Sue Oshesly/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)				
	37500300	37500400			

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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 59 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 29)? 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 29) been followed?	Y	Y			

## 3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A			
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## AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y			
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		Program or Service (Budget Entity Codes)				
Action		37500300	37500400			
3.3	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			
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 2012-13 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		37500300	37500400			
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 to be submitted 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 31 of the LBR Instructions.)	Y	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 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.)	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.	Y	Y			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y			
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			



Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
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	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			
7.16	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 28 and 88 of the LBR Instructions.)	N/A	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 14-006?	Y	Y			
<b>AUDIT:</b>						
7.20	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			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A			
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A			
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	Y	Y			
7.24	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.					

	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

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 2013-14 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 Balance)?	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	Y	Y		
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		

Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
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?	Y	Y			
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			
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			
AUDITS:						

Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
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 Report"</b> )	Y	Y			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 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 158 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 91 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 98 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A			
<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? Note: FCO issues can now be included in the priority listing.	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>						

		Program or Service (Budget Entity Codes)				
Action		37500300	37500400			
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 VIII C (EADR, S8C)</b>						
<b>(LAS/PBS Web - see page 105-107 of the LBR Instructions for detailed instructions)</b>						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web.	Y	Y			
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y			
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y			
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	Y	Y			
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y			
<b>AUDIT:</b>						
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y	Y			
<b>16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 108-112 of the LBR Instructions for detailed instructions)</b>						
16.1	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			
16.2	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>						
16.3	Does the FY 2012-13 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y			
16.4	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			
16.5	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			

Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
16.6	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			
16.7	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>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y			
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y			
17.3	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>18. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y			
18.5	Are the appropriate counties identified in the narrative?	Y	Y			
18.6	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>19. FLORIDA FISCAL PORTAL</b>						
19.1	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 2014-15 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Division of 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 Codes)				
	37550300	37550500			

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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>					
<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 59 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 29)? 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 29) been followed?	Y	Y			

## 3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A			
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## AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y			
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Action		Program or Service (Budget Entity Codes)				
		87550300	87550500			
3.3	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			
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 2012-13 approved budget. Amounts should be positive.					



Action		Program or Service (Budget Entity Codes)				
		87550300	87550500			
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 to be submitted 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 31 of the LBR Instructions.)	Y	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 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			
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?	Y	N/A			

Action		Program or Service (Budget Entity Codes)			
		37550300	37550500		
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	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		
7.16	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 28 and 88 of the LBR Instructions.)	N/A	N/A		
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 14-006?	Y	Y		
<b>AUDIT:</b>					
7.20	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		
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A		
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A		
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A		
7.24	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.				

	Program or Service (Budget Entity Codes)				
Action	37550300	37550500			

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 2013-14 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 Balance)?	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			
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	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	Y	Y			
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			

Action		Program or Service (Budget Entity Codes)			
		87550300	87550500		
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		
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		
AUDITS:					

Action		Program or Service (Budget Entity Codes)				
		87550300	87550500			
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 Report"</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 128 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 158 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 91 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 98 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? Note: FCO issues can now be included in the priority listing.	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>						

		Program or Service (Budget Entity Codes)				
Action		37550300	37550500			
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?	N/A	N/A			
<b>15. SCHEDULE VIIIIC (EADR, S8C)</b>						
<b>(LAS/PBS Web - see page 105-107 of the LBR Instructions for detailed instructions)</b>						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web.	Y	Y			
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y			
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y			
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	Y	Y			
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A			
<b>AUDIT:</b>						
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y	Y			
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 108-112 of the LBR Instructions for detailed instructions)</b>						
16.1	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			
16.2	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>						
16.3	Does the FY 2012-13 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y			
16.4	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			
16.5	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			

Action		Program or Service (Budget Entity Codes)				
		87550300	87550500			
16.6	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			
16.7	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>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y			
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y			
17.3	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>18. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A			
18.5	Are the appropriate counties identified in the narrative?	Y	Y			
18.6	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>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y			