



**FLORIDA DEPARTMENT OF
ENVIRONMENTAL PROTECTION**

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

RICK SCOTT
GOVERNOR

CARLOS LOPEZ-CANERA
LT. GOVERNOR

HERSCHEL T. VINYARD JR.
SECRETARY

LEGISLATIVE BUDGET REQUEST

October 15, 2014

Cynthia Kelly, 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

Cindy Kynoch, Staff Director
Senate Committee on Appropriations
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 2015-16 Fiscal Year. This submission has been approved by Herschel T. Vinyard Jr., Secretary.

A handwritten signature in blue ink, appearing to read "Leonard C. Zeiler Jr.", written over a horizontal line.

Leonard C. Zeiler Jr., Chief of Staff

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	0.00
11114	PETTY CASH 370008 NWD BRANCH	
000000	BALANCE BROUGHT FORWARD	0.00
11199	CASH IN TRANSIT AT STATE TREASURY	
001904	SALE OF GOODS OUTSIDE STATE GOVERNMENT	26.25
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	70,928.71
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,429,446.05
15101	DUE FROM EMPLOYEES	
001801	REIMBURSEMENTS	45.16
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800	REFUNDS	456.11
001801	REIMBURSEMENTS	15.24
	** GL 15102 TOTAL	471.35
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	3,824.67
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001800	REFUNDS	9,581.34
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	410.20
	** GL 16200 TOTAL	9,991.54
17101	INVENTORIES OFFICE SUPPLY	
040000	EXPENSES	0.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	99,546.04-
040000	EXPENSES	19.57-
040000	CF EXPENSES	43,162.79-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	10,183.20-
	** GL 31100 TOTAL	152,911.60-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 10 2 021024 ADMINISTRATIVE 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		79.02-
030000	OTHER PERSONAL SERVICES		0.00
030000	CF OTHER PERSONAL SERVICES		21,390.27-
	** GL 32100 TOTAL		21,469.29-
35300	DUE TO OTHER DEPARTMENTS		
030000	OTHER PERSONAL SERVICES		0.00
030000	CF OTHER PERSONAL SERVICES		1,092.54-
040000	EXPENSES		19.57
040000	CF EXPENSES		68,035.55-
100777	CONTRACTED SERVICES		0.00
100777	CF CONTRACTED SERVICES		9,223.52-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		291.86-
	** GL 35300 TOTAL		78,623.90-
35500	DUE TO OTHER GOVERNMENTAL UNITS		
040000	EXPENSES		0.00
040000	CF EXPENSES		6,091.56-
	** GL 35500 TOTAL		6,091.56-
35600	DUE TO GENERAL REVENUE		
310322	SERVICE CHARGE TO GEN REV		1,296.73-
38600	CURRENT COMPENSATED ABSENCES LIABILITY		
010000	SALARIES AND BENEFITS		0.00
010000	CF SALARIES AND BENEFITS		189,133.39-
	** GL 38600 TOTAL		189,133.39-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		1,065,207.26-
94100	ENCUMBRANCES		
030000	OTHER PERSONAL SERVICES		184,279.50
040000	EXPENSES		17,788.70
100777	CONTRACTED SERVICES		36,783.19
	** GL 94100 TOTAL		238,851.39
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
030000	OTHER PERSONAL SERVICES		184,279.50-
040000	EXPENSES		17,788.70-
100777	CONTRACTED SERVICES		36,783.19-
	** GL 98100 TOTAL		238,851.39-
	*** 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
11199	CASH IN TRANSIT AT STATE TREASURY	
000200	LICENSES	1,100.00
001202	PENALTIES	125.00
001800	REFUNDS	158.32
	** GL 11199 TOTAL	1,383.32
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	105,313.70
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	18,107,399.25
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	75.05
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	20,760.00
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200	LICENSES	295.61
001202	PENALTIES	15.00
	** GL 15103 TOTAL	310.61
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	23,648.99
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	6,255.61-
001202	PENALTIES	15.00-
	** GL 15900 TOTAL	6,270.61-
16300	DUE FROM OTHER DEPARTMENTS	
001620	DISTRIBUTIONS - SUBJECT TO SERVICE CHARGE	610,560.00
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	176,124.01
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	507,005.52-
040000	EXPENSES	0.00
040000 CF	EXPENSES	14,032.58-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	61,113.03-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	646.82-
	** GL 31100 TOTAL	582,797.95-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	2,906.05-
	** GL 32100 TOTAL	2,906.05-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	1,033.67-
030000	OTHER PERSONAL SERVICES	41,261.63-
040000	EXPENSES	0.00
040000 CF	EXPENSES	3,746.13-
100195	ASBESTOS REMOVAL PROG FEE	0.00
100195 CF	ASBESTOS REMOVAL PROG FEE	1,200.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,804.65-
	** GL 35300 TOTAL	49,046.08-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
030000	OTHER PERSONAL SERVICES	235,276.33-
030000 CF	OTHER PERSONAL SERVICES	186,236.14-
040000	EXPENSES	0.00
040000 CF	EXPENSES	507.50-
100180	DIST CO-MTR V REG PROCEEDS	0.00
100180 CF	DIST CO-MTR V REG PROCEEDS	553,890.75-
100195	ASBESTOS REMOVAL PROG FEE	0.00
100195 CF	ASBESTOS REMOVAL PROG FEE	240.00-
	** GL 35500 TOTAL	976,150.72-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	4,841.73-
310322	SERVICE CHARGE TO GEN REV	434,824.84-
	** GL 35600 TOTAL	439,666.57-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	41,105.35-
	** GL 38600 TOTAL	41,105.35-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	12,050,678.60-
55917	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
57201	FUND BALANCE RESTRICTED TITLE V	
000000	BALANCE BROUGHT FORWARD	4,896,953.00-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	163,045.15
040000	EXPENSES	15,075.37
060000	OPERATING CAPITAL OUTLAY	30,959.60
060000	CF OPERATING CAPITAL OUTLAY	34,799.00
100777	CONTRACTED SERVICES	4,926.17
	** GL 94100 TOTAL	248,805.29
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	163,045.15-
040000	EXPENSES	15,075.37-
060000	OPERATING CAPITAL OUTLAY	30,959.60-
060000	CF OPERATING CAPITAL OUTLAY	34,799.00-
100777	CONTRACTED SERVICES	4,926.17-
	** GL 98100 TOTAL	248,805.29-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

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	74,738.59
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	200,746,835.42
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	262,285.43
15400	LOANS AND NOTES RECEIVABLE	
002300	REPAYMENT OF LOANS	38,724,868.00
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300	REPAYMENT OF LOANS	379,161,700.92
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	20,015.01-
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	REPAYMENT OF LOANS	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	618,950,413.35-
94100	ENCUMBRANCES	
140129	11 DRINK WATER FAC CONSTR-SRL	27,557,896.00
140129	12 DRINK WATER FAC CONSTR-SRL	53,300,253.00
140129	13 DRINK WATER FAC CONSTR-SRL	35,363,583.00
	** GL 94100 TOTAL	116,221,732.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140129	11 DRINK WATER FAC CONSTR-SRL	27,557,896.00-
140129	12 DRINK WATER FAC CONSTR-SRL	53,300,253.00-
140129	13 DRINK WATER FAC CONSTR-SRL	35,363,583.00-
	** GL 98100 TOTAL	116,221,732.00-
	*** 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	116,615.25
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	249,416.97
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	1,177.54
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	16,287.74-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	2,990.00-
100050	EVERGLADES LAB SUPPORT	0.00
100050	CF EVERGLADES LAB SUPPORT	28,838.71-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	74,778.60-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	59,794.56-
	** GL 31100 TOTAL	182,689.61-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	7,056.35-
100050	EVERGLADES LAB SUPPORT	0.00
100050	CF EVERGLADES LAB SUPPORT	5,909.58-
	** GL 32100 TOTAL	12,965.93-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	236.71-
100050	EVERGLADES LAB SUPPORT	0.00
100050	CF EVERGLADES LAB SUPPORT	503.28-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	89.85-
	** GL 35300 TOTAL	829.84-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	325.38-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	170,399.00-

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

CAT	ENCUMBRANCES	BEGINNING BALANCE
94100	EXPENSES	18,644.53
040000	OPERATING CAPITAL OUTLAY	2,990.00
100039	WMD LAB SUPPORT	1,960.60
100050	EVERGLADES LAB SUPPORT	29,717.25
100777	CONTRACTED SERVICES	106,517.39
101492	HAZARDOUS WASTE CLEANUP	55,490.66
	** GL 94100 TOTAL	215,320.43
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	18,644.53-
060000	OPERATING CAPITAL OUTLAY	2,990.00-
100039	WMD LAB SUPPORT	1,960.60-
100050	EVERGLADES LAB SUPPORT	29,717.25-
100777	CONTRACTED SERVICES	106,517.39-
101492	HAZARDOUS WASTE CLEANUP	55,490.66-
	** GL 98100 TOTAL	215,320.43-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 099001 FLORIDA COASTAL PROTECTION TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	53,321.97
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	6,598,119.02
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000400	MISCELLANEOUS RECEIPTS	16,106.48
001801	REIMBURSEMENTS	304,073.74
	** GL 15102 TOTAL	320,180.22
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	8,382.18
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000400	MISCELLANEOUS RECEIPTS	4,203.67-
001801	REIMBURSEMENTS	302,368.09-
	** GL 15900 TOTAL	306,571.76-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001800	REFUNDS	2,753.89
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	486.96
	** GL 16200 TOTAL	3,240.85
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	687,335.05
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	610.57-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	128,796.81-
102577	DRUM REMOVAL AND DISPOSAL	0.00
102577	CF DRUM REMOVAL AND DISPOSAL	29,930.38-
108040	G/A-DEEPWATER/NRDA/SO	72.14-
108040	CF G/A-DEEPWATER/NRDA/SO	38,645.13-
	** GL 31100 TOTAL	198,055.03-

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	3,712.06-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	942.27-
102261	ON-CALL FEES	0.00
102261	CF ON-CALL FEES	6,528.20-
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	18,267.35-
	** GL 32100 TOTAL	29,449.88-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	18,530.30-
	** GL 35200 TOTAL	18,530.30-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	245.95-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	549.49-
108040	G/A-DEEPWATER/NRDA/SO	72.14
108040	CF G/A-DEEPWATER/NRDA/SO	159.17-
108041	G/A DEEPWATER-PT-NRDA	0.00
108041	CF G/A DEEPWATER-PT-NRDA	30,032.12-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	639.64-
	** GL 35300 TOTAL	31,554.23-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	2,004.69-
35700	DUE TO COMPONENT UNIT/PRIMARY	
080019	13 STORMWATER PROJECTS/DEEPWATER HORIZON OIL S	8,805.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	18,787.93-
	** GL 38600 TOTAL	18,787.93-
38800	UNEARNED REVENUE - CURRENT	
001111	DEEPWATER HORIZON	1,913,120.00-

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

CAT		BEGINNING BALANCE
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	620,346.49-
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
57501	FUND BALANCE RESTRICTED-COURT ORDER-MO	
000000	BALANCE BROUGHT FORWARD	4,523,353.98-
94100	ENCUMBRANCES	
080019 13	STORMWATER PROJECTS/DEEPWATER HORIZON OIL S	4,467,236.16
101492	HAZARDOUS WASTE CLEANUP	123,353.62
102577	DRUM REMOVAL AND DISPOSAL	7,197.15
108040	G/A-DEEPWATER/NRDA/SO	56,573.46
108041	G/A DEEPWATER-PT-NRDA	127,956.50
	** GL 94100 TOTAL	4,782,316.89
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080019 13	STORMWATER PROJECTS/DEEPWATER HORIZON OIL S	4,467,236.16-
101492	HAZARDOUS WASTE CLEANUP	123,353.62-
102577	DRUM REMOVAL AND DISPOSAL	7,197.15-
108040	G/A-DEEPWATER/NRDA/SO	56,573.46-
108041	G/A DEEPWATER-PT-NRDA	127,956.50-
	** GL 98100 TOTAL	4,782,316.89-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 099005 COASTAL PROTECTION TF - NAT RES DMGE RESTORATION

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	8,558,453.47
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	11,400.33
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001800	REFUNDS	4,731.87
31100	ACCOUNTS PAYABLE	
083654	12 NRD REST - DEEPWATER HORIZ	186,644.36-
32100	ACCRUED SALARIES AND WAGES	
083654	12 NRD REST - DEEPWATER HORIZ	6,178.58-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
083654	12 NRD REST - DEEPWATER HORIZ	897.16-
35300	DUE TO OTHER DEPARTMENTS	
083654	12 NRD REST - DEEPWATER HORIZ	44,391.88-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	869.96-
	** GL 35300 TOTAL	45,261.84-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
083654	12 NRD REST - DEEPWATER HORIZ	69,097.86-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57502	FUND BALANCE RESTRICTED-COURT ORDER-NR	
000000	BALANCE BROUGHT FORWARD	8,266,505.87-
94100	ENCUMBRANCES	
083654	12 NRD REST - DEEPWATER HORIZ	2,420,624.72
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
083654	12 NRD REST - DEEPWATER HORIZ	2,420,624.72-
	*** 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		
11199	CASH IN TRANSIT AT STATE TREASURY	
001800	REFUNDS	190.99
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	151,000.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	47,940.90
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	33,888,333.43
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	78.06
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000500	INTEREST	306.18
001800	REFUNDS	51,343.00
	** GL 15102 TOTAL	51,649.18
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	43,087.37
15900	ALLOWANCE FOR UNCOLLECTIBLES	
001800	REFUNDS	19,333.00-
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	990,183.80
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	65,744.33-
040000	EXPENSES	0.00
040000	CF EXPENSES	1,556.09-
080039	11 STATE PARK FACILITY IMPROV	30,905.89-
080039	14 STATE PARK FACILITY IMPROV	297,945.07-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	11,854.91-
100777	CONTRACTED SERVICES	31.50
100777	CF CONTRACTED SERVICES	7,891.37-
101496	STATE LANDS STEWARDSHIP	0.00
101496	CF STATE LANDS STEWARDSHIP	225.00-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF CAMA/CARL MANAGEMENT FUNDS	10,474.16-
103886	GREENWAYS CARL MGMT FUND	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 131001 CONSERVATION & RECREATION LANDS TRUST FUND

G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
103886	CF GREENWAYS CARL MGMT FUND	176,903.09-
	** GL 31100 TOTAL	603,468.41-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	3,426.53-
080039	14 STATE PARK FACILITY IMPROV	36,214.42-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	66,223.52-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF CAMA/CARL MANAGEMENT FUNDS	3,404.60-
103886	GREENWAYS CARL MGMT FUND	0.00
103886	CF GREENWAYS CARL MGMT FUND	23,190.40-
	** GL 32100 TOTAL	132,459.47-
35300	DUE TO OTHER DEPARTMENTS	
080039	14 STATE PARK FACILITY IMPROV	36.94-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	399.54-
100777	CONTRACTED SERVICES	31.50-
103886	GREENWAYS CARL MGMT FUND	0.00
103886	CF GREENWAYS CARL MGMT FUND	1,678.42-
181172	TR/FWCC 9.5% CARL FUNDS	665,120.23-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,288.00-
	** GL 35300 TOTAL	670,554.63-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	556.98-
103886	GREENWAYS CARL MGMT FUND	0.00
103886	CF GREENWAYS CARL MGMT FUND	2,146.60-
	** GL 35500 TOTAL	2,703.58-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	8,306.76-
35749	DUE TO UNIVERSITIES	
080039	14 STATE PARK FACILITY IMPROV	14,441.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	2,431.09-
	** GL 38600 TOTAL	2,431.09-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 131001 CONSERVATION & RECREATION LANDS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	33,718,765.79-
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
030000	OTHER PERSONAL SERVICES	0.00
080126	06 HISTORIC STRUC REN	0.00
080126	09 HISTORIC STRUC REN	0.00
088140	09 FACILITY REPAIR NEEDS-STW	0.00
100718	LAND MANAGEMENT	0.00
	** GL 55500 TOTAL	0.00
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	71,971.82
040000	EXPENSES	6,580.50
080039	11 STATE PARK FACILITY IMPROV	120,895.33
080039	12 STATE PARK FACILITY IMPROV	476,034.64
080039	14 STATE PARK FACILITY IMPROV	1,457,910.92
088130	11 REMOVE ACCESS BARRIERS-STW	214,869.67
088130	14 REMOVE ACCESS BARRIERS-STW	66,509.58
100718	LAND MANAGEMENT	15,763.22
100777	CONTRACTED SERVICES	12,737.64
101496	STATE LANDS STEWARDSHIP	2,502.00
103882	CAMA/CARL MANAGEMENT FUNDS	9,243.15
103886	GREENWAYS CARL MGMT FUND	181,137.92
	** GL 94100 TOTAL	2,636,156.39
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	71,971.82-
040000	EXPENSES	6,580.50-
080039	11 STATE PARK FACILITY IMPROV	120,895.33-
080039	12 STATE PARK FACILITY IMPROV	476,034.64-
080039	14 STATE PARK FACILITY IMPROV	1,457,910.92-
088130	11 REMOVE ACCESS BARRIERS-STW	214,869.67-
088130	14 REMOVE ACCESS BARRIERS-STW	66,509.58-
100718	LAND MANAGEMENT	15,763.22-
100777	CONTRACTED SERVICES	12,737.64-
101496	STATE LANDS STEWARDSHIP	2,502.00-
103882	CAMA/CARL MANAGEMENT FUNDS	9,243.15-
103886	GREENWAYS CARL MGMT FUND	181,137.92-
	** GL 98100 TOTAL	2,636,156.39-
	*** 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
11199	CASH IN TRANSIT AT STATE TREASURY	
001801	REIMBURSEMENTS	500.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	56,802.95
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	52,903,654.35
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	8,424,231.01
001801	REIMBURSEMENTS	301,715.20
	** GL 15102 TOTAL	8,725,946.21
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	3,852.50
001202	PENALTIES	192.63
	** GL 15103 TOTAL	4,045.13
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	68,160.94
15900	ALLOWANCE FOR UNCOLLECTIBLES	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	8,115,076.60-
001202	PENALTIES	192.63-
001801	REIMBURSEMENTS	273,843.08-
	** GL 15900 TOTAL	8,389,112.31-
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	377,555.96
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000500	INTEREST	2,906.77
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
140047	06 G/A-WATER PROJECTS	1,654,027.79
140047	07 G/A-WATER PROJECTS	3,396,317.37
140047	08 G/A-WATER PROJECTS	1,099,072.46
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	7,227,072.44

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
25800	ADVANCES TO COMPONENT UNITS		
140047	06	G/A-WATER PROJECTS	3,767,419.02
140047	07	G/A-WATER PROJECTS	8,248,554.31
140047	08	G/A-WATER PROJECTS	3,541,302.51
140047	09	G/A-WATER PROJECTS	1,762,651.44
141116	02	STW RESTORATION PROJECTS	120,000.74
141116	03	STW RESTORATION PROJECTS	326,107.27
	** GL 25800 TOTAL		17,766,035.29
31100	ACCOUNTS PAYABLE		
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	4,025.82-
040000		EXPENSES	0.00
040000	CF	EXPENSES	11,620.64-
084205	97	MITIGATION-POLK CO PKY	61,000.00-
100591		SUBMERGED RES DAMAGED REST	0.00
100591	CF	SUBMERGED RES DAMAGED REST	17,944.94-
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	15,521.18-
140126	10	BEACH PROJECTS - STW	147.30-
	** GL 31100 TOTAL		118,864.18-
32100	ACCRUED SALARIES AND WAGES		
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	431.88-
100591		SUBMERGED RES DAMAGED REST	0.00
100591	CF	SUBMERGED RES DAMAGED REST	1,134.65-
	** GL 32100 TOTAL		1,566.53-
35300	DUE TO OTHER DEPARTMENTS		
040000		EXPENSES	0.00
040000	CF	EXPENSES	3,267.54-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	5,201.36-
	** GL 35300 TOTAL		8,468.90-
35500	DUE TO OTHER GOVERNMENTAL UNITS		
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	174,808.06-
140047	08	G/A-WATER PROJECTS	7,172.00-
140126	06	BEACH PROJECTS - STW	162.51-
140126	07	BEACH PROJECTS - STW	2,658.70-
140126	08	BEACH PROJECTS - STW	54,156.15-
140126	09	BEACH PROJECTS - STW	35,585.18-

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

CAT			BEGINNING BALANCE
140126	10	BEACH PROJECTS - STW	83,312.61-
140126	11	BEACH PROJECTS - STW	82,877.75-
140126	12	BEACH PROJECTS - STW	123.50-
140126	13	BEACH PROJECTS - STW	7,669.86-
140126	14	BEACH PROJECTS - STW	178,625.00-
143266	01	POLLUTION RESTOR/G & A	0.00
		** GL 35500 TOTAL	627,151.32-
35600		DUE TO GENERAL REVENUE	
310322		SERVICE CHARGE TO GEN REV	109,364.14-
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	186.42-
		** GL 38600 TOTAL	186.42-
38901		DEFERRED REVENUE LONG TERM RECEIVABLES	
000500		INTEREST	0.00
001200		FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	156,866.93-
001801		REIMBURSEMENTS	8,079.25-
		** GL 38901 TOTAL	164,946.18-
45100		ADVANCES FROM OTHER FUNDS BETWEEN DEPA	
000000		BALANCE BROUGHT FORWARD	0.00
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	43,001,776.19-
55500		FB RESERVED FOR LONG-TERM RECEIVABLES	
083266	98	POLLUTION REST/CAP OUTLAY	0.00
083306	98	SURFACE WATER IMPROVE PRJ	0.00
088061		BEACH PROJ - STW	0.00
140008		G/A-SUR WATER IMP PROJ	0.00
140008	99	G/A-SUR WATER IMP PROJ	0.00
140047	05	G/A-WATER PROJECTS	0.00
140047	06	G/A-WATER PROJECTS	0.00
140047	07	G/A-WATER PROJECTS	0.00
140047	08	G/A-WATER PROJECTS	0.00
140047	09	G/A-WATER PROJECTS	0.00
140126	01	BEACH PROJECTS - STW	0.00
140126	02	BEACH PROJECTS - STW	0.00
140126	03	BEACH PROJECTS - STW	0.00
140126	05	BEACH PROJECTS - STW	0.00
140126	06	BEACH PROJECTS - STW	0.00
141116	01	STW RESTORATION PROJECTS	0.00
141116	02	STW RESTORATION PROJECTS	0.00

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
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	5,421,446.81-
140047	07	G/A-WATER PROJECTS	11,644,871.68-
140047	08	G/A-WATER PROJECTS	4,640,374.97-
140047	09	G/A-WATER PROJECTS	2,012,651.44-
141116	02	STW RESTORATION PROJECTS	120,000.74-
141116	03	STW RESTORATION PROJECTS	326,107.27-
141116	05	STW RESTORATION PROJECTS	550,000.00-
143266	97	POLLUTION RESTOR/G & A	277,654.82-
		** GL 56201 TOTAL	24,993,107.73-
57301		FUND BALANCE RESTRICTED COURT ORDER RE	
000000		BALANCE BROUGHT FORWARD	408,063.05-
57401		FUND BALANCE RESTRICTED REEF GROUNDING	
000000		BALANCE BROUGHT FORWARD	1,044,725.54-
57407		FUND BALANCE RESTRICTED BEACHES PROGRA	
000000		BALANCE BROUGHT FORWARD	8,265,347.55-
94100		ENCUMBRANCES	
030000		OTHER PERSONAL SERVICES	895.06
040000		EXPENSES	14,685.09
083660	13	CORAL REEF RESTORATION	130,953.00
084205	97	MITIGATION-POLK CO PKY	1,716,555.57
100591		SUBMERGED RES DAMAGED REST	17,976.94
102590		POLLUTION REST CONTRACTS	1,947.99
140008	99	G/A-SUR WATER IMP PROJ	179,420.41
140047	06	G/A-WATER PROJECTS	957,005.00
140047	07	G/A-WATER PROJECTS	1,112,282.00
140047	08	G/A-WATER PROJECTS	661,303.00

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

CAT			BEGINNING BALANCE
140047	09	G/A-WATER PROJECTS	508,969.00
140047	12	G/A-WATER PROJECTS	127,121.00
140047	14	G/A-WATER PROJECTS	141,679.00
140126	07	BEACH PROJECTS - STW	734,426.05
140126	08	BEACH PROJECTS - STW	935,940.88
140126	09	BEACH PROJECTS - STW	2,753,557.90
140126	10	BEACH PROJECTS - STW	5,510,466.73
140126	11	BEACH PROJECTS - STW	4,148,858.78
140126	12	BEACH PROJECTS - STW	1,356,422.34
140126	13	BEACH PROJECTS - STW	395,706.26
140126	14	BEACH PROJECTS - STW	15,239,698.98
141116	02	STW RESTORATION PROJECTS	20,433.32
141116	03	STW RESTORATION PROJECTS	75,639.68
		** GL 94100 TOTAL	36,741,943.98
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	895.06-
040000		EXPENSES	14,685.09-
083660	13	CORAL REEF RESTORATION	130,953.00-
084205	97	MITIGATION-POLK CO PKY	1,716,555.57-
100591		SUBMERGED RES DAMAGED REST	17,976.94-
102590		POLLUTION REST CONTRACTS	1,947.99-
140008	99	G/A-SUR WATER IMP PROJ	179,420.41-
140047	06	G/A-WATER PROJECTS	957,005.00-
140047	07	G/A-WATER PROJECTS	1,112,282.00-
140047	08	G/A-WATER PROJECTS	661,303.00-
140047	09	G/A-WATER PROJECTS	508,969.00-
140047	12	G/A-WATER PROJECTS	127,121.00-
140047	14	G/A-WATER PROJECTS	141,679.00-
140126	07	BEACH PROJECTS - STW	734,426.05-
140126	08	BEACH PROJECTS - STW	935,940.88-
140126	09	BEACH PROJECTS - STW	2,753,557.90-
140126	10	BEACH PROJECTS - STW	5,510,466.73-
140126	11	BEACH PROJECTS - STW	4,148,858.78-
140126	12	BEACH PROJECTS - STW	1,356,422.34-
140126	13	BEACH PROJECTS - STW	395,706.26-
140126	14	BEACH PROJECTS - STW	15,239,698.98-
141116	02	STW RESTORATION PROJECTS	20,433.32-
141116	03	STW RESTORATION PROJECTS	75,639.68-
		** GL 98100 TOTAL	36,741,943.98-
		*** 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		
11199	CASH IN TRANSIT AT STATE TREASURY	
000200	LICENSES	42,647.55
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	154,809.58
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	113,496,753.02
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	1,123.40
001801	REIMBURSEMENTS	363.46
	** GL 15101 TOTAL	1,486.86
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	103,804.79
001202	PENALTIES	25,594.68
001800	REFUNDS	8,849.92
001801	REIMBURSEMENTS	86,902.80
	** GL 15102 TOTAL	225,152.19
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200	LICENSES	660.35
000400	MISCELLANEOUS RECEIPTS	20.25
001202	PENALTIES	285.00
	** GL 15103 TOTAL	965.60
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	143,619.22
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	103,190.14-
000400	MISCELLANEOUS RECEIPTS	20.25-
001202	PENALTIES	26,764.68-
001800	REFUNDS	450.86-
001801	REIMBURSEMENTS	31,399.00-
	** GL 15900 TOTAL	161,824.93-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	25.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	17,153,298.19
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200	LICENSES	1,025.00
001202	PENALTIES	540.00
	** GL 16500 TOTAL	1,565.00
16502	DUE FROM COUNTIES	
000200	LICENSES	450.00
001202	PENALTIES	360.00
	** GL 16502 TOTAL	810.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	4,481.44-
082474 14	CLEANUP OF STATE/LANDS	3,435.99-
087888 03	PETRO TANKS/PREAPPROVALS	0.00
087888 13	PETRO TANKS/PREAPPROVALS	553,041.74-
087888 14	PETRO TANKS/PREAPPROVALS	3,440,671.82-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	5,820.14-
104132	UNDERGROUND TANK CLEANUP	788.42-
104132 CF	UNDERGROUND TANK CLEANUP	1,453,422.95-
104163	PETROLEUM CLEANUP AUDITS	0.00
104163 CF	PETROLEUM CLEANUP AUDITS	40.42-
	** GL 31100 TOTAL	5,461,702.92-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	250.00-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	622.73-
104132	UNDERGROUND TANK CLEANUP	0.00
104132 CF	UNDERGROUND TANK CLEANUP	17,680.22-
	** GL 32100 TOTAL	18,552.95-
33100	DEPOSITS PAYABLE	
087888 14	PETRO TANKS/PREAPPROVALS	24,642.88-
33101	DEPOSITS PAYABLE ESCROW	
002700	SECURITY/ESCROW DEPOSITS	150,000.00-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000200	LICENSES	48,256.75-
000400	MISCELLANEOUS RECEIPTS	45.00-
	** GL 35200 TOTAL	48,301.75-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	1,322.81-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	109,137.66-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	314,369.20-
104138	LOC GVT CLEANUP CONTRACT	0.00
104138	CF LOC GVT CLEANUP CONTRACT	141,654.25-
104163	PETROLEUM CLEANUP AUDITS	0.00
104163	CF PETROLEUM CLEANUP AUDITS	8.41-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	10,959.59-
	** GL 35300 TOTAL	577,451.92-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
087888	14 PETRO TANKS/PREAPPROVALS	34,846.51-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	258,298.44-
104138	LOC GVT CLEANUP CONTRACT	0.00
104138	CF LOC GVT CLEANUP CONTRACT	441,679.07-
	** GL 35500 TOTAL	734,824.02-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	99,192.53-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	40,826.17-
	** GL 38600 TOTAL	40,826.17-
38901	DEFERRED REVENUE LONG TERM RECEIVABLES	
001801	REIMBURSEMENTS	55,503.80-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	118,848,308.34-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
100021	ACQUISITION/MOTOR VEHICLES	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
000000	BALANCE BROUGHT FORWARD	0.00
001800	REFUNDS	0.00
057888	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 55500 TOTAL	0.00
57402	FUND BALANCE RESTRICTED BROWNFIELD LN	
000000	BALANCE BROUGHT FORWARD	5,000,000.00-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	177.20
040000	EXPENSES	3,649.89
082474 12	CLEANUP OF STATE/LANDS	114,847.07
082474 13	CLEANUP OF STATE/LANDS	800,057.26
082474 14	CLEANUP OF STATE/LANDS	800,368.08
087888 13	PETRO TANKS/PREAPPROVALS	548,517.45
087888 14	PETRO TANKS/PREAPPROVALS	51,041,411.51
100029	STG TK COMPL VERIFICATION	293,928.31
100777	CONTRACTED SERVICES	10,934.44
104132	UNDERGROUND TANK CLEANUP	616,553.83
104138	LOC GVT CLEANUP CONTRACT	542,096.73
104163	PETROLEUM CLEANUP AUDITS	68.14
	** GL 94100 TOTAL	54,772,609.91
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	177.20-
040000	EXPENSES	3,649.89-
082474 12	CLEANUP OF STATE/LANDS	114,847.07-
082474 13	CLEANUP OF STATE/LANDS	800,057.26-
082474 14	CLEANUP OF STATE/LANDS	800,368.08-
087888 13	PETRO TANKS/PREAPPROVALS	548,517.45-
087888 14	PETRO TANKS/PREAPPROVALS	51,041,411.51-
100029	STG TK COMPL VERIFICATION	293,928.31-
100777	CONTRACTED SERVICES	10,934.44-
104132	UNDERGROUND TANK CLEANUP	616,553.83-
104138	LOC GVT CLEANUP CONTRACT	542,096.73-
104163	PETROLEUM CLEANUP AUDITS	68.14-
	** GL 98100 TOTAL	54,772,609.91-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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

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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

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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		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	0.00
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	80,251,788.75
15301		DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		INTEREST	90,849.85
35300		DUE TO OTHER DEPARTMENTS	
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	6,932.75-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	80,999,818.82-
54901		PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000		BALANCE BROUGHT FORWARD	664,112.97
94100		ENCUMBRANCES	
141117	13	EVERGLADES RESTORATION	6,000.00
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
141117	13	EVERGLADES RESTORATION	6,000.00-
		*** FUND TOTAL	0.00

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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

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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	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

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
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	11,158,672.77
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	18,041.34
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,376.73-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
141121	13 G/A-FLA KEYS WASTEWATER	10,271,480.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57100	RESTRICTED BY CREDITORS	
000000	BALANCE BROUGHT FORWARD	903,857.38-
94100	ENCUMBRANCES	
141121	13 G/A-FLA KEYS WASTEWATER	572,288.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
141121	13 G/A-FLA KEYS WASTEWATER	572,288.00-
	*** 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	50,408.37
14200	INVESTMENTS WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	73,739.70
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000100	FEEES	306,129.37
002100	LAND SALES OR LEASES	94,650.20
	** GL 16200 TOTAL	400,779.57
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	4,034.19-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	520,893.45-
	*** 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
CAT		
11199	CASH IN TRANSIT AT STATE TREASURY	
000700	U S GRANTS	0.00
001800	REFUNDS	361.52
	** GL 11199 TOTAL	361.52
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	5,637,771.06
12400	CASH IN STATE TREASURY UNVERIFIED	
000700	U S GRANTS	23,121.20
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	43,607,531.81
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	447.96
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800	REFUNDS	1,000.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	69,434.96
15400	LOANS AND NOTES RECEIVABLE	
000100	FEEES	3,548,984.09
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000700	U S GRANTS	0.00
001800	REFUNDS	1,000.00-
	** GL 15900 TOTAL	1,000.00-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000100	FEEES	3,515.43
001510	TRANSFER OF FEDERAL FUNDS	25,459.31
001800	REFUNDS	3,068.73
	** GL 16200 TOTAL	32,043.47
16300	DUE FROM OTHER DEPARTMENTS	
000100	FEEES	7,187.70
001510	TRANSFER OF FEDERAL FUNDS	578,380.50
	** GL 16300 TOTAL	585,568.20

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	6,984,918.07
001970	SALES OF GOODS/SERVICES TO FEDERAL GOVERNME	43,209.32
	** GL 16400 TOTAL	7,028,127.39
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000700	U S GRANTS	106,004.19
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
000100	FEEES	5,941,512.13
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,985.00-
040000	EXPENSES	58.55-
040000	CF EXPENSES	29,829.11-
086011	11 GREENWAY IMPRVMTS-GRANT	160,037.60-
086011	12 GREENWAY IMPRVMTS-GRANT	299,041.57-
100628	WATER QUALITY MGMT/PLAN	0.00
100628	CF WATER QUALITY MGMT/PLAN	59,814.52-
100851	DOMESTIC SECURITY	0.00
100851	CF DOMESTIC SECURITY	3,318.90-
101011	FED WASTE PLANNING GRANTS	0.00
101011	CF FED WASTE PLANNING GRANTS	62,400.00-
101196	AMERICORPS	0.00
101196	CF AMERICORPS	1,716.75-
101494	HAZARDOUS WASTE SITE REST	0.00
101494	CF HAZARDOUS WASTE SITE REST	76,823.58-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	248,496.92-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	34,886.05-
140076	11 G/A-NPS MGMT PLANNING	108,675.00-
140076	12 G/A-NPS MGMT PLANNING	22,500.00-
140076	13 G/A-NPS MGMT PLANNING	175,108.05-
140076	14 G/A-NPS MGMT PLANNING	132,765.16-
140122	13 CLEAN MARINA	179.42-
140185	10 NAT'L REC TRAIL GRANTS	219,900.00-
140185	11 NAT'L REC TRAIL GRANTS	1,647,897.91-
140185	12 NAT'L REC TRAIL GRANTS	144,000.00-
140185	13 NAT'L REC TRAIL GRANTS	65,500.00-
	** GL 31100 TOTAL	3,494,934.09-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 20 2 261019 FEDERAL GRANTS TRUST FUND - DEP
 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	186.90-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	33,770.42-
088137	14 GRANTS & DONAT SPDG AUTH	3,731.81-
100628	WATER QUALITY MGMT/PLAN	0.00
100628	CF WATER QUALITY MGMT/PLAN	68,385.10-
101196	AMERICORPS	0.00
101196	CF AMERICORPS	4,686.73-
101494	HAZARDOUS WASTE SITE REST	0.00
101494	CF HAZARDOUS WASTE SITE REST	68.82-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	49,755.59-
140122	13 CLEAN MARINA	6,891.02-
	** GL 32100 TOTAL	167,476.39-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100	FEEs	5.34-
140061	11 FLORIDA CZM PROGRAM	25,459.31-
	** GL 35200 TOTAL	25,464.65-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	55.86-
040000	EXPENSES	58.55
040000	CF EXPENSES	277.25-
100628	WATER QUALITY MGMT/PLAN	0.00
100628	CF WATER QUALITY MGMT/PLAN	94.45-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	30,558.81-
140061	11 FLORIDA CZM PROGRAM	47,788.09-
140061	12 FLORIDA CZM PROGRAM	7,964.12-
140061	13 FLORIDA CZM PROGRAM	56,095.59-
140122	13 CLEAN MARINA	13.67-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	5,298.58-
	** GL 35300 TOTAL	148,087.87-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
100628	WATER QUALITY MGMT/PLAN	0.00
100628	CF WATER QUALITY MGMT/PLAN	15,111.41-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	110,269.25-
140001	12 FED LAND/WATER CONSV/GRNTS	185,367.64-
140061	13 FLORIDA CZM PROGRAM	32,989.92-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
140076 13	G/A-NPS MGMT PLANNING	100,000.00-
140185 10	NAT'L REC TRAIL GRANTS	80,452.36-
140185 11	NAT'L REC TRAIL GRANTS	85,082.74-
140185 12	NAT'L REC TRAIL GRANTS	776,408.00-
140185 13	NAT'L REC TRAIL GRANTS	277,330.13-
	** GL 35500 TOTAL	1,663,011.45-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	48,038.91-
310322	SERVICE CHARGE TO GEN REV	6,139.80-
	** GL 35600 TOTAL	54,178.71-
35749	DUE TO UNIVERSITIES	
100628	WATER QUALITY MGMT/PLAN	0.00
100628 CF	WATER QUALITY MGMT/PLAN	2,050.00-
140076 11	G/A-NPS MGMT PLANNING	151,934.18-
	** GL 35749 TOTAL	153,984.18-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	15,711.00-
	** GL 38600 TOTAL	15,711.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	6,430,701.58-
56203	NONSPENDABLE LONG TERM AR SRF SERVICE	
000100	FEEs	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	5,941,512.13-
57202	FUND BALANCE RESTRICTED SRF GRANT ALLO	
000000	BALANCE BROUGHT FORWARD	19,102,199.07-
000100	FEEs	0.00
	** GL 57202 TOTAL	19,102,199.07-
57203	FUND BALANCE RESTRICTED SRF SERVICE FE	
000000	BALANCE BROUGHT FORWARD	19,915,948.05-
57204	FUND BALANCE RESTRICTED DWSRF SERVICE	
000000	BALANCE BROUGHT FORWARD	9,467,698.81-

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

CAT	ENCUMBRANCES	BEGINNING BALANCE
94100		
030000	OTHER PERSONAL SERVICES	142,744.92
040000	EXPENSES	29,135.00
086011	11 GREENWAY IMPRVMTS-GRANT	114,455.62
086011	12 GREENWAY IMPRVMTS-GRANT	316,112.30
087118	12 DISASTER RELATED REPAIRS	792.58
088137	13 GRANTS & DONAT SPDG AUTH	285,263.69
088137	14 GRANTS & DONAT SPDG AUTH	17,650.00
100628	WATER QUALITY MGMT/PLAN	171,060.96
100748	LABORATORY SERVICES	4,851.90
100851	DOMESTIC SECURITY	3,318.90
101011	FED WASTE PLANNING GRANTS	63,377.55
101494	HAZARDOUS WASTE SITE REST	391,955.26
102080	MARINE RESEARCH GRANTS	1,421,265.47
102080	CF MARINE RESEARCH GRANTS	16,766.25
104132	UNDERGROUND TANK CLEANUP	79,021.47
140001	12 FED LAND/WATER CONSV/GRNTS	1,237,873.38
140001	13 FED LAND/WATER CONSV/GRNTS	2,419,758.98
140001	14 FED LAND/WATER CONSV/GRNTS	1,257,804.00
140061	11 FLORIDA CZM PROGRAM	44,331.23
140061	12 FLORIDA CZM PROGRAM	542,131.80
140061	13 FLORIDA CZM PROGRAM	785,951.15
140076	10 G/A-NPS MGMT PLANNING	949,521.47
140076	11 G/A-NPS MGMT PLANNING	1,435,941.57
140076	12 G/A-NPS MGMT PLANNING	5,106,804.31
140076	13 G/A-NPS MGMT PLANNING	4,896,273.74
140076	14 G/A-NPS MGMT PLANNING	10,097,111.84
140122	11 CLEAN MARINA	256,089.29
140122	12 CLEAN MARINA	195,610.97
140122	13 CLEAN MARINA	450,657.78
140122	14 CLEAN MARINA	1,176,052.41
140185	10 NAT'L REC TRAIL GRANTS	300,352.36
140185	11 NAT'L REC TRAIL GRANTS	933,900.00
140185	12 NAT'L REC TRAIL GRANTS	2,497,730.79
140185	13 NAT'L REC TRAIL GRANTS	2,914,138.80
140185	14 NAT'L REC TRAIL GRANTS	2,384,353.64
143276	12 SMALL CO WASTEWTR TRMT GNT	251,910.00
143276	13 SMALL CO WASTEWTR TRMT GNT	3,995,917.81
143276	14 SMALL CO WASTEWTR TRMT GNT	4,344,416.93
	** GL 94100 TOTAL	51,532,406.12
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	142,744.92-
040000	EXPENSES	29,135.00-
086011	11 GREENWAY IMPRVMTS-GRANT	114,455.62-

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

CAT		G-L ACCOUNT NAME	BEGINNING BALANCE
086011	12	GREENWAY IMPRVMTS-GRANT	316,112.30-
087118	12	DISASTER RELATED REPAIRS	792.58-
088137	13	GRANTS & DONAT SPDG AUTH	285,263.69-
088137	14	GRANTS & DONAT SPDG AUTH	17,650.00-
100628		WATER QUALITY MGMT/PLAN	171,060.96-
100748		LABORATORY SERVICES	4,851.90-
100851		DOMESTIC SECURITY	3,318.90-
101011		FED WASTE PLANNING GRANTS	63,377.55-
101494		HAZARDOUS WASTE SITE REST	391,955.26-
102080		MARINE RESEARCH GRANTS	1,421,265.47-
102080	CF	MARINE RESEARCH GRANTS	16,766.25-
104132		UNDERGROUND TANK CLEANUP	79,021.47-
140001	12	FED LAND/WATER CONSV/GRNTS	1,237,873.38-
140001	13	FED LAND/WATER CONSV/GRNTS	2,419,758.98-
140001	14	FED LAND/WATER CONSV/GRNTS	1,257,804.00-
140061	11	FLORIDA CZM PROGRAM	44,331.23-
140061	12	FLORIDA CZM PROGRAM	542,131.80-
140061	13	FLORIDA CZM PROGRAM	785,951.15-
140076	10	G/A-NPS MGMT PLANNING	949,521.47-
140076	11	G/A-NPS MGMT PLANNING	1,435,941.57-
140076	12	G/A-NPS MGMT PLANNING	5,106,804.31-
140076	13	G/A-NPS MGMT PLANNING	4,896,273.74-
140076	14	G/A-NPS MGMT PLANNING	10,097,111.84-
140122	11	CLEAN MARINA	256,089.29-
140122	12	CLEAN MARINA	195,610.97-
140122	13	CLEAN MARINA	450,657.78-
140122	14	CLEAN MARINA	1,176,052.41-
140185	10	NAT'L REC TRAIL GRANTS	300,352.36-
140185	11	NAT'L REC TRAIL GRANTS	933,900.00-
140185	12	NAT'L REC TRAIL GRANTS	2,497,730.79-
140185	13	NAT'L REC TRAIL GRANTS	2,914,138.80-
140185	14	NAT'L REC TRAIL GRANTS	2,384,353.64-
143276	12	SMALL CO WASTEWTR TRMT GNT	251,910.00-
143276	13	SMALL CO WASTEWTR TRMT GNT	3,995,917.81-
143276	14	SMALL CO WASTEWTR TRMT GNT	4,344,416.93-
		** GL 98100 TOTAL	51,532,406.12-
99100		BUDGETARY FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
		*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
20 2 267001 FORFEITED PROPERTY TRUST FUND
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
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	234,500.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	234,500.00-
	*** 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
11199	CASH IN TRANSIT AT STATE TREASURY	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	5,150.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	28,455.01
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,738,116.61
15100	ACCOUNTS RECEIVABLE	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	0.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	2,329.02
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	32,189.23
001510	TRANSFER OF FEDERAL FUNDS	16,064.87
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	6,600.00
	** GL 16300 TOTAL	54,854.10
16502	DUE FROM COUNTIES	
000800	CITY OR COUNTY GRANTS	235,602.90
16503	DUE FROM MUNICIPALITIES	
000800	CITY OR COUNTY GRANTS	4,000.00
16504	DUE FROM OTH ST POLITICAL SUBDIVISIONS	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	21,094.00
16700	DUE FROM COMPONENT UNIT/PRIMARY	
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	245,102.21
17700	OVERHEAD APPLIED	
102080	MARINE RESEARCH GRANTS	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
25800	ADVANCES TO COMPONENT UNITS	
220020	REFUND STATE REVENUES	68,200.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	2,386.30-
088137 14	GRANTS & DONAT SPDG AUTH	11,391.75-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	242.20-
	** GL 31100 TOTAL	14,020.25-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	12,771.66-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	9,929.35-
108037	G/A-DEEPWATER HORIZON/SO	0.00
108037 CF	G/A-DEEPWATER HORIZON/SO	1,951.98-
	** GL 32100 TOTAL	24,652.99-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
108037	G/A-DEEPWATER HORIZON/SO	0.00
108037 CF	G/A-DEEPWATER HORIZON/SO	3,879.73-
	** GL 35200 TOTAL	3,879.73-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	180.35-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	177.72-
	** GL 35300 TOTAL	358.07-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
143276 07	SMALL CO WASTEWTR TRMT GNT	0.00
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	5,321.58-
38800	UNEARNED REVENUE - CURRENT	
000800	CITY OR COUNTY GRANTS	339,704.52-
001100	OTHER GRANTS	155,321.68-
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	244,869.55-
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	230,598.65-
	** GL 38800 TOTAL	970,494.40-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,315,976.83-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
100628	WATER QUALITY MGMT/PLAN	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
001800	REFUNDS	0.00
002300	REPAYMENT OF LOANS	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 CATEGORY NAME NOT ON TITLE FILE	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	FEEES	0.00
55502	GENERAL LEDGER NAME NOT ON FILE	
000100	FEEES	0.00
55503	GENERAL LEDGER NAME NOT ON FILE	
000100	FEEES	0.00
55901	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
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	
030000	OTHER PERSONAL SERVICES	4,201.20
040000	EXPENSES	177.40
086011	07 GREENWAY IMPRVMTS-GRANT	355,811.89

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 20 2 339074 GRANTS & DONATIONS TRUST FUND
 G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
088137	12	GRANTS & DONAT SPDG AUTH	10,337.00
088137	13	GRANTS & DONAT SPDG AUTH	78,829.14
088137	14	GRANTS & DONAT SPDG AUTH	19,514.66
102080		MARINE RESEARCH GRANTS	891.84
140076	10	G/A-NPS MGMT PLANNING	5,038.29
140076	11	G/A-NPS MGMT PLANNING	127,013.59
140076	13	G/A-NPS MGMT PLANNING	32,818.20
140122	13	CLEAN MARINA	70,980.50
		** GL 94100 TOTAL	705,613.71
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	4,201.20-
040000		EXPENSES	177.40-
086011	07	GREENWAY IMPRVMTS-GRANT	355,811.89-
088137	12	GRANTS & DONAT SPDG AUTH	10,337.00-
088137	13	GRANTS & DONAT SPDG AUTH	78,829.14-
088137	14	GRANTS & DONAT SPDG AUTH	19,514.66-
102080		MARINE RESEARCH GRANTS	891.84-
105501		G/A-COASTAL MGT REQRMENTS	0.00
140076	10	G/A-NPS MGMT PLANNING	5,038.29-
140076	11	G/A-NPS MGMT PLANNING	127,013.59-
140076	13	G/A-NPS MGMT PLANNING	32,818.20-
140122	13	CLEAN MARINA	70,980.50-
		** GL 98100 TOTAL	705,613.71-
		*** 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 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	51,545,202.81
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	67,554.55
32100	ACCRUED SALARIES AND WAGES	
084108	09 LAND ACQ, ENVIR/UNIQ, STW	7,446.19-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	5,155.09-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	51,600,156.08-
	*** 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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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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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

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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

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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		47,159,739.28
15301	DUE FROM INTEREST EARNINGS INVESTMENTS		
000500	INTEREST		61,979.32
31100	ACCOUNTS PAYABLE		
084108	09	LAND ACQ, ENVIR/UNIQ, STW	14,757.07-
084108	12	LAND ACQ, ENVIR/UNIQ, STW	6,509.72
084110	11	WORKING WATERFRONTS PRGRAM	2,349.00-
	** GL 31100 TOTAL		10,596.35-
35300	DUE TO OTHER DEPARTMENTS		
084108	09	LAND ACQ, ENVIR/UNIQ, STW	20,397.55-
084108	12	LAND ACQ, ENVIR/UNIQ, STW	6,509.72-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		4,729.64-
	** GL 35300 TOTAL		31,636.91-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		0.00
57100	RESTRICTED BY CREDITORS		
000000	BALANCE BROUGHT FORWARD		47,179,485.34-
94100	ENCUMBRANCES		
080111	09	ACQ/RAILROAD RIGHTS OF WAY	11,368.44
080111	11	ACQ/RAILROAD RIGHTS OF WAY	5,432.55
083045	09	LAND ACQUISITION	6,225.00
084108	09	LAND ACQ, ENVIR/UNIQ, STW	212,336.10
084110	09	WORKING WATERFRONTS PRGRAM	253,126.57
084110	11	WORKING WATERFRONTS PRGRAM	349,222.43
084112	09	LAND ACQUISITION-FCT	4,316,941.75
084112	11	LAND ACQUISITION-FCT	375,188.43
140124	09	AID/WMD-LAND ACQUISITION	11,667,646.18
140124	11	AID/WMD-LAND ACQUISITION	521,163.15
	** GL 94100 TOTAL		17,718,650.60
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
080111	09	ACQ/RAILROAD RIGHTS OF WAY	11,368.44-
080111	11	ACQ/RAILROAD RIGHTS OF WAY	5,432.55-
083045	09	LAND ACQUISITION	6,225.00-
084108	09	LAND ACQ, ENVIR/UNIQ, STW	212,336.10-

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

CAT			BEGINNING BALANCE
084110	09	WORKING WATERFRONTS PRGRAM	253,126.57-
084110	11	WORKING WATERFRONTS PRGRAM	349,222.43-
084112	09	LAND ACQUISITION-FCT	4,316,941.75-
084112	11	LAND ACQUISITION-FCT	375,188.43-
140124	09	AID/WMD-LAND ACQUISITION	11,667,646.18-
140124	11	AID/WMD-LAND ACQUISITION	521,163.15-
		** GL 98100 TOTAL	17,718,650.60-
		*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
20 2 349001 FLORIDA FOREVER PROGRAM TRUST FUND
G-L G-L ACCOUNT NAME
CAT
12100 UNRELEASED CASH IN STATE TREASURY
000000 BALANCE BROUGHT FORWARD
54900 COMMITTED FUND BALANCE
000000 BALANCE BROUGHT FORWARD
*** FUND TOTAL

BEGINNING BALANCE
0.00
0.00
0.00

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

CAT		BEGINNING BALANCE
11199	CASH IN TRANSIT AT STATE TREASURY	
000100	FEEs	1,479.00
000500	INTEREST	457.36
001800	REFUNDS	603.28
002100	LAND SALES OR LEASES	36,020.51
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	15,305.65
	** GL 11199 TOTAL	53,865.80
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	183,106.61
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	24,904,094.19
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	170.49
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100	FEEs	25,831.08
000500	INTEREST	3,107.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	2,500.00
001801	REIMBURSEMENTS	30,044.28
002100	LAND SALES OR LEASES	1,374,599.97
	** GL 15102 TOTAL	1,436,082.33
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000500	INTEREST	1,012.41
001202	PENALTIES	388.55
002100	LAND SALES OR LEASES	7,328.64
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	259.75
	** GL 15103 TOTAL	8,989.35
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	31,782.52
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEs	3,804.93-
000500	INTEREST	3,191.54-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	2,500.00-
001202	PENALTIES	388.55-
001801	REIMBURSEMENTS	26,540.00-
002100	LAND SALES OR LEASES	242,170.48-
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	259.75-
	** GL 15900 TOTAL	278,855.25-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002100	LAND SALES OR LEASES	483,678.34
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	47,937.55
030000 CF	OTHER PERSONAL SERVICES	100,653.72-
040000	EXPENSES	0.00
040000 CF	EXPENSES	12,965.57-
087832 14	SILVER RIVER PARK DEV	444,522.09-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	339,648.71-
	** GL 31100 TOTAL	849,852.54-
31300	CONSTRUCTION CONTRACTS PAYABLE	
000100	FEEs	0.00
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	86.39-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	2,977.31-
	** GL 32100 TOTAL	3,063.70-
33101	DEPOSITS PAYABLE ESCROW	
001800	REFUNDS	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100	FEEs	306,129.37-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	0.00
002100	LAND SALES OR LEASES	94,650.20-
	** GL 35200 TOTAL	400,779.57-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	2,082.68-
030000	OTHER PERSONAL SERVICES	47,937.55-
040000	EXPENSES	0.00
040000 CF	EXPENSES	893.17-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	307.13-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,425.32-
	** GL 35300 TOTAL	53,645.85-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	366.86-
	** GL 35500 TOTAL	366.86-
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	35,888.53-
310322	SERVICE CHARGE TO GEN REV	823,192.98-
	** GL 35600 TOTAL	859,081.51-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	22,000.00-
	** GL 38600 TOTAL	22,000.00-
38901	DEFERRED REVENUE LONG TERM RECEIVABLES	
001801	REIMBURSEMENTS	3,400.00-
48900	REVENUES RECEIVED IN ADVANCE - LONG-TE	
002100	LAND SALES OR LEASES	483,678.34-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	24,147,046.01-
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	455,023.97
040000	EXPENSES	2,805.03
087832	14 SILVER RIVER PARK DEV	894,848.66
088964	10 TOTAL MAX DAILY LOADS	500,000.00
100777	CONTRACTED SERVICES	1,917,812.46
101496	STATE LANDS STEWARDSHIP	300.06
103207	RICO DISTRIBUTION OF SALES	260,619.60
	** GL 94100 TOTAL	4,031,409.78
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	455,023.97-
040000	EXPENSES	2,805.03-
087832	14 SILVER RIVER PARK DEV	894,848.66-
088964	10 TOTAL MAX DAILY LOADS	500,000.00-

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

CAT		BEGINNING BALANCE
100777	CONTRACTED SERVICES	1,917,812.46-
101496	STATE LANDS STEWARDSHIP	300.06-
103207	RICO DISTRIBUTION OF SALES	260,619.60-
	** GL 98100 TOTAL	4,031,409.78-
	*** 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	10,050,436.83
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	54,646,279.13
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	1,200.38
001801	REIMBURSEMENTS	48.36
	** GL 15101 TOTAL	1,248.74
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800	REFUNDS	232.09
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	63,619.32
15900	ALLOWANCE FOR UNCOLLECTIBLES	
001800	REFUNDS	1,103.71-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000100	FEES	22,390.29
001800	REFUNDS	2,274.20
	** GL 16200 TOTAL	24,664.49
16300	DUE FROM OTHER DEPARTMENTS	
002900	SALE OF SURPLUS PROPERTY	311.53
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	7,311.03-
040000	EXPENSES	0.00
040000	CF EXPENSES	13,500.32-
080039	13 STATE PARK FACILITY IMPROV	162,241.69-
080158	12 FL KEYS OVERSEAS HERIT TR	141,623.00-
083643	14 MAIN/REP/CONST-STATEWIDE	548.00-
088130	12 REMOVE ACCESS BARRIERS-STW	8,613.70-
088130	13 REMOVE ACCESS BARRIERS-STW	17,470.53-
088130	14 REMOVE ACCESS BARRIERS-STW	3,259.04-
088964	13 TOTAL MAX DAILY LOADS	1,238.25-
088964	14 TOTAL MAX DAILY LOADS	29,420.64-
100777	CONTRACTED SERVICES	0.00

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

CAT			BEGINNING BALANCE
100777	CF	CONTRACTED SERVICES	1,822.93-
102080		MARINE RESEARCH GRANTS	0.00
102080	CF	MARINE RESEARCH GRANTS	488.80-
102331		OVERTIME	0.00
		** GL 31100 TOTAL	387,537.93-
32100		ACCRUED SALARIES AND WAGES	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	106.65-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	16,763.84-
080039	13	STATE PARK FACILITY IMPROV	556.21-
088964	13	TOTAL MAX DAILY LOADS	34,801.10-
		** GL 32100 TOTAL	52,227.80-
35300		DUE TO OTHER DEPARTMENTS	
001600		DISTRIBUTION-TRANSFERS REQUIRED BY LAW	323,359.34-
040000		EXPENSES	0.00
040000	CF	EXPENSES	5,762.34-
088130	14	REMOVE ACCESS BARRIERS-STW	17,508.00-
088964	13	TOTAL MAX DAILY LOADS	2,555.16-
088964	14	TOTAL MAX DAILY LOADS	5,182.64-
102080		MARINE RESEARCH GRANTS	0.00
102080	CF	MARINE RESEARCH GRANTS	721.00-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,854.79-
		** GL 35300 TOTAL	359,943.27-
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	507.42-
		** GL 35500 TOTAL	507.42-
35600		DUE TO GENERAL REVENUE	
310322		SERVICE CHARGE TO GEN REV	21,096.00-
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	95,731.89-
		** GL 38600 TOTAL	95,731.89-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38800	UNEARNED REVENUE - CURRENT	
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	100,000.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	63,768,644.11-
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	17,226.92
040000	EXPENSES	8,280.05
080039 13	STATE PARK FACILITY IMPROV	772,183.64
080158 12	FL KEYS OVERSEAS HERIT TR	104,079.68
083643 13	MAIN/REP/CONST-STATEWIDE	20,470.00
083643 14	MAIN/REP/CONST-STATEWIDE	16,469.17
087832 14	SILVER RIVER PARK DEV	20,789.01
088130 12	REMOVE ACCESS BARRIERS-STW	24,850.74
088130 13	REMOVE ACCESS BARRIERS-STW	1,122,788.87
088130 14	REMOVE ACCESS BARRIERS-STW	226,547.58
088964 11	TOTAL MAX DAILY LOADS	5,074,928.75
088964 12	TOTAL MAX DAILY LOADS	4,957,739.22
088964 13	TOTAL MAX DAILY LOADS	3,230,053.92
088964 14	TOTAL MAX DAILY LOADS	6,452,346.08
100777	CONTRACTED SERVICES	3,967.74
102080	MARINE RESEARCH GRANTS	651.66
140002 14	FL RECR DEV ASST GRANTS	542,491.99
	** GL 94100 TOTAL	22,595,865.02
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	17,226.92-
040000	EXPENSES	8,280.05-
080039 13	STATE PARK FACILITY IMPROV	772,183.64-
080158 12	FL KEYS OVERSEAS HERIT TR	104,079.68-
083643 13	MAIN/REP/CONST-STATEWIDE	20,470.00-
083643 14	MAIN/REP/CONST-STATEWIDE	16,469.17-
087832 14	SILVER RIVER PARK DEV	20,789.01-
088130 12	REMOVE ACCESS BARRIERS-STW	24,850.74-

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

CAT			BEGINNING BALANCE
088130	13	REMOVE ACCESS BARRIERS-STW	1,122,788.87-
088130	14	REMOVE ACCESS BARRIERS-STW	226,547.58-
088964	11	TOTAL MAX DAILY LOADS	5,074,928.75-
088964	12	TOTAL MAX DAILY LOADS	4,957,739.22-
088964	13	TOTAL MAX DAILY LOADS	3,230,053.92-
088964	14	TOTAL MAX DAILY LOADS	6,452,346.08-
100777		CONTRACTED SERVICES	3,967.74-
102080		MARINE RESEARCH GRANTS	651.66-
140002	14	FL RECR DEV ASST GRANTS	542,491.99-
		** GL 98100 TOTAL	22,595,865.02-
		*** 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	65,310.13
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,568,497.80
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	1,781.02
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	4,833.56
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	53,976.36
31100	ACCOUNTS PAYABLE	
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	6,385.35-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	275.00-
	** GL 31100 TOTAL	6,660.35-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,942.78-
	** GL 32100 TOTAL	1,942.78-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	368.84-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	4,022.37-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	100.00-
	** GL 38600 TOTAL	100.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	3,681,304.53-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	1,967.20
060000	OPERATING CAPITAL OUTLAY	6,385.35
100777	CONTRACTED SERVICES	275.00
	** GL 94100 TOTAL	8,627.55

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
20 2 499001 MINERALS TRUST FUND
G-L G-L ACCOUNT NAME

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100	OTHER PERSONAL SERVICES	1,967.20-
030000	OPERATING CAPITAL OUTLAY	6,385.35-
060000	CONTRACTED SERVICES	275.00-
100777	** GL 98100 TOTAL	8,627.55-
	*** 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	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	49,152.12
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	33,700,613.10
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800	REFUNDS	10,753.60
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	44,434.65
19900	OTHER CURRENT ASSETS	
080889	NON-MANDATORY LAND RECLAIM	0.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	880.00-
040000	EXPENSES	0.00
040000	CF EXPENSES	7,898.34-
080888	11 MULBERRY/PINEY PT CLEANUP	126,161.76-
080889	06 NON-MANDATORY LAND RECLAIM	151,990.05-
080889	07 NON-MANDATORY LAND RECLAIM	467,408.56-
104070	HABITAT RESTORATION	0.00
104070	CF HABITAT RESTORATION	10,000.00-
	** GL 31100 TOTAL	764,338.71-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,416.99-
	** GL 32100 TOTAL	1,416.99-
33101	DEPOSITS PAYABLE ESCROW	
002700	SECURITY/ESCROW DEPOSITS	8,525.00-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	80.55-
104070	HABITAT RESTORATION	0.00
104070	CF HABITAT RESTORATION	380.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,390.81-
	** GL 35300 TOTAL	3,851.36-

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	87.90-
	** GL 35500 TOTAL	87.90-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	8,917.44-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	33,017,816.07-
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
080889	04 NON-MANDATORY LAND RECLAIM	0.00
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	500.00
040000	EXPENSES	4,376.36
080888	11 MULBERRY/PINEY PT CLEANUP	5,971,126.45
080888	12 MULBERRY/PINEY PT CLEANUP	2,942,481.77
080889	05 NON-MANDATORY LAND RECLAIM	156,014.02
080889	06 NON-MANDATORY LAND RECLAIM	4,267,846.68
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	5,817,049.45
104070	HABITAT RESTORATION	1,843.90
	** GL 94100 TOTAL	23,383,644.60
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	500.00-
040000	EXPENSES	4,376.36-
080888	11 MULBERRY/PINEY PT CLEANUP	5,971,126.45-
080888	12 MULBERRY/PINEY PT CLEANUP	2,942,481.77-
080889	05 NON-MANDATORY LAND RECLAIM	156,014.02-
080889	06 NON-MANDATORY LAND RECLAIM	4,267,846.68-
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	5,817,049.45-
104070	HABITAT RESTORATION	1,843.90-
	** GL 98100 TOTAL	23,383,644.60-
	*** 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
11199	CASH IN TRANSIT AT STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
000100	FEES	29,050.00
000200	LICENSES	234,024.35
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	420.00
	** GL 11199 TOTAL	263,494.35
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	313,279.20
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	26,382.34
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	8,099,912.18
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	48,696.67
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	710.00
	** GL 15102 TOTAL	49,406.67
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200	LICENSES	4,450.00
000400	MISCELLANEOUS RECEIPTS	11.00
001202	PENALTIES	350.60
	** GL 15103 TOTAL	4,811.60
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	11,052.38
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	49,811.67-
000400	MISCELLANEOUS RECEIPTS	11.00-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	710.00-
001202	PENALTIES	240.30-
	** GL 15900 TOTAL	50,772.97-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	270.00
16502	DUE FROM COUNTIES	
000200	LICENSES	615.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	17,386.78-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774	CF NAT'L POLLUT/ELIMINATION	3,194.29-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	42.09-
	** GL 31100 TOTAL	20,623.16-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	543.54-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774	CF NAT'L POLLUT/ELIMINATION	8,226.43-
	** GL 32100 TOTAL	8,769.97-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000200	LICENSES	63,502.68-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	309.53-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774	CF NAT'L POLLUT/ELIMINATION	67.81-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	262.96-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	843.40-
	** GL 35300 TOTAL	1,483.70-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	184,503.50-
35700	DUE TO COMPONENT UNIT/PRIMARY	
050251	CF G/A-WMD PERMITTING ASSIST	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	37,495.76-
	** GL 38600 TOTAL	37,495.76-
38800	UNEARNED REVENUE - CURRENT	
000100	FEEES	66,000.00-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
49900	OTHER LONG-TERM LIABILITIES	
102204	INTEGRATED DATABASE/REG AP	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	8,336,071.98-
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	2,262.15
100774	NAT'L POLLUT/ELIMINATION	9,577.10
100777	CONTRACTED SERVICES	5,391.36
	** GL 94100 TOTAL	17,230.61
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	2,262.15-
100774	NAT'L POLLUT/ELIMINATION	9,577.10-
100777	CONTRACTED SERVICES	5,391.36-
	** GL 98100 TOTAL	17,230.61-
	*** 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
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	24,984,995.39
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	32,741.41
25800	ADVANCES TO COMPONENT UNITS	
149931	08 G/A WMD ALTERN WATER SUPP	53,637.17
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,498.49-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	7,100.55-
35700	DUE TO COMPONENT UNIT/PRIMARY	
140008	07 G/A-SUR WATER IMP PROJ	862.55-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	25,007,275.21-
56201	NONSPENDABLE LONG TERM ADVANCES	
149931	08 G/A WMD ALTERN WATER SUPP	53,637.17-
94100	ENCUMBRANCES	
140008	07 G/A-SUR WATER IMP PROJ	1,838,802.55
149931	08 G/A WMD ALTERN WATER SUPP	19,274,222.16
149931	09 G/A WMD ALTERN WATER SUPP	3,837,539.52
	** GL 94100 TOTAL	24,950,564.23
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140008	07 G/A-SUR WATER IMP PROJ	1,838,802.55-
149931	08 G/A WMD ALTERN WATER SUPP	19,274,222.16-
149931	09 G/A WMD ALTERN WATER SUPP	3,837,539.52-
	** GL 98100 TOTAL	24,950,564.23-
	*** 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		
11199	CASH IN TRANSIT AT STATE TREASURY	
000200	LICENSES	335.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	0.00
	** GL 11199 TOTAL	335.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	51,283.59
12400	CASH IN STATE TREASURY UNVERIFIED	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	133.35
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,532,376.61
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000500	INTEREST	2.23
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	9,524.57
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	1,609,821.94
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	5,444.25-
040000	EXPENSES	82.92-
040000	CF EXPENSES	2,125.33-
050068	G/A-SWIX	0.00
050068	CF G/A-SWIX	5,000.00-
101495	HAZARDOUS WASTE COMPL/EDUC	0.00
101495	CF HAZARDOUS WASTE COMPL/EDUC	15,406.21-
	** GL 31100 TOTAL	28,058.71-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	268.09-
040000	EXPENSES	82.92
040000	CF EXPENSES	218.10-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	726.82-
	** GL 35300 TOTAL	1,130.09-

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	
140134 14	SOLID WASTE MANAGEMENT	2,427.42-
35749	DUE TO UNIVERSITIES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	36,639.56-
	** GL 35749 TOTAL	36,639.56-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	28,500.00-
	** GL 38600 TOTAL	28,500.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	5,106,721.51-
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	43,641.73
040000	EXPENSES	1,732.97
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	3,560.43
101495	HAZARDOUS WASTE COMPL/EDUC	15,406.21
140134 09	SOLID WASTE MANAGEMENT	8,728.00
140134 12	SOLID WASTE MANAGEMENT	8,414.00
140134 13	SOLID WASTE MANAGEMENT	61,022.89
140134 14	SOLID WASTE MANAGEMENT	1,800,387.11
	** GL 94100 TOTAL	3,674,921.58
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	43,641.73-
040000	EXPENSES	1,732.97-
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	3,560.43-
101495	HAZARDOUS WASTE COMPL/EDUC	15,406.21-
140134 09	SOLID WASTE MANAGEMENT	8,728.00-
140134 12	SOLID WASTE MANAGEMENT	8,414.00-

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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	13	SOLID WASTE MANAGEMENT	61,022.89-
140134	14	SOLID WASTE MANAGEMENT	1,800,387.11-
		** GL 98100 TOTAL	3,674,921.58-
		*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
G-L	G-L ACCOUNT NAME	
20 2 661001	WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T	
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	93,336.93
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	379,082,745.41
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	496,870.15
15400	LOANS AND NOTES RECEIVABLE	
002300	REPAYMENT OF LOANS	85,927,062.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
002300	REPAYMENT OF LOANS	63,483.02
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300	REPAYMENT OF LOANS	743,400,575.27
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
002300	REPAYMENT OF LOANS	3,515.43-
35300	DUE TO OTHER DEPARTMENTS	
220030	REFUND NONSTATE REVENUES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	37,916.19-
	** GL 35300 TOTAL	37,916.19-
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	REPAYMENT OF LOANS	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	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	1,209,022,641.16-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T

G-L	G-L ACCOUNT NAME				BEGINNING BALANCE
CAT	ENCUMBRANCES				
94100					
140131	11	WASTEWATER	TREAT FAC	CONST	23,436,992.00
140131	12	WASTEWATER	TREAT FAC	CONST	68,851,141.26
140131	13	WASTEWATER	TREAT FAC	CONST	105,324,758.00
140131	14	WASTEWATER	TREAT FAC	CONST	89,569,965.74
			** GL	94100 TOTAL	287,182,857.00
98100				BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140131	11	WASTEWATER	TREAT FAC	CONST	23,436,992.00-
140131	12	WASTEWATER	TREAT FAC	CONST	68,851,141.26-
140131	13	WASTEWATER	TREAT FAC	CONST	105,324,758.00-
140131	14	WASTEWATER	TREAT FAC	CONST	89,569,965.74-
			** GL	98100 TOTAL	287,182,857.00-
			***	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	46,165.00
11199	CASH IN TRANSIT AT STATE TREASURY	
000100	FEES	160,783.10
000400	MISCELLANEOUS RECEIPTS	0.00
001800	REFUNDS	135.90
	** GL 11199 TOTAL	160,919.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	0.00
11201	CASH PARK BANK ACCOUNTS	
000000	BALANCE BROUGHT FORWARD	713,933.51
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	103,835.00
11207	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	360,021.38
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEES	401,414.14
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	4,779,713.39
14107	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	2,086.04
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100	FEES	219,255.47
000500	INTEREST	100.51
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	0.00
001204	RESTITUTION	262.85
001800	REFUNDS	2,196.27
	** GL 15102 TOTAL	221,815.10
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEES	17,845.20
001202	PENALTIES	2,085.33
	** GL 15103 TOTAL	19,930.53
15104	DUE FROM CONCESSION OPERATORS	
000118	TELEPHONE COMMISSIONS	1,200.00
001202	PENALTIES	9,012.63
001800	REFUNDS	25,200.00
001801	REIMBURSEMENTS	4,300.00
002102	CONCESSIONS	383,205.10
	** GL 15104 TOTAL	422,917.73
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	4,207.23
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEES	17,505.72-
001202	PENALTIES	11,037.96-
001800	REFUNDS	25,815.56-
002102	CONCESSIONS	2,705.10-
	** GL 15900 TOTAL	57,064.34-
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
002900	SALE OF SURPLUS PROPERTY	546.51
	** GL 16300 TOTAL	546.51
16900	DUE FROM CLEARING FUND	
000100	FEES	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
17102	INVENTORIES PARTS AND MAINT SHOP	
000000	BALANCE BROUGHT FORWARD	0.00
105006	LAND USE PROCEEDS DISBURSE	0.00
	** GL 17102 TOTAL	0.00
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	16,371.67
	** GL 17104 TOTAL	23,580.00
17105	INVENTORIES MOTOR OILS	
000000	BALANCE BROUGHT FORWARD	2,492.93
040000	EXPENSES	13,906.56
	** GL 17105 TOTAL	16,399.49
17106	INVENTORIES MISC FUELS AND LUBE	
000000	BALANCE BROUGHT FORWARD	702.38
040000	EXPENSES	23,633.05
	** GL 17106 TOTAL	24,335.43
17108	INVENTORIES HERBICIDES	
000000	BALANCE BROUGHT FORWARD	114,957.46
040000	EXPENSES	27,510.41
	** GL 17108 TOTAL	142,467.87
17200	GOODS PURCHASED FOR RESALE	
000000	BALANCE BROUGHT FORWARD	1,100,711.26
040000	EXPENSES	832,692.28-
	** GL 17200 TOTAL	268,018.98
31100	ACCOUNTS PAYABLE	
000100	FEEs	66,018.59-
010000	CF SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	147,485.27-
040000	EXPENSES	274.31-
040000	CF EXPENSES	407,191.64-
100592	DISBURSE DONATIONS	0.00
100592	CF DISBURSE DONATIONS	8,885.18-
101198	OUTSOURCING	0.00

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

CAT		BEGINNING BALANCE
101198	CF OUTSOURCING	181,251.42-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334	CF CONTRL OF INVASIVE EXOTICS	6,714.14-
102903	PURCHASES FOR RESALE	0.00
102903	CF PURCHASES FOR RESALE	2,618.50-
105006	LAND USE PROCEEDS DISBURSE	0.00
105006	CF LAND USE PROCEEDS DISBURSE	6,686.44-
** GL 31100 TOTAL		827,125.49-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	3,616.62-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	235,114.01-
100592	DISBURSE DONATIONS	0.00
100592	CF DISBURSE DONATIONS	4,682.34-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	77,583.70-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334	CF CONTRL OF INVASIVE EXOTICS	2,369.41-
105006	LAND USE PROCEEDS DISBURSE	0.00
105006	CF LAND USE PROCEEDS DISBURSE	889.92-
** GL 32100 TOTAL		324,256.00-
33100	DEPOSITS PAYABLE	
002700	SECURITY/ESCROW DEPOSITS	0.00
33101	DEPOSITS PAYABLE ESCROW	
002700	SECURITY/ESCROW DEPOSITS	132,500.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100	FEEES	22,440.29-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,062.29-
040000	EXPENSES	274.31
040000	CF EXPENSES	18,798.23-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	434.08-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	321.05-
** GL 35300 TOTAL		20,341.34-

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

		BEGINNING BALANCE
35400	DUE TO FEDERAL GOVERNMENT	
000700	U S GRANTS	0.00
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	143,591.28-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	28,799.49-
310228	PAYMENT OF SALES TAX	67,809.63-
	** GL 35500 TOTAL	240,200.40-
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	331,193.63-
310322	SERVICE CHARGE TO GEN REV	1,273,932.84-
	** GL 35600 TOTAL	1,605,126.47-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	78,260.09-
	** GL 38600 TOTAL	78,260.09-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	3,930,190.14-
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	763,956.48-
	** GL 56100 TOTAL	474,801.77-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	72,912.97
040000	EXPENSES	166,403.42
100592	DISBURSE DONATIONS	12,487.91
101198	OUTSOURCING	231,661.83

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

CAT			BEGINNING BALANCE
102151		MGT/WTR CONTROL STRUCTURES	41,320.48
102334		CONTRL OF INVASIVE EXOTICS	6,649.65
102903		PURCHASES FOR RESALE	3,690.45
105006		LAND USE PROCEEDS DISBURSE	6,593.45
140145	14	LIBERTY CO - HOSFORD/PARK	400,000.00
		** GL 94100 TOTAL	941,720.16
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	72,912.97-
040000		EXPENSES	166,403.42-
100592		DISBURSE DONATIONS	12,487.91-
101198		OUTSOURCING	231,661.83-
102151		MGT/WTR CONTROL STRUCTURES	41,320.48-
102334		CONTRL OF INVASIVE EXOTICS	6,649.65-
102903		PURCHASES FOR RESALE	3,690.45-
105006		LAND USE PROCEEDS DISBURSE	6,593.45-
140145	14	LIBERTY CO - HOSFORD/PARK	400,000.00-
		** GL 98100 TOTAL	941,720.16-
		*** 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	36,134,524.24
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	63,800.17
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000500	INTEREST	21.19
25800	ADVANCES TO COMPONENT UNITS	
141116	01 STW RESTORATION PROJECTS	54,888.40
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	2,702.81-
	** GL 31100 TOTAL	2,702.81-
35300	DUE TO OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	146,310.75-
040000	EXPENSES	0.00
040000	CF EXPENSES	3.50-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,868.59-
	** GL 35300 TOTAL	151,182.84-
35700	DUE TO COMPONENT UNIT/PRIMARY	
050158	G/A-SRWMD-ENV RES PERMIT	0.00
050158	CF G/A-SRWMD-ENV RES PERMIT	113,250.00-
050251	G/A-WMD PERMITTING ASSIST	0.00
050251	CF G/A-WMD PERMITTING ASSIST	47,833.63-
051328	G/A-WMD-WETLAND PROTECTION	0.00
051328	CF G/A-WMD-WETLAND PROTECTION	878,720.49-
140124	12 AID/WMD-LAND ACQUISITION	171,575.12-
140124	14 AID/WMD-LAND ACQUISITION	1,354,746.81-
	** GL 35700 TOTAL	2,566,126.05-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	22,106,793.85-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	2,026,059.95

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
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
55903		GENERAL LEDGER NAME NOT ON FILE	
000000		BALANCE BROUGHT FORWARD	0.00
56201		NONSPENDABLE LONG TERM ADVANCES	
141116	01	STW RESTORATION PROJECTS	54,888.40-
57302		FUND BALANCE RESTRICTED DEBT SERVICE	
000000		BALANCE BROUGHT FORWARD	13,397,600.00-
94100		ENCUMBRANCES	
040000		EXPENSES	3,499.00
140124	12	AID/WMD-LAND ACQUISITION	2,819,606.34
140124	14	AID/WMD-LAND ACQUISITION	4,000,000.00
		** GL 94100 TOTAL	6,823,105.34
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000		EXPENSES	3,499.00-
140124	12	AID/WMD-LAND ACQUISITION	2,819,606.34-
140124	14	AID/WMD-LAND ACQUISITION	4,000,000.00-
		** GL 98100 TOTAL	6,823,105.34-
		*** FUND TOTAL	0.00

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

CAT		BEGINNING BALANCE
11199	CASH IN TRANSIT AT STATE TREASURY	
000100	FEEES	1,895.00
000200	LICENSES	2,225.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	51,623.10
	** GL 11199 TOTAL	55,743.10
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	117,193.83
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	36,286,736.28
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	363.76
001801	REIMBURSEMENTS	9.10
	** GL 15101 TOTAL	372.86
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	41,550.00
001202	PENALTIES	27,931.53
001801	REIMBURSEMENTS	115,364.06
	** GL 15102 TOTAL	184,845.59
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEES	200.00
000200	LICENSES	250.00
001202	PENALTIES	150.00
	** GL 15103 TOTAL	600.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	47,763.56
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEES	200.00-
000200	LICENSES	41,800.00-
001202	PENALTIES	28,081.53-
001801	REIMBURSEMENTS	42,961.36-
	** GL 15900 TOTAL	113,042.89-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	47,902.50
001202	PENALTIES	179.25
	** GL 16200 TOTAL	48,081.75

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

CAT		BEGINNING BALANCE
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	2,650,023.75
002900	SALE OF SURPLUS PROPERTY	290.93
	** GL 16300 TOTAL	2,650,314.68
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	23,991.72-
040000	EXPENSES	0.83-
040000	CF EXPENSES	21,106.03-
080524	13 DRY CLEAN/SITE CLEANUP	3,372.69-
080524	14 DRY CLEAN/SITE CLEANUP	222,258.32-
088502	13 HAZARD WASTE/SITE CLEANUP	30,525.93-
088502	14 HAZARD WASTE/SITE CLEANUP	67,682.31-
088964	09 TOTAL MAX DAILY LOADS	103,885.90-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	8,861.47-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	4,043.75-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	32,790.92-
103000	DRYCLEANING CONTAM CLEANUP	0.00
103000	CF DRYCLEANING CONTAM CLEANUP	593.58-
104134	WATER WELL CLEANUP	0.00
104134	CF WATER WELL CLEANUP	87,627.27-
	** GL 31100 TOTAL	606,740.72-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	418.78-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	32,057.46-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	1,626.57-
	** GL 32100 TOTAL	34,102.81-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001801	REIMBURSEMENTS	0.00
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	588.43-
040000	EXPENSES	0.83
040000	CF EXPENSES	2,831.10-

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

CAT		BEGINNING BALANCE
100027	GROUND WTR/MONITOR NETWRK	0.00
100027 CF	GROUND WTR/MONITOR NETWRK	1.49-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492 CF	HAZARDOUS WASTE CLEANUP	2,070.03-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,644.84-
	** GL 35300 TOTAL	9,135.06-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	457.53-
050840	G/A-LOCAL HAZ WASTE COL	0.00
050840 CF	G/A-LOCAL HAZ WASTE COL	98,223.72-
088964 09	TOTAL MAX DAILY LOADS	310,377.06-
140076 06	G/A-NPS MGMT PLANNING	0.00
140076 10	G/A-NPS MGMT PLANNING	46,478.95-
	** GL 35500 TOTAL	455,537.26-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	20,262.72-
38901	DEFERRED REVENUE LONG TERM RECEIVABLES	
001801	REIMBURSEMENTS	72,402.70-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	31,237,923.69-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	510,000.00
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

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

CAT		BEGINNING BALANCE
55919	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
57403	FUND BALANCE RESTRICTED DRYCLEANING	
000000	BALANCE BROUGHT FORWARD	1,069,299.24-
57404	FUND BALANCE RESTRICTED OPERATOR CERTI	
000000	BALANCE BROUGHT FORWARD	2,803,208.73-
57405	FUND BALANCE RESTRICTED NON AGRI NON P	
000000	BALANCE BROUGHT FORWARD	3,214,882.74-
57406	FUND BALANCE RESTRICTED TOTAL MAXIMUM	
000000	BALANCE BROUGHT FORWARD	265,113.09-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	175,500.81
040000	EXPENSES	31,842.71
050840	G/A-LOCAL HAZ WASTE COL	45,438.41
080524 13	DRY CLEAN/SITE CLEANUP	313,432.80
080524 14	DRY CLEAN/SITE CLEANUP	3,350,057.14
088502 12	HAZARD WASTE/SITE CLEANUP	107,832.22
088502 13	HAZARD WASTE/SITE CLEANUP	2,445,084.57
088502 14	HAZARD WASTE/SITE CLEANUP	2,512,764.25
088964 08	TOTAL MAX DAILY LOADS	1,733,404.57
088964 09	TOTAL MAX DAILY LOADS	1,754,130.20
100027	GROUND WTR/MONITOR NETWRK	180,841.86
100777	CONTRACTED SERVICES	9,241.14
101492	HAZARDOUS WASTE CLEANUP	1,245,000.34
103000	DRYCLEANING CONTAM CLEANUP	25,196.68
104134	WATER WELL CLEANUP	567,341.37
140076 08	G/A-NPS MGMT PLANNING	627,181.98
140076 09	G/A-NPS MGMT PLANNING	1,689,789.08
140076 10	G/A-NPS MGMT PLANNING	319,946.87
140076 11	G/A-NPS MGMT PLANNING	1,083,393.26
140076 12	G/A-NPS MGMT PLANNING	1,012,872.04
140076 13	G/A-NPS MGMT PLANNING	1,425,451.16
140076 14	G/A-NPS MGMT PLANNING	1,362,039.84
	** GL 94100 TOTAL	22,017,783.30
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	175,500.81-
040000	EXPENSES	31,842.71-
050840	G/A-LOCAL HAZ WASTE COL	45,438.41-
080524 13	DRY CLEAN/SITE CLEANUP	313,432.80-

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

CAT			BEGINNING BALANCE
080524	14	DRY CLEAN/SITE CLEANUP	3,350,057.14-
088502	12	HAZARD WASTE/SITE CLEANUP	107,832.22-
088502	13	HAZARD WASTE/SITE CLEANUP	2,445,084.57-
088502	14	HAZARD WASTE/SITE CLEANUP	2,512,764.25-
088964	08	TOTAL MAX DAILY LOADS	1,733,404.57-
088964	09	TOTAL MAX DAILY LOADS	1,754,130.20-
100027		GROUND WTR/MONITOR NETWRK	180,841.86-
100777		CONTRACTED SERVICES	9,241.14-
101492		HAZARDOUS WASTE CLEANUP	1,245,000.34-
103000		DRYCLEANING CONTAM CLEANUP	25,196.68-
104134		WATER WELL CLEANUP	567,341.37-
140076	08	G/A-NPS MGMT PLANNING	627,181.98-
140076	09	G/A-NPS MGMT PLANNING	1,689,789.08-
140076	10	G/A-NPS MGMT PLANNING	319,946.87-
140076	11	G/A-NPS MGMT PLANNING	1,083,393.26-
140076	12	G/A-NPS MGMT PLANNING	1,012,872.04-
140076	13	G/A-NPS MGMT PLANNING	1,425,451.16-
140076	14	G/A-NPS MGMT PLANNING	1,362,039.84-
		** GL 98100 TOTAL	22,017,783.30-
99100		BUDGETARY FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
		*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/14

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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

BGTRBAL-10 AS OF 07/01/14

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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-10 AS OF 07/01/14

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BEGINNING TRIAL BALANCE BY FUND
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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

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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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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

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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

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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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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

BGTRBAL-10 AS OF 07/01/14

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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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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

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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

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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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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

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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

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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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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

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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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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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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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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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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

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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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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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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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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

BGTRBAL-10 AS OF 07/01/14

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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	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 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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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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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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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

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

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

G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
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

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 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		
11199	CASH IN TRANSIT AT STATE TREASURY	
001800	REFUNDS	11.31
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	45,583.55
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,233,163.45
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	3.92
001801	REIMBURSEMENTS	3.06
	** GL 15101 TOTAL	6.98
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	2,741.87
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	233,286.21
040000	CF EXPENSES	781.74-
060000	OPERATING CAPITAL OUTLAY	3,151,709.66
060000	CF OPERATING CAPITAL OUTLAY	198,871.24-
080945	PARK DEVELOPMENT	135,483.91
084108	LAND ACQ, ENVIR/UNIQ, STW	4,150.00
088140	FACILITY REPAIR NEEDS-STW	459,656.70

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

CAT		BEGINNING BALANCE
100021	ACQUISITION/MOTOR VEHICLES	14,106.00
100027	GROUND WTR/MONITOR NETWRK	13,134.61
100039	WMD LAB SUPPORT	109,345.31
100050	EVERGLADES LAB SUPPORT	31,446.69
100628	WATER QUALITY MGMT/PLAN	110,717.24
101011	FED WASTE PLANNING GRANTS	9,562.02
101492	HAZARDOUS WASTE CLEANUP	87,374.00
102204	INTEGRATED DATABASE/REG AP	664,392.40
103882	CAMA/CARL MANAGEMENT FUNDS	1,375.20
104132	UNDERGROUND TANK CLEANUP	103,870.79-
104134	WATER WELL CLEANUP	3,871.53
104163	PETROLEUM CLEANUP AUDITS	7,519.46
105006	LAND USE PROCEEDS DISBURSE	967.11
210014	OTHER DATA PROCESSING SVCS	709,469.93
210014	CF OTHER DATA PROCESSING SVCS	111,141.86-
	** GL 27600 TOTAL	5,835,989.70
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	14,796.69-
040000	EXPENSES	88,214.26-
060000	OPERATING CAPITAL OUTLAY	2,460,341.38-
080945	PARK DEVELOPMENT	106,373.50-
084108	LAND ACQ, ENVIR/UNIQ, STW	4,150.00-
088140	FACILITY REPAIR NEEDS-STW	222,028.80-
100021	ACQUISITION/MOTOR VEHICLES	9,883.45-
100027	GROUND WTR/MONITOR NETWRK	10,221.03-
100039	WMD LAB SUPPORT	81,302.11-
100050	EVERGLADES LAB SUPPORT	27,747.56-
100628	WATER QUALITY MGMT/PLAN	64,475.85-
101011	FED WASTE PLANNING GRANTS	9,562.02-
101492	HAZARDOUS WASTE CLEANUP	66,863.39-
102204	INTEGRATED DATABASE/REG AP	684,162.40-
103882	CAMA/CARL MANAGEMENT FUNDS	1,375.20-
104132	UNDERGROUND TANK CLEANUP	20,371.21-
104134	WATER WELL CLEANUP	2,086.34-
104163	PETROLEUM CLEANUP AUDITS	7,519.46-
105006	LAND USE PROCEEDS DISBURSE	967.11-
210014	OTHER DATA PROCESSING SVCS	467,802.76-
	** GL 27700 TOTAL	4,350,244.52-
28200	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		
28300	ACC DEPR - LIBRARY RESOURCES	
060000	OPERATING CAPITAL OUTLAY	545.00-
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	165,835.00
100629	DRINK WATER IMPRV-FED STM	96,000.00
101496	STATE LANDS STEWARDSHIP	10,000.00
104146	WASTE TIRE ABATEMENT PROG	9,167.00
140076	G/A-NPS MGMT PLANNING	159,000.00
210014	OTHER DATA PROCESSING SVCS	59,998.00
	** GL 28800 TOTAL	500,000.00
28900	ACC DEPR - OTHER CAPITAL ASSETS	
040000	EXPENSES	143,723.54-
100629	DRINK WATER IMPRV-FED STM	83,200.00-
101496	STATE LANDS STEWARDSHIP	8,666.73-
104146	WASTE TIRE ABATEMENT PROG	7,944.67-
140076	G/A-NPS MGMT PLANNING	137,800.00-
210014	OTHER DATA PROCESSING SVCS	51,998.33-
	** GL 28900 TOTAL	433,333.27-
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	171,867.19-
040000	EXPENSES	387.24-
040000	CF EXPENSES	24,401.30-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	12,207.00-
210014	OTHER DATA PROCESSING SVCS	0.00
210014	CF OTHER DATA PROCESSING SVCS	577,694.57-
	** GL 31100 TOTAL	786,557.30-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	584.43-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	37,312.95-
	** GL 32100 TOTAL	37,897.38-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,822.44-
040000	EXPENSES	0.00
040000	CF EXPENSES	144,476.22-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
210014	OTHER DATA PROCESSING SVCS	0.00
210014	CF OTHER DATA PROCESSING SVCS	3,589.56-
210022	NORTHWOOD SRC (NSRC)	0.00
210022	CF NORTHWOOD SRC (NSRC)	116,888.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	209.23-
	** GL 35300 TOTAL	266,985.45-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	721.87-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	145,463.42-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	703,561.36-
010000	SALARIES AND BENEFITS	0.00
	** GL 48600 TOTAL	703,561.36-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	7,435,412.94
040000	EXPENSES	29,762.50-
060000	OPERATING CAPITAL OUTLAY	3,576,992.00-
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

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	1,553,169.51-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	659,679.62
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	143,608.91
040000	EXPENSES	173,240.41
100777	CONTRACTED SERVICES	1,135.00
210014	OTHER DATA PROCESSING SVCS	578,849.63
	** GL 94100 TOTAL	896,833.95
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	143,608.91-
040000	EXPENSES	173,240.41-
100777	CONTRACTED SERVICES	1,135.00-
210014	OTHER DATA PROCESSING SVCS	578,849.63-
	** GL 98100 TOTAL	896,833.95-
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/14

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2014

DATE RUN 08/06/14
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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

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

**SCHEDULE IV-B FOR
BTLDS TECHNOLOGY REFRESH
(BTLDSR) PROJECT**

FOR FISCAL YEAR 2015-16



State of Florida

The Florida Legislature

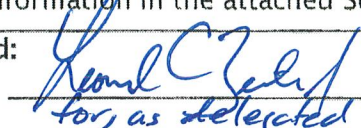

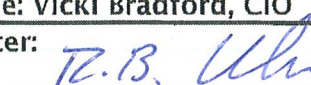
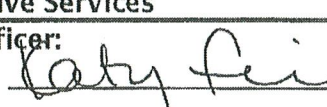
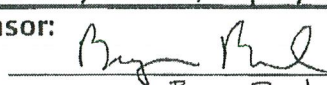
Governor's Office of Policy and Budget

October 8, 2014

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I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Florida Department of Environmental Protection	Schedule IV-B Submission Date: October 8, 2014
Project Name: Board of Trustees Land Document System (BTLDS) Technology Refresh Project	Is this project included in the Agency's LRPP? X Yes ____ No
FY 2015-16 LBR Issue Code: 36204C0	FY 2015-16 LBR Issue Title: Board of Trustees Land Document System Technology Refresh Project
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Charlotte Shea, 850-245-2580, charlotte.shea@dep.state.fl.us Teresa Johnson, 850-245-2559, Teresa.t.johnson@dep.state.fl.us	
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.	
Agency Head:  _____ for, as delegated	Date: 10/15/2014
Printed Name: Herschel Vinyard, Secretary	
Agency Chief Information Officer (or equivalent):  _____ E. Warren Spunk-Hz	Date: 10/14/2014
Printed Name: Vicki Bradford, CIO	
Budget Officer:  _____	Date: 10/14/2014
Printed Name: Bob Wilson, Division Director, Administrative Services	
Planning Officer:  _____	Date: 10/14/2014
Printed Name: Katy Fenton, Deputy Secretary	
Project Sponsor:  _____ Bryan Brasher for RM	Date: 10.14.14
Printed Name: Rick Mercer, Director of Operations / Land and Recreation	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	

Business Need:	Charlotte Shea, 850-245-2580, charlotte.shea@dep.state.fl.us
Cost Benefit Analysis:	Charlotte Shea, 850-245-2580, charlotte.shea@dep.state.fl.us
Risk Analysis:	Neil Jones, 850-245-2691, neil.j.jones@dep.state.fl.us
Technology Planning:	Rebecca Northup, 850-245- 8284, rebecca.northup@dep.state.fl.us
Project Planning:	Charlotte Shea, 850-245-2580, charlotte.shea@dep.state.fl.us

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 1st 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 420 users of this system, with users in over 75 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 140 LITS users (in over 45 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).

Customers Who Will Benefit	
Customer Group	Description
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).

Users Who Will Benefit	
User Group	Description
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, Geographic Information Systems (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 Geographic Information Systems (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. *During the Analysis and Design Phases (Year 1), it was determined that the screens to accomplish this functionality are to be split between*

- two modules: "GIS" and "Mapping".*
- 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. *During the Analysis and Design Phases (Year 1), it was determined that the screens to accomplish this are to be combined in a "Worksheet" Module.*
 - Property Inventory - Allow for a more efficient capture and use of property inventory information. *During the Analysis and Design Phases (Year 1), it was determined that the screens to accomplish this are to be combined in a "Land Use" Module.*

Step 1: Benefits Realization Table (Appendix C)

BENEFITS REALIZATION TABLE						
#	Description of Benefit	Tangible or Intangible	Who receives the benefit?	How is the benefit realized?	How will the realization of the benefit be assessed/measured?	Realization Date (MM/YY)
1	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
2	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
3	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

BENEFITS REALIZATION TABLE						
#	Description of Benefit	Tangible or Intangible	Who receives the benefit?	How is the benefit realized?	How will the realization of the benefit be assessed/measured?	Realization Date (MM/YY)
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 contain 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 are expected to be \$546,504 for fiscal year 2015/2016 and are included in column (a) for that year shown in CBA Form 1.

This amount is significantly lower than that reported in the original Schedule IV-B and last year's (14/15) update. The reason: the total FTE was being calculated incorrectly, counting all involved employees at 100%. Now, as that error has been corrected, the operational costs are considerably lower and more accurate. All years have been updated, including 13/14 and 14/15.

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 2015-2016 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT

CBAForm 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 -- CBAForm 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
A. Personnel -- Total FTE Costs (Salaries & Benefits)	\$215,644	\$0	\$215,644	\$273,616	\$0	\$273,616	\$345,620	\$0	\$345,620	\$345,620	\$0	\$345,620	\$990,677	\$0	\$990,677
A.b Total FTE	4.74	0.00	4.74	4.99	0.00	4.99	4.99	0.00	4.99	4.99	0.00	4.99	16.71	0.00	16.71
A-1.a. State FTEs (Salaries & Benefits)	\$206,430	\$0	\$0	\$265,035	\$0	\$0	\$334,781	\$0	\$334,781	\$334,781	\$0	\$0	\$903,966	\$0	\$0
A-1.b. State FTEs (# FTEs)	4.34	0.00	4.34	4.69	0.00	4.69	4.69	0.00	4.69	4.69	0.00	4.69	14.31	0.00	14.31
A-2.a. OPS FTEs (Salaries)	\$9,214	\$0	\$9,214	\$8,581	\$0	\$8,581	\$10,839	\$0	\$10,839	\$10,839	\$0	\$10,839	\$86,711	\$0	\$86,711
A-2.b. OPS FTEs (# FTEs)	0.40	0.00	0.40	0.30	0.00	0.30	0.30	0.00	0.30	0.30	0.00	0.30	2.40	0.00	2.40
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. Data Processing -- Costs	\$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
C. External Service Provider -- Costs	\$42,432	\$0	\$42,432	\$42,432	\$0	\$42,432	\$42,432	\$0	\$42,432	\$42,432	\$0	\$42,432	\$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	\$15,000	\$0	\$15,000	\$15,000	\$0	\$15,000	\$300,000	\$0	\$300,000
C-3. Network / Hosting Services	\$17,032	\$0	\$17,032	\$17,032	\$0	\$17,032	\$17,032	\$0	\$17,032	\$17,032	\$0	\$17,032	\$0	\$0	\$0
C-4. Data Communications Services	\$10,400	\$0	\$10,400	\$10,400	\$0	\$10,400	\$10,400	\$0	\$10,400	\$10,400	\$0	\$10,400	\$0	\$0	\$0
C-5. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Plant & Facility -- Costs	\$126,000	\$0	\$126,000	\$126,000	\$0	\$126,000	\$126,000	\$0	\$126,000	\$126,000	\$0	\$126,000	\$126,000	\$0	\$126,000
E. Others -- Costs	\$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
Total of Operational Costs (Rows A through E)	\$417,310	\$0	\$417,310	\$479,060	\$0	\$479,060	\$546,504	\$0	\$546,504	\$514,052	\$0	\$514,052	\$1,416,677	\$0	\$1,416,677
F. Additional Tangible Benefits:		\$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	
Total Net Tangible Benefits:		\$0			\$0			\$0			\$0			\$0	

CBA Form 2 – Project Cost Analysis

The project was originally planned to complete within three years. However, due to the loss of two to three months for the first two fiscal years while waiting for the LBC funding approval, and the potential for delay in year 3 funding release, we expect this project will extend into a fourth year. This form includes only the proposed project costs and shows the costs for each of the four fiscal years associated with the 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 \$3,276,437.

This project required 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 a Request for Quotes (RFQ). DEP chose Kyra Infotech, Inc. for analysis and design. The original RFQ did allow the provision for DEP to continue with the original Vendor (Kyra), if their performance proved successful during analysis and design. Due to their service during Year 1, DEP has elected to continue with Kyra.

- Year 1 or FY 13/14
\$800,000 was estimated/allocated for the analysis and design phase. Kyra's actual final costs for the first year deliverables totaled \$629,821, over \$170,000 less than the \$800,000 originally estimated. After the completion of the analysis and design phases, the new system could be divided up, based on proposed screens, into the following modules¹:

1. Document Management
2. GIS²
3. Land Use³
4. Worksheet⁴
5. Mapping²
6. Administrator
7. DEP Data Search
8. BTLDS Public Data Search
9. Reports

The first several modules correspond with the BTLDS primary business areas; the last sets refer to utility screens which will allow for the other data to be searched, queried, and reported.

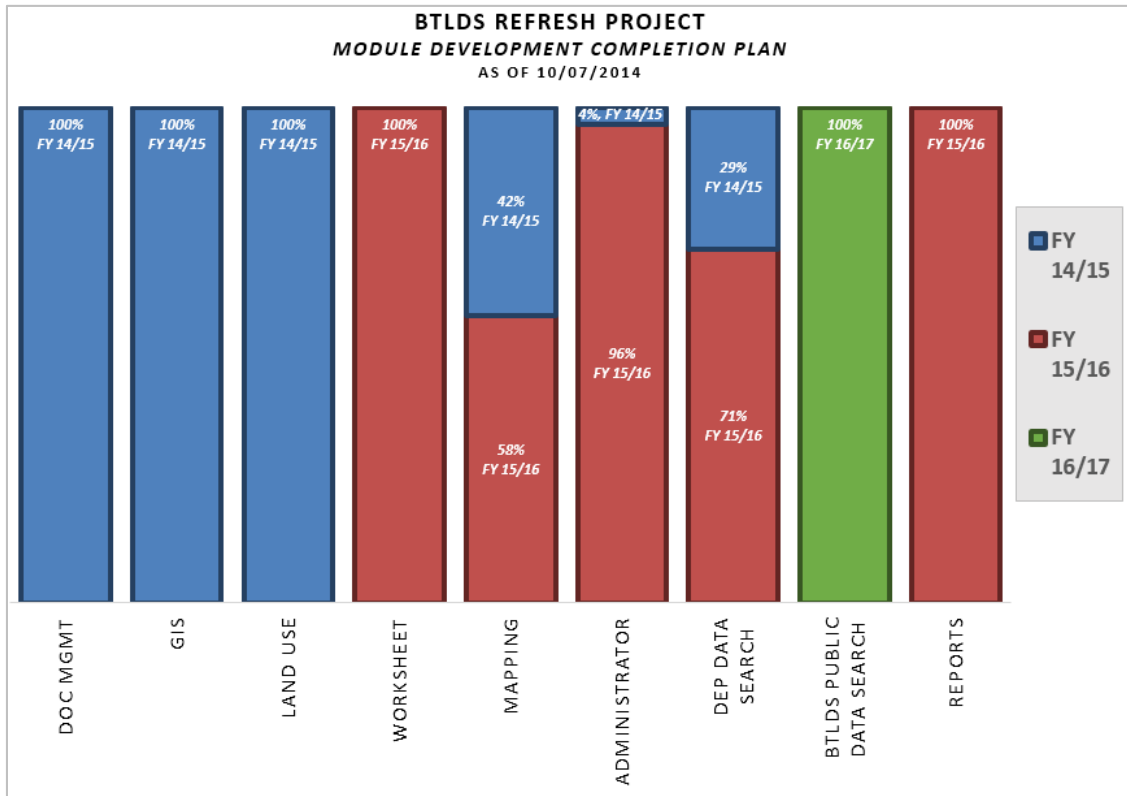
¹ During the Analysis and Design Phases, the following determinations were made:

² "GIS" and "Mapping" would be two separate modules.

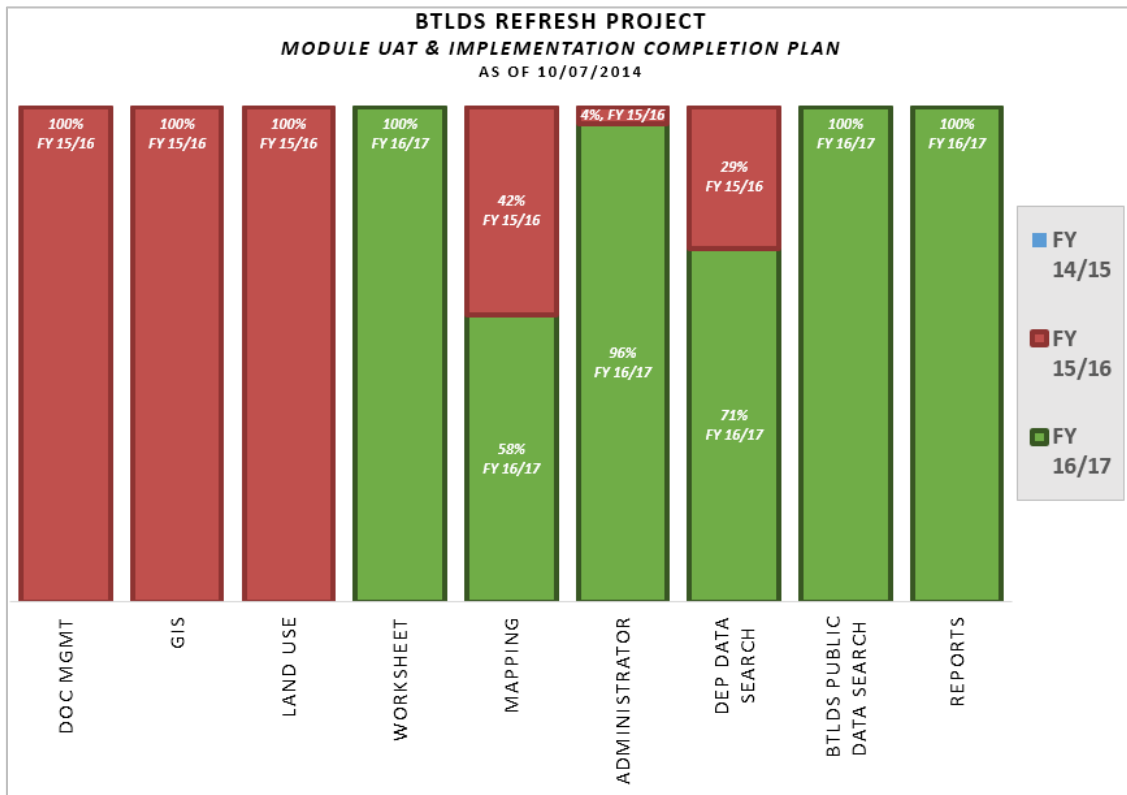
³ "Property Inventory" would be called "Land Use".

⁴ "Title Determination" would be called "Worksheet".

The following graph shows the nine BTLDS modules and the years during which each module is planned for development.



The second graph shows the nine BTLDS modules and the years during which each module is planned for UAT (User Acceptance Testing) and Implementation



- Year 2 or FY 14/15

\$1,200,000 was estimated/allocated for the development and documentation for the following:

- The complete development of the following modules: Document Management, GIS, and Land Use.
- Partial development of these modules: Mapping, Administrator and DEP Data Search.

The Kyra proposal outlined a total cost for all Year 2 deliverables of \$1,198,616. Development and documentation for these modules will be accomplished during this 14/15 fiscal year.

- Year 3 or FY 15/16

\$1,000,000 was estimated for the third year of the project. It is anticipated in this third year that the user acceptance testing and production implementation will be completed for the following:

- These complete modules: Document Management, GIS, and Land Use.
- Select screens from these modules: Mapping, Administrator and DEP Data Search.

The support period will begin for these same modules that were tested and accepted.

- These complete modules: Document Management, GIS, and Land Use.
- Select screens from these modules: Mapping, Administrator and DEP Data Search.

Additionally, the development and documentation will begin for these BTLDS modules:

- These complete modules: Worksheet and Reports.
- The remaining screens from these modules: Mapping, Administrator and DEP Data Search.

- Year 4 or FY 16/17

Originally there were no costs estimated for the fourth year of the project. However, due to delays in budget releases as noted above, the planned work will extend into a fourth year. In this final year, the user acceptance testing and production implementation will be completed for the following:

- These complete modules: Worksheet, BTLDS Public Data Search, and Reports.
- The remainder of these modules: Mapping, Administrator and DEP Data

Search.

In addition, the complete BTLDS Public Data Search Module will be developed, tested and implemented.

The maintenance support period will begin for all BTLDS modules – Document Management, GIS, Land Use, Worksheet, Mapping, Administrator, DEP Data Search, BTLDS Public Data Search, and Reports. By the end of this final year, all of the BTLDS technology will have been refreshed and the system will be free of any obsolete technology, the system will have been written in accord with current DEP standards, and the new BTLDS will be a strong, durable support to FL-SOLARIS.

The updated costs are included in the "Deliverables" category, for a total of \$3,276,437, over the four years. Although this is over the originally requested amount of \$3,000,000, it is within the +/- 10% confidence level for detailed/rigorous estimates specified in this projects CBA Form 2B "Character of Project Costs Estimate". Additionally, DEP will work with the vendor as the project progresses to identify opportunities to reduce any costs. At this point in time, we do not anticipate requesting additional funds beyond the original \$3,000,000 request.

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	\$629,821	\$1,198,616	\$1,000,000	\$448,000	\$0	\$3,276,437
Major Project Tasks	\$0	\$0	\$0	\$0	\$0	\$0
Hardware <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0
COTS Software	\$0	\$0	\$0	\$0	\$0	\$0
Misc. Equipment <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0
Other Project Costs <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECT COSTS (*)	\$629,821	\$1,198,616	\$1,000,000	\$448,000	\$0	\$3,276,437
CUMULATIVE PROJECT COSTS	\$629,821	\$1,828,437	\$2,828,437	\$3,276,437	\$3,276,437	

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	\$629,821	\$1,198,616	\$1,000,000	\$448,000	\$0	\$3,276,437
Federal Match	\$0	\$0	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0	\$0	\$0
Other <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INVESTMENT (*)	\$629,821	\$1,198,616	\$1,000,000	\$448,000	\$0	\$3,276,437
CUMULATIVE INVESTMENT (*)	\$629,821	\$1,828,437	\$2,828,437	\$3,276,437	\$3,276,437	

(*) 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	High, w / in 10%
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.

FY 2015-2016 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT

CBAForm 3 - Project Investment Summary	Agency <u> DEP </u>	Project <u> BTLDS Tech Refresh </u>
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COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	TOTAL
Project Cost	\$629,821	\$1,198,616	\$1,000,000	\$448,000	\$0	\$3,276,437
Net Tangible Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Return on Investment	(\$629,821)	(\$1,198,616)	(\$1,000,000)	(\$448,000)	\$0	(\$3,276,437)
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)	(\$2,957,973)	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

RA Form 1 / Project Assessment

Project	<i>BTLDS Technology Refresh Project</i>	
Agency	<i>Florida Department of Environmental Protection (DEP)</i>	
FY 2015-16 LBR Issue Code:	FY 2015-16 LBR Issue Title:	
<i>36204C0</i>	<i>BTLDS Technology Refresh Project</i>	
Risk Assessment Contact Info (Name, Phone #, and E-mail Address):		
<i>Neil Jones ----- 850-245-2691 ----- neil.j.jones@dep.state.fl.us</i>		
Executive Sponsor	<i>Rick Mercer, Director of Operations/Land & Recreation</i>	
Project Manager	<i>Sponsor-Rod Maddox, Project Lead-Charlotte Shea</i>	
Prepared By	<i>Neil Jones/Charlotte Shea</i>	<i>9/9/2014</i>

Risk Assessment Summary		
Business Strategy	Most Aligned	Least Risk
	Least Aligned	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	LOW
Project Complexity Assessment	MEDIUM
Overall Project Risk	
MEDIUM	

FY 2015-2016 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT

The responses are different for the FY 2014-15 and FY 2015-16 Risk Assessment for Section 1: Strategic Area. The answer highlighted below has been changed due to increase in project duration from three to four years.

IT Project Risk Assessment Tool

Schedule IV-B

Fiscal Year 2015-16

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 3 and 5 years
		Between 3 and 5 years	
		Between 1 and 3 years	
		1 year or less	

FY 2015-2016 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT

The responses are identical for the FY 2014-15 and FY 2015-16 Risk Assessment for Section 2: Technology Area.

IT Project Risk Assessment Tool

Schedule IV-B

Fiscal Year 2015-16

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 2015-2016 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT

The responses are identical for the FY 2014-15 and FY 2015-16 Risk Assessment for Section 3: Organizational Change Management Area.

IT Project Risk Assessment Tool

Schedule IV-B

Fiscal Year 2015-16

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	Yes
		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 2015-2016 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT

The responses are identical for the FY 2014-15 and FY 2015-16 Risk Assessment for Section 4: Communication Area.

IT Project Risk Assessment Tool

Schedule IV-B

Fiscal Year 2015-16

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 2015-2016 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT

The responses are identical for the FY 2014-15 and FY 2015-16 Risk Assessment for Section 5: Fiscal Area.

IT Project Risk Assessment Tool

Schedule IV-B

Fiscal Year 2015-16

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 2015-2016 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT

IT Project Risk Assessment Tool

Schedule IV-B

Fiscal Year 2015-16

Agency: Florida Department of Environmental Protection (DEP) Project: BTLDS Technology Refresh Project

Section 5 -- Fiscal Area			
#	Criteria	Values	Answer
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 2015-2016 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT

The responses are identical for the FY 2014-15 and FY 2015-16 Risk Assessment for Section 6: Project Organization Area.

IT Project Risk Assessment Tool

Schedule IV-B

Fiscal Year 2015-16

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 full-time 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 2015-2016 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT

The responses are different for the FY 2014-15 and FY 2015-16 Risk Assessment for Section 7: Project Management Area. The answers highlighted below have been updated.

IT Project Risk Assessment Tool

Schedule IV-B

Fiscal Year 2015-16

Agency: Florida Department of Environmental Protection (DEP) Project: BTLDS Technology Refresh Project

Section 7 -- Project Management Area			
#	Criteria	Values	Answer
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	81% to 100% -- All or nearly all 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	81% to 100% -- All or nearly all 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	81% to 100% -- All or nearly all requirements and specifications 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 2015-2016 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT

IT Project Risk Assessment Tool

Schedule IV-B

Fiscal Year 2015-16

Agency: Florida Department of Environmental Protection (DEP) Project: BTLDS Technology Refresh Project

Section 7 -- Project Management Area			
7.09	Has the Work Breakdown Structure (WBS) been defined to the work package level for all project activities?	0% to 40% -- None or few have been defined to the work package level	41 to 80% -- Some have been defined to the work package level
		41 to 80% -- Some have been defined to the work package level	
		81% to 100% -- All or nearly all have been defined to the work package level	
7.10	Has a documented project schedule been approved for the entire project lifecycle?	Yes	Yes
		No	
7.11	Does the project schedule specify all project tasks, go/no-go decision points (checkpoints), critical milestones, and resources?	Yes	Yes
		No	
7.12	Are formal project status reporting processes documented and in place to manage and control this project?	No or informal processes are used for status reporting	Project team and executive steering committee use formal status reporting processes
		Project team uses formal processes	
		Project team and executive steering committee use formal status reporting processes	
7.13	Are all necessary planning and reporting templates, e.g., work plans, status reports, issues and risk management, available?	No templates are available	All planning and reporting templates are available
		Some templates are available	
		All planning and reporting templates are available	
7.14	Has a documented Risk Management Plan been approved for this project?	Yes	Yes
		No	
7.15	Have all known project risks and corresponding mitigation strategies been identified?	None or few have been defined and documented	Some have been defined and documented
		Some have been defined and documented	
		All known risks and mitigation strategies have been defined	
7.16	Are standard change request, review and approval processes documented and in place for this project?	Yes	Yes
		No	
7.17	Are issue reporting and management processes documented and in place for this project?	Yes	Yes
		No	

FY 2015-2016 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT

The responses are identical for the FY 2014-15 and FY 2015-16 Risk Assessment for Section 8: Project Complexity Area.

IT Project Risk Assessment Tool

Schedule IV-B

Fiscal Year 2015-16

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 six risk components are rated as medium complexity:

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

The risk is rated as low for the *Technology* and the *Project Management* components. The risk for the Technology component is rated as low because the project utilizes software and hardware that already exist at DEP and that are currently supported by DEP staff. The Project Management component risk is rated as low because all design documents have been completed and approved, covering all requirement specifications, design specifications and business rule traceability. Also, approval has been given to a risk management plan for this project in a previous year.

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: <https://floridadep-public.sharepoint.com/it-standards-library>

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	
Compliance with Florida Statute 253.0325	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.
Year 1 or 2013-2014	<p><u>Year 2013-14 (entire system, all modules)</u></p> <ul style="list-style-type: none"> • Contract or use in-house resources to develop new system requirements including performance standards and measurement tools to validate those standards are being met. • Document business process improvements desired through new system. • Investigate and research available systems. • Establish a market overview of potential solutions (consider issuing a Request for Information): <ul style="list-style-type: none"> ○ Understand current market trends. ○ Validate requirements are reasonable for the vendor community. ○ Determine how products integrate. ○ Get to know the vendors. • Structure stakeholder. <ul style="list-style-type: none"> ○ Majority of team should consist of process experts. ○ Technical experts are needed to ensure compatibility with DEP’s framework and established technology standards. • Issue a competitive procurement/solicitation (ITN, RFP, RFQ, etc.). • Receive and evaluate responses based on DEP’s requirements criteria. • Select a solution. • Selected Vendor performs Analysis and Design activities for entire system.

Solution: BTLDS Technology Refresh

After the completion of the analysis and design phase, the new system could be divided up, based on proposed screens, into the following modules:

1. Document Management
2. GIS
3. Land Use
4. Worksheet
5. Mapping2
6. Administrator
7. DEP Data Search
8. BTLDS Public Data Search
9. Reports

The first several modules correspond with the BTLDS primary business areas; the last sets refer to utility screens which will allow for the other data to be searched, queried, and reported.

<p>Year 2</p>	<p><u>2014-15</u></p> <ul style="list-style-type: none"> • Develop the Document Management module, the GIS module, the Land Use Summary module, DEP Basic Data Search screens for Documents and Land Use Summary, several Parcel Mapping screens (Mapping Assignments, Document Checkout, Polygon History and Managing Attributes) and one Administrator screen (BTLDS User List). • Create a beta test plan, test scenarios and an initial user guide for the above will be created for use in year 3.
<p>Year 3</p>	<p><u>2015-16</u></p> <ul style="list-style-type: none"> • Final user acceptance testing (UAT), user training and the production roll-out of all modules developed during year two will be completed. • Development and initial testing of the Worksheet and Reports modules will be completed along with the remaining components of the Mapping, Administrator, and DEP Data Search Modules. • A beta test plan, test scenarios and an initial user guide for the above will be created for use in year 4.
<p>Year 4</p>	<p><u>2016-17</u></p> <ul style="list-style-type: none"> • Final user acceptance testing (UAT), user training and the production roll-out of all modules developed during year three will be completed. • BTLDS Public Data Search module will be developed, tested, and deployed to production thereby completing the BTLDS Technology Refresh project.

Solution: BTLDS Technology Refresh	
Cost Estimate Range	<p>Total costs are estimated at \$3,276,437. Annual recurring costs are estimated at \$300,000, starting FY 2017-2018.</p> <ul style="list-style-type: none"> • Internal resources responsible for the following: <ul style="list-style-type: none"> - Assist in development of requirements - Identify business process improvements - Develop a competitive procurement (ITN, RFP, RFQ, etc.) • Initial and recurring software development costs • Initial and recurring hardware and software costs • Validation of Data migration • Participation in Stakeholder training
Estimated Time for Implementation	<p>Year 15/16: 12 months</p> <ul style="list-style-type: none"> • Implementation of the following: <ul style="list-style-type: none"> - The complete following modules: Document Management, GIS, and Land Use - Select screens from these modules: Mapping, Administrator and DEP Data Search • Initial development of the following: <ul style="list-style-type: none"> - These complete modules: Worksheet, BTLDS Public Data Search, and Reports - The remainder of the screens from these modules: Mapping, Administrator and DEP Data Search <p>Year 16/17: 6-8 months</p> <ul style="list-style-type: none"> • Final implementation of the following: <ul style="list-style-type: none"> - These complete modules: Worksheet, BTLDS Public Data Search, and Reports - The remainder of the screens from these modules: Mapping, Administrator and DEP Data Search
Risks	<ul style="list-style-type: none"> • Scheduled coordination and communication in order to eliminate or minimize any impacts to FL-SOLARIS, a system used state-wide. • May require DSL to alter current business processes. • Legislature may not fund: <ul style="list-style-type: none"> - The initial and recurring software development costs. - The initial and recurring hardware and software costs. - The system development effort required to provide desired data, documents, and images to DEP.
Assumptions	<ul style="list-style-type: none"> • The State of Florida would be able to fund a project of this size and magnitude, given the current fiscal constraints. • Assumes that solution will be compliant with OTIS' standards.
Constraints	<ul style="list-style-type: none"> • Availability of state funding to implement a technology refreshes system.
Pros	<ul style="list-style-type: none"> • The vendor could be responsible for maintenance and upgrades. • Vendor expertise may provide options to improve business processes. • Complies with DEP's application modernization initiatives by addressing the underlying issues that applications and software are becoming outdated. • Would allow for overall business process improvements.

Solution: BTLDS Technology Refresh

Cons	<ul style="list-style-type: none"> • High technology cost. • High purchase cost. • A vendor provided system may not comply with OTIS' standards. However, a customized development system could comply with OTIS' standards. • Will disrupt current work processes.
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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 <https://floridadep-public.sharepoint.com/it-standards-library>
- 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:

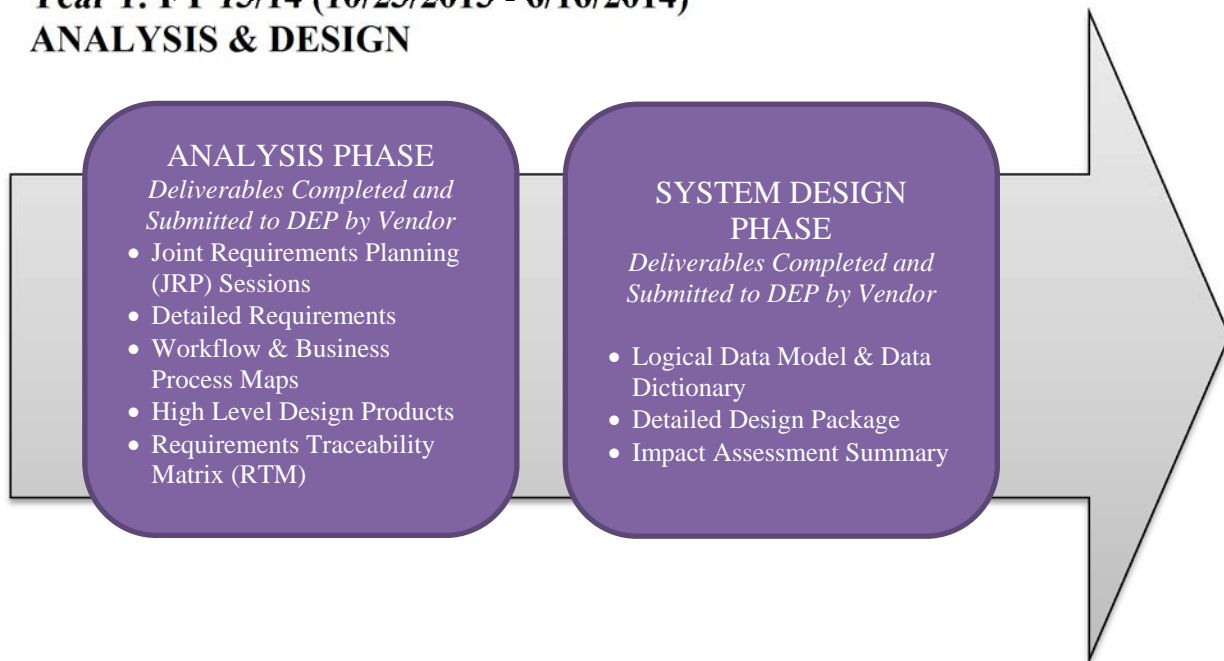
- Create a modern, integrated, rules-based business system that supports FL-SOLARIS
- Facilitate improved communication regarding land documents within the Department as well as between the Department and its external stakeholders
- Provide Department staff with timely access to land document information 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 System Development Life Cycle (SDLC) phases throughout the Project as illustrated in the Proposed Project Phases Figures:

**BTLDS Technology Refresh Project
Year 1: FY 13/14 (10/23/2013 - 6/16/2014)
ANALYSIS & DESIGN**








LEGEND

- All nine BTLDS modules or entire system
- Whole Modules: Document Management, GIS, & Land Use
Partial Modules: Mapping, Administrator & DEP Data Search
- Whole Modules: Worksheet & Reports
Partial Modules: remaining Mapping, Admin., & DEP Search screens
- Whole Modules: BTLDS Public Data Search
Partial Modules: N/A
- Project Management Tasks continue during entire life of Project.

BTLDS Technology Refresh Project
Year 2: FY 14/15 (9/15/2014 - 6/30/2015)
ALPHA DEVELOPMENT & TRAINING DOCUMENTATION



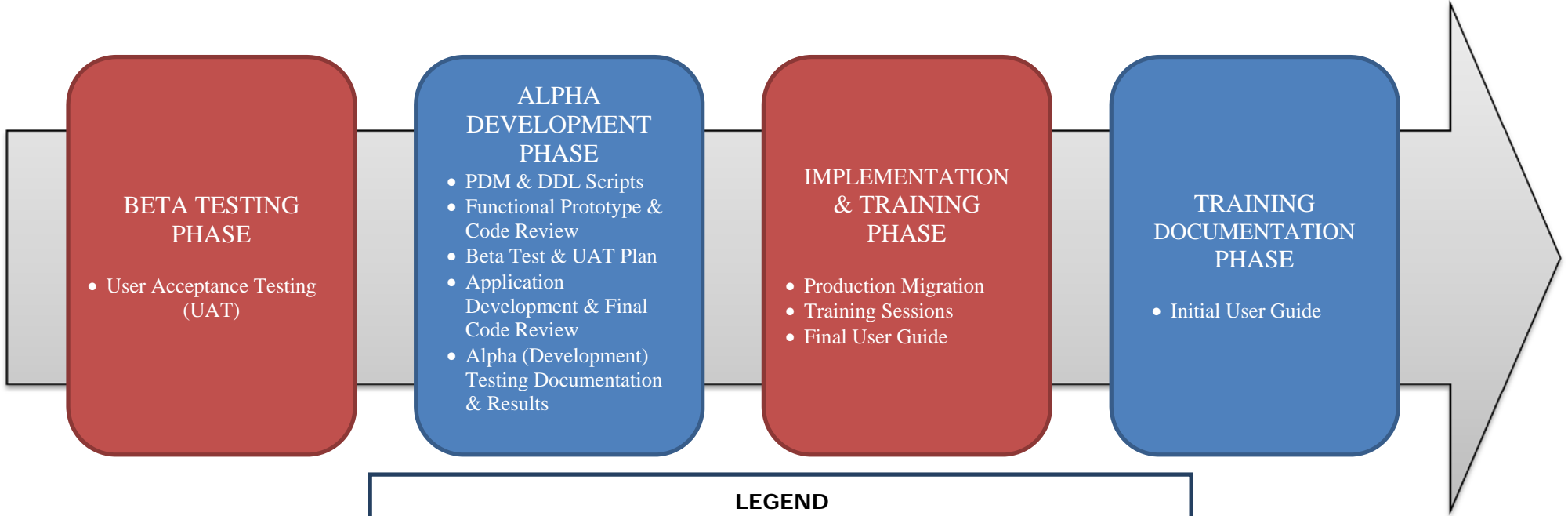
LEGEND

-  All nine BTLDS modules or entire system
-  Whole Modules: Document Management, GIS, & Land Use
Partial Modules: Mapping, Administrator & DEP Data Search
-  Whole Modules: Worksheet & Reports
Partial Modules: remaining Mapping, Admin., & DEP Search screens
-  Whole Modules: BTLDS Public Data Search
Partial Modules: N/A
-  Project Management Tasks continue during entire life of Project.






BTLDS Technology Refresh Project

Year 3: FY 15/16 (7/1/2015 - 6/30/2016)

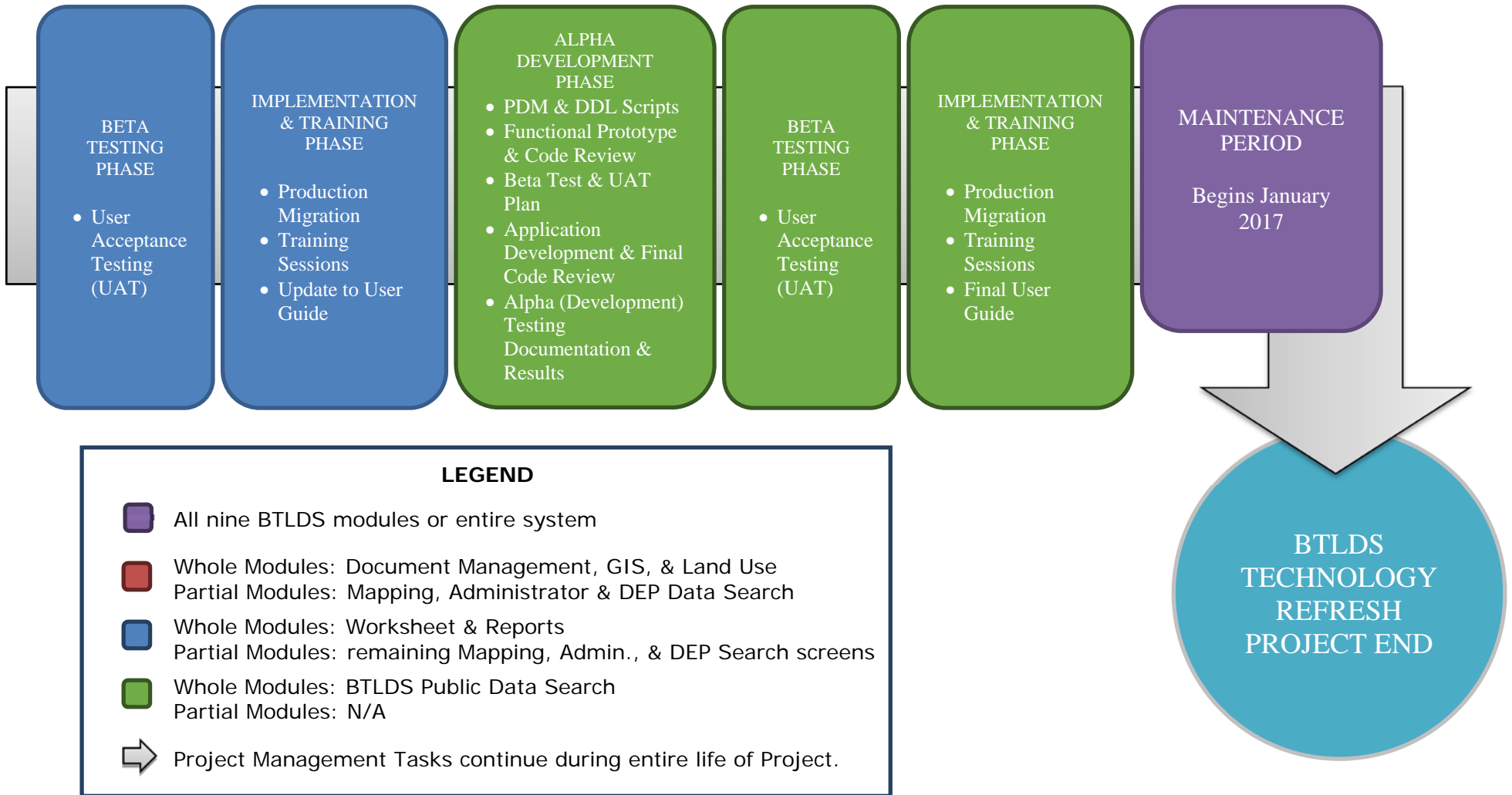
ALPHA DEVELOPMENT, BETA TESTING, IMPLEMENTATION & TRAINING DOCUMENTATION



LEGEND

-  All nine BTLDS modules or entire system
-  Whole Modules: Document Management, GIS, & Land Use
Partial Modules: Mapping, Administrator & DEP Data Search
-  Whole Modules: Worksheet & Reports
Partial Modules: remaining Mapping, Admin., & DEP Search screens
-  Whole Modules: BTLDS Public Data Search
Partial Modules: N/A
-  Project Management Tasks continue during entire life of Project.

BTLDS Technology Refresh Project
Year 4: FY 16/17 (7/1/2016 - 12/30/2016)
ALPHA DEVELOPMENT, BETA TESTING, IMPLEMENTATION & TRAINING
DOCUMENTATION, AND MAINTENANCE



Project Standards

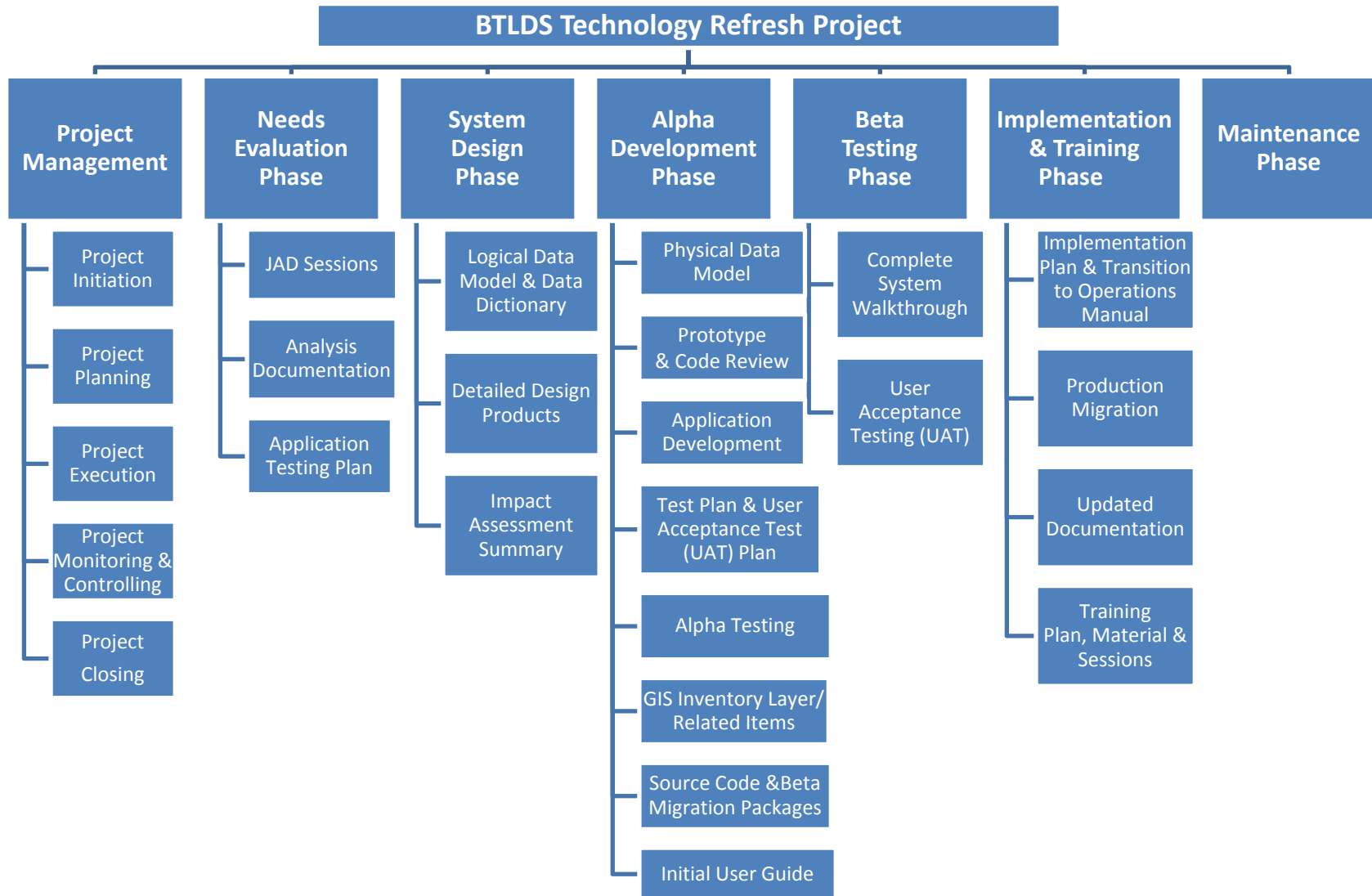
This project will adhere to the project management and technical environment standards and specifications identified in the DEP IT Standards Library at <https://floridadep-public.sharepoint.com/it-standards-library>

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:

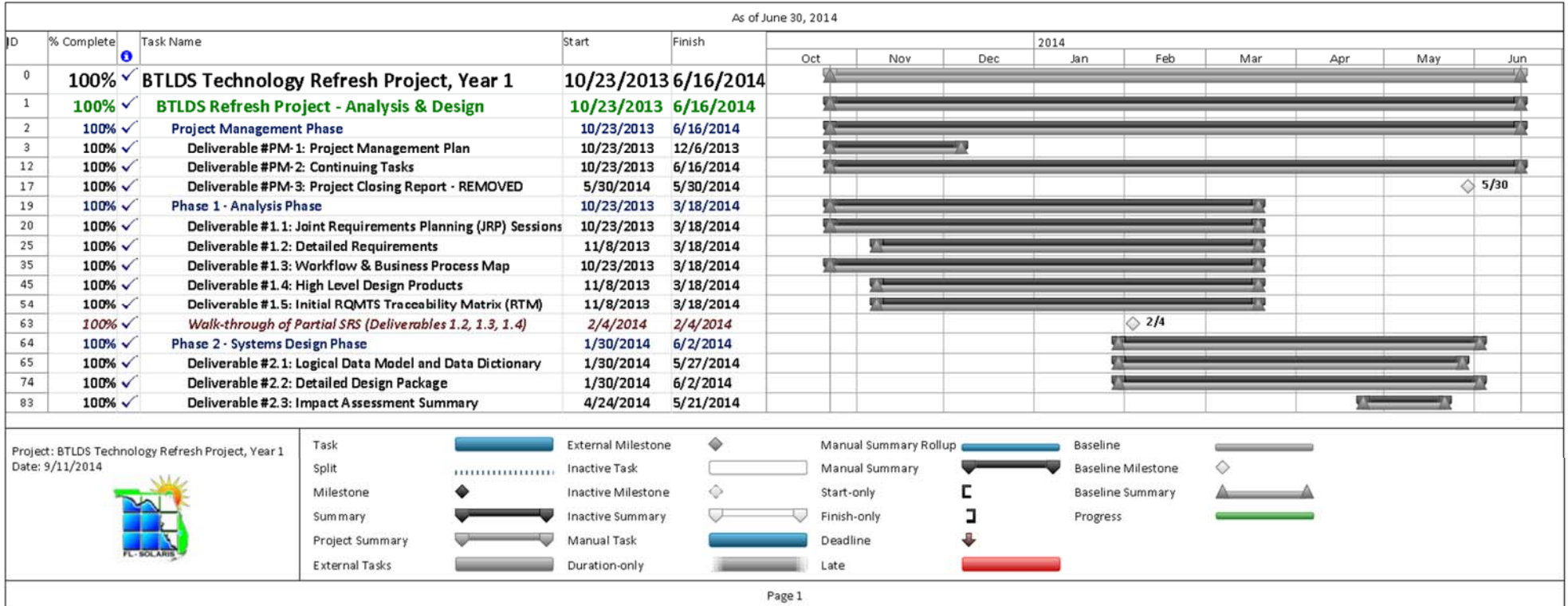
- Project deliverables
- Effort required for creation of deliverables
- Assignment of responsibility for accomplishing and coordinating the work

A preliminary Work Breakdown Structure for the BTLDS Technology Refresh project is presented in Figure VI-2. Note that the Design, Development, and Implementation phases will reiterate during the project, as different BTLDS business modules are refreshed. 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.

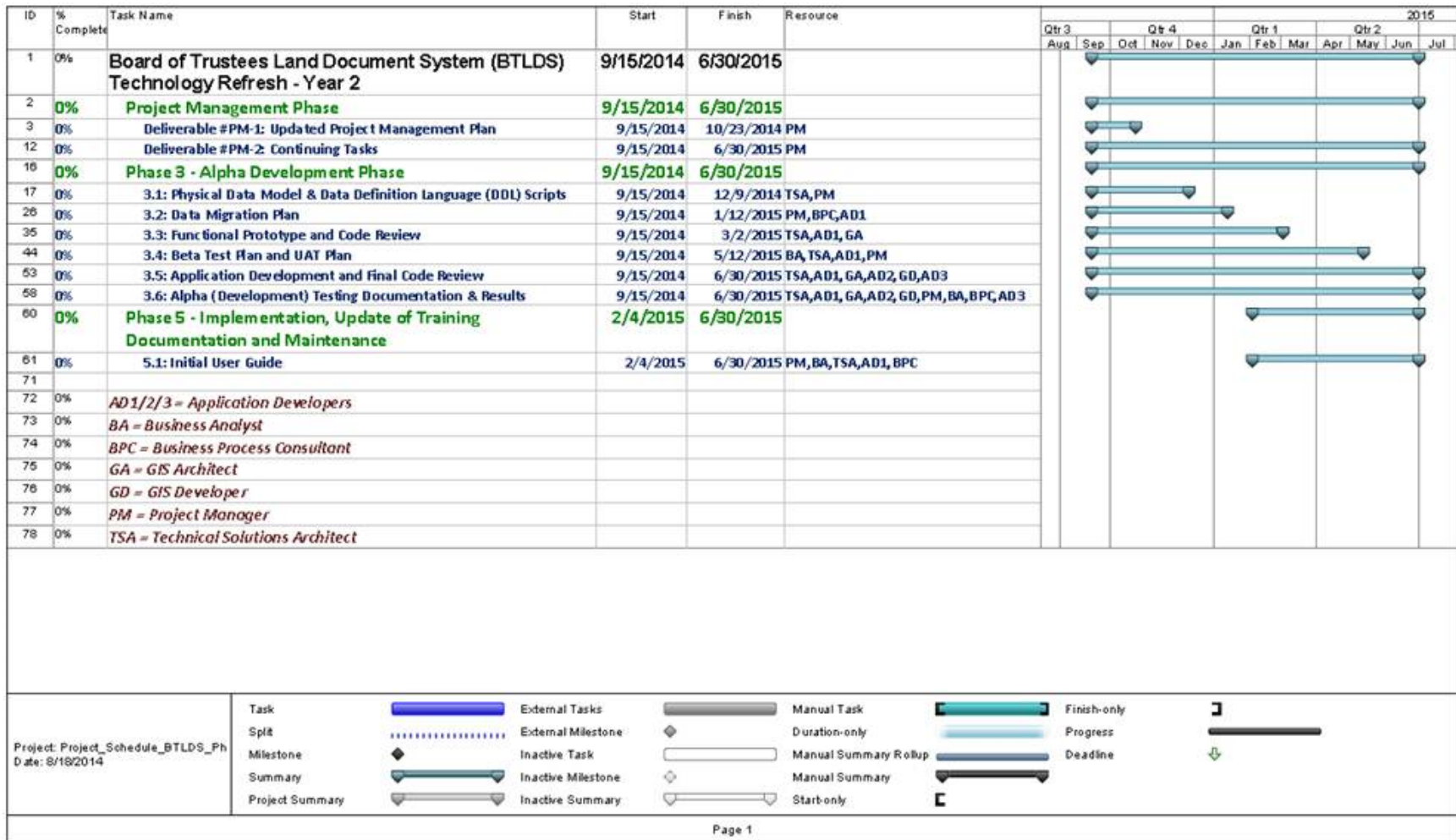


C. Resource Loaded Project Schedule

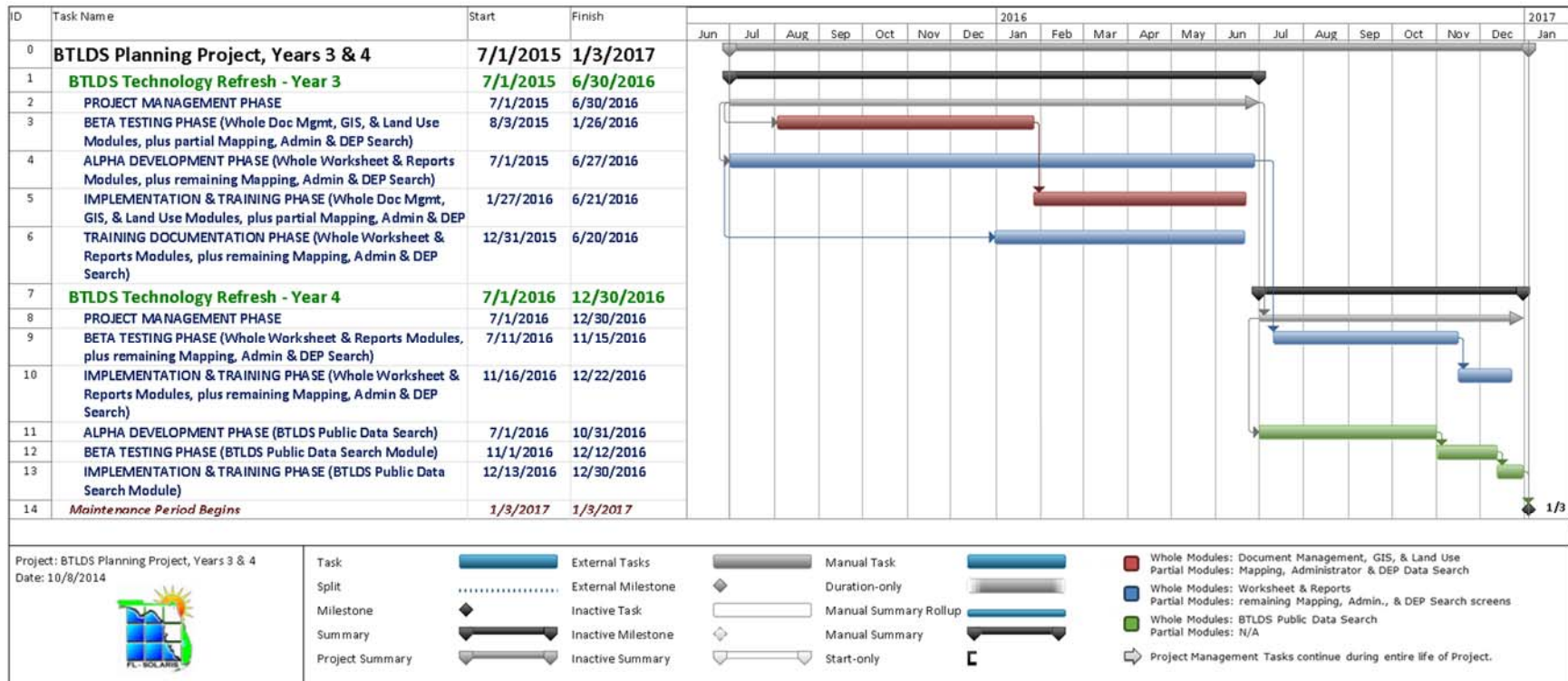
Project Gantt Chart - Year 1 (2013/2014) Analysis & Design



Project Gantt Chart - Year 2 (2014/2015) Alpha Development & Training Documentation
Whole Modules: Doc. Mgmt. GIS, & Land Use | | Partial Modules: Mapping, Administrator & DEP Data Search



FY 2015-2016 SCHEDULE IV-B FEASIBILITY STUDY FOR BTLDS TECHNOLOGY REFRESH PROJECT



Year 3 (2015/2016)

- Beta Testing, Implementation & Training (Whole Modules: Doc. Mgmt. GIS, & Land Use and Partial Modules: Mapping, Administrator & DEP Data Search)
- Alpha Development & Training Documentation (Whole Modules: Worksheet & Reports and Partial Modules: Mapping, Administrator & DEP Data Search)

Year 4 (2016/2017)

- Beta Testing, Implementation & Training, and Maintenance Period (Whole Modules: Worksheet, BTLDS Public Data Search, & Reports and Partial Modules: Mapping, Administrator & DEP Data Search)
- Alpha Development, Beta Testing, Implementation & Training (BTLDS Public Data Search Module)

A resource loaded Project Schedule is not available for years 3 and 4 of the project at this time. As these are made available, that information will be added here.

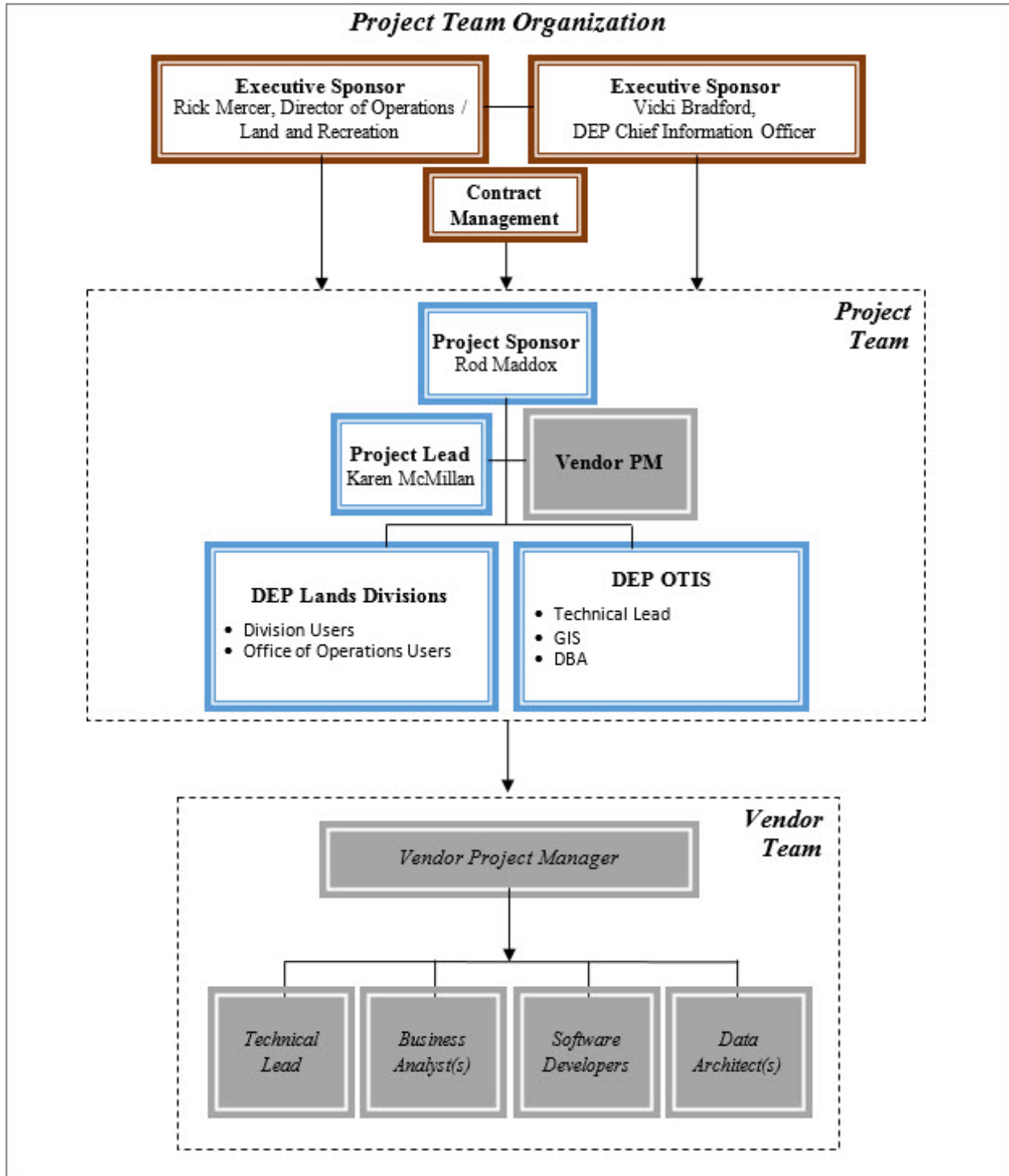
D. Project Budget

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 are three changes from the originally submitted chart:

1. Project Sponsor has been changed from Tim Patterson to Rod Maddox
2. Project Lead has been changed from Charlotte Shea to Karen McMillan.
3. Contract Manager has been changed from Kim Ross to Nancy McClain.



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	Nancy McClain	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"> - Outside (Vendor) Project Manager - Karen McMillan (Project Lead) 	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"> - Vicki Bradford - Rick Mercer - Rod Maddox - Nancy McClain - Rebecca Northup 	Approves changes to scope, resolves escalate issues related to scope, budget, and resources. Approves final project acceptance and closure.
Project Team	<ul style="list-style-type: none"> - DEP current BTLDS Users - Finance & Accounting - OTIS Geographic Information Systems - OTIS Database Administrator 	Provides subject matter expertise related to individual areas of responsibility.
Technical Lead	<ul style="list-style-type: none"> - Member of OTIS - Karen McMillan - Outside (Vendor) 	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"> • Elicitation - Discovering the underlying business need to be addressed and information related to the product and project requirements, often through conversations with stakeholders. • Analyzing Requirements - Organizing, specifying and modeling the requirements to ensure they are complete and unambiguous. • Specifying Requirements - Documenting the requirements in a format that can be shared with stakeholders. • Validating and Verifying Requirements - Ensuring the requirements map to the real business need, are approved by all relevant stakeholders, and meet essential quality standards.
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"> • Code development • Testing modules that have been developed • Finding errors • Keeping on top of new technologies • Sending reports of status • Updating knowledge
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"> OTIS Geographic Information Systems 	3 - 5 years GIS technical experience
Project Team <ul style="list-style-type: none"> OTIS Database Administrator 	3 - 5 years database administration experience
Technical Lead	3 - 5 years IT technical lead experience
Business Analyst	10 years of experience identifying requirements for GIS and software solutions
Software Developer	10 years of experience developing and deploying GIS and software solutions
Data Architect	5 - 10 years of 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

Communication	Description	Plan
Individual Status Report (ISR)	Report task completion, issues and 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)	Frequency: weekly 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"> • Project Risks • Escalated Issues • Change Log • Acceptance Log 	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.

Action	Description
4. Update open issues	<p>4.1 The issue owner informs the Project Manager of issue resolution progress and significant documentation.</p> <p>4.2 The Project Manager records resolution progress in the project Issues Log and alters the priority, resolution owner, etc. as needed to get resolution in a timely manner.</p> <p>4.3 The Project Manager saves significant issue documents in the Project Notebook.</p>
5. Escalate an issue	<p>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.</p> <p>5.2 The Customer(s) will promptly (a) provide resources to achieve issue resolution, or (b) Approve a Change Request that eliminates the issue</p>
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	<p>7.1 The issue owner informs the issue initiator and the Project Manager of an answer or solution that resolves the issue.</p> <p>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.</p> <p>7.3 When the resolution is satisfactory, the Project Manager will close an issue as "RESOLVED."</p>

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.	<p>Frequency: as needed</p> <p>Producer: project manager, customer(s), project team</p> <p>Receiver: project manager</p>
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	<p>Frequency: within 1 day</p> <p>Producer: project manager</p> <p>Receiver: customer(s)</p>

Action	Description	Plan
	to estimate the impact of the proposed change on the project.	
Dispose the Change Request	Approve or reject each Change Request in writing (paper or email). If the Change Request is approved, make funds, staff and/or other resources available as needed to implement the change in a timely manner.	Frequency: within 3 days Producer: customer(s) Receiver: project manager
Open an Issue	If 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	If 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	If 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, If 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
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.

Agency:	Department of Environmental Protection		
Contact Person:	Robert A. Williams	Phone Number:	(850) 245-2242
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Beach Group Investments, Inc. v. Florida Department of Environmental Protection		
Court with Jurisdiction:	Fourth District Court of Appeal		
Case Number:	14-3307		
Summary of the Complaint:	The Department denied Beach Group Investments, Inc., a permit to construct a waterfront townhome development in St Lucie County because it was seaward of the 30 year erosion projection. After the Division of Administrative Hearings upheld the denial, the Beach Group Investments, Inc. sued for inverse condemnation.		
Amount of the Claim:	\$10,000,000, plus prejudgment interest, costs and fees		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	On July 31, 2014, the Judge signed a judgment against the Department in the amount of \$15,344,349. On September 2, 2014, the Department filed an appeal of the judgment.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Environmental Protection		
Contact Person:	Robert A. Williams	Phone Number:	(850) 245-2209
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	CDM vs. Florida Department of Environmental Protection		
Court with Jurisdiction:	Leon County Circuit Court		
Case Number:	2011-CA-003205		
Summary of the Complaint:	<p>In 2005, the Department 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 Department 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.</p>		
Amount of the Claim:	Approximately \$9.8 million		
Specific Statutes or Laws (including GAA) Challenged:	N/A (contract dispute)		
Status of the Case:	Currently in discovery, trial not set.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Environmental Protection and the Board of Trustees of the Internal Improvement Trust Fund		
Contact Person:	Robert A. Williams	Phone Number:	(850) 245-2242
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Chaudoin, Hamrick, and Musselwhite v. Florida Department of Environmental Protection, Board of Trustees of the Internal Improvement Trust Fund and Lake County		
Court with Jurisdiction:	Leon County Circuit Court		
Case Number:	05-CA-2730		
Summary of the Complaint:	Following a comprehensive plan amendment by Lake County, Plaintiffs would have been eligible to apply for transferrable development rights on a large parcel of land. They did not apply. Plaintiffs sold the Property to the Board of Trustees and later claimed they owned transferrable development rights. Plaintiffs seek equitable relief, together with a claim of unjust enrichment against the Department.		
Amount of the Claim:	Unliquidated; Plaintiffs offered judgment in the amount of \$2,800,000.		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	Inactive for a lengthy period. Cross-motions for summary judgment pending.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Environmental Protection		
Contact Person:	Larry R. Morgan	Phone Number:	(850) 245-2242
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Florida Department of Environmental Protection vs. Mosaic Fertilizer, LLC		
Court with Jurisdiction:	Florida Middle District Federal Court		
Case Number:	No filed yet.		
Summary of the Complaint:	Mosaic has allegedly mishandled hazardous waste in its fertilizer production operations.		
Amount of the Claim:	In excess of \$1 million dollars in penalties		
Specific Statutes or Laws (including GAA) Challenged:	Sections 403.161, 403.702 et seq.		
Status of the Case:	Parties are negotiating a consent decree.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

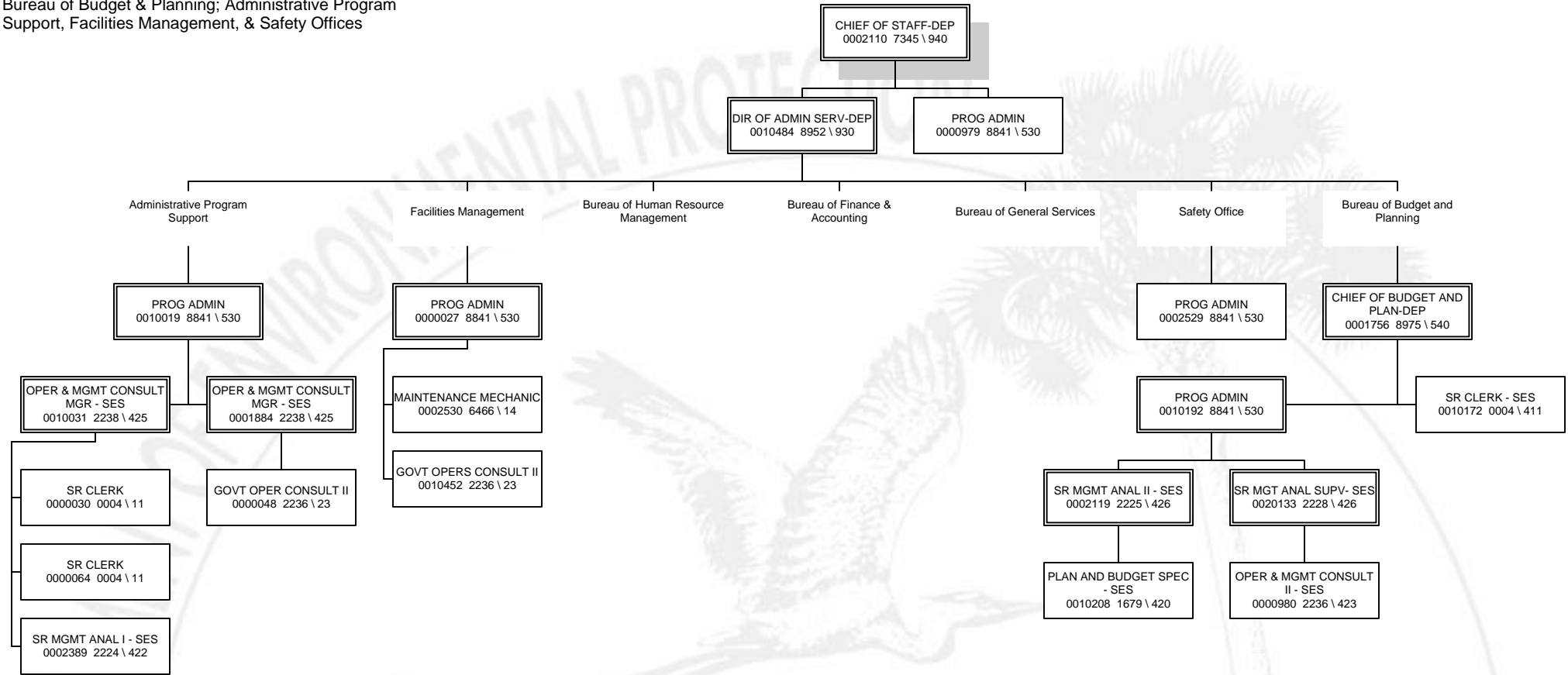
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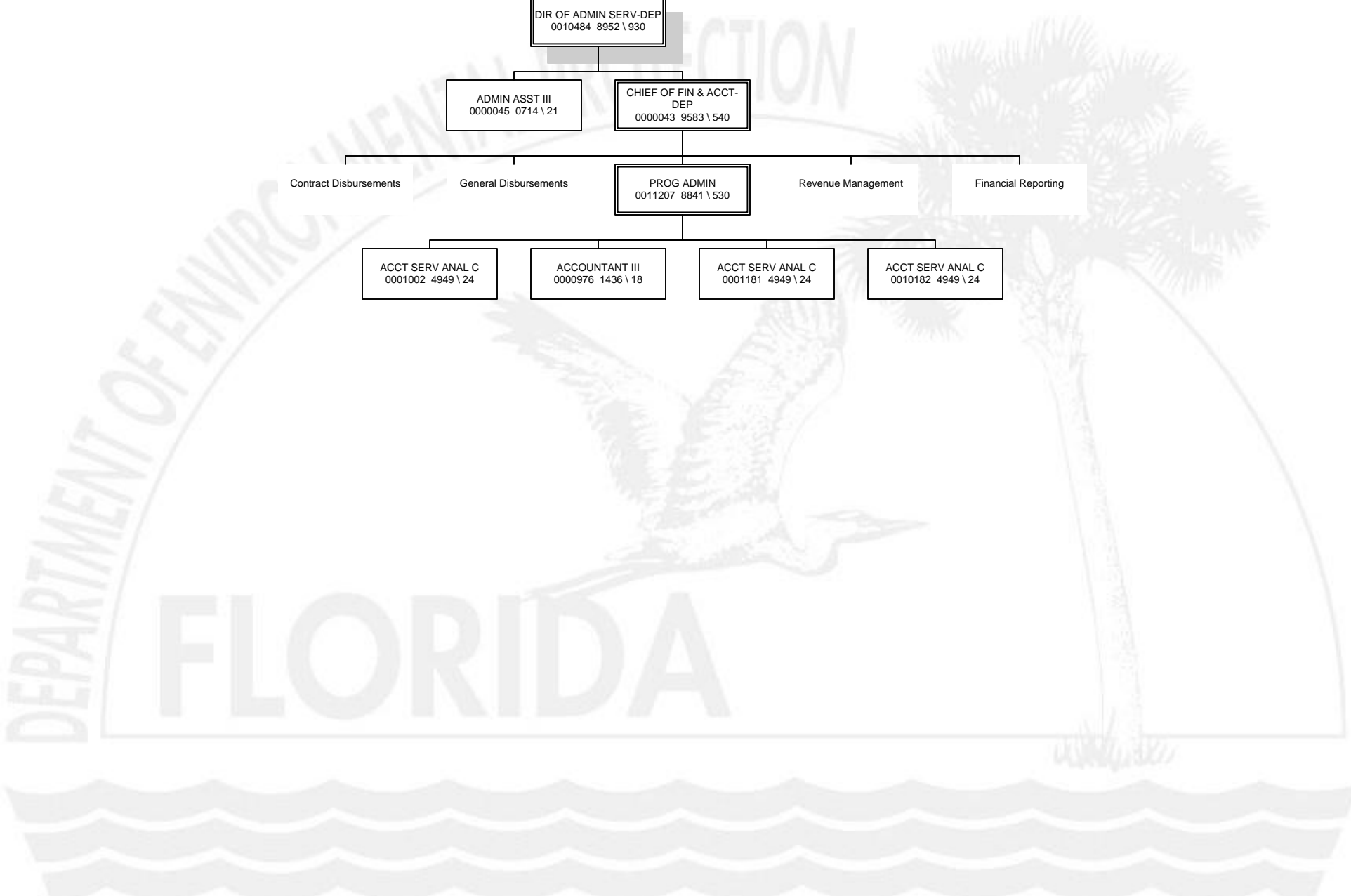
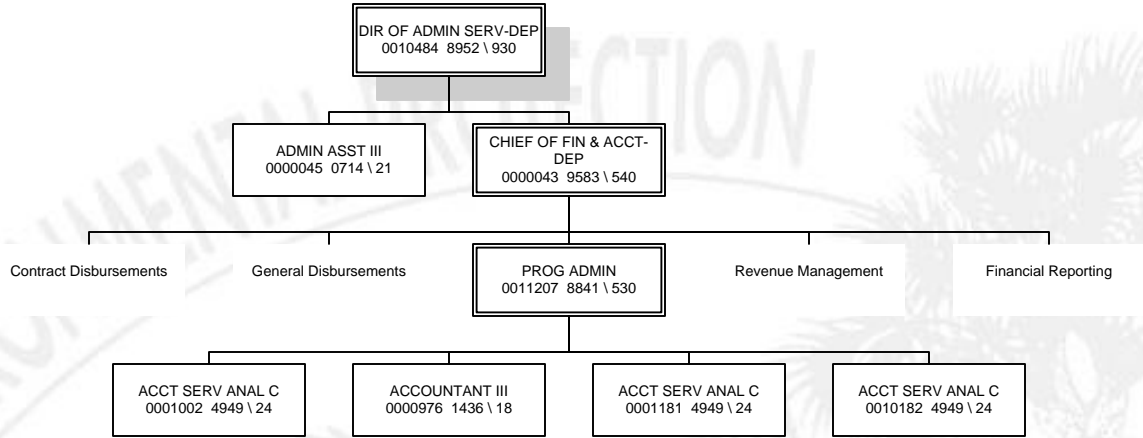
Agency:	Department of Environmental Protection		
Contact Person:	Robert A. Williams	Phone Number:	(850) 245-2242
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Miccosukee Tribe of Indians of Florida, et al v. United States, et al.		
Court with Jurisdiction:	U.S. 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 in the trial court were only assessed against the United States Environmental Protection Agency. No pending claims against the Department. If the Department’s appeal is unsuccessful, there could be future claims for appellate attorney fees by the Plaintiff-Appellees.		
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 checked="" type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

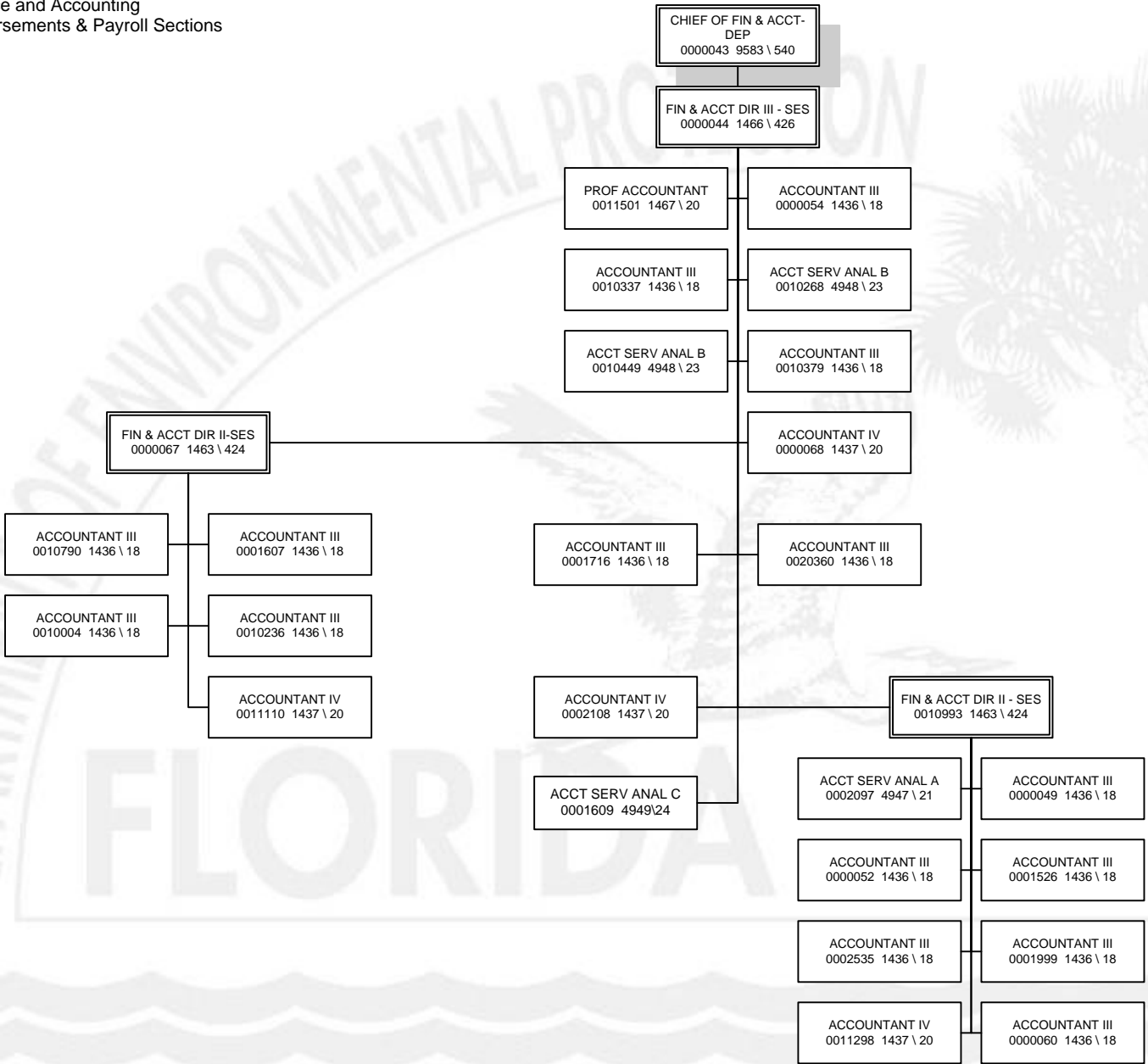
Schedule VII: Agency Litigation Inventory

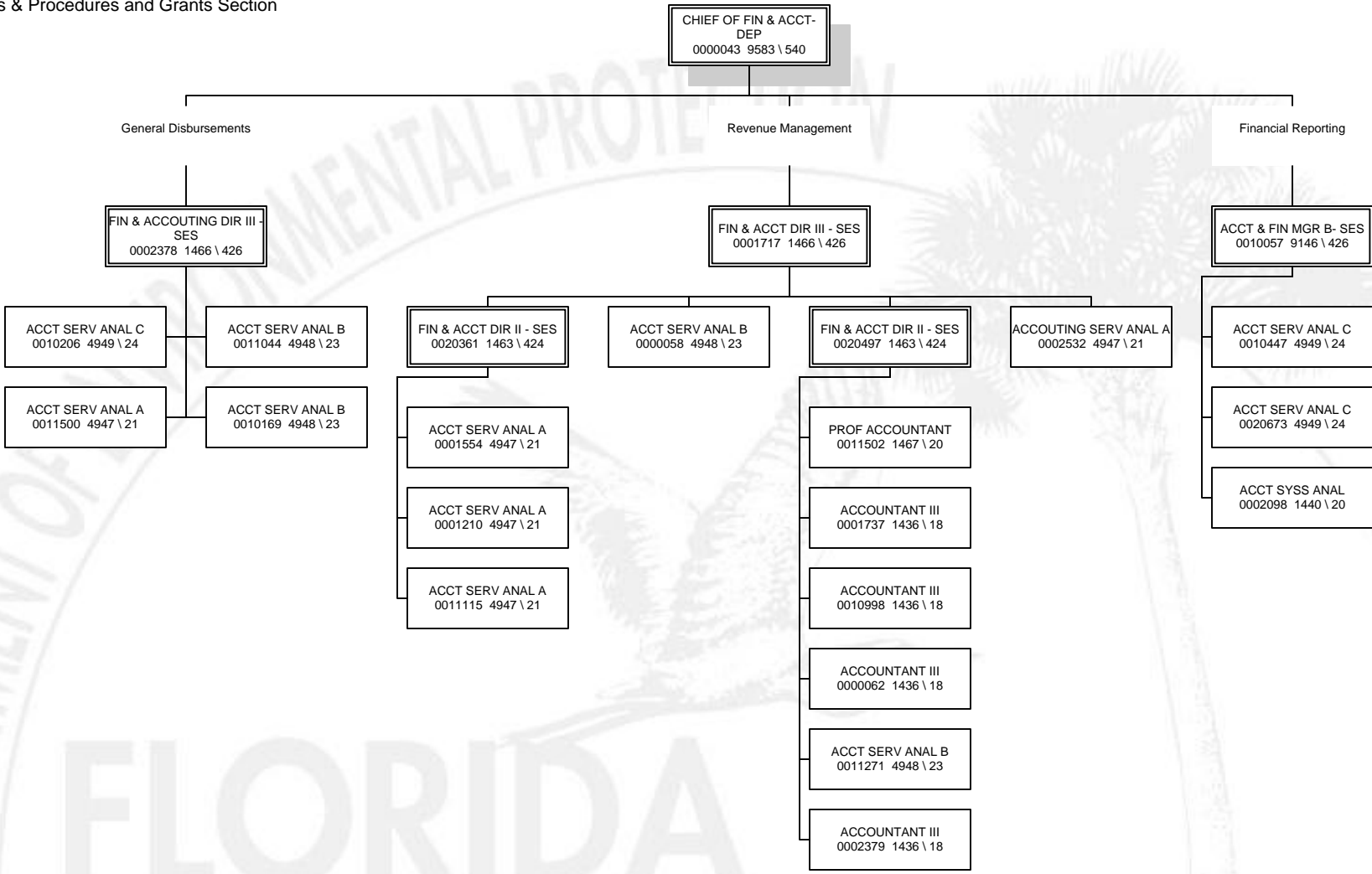
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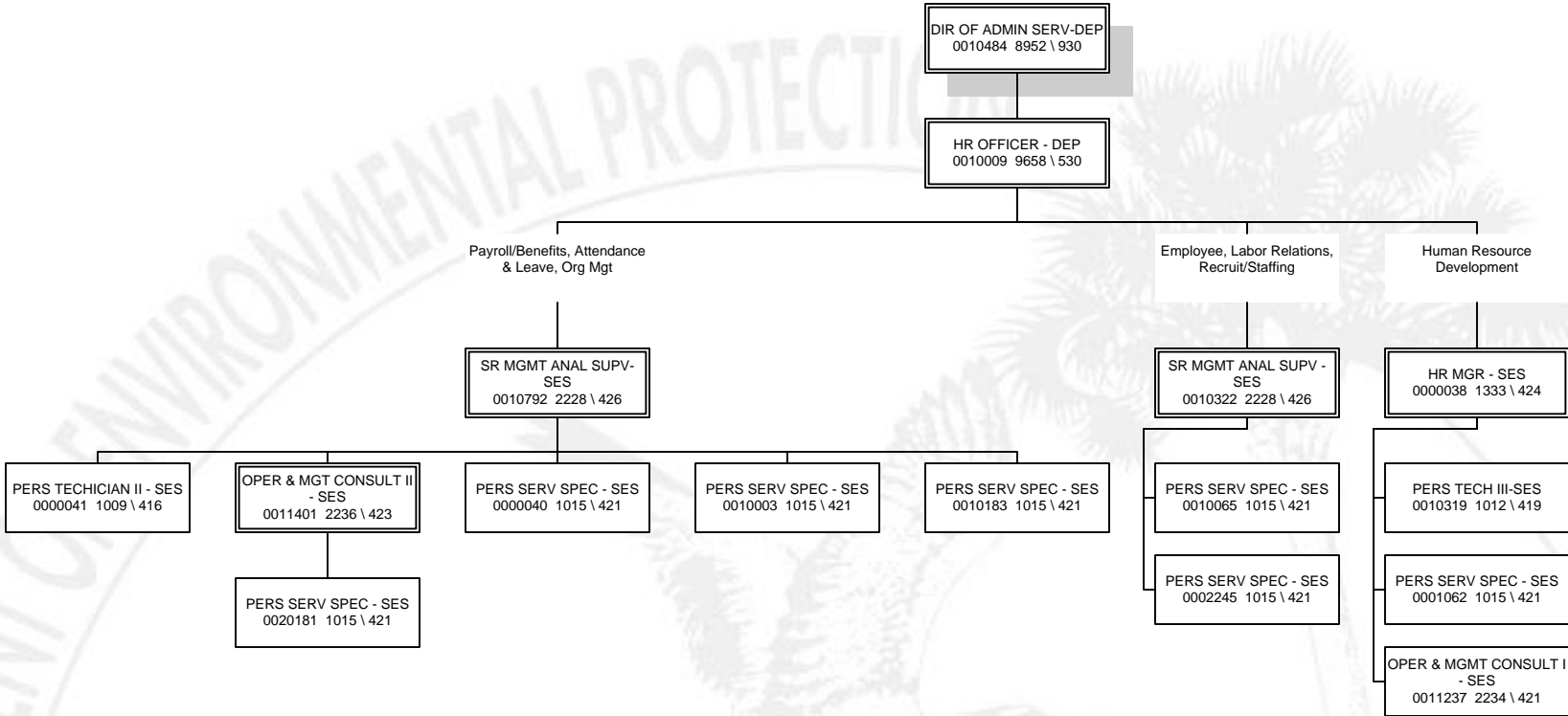
Agency:	Department of Environmental Protection		
Contact Person:	Robert A. Williams	Phone Number:	(850) 245-2209
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Condemnations for Everglades Restoration including parcels belonging to the Miccosukee Indian Tribe. Numerous case styles.		
Court with Jurisdiction:	Collier County Circuit Court		
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:	The \$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 Original Claim: \$32 million		
Specific Statutes or Laws (including GAA) Challenged:	Chapter 73 and 74, Florida Statutes		
Status of the Case:	An Amended Stipulated Motion for Entry of Final Judgment in the amount of \$5,269,101.96 for parcels belonging to the Miccosukee Indian Tribe was entered on May 29, 2014. The funds have been deposited into the registry. The remaining parcels are in various stages of litigation and the new estimated amount of claim is \$1 million.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

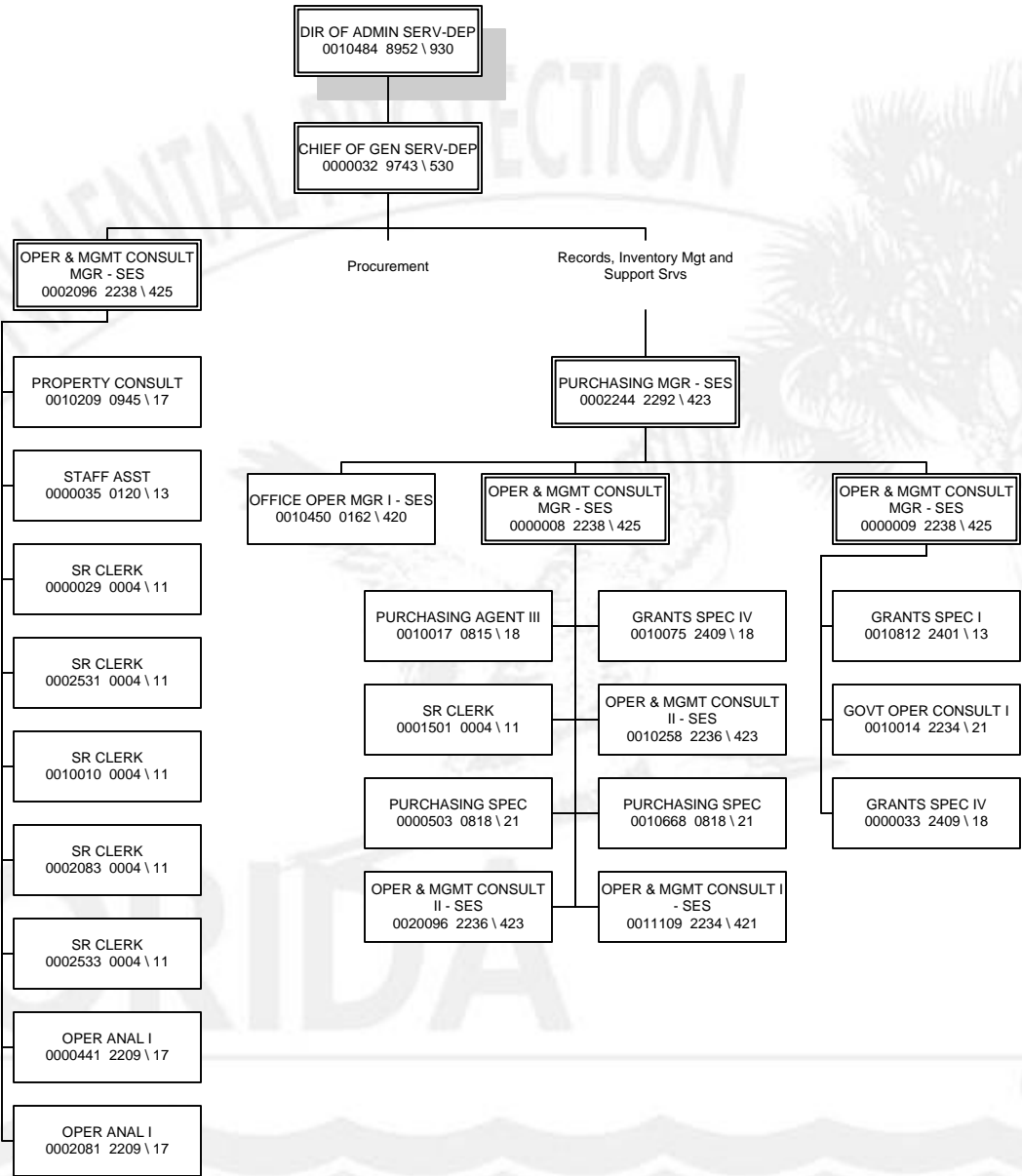


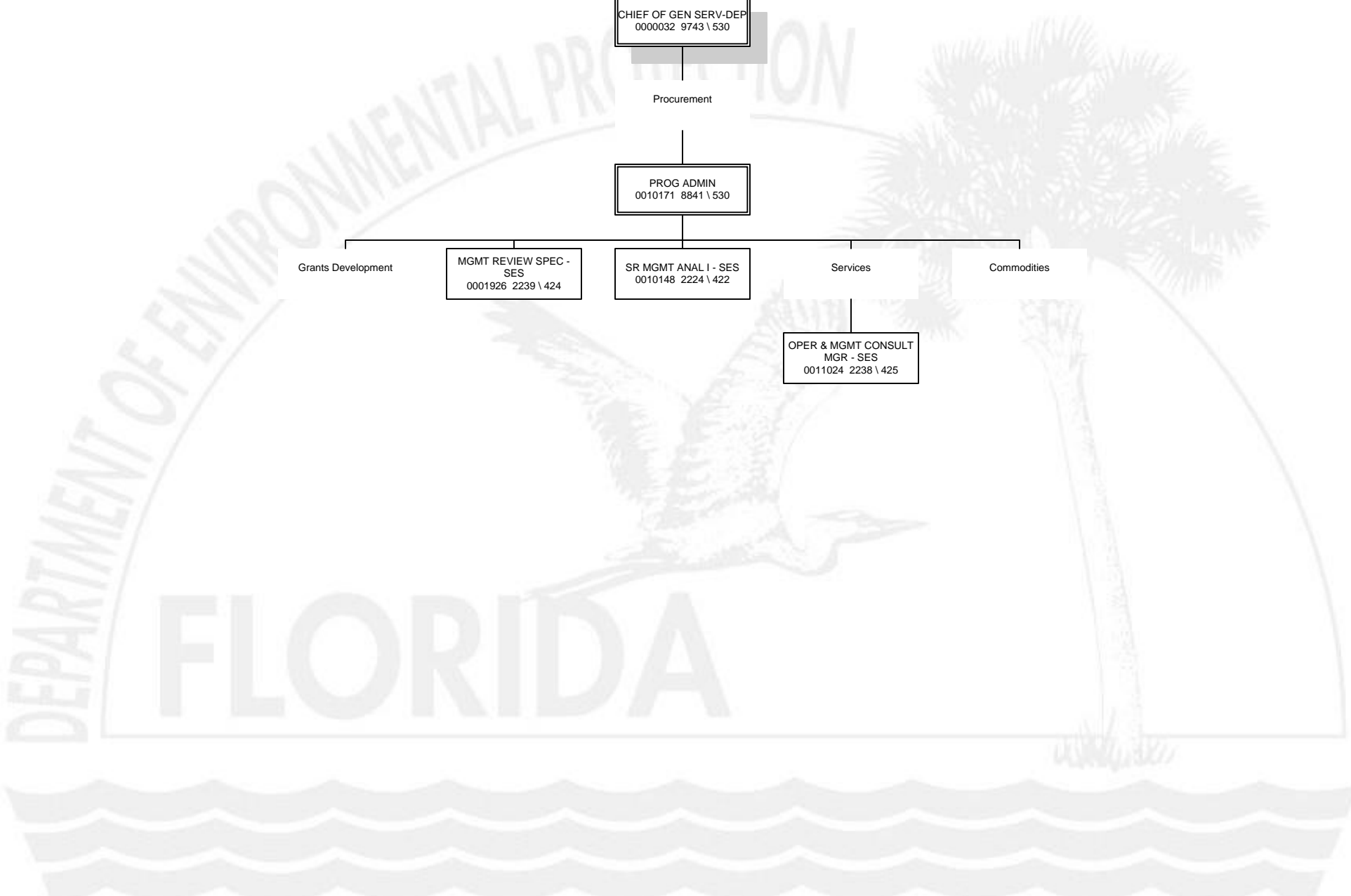
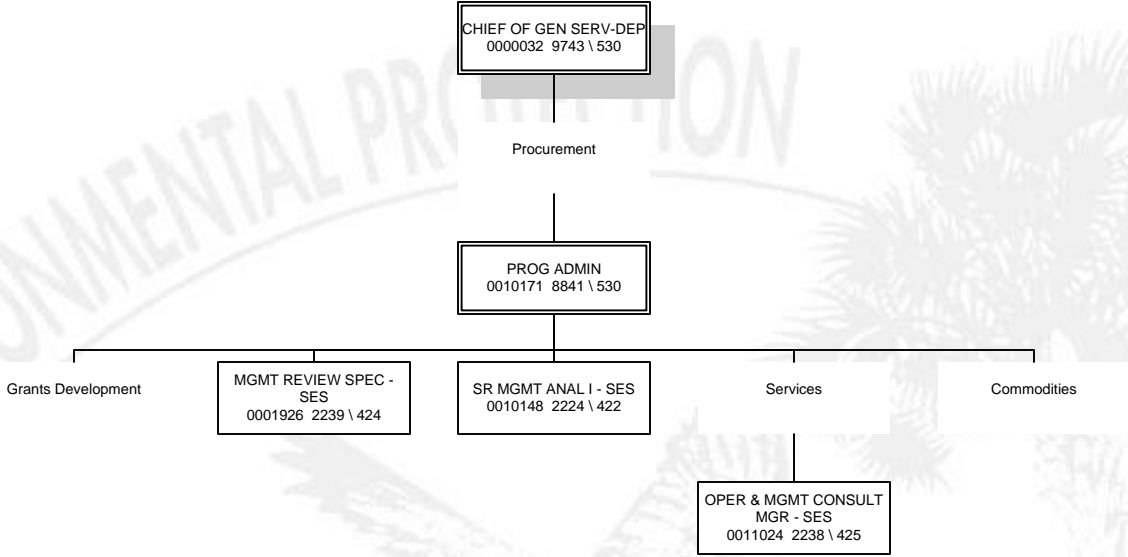




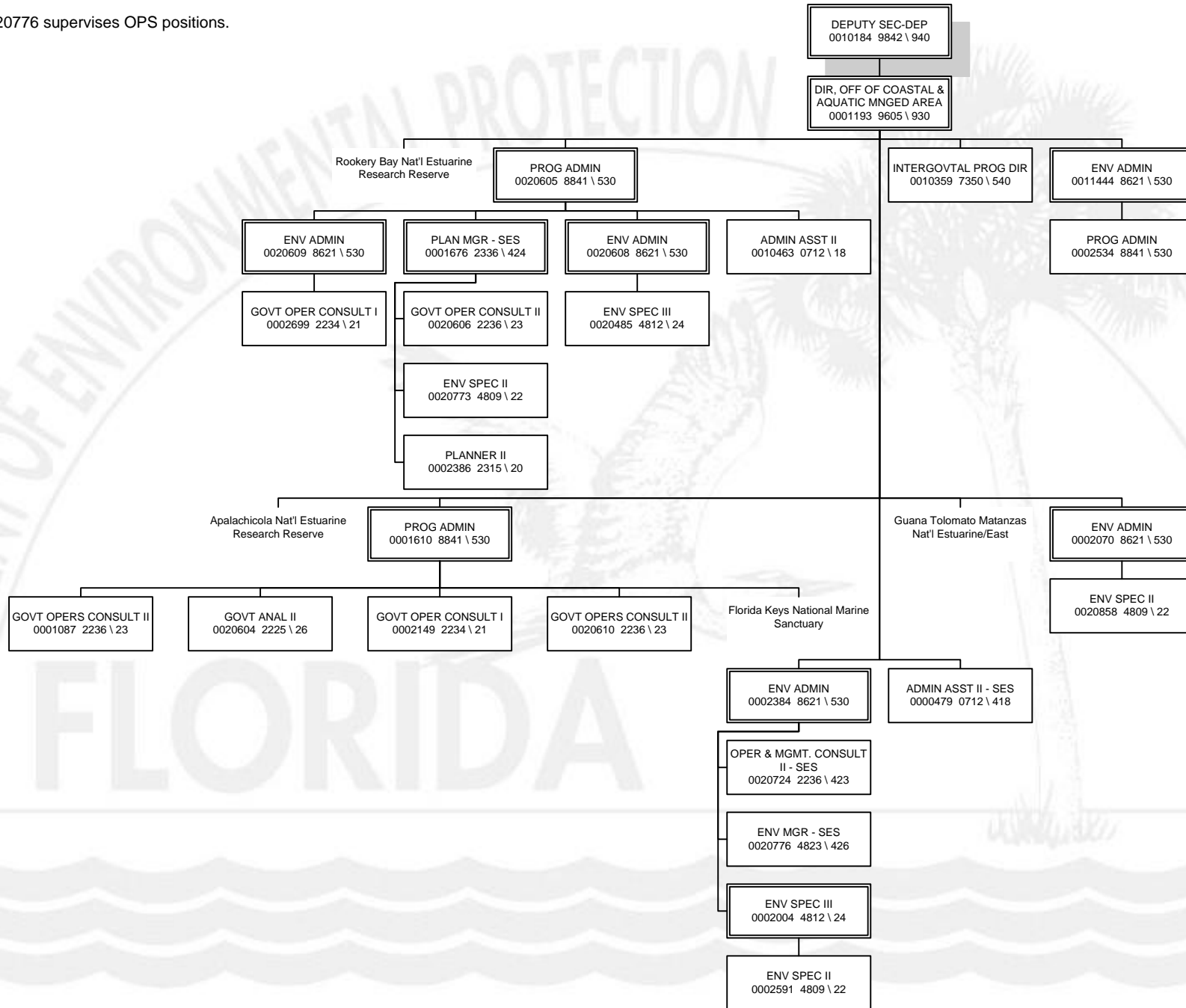






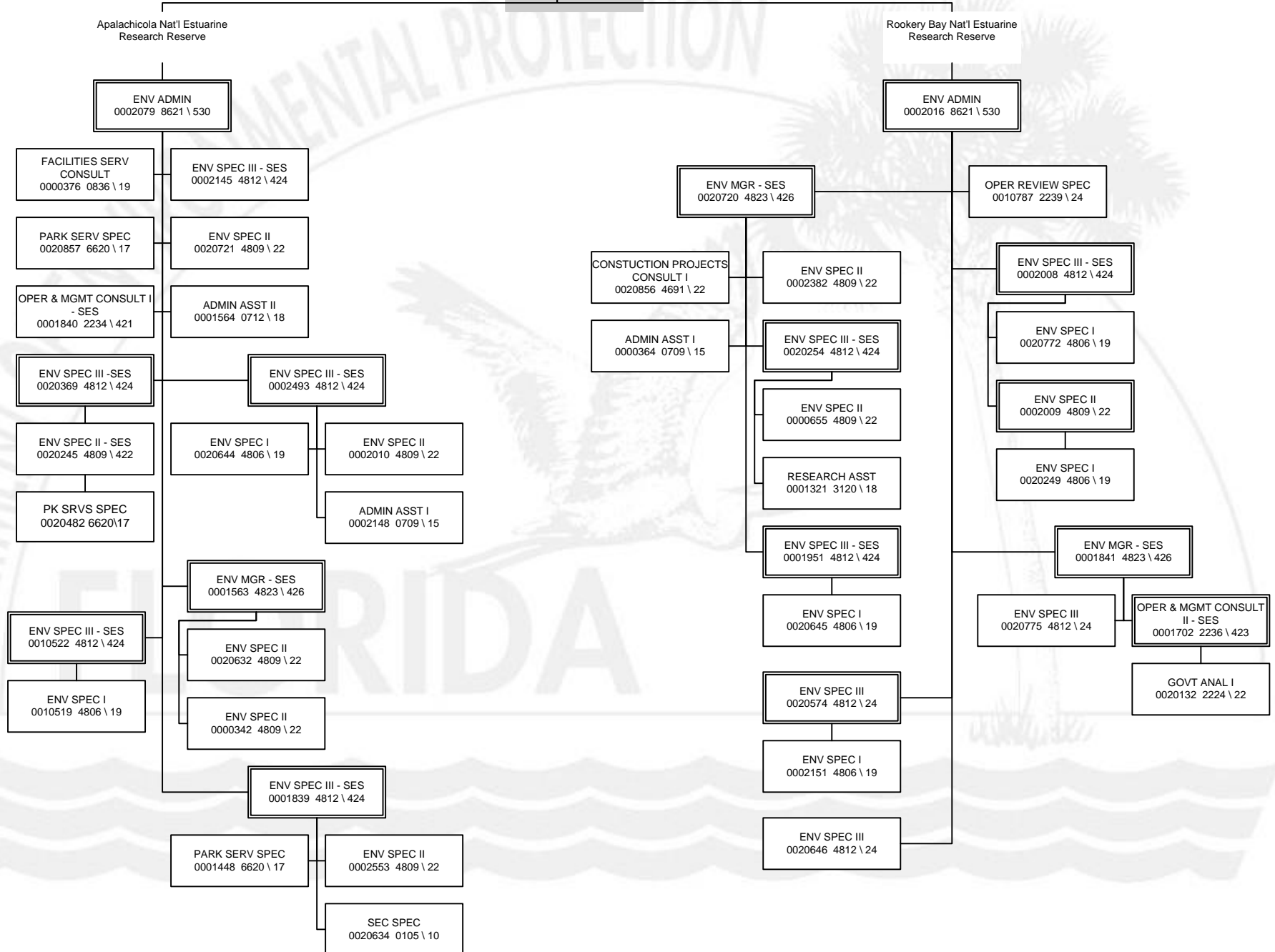


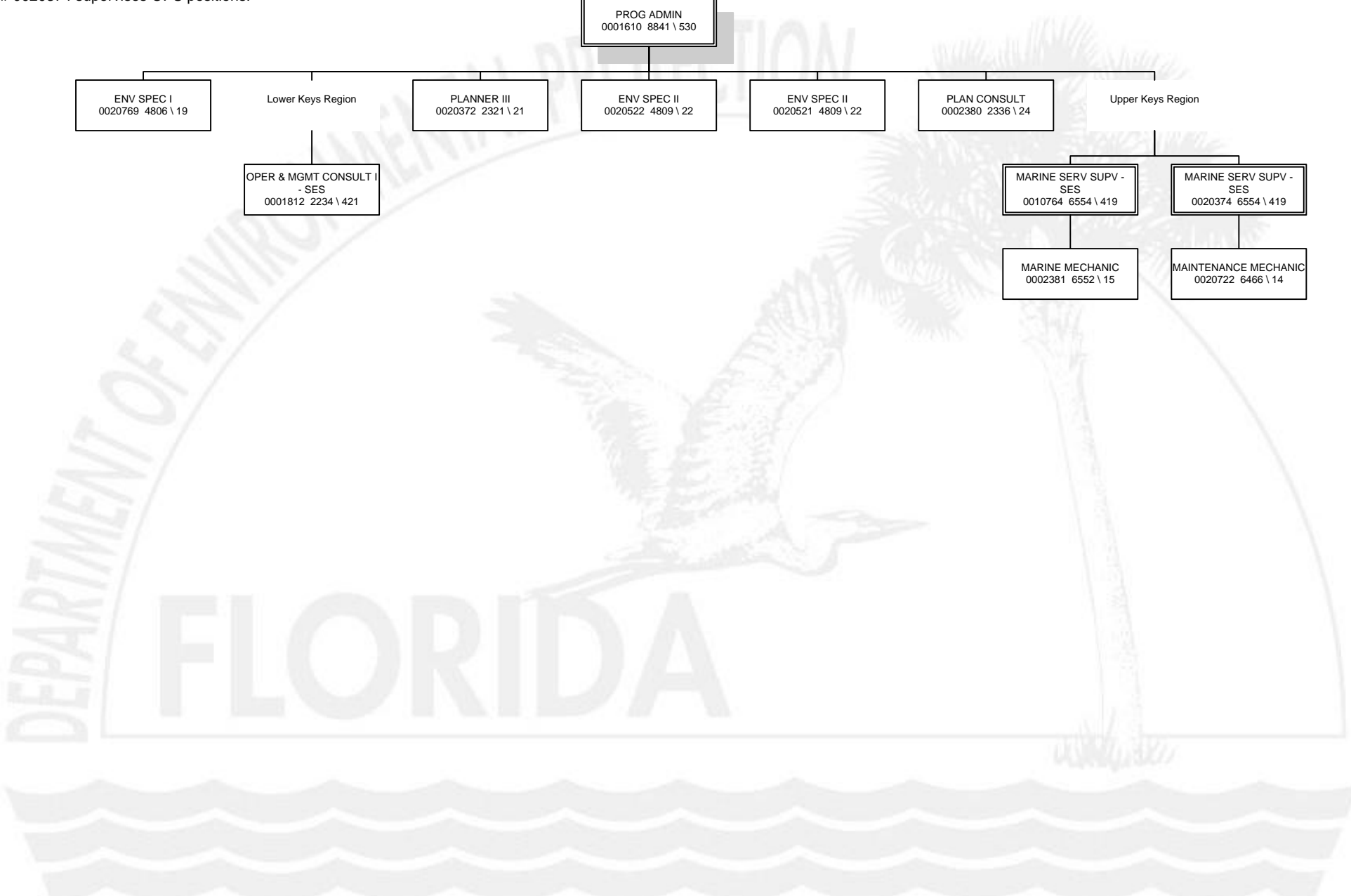
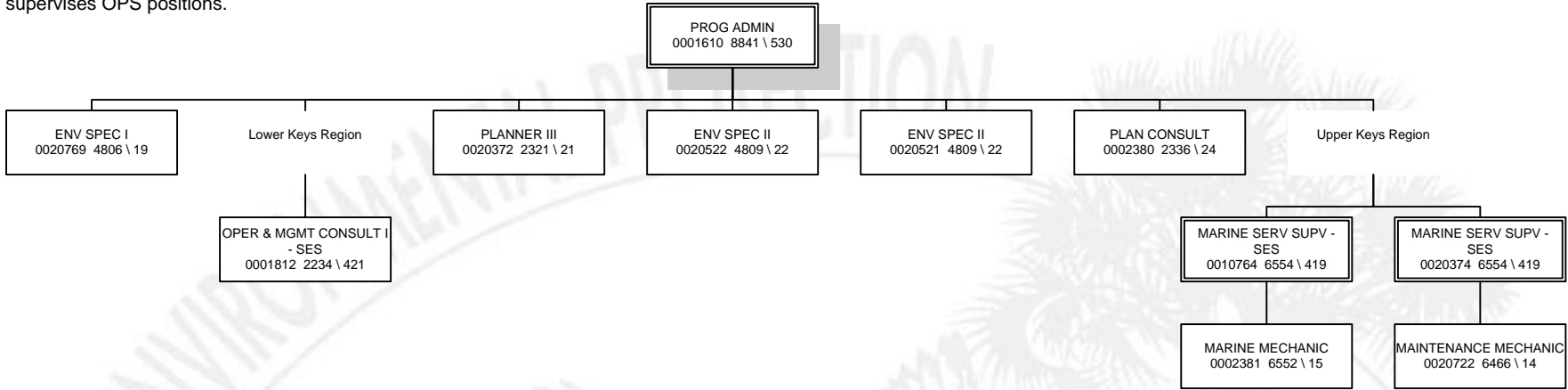
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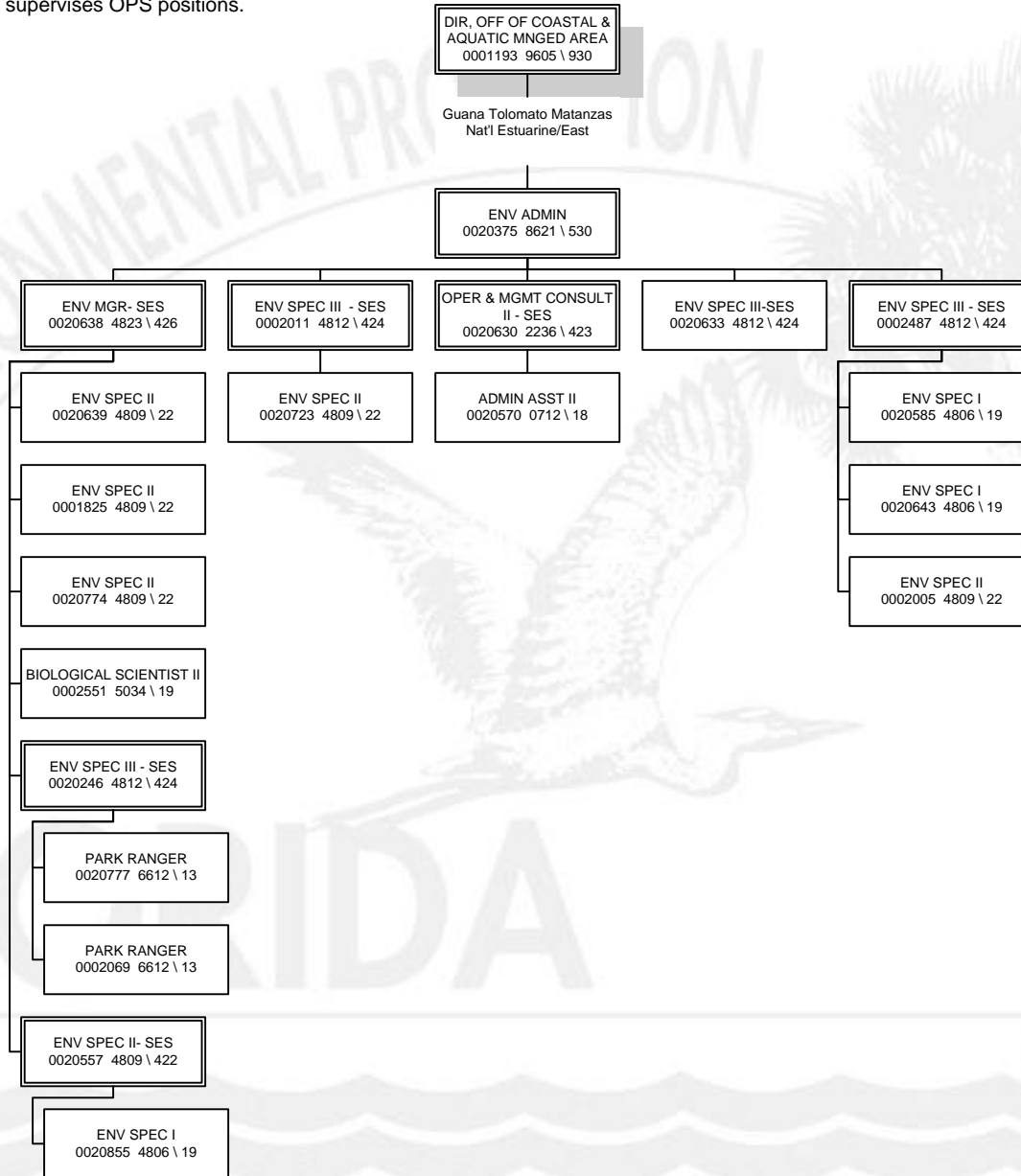


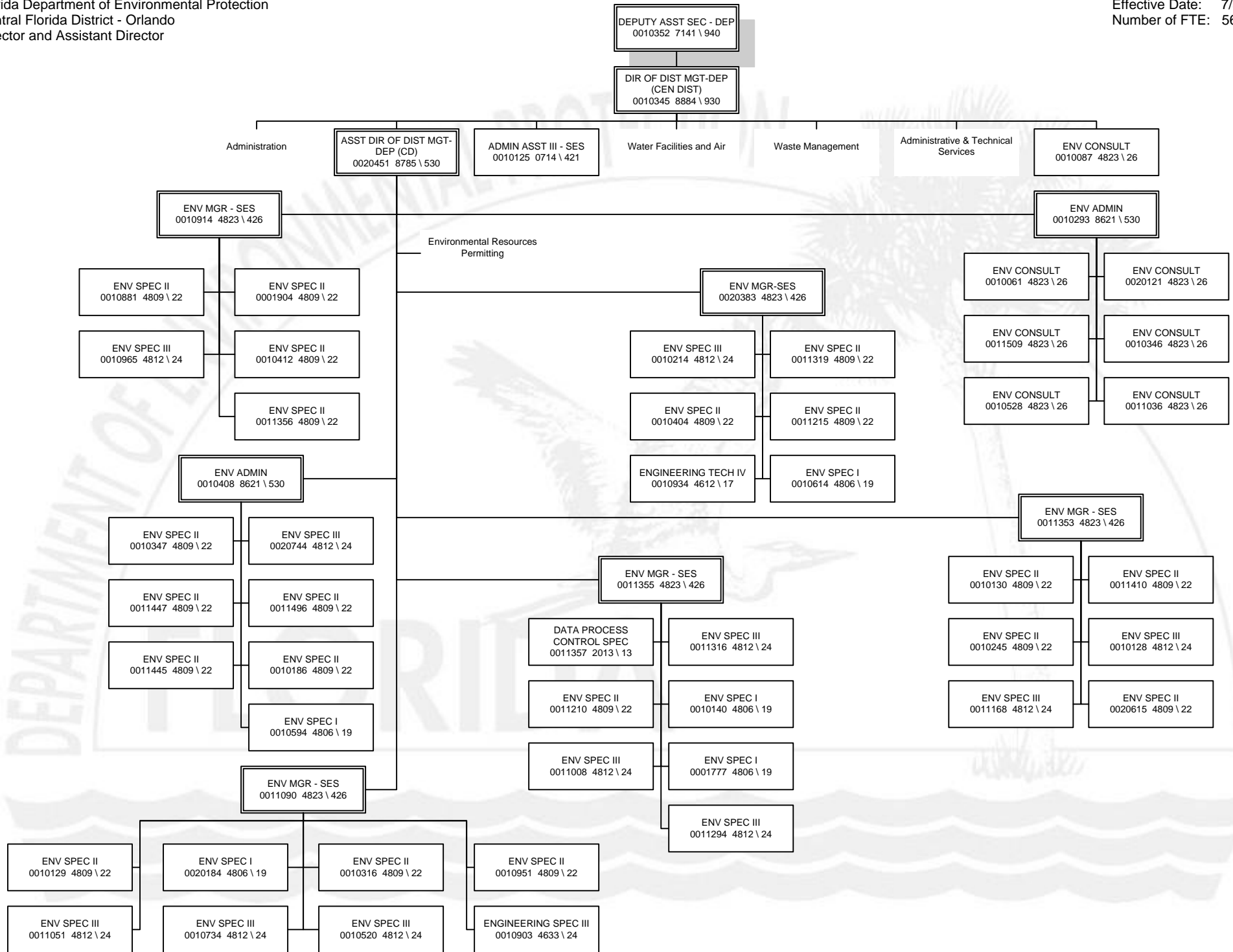
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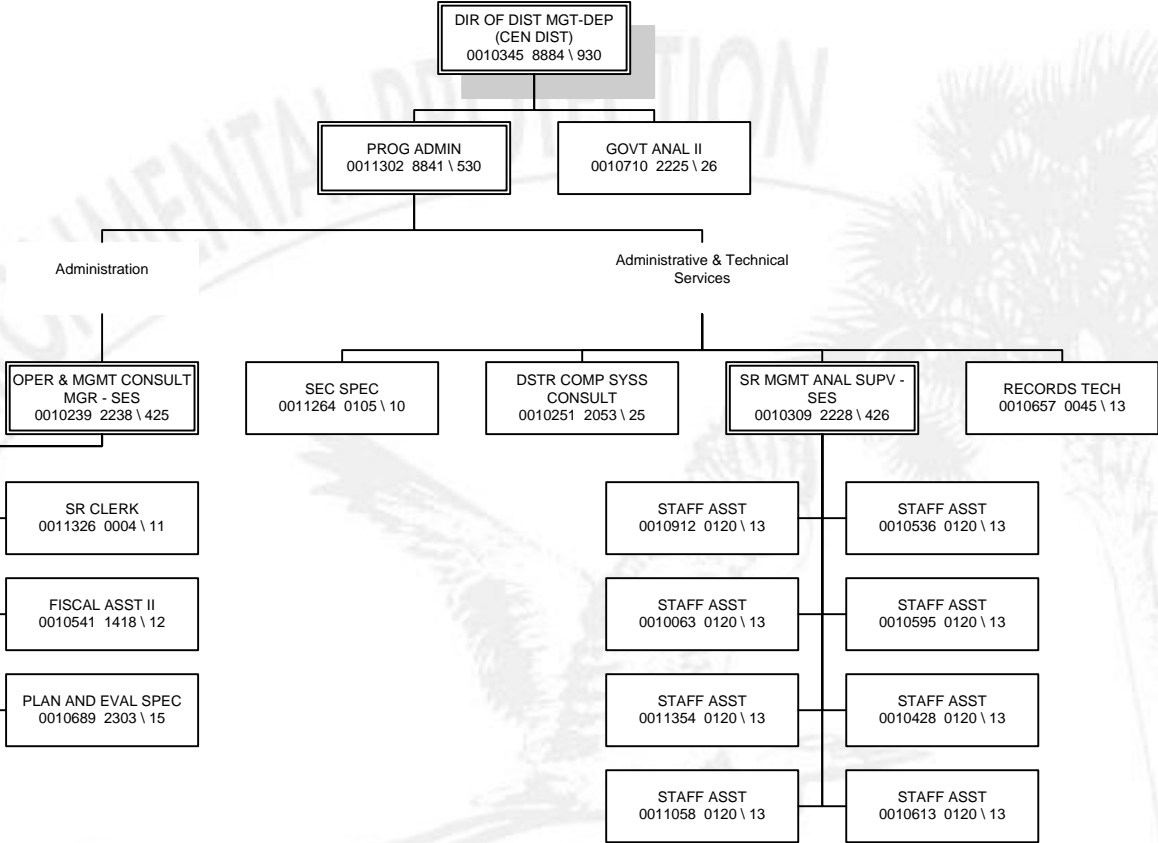
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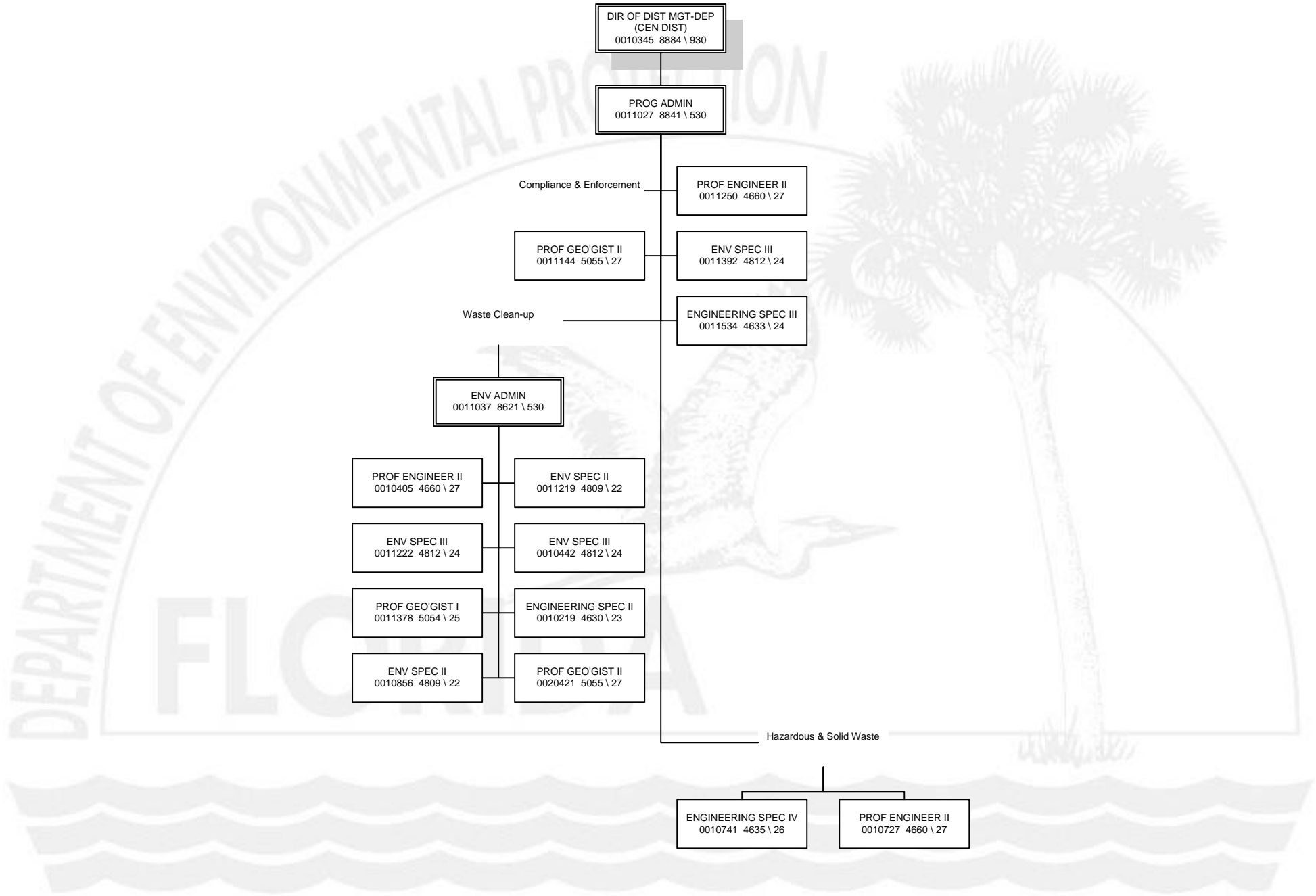


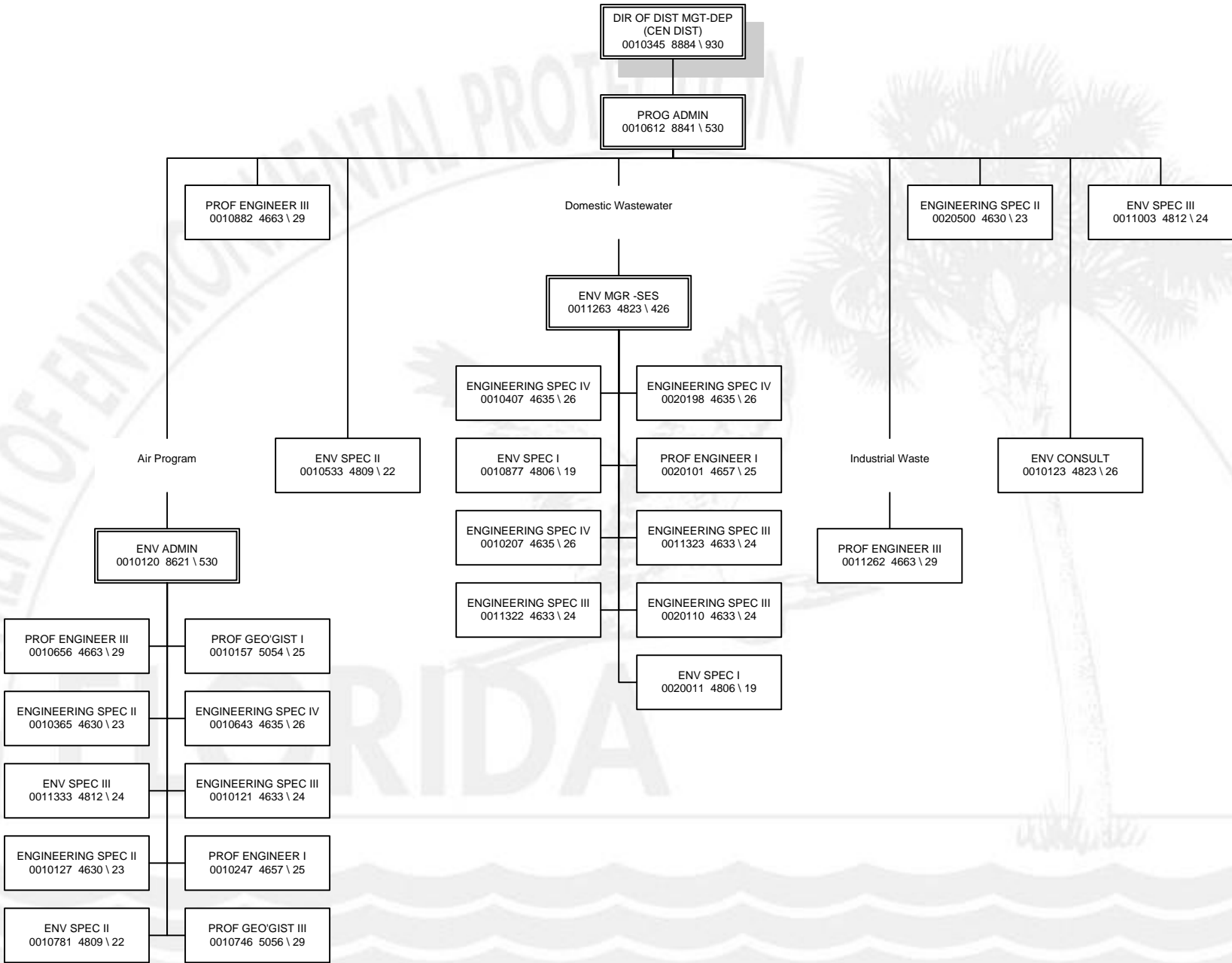


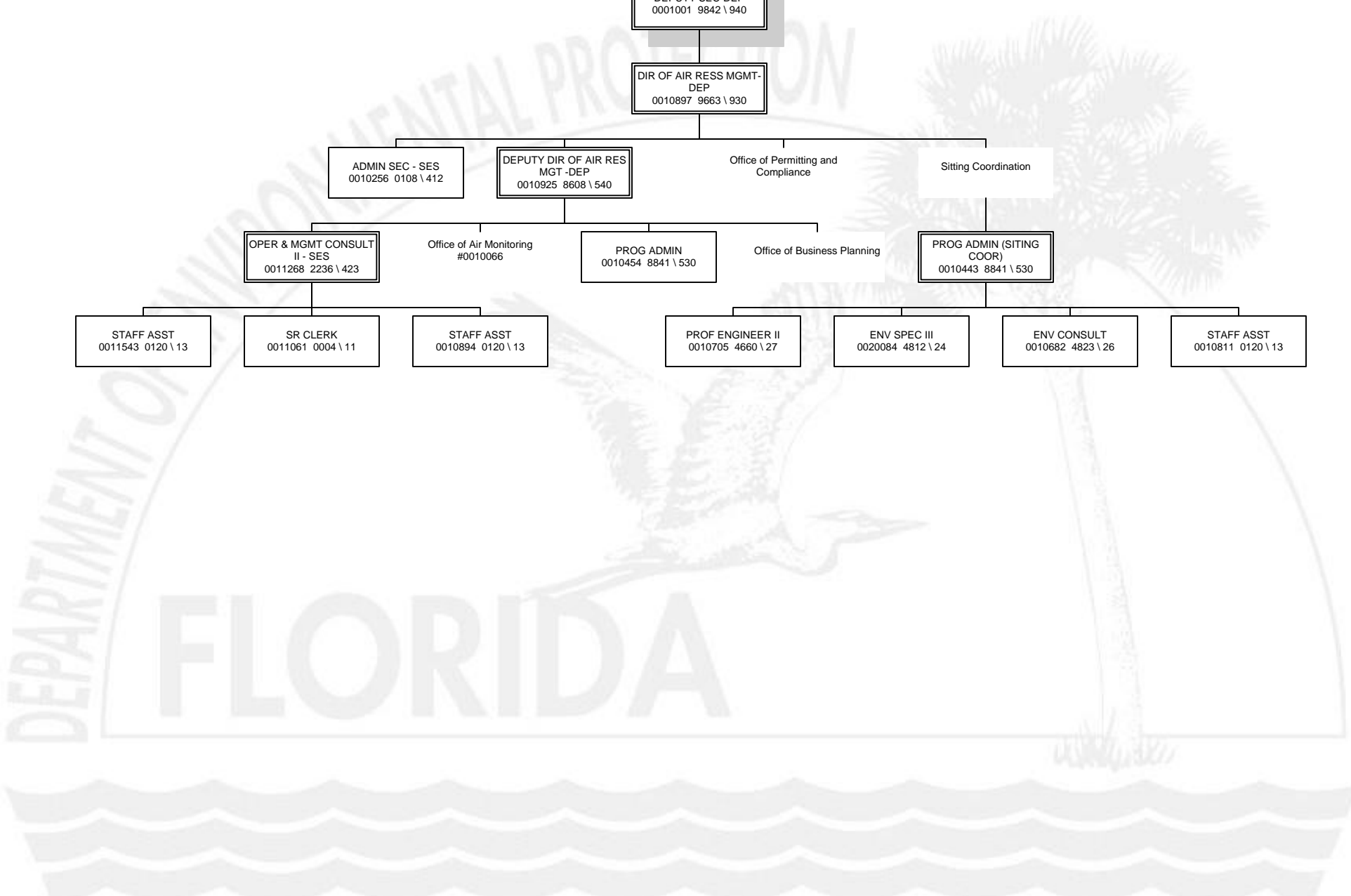
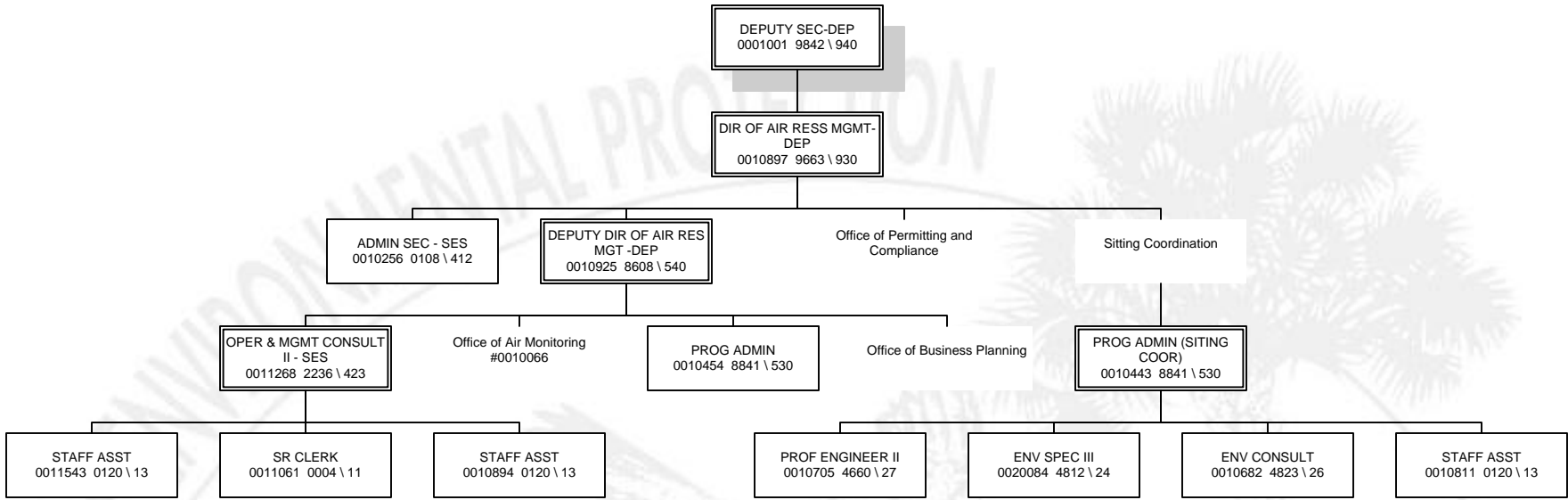


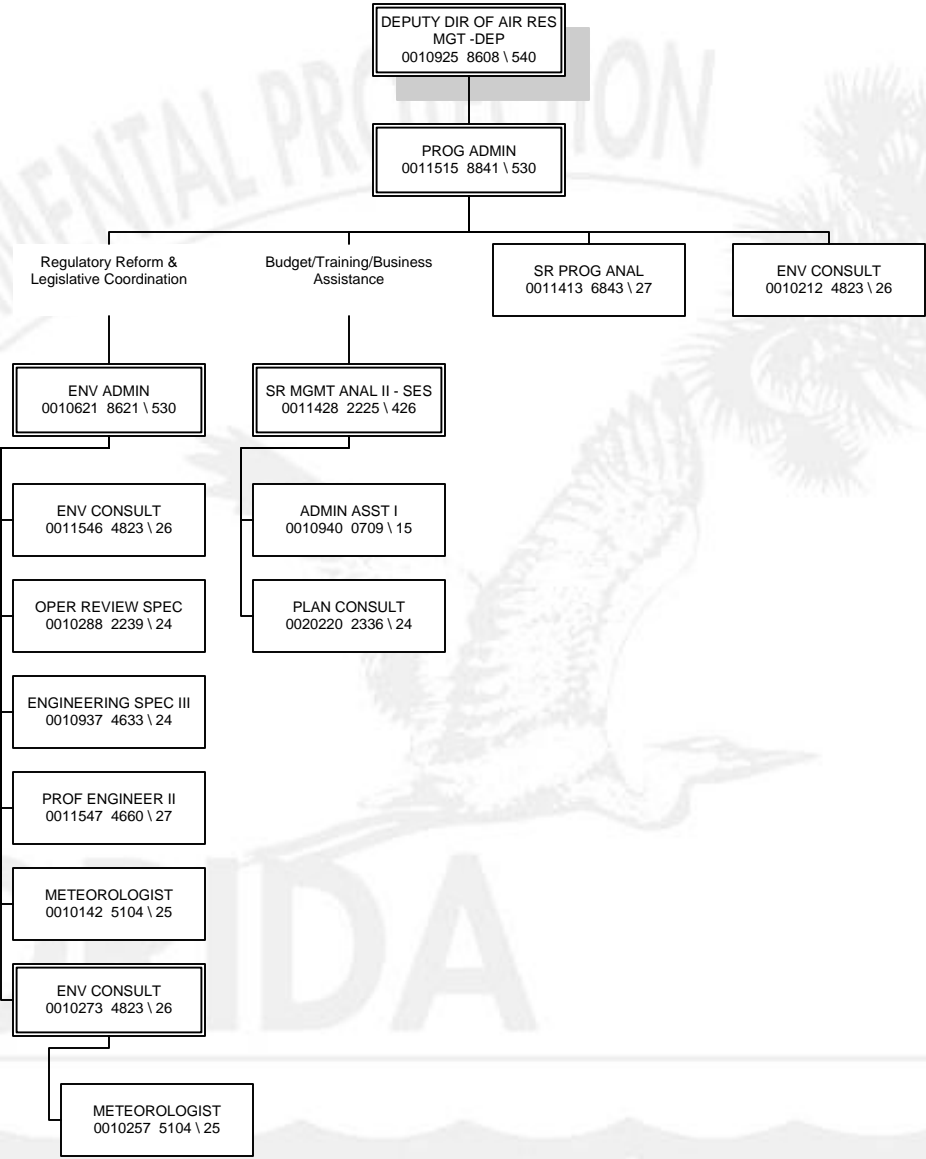


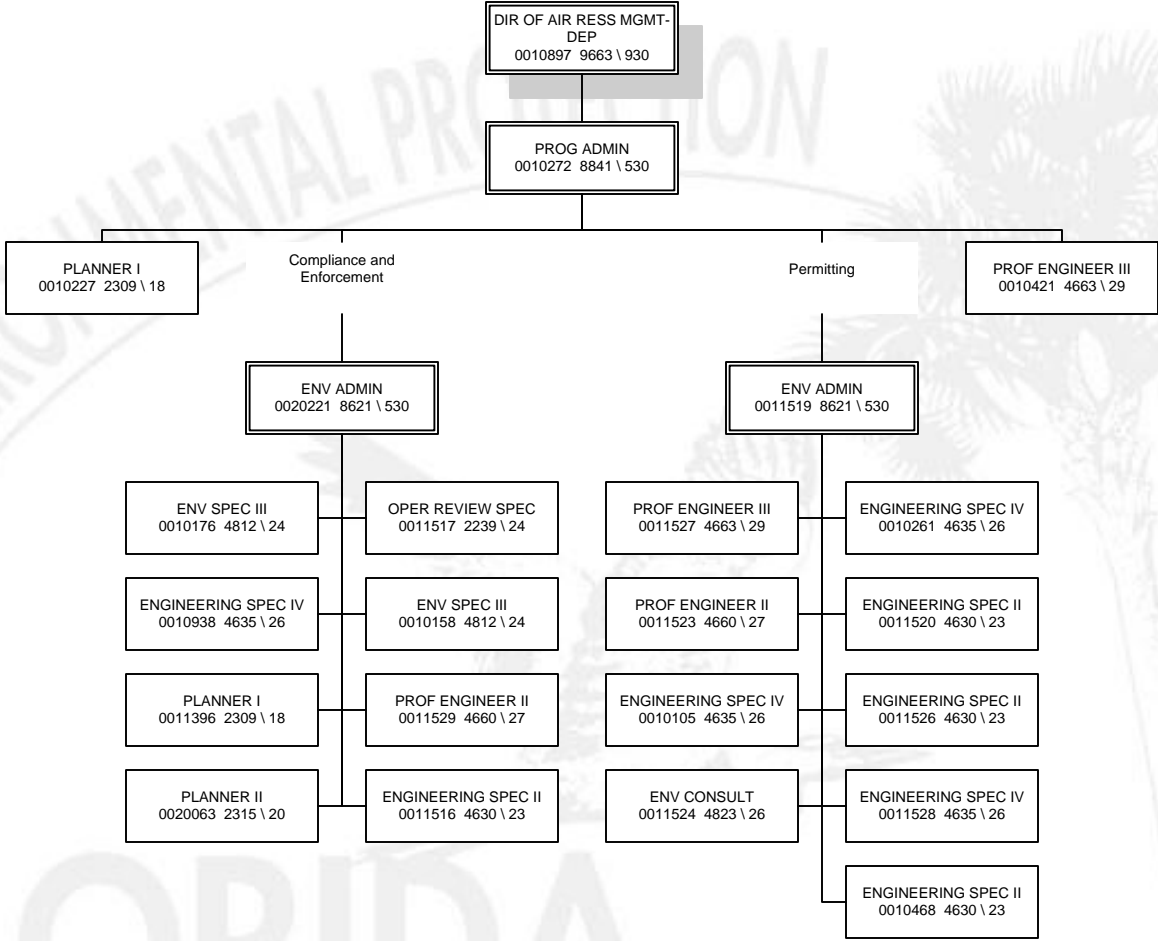


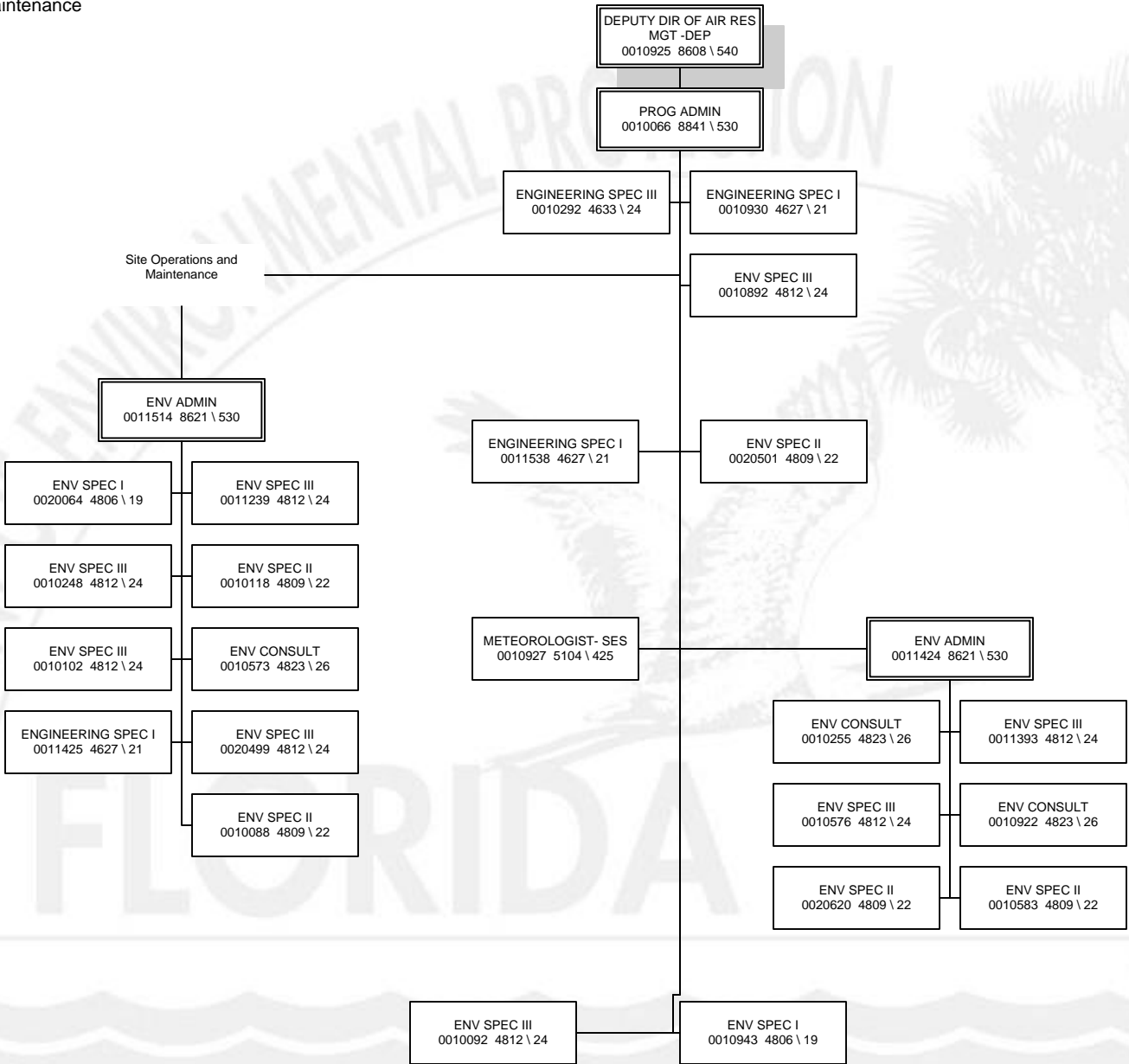


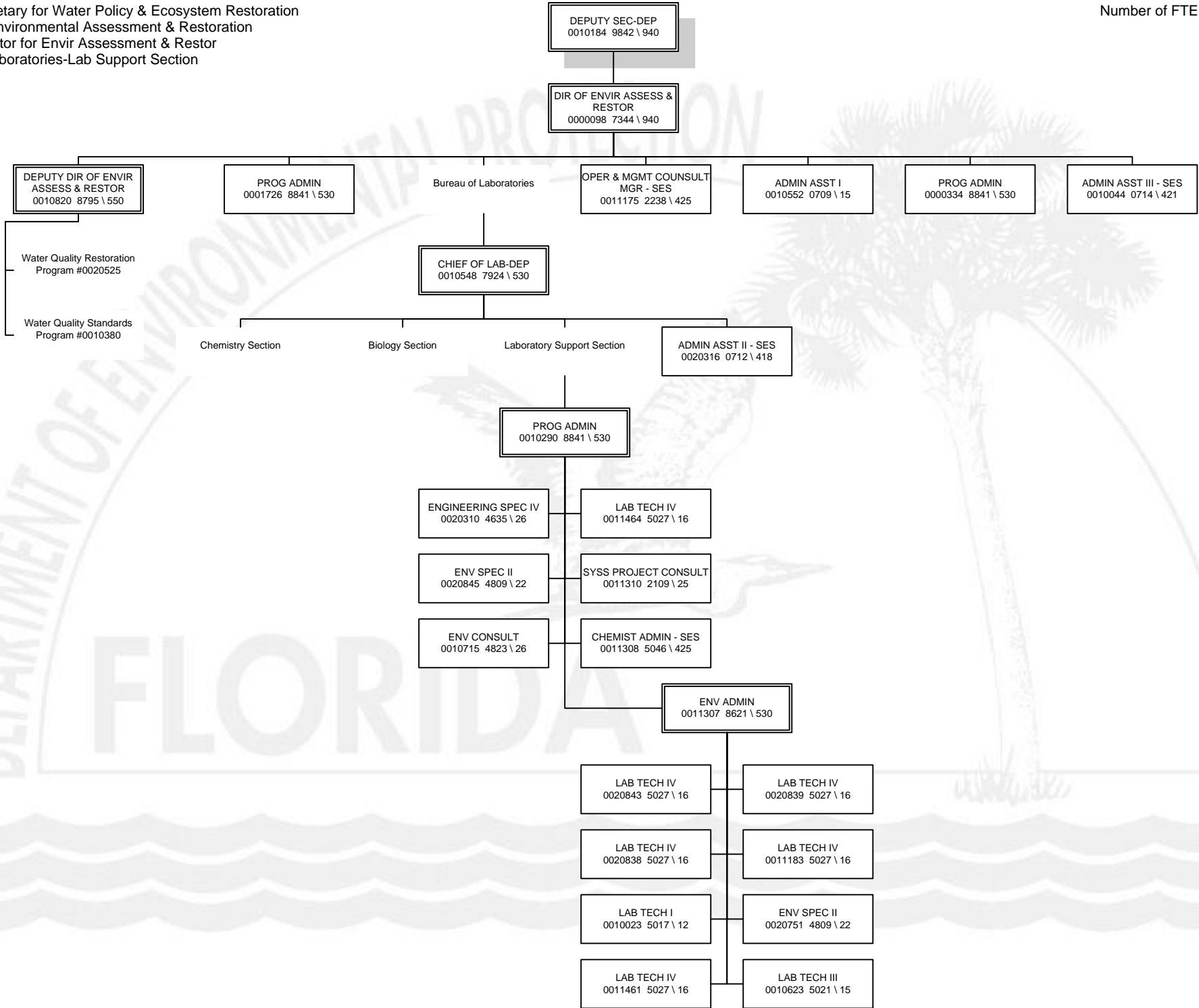




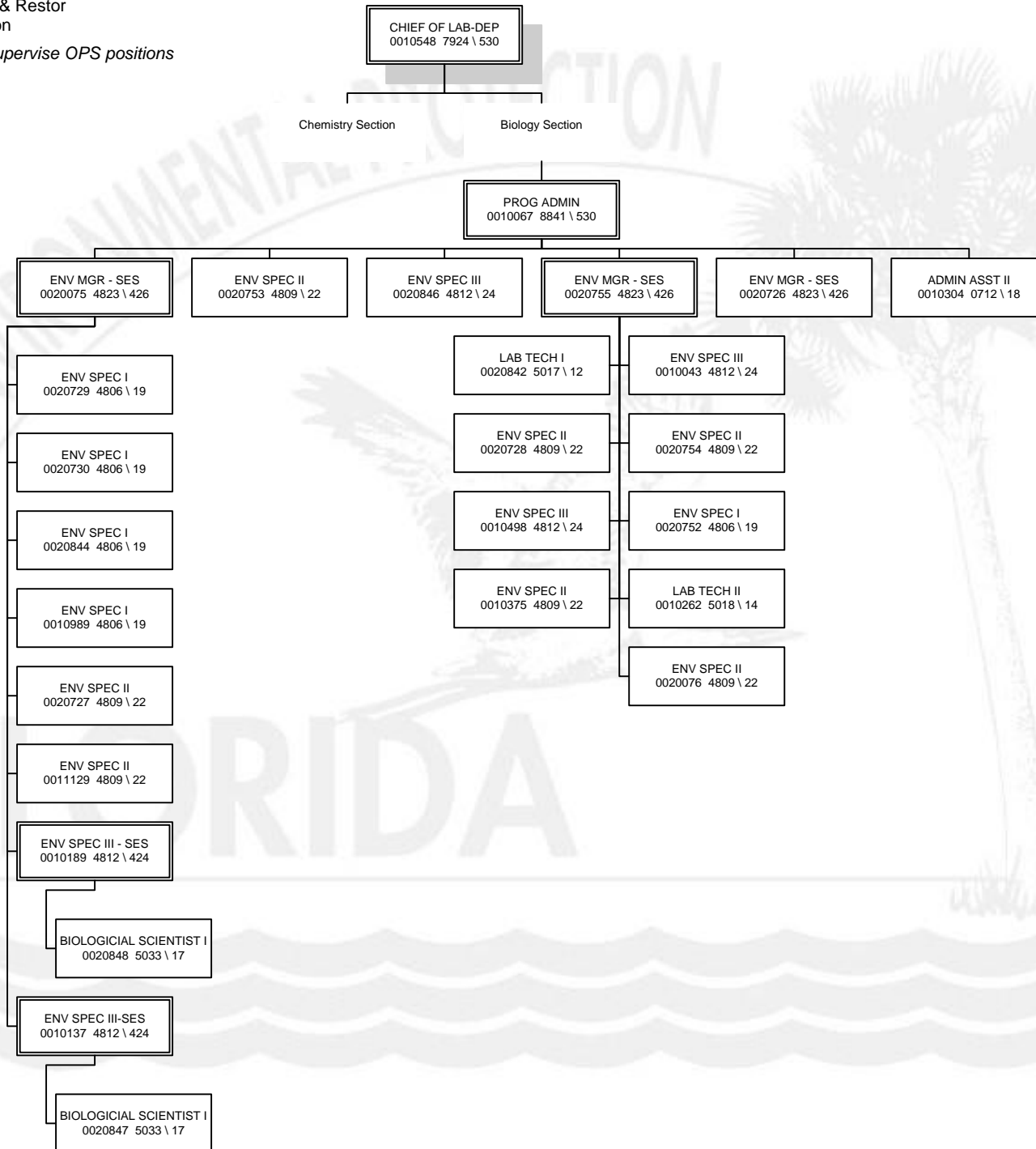


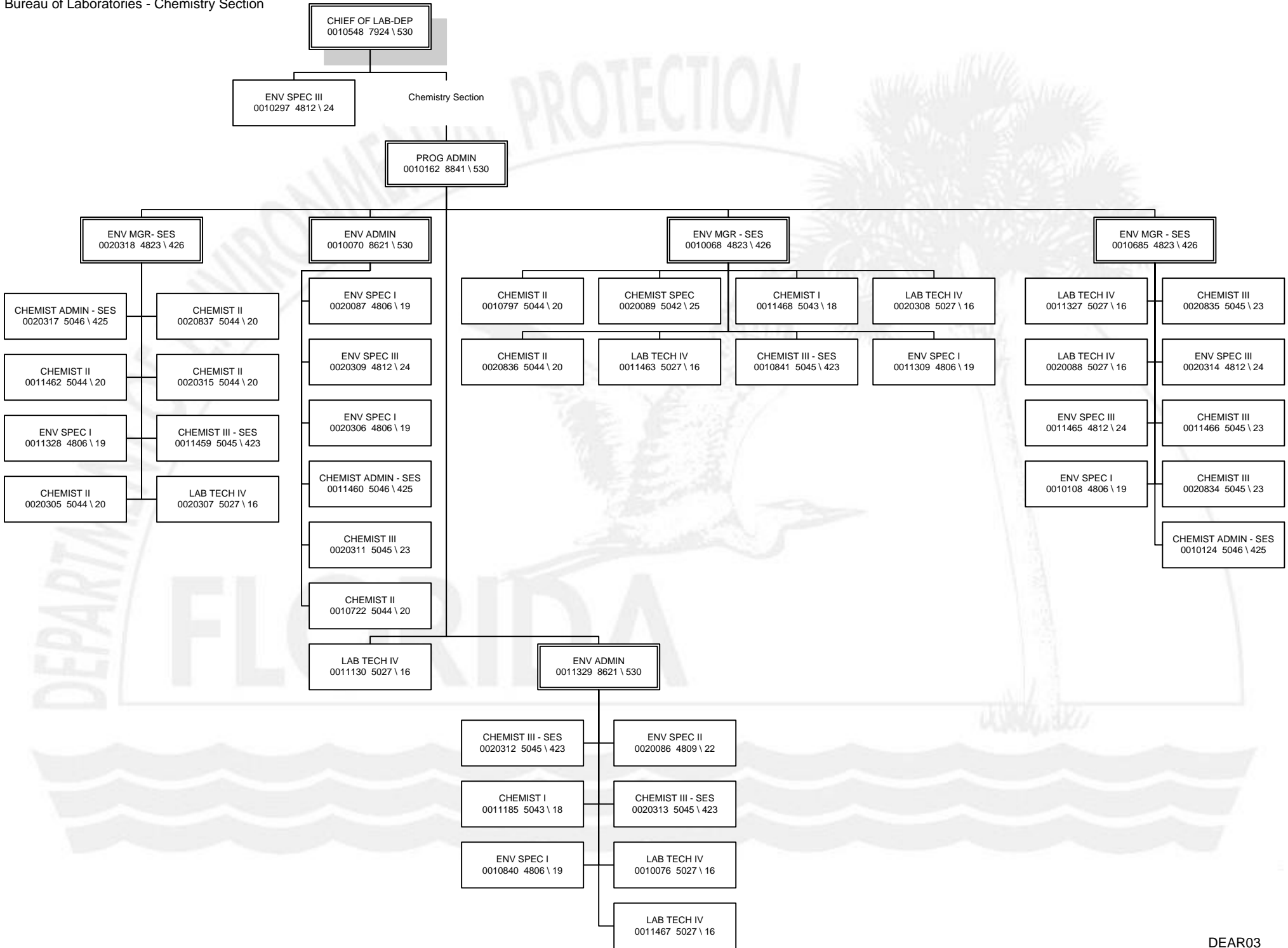




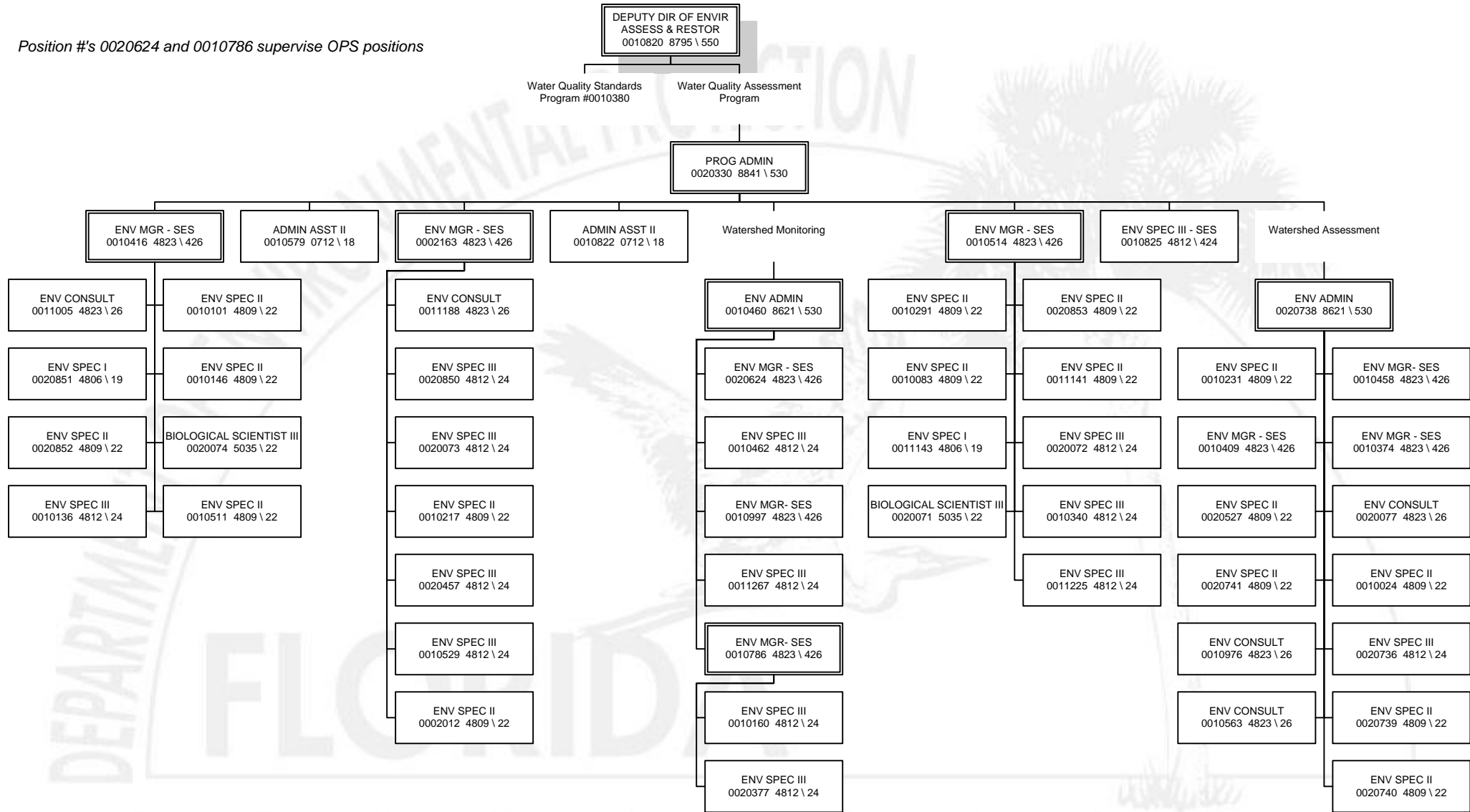


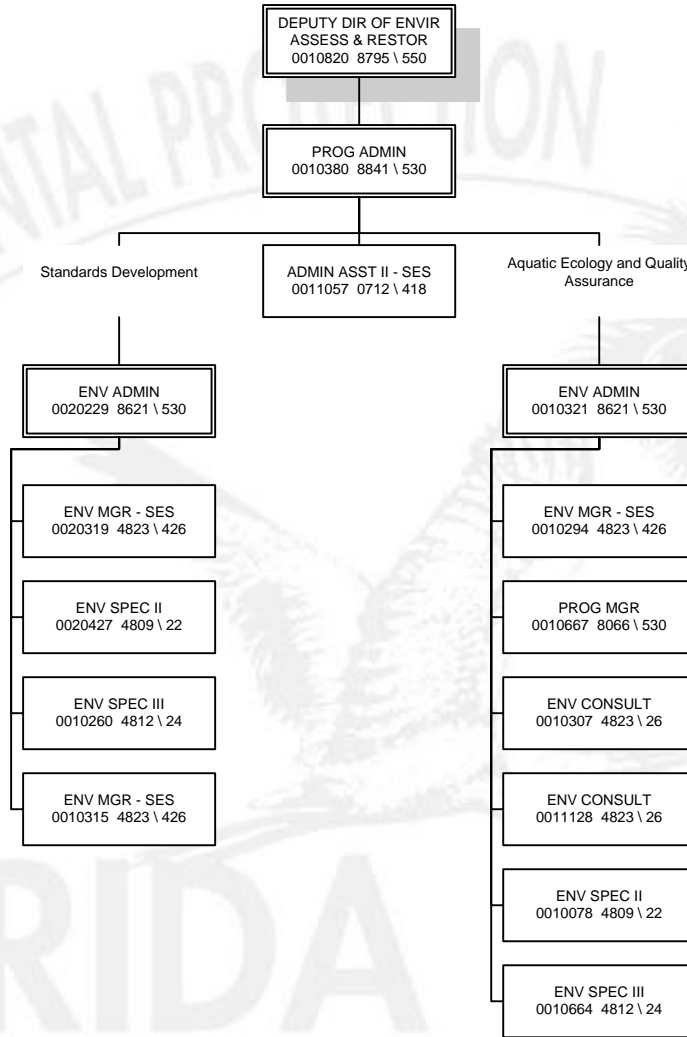
Positions #'s 0010137 and 0010189 supervise OPS positions

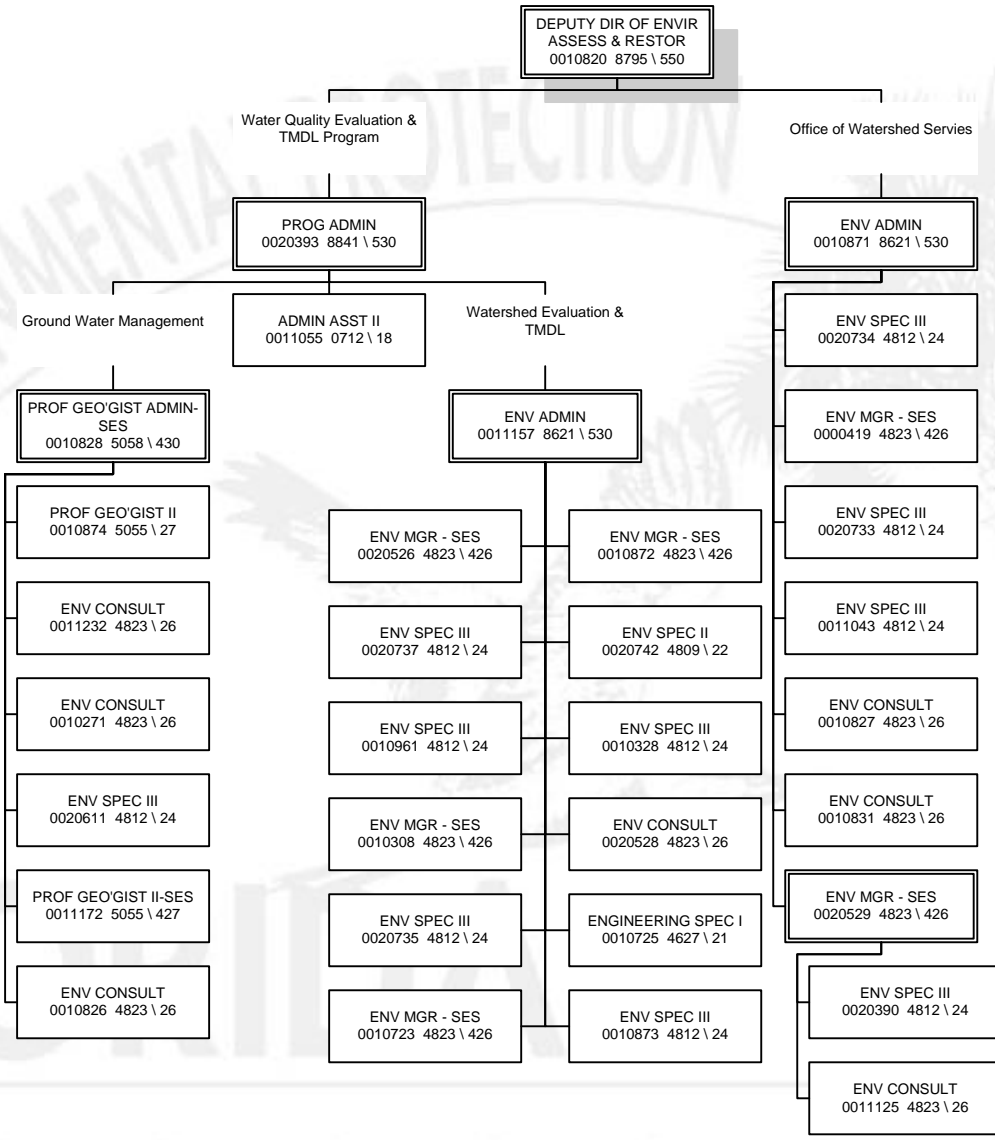


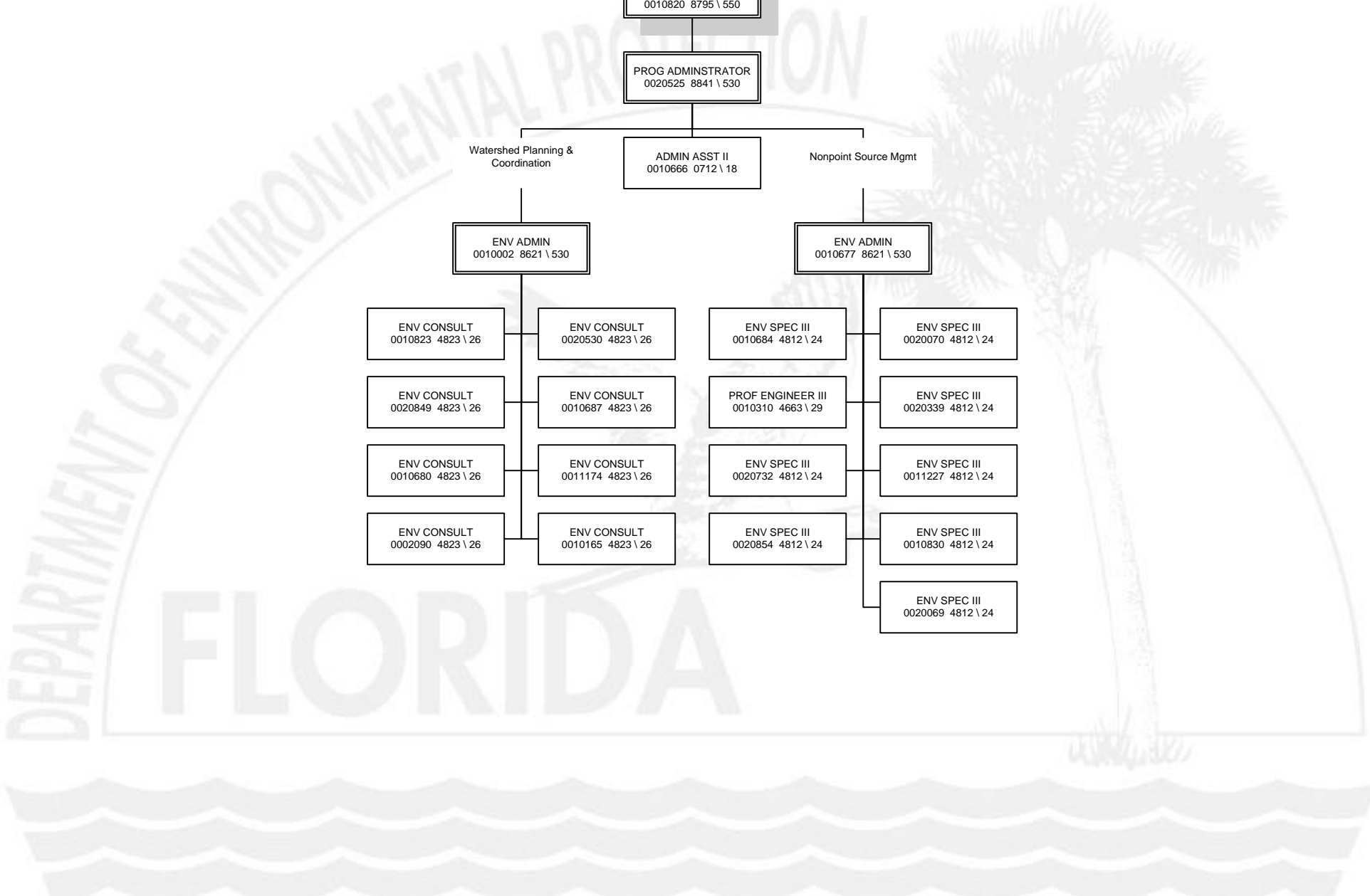
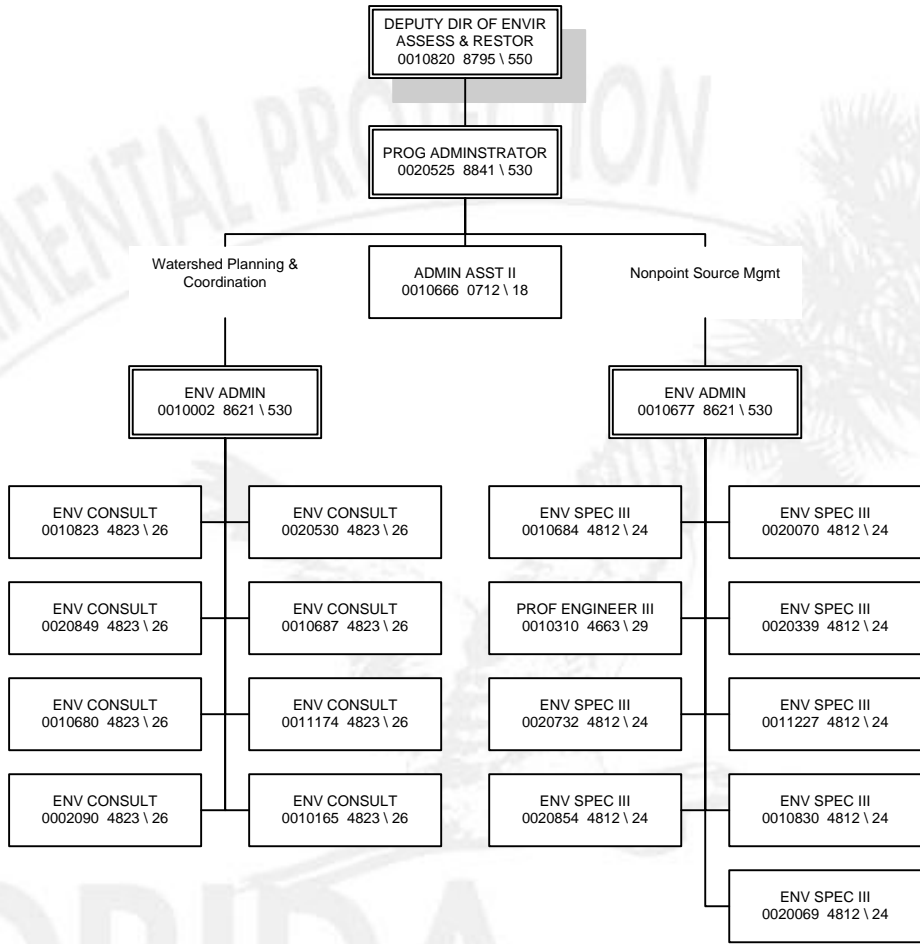


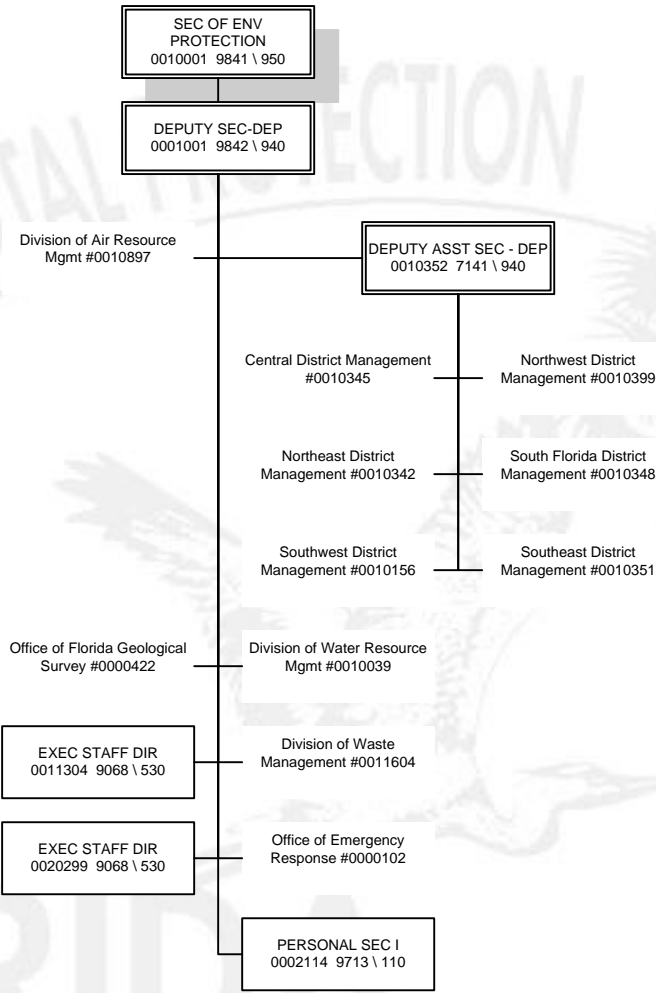
Position #'s 0020624 and 0010786 supervise OPS positions

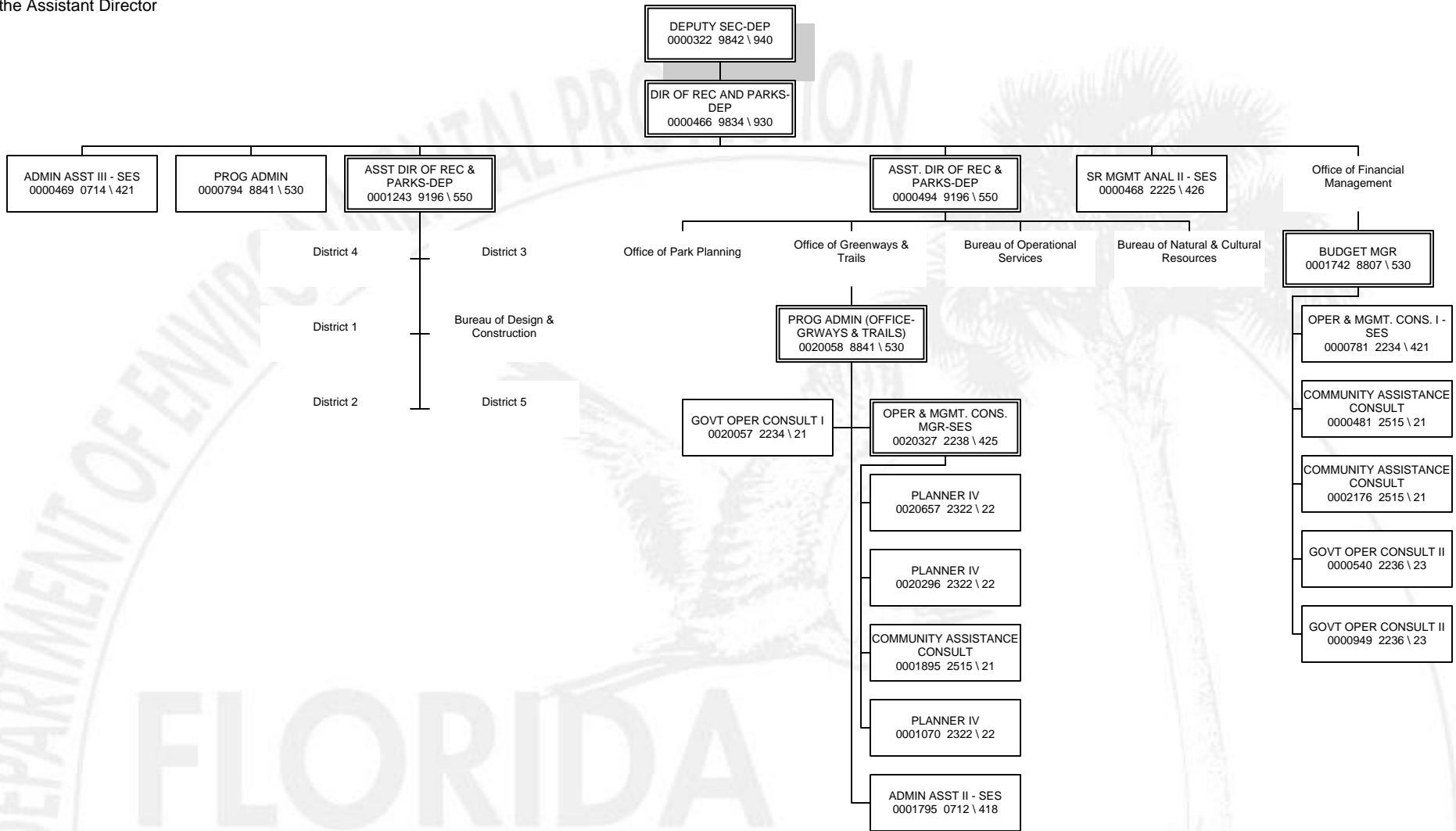




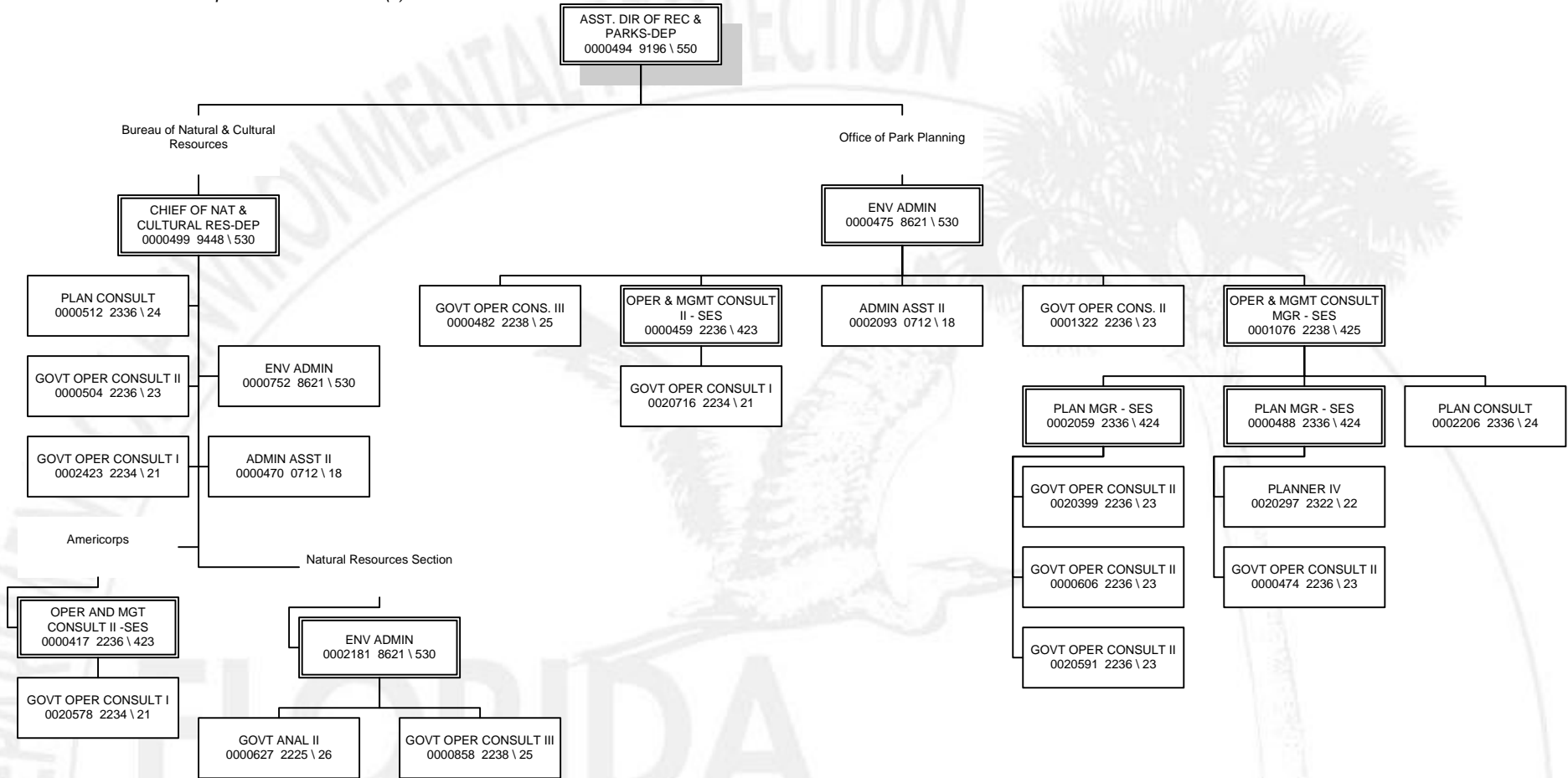




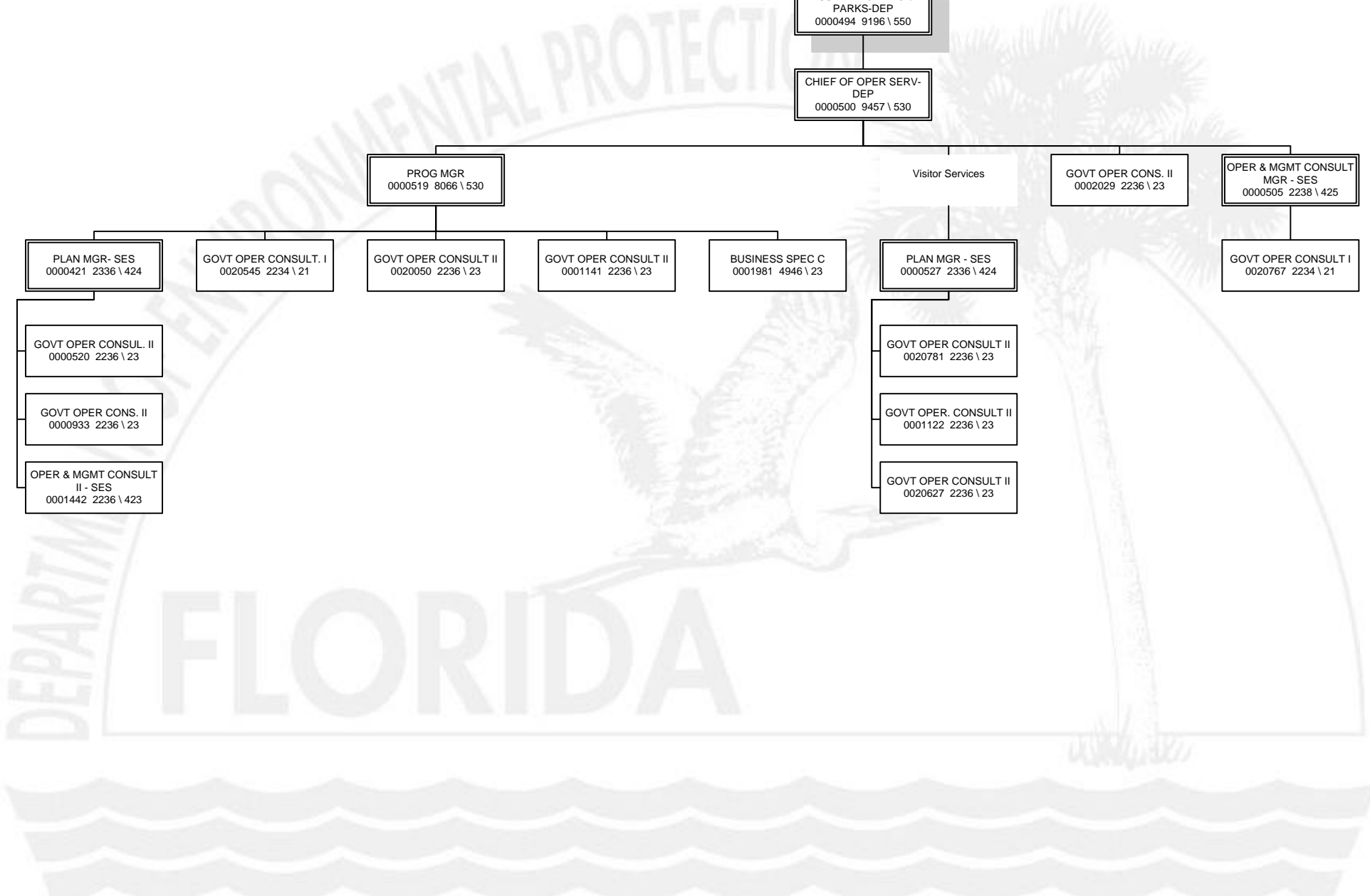
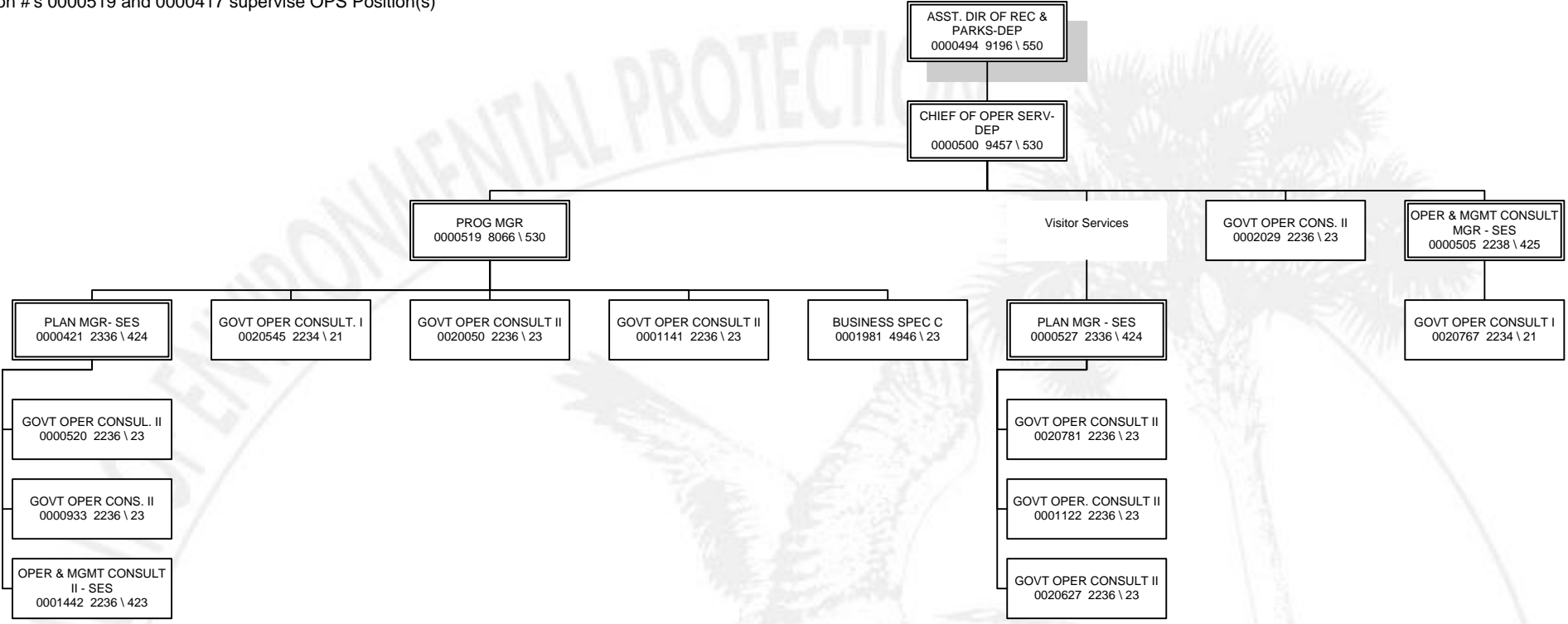




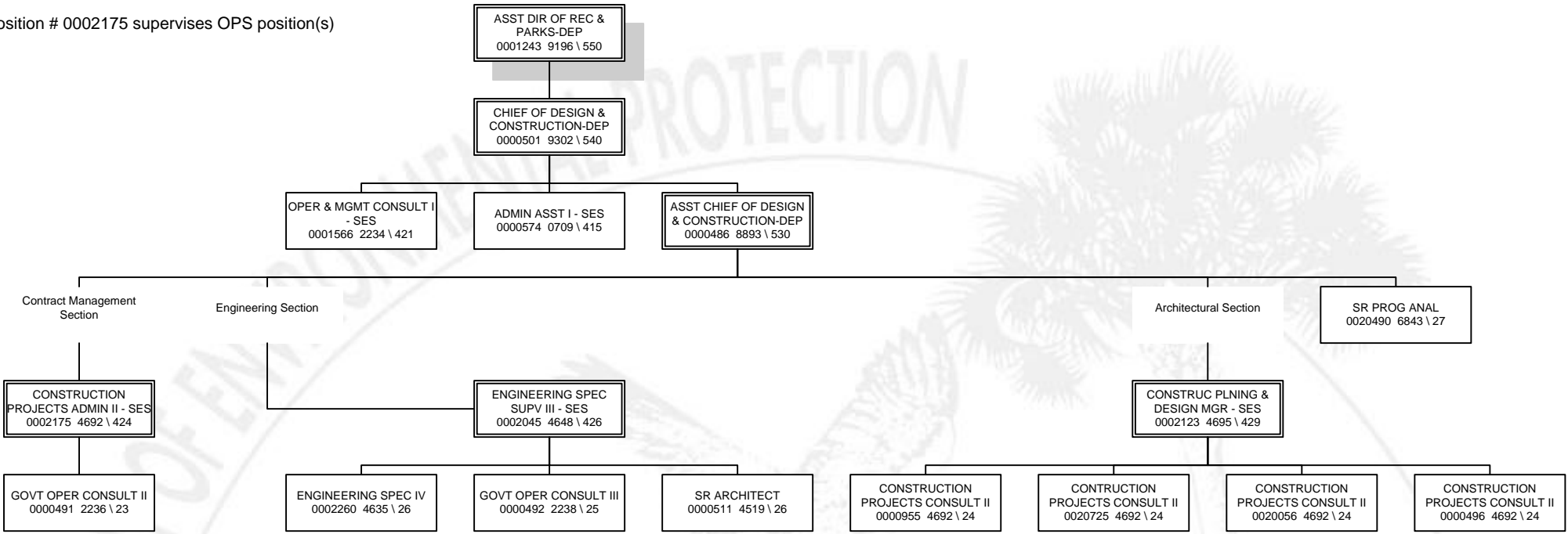
Position #'s 0000459 and 0000488 supervise OPS Position(s)

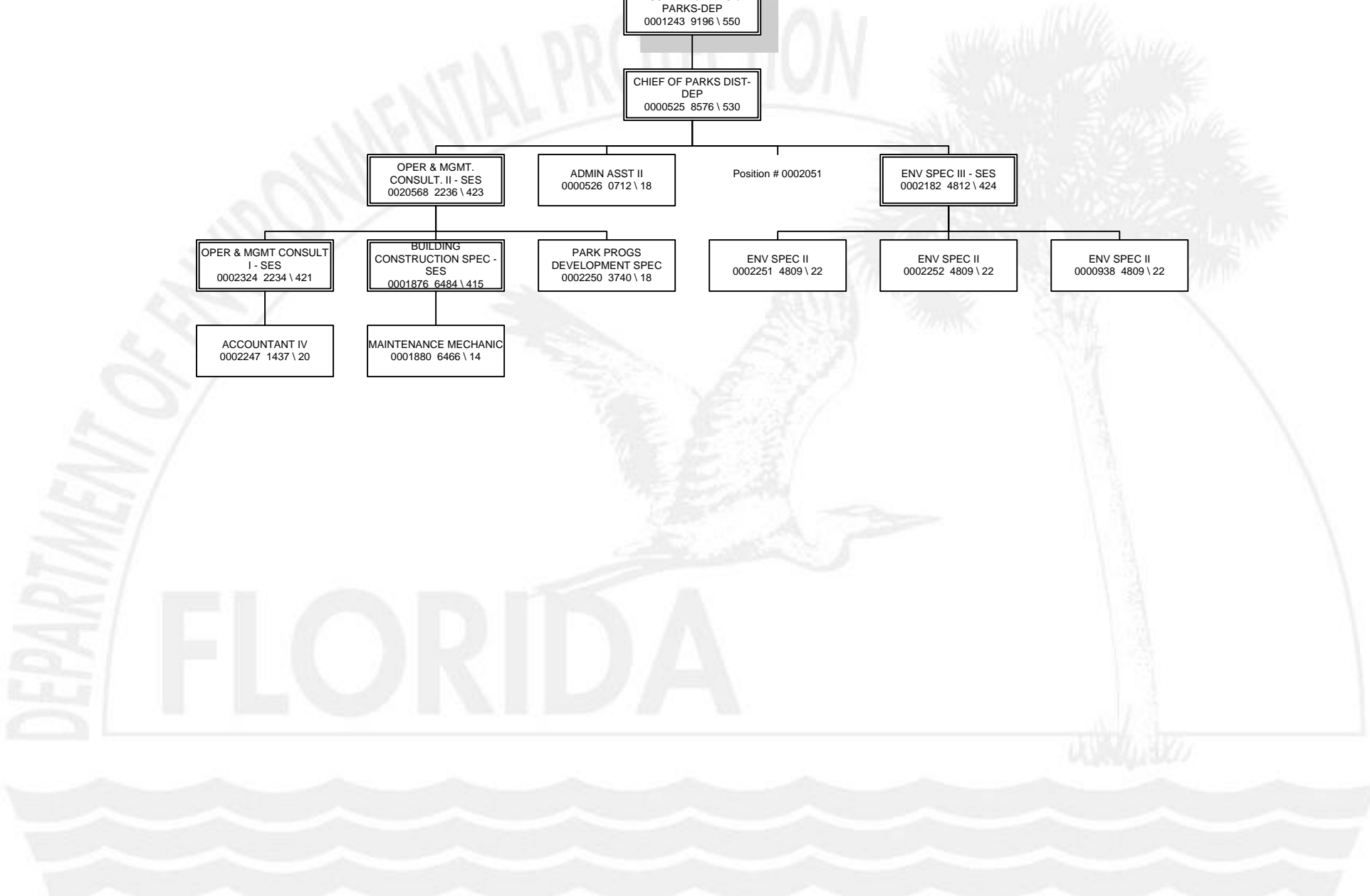
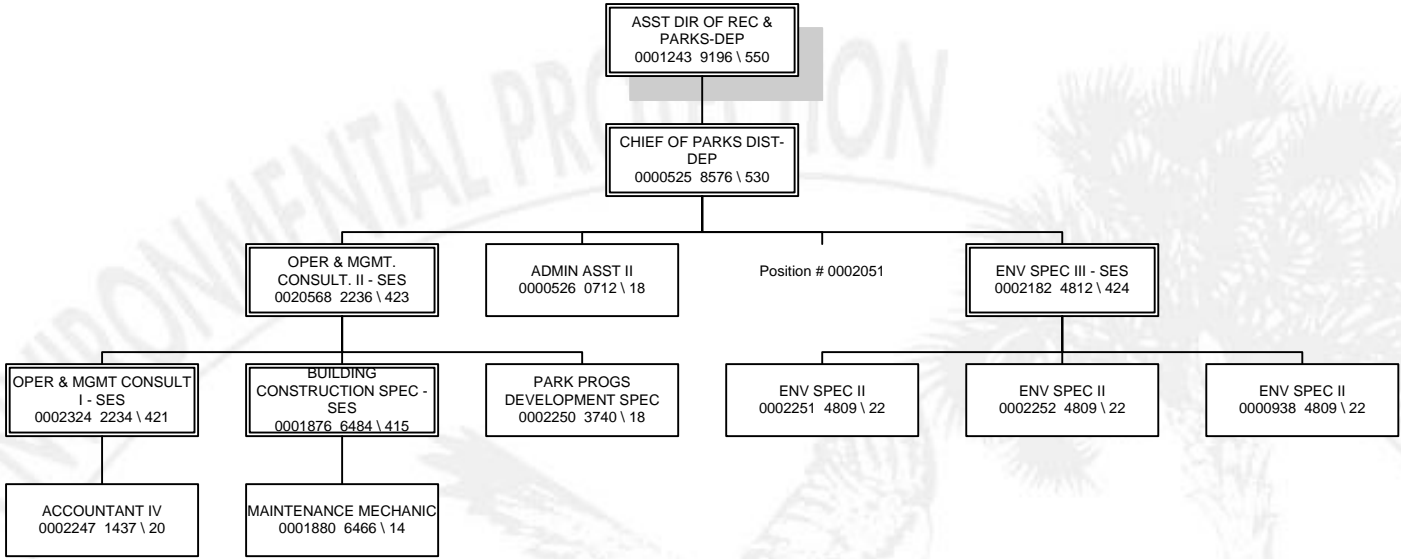


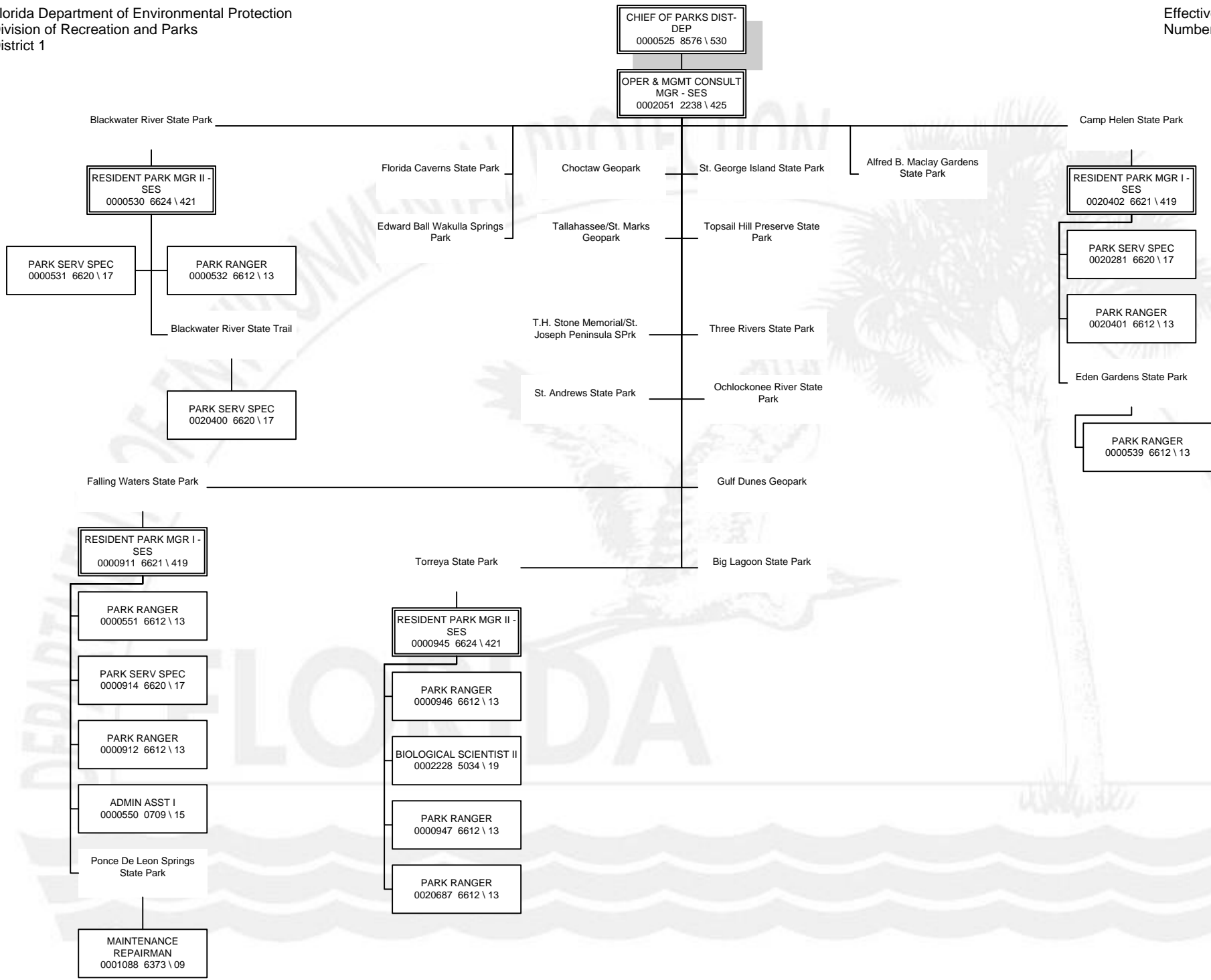
Position #'s 0000519 and 0000417 supervise OPS Position(s)

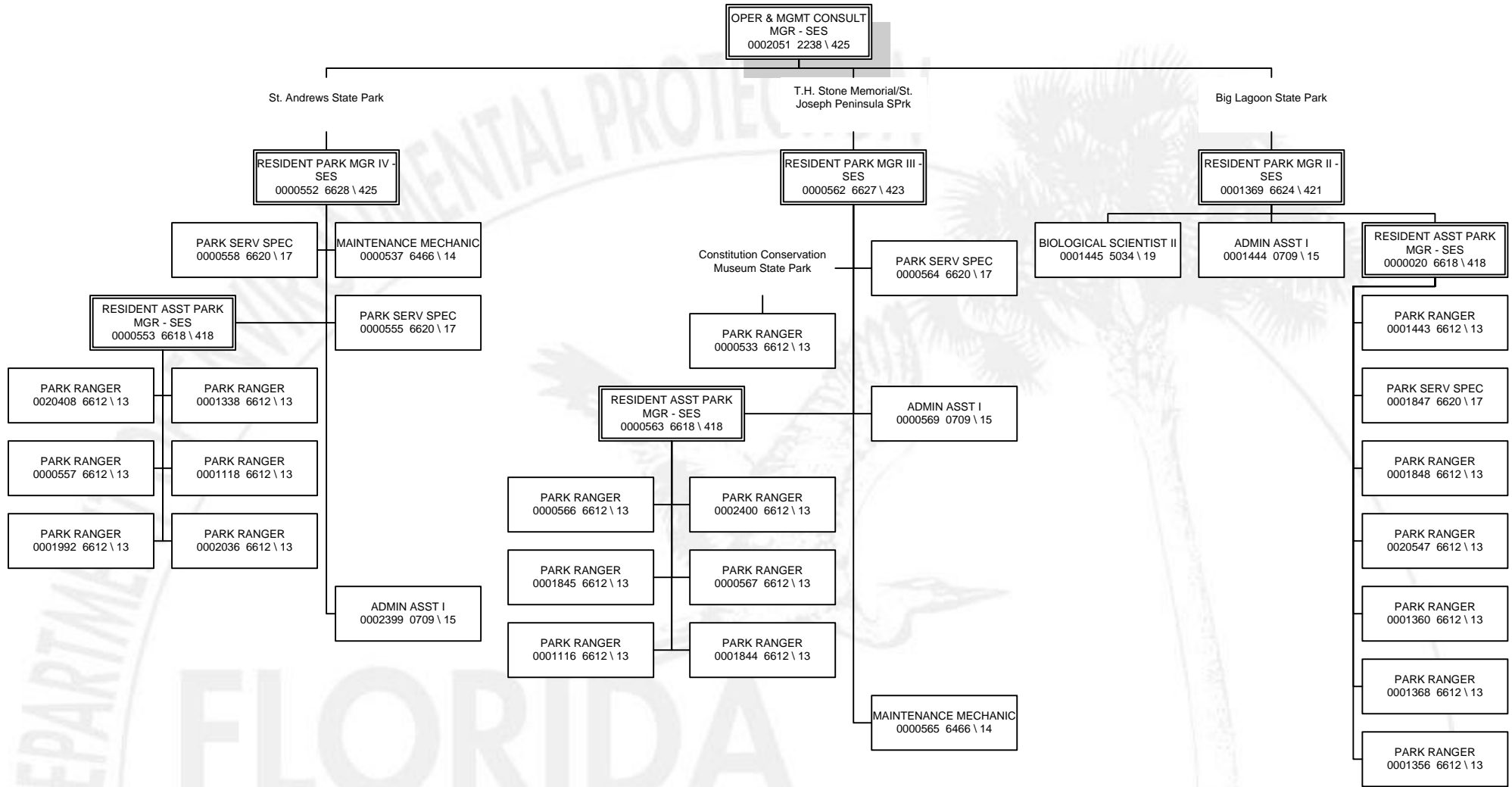


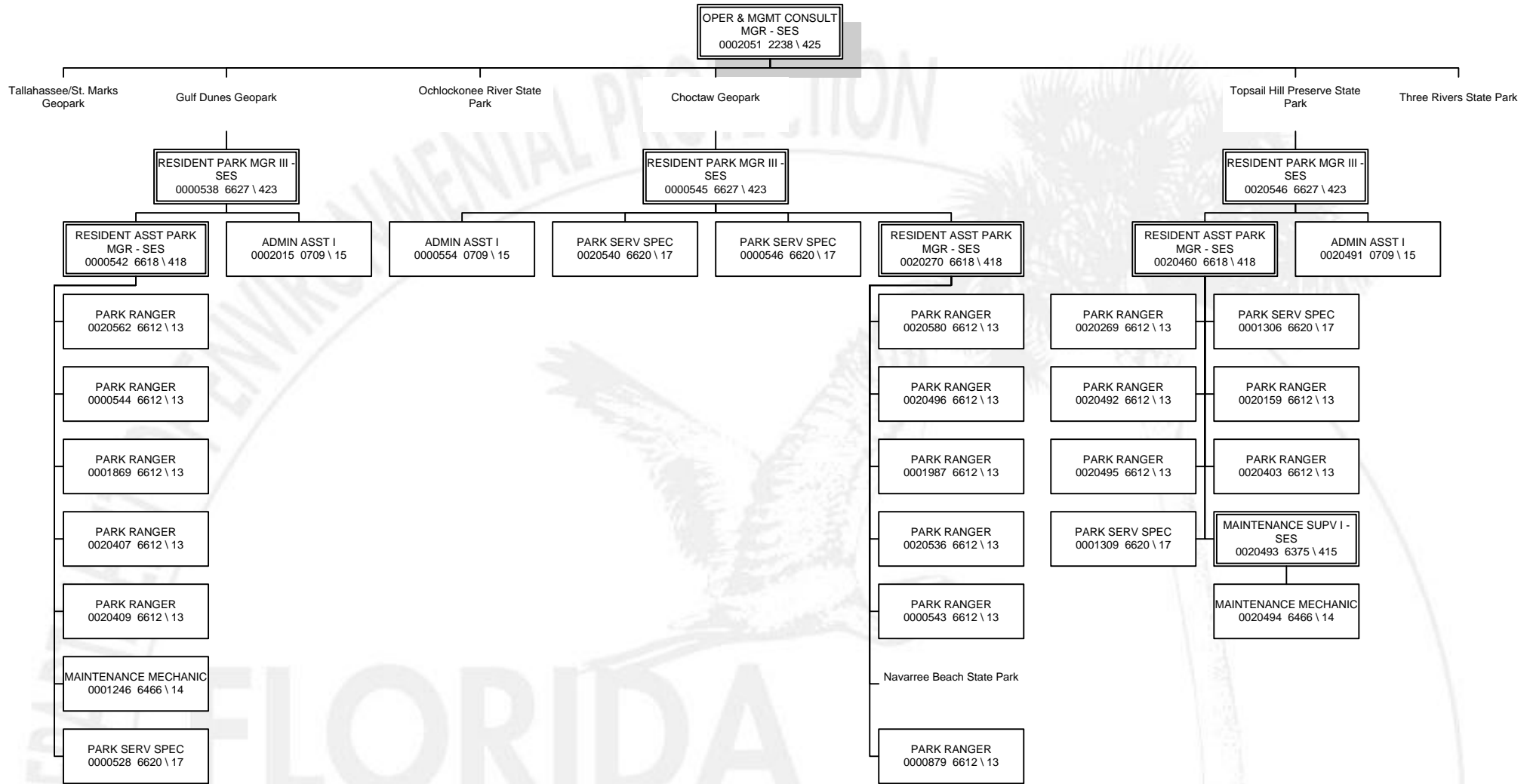
Position # 0002175 supervises OPS position(s)

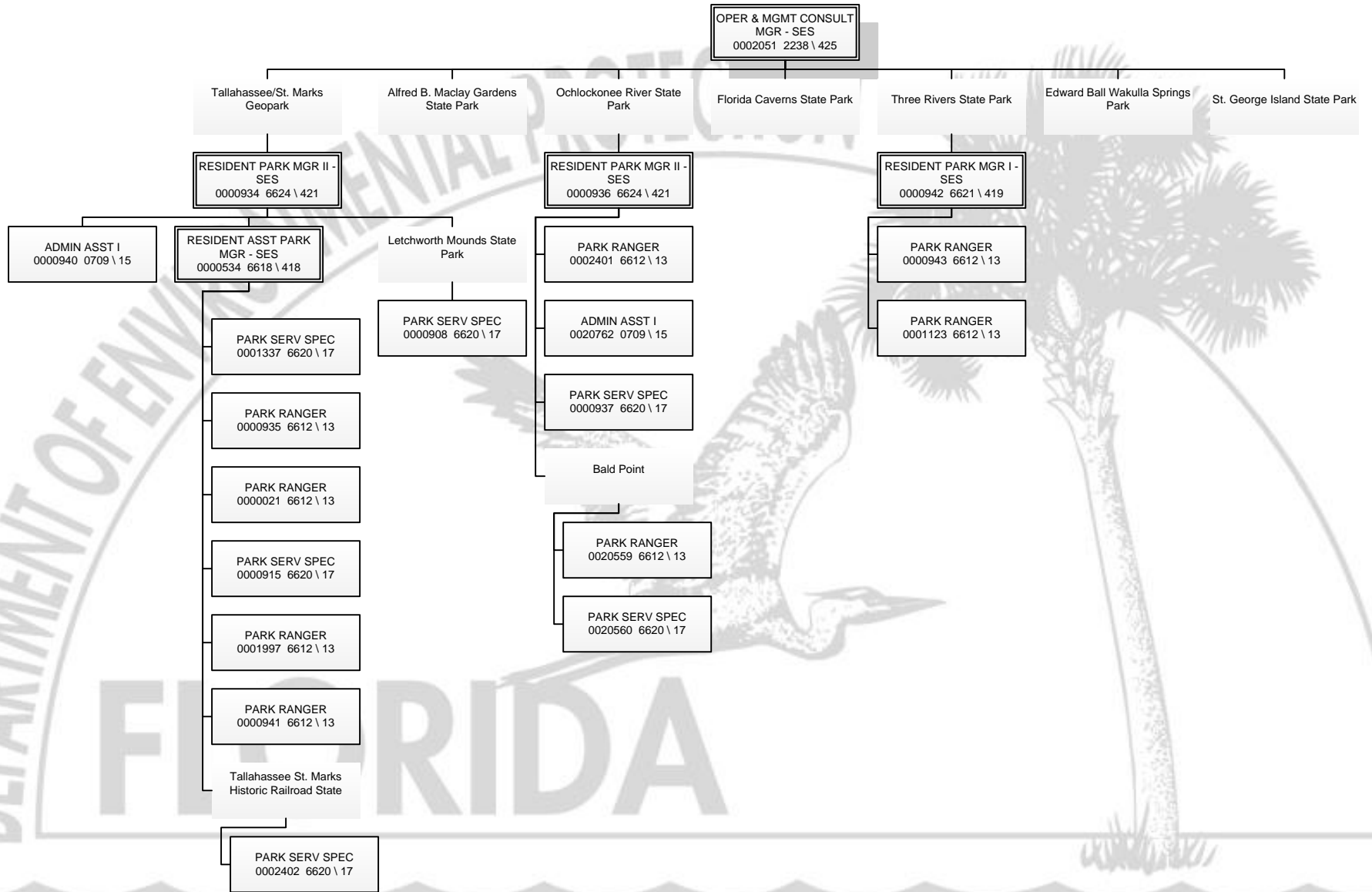


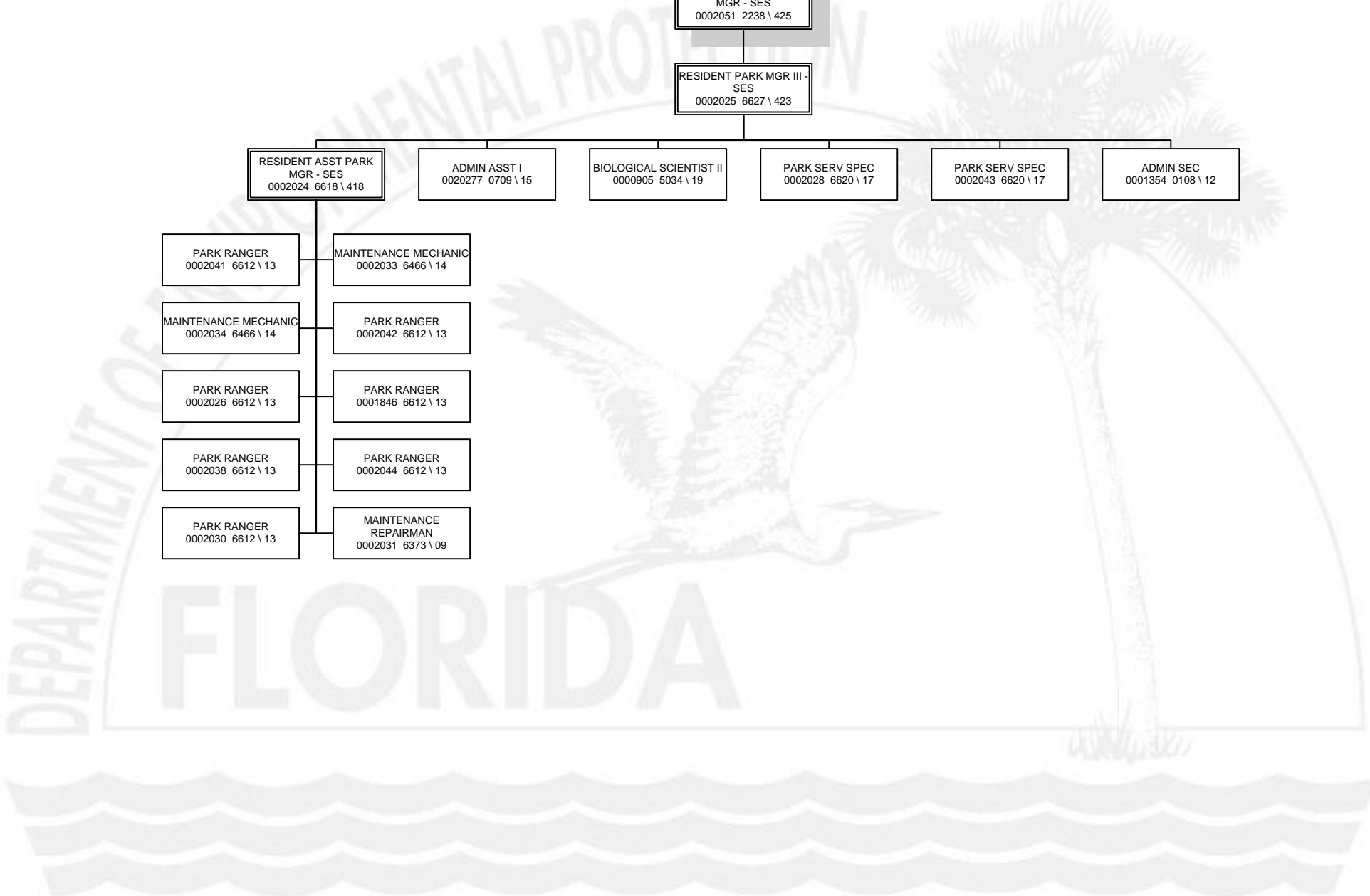
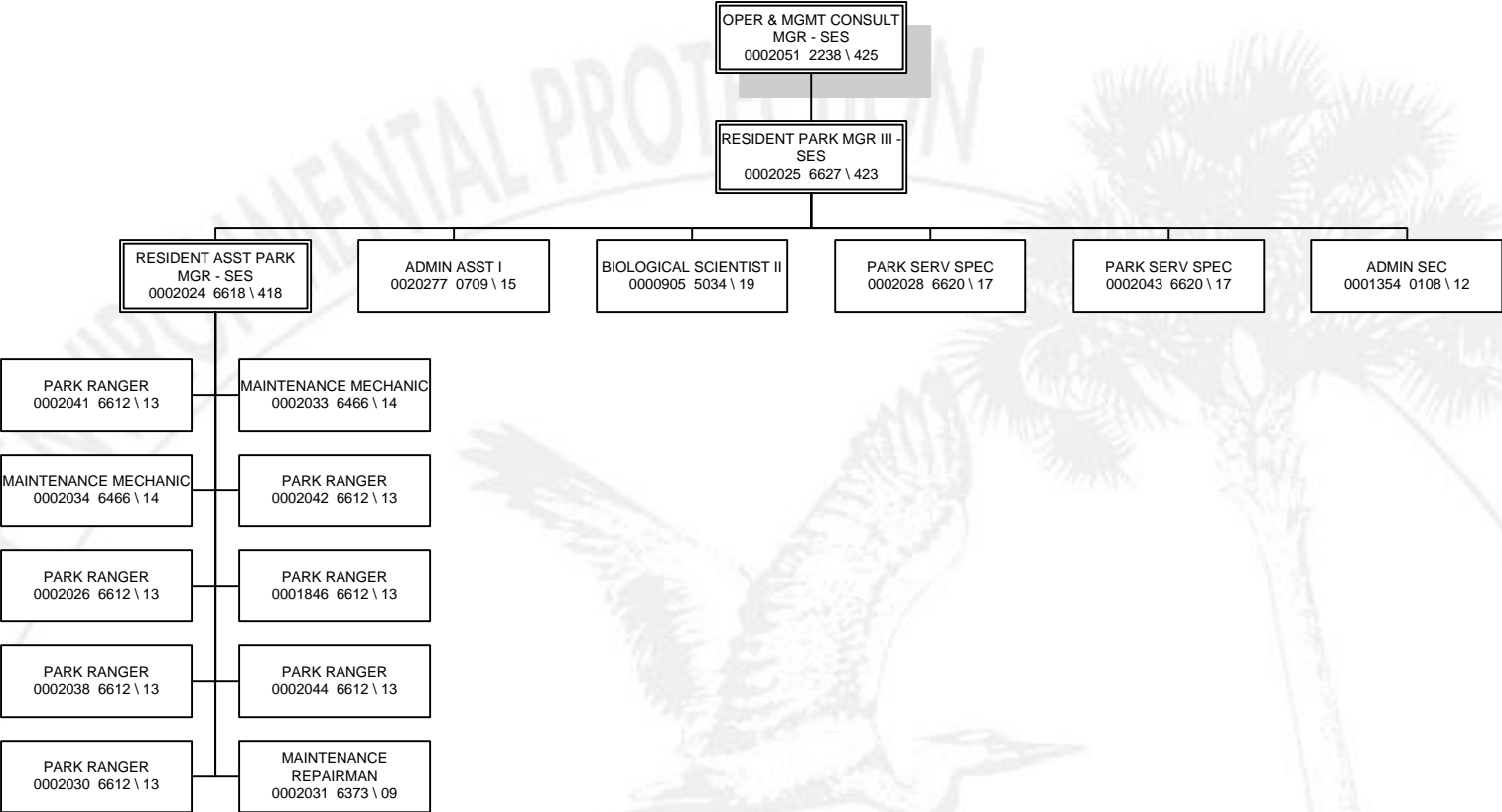


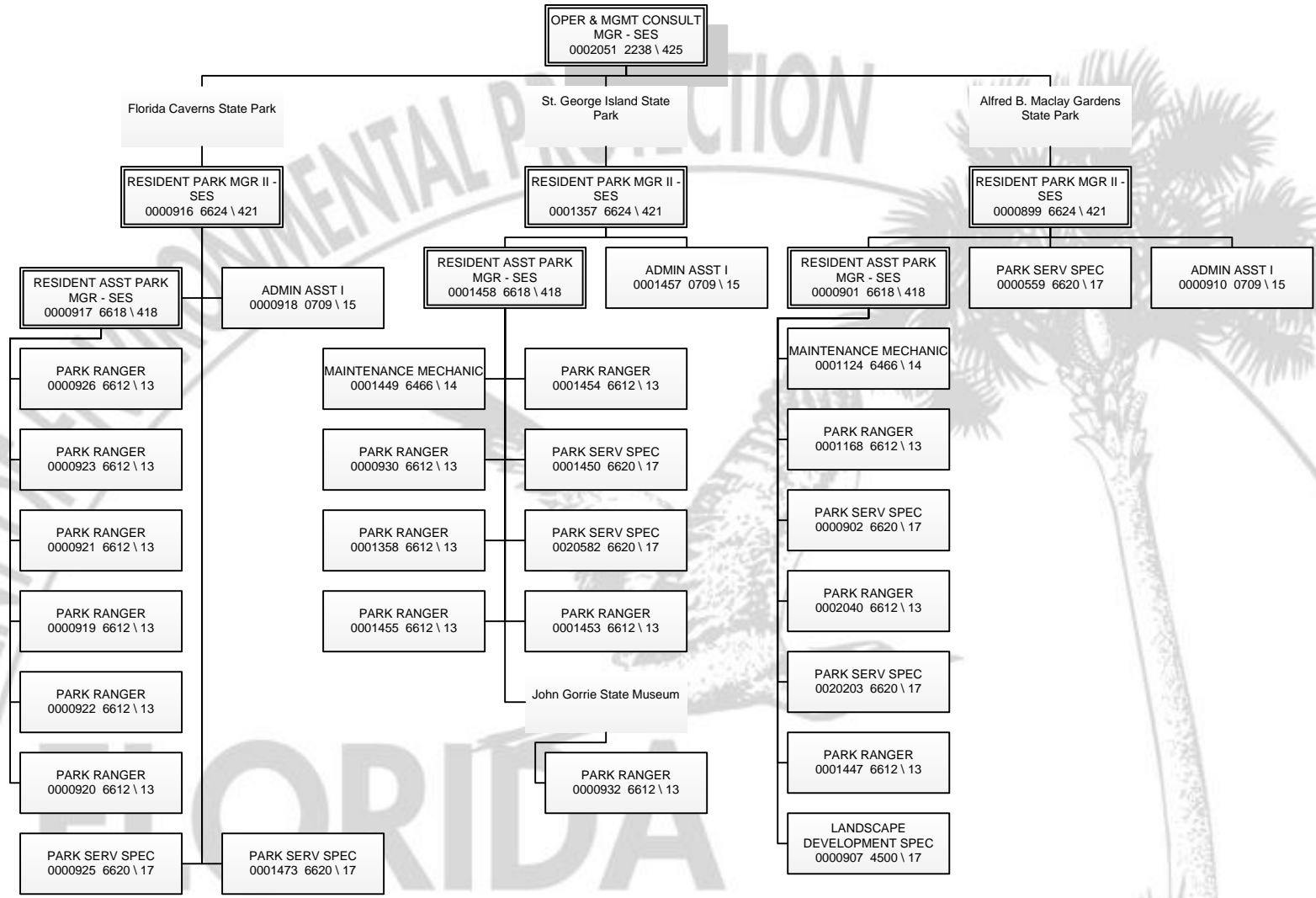




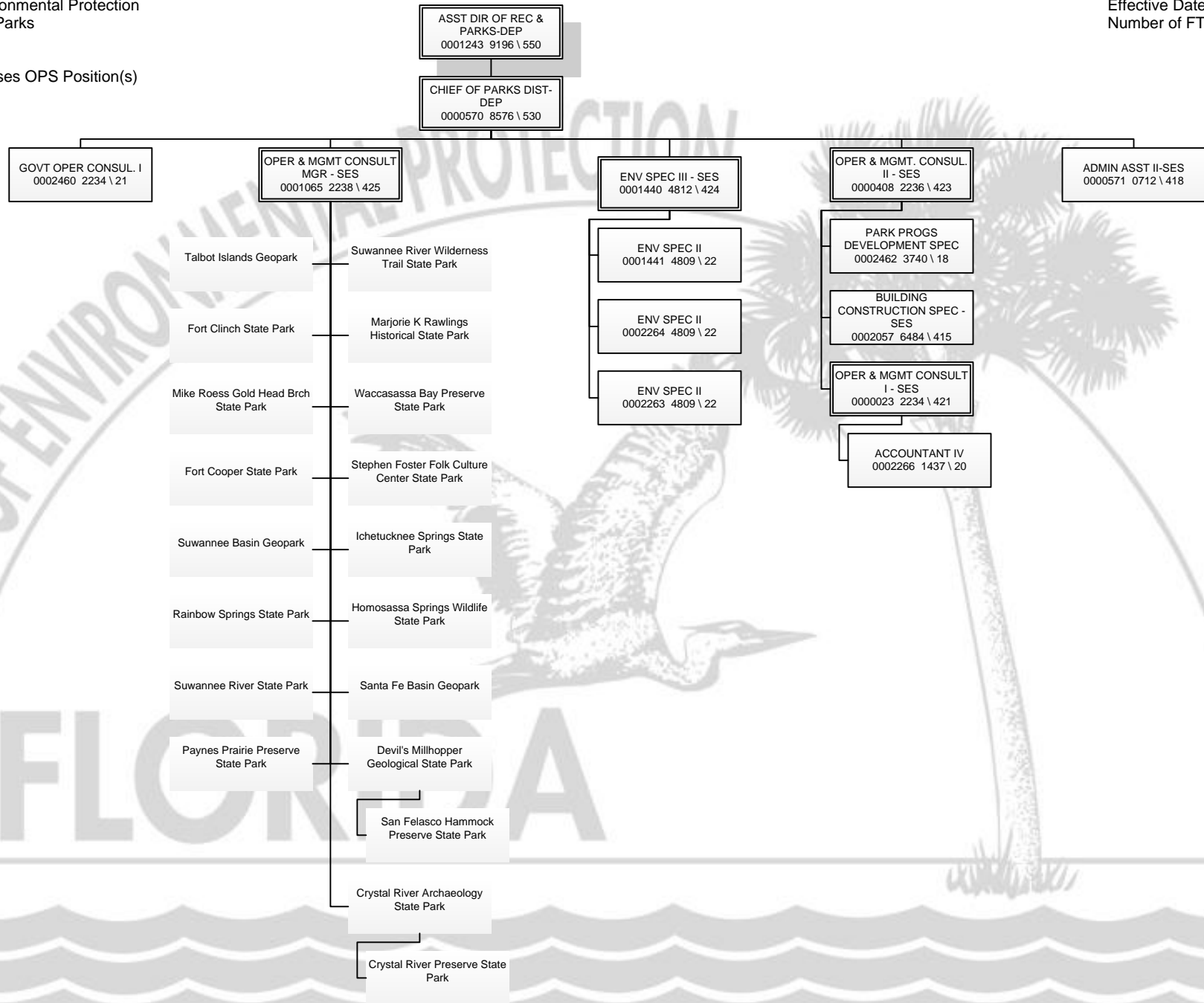




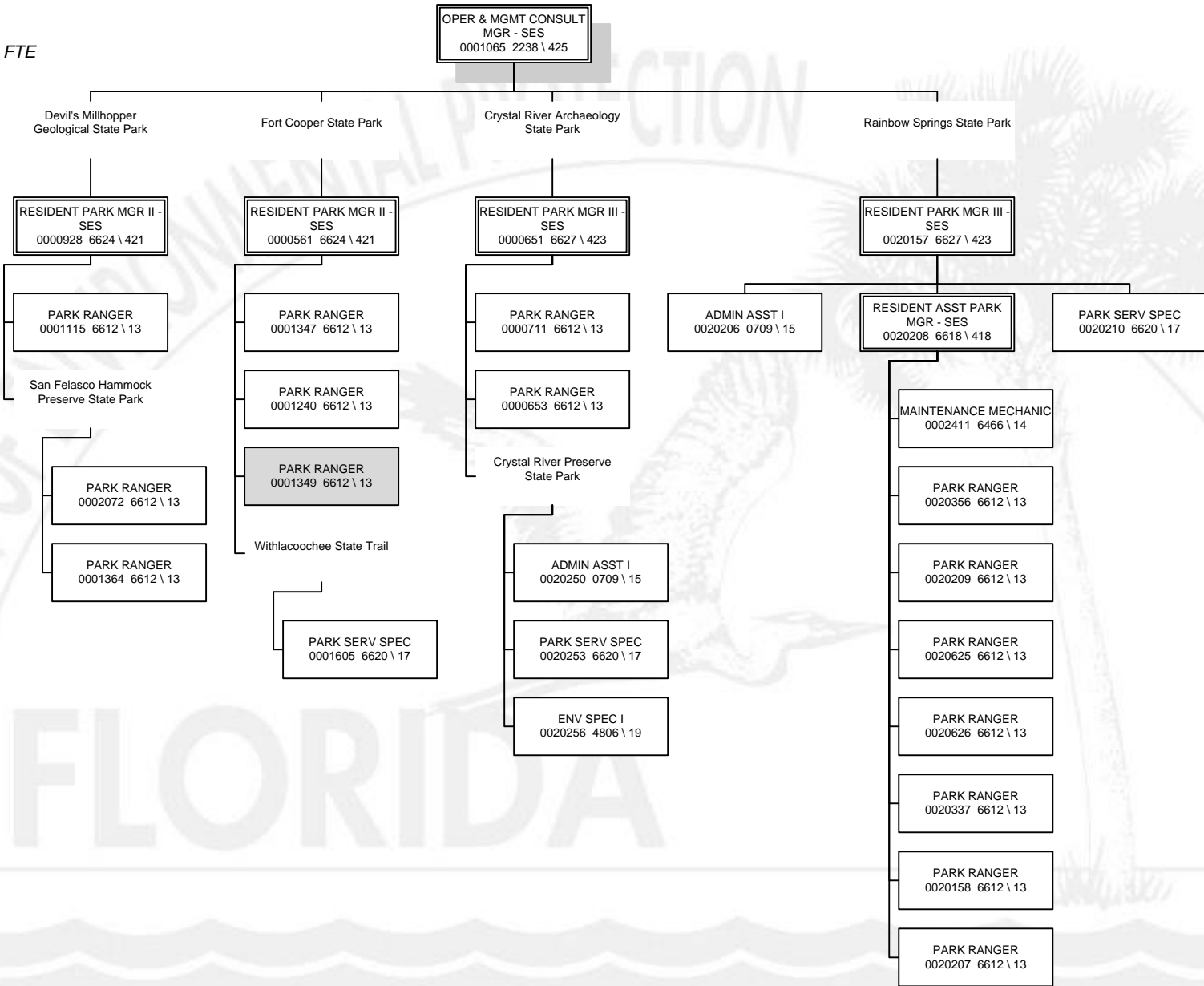


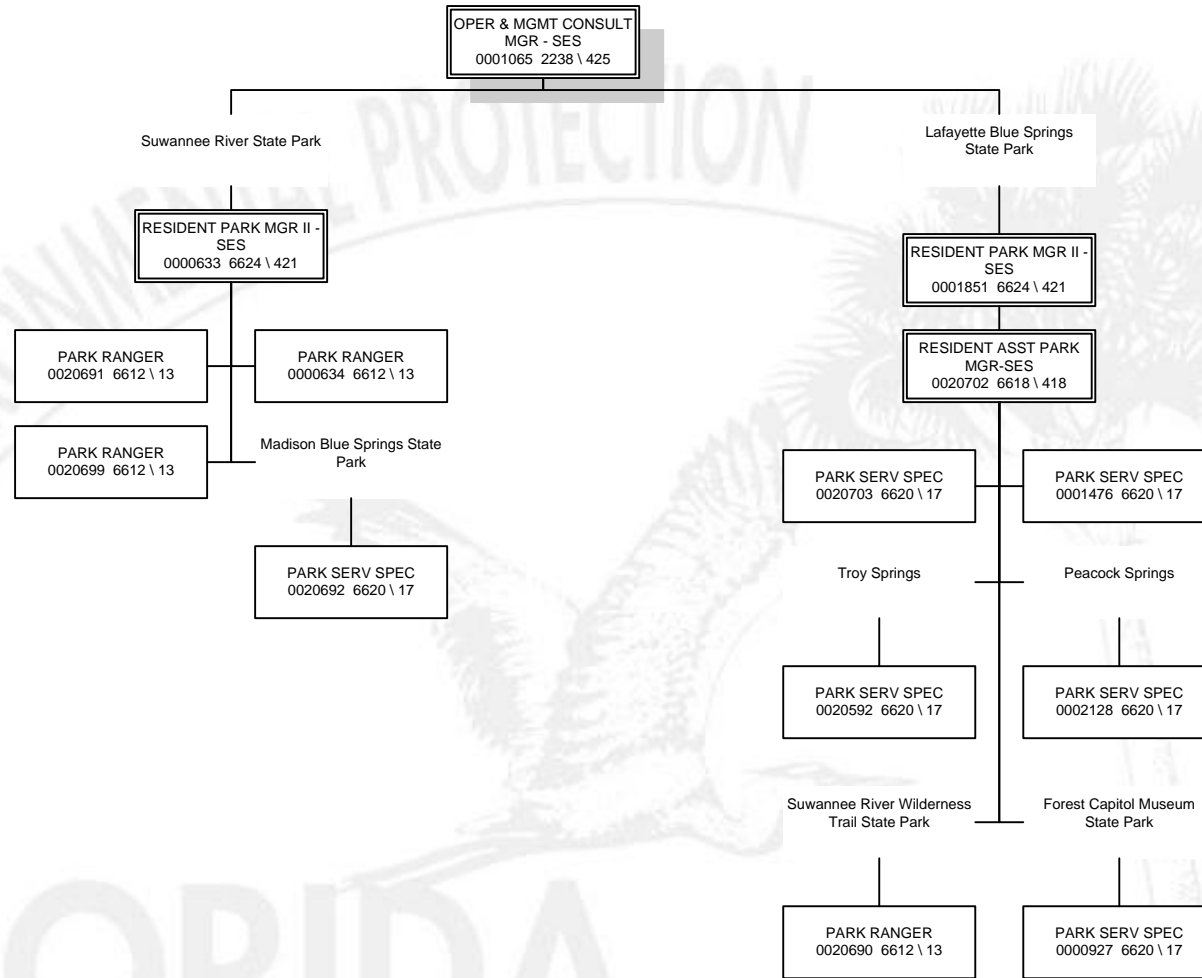


Position # 0000023 supervises OPS Position(s)

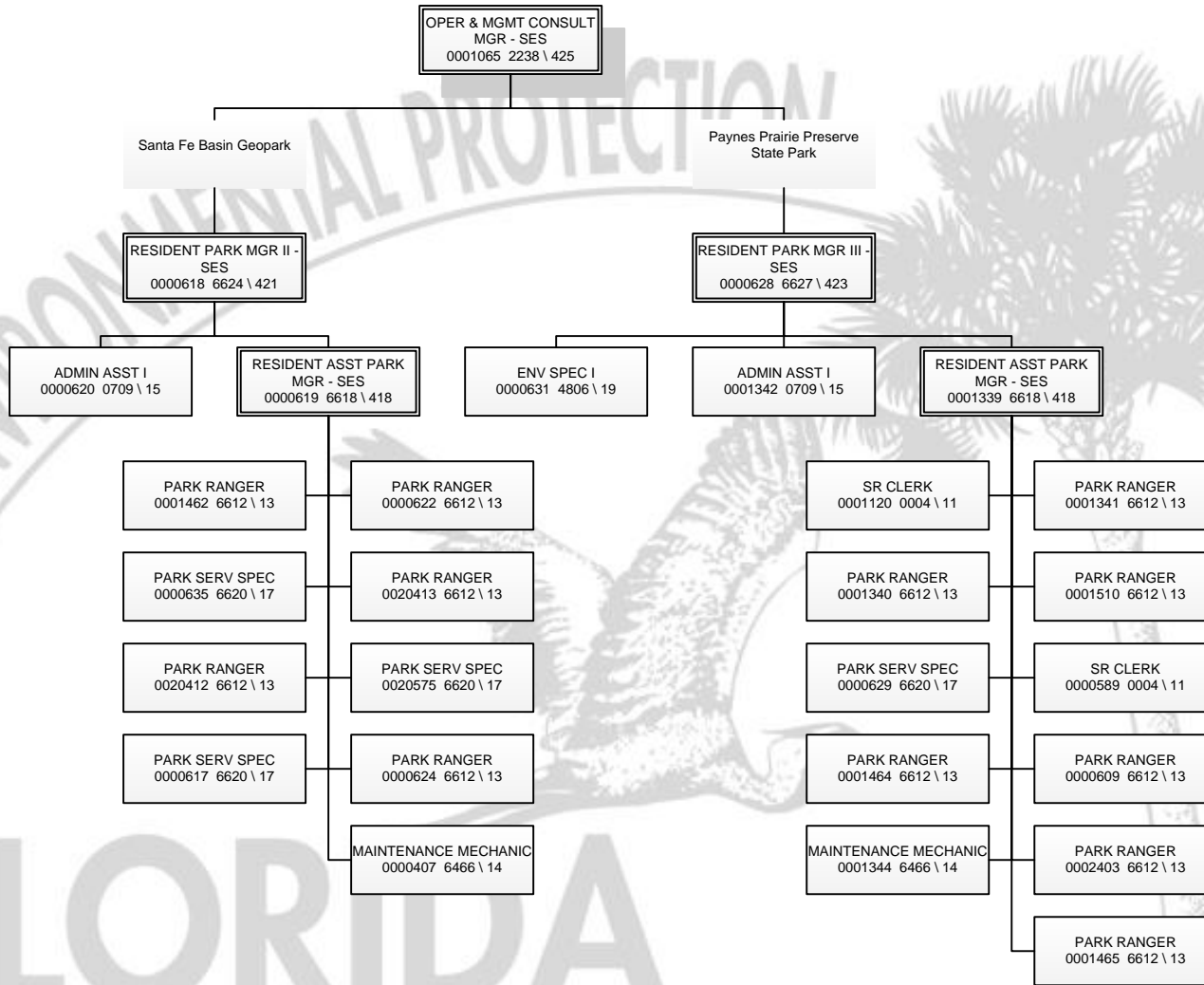


Position #0001349 = (.50) FTE

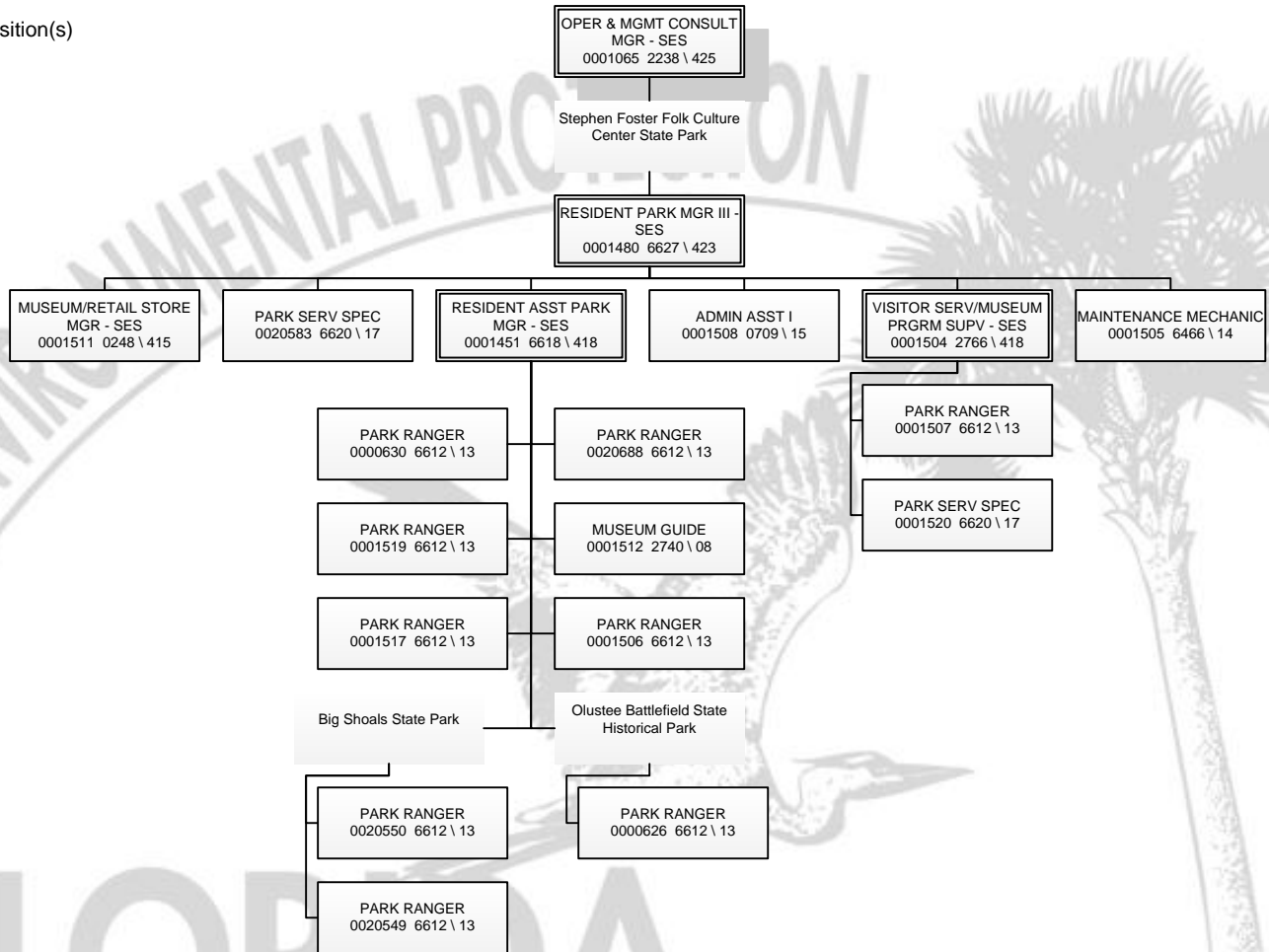




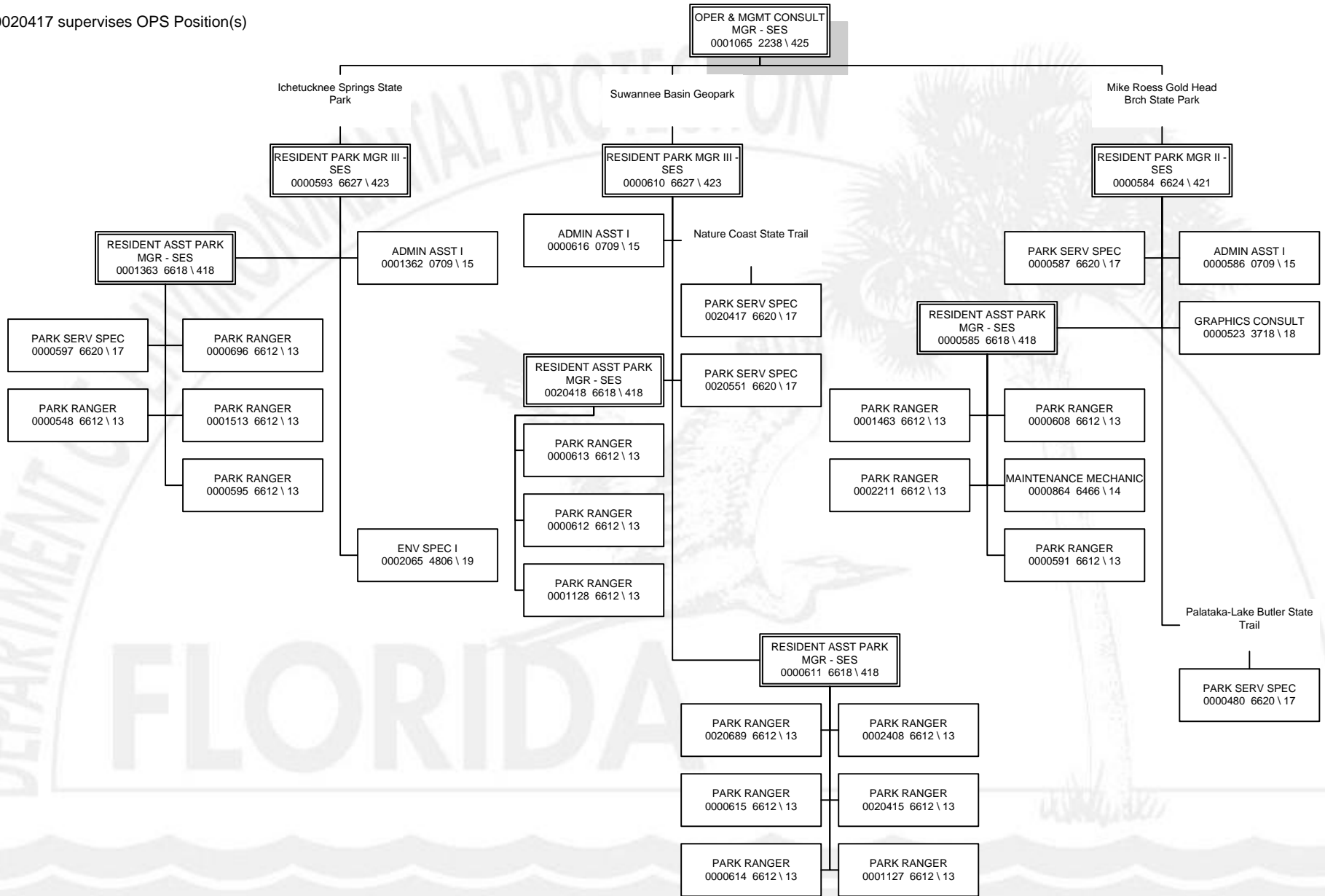
Position #0001120 = (.50) FTE



Position # 0001511 supervises OPS Position(s)

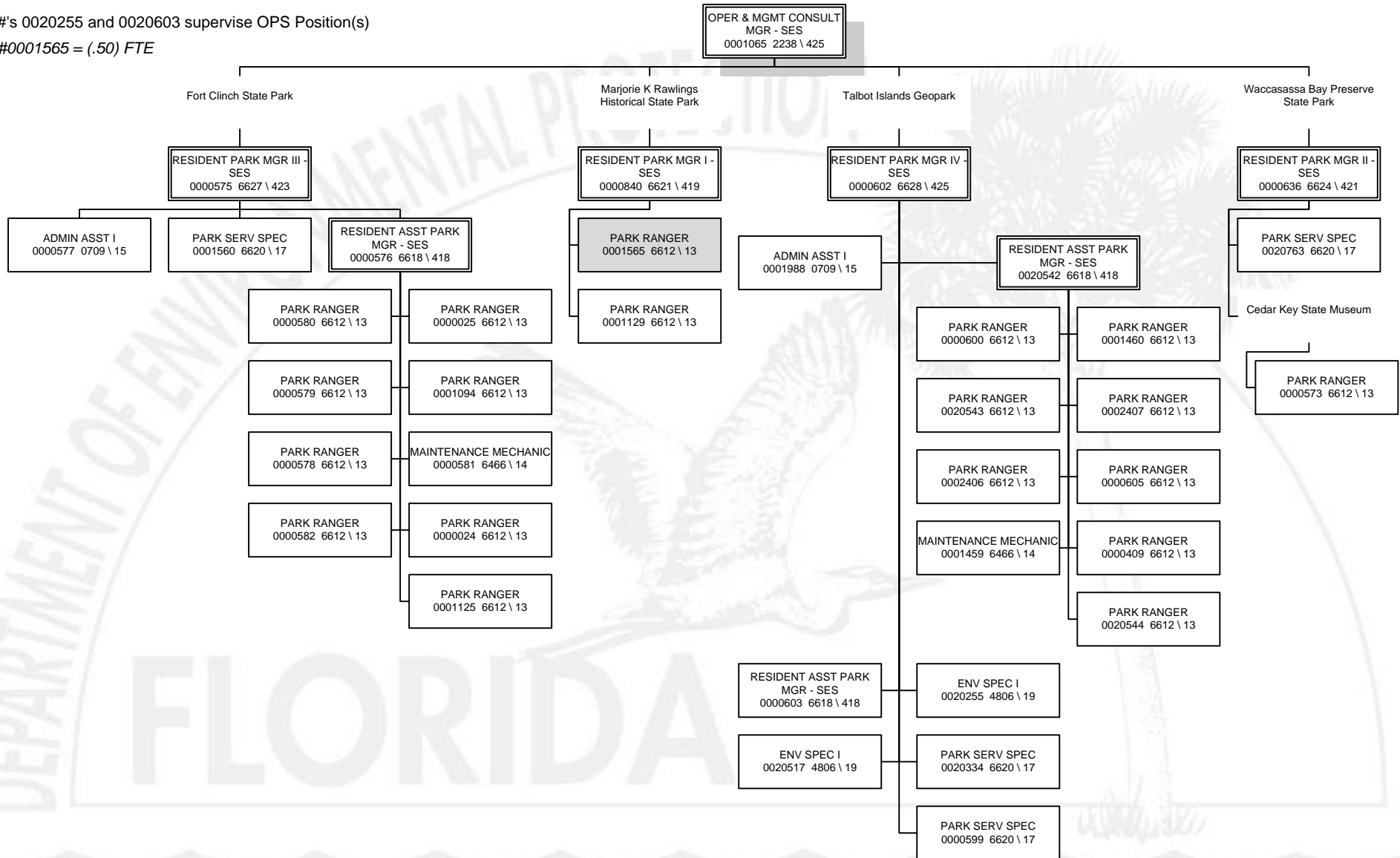


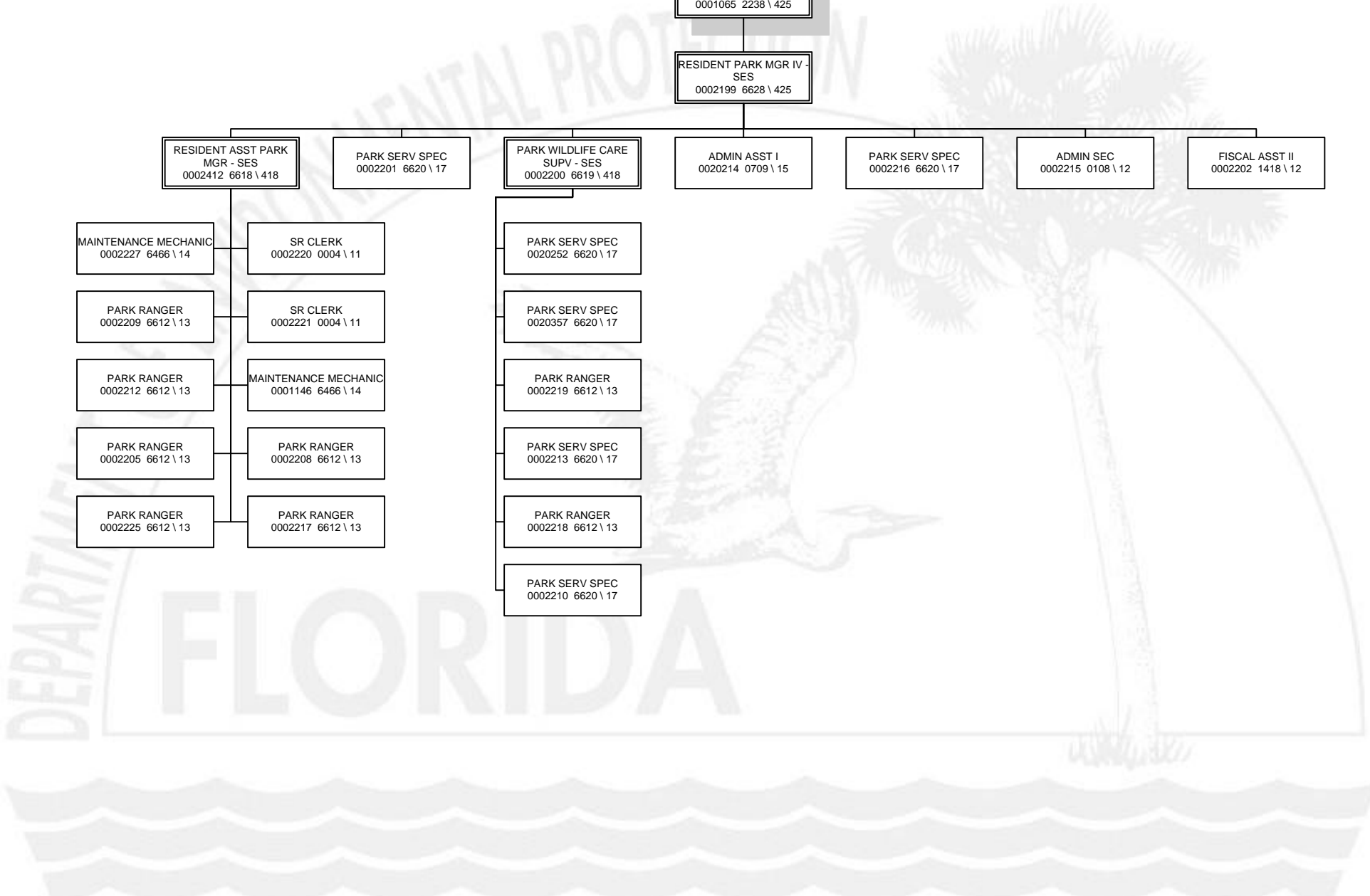
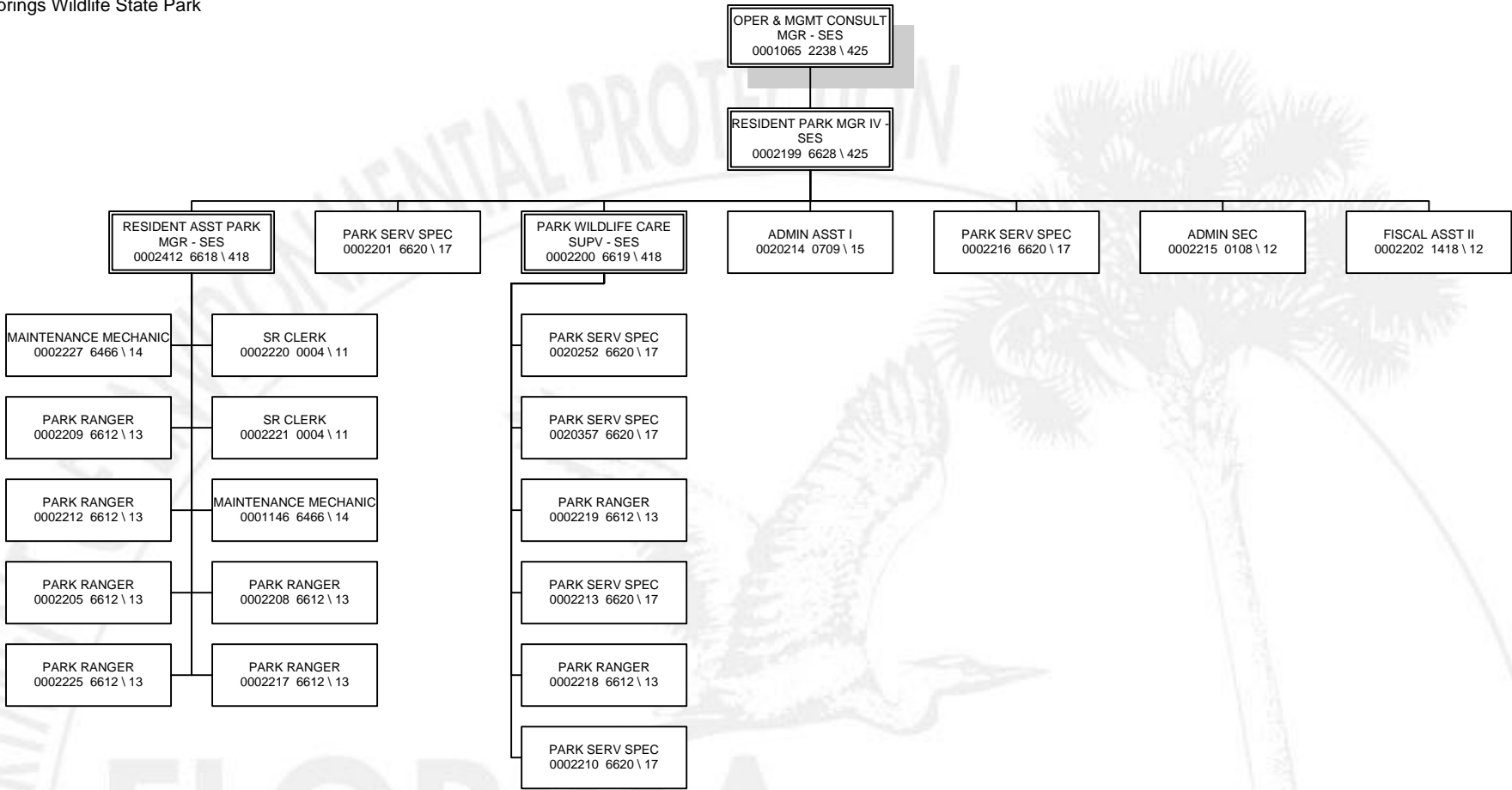
Position # 0020417 supervises OPS Position(s)



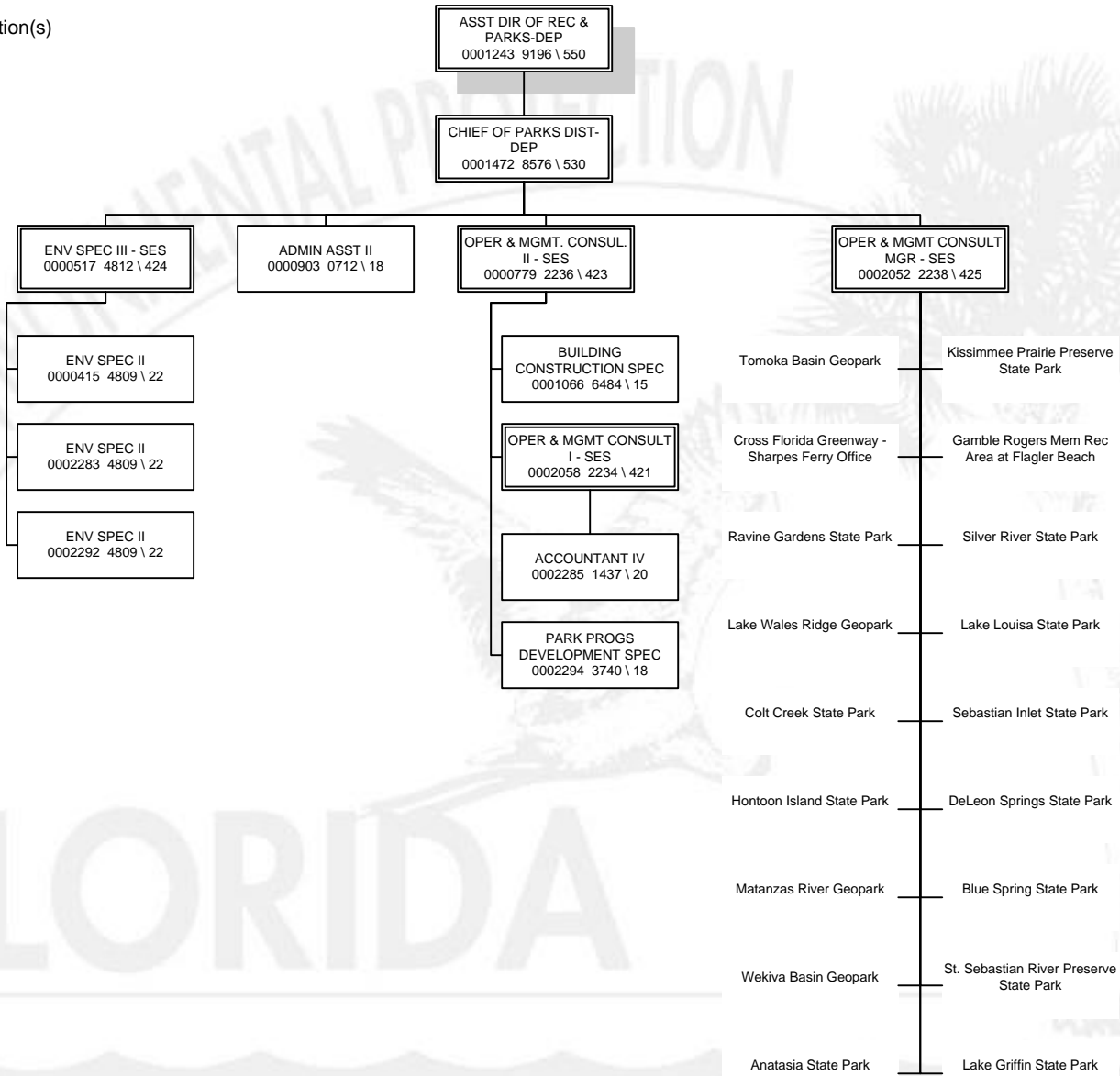
Position #'s 0020255 and 0020603 supervise OPS Position(s)

Position #0001565 = (.50) FTE

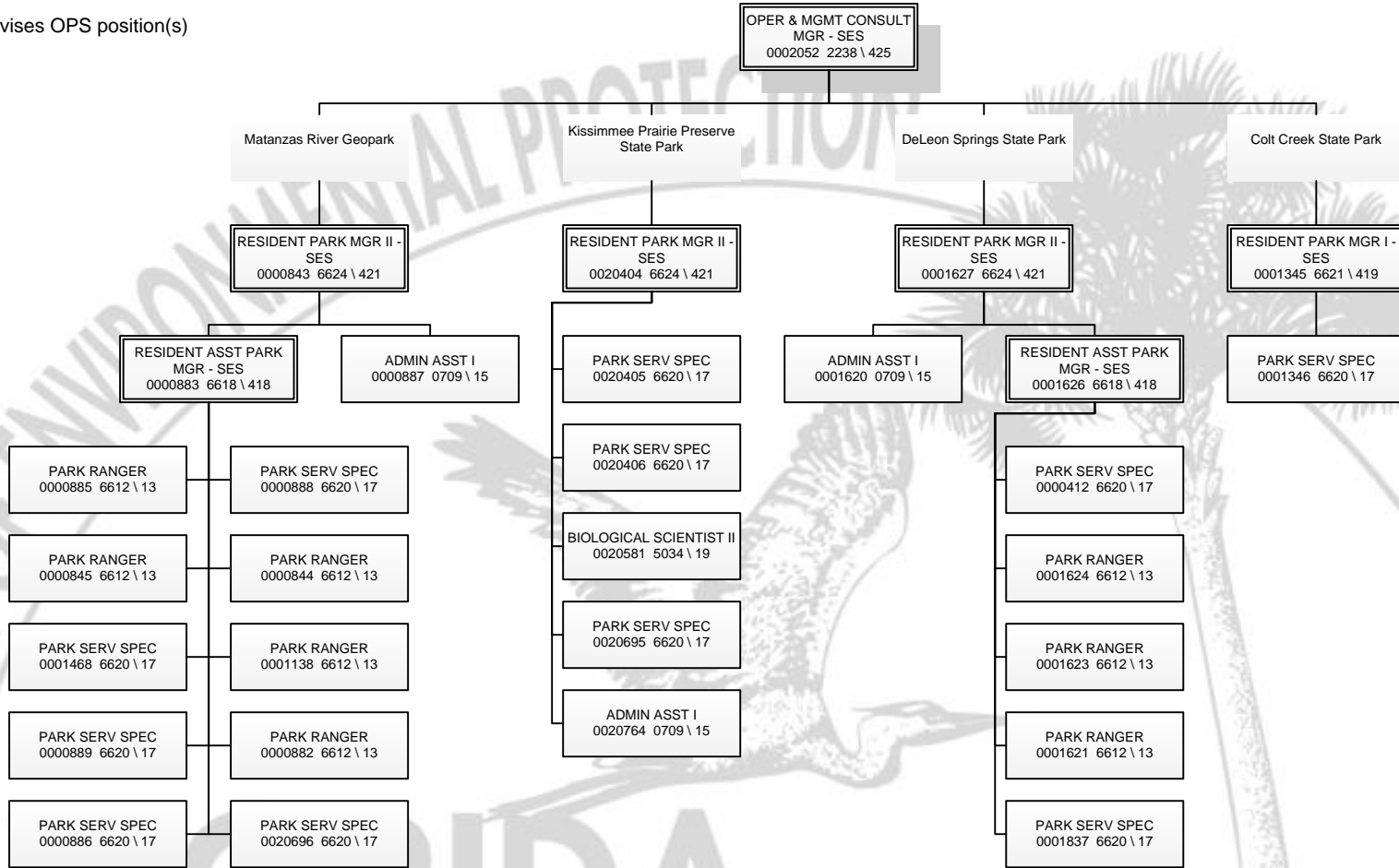


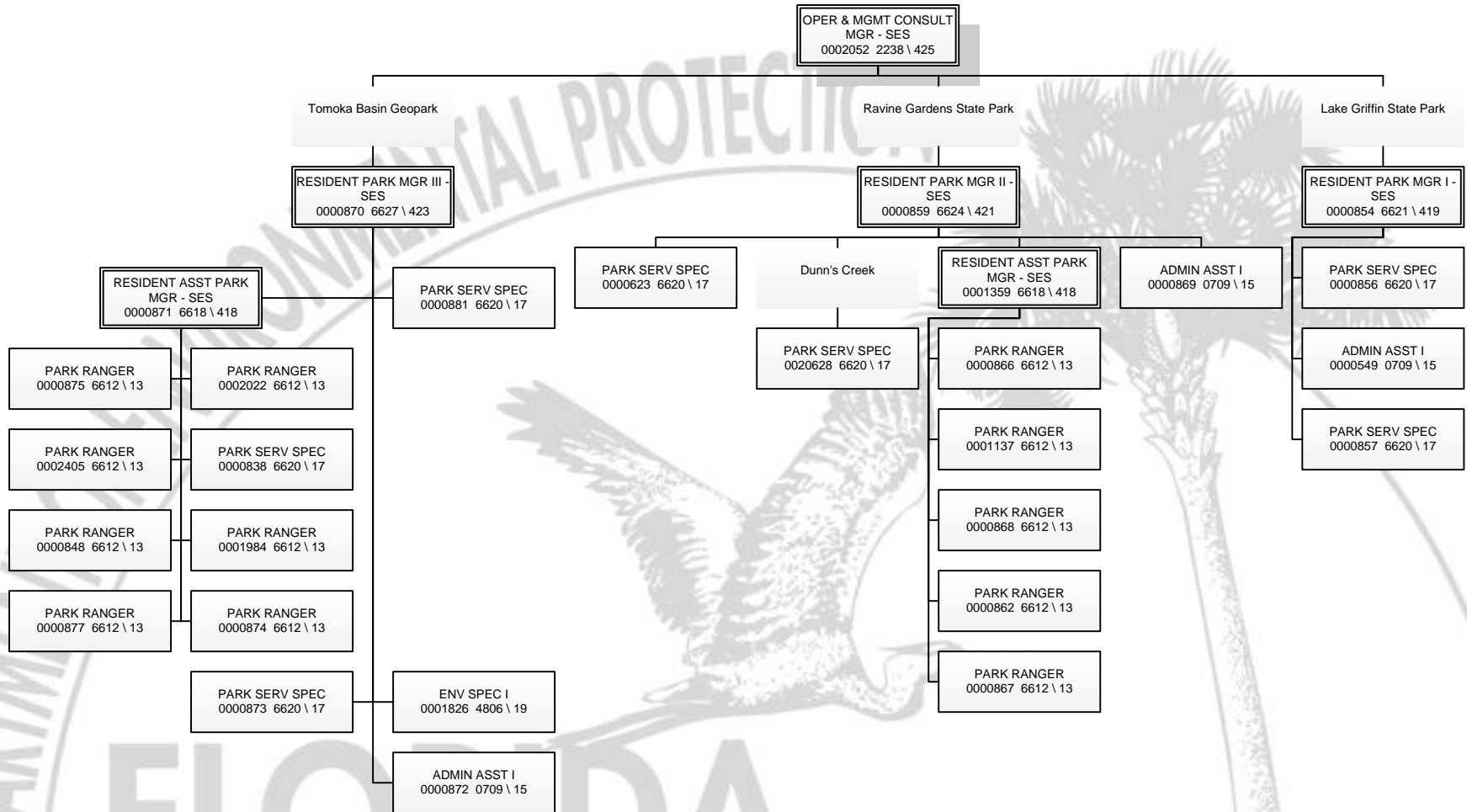


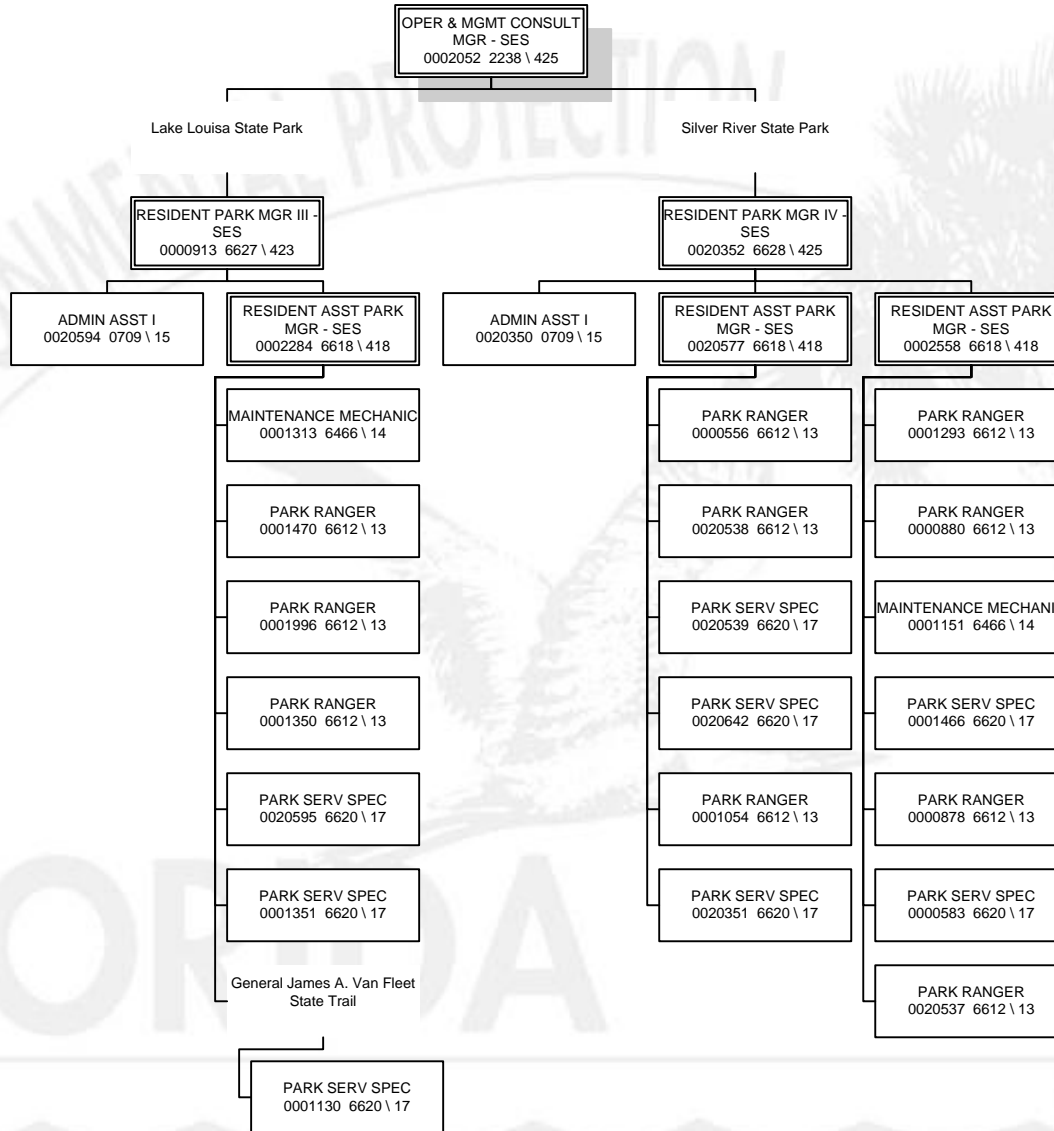
Position # 0002058 supervises OPS position(s)

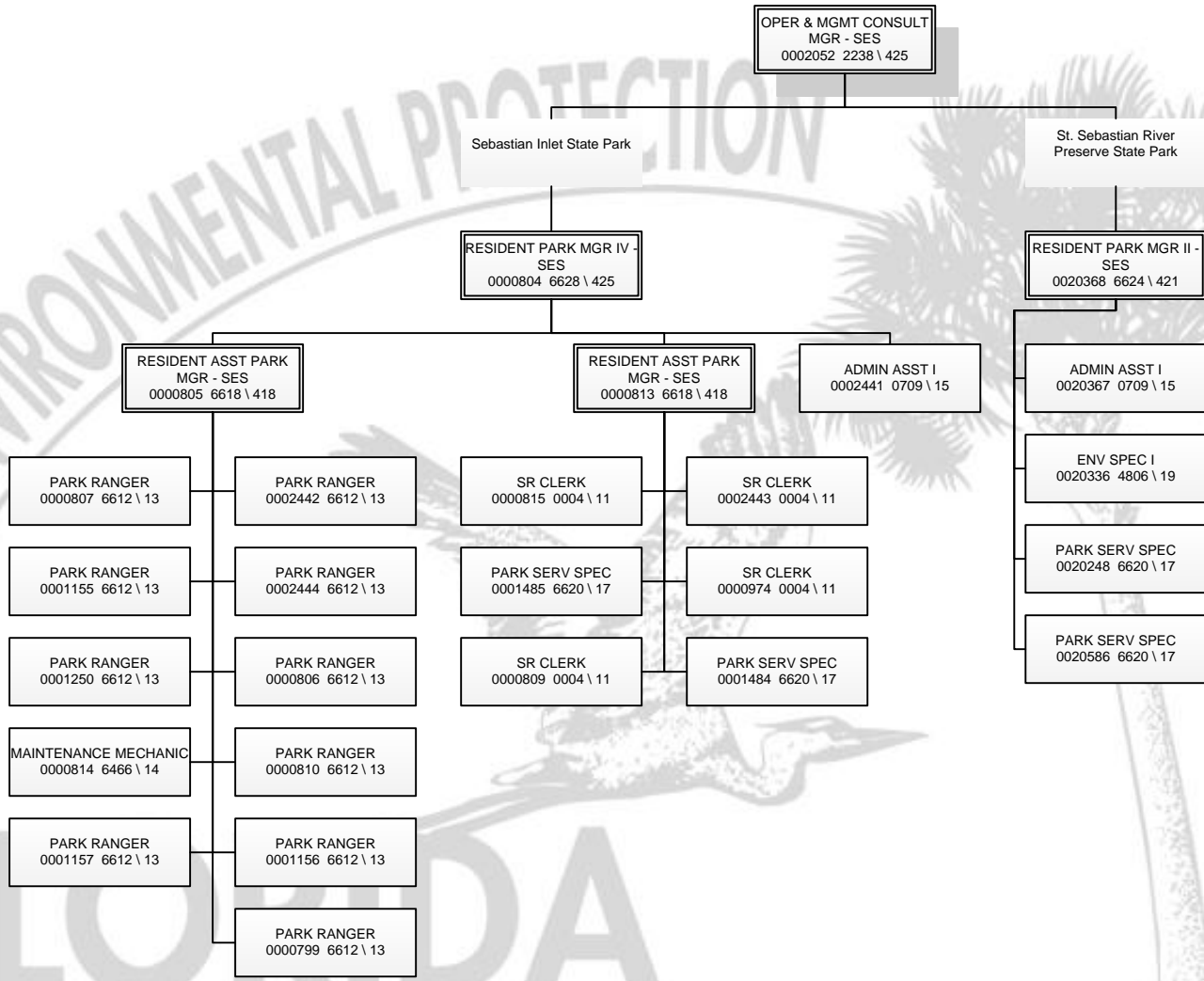


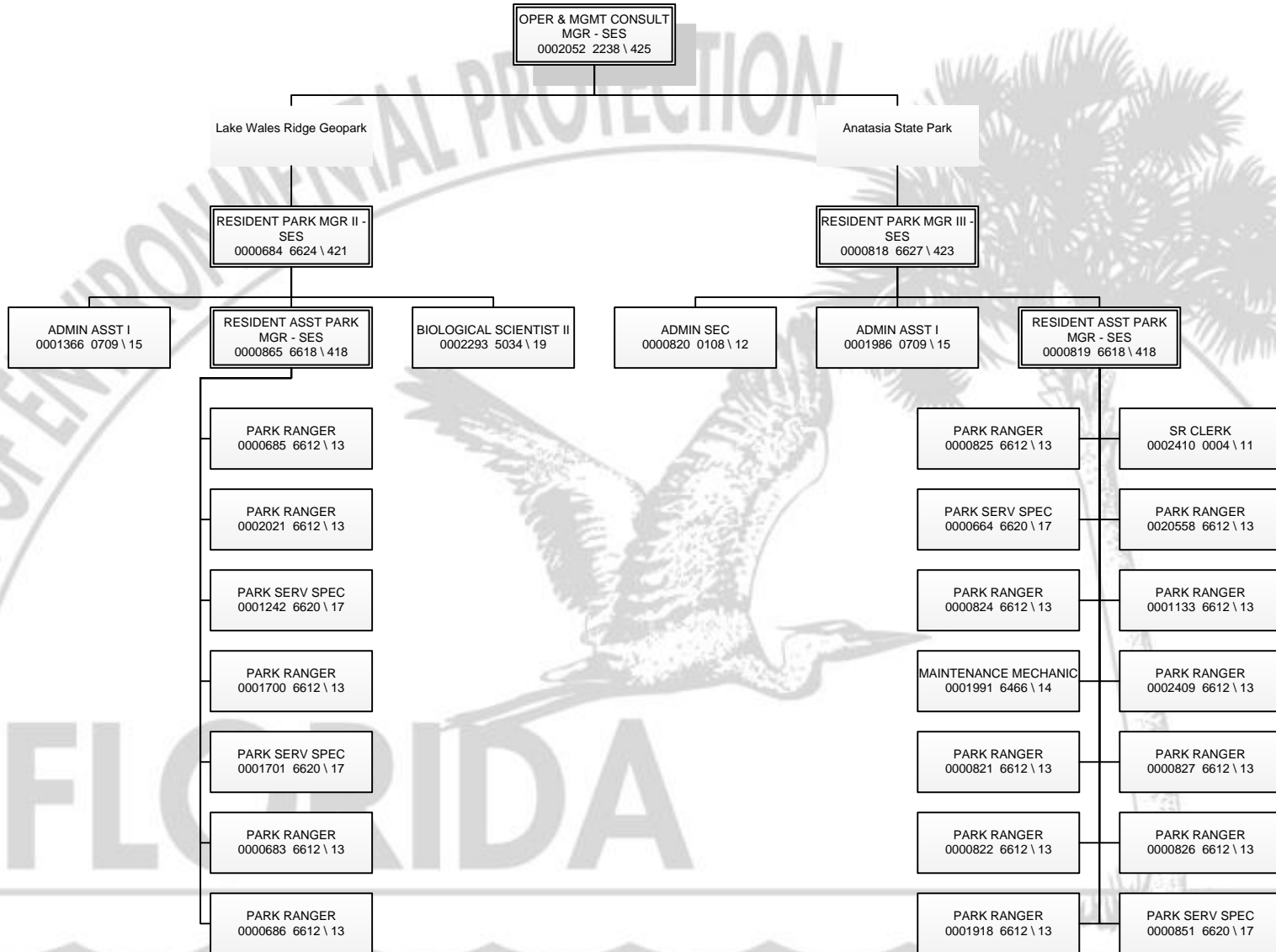
Position # 00013445 supervises OPS position(s)

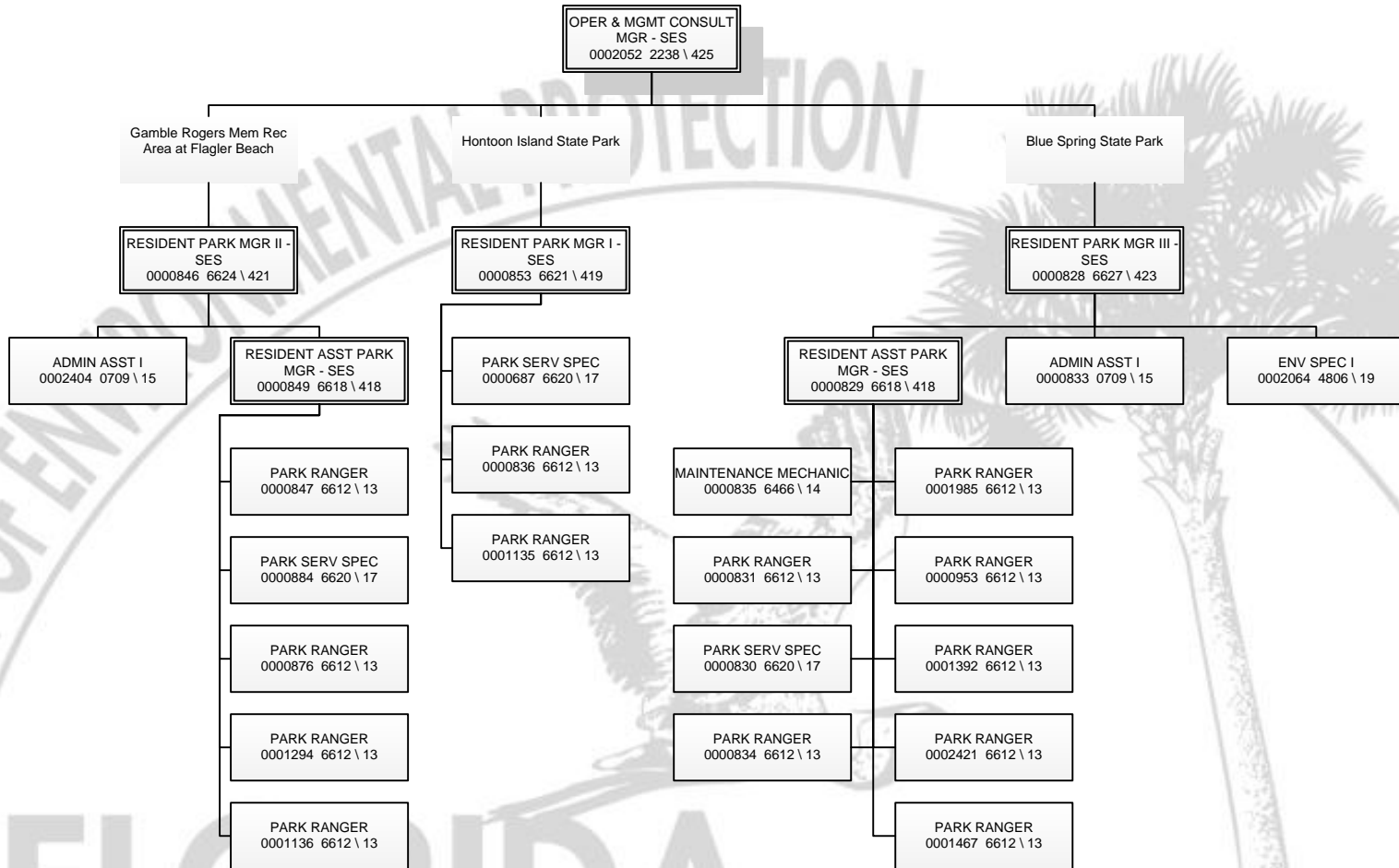


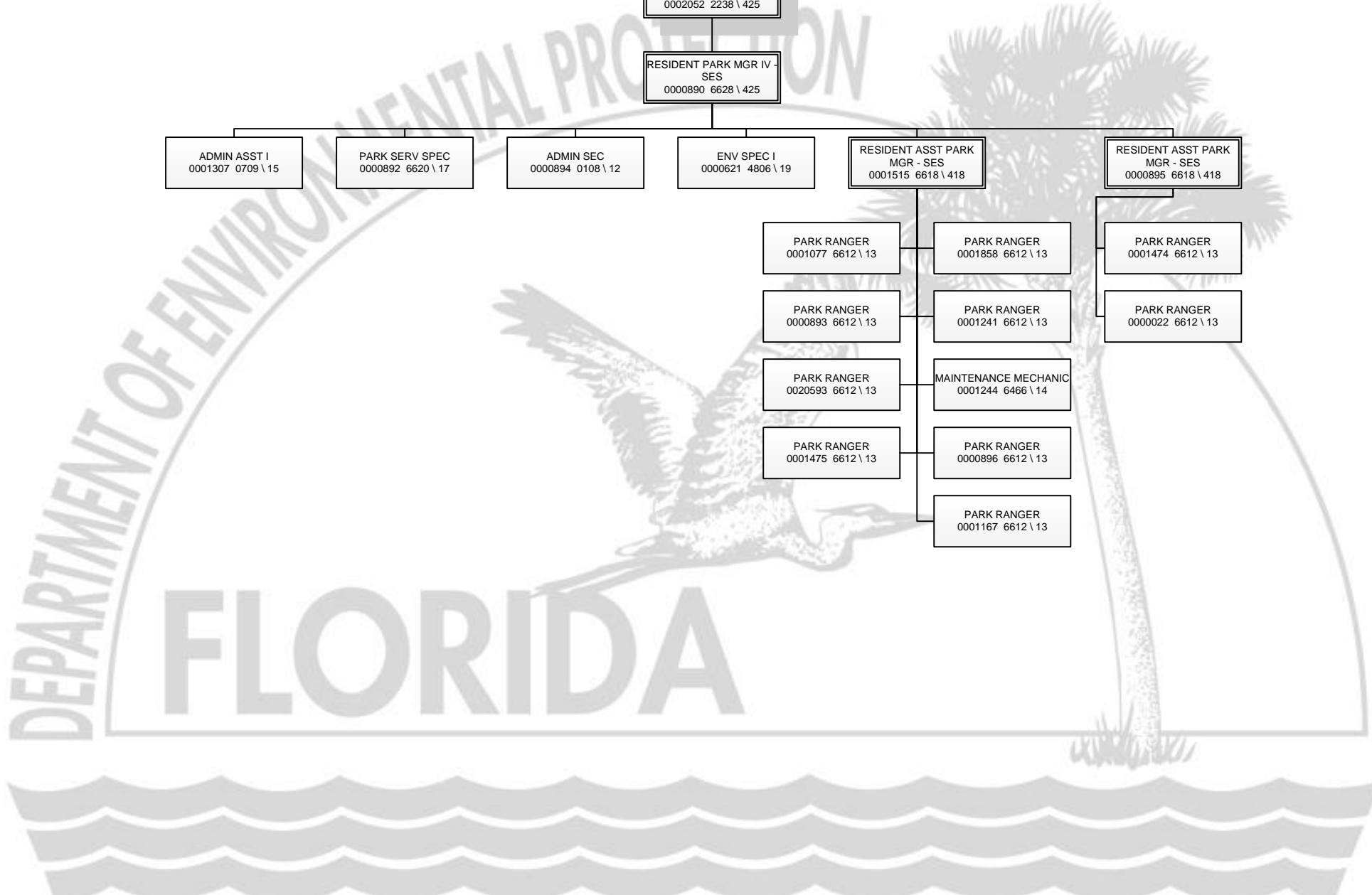
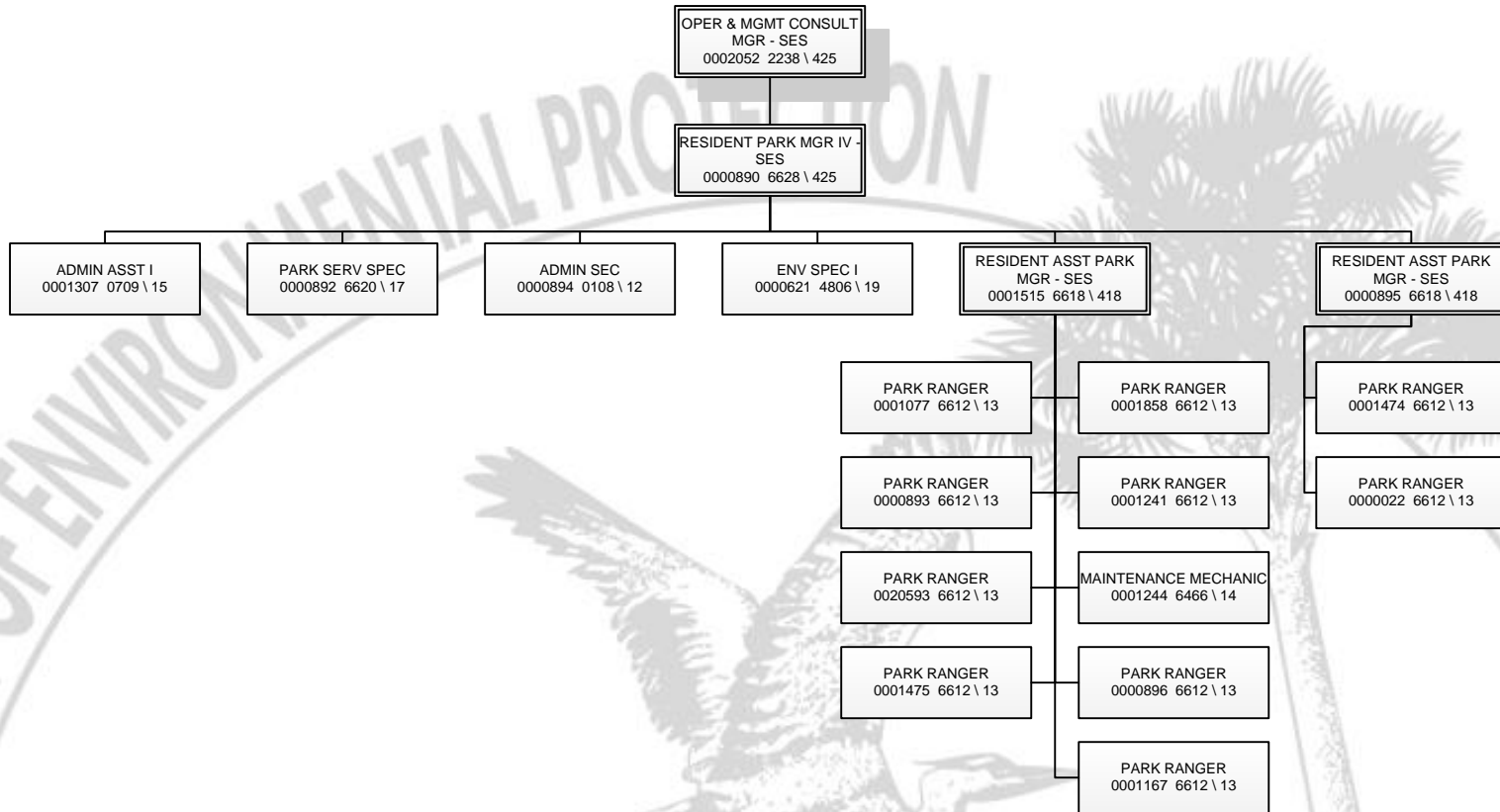


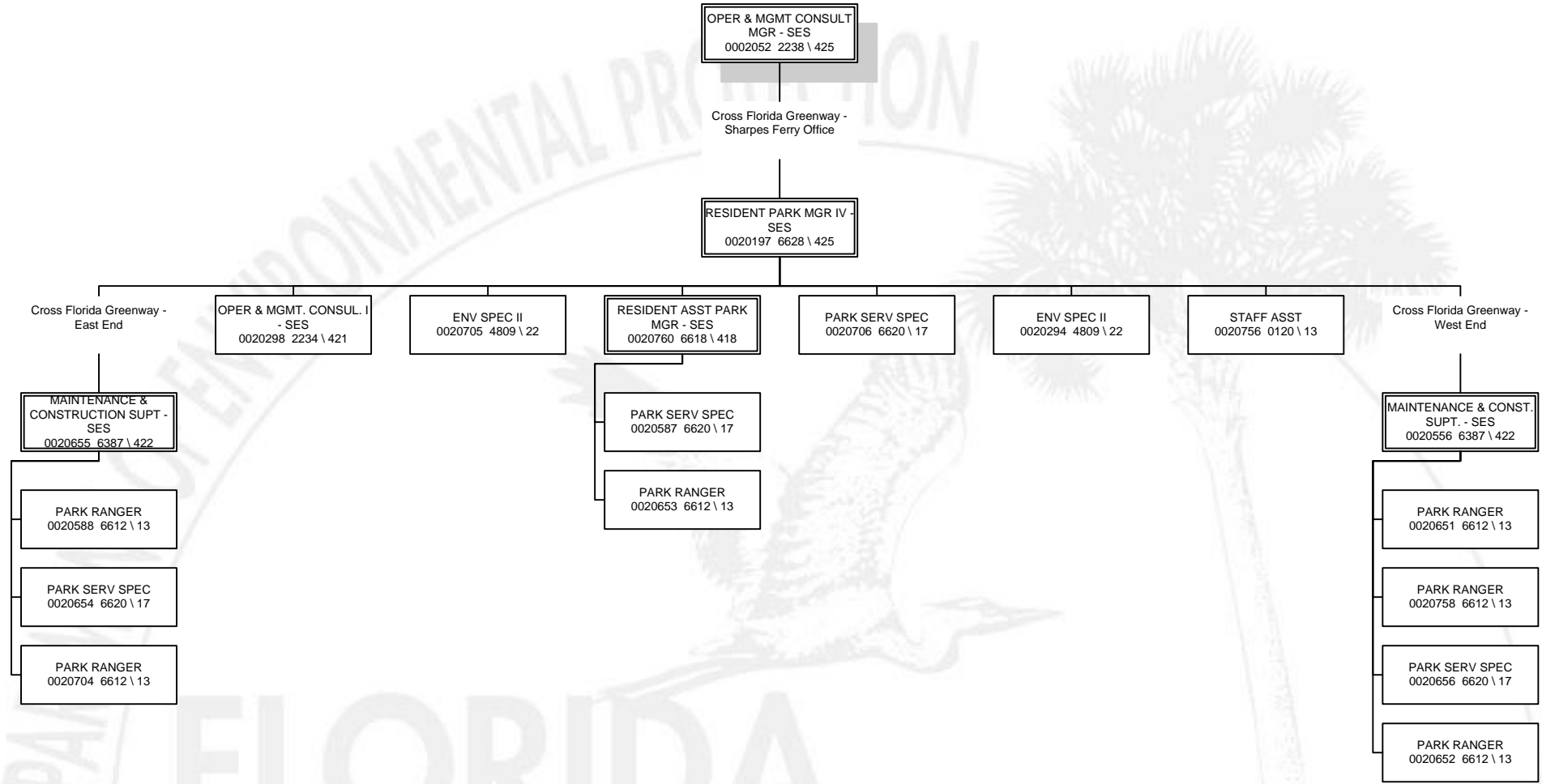


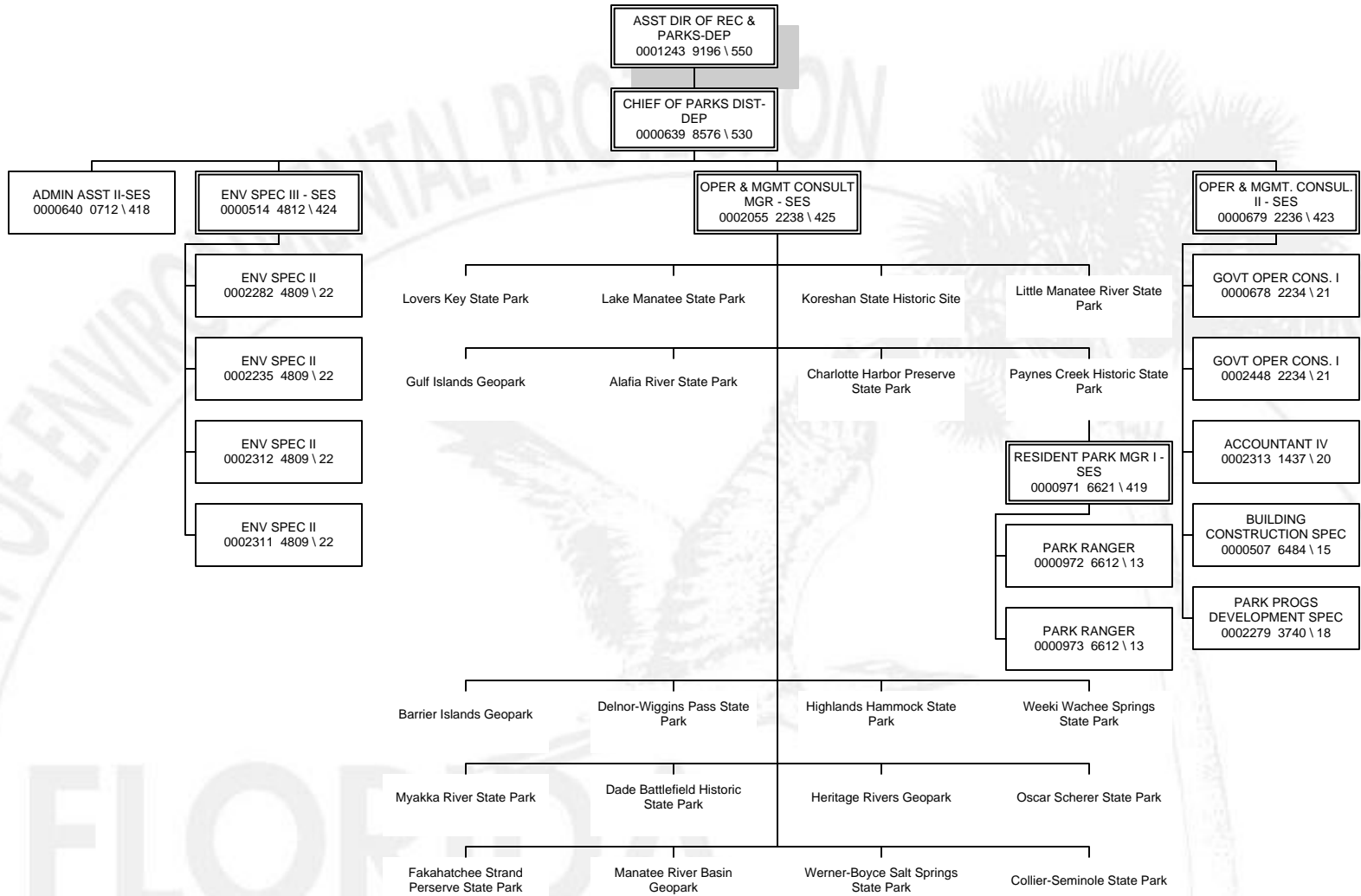






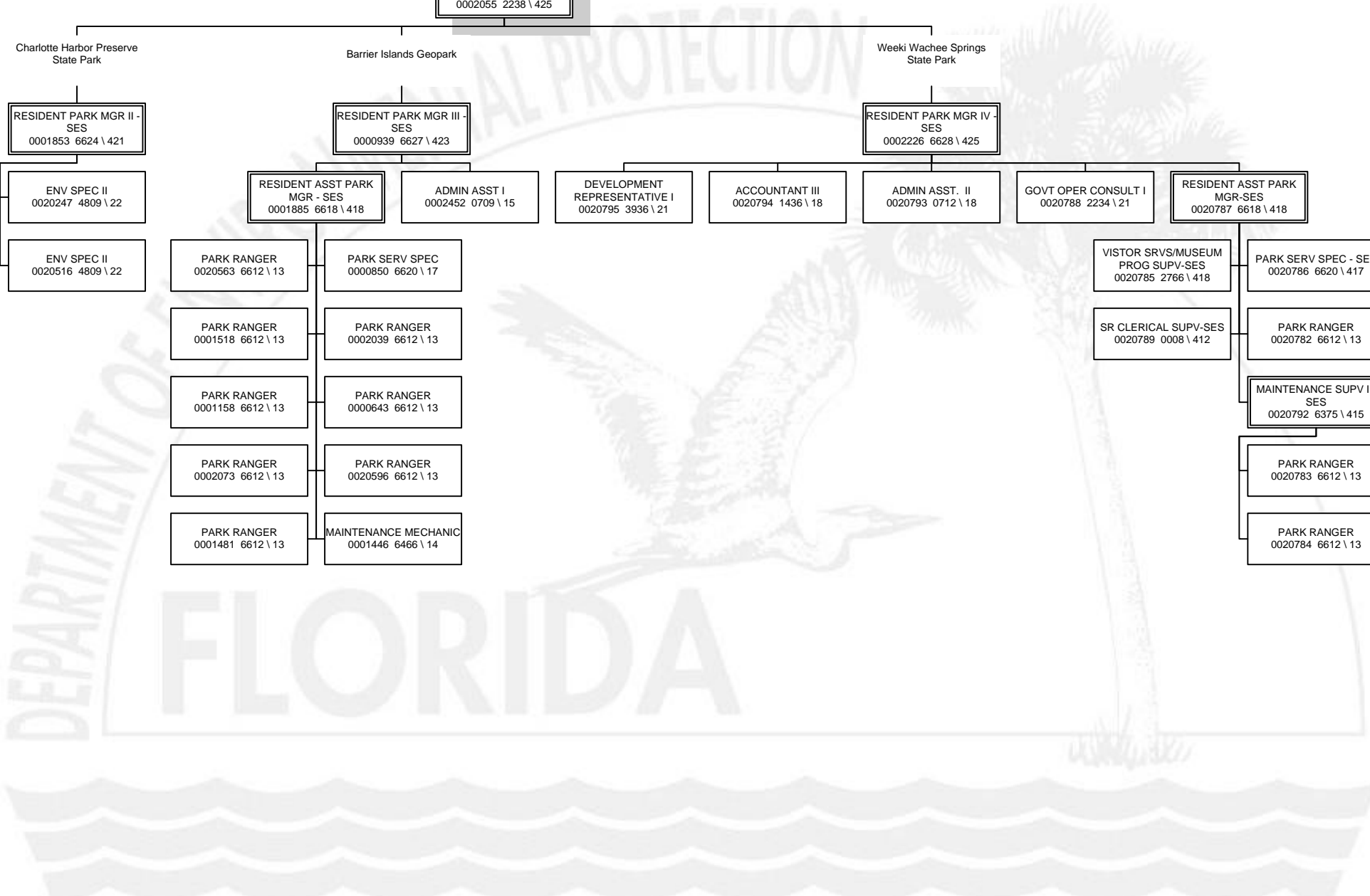
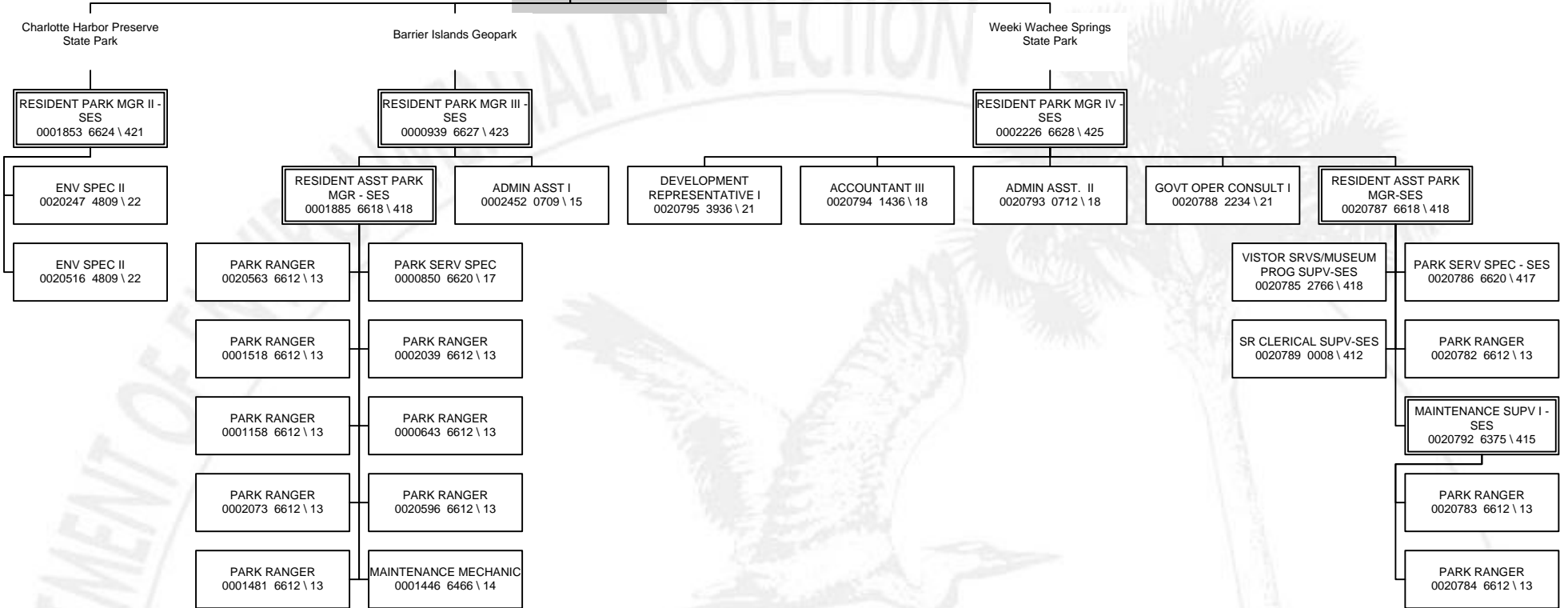


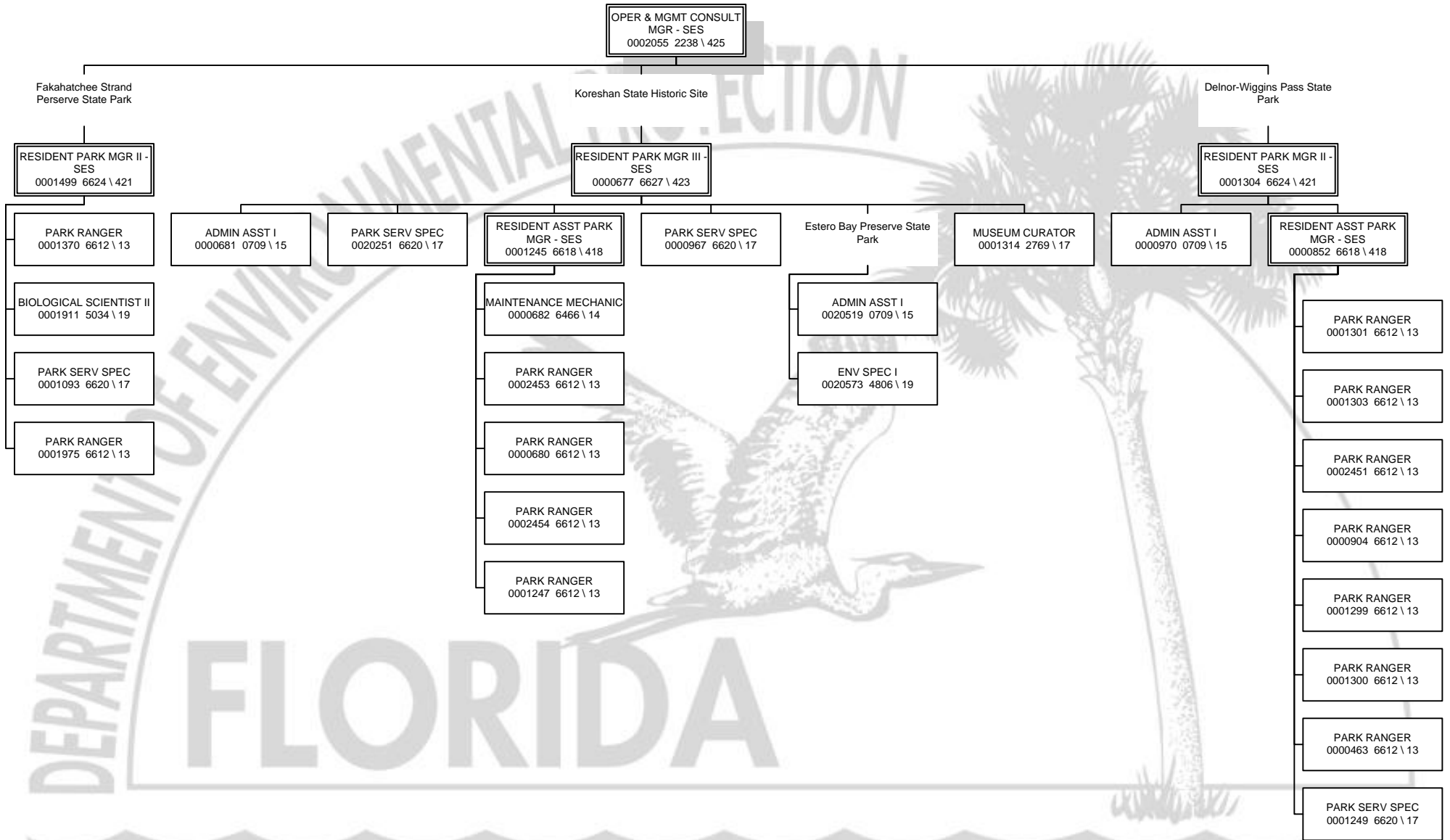




Position #'s 0020785, 0020786, and 0020789 supervise OPS position

OPER & MGMT CONSULT
 MGR - SES
 0002055 2238 \ 425





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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
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PARK RANGER
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SR CLERK
 0020343 0004 \ 11

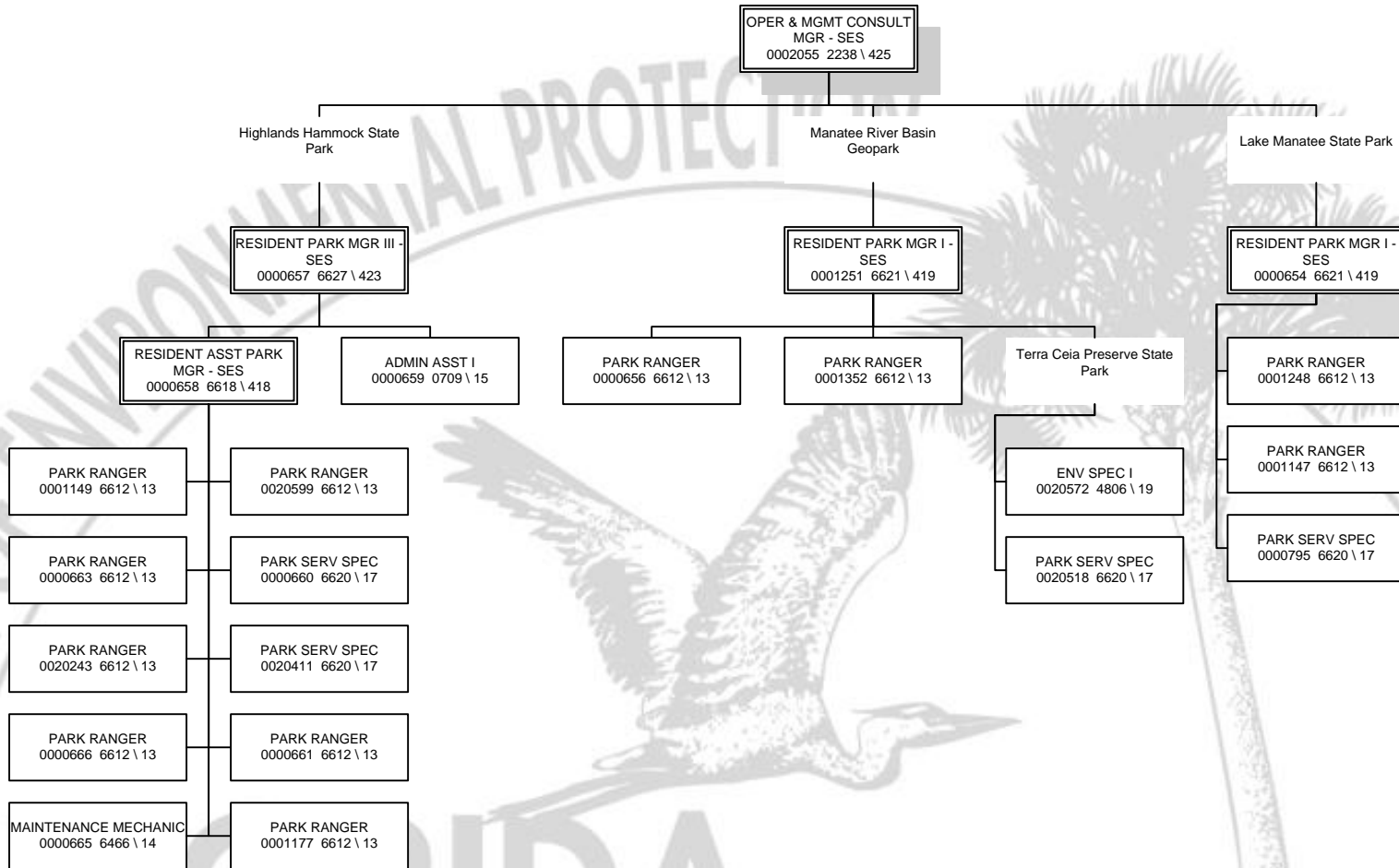
PARK RANGER
 0020302 6612 \ 13

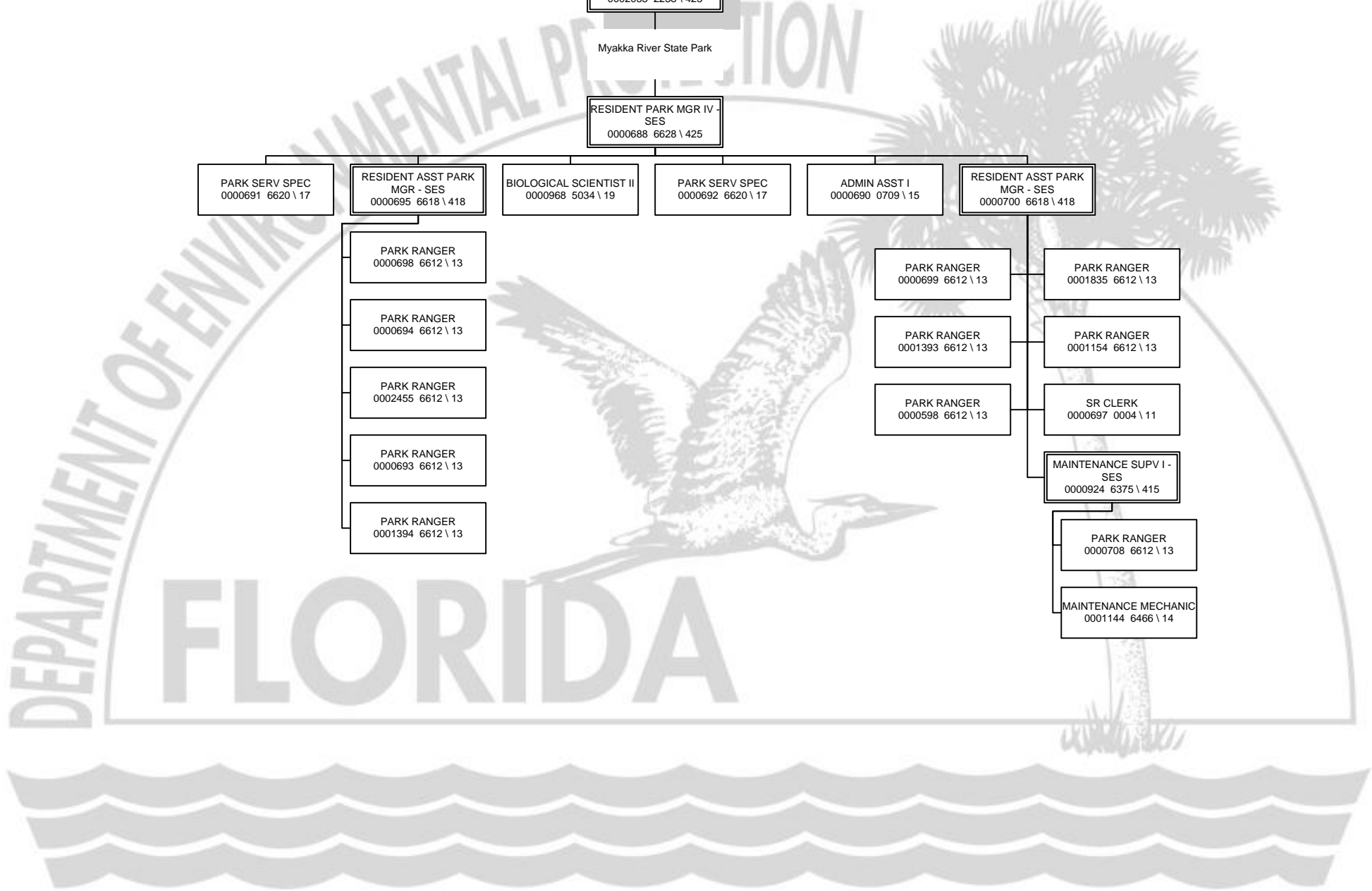
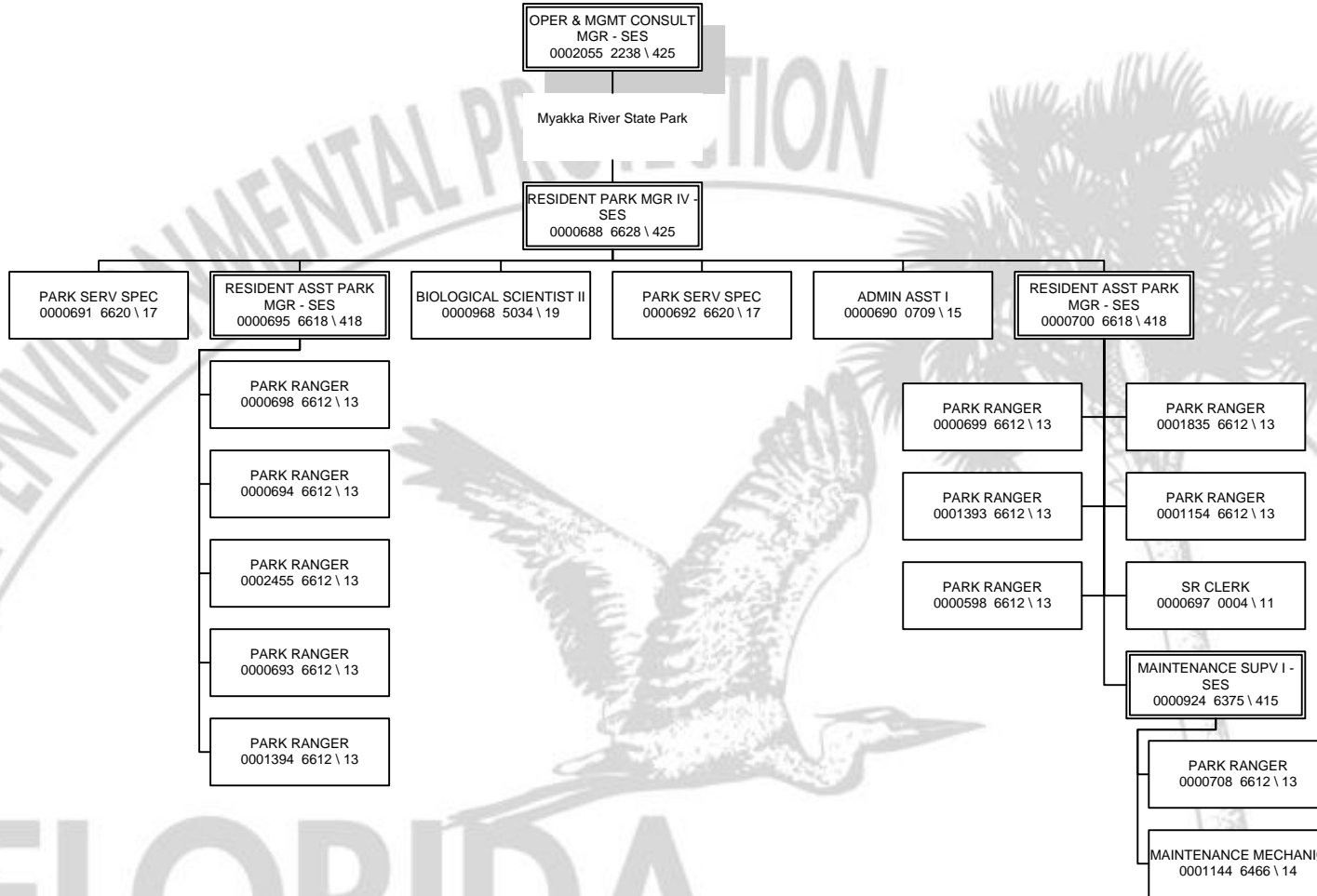
PARK RANGER
 0001302 6612 \ 13

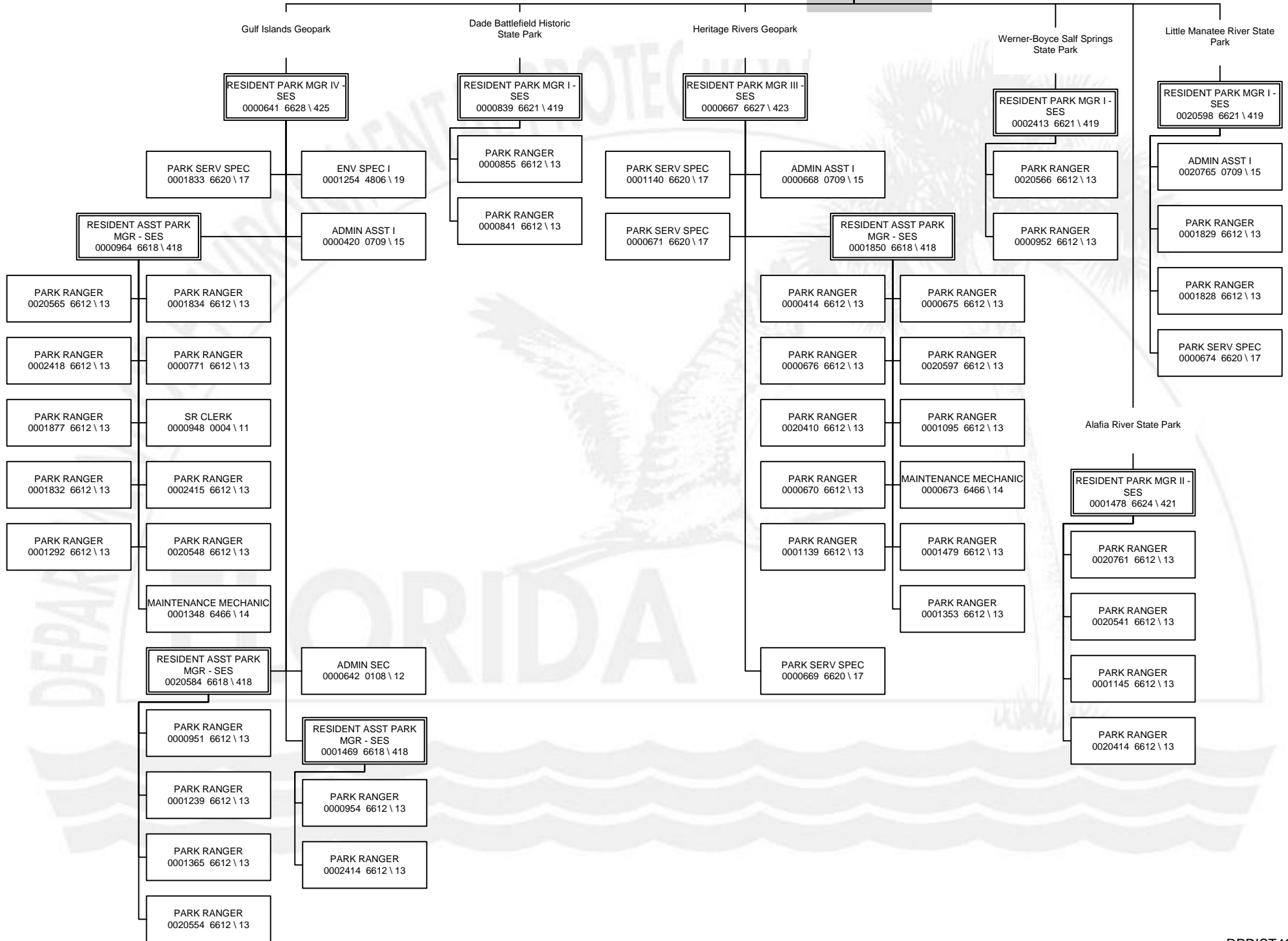
PARK RANGER
 0020348 6612 \ 13

PARK RANGER
 0020345 6612 \ 13

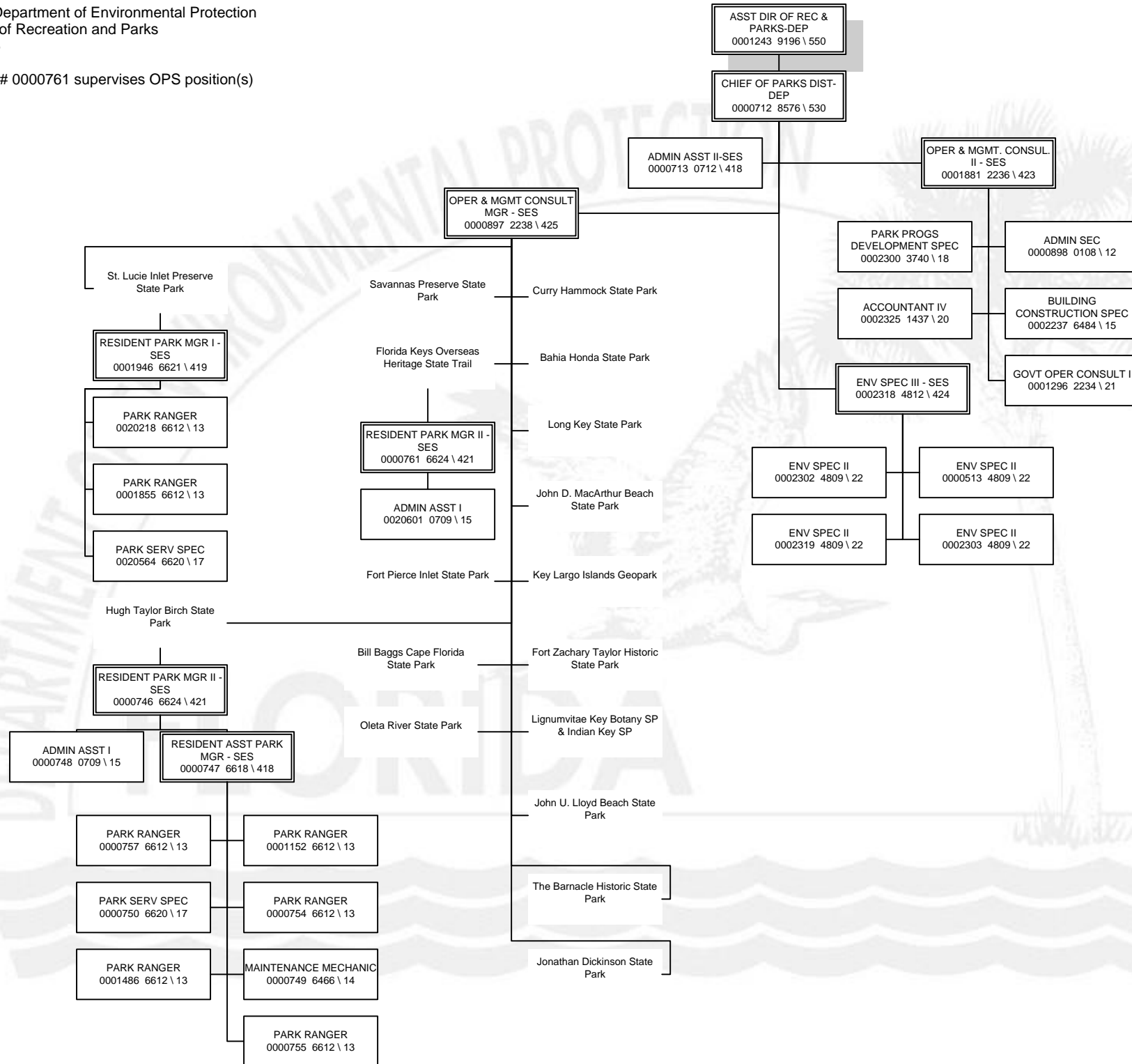
SR CLERK
 0020344 0004 \ 11

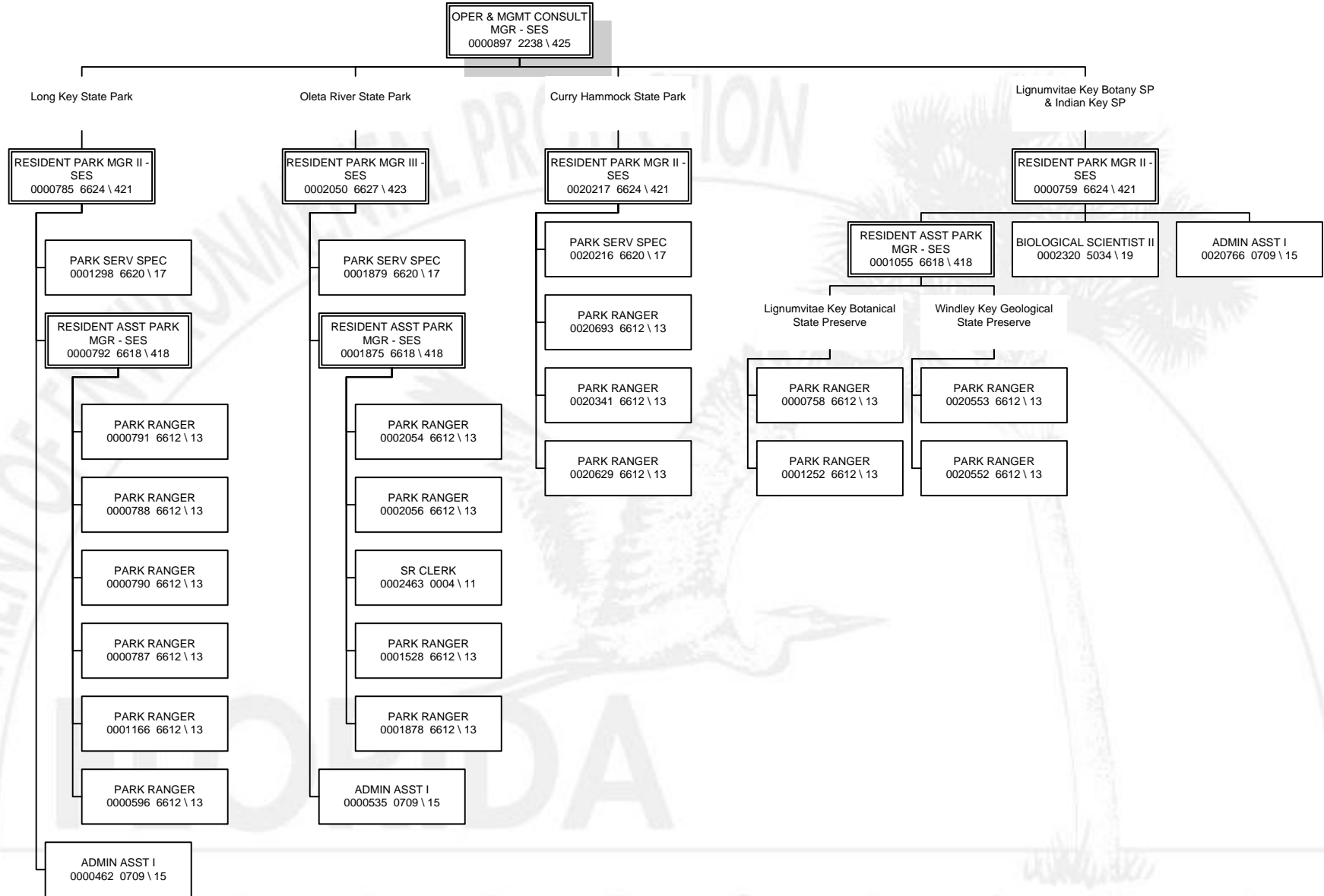


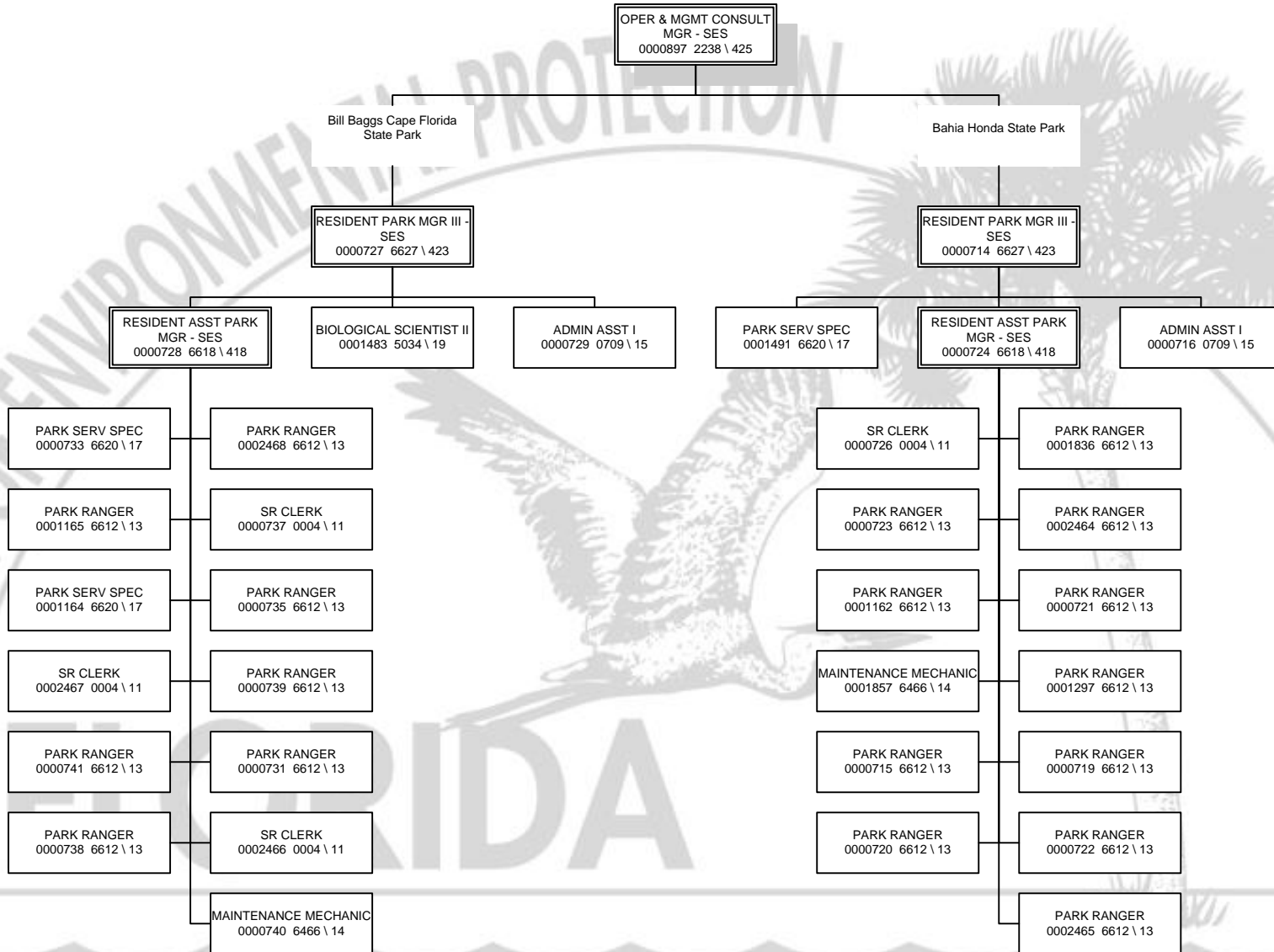


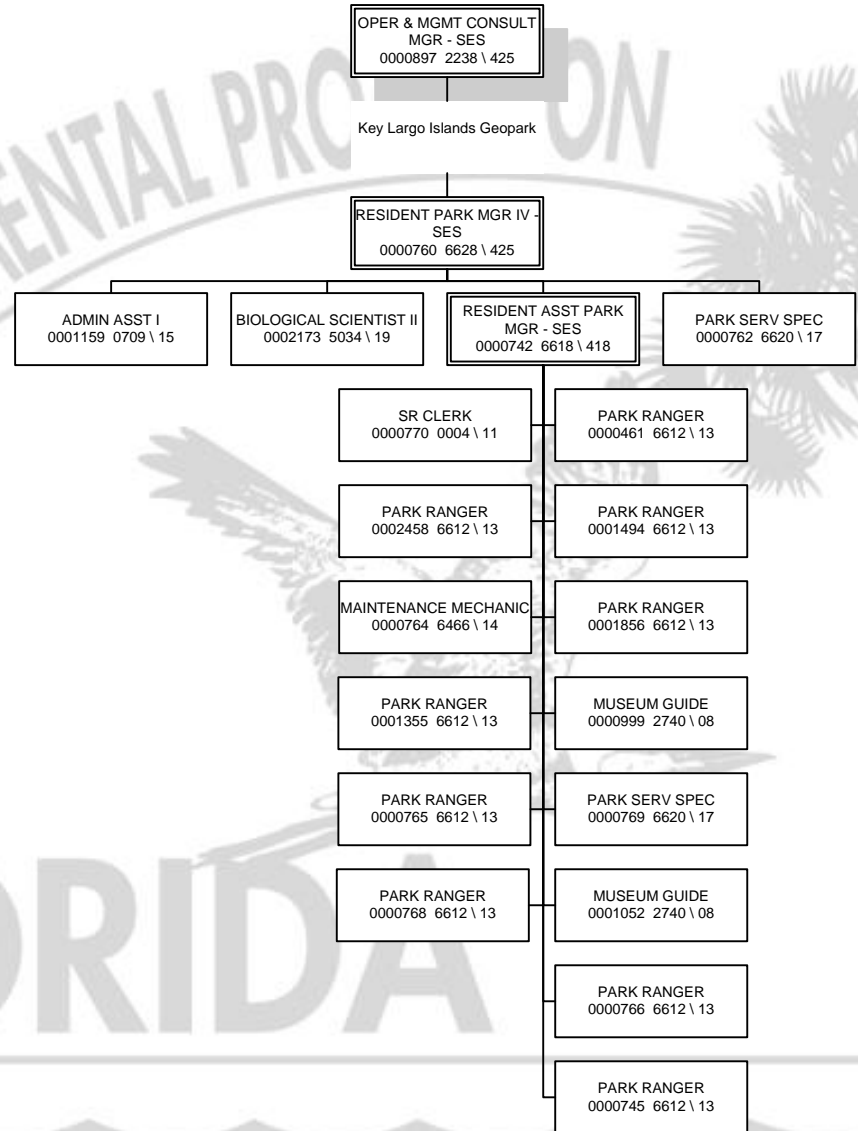


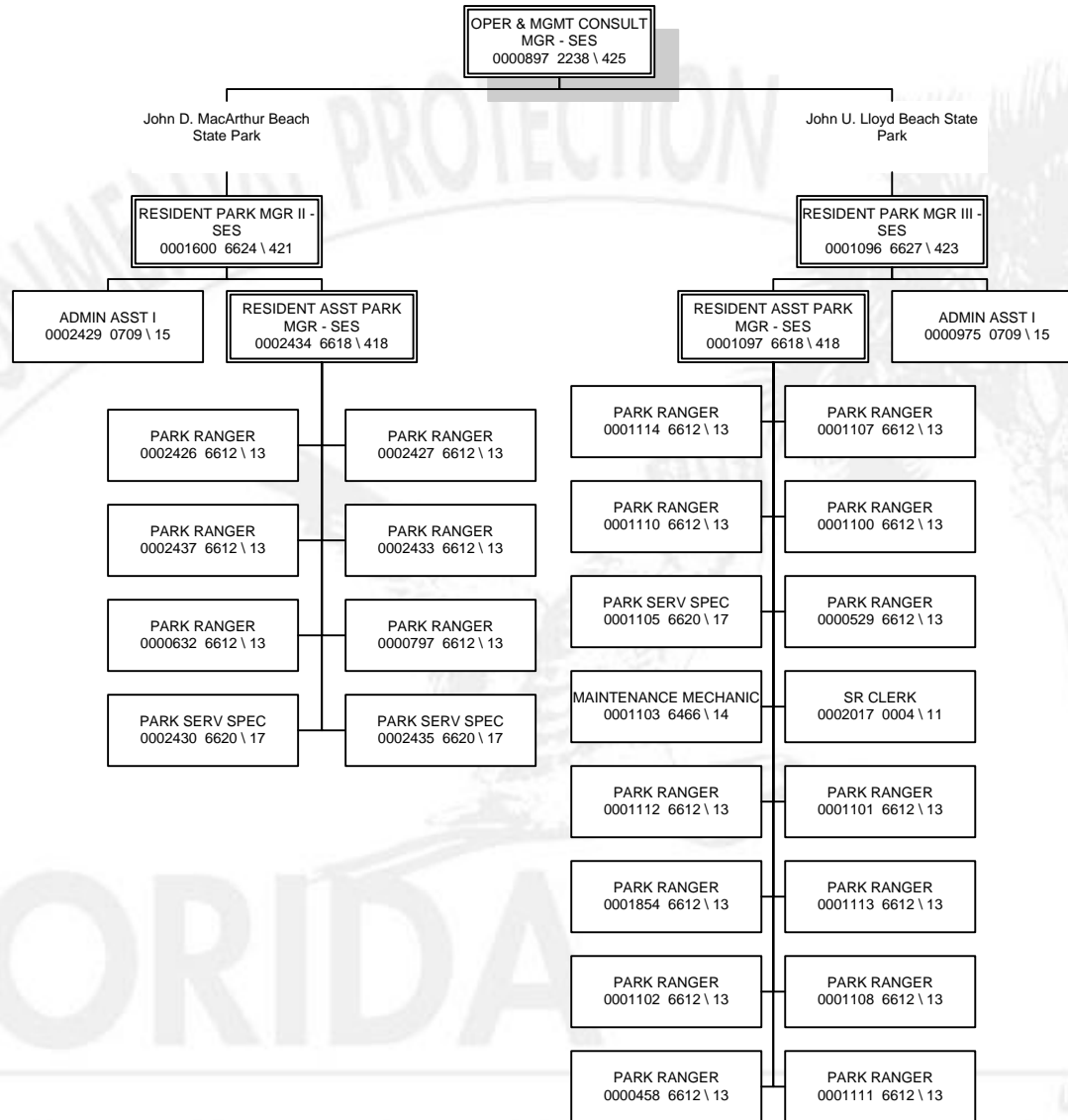
Position # 0000761 supervises OPS position(s)





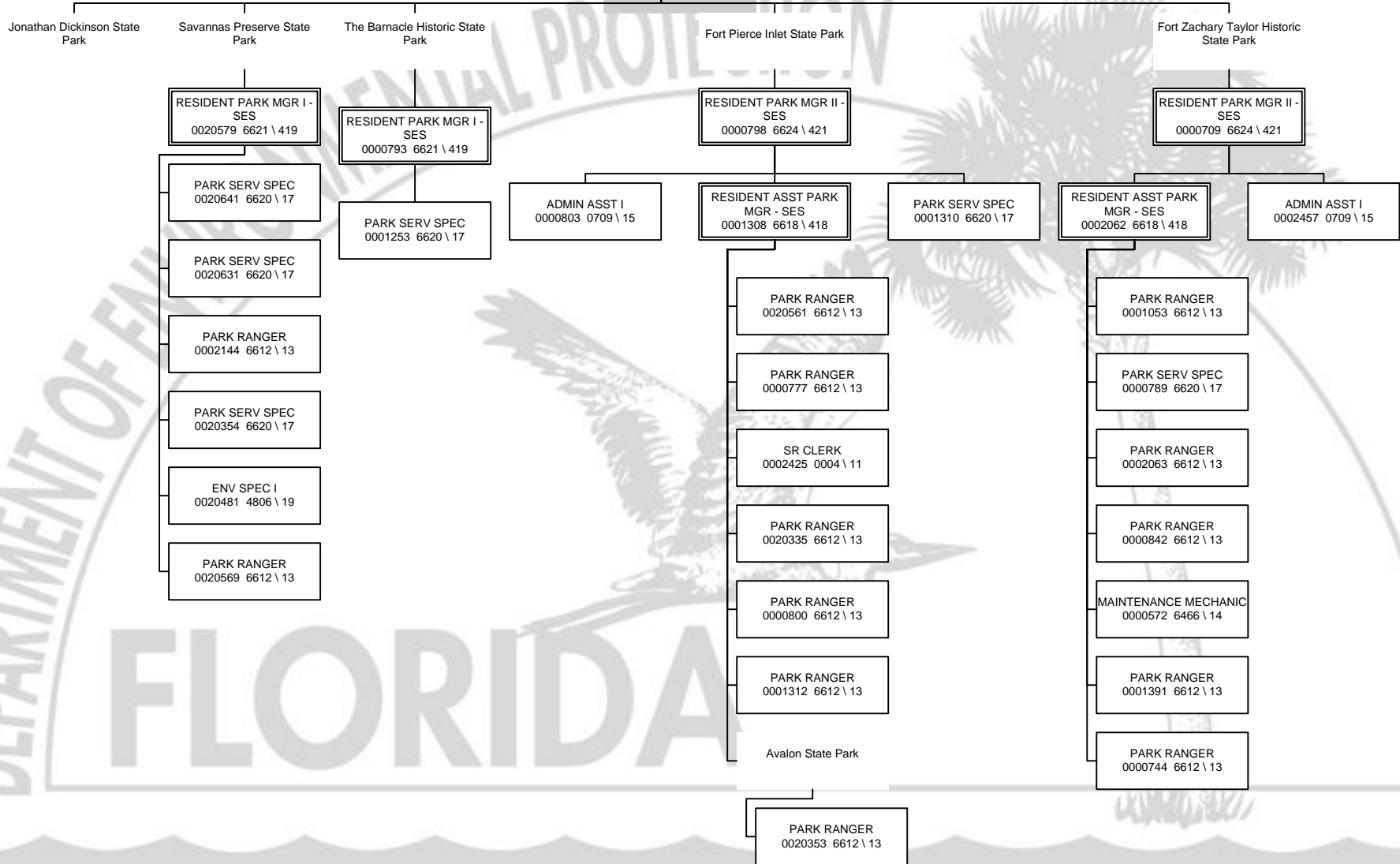


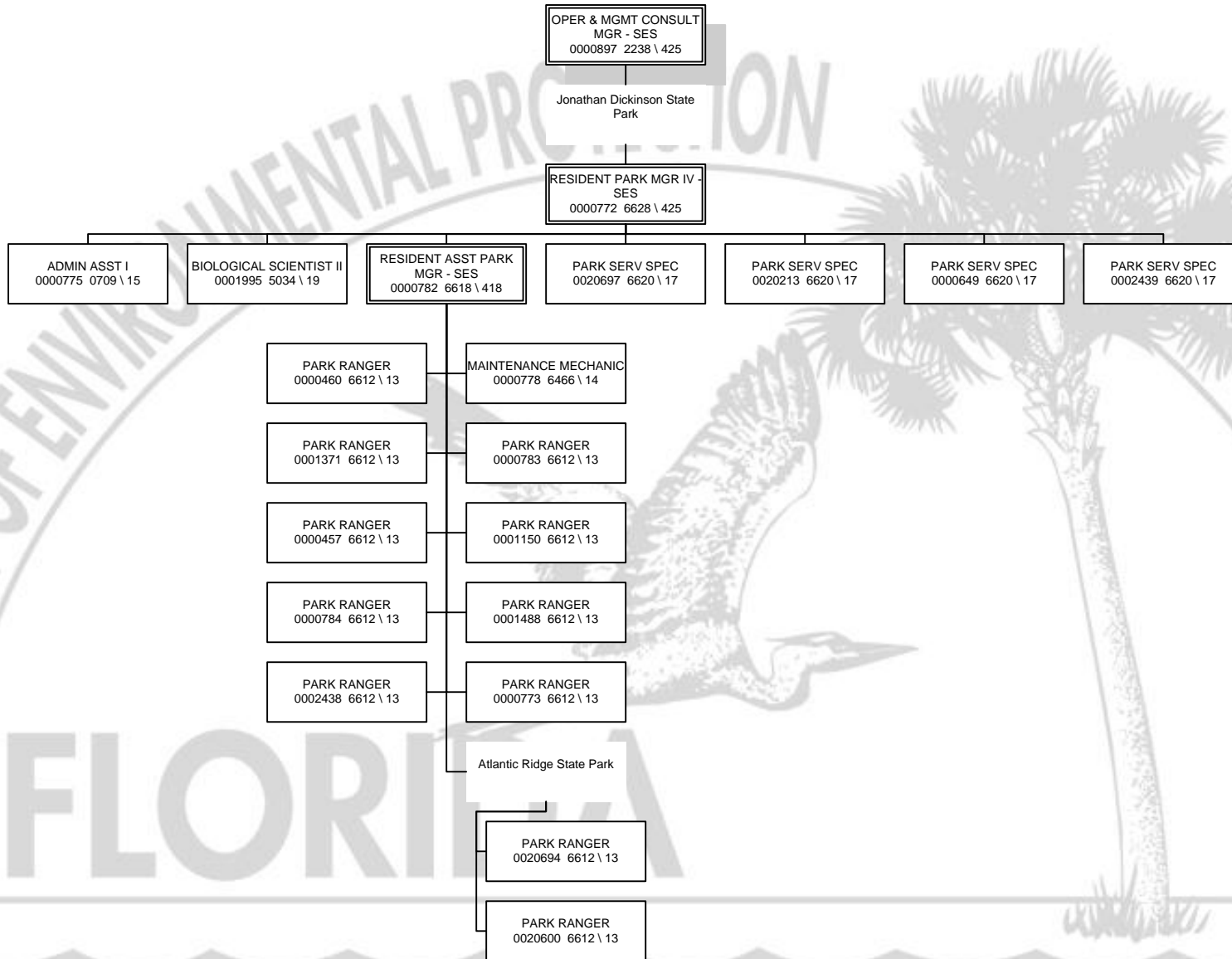


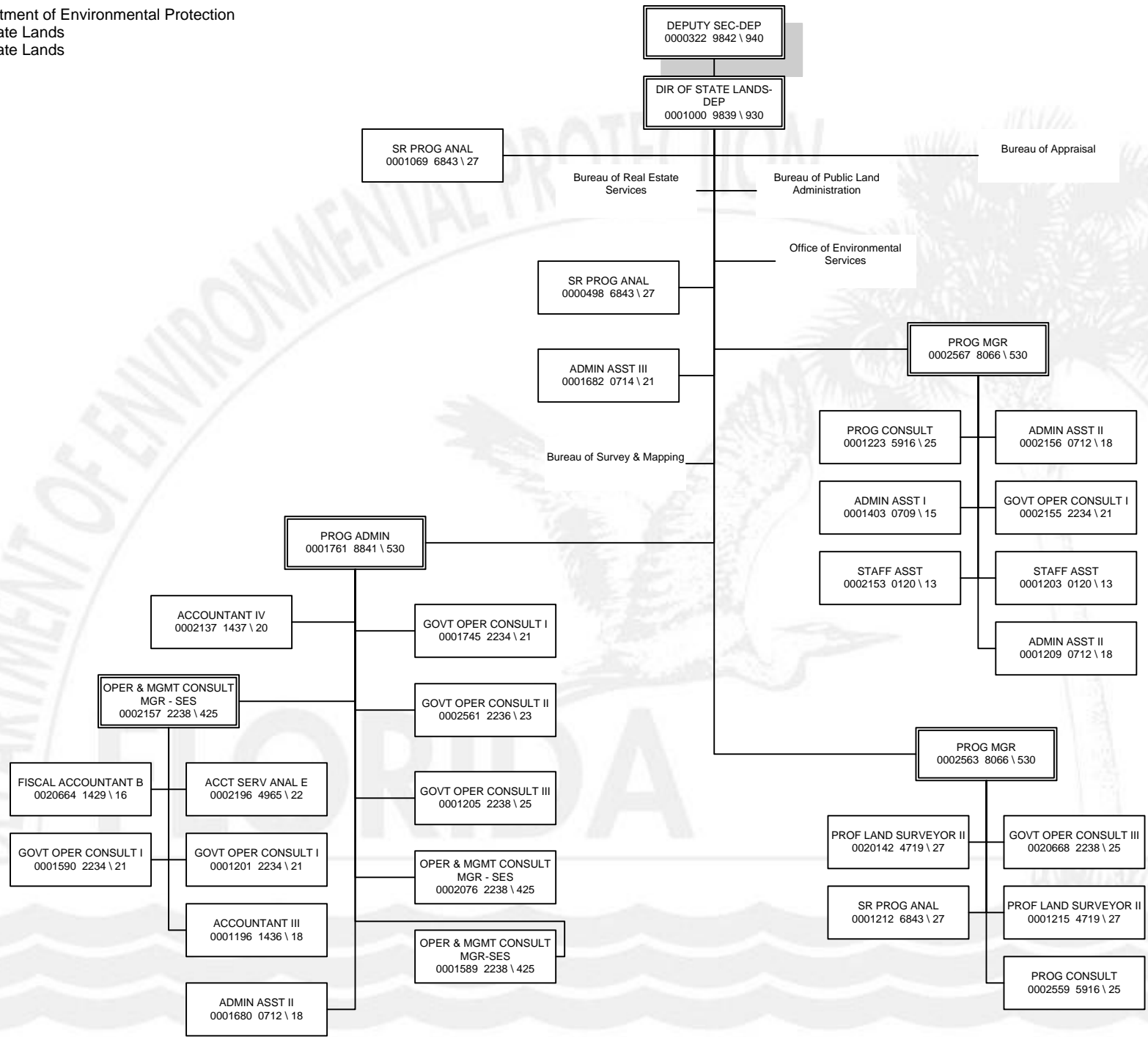


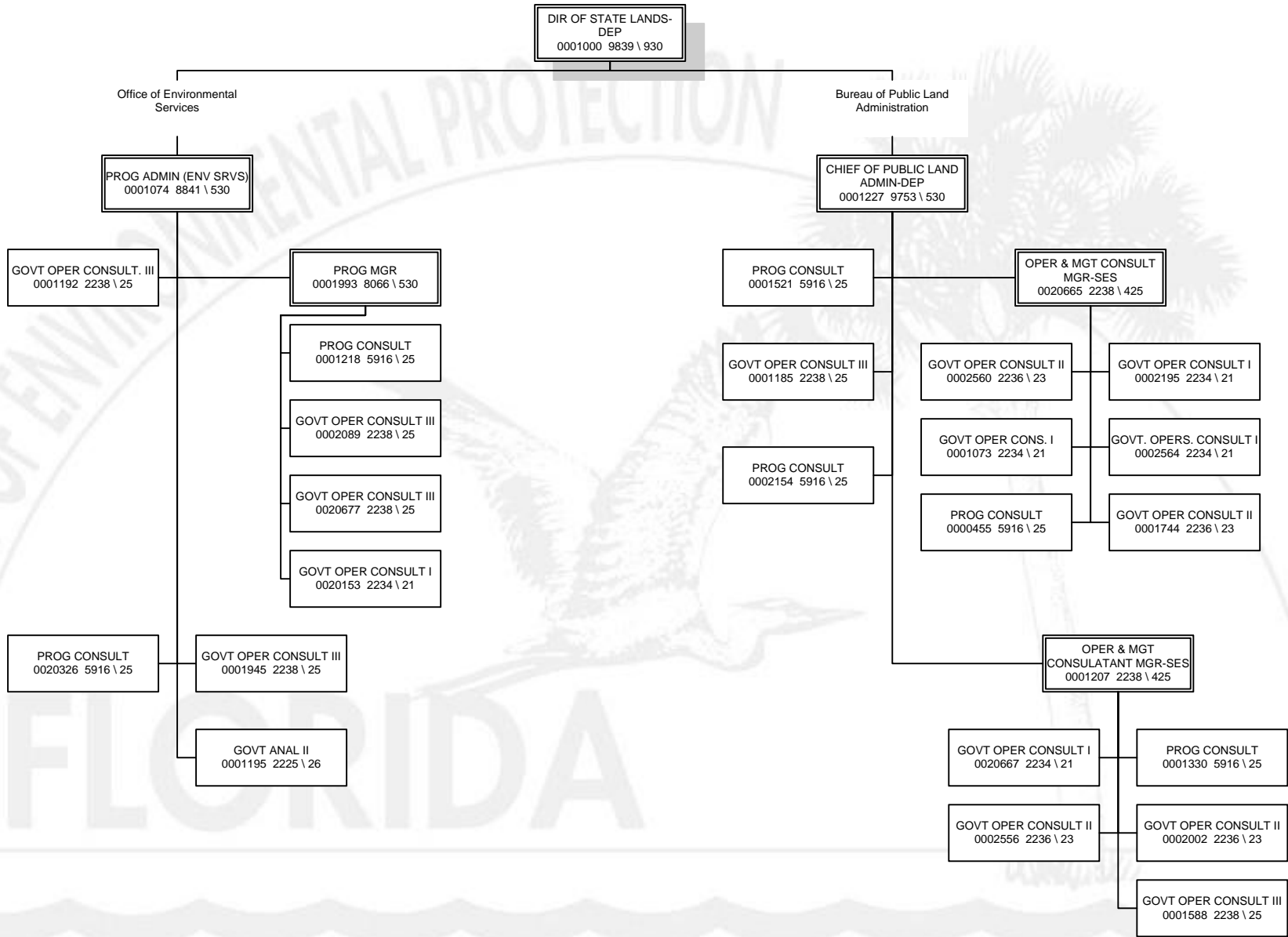
Position # 0000793 supervises OPS position(s)

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 MGR - SES
 0000897 2238 \ 425

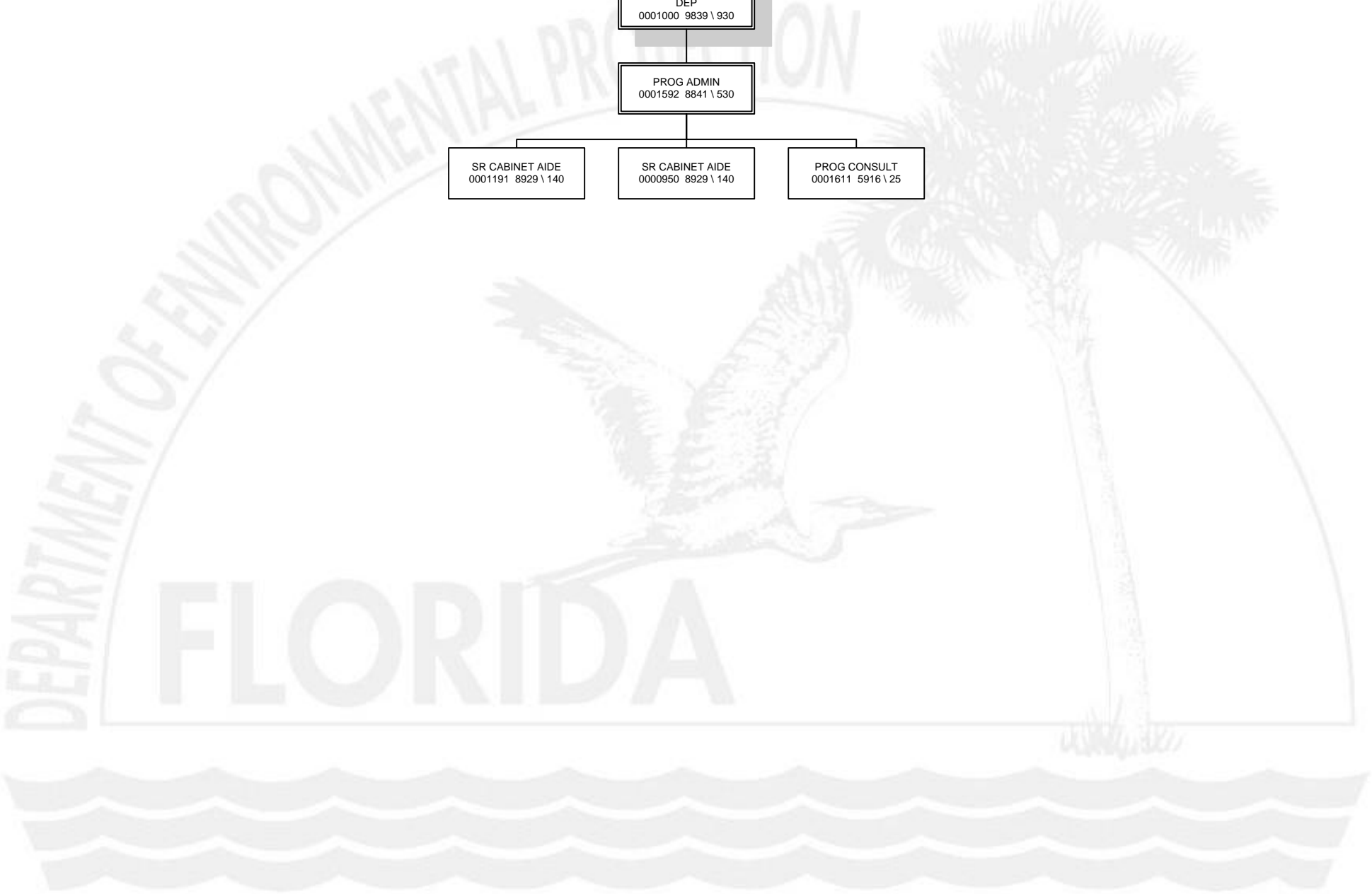
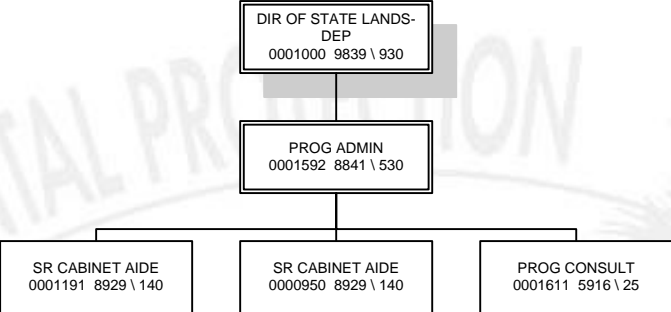


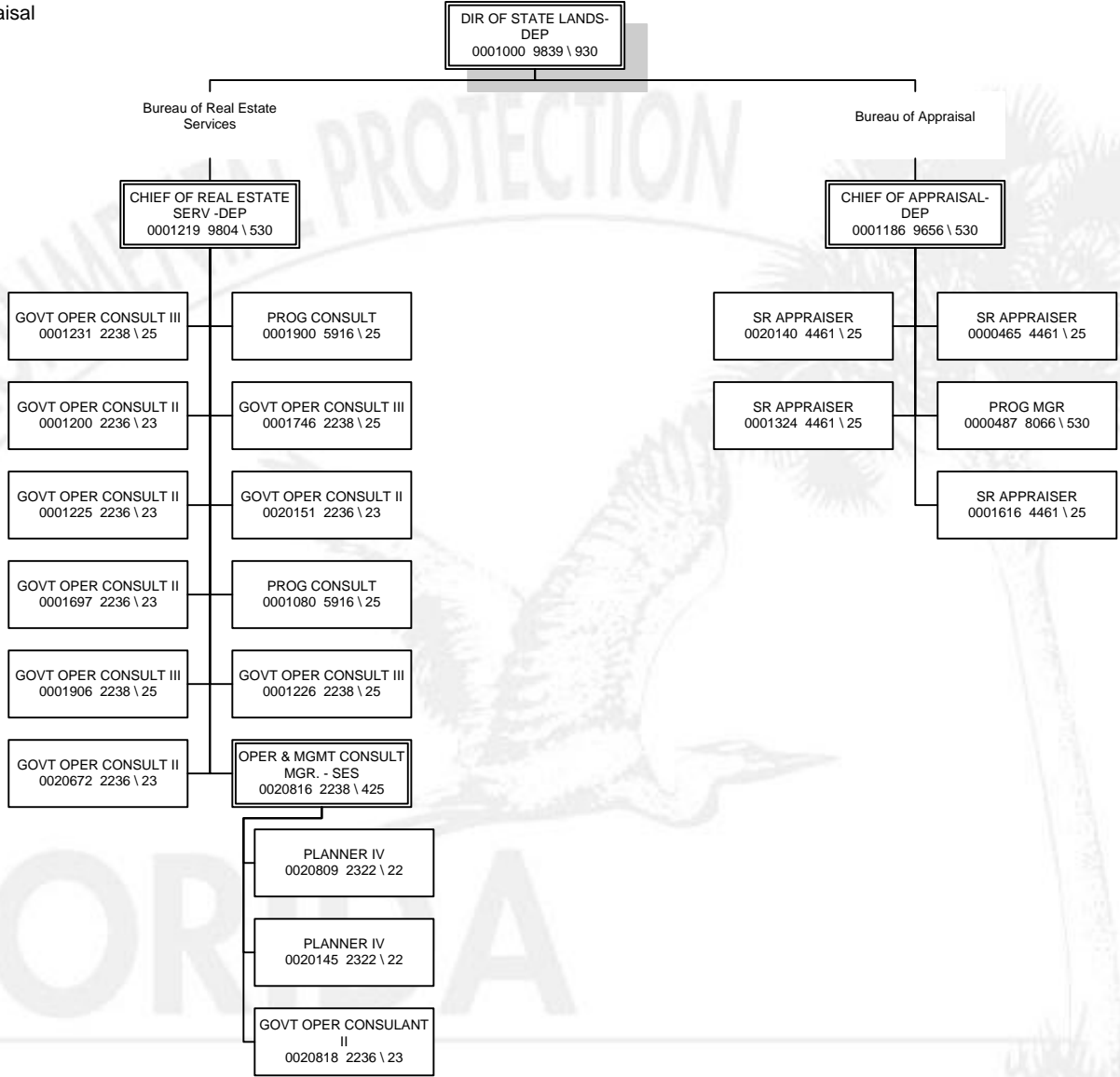


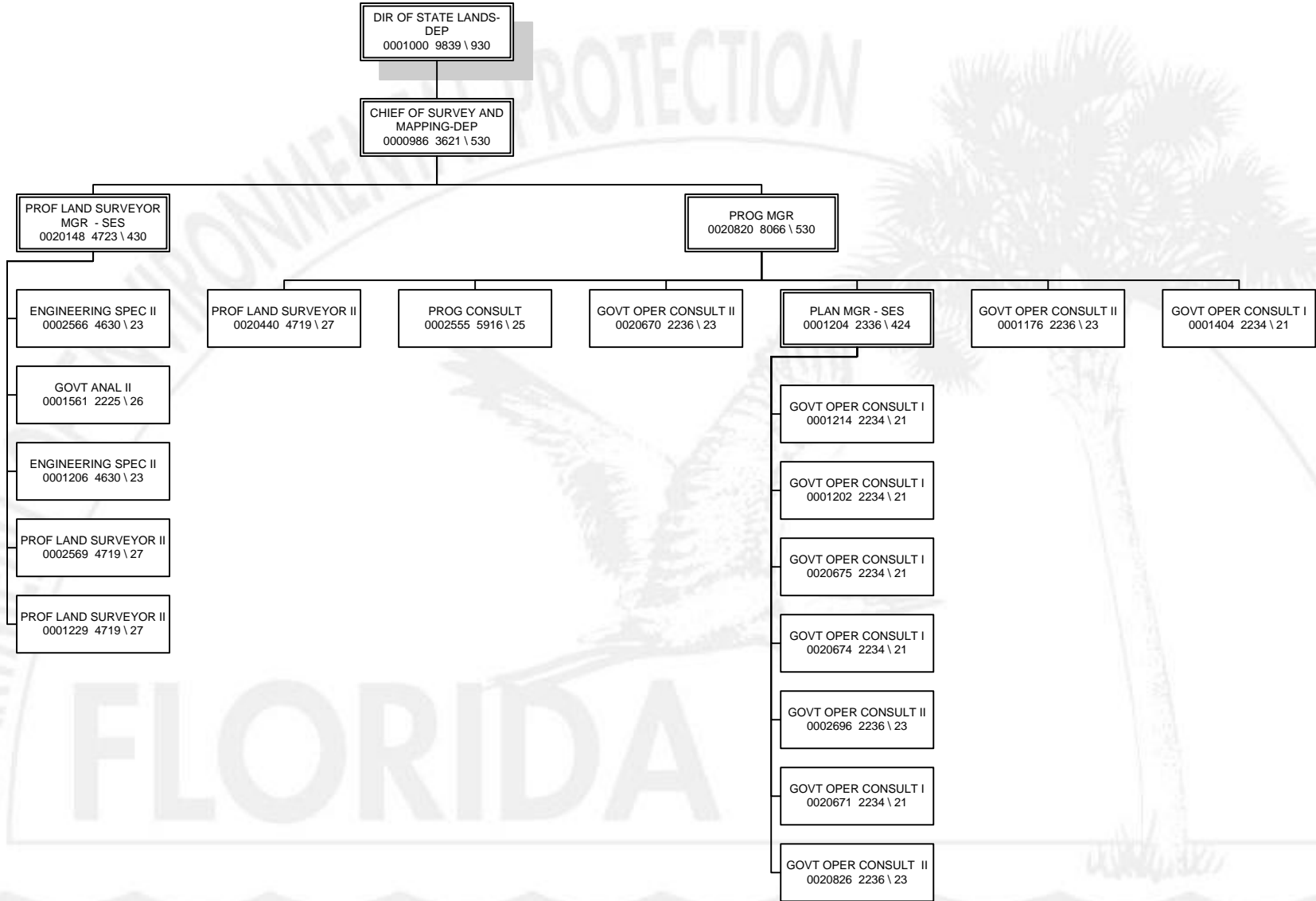


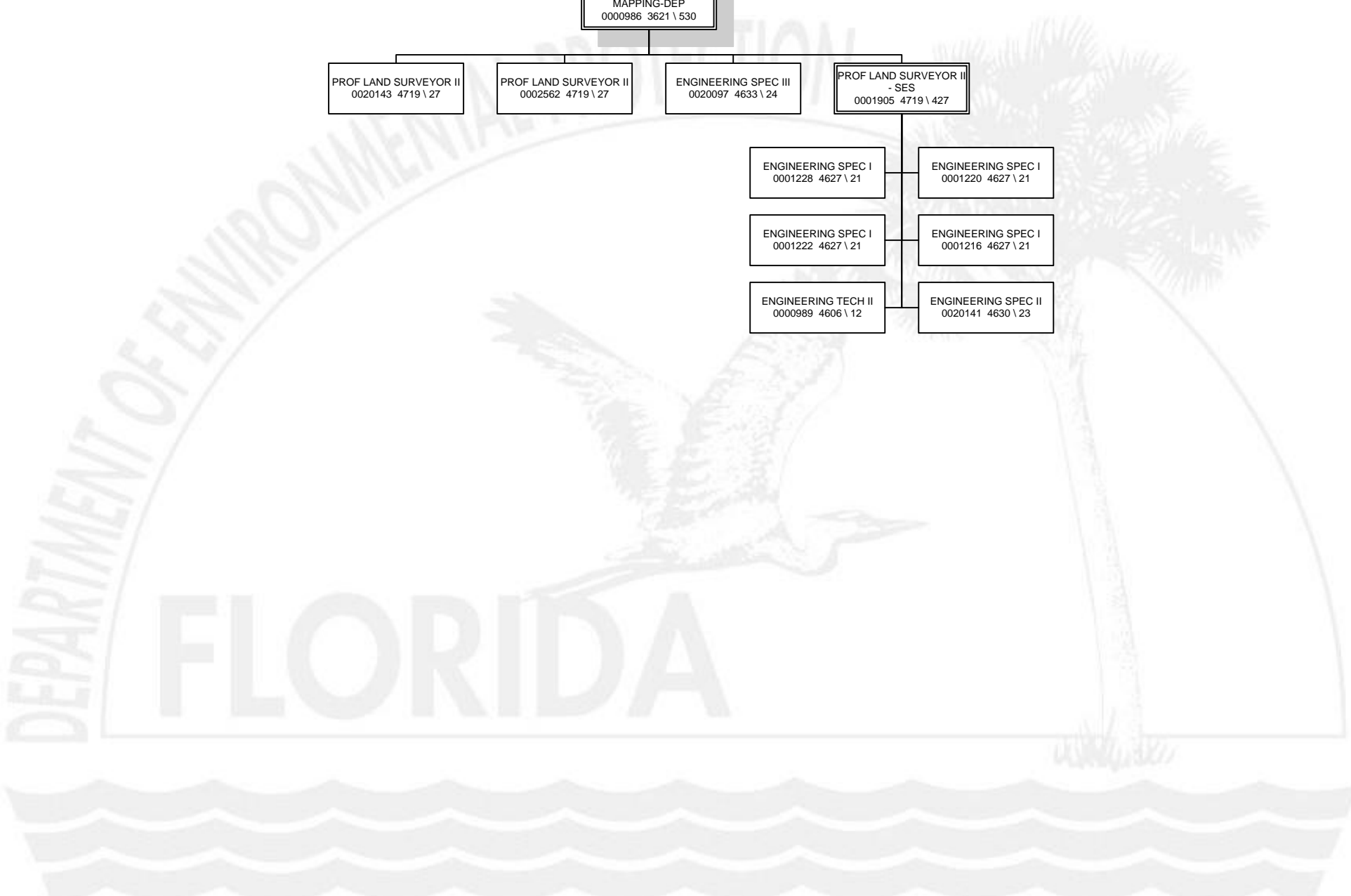
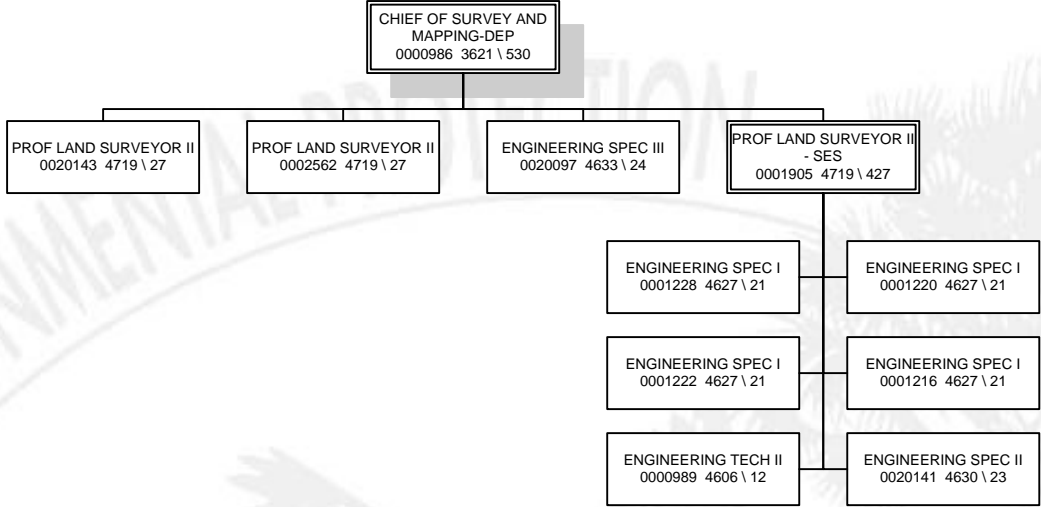


Position #'s 0000950 and 0001191 are funded by "Cabinet Affairs"

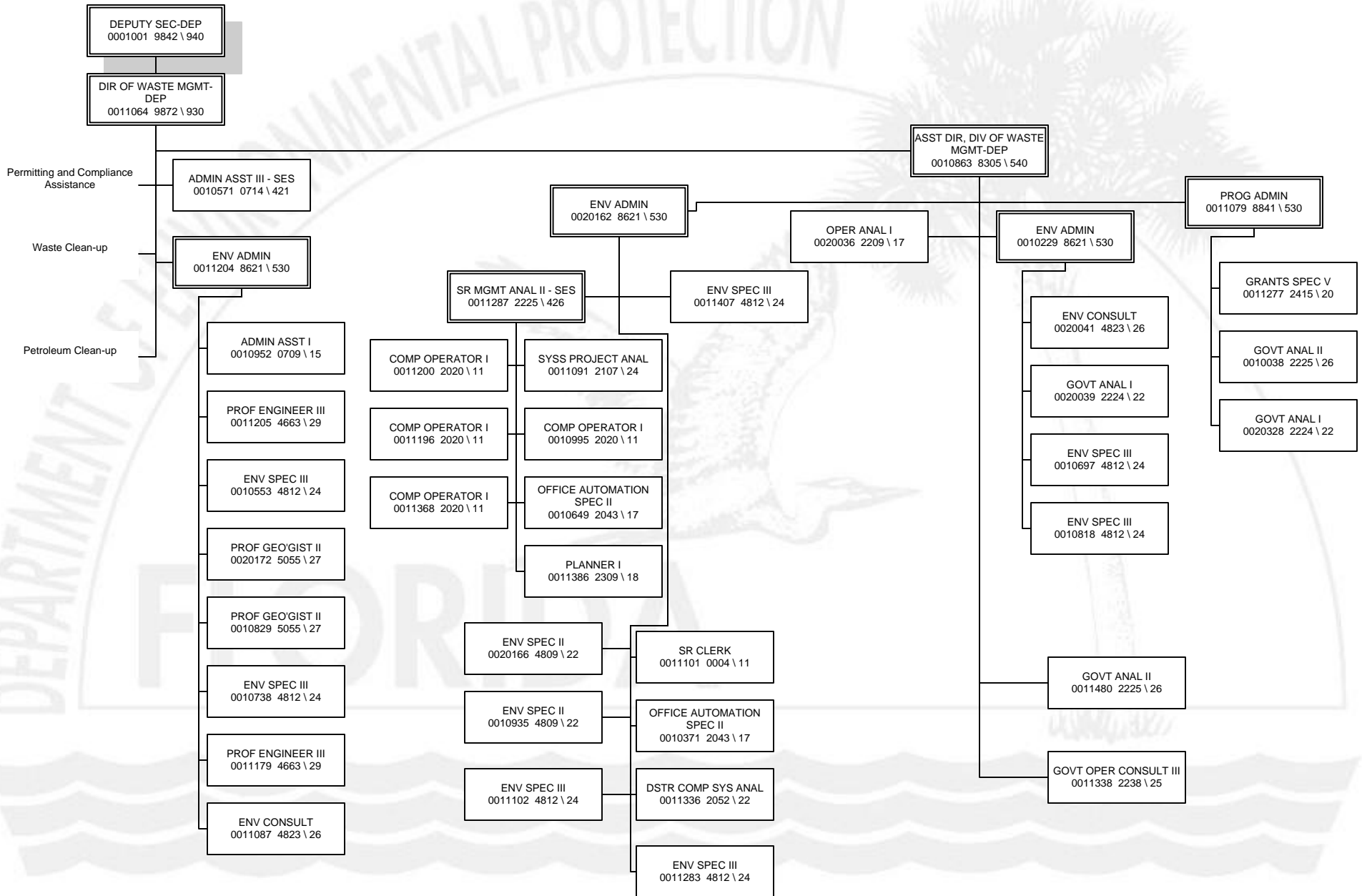


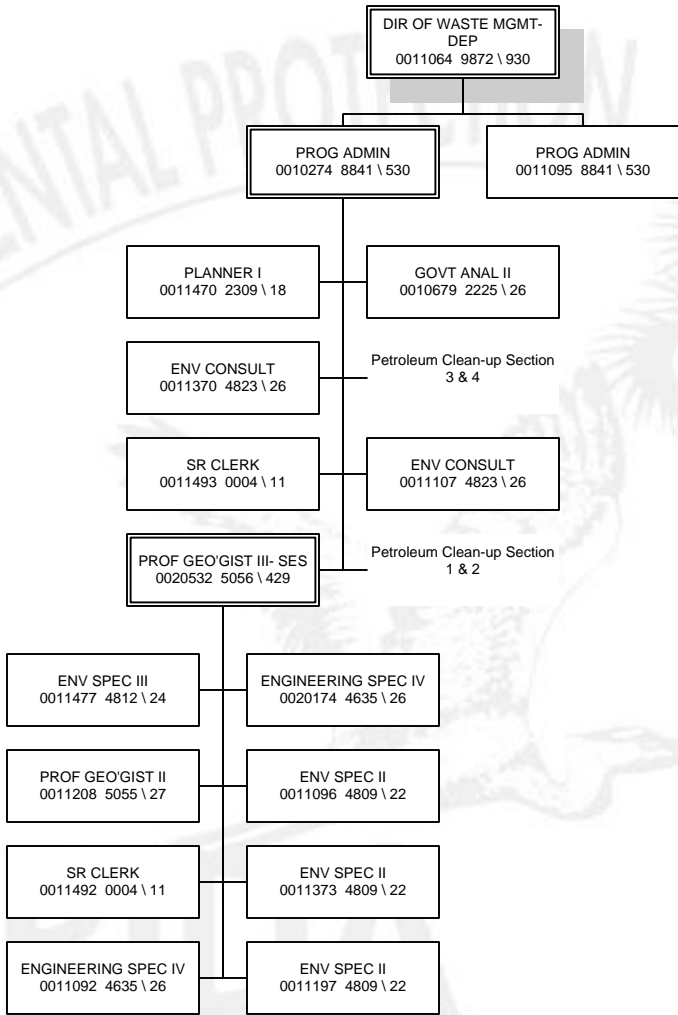


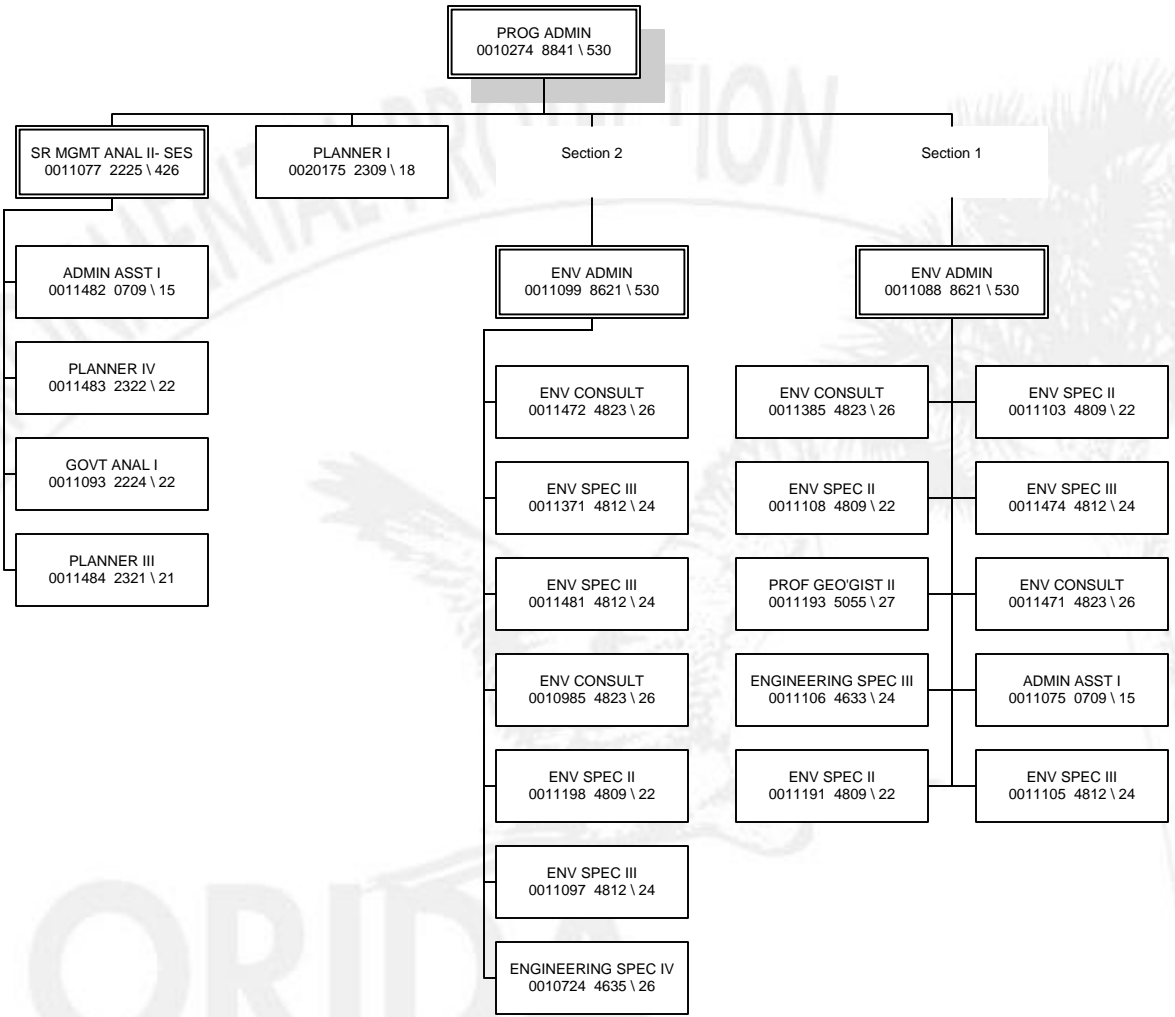


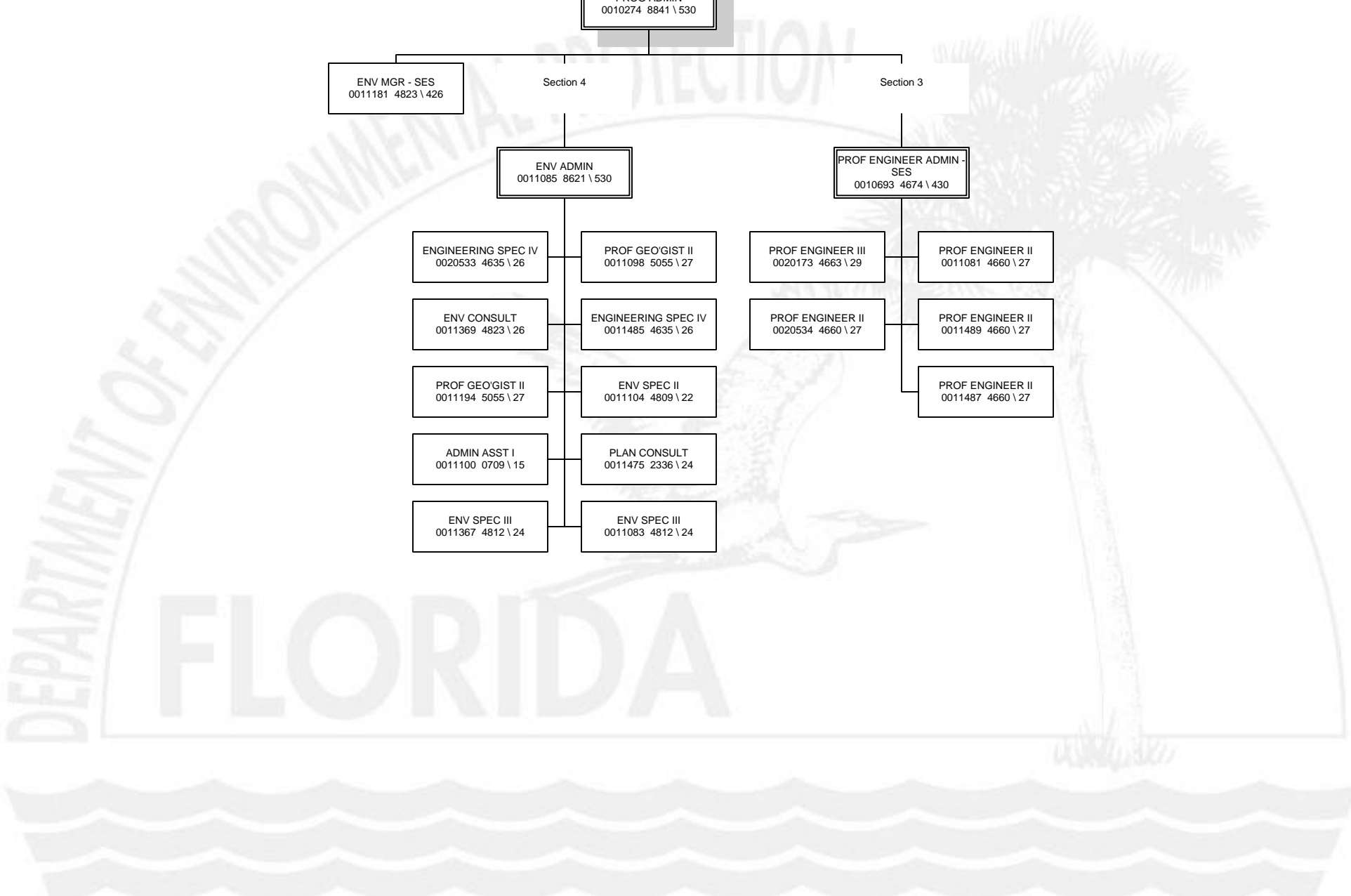
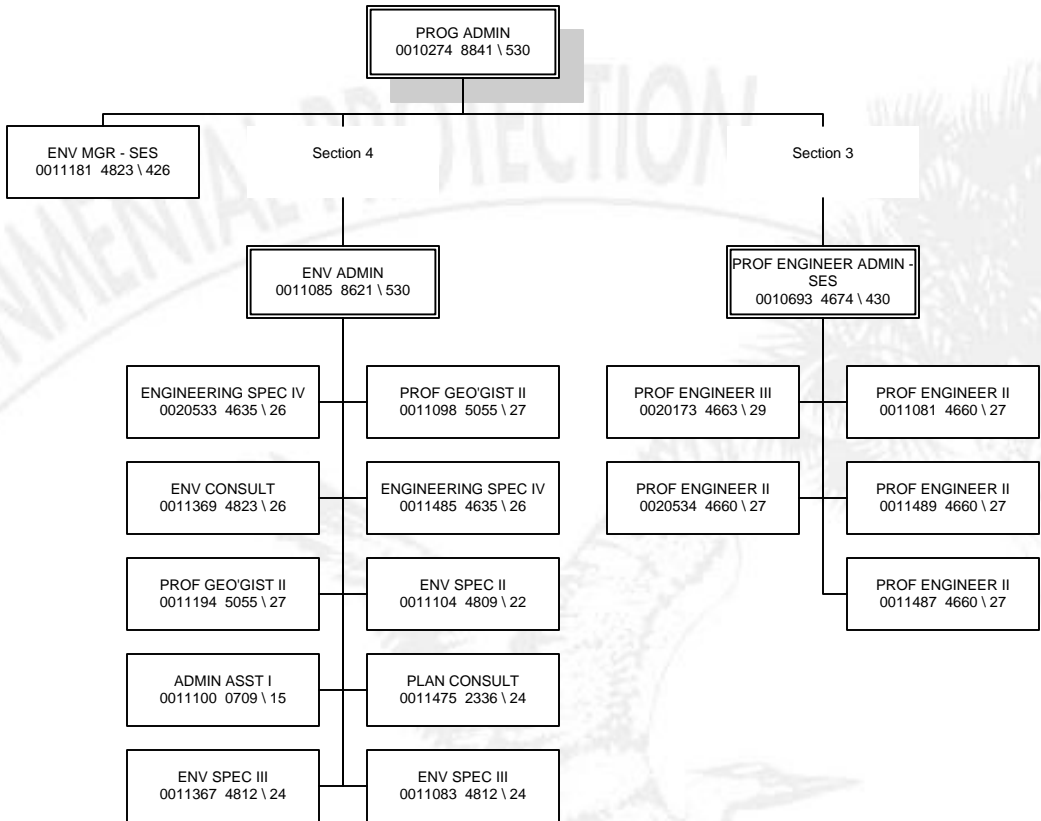


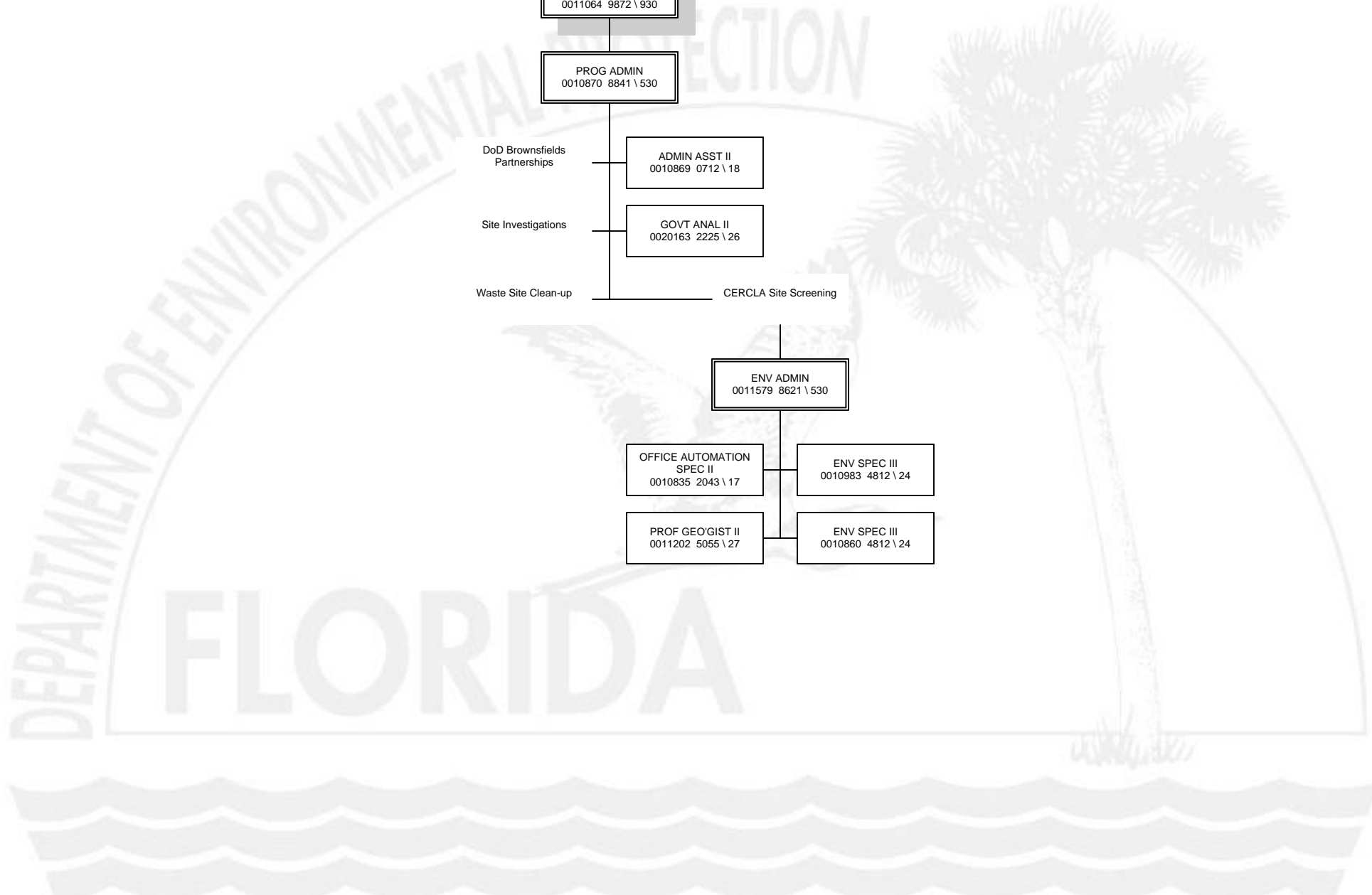
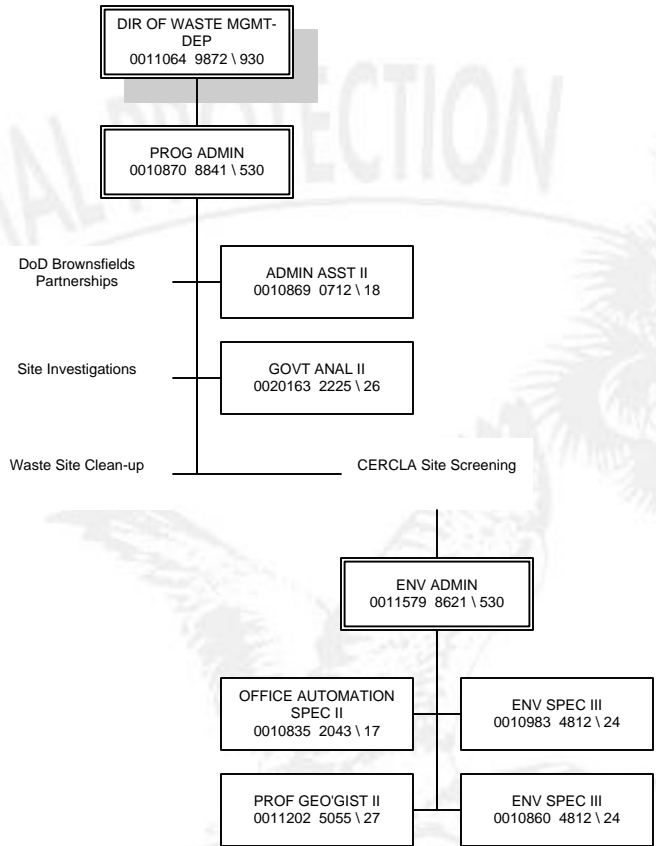
Positions 37011091, 37011283, and 37011371 supervise OPS position(s).

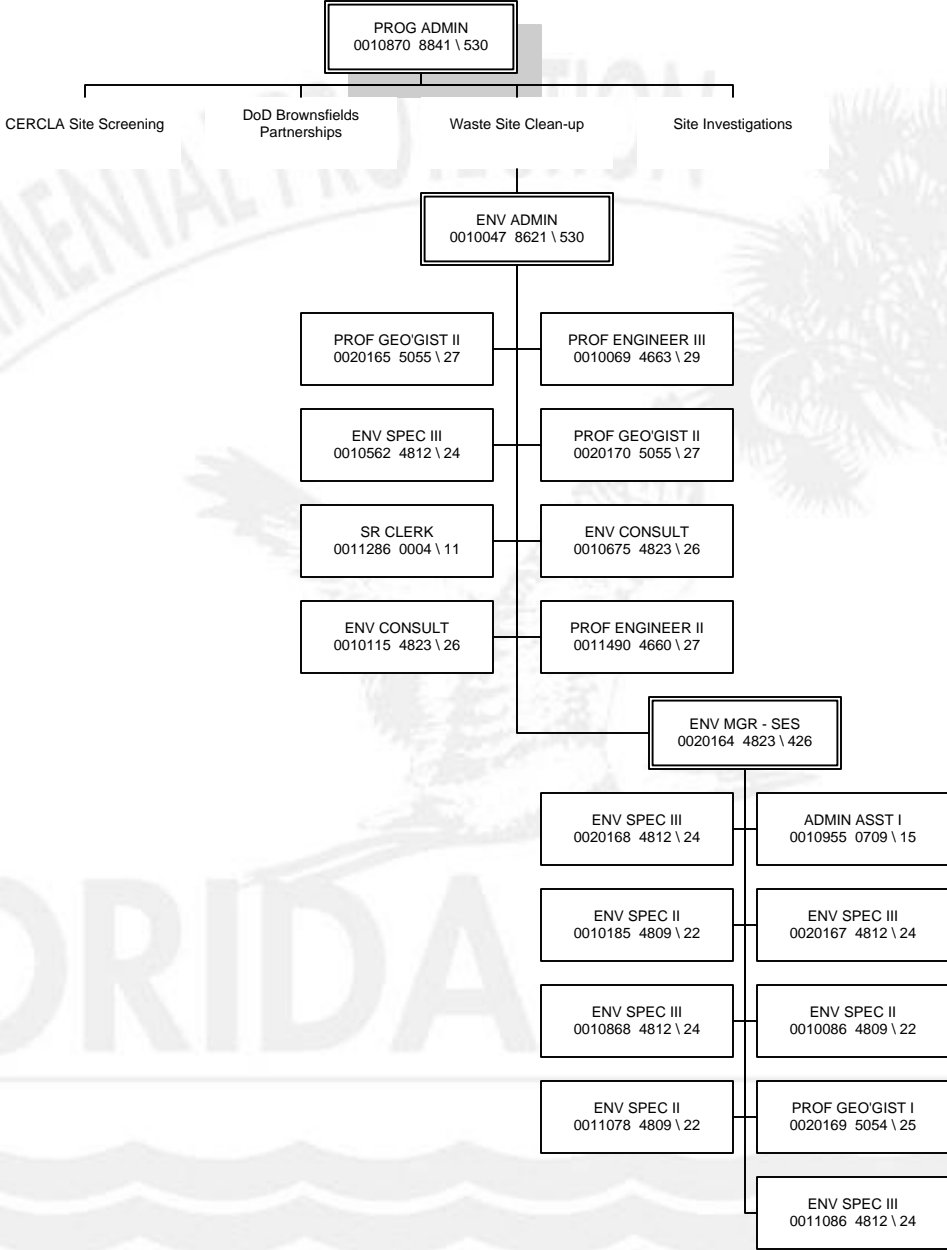


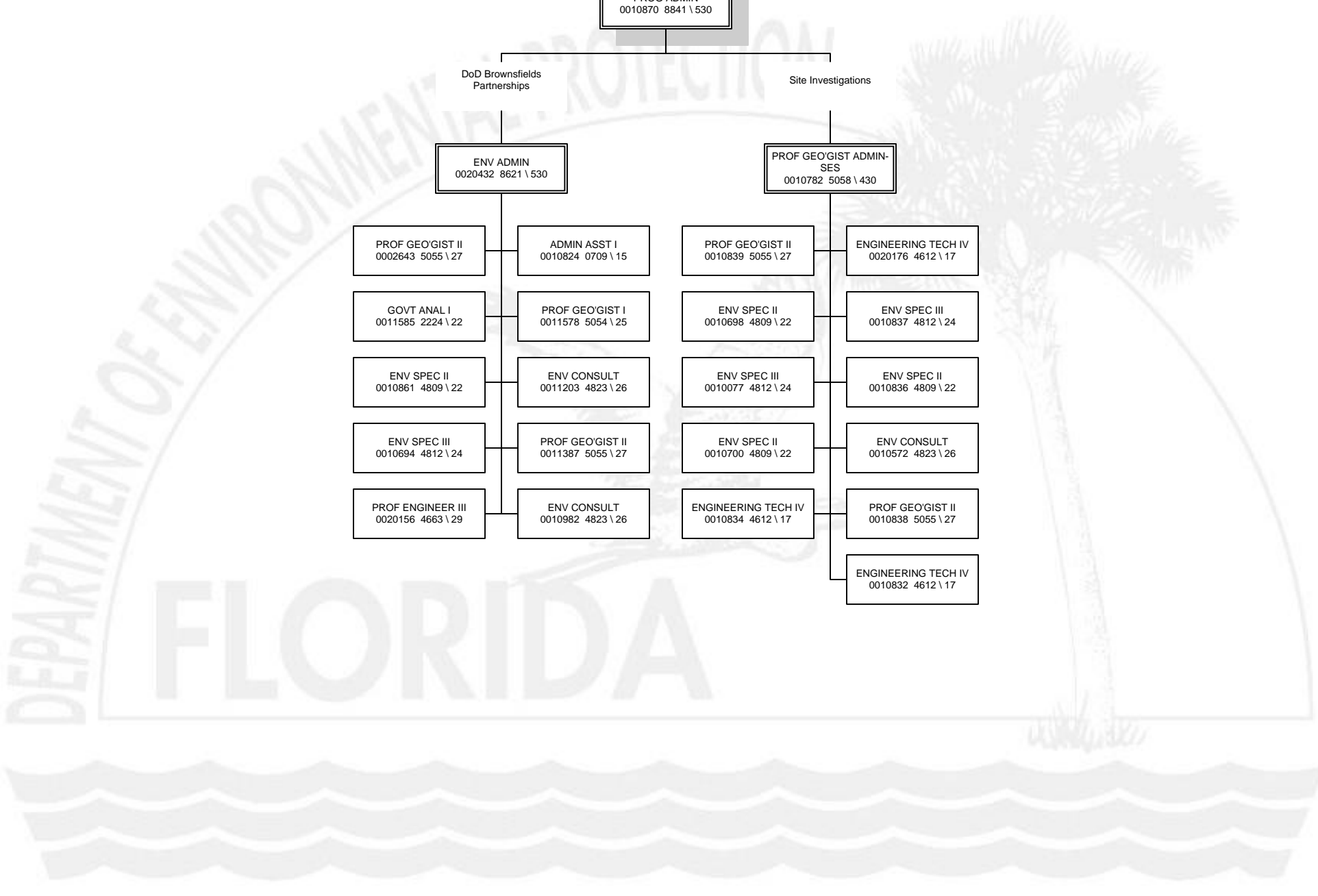
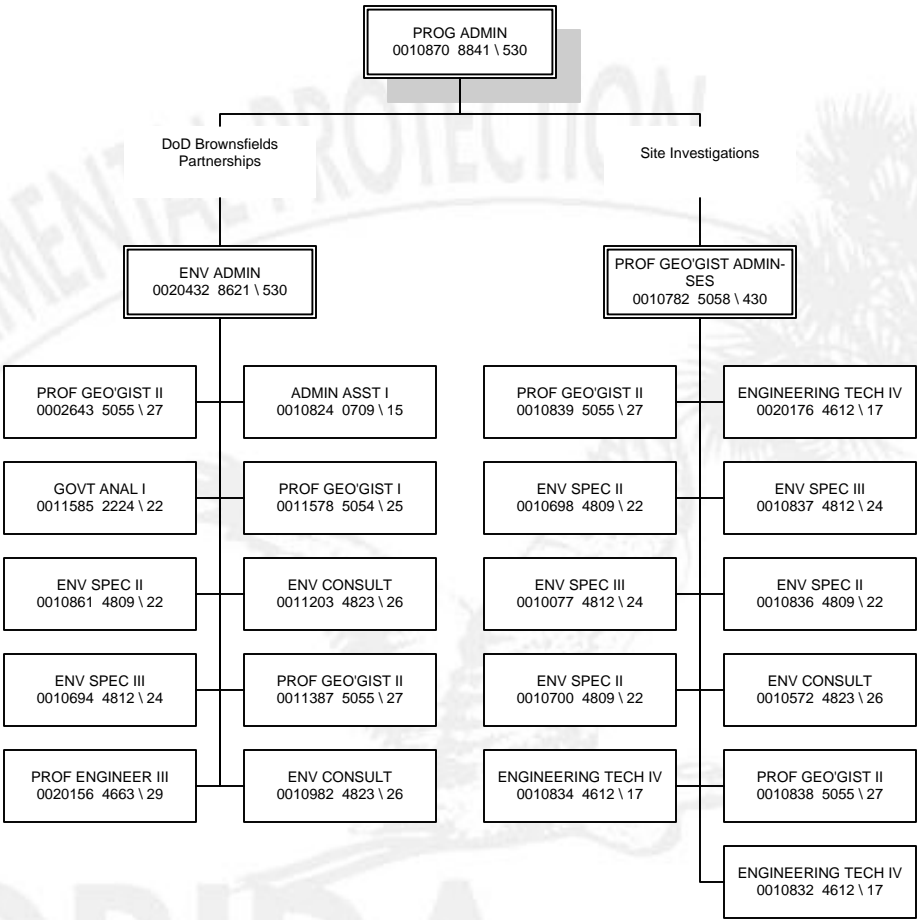


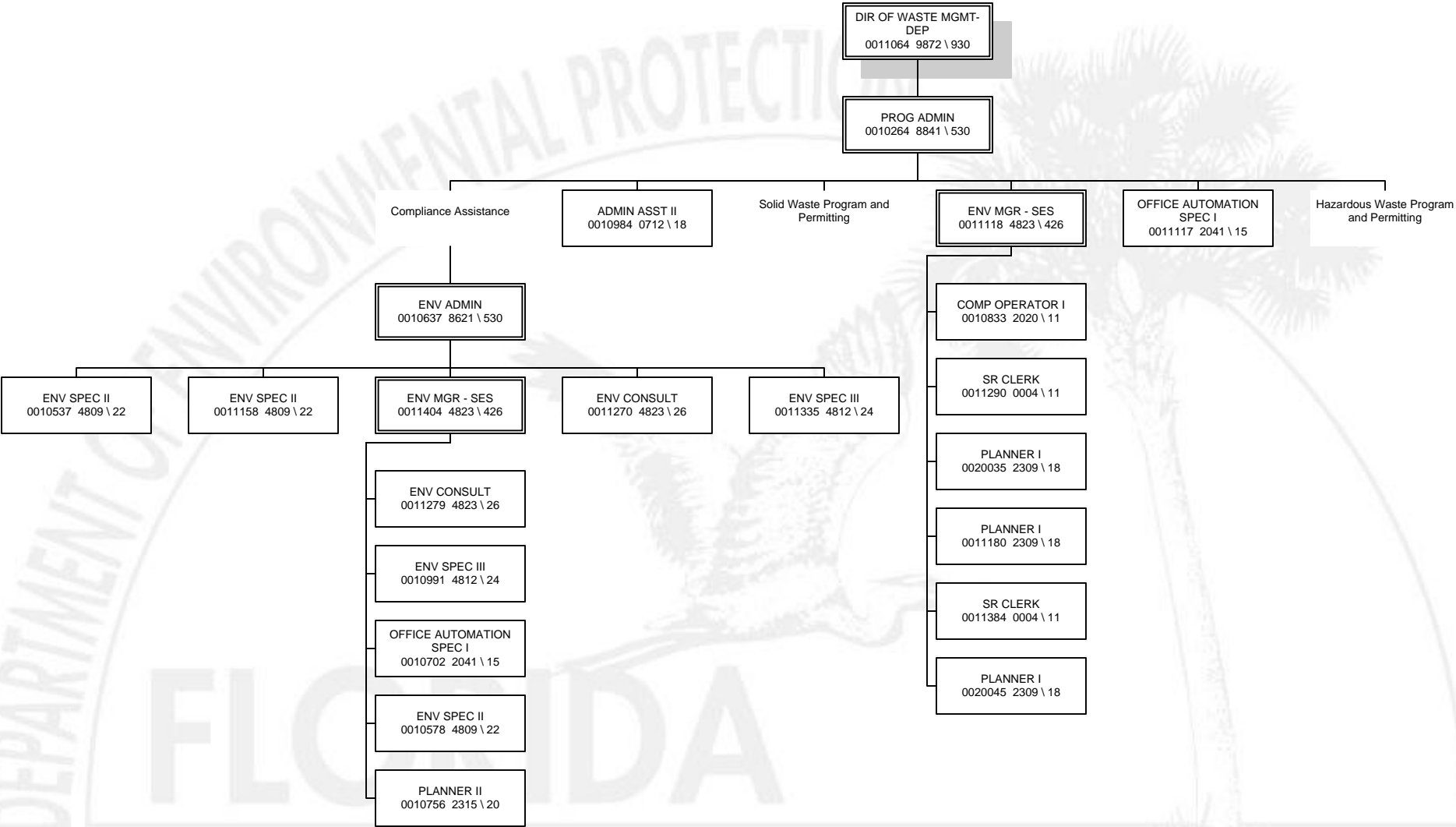


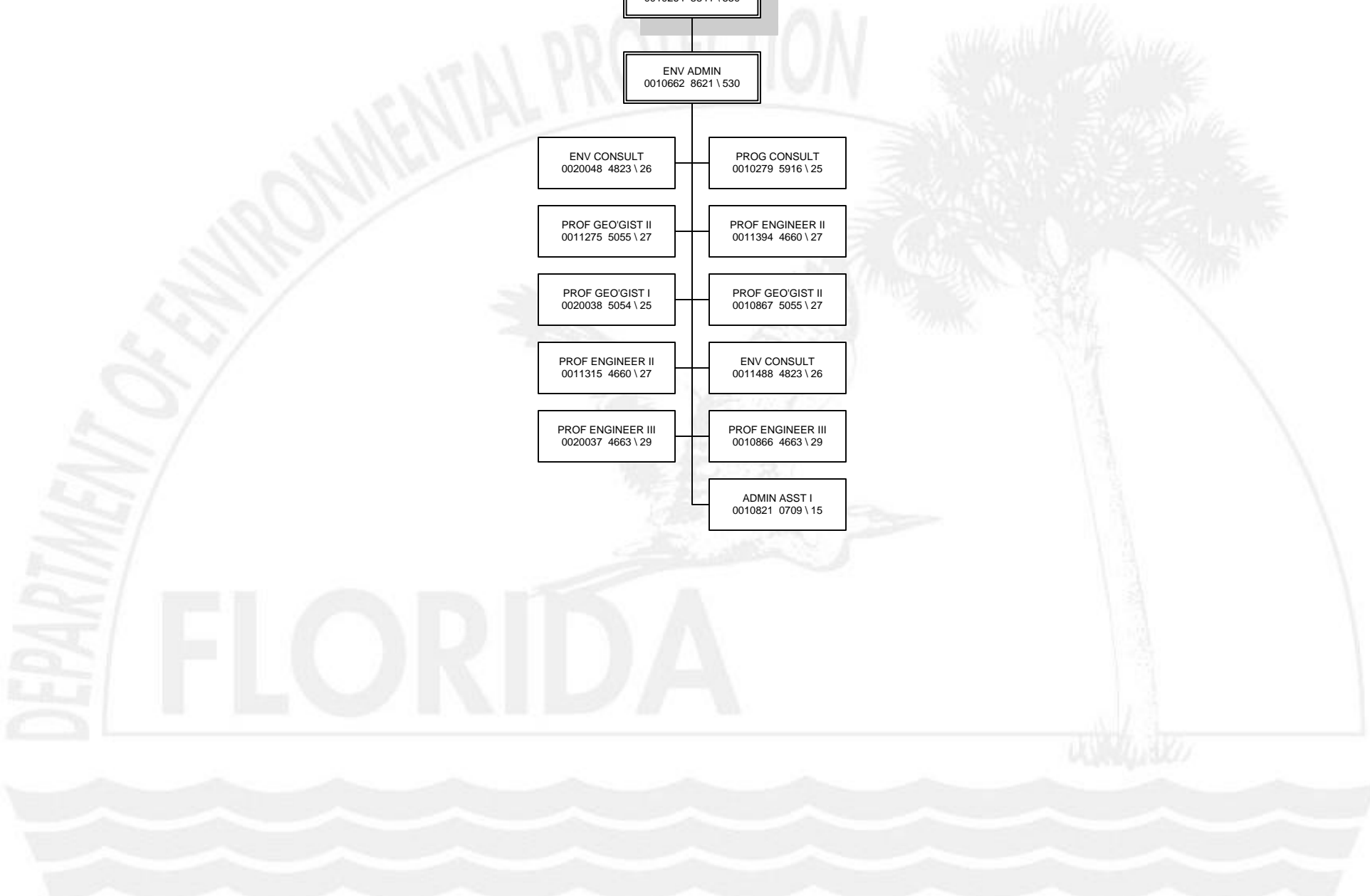
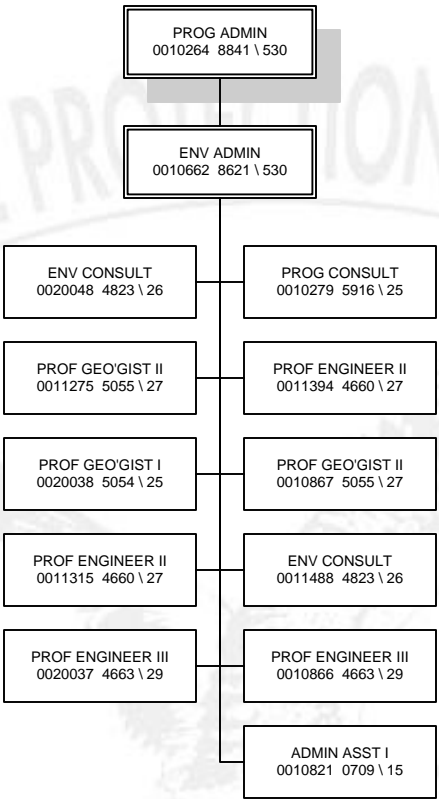


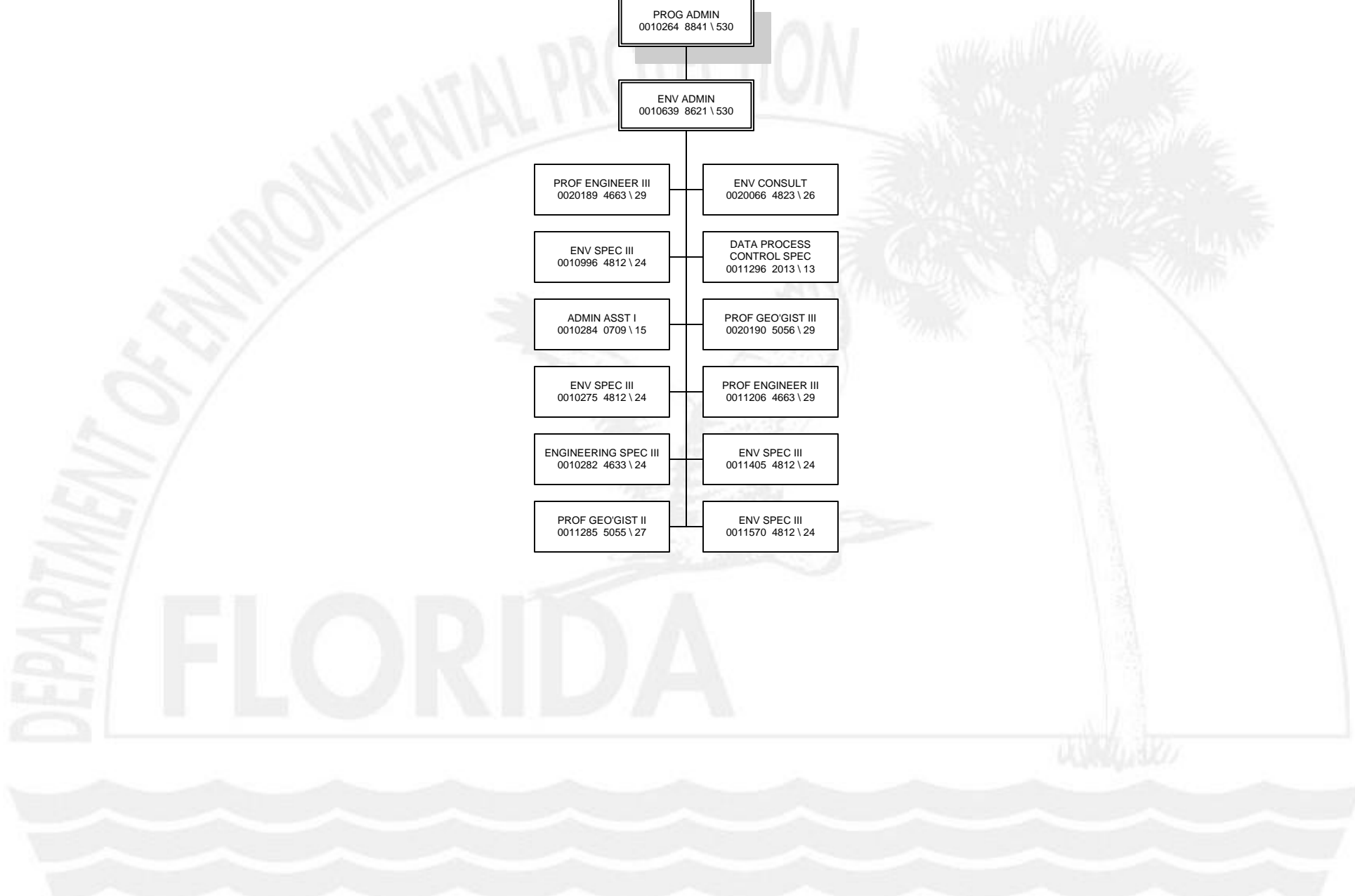
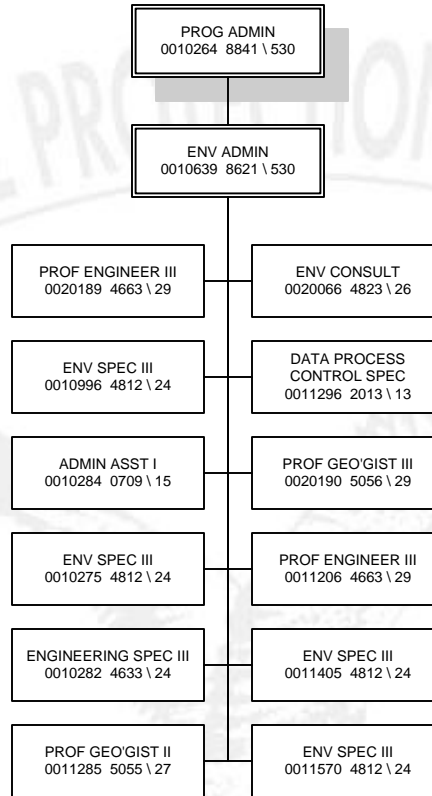


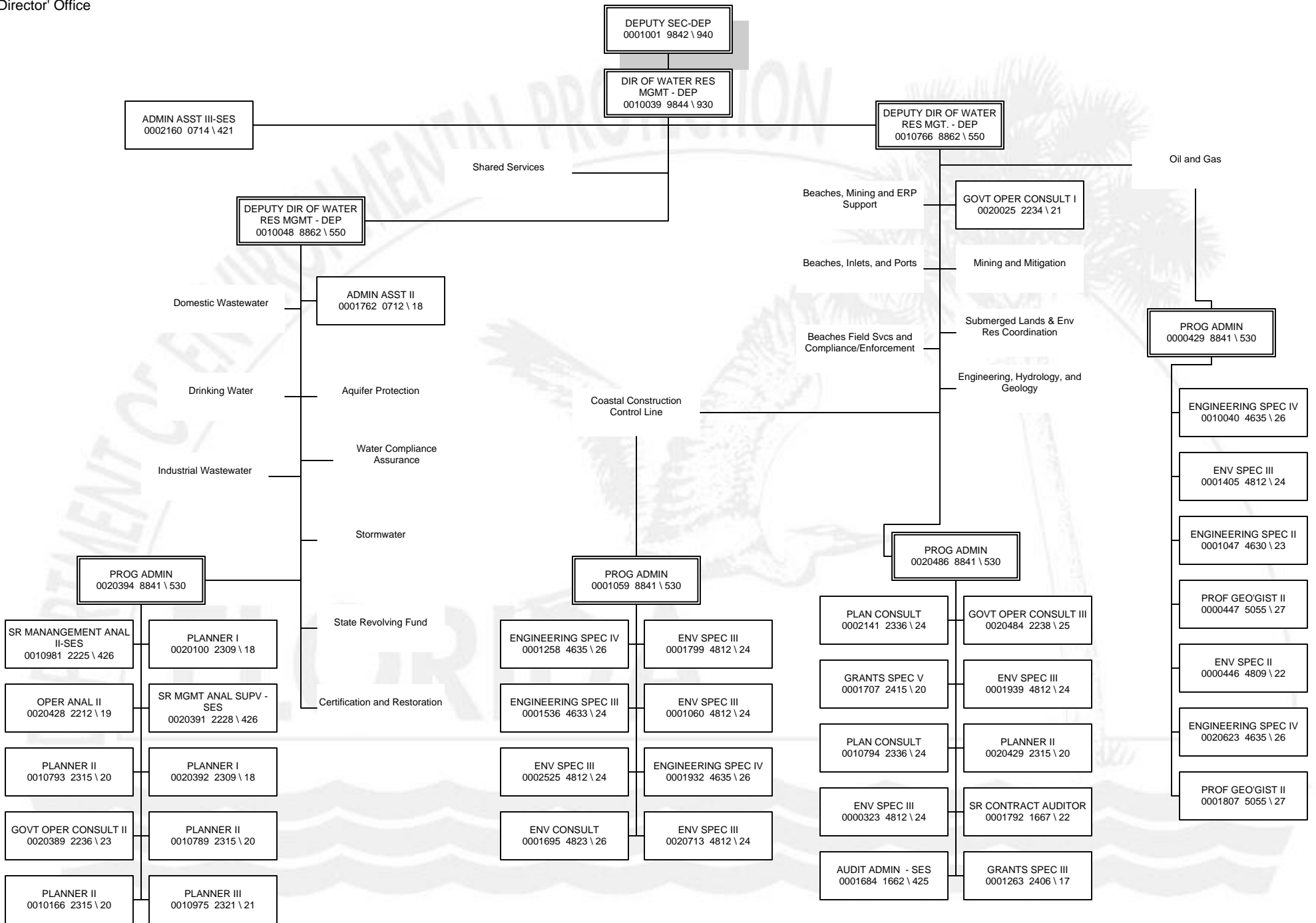




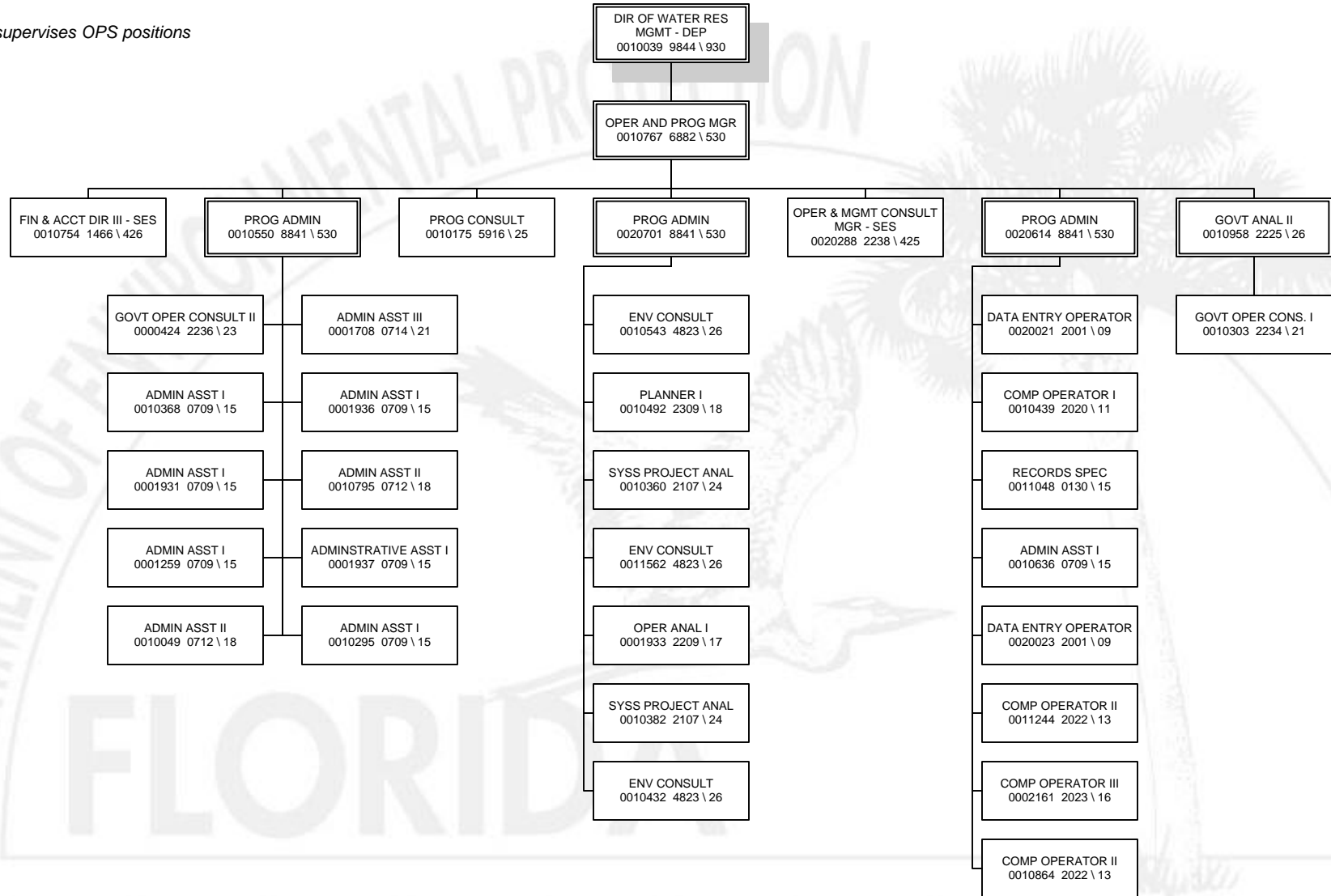


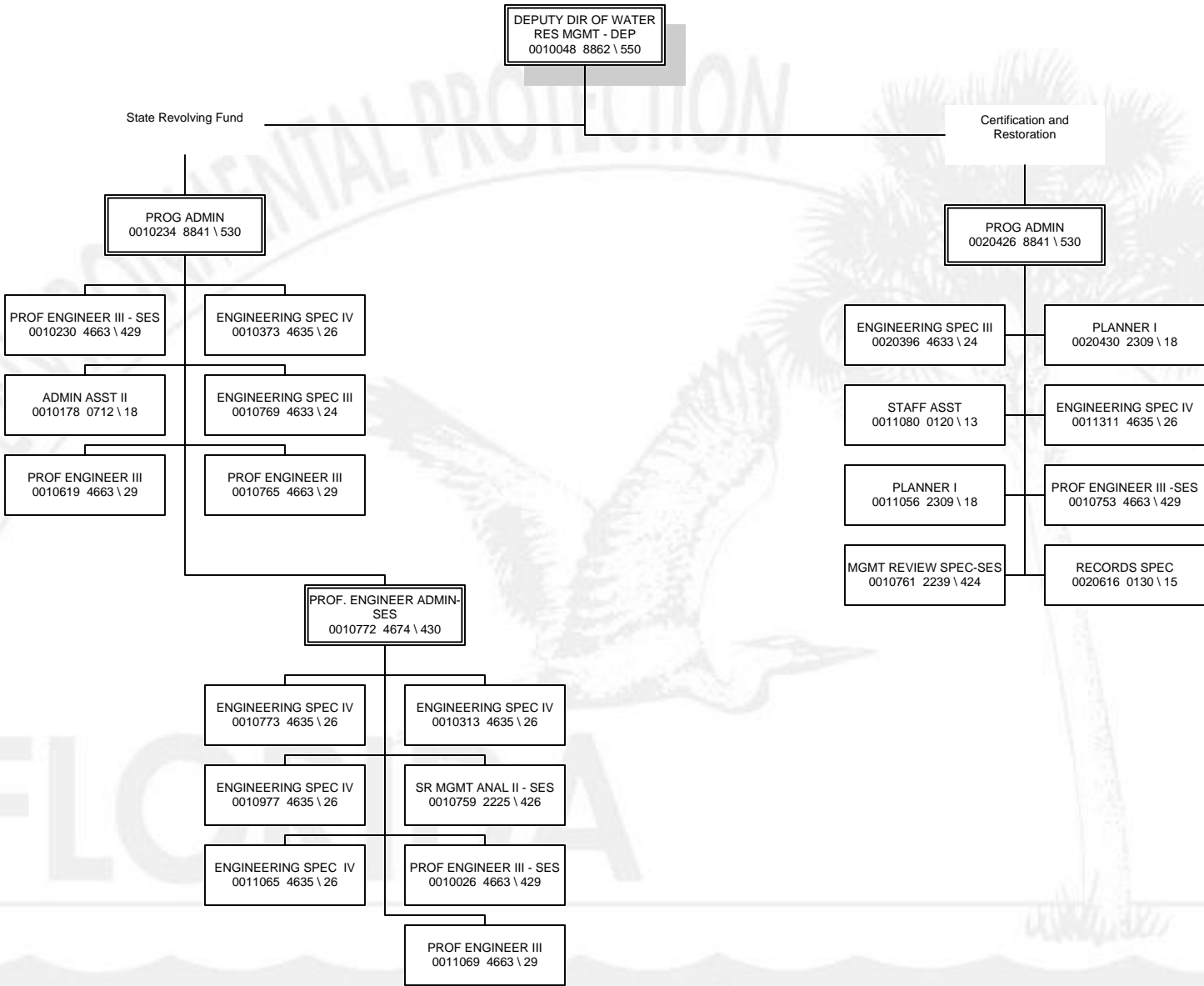


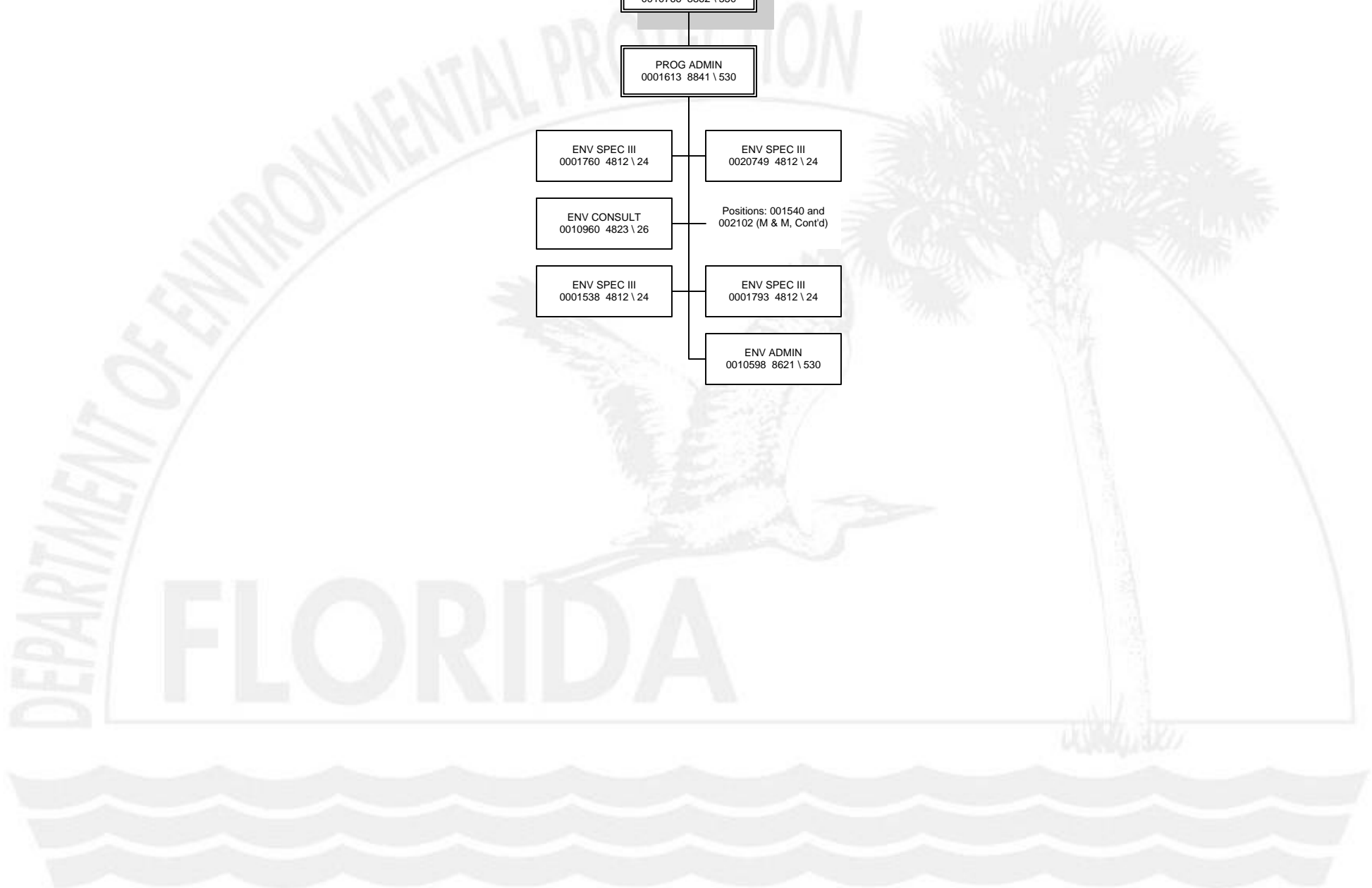




Position 0020288 supervises OPS positions







DEPUTY DIR OF WATER
RES MGT. - DEP
0010766 8862 \ 550

PROG ADMIN
0001613 8841 \ 530

ENV SPEC III
0001760 4812 \ 24

ENV SPEC III
0020749 4812 \ 24

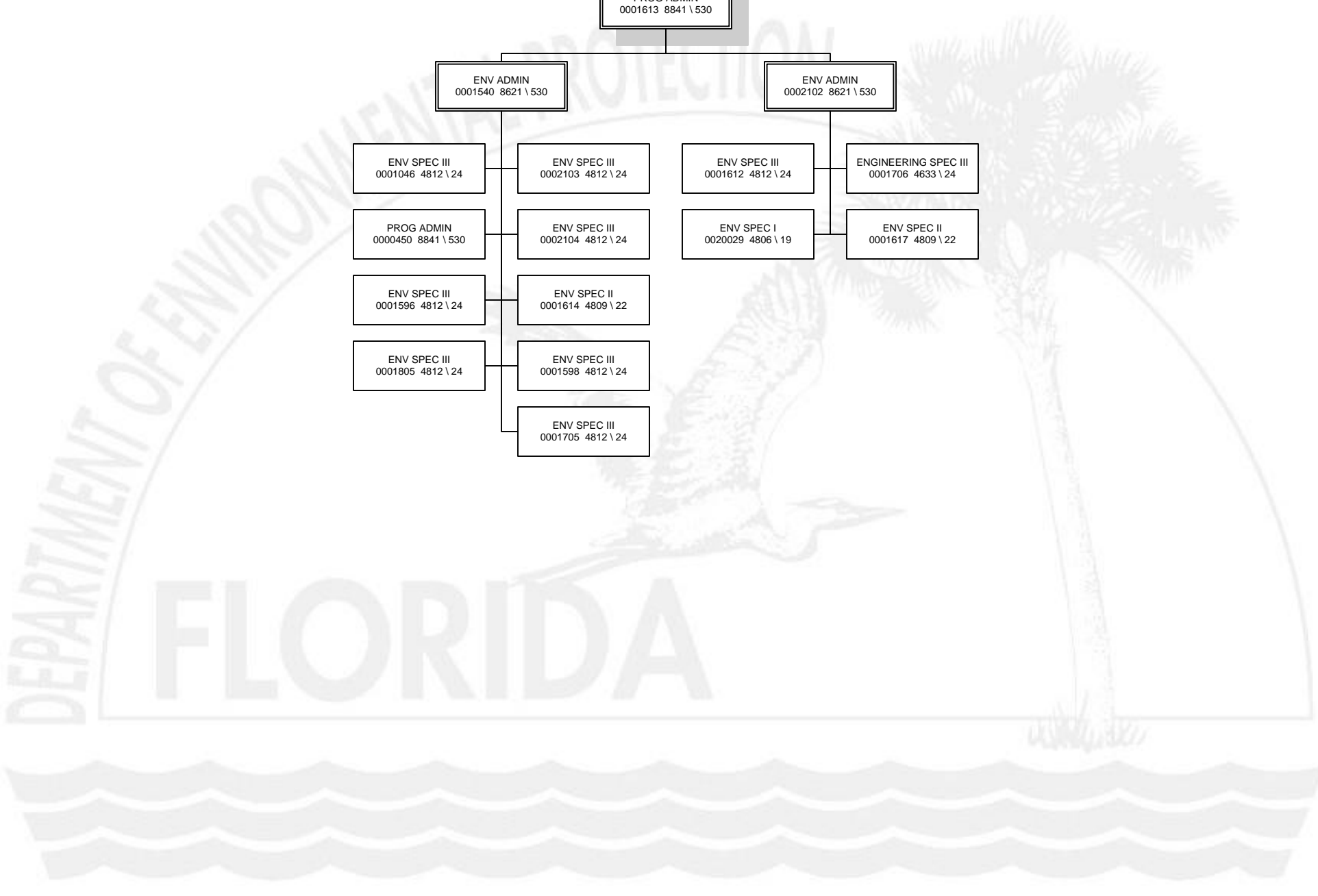
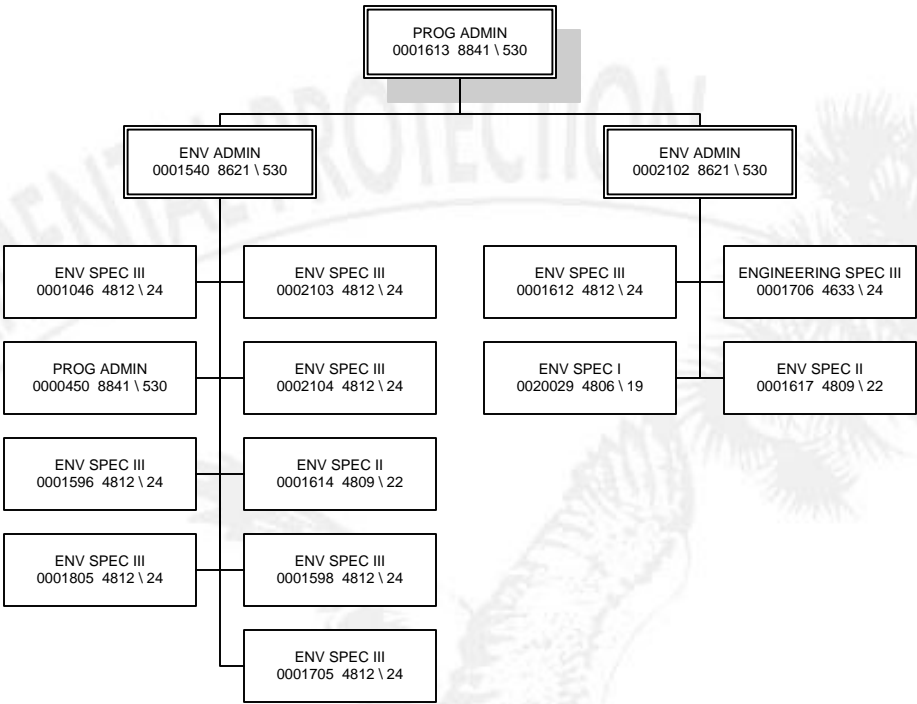
ENV CONSULT
0010960 4823 \ 26

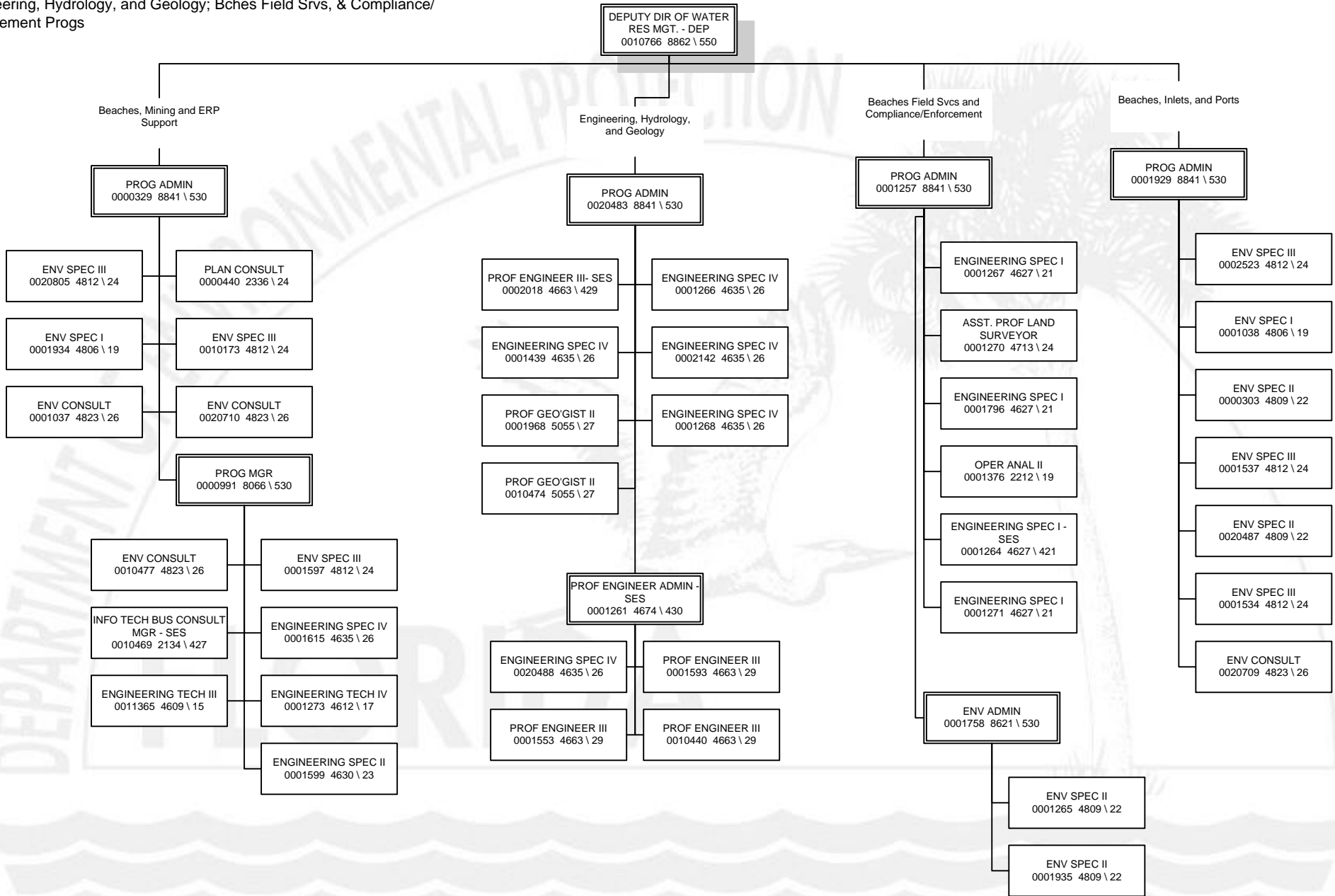
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002102 (M & M, Cont'd)

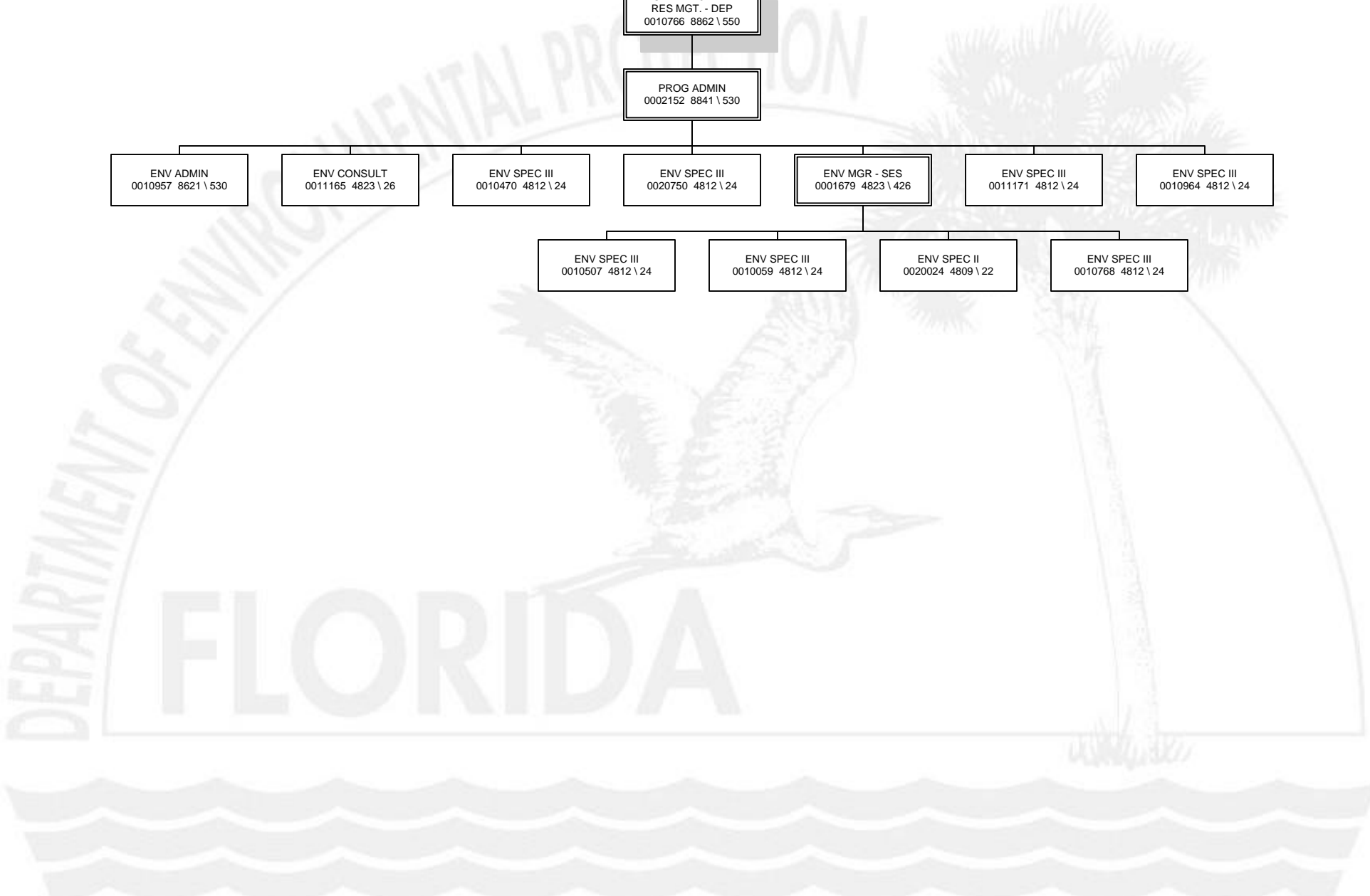
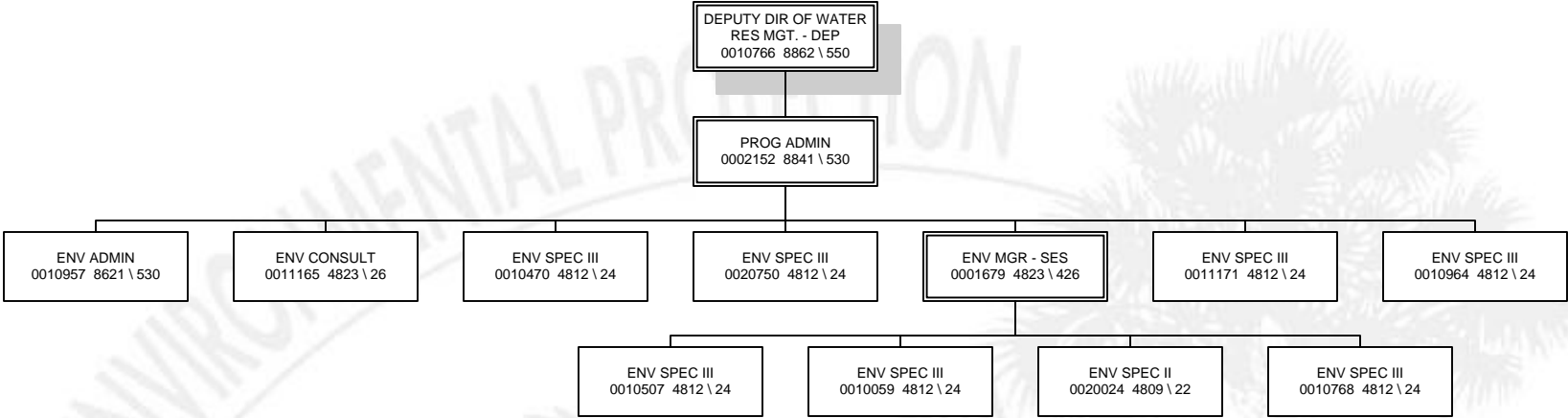
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0001538 4812 \ 24

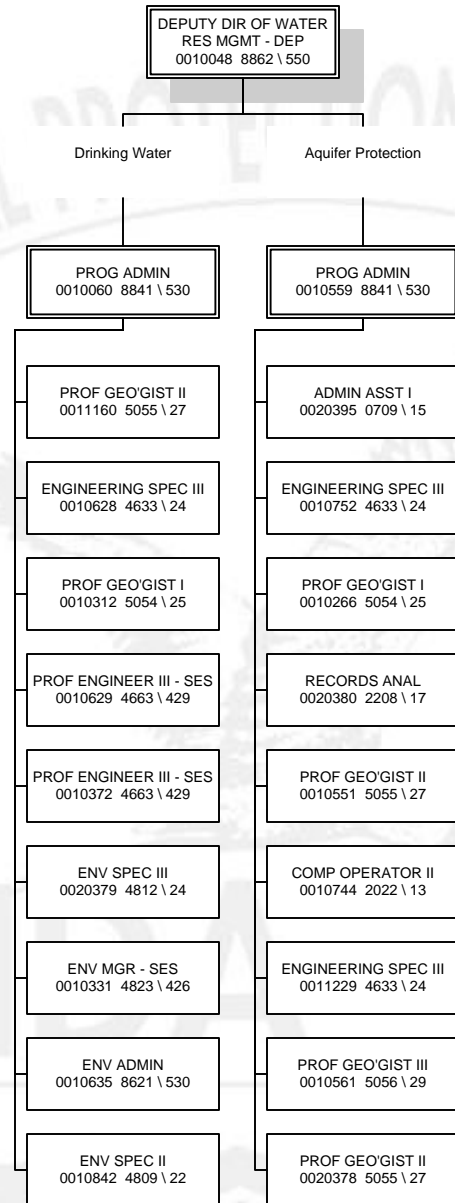
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0001793 4812 \ 24

ENV ADMIN
0010598 8621 \ 530

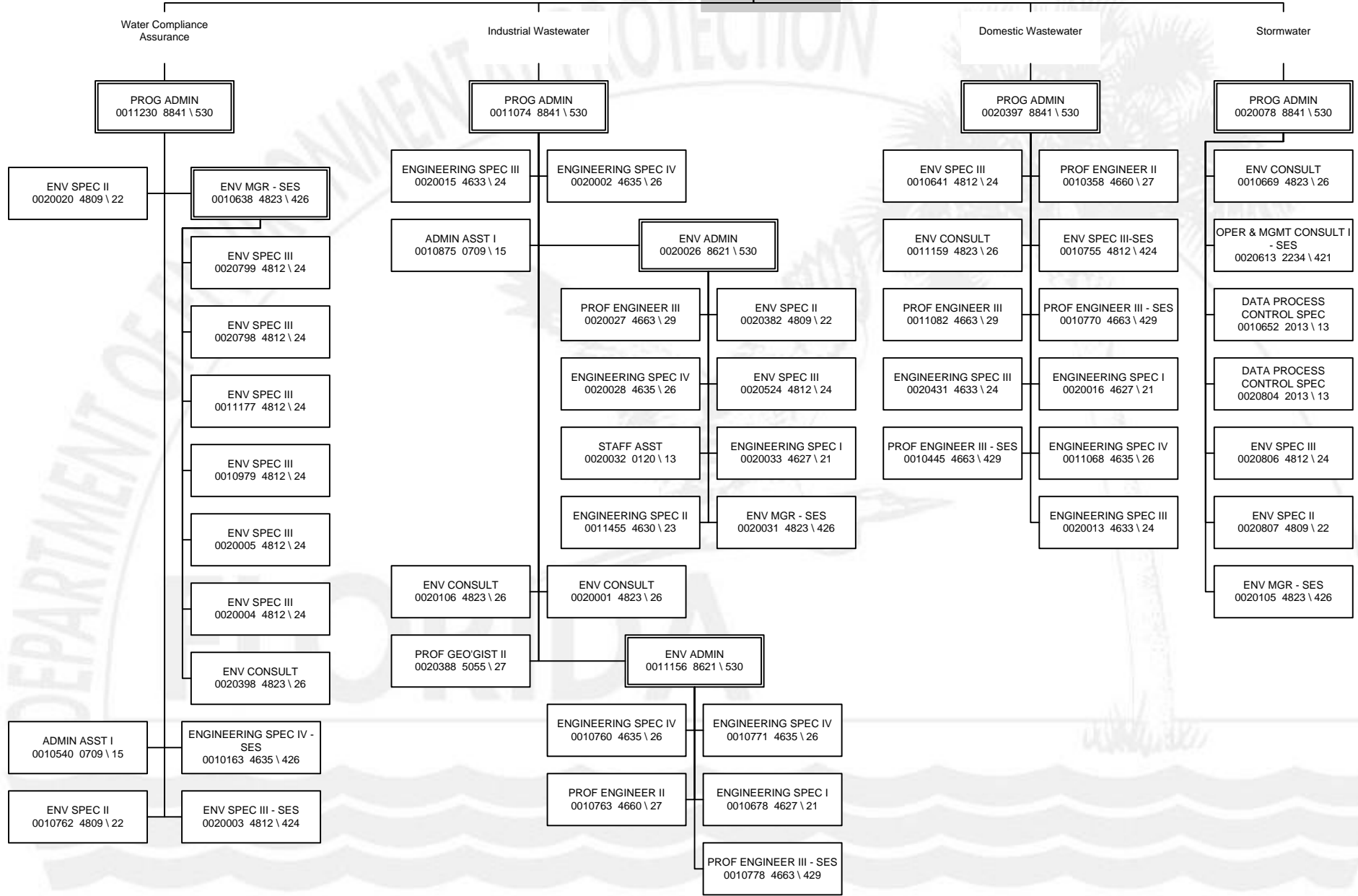


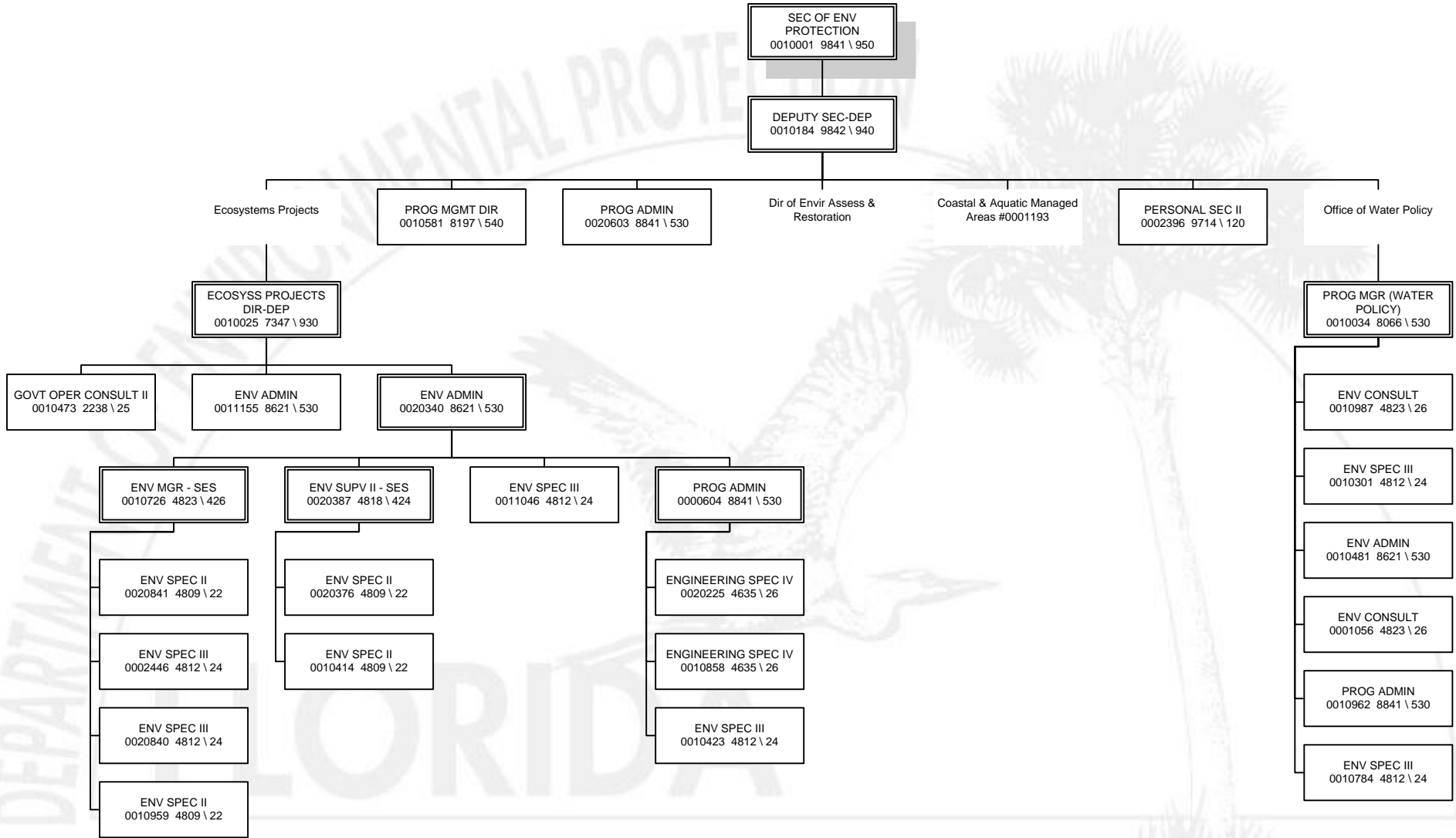


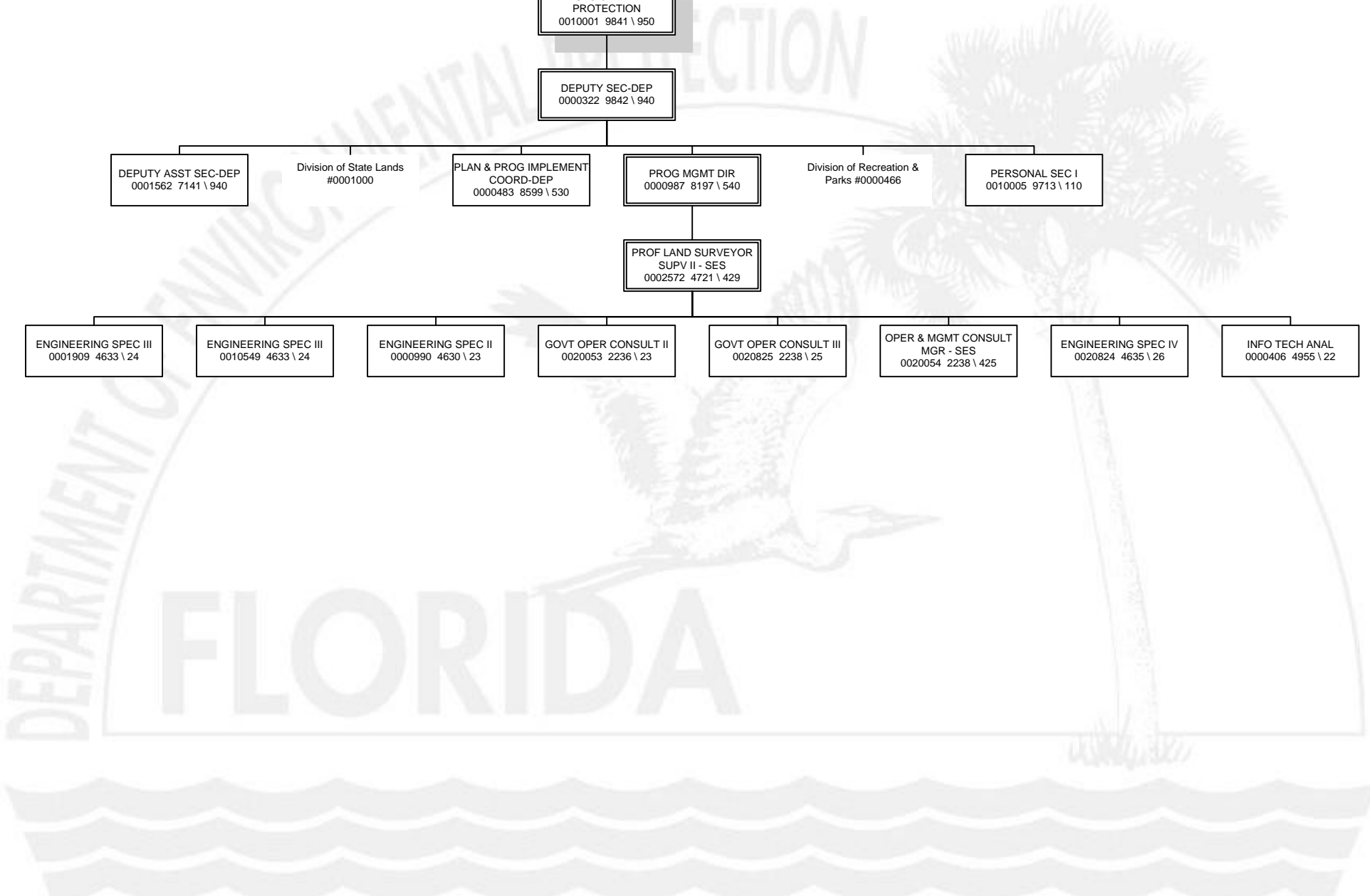
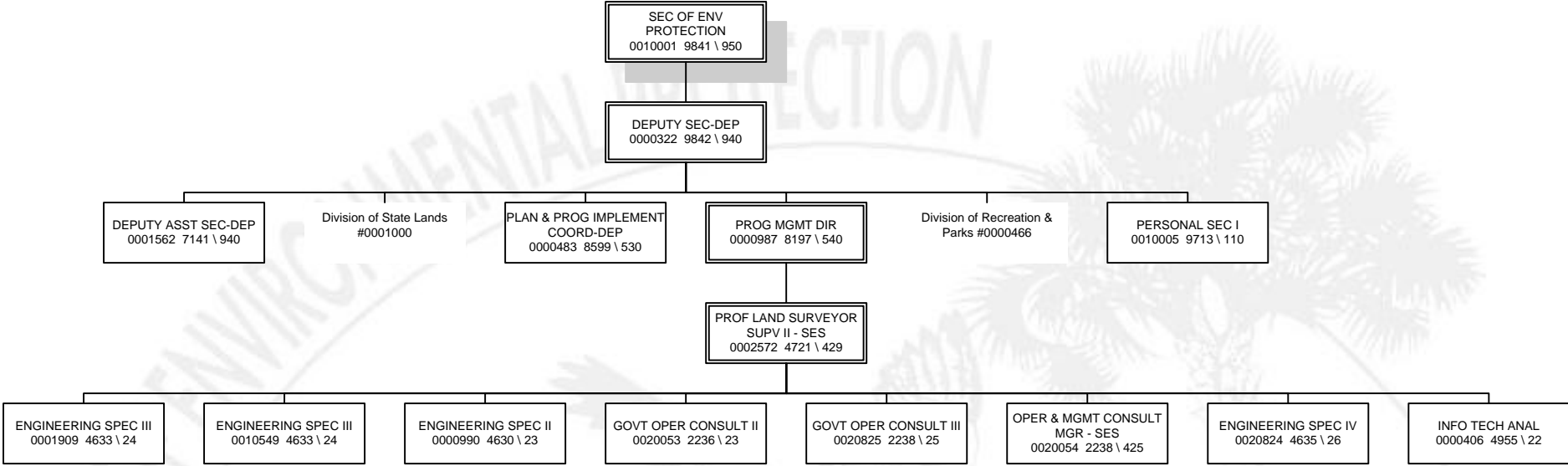


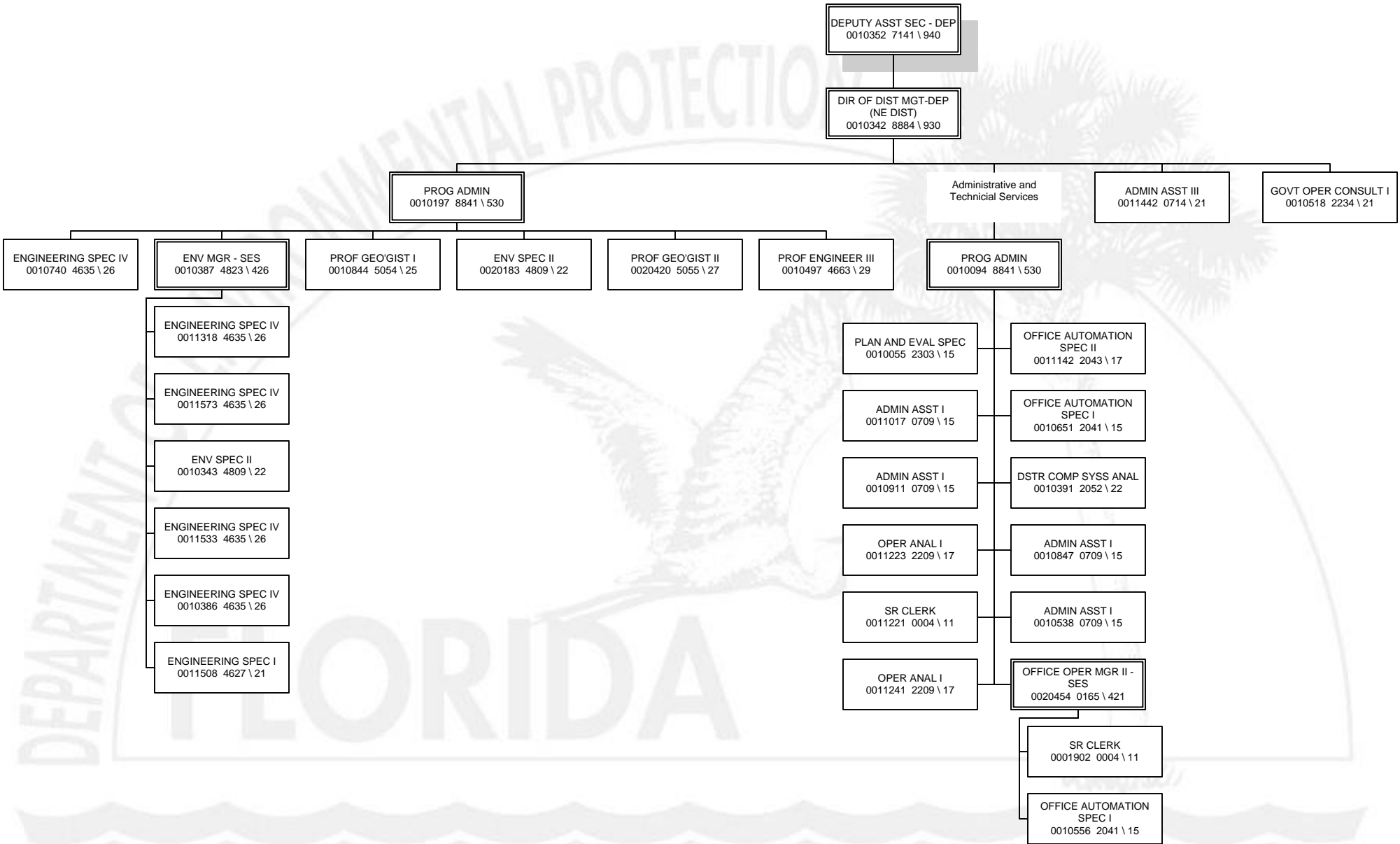


DEPUTY DIR OF WATER
 RES MGMT - DEP
 0010048 8862 \ 550

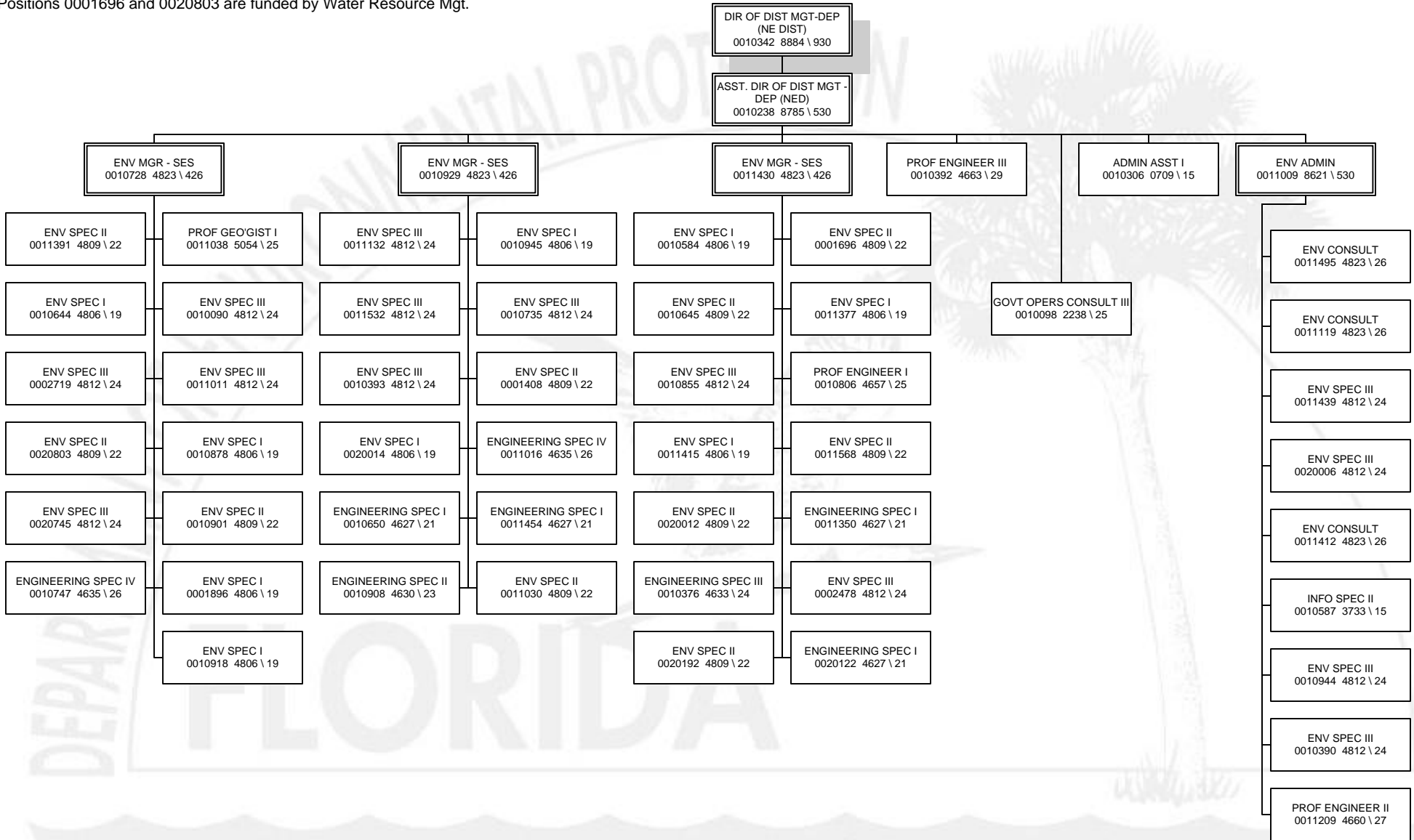


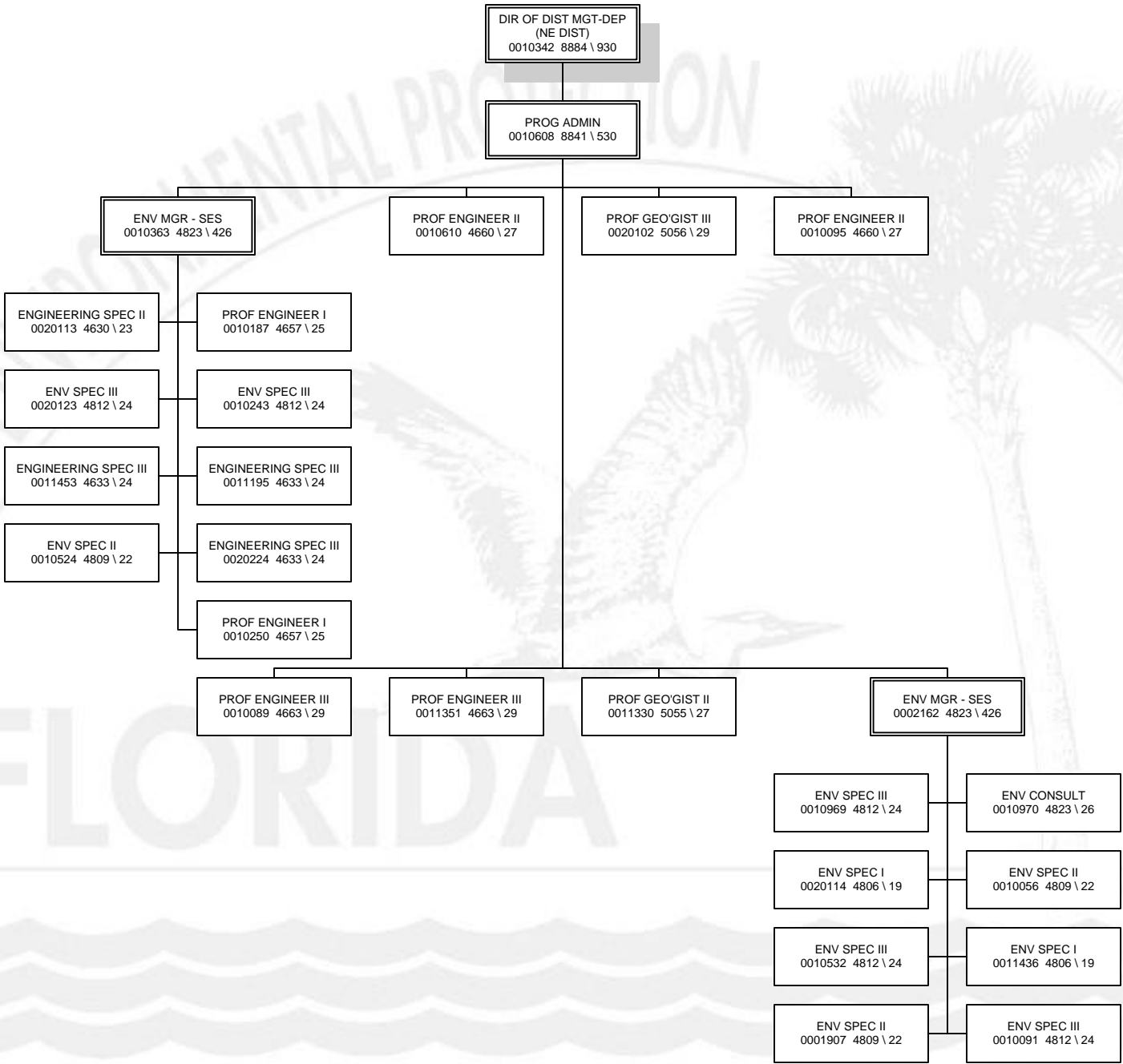


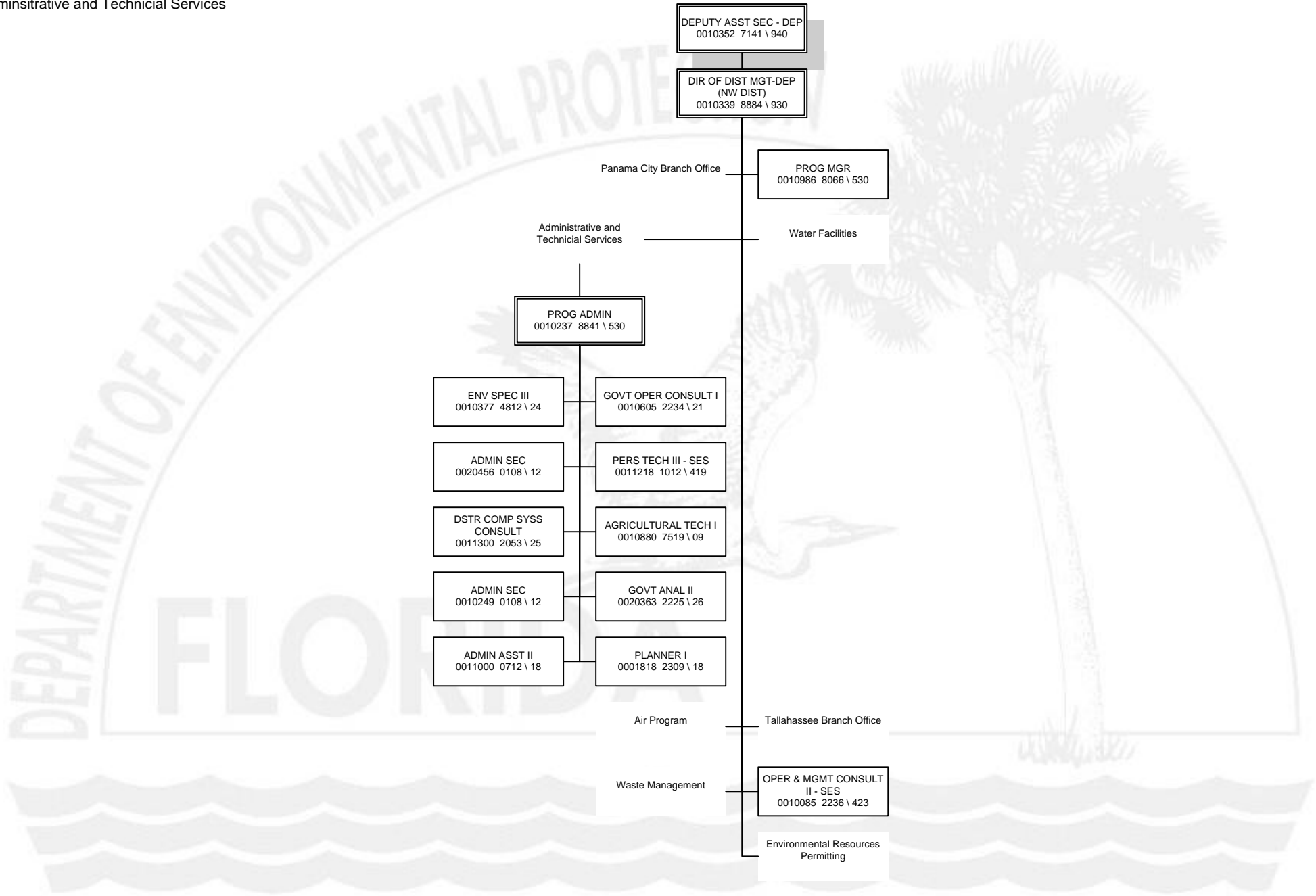


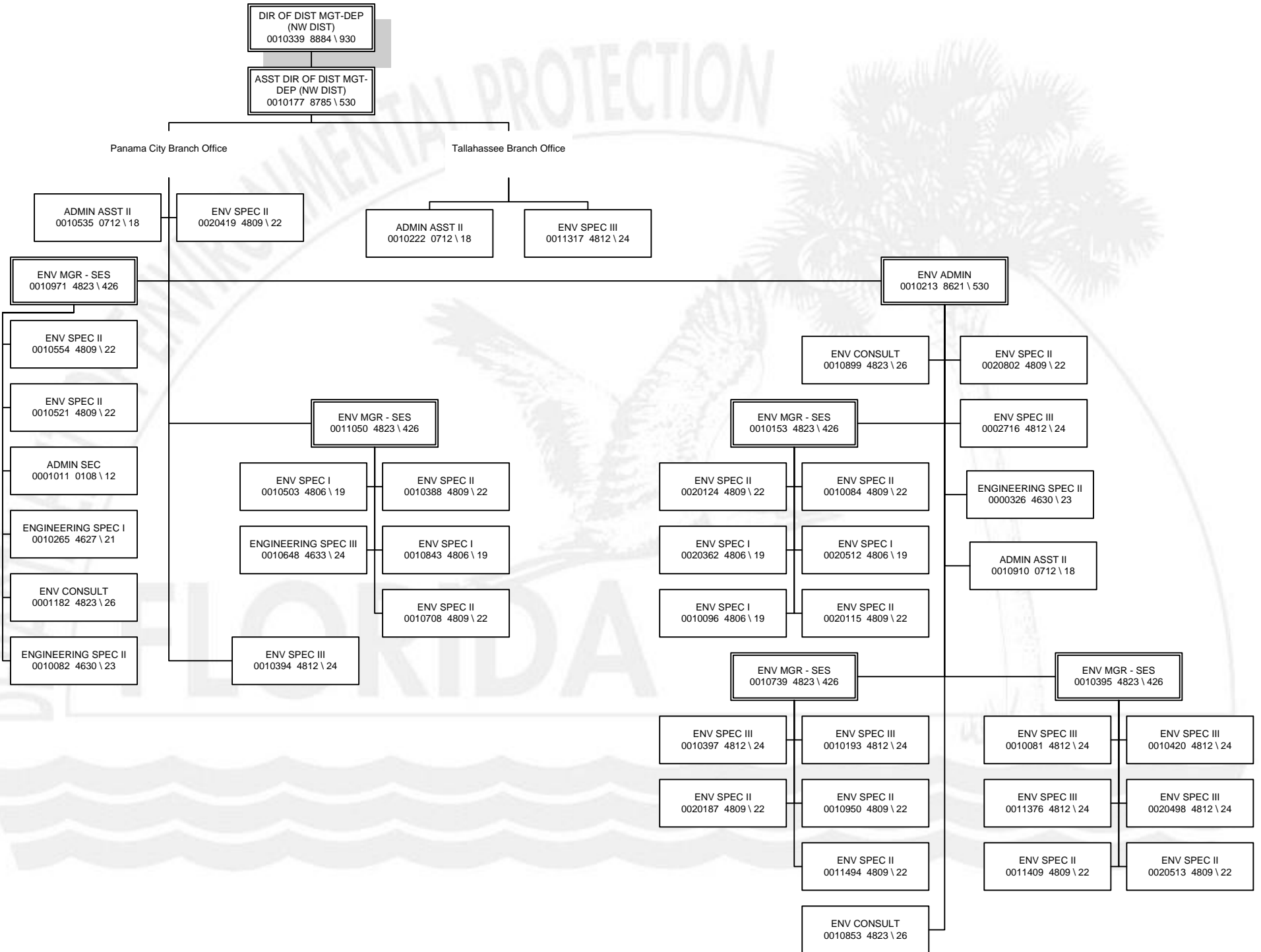


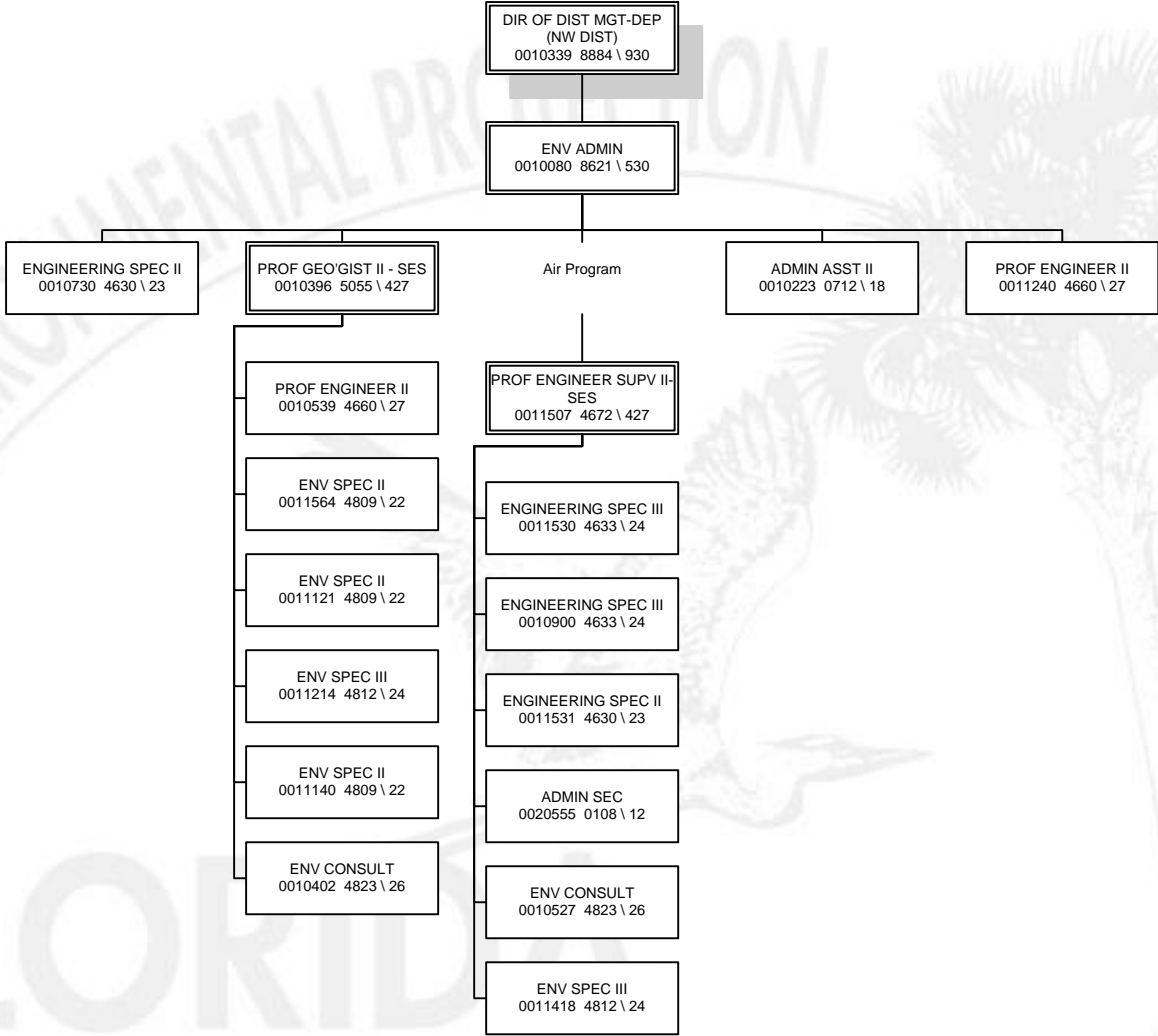
Positions 0001696 and 0020803 are funded by Water Resource Mgt.

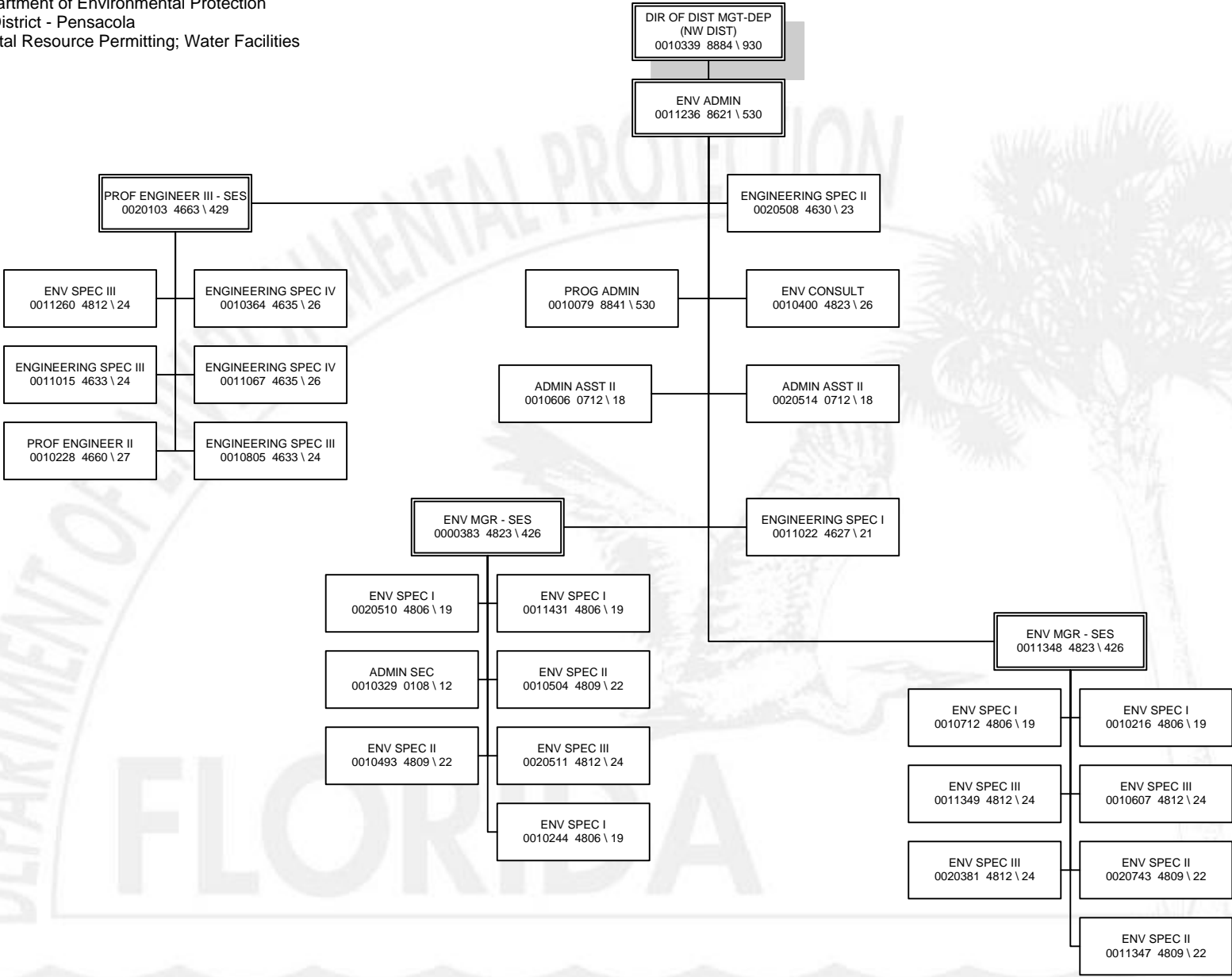


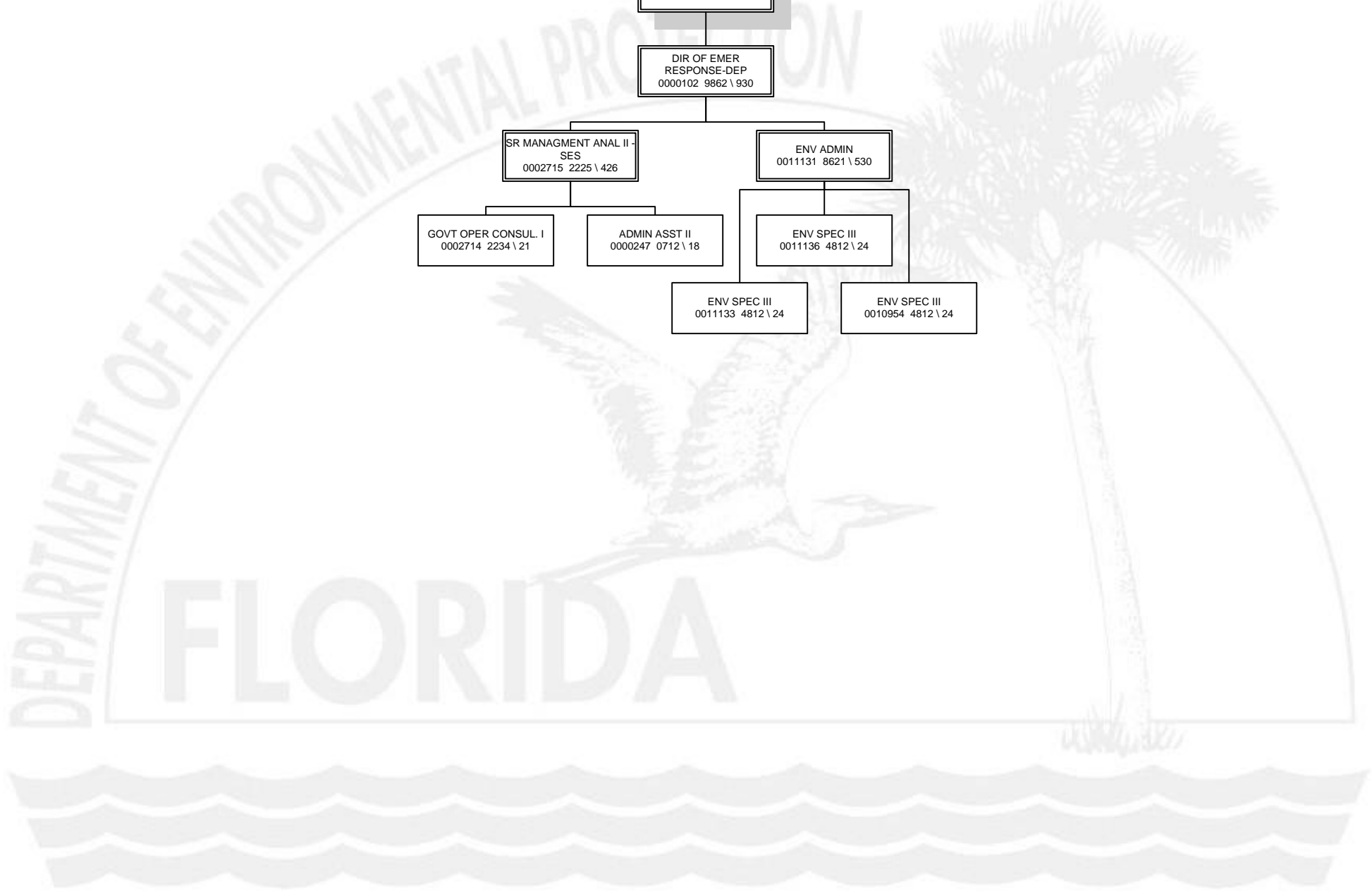
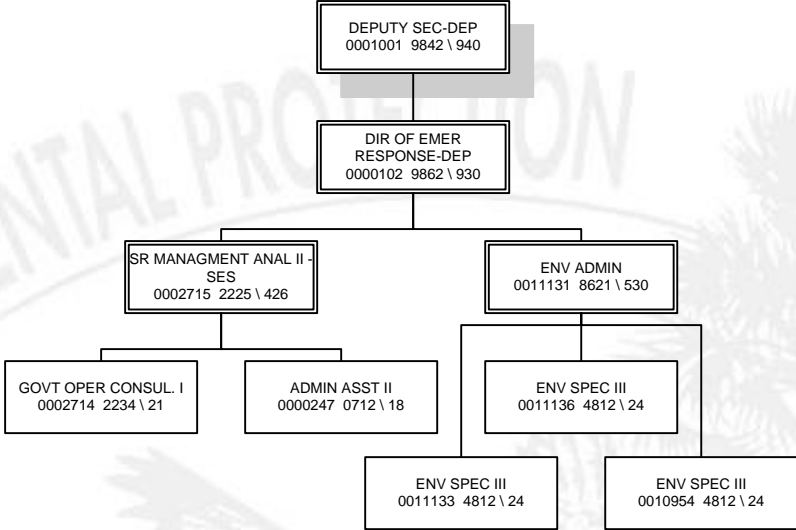




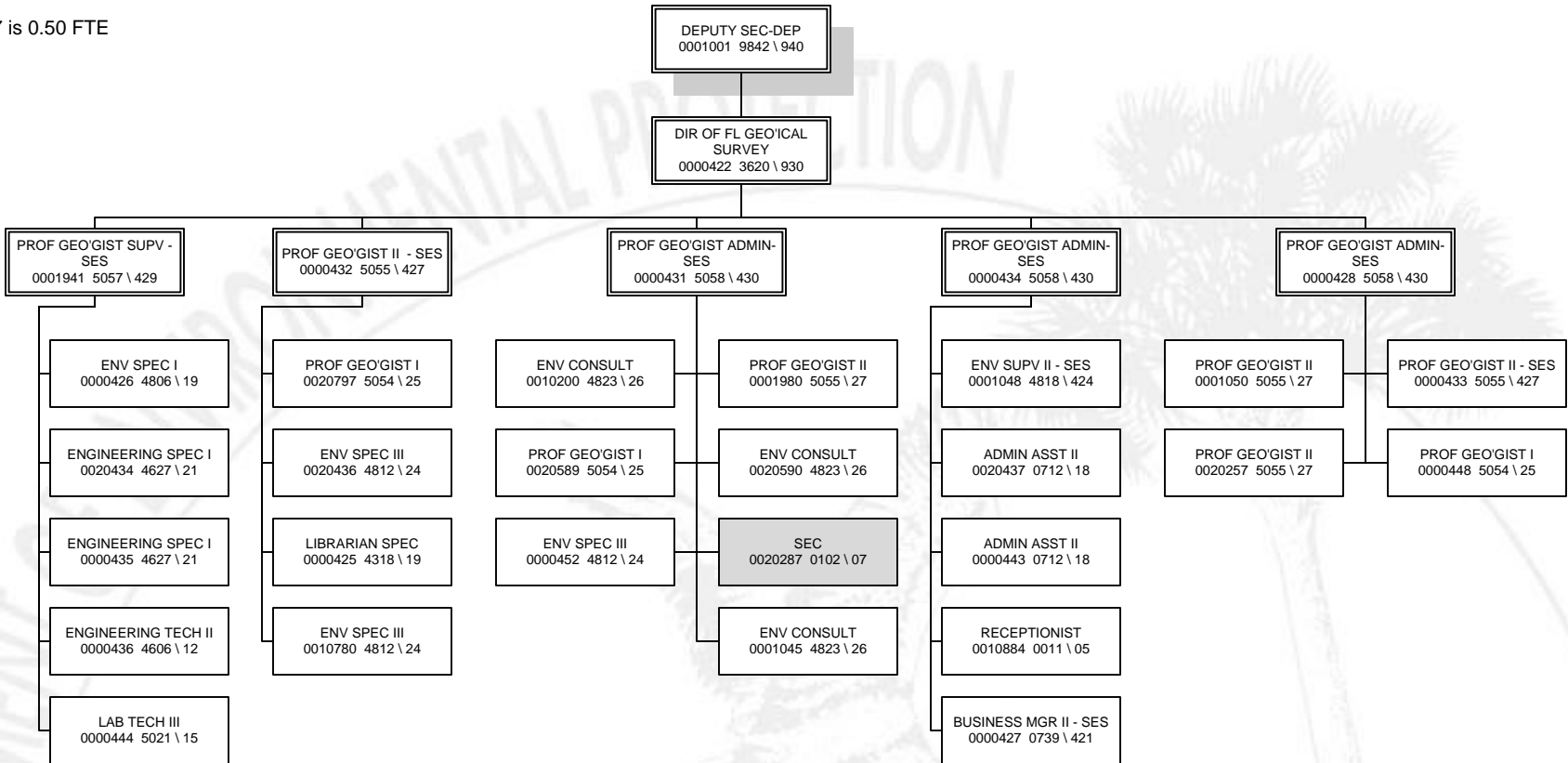








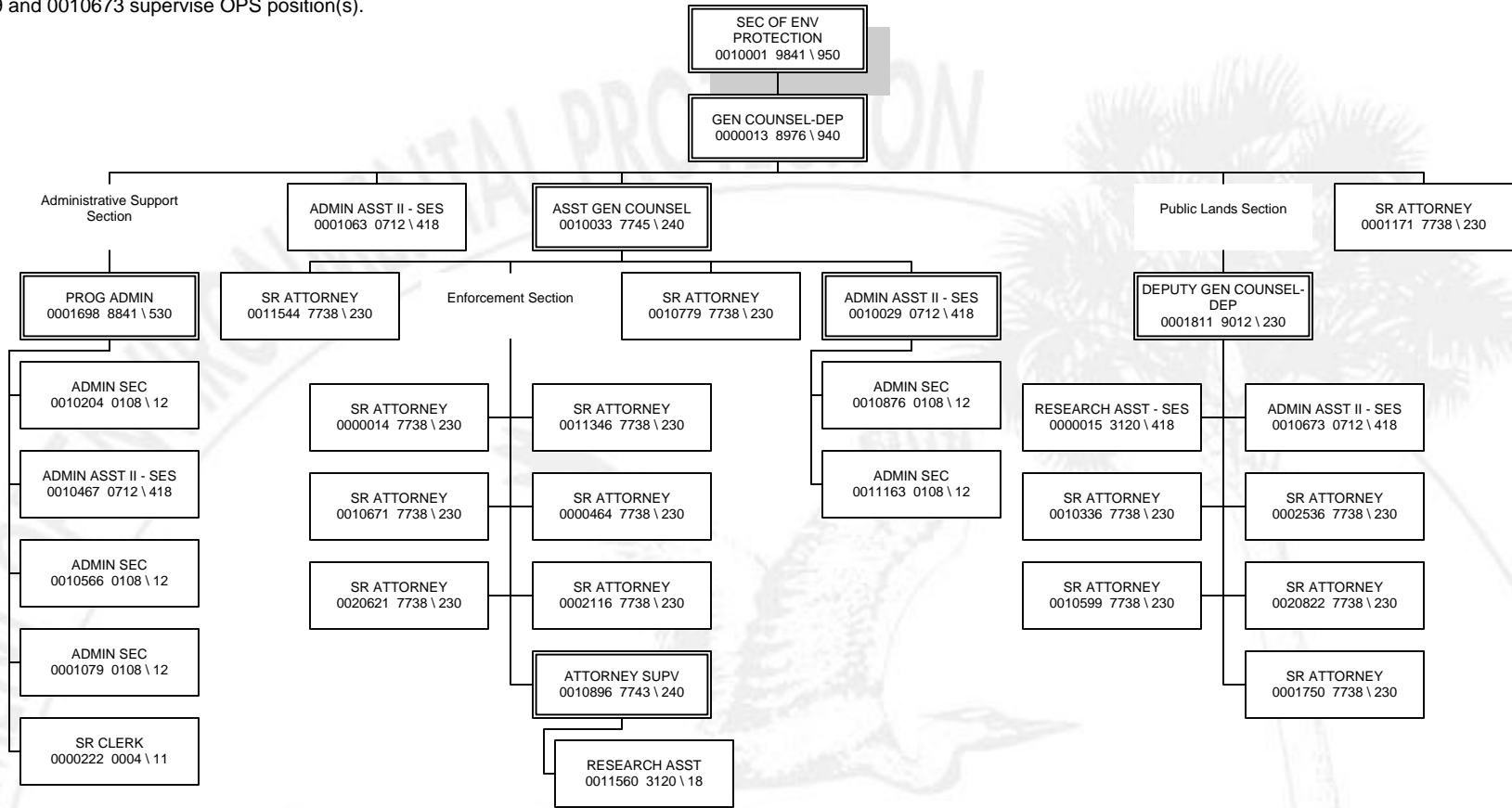
Position 0020287 is 0.50 FTE



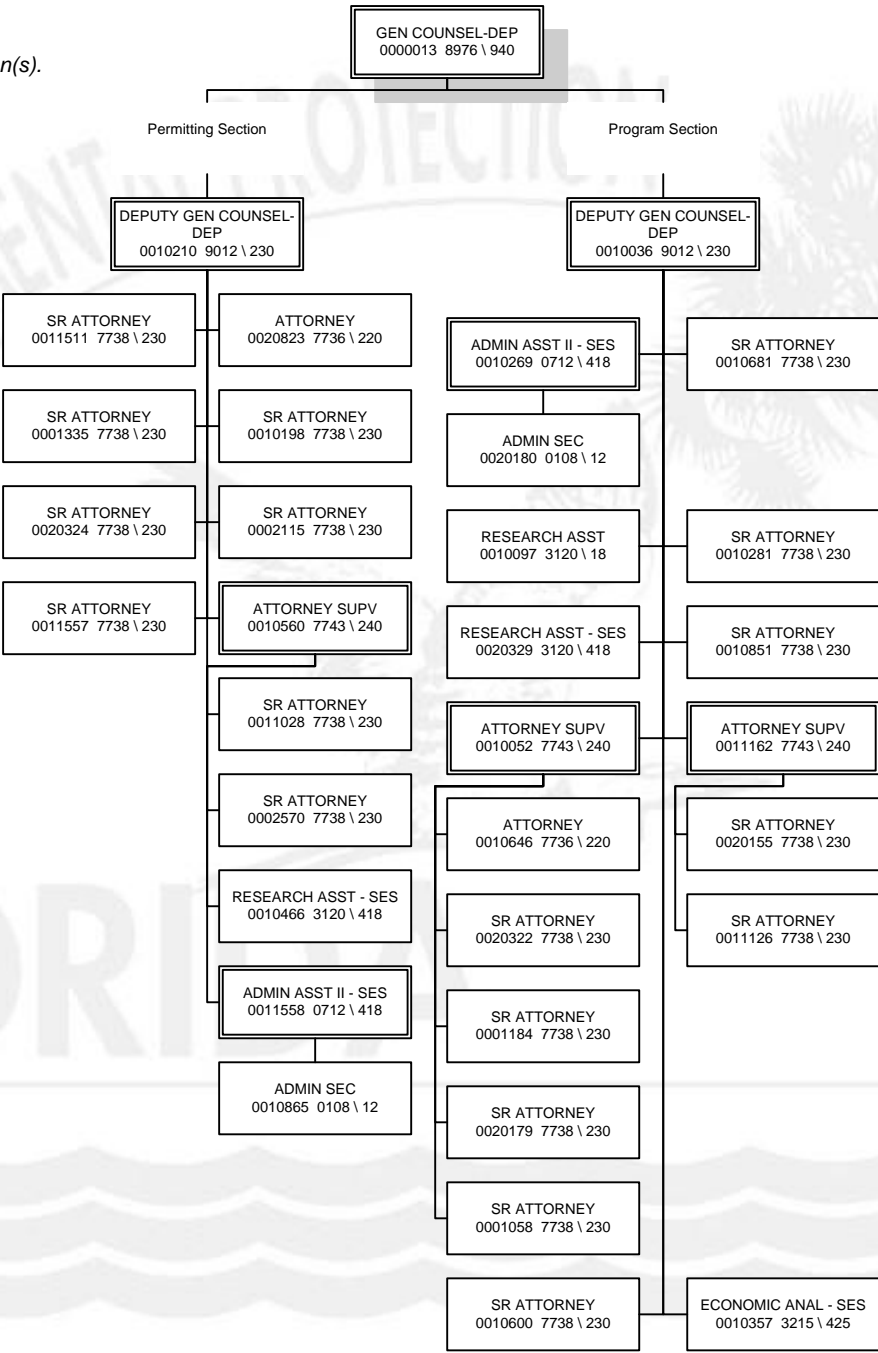
DEPARTMENT

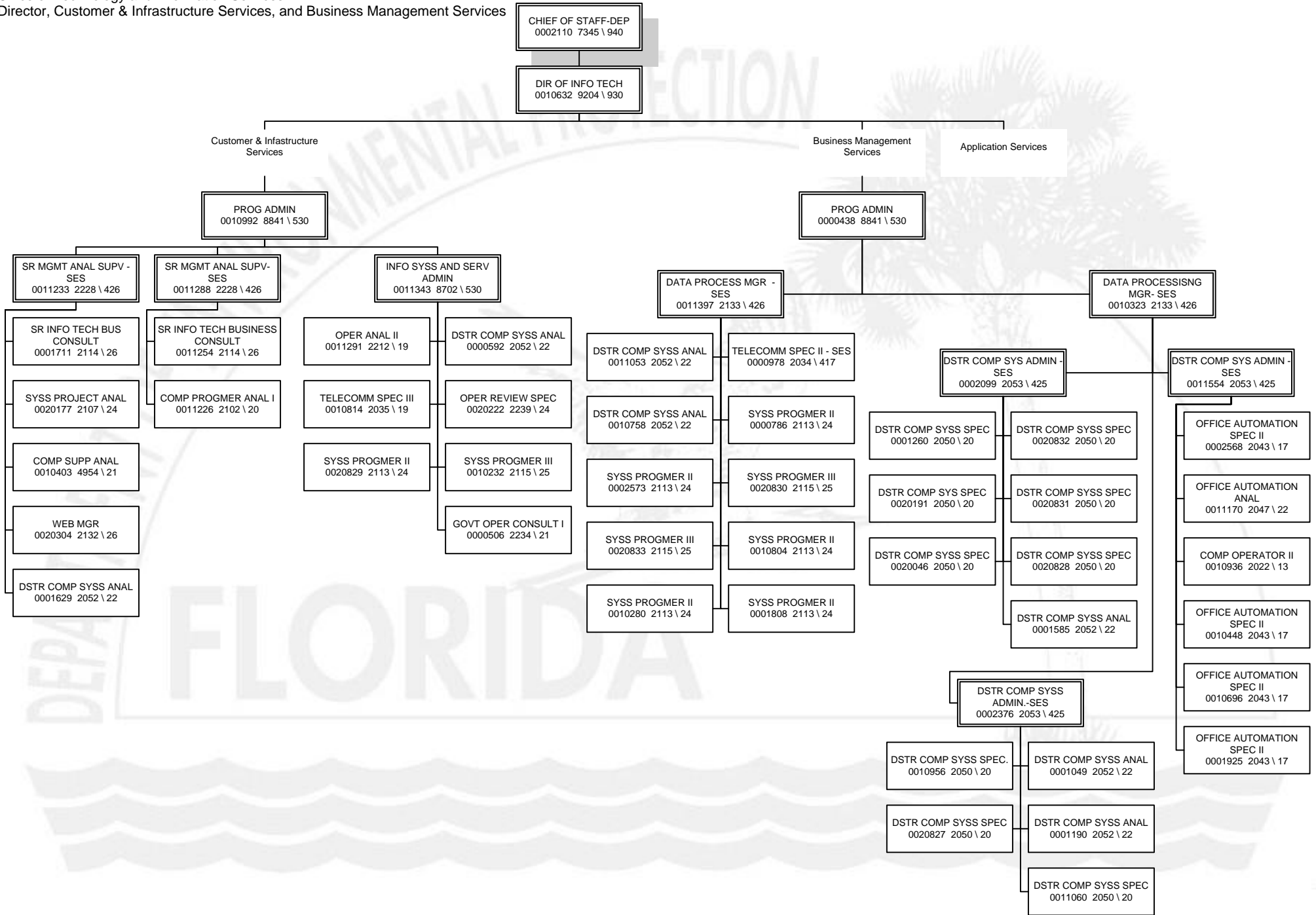
FLORIDA

Position #'s 0010029 and 0010673 supervise OPS position(s).

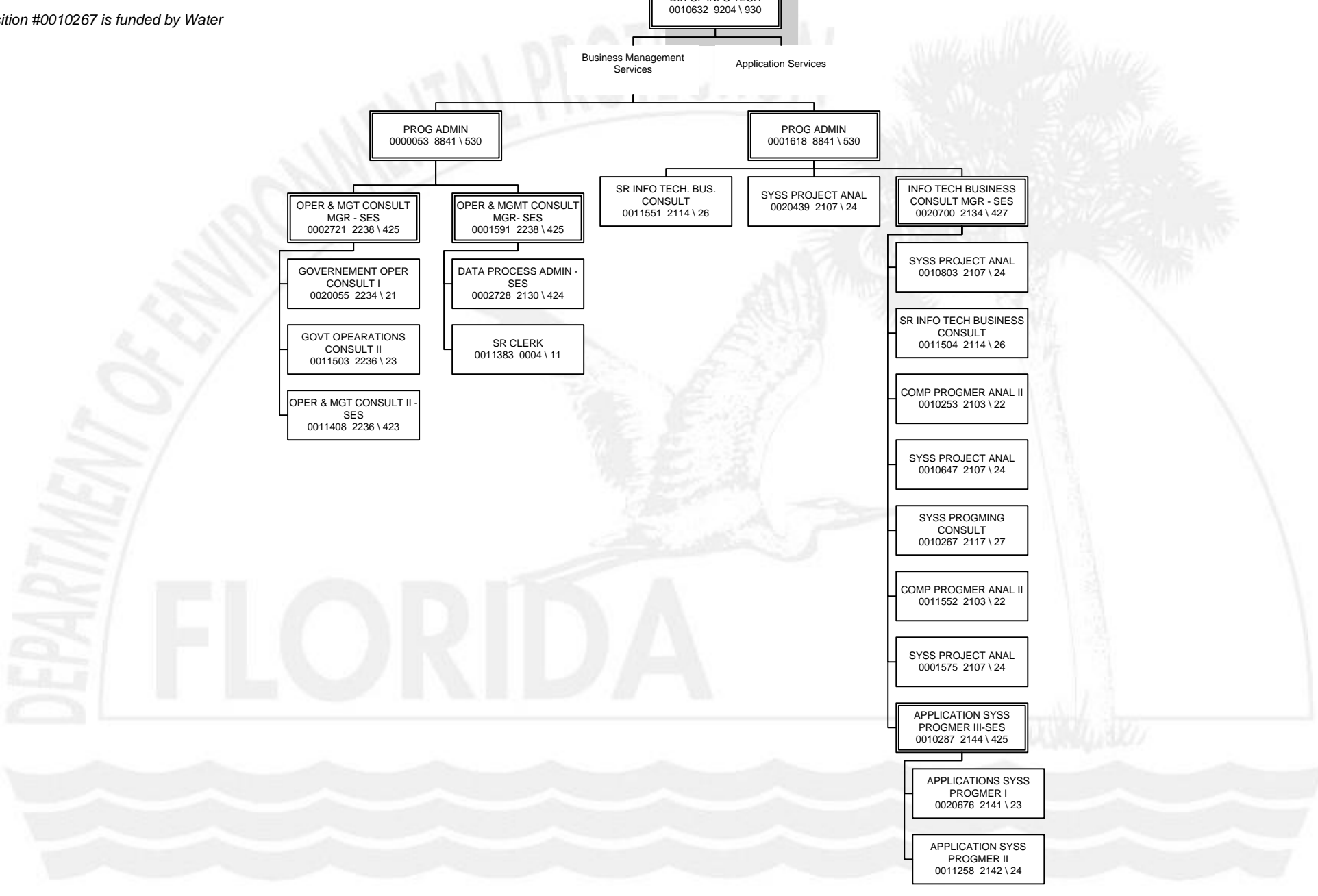
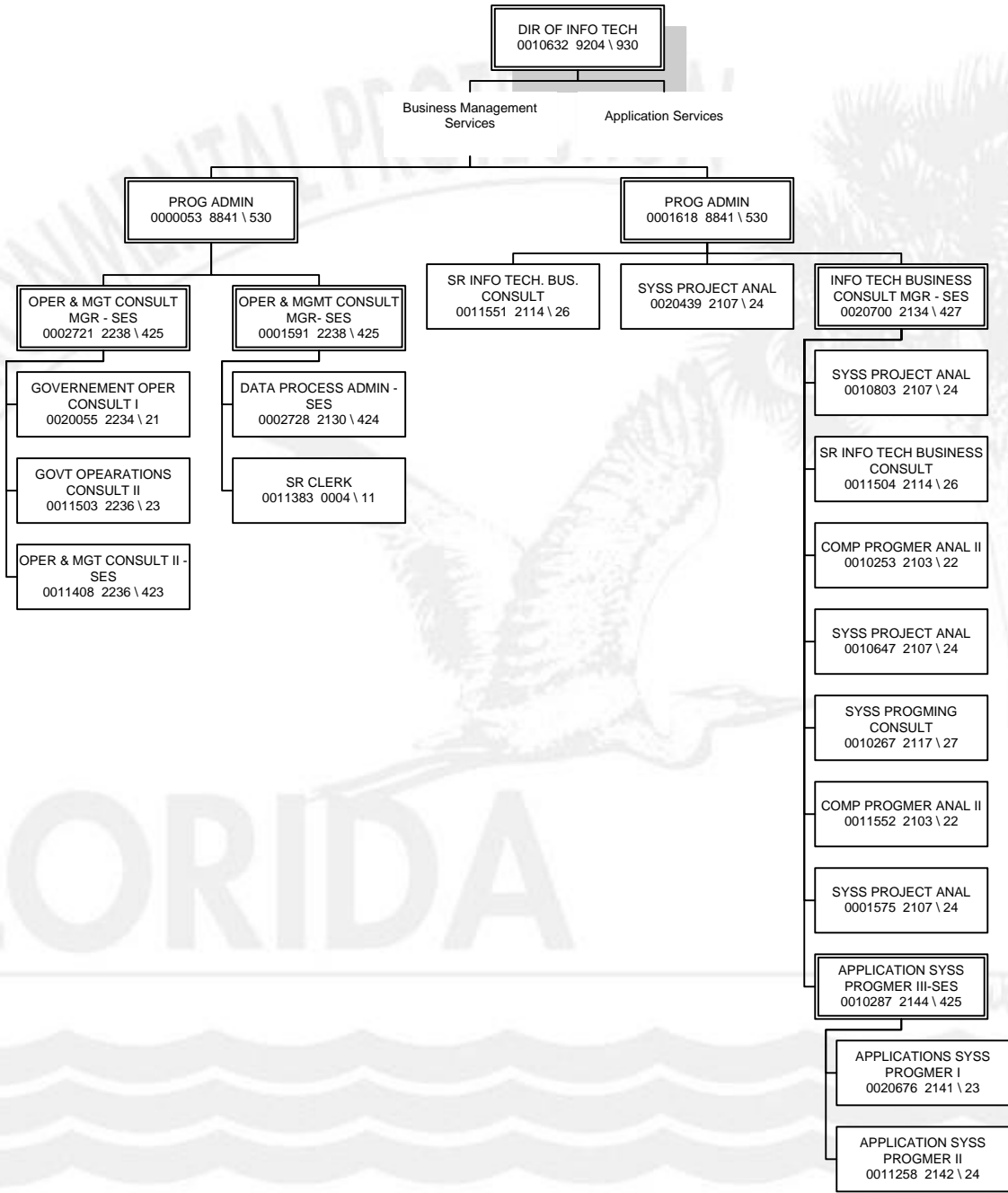


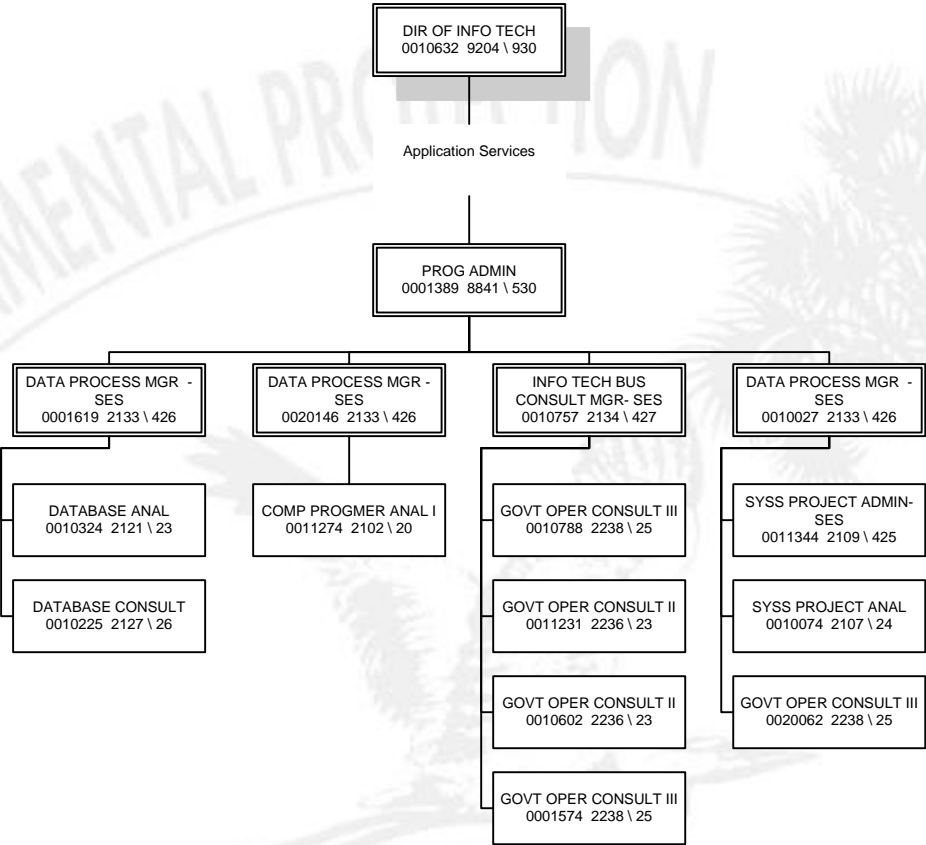
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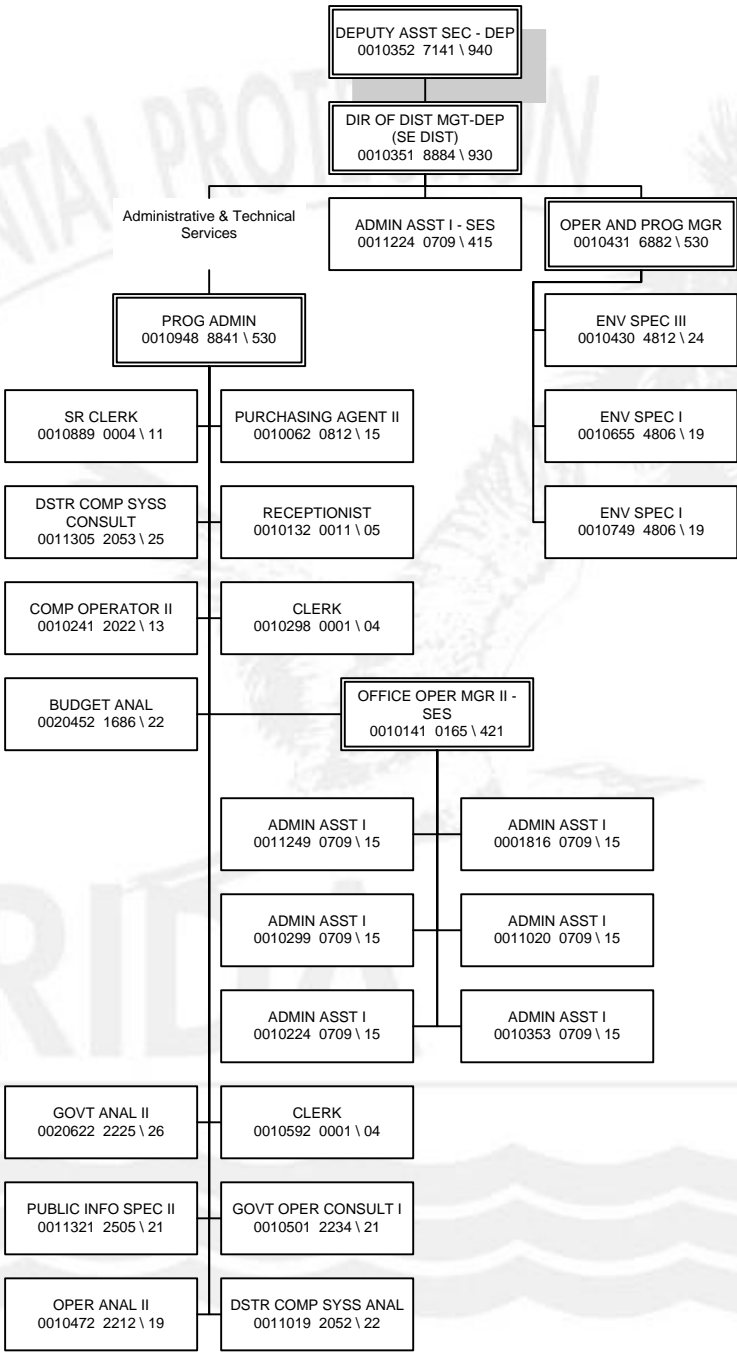


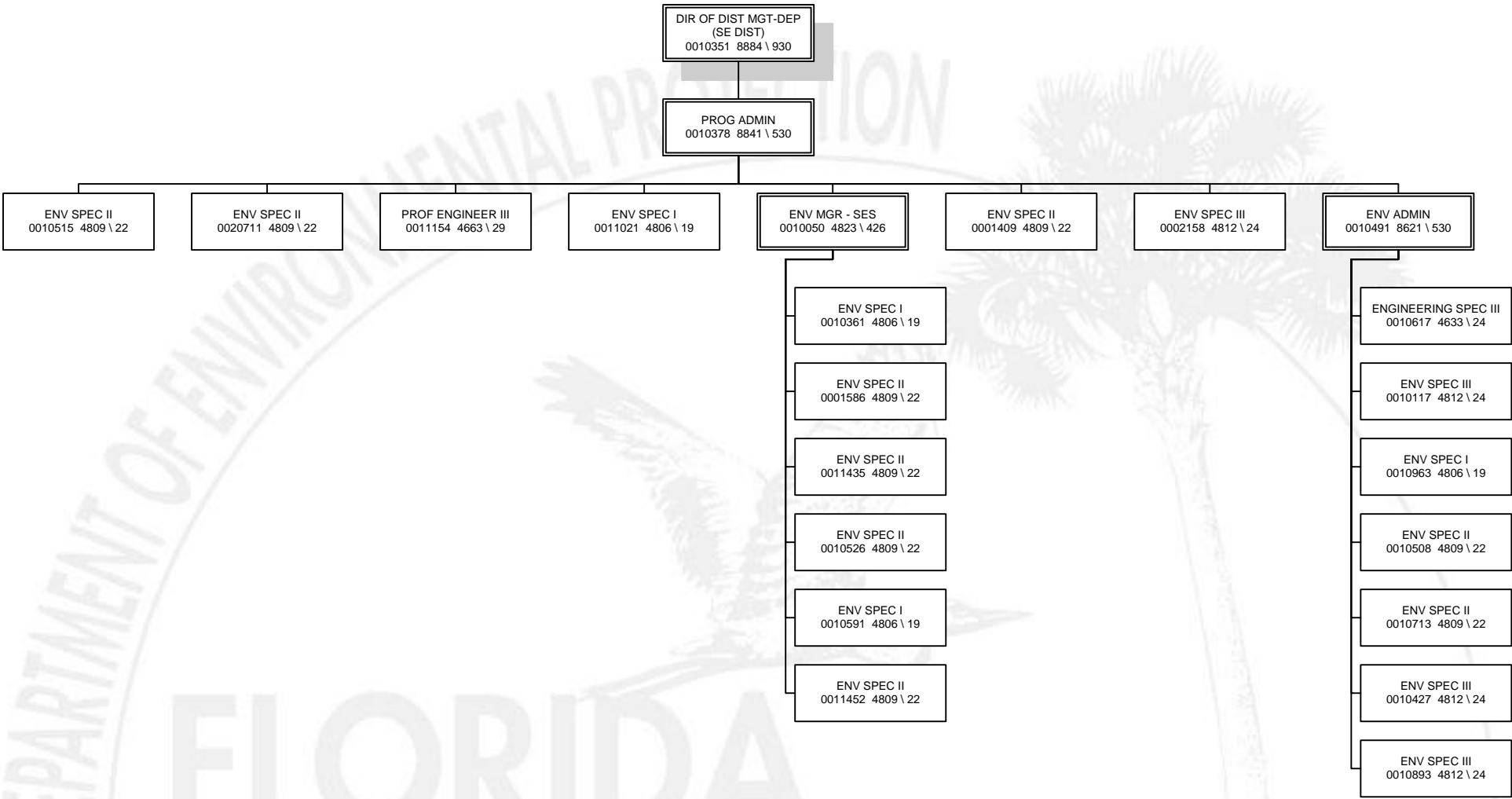


Position #0010267 is funded by Water



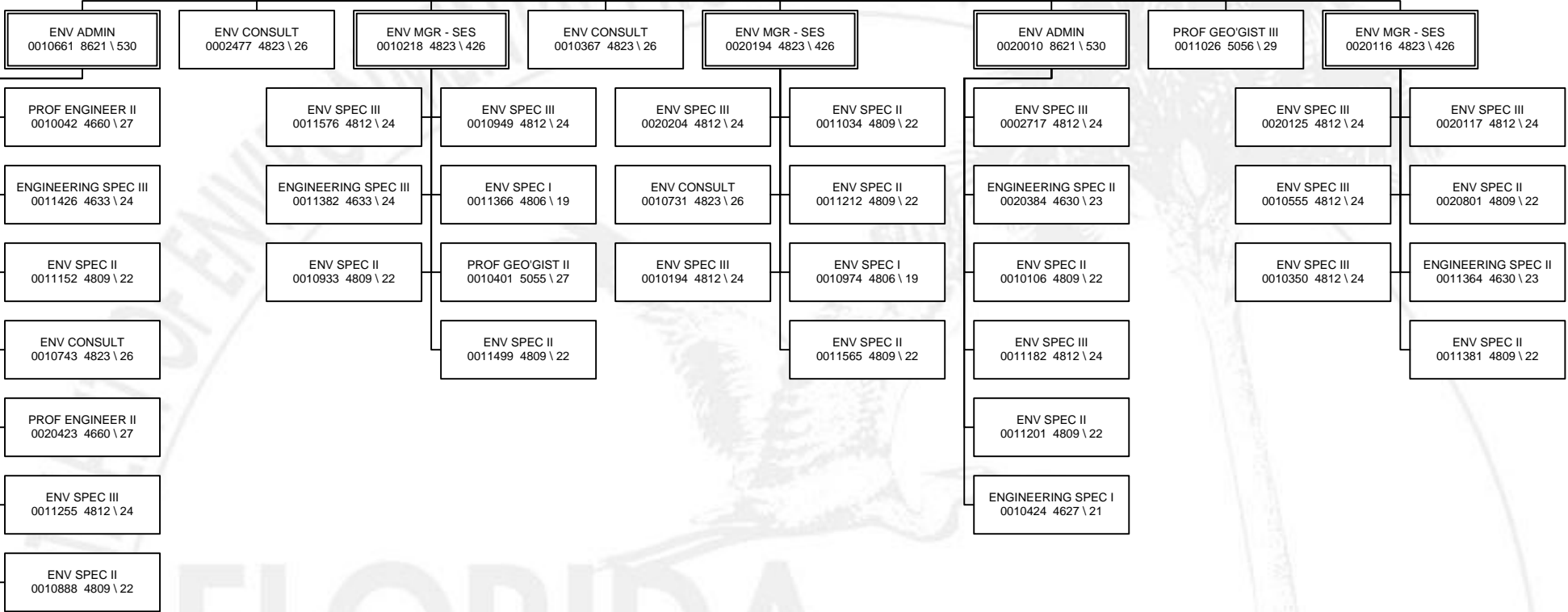


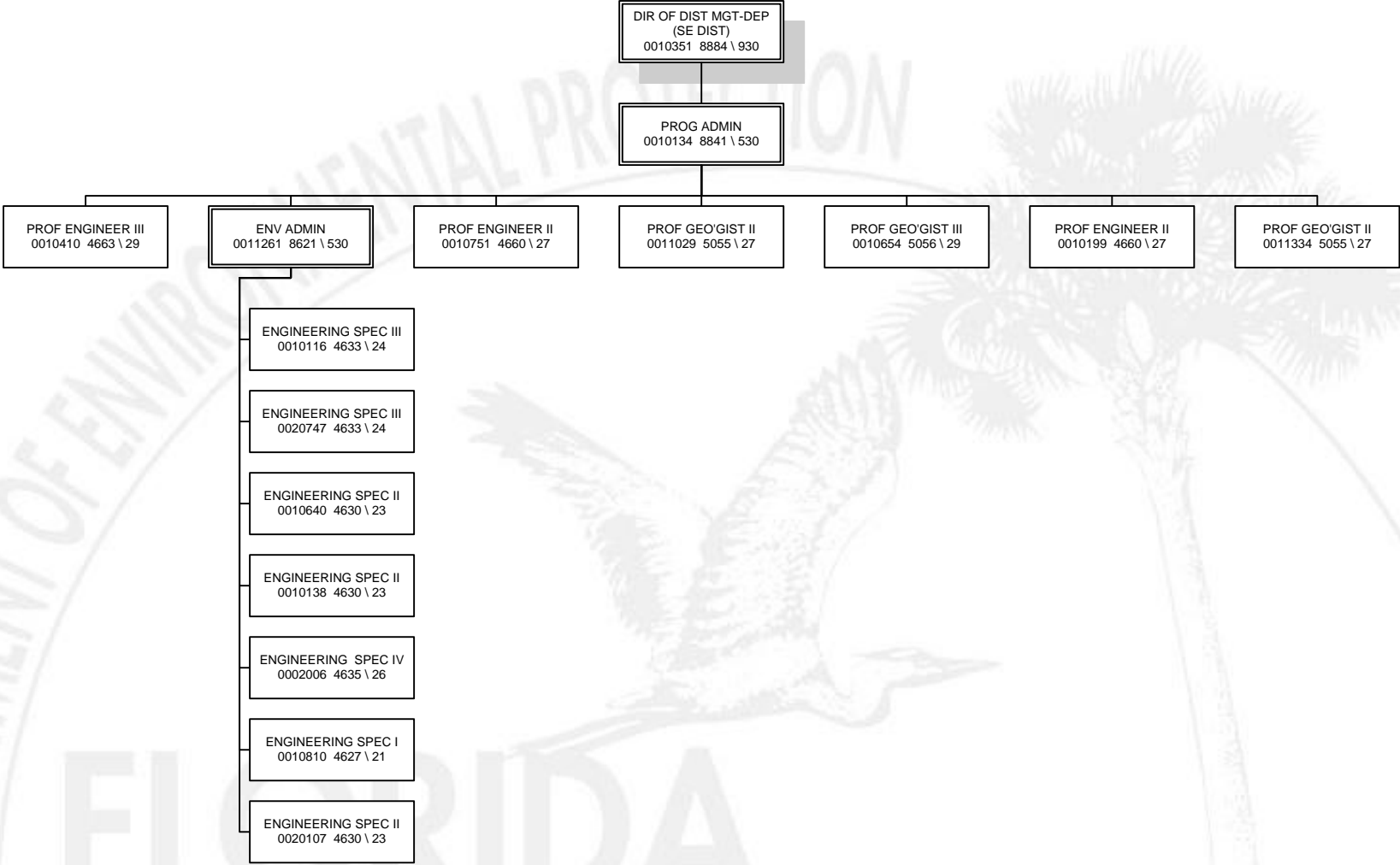




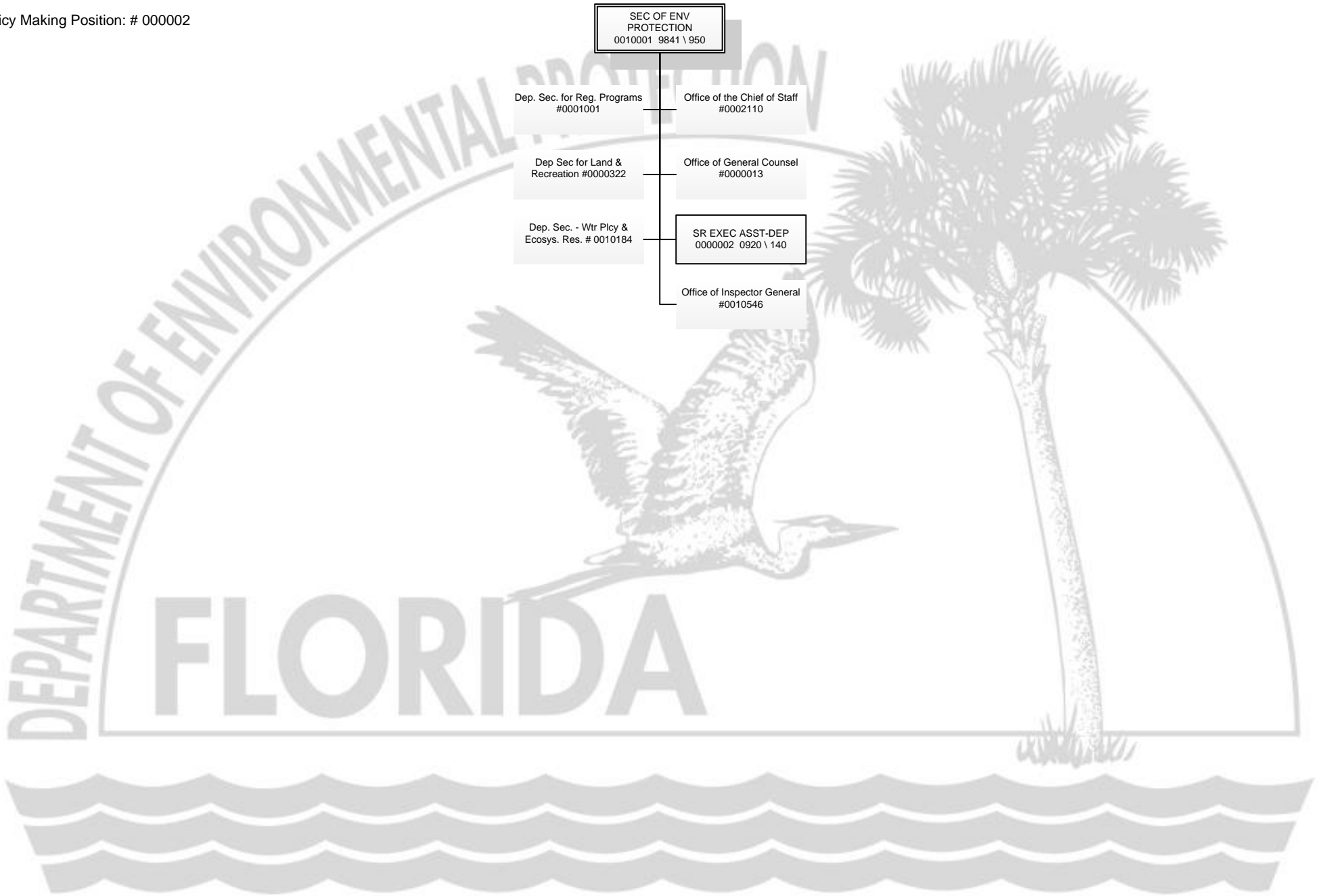
DIR OF DIST MGT-DEP
 (SE DIST)
 0010351 8884 \ 930

ASST DIR OF DIST MGT-DEP
 (SE DIST)
 0010399 8785 \ 530

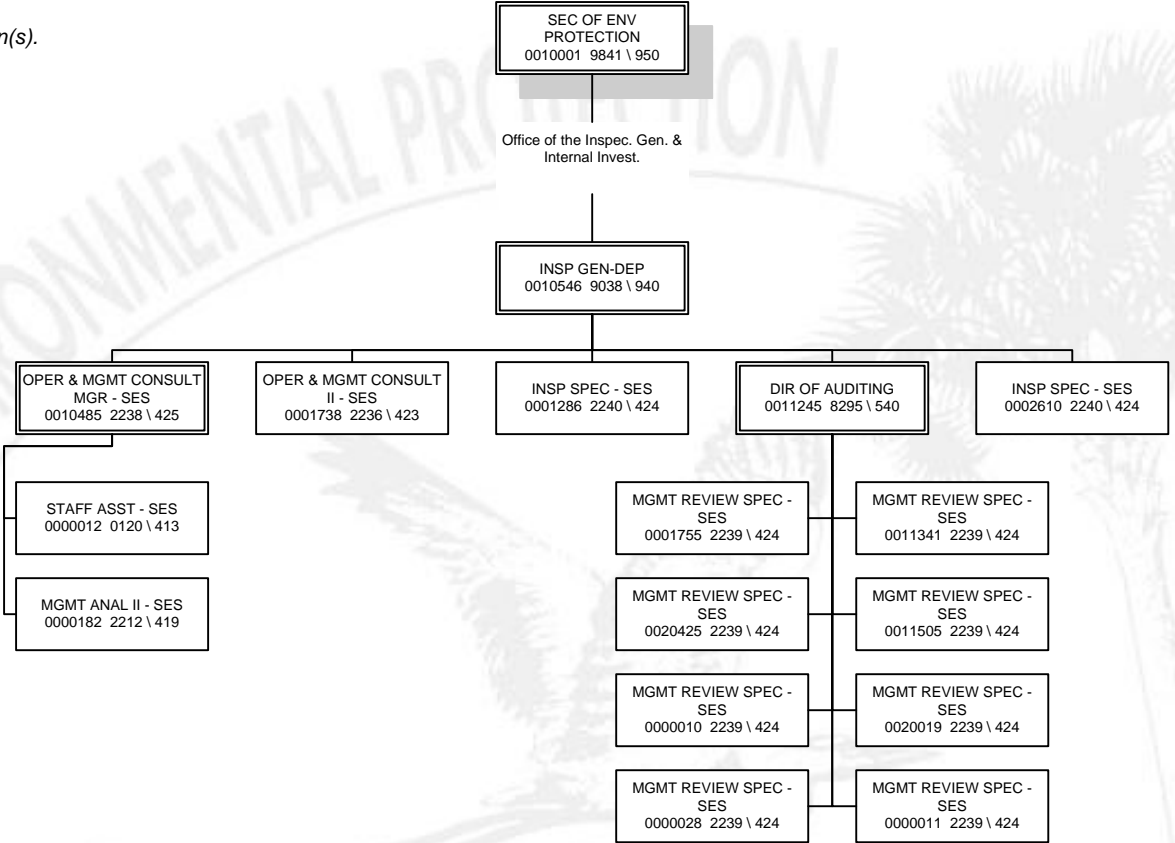




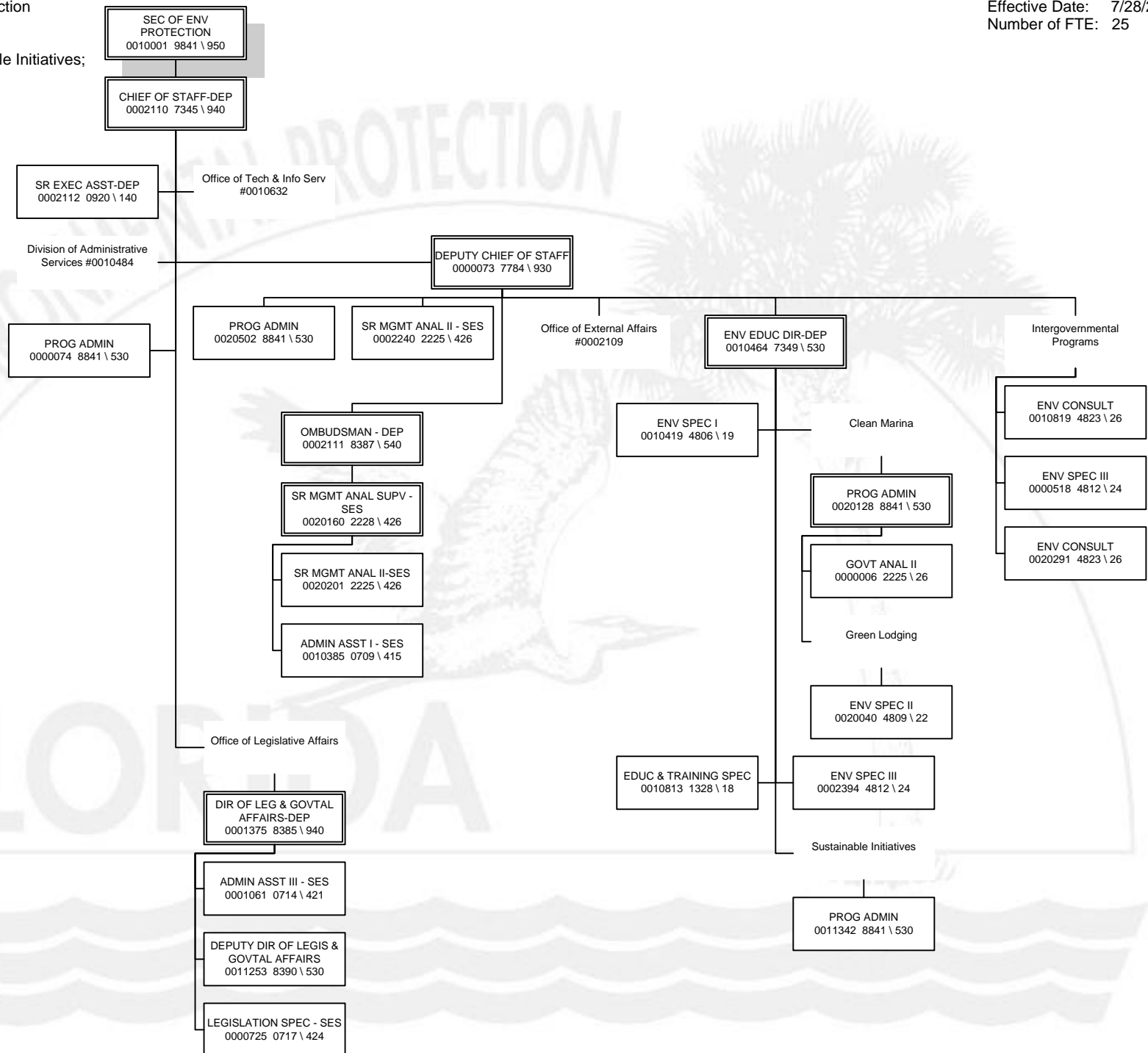
Policy Making Position: # 000002

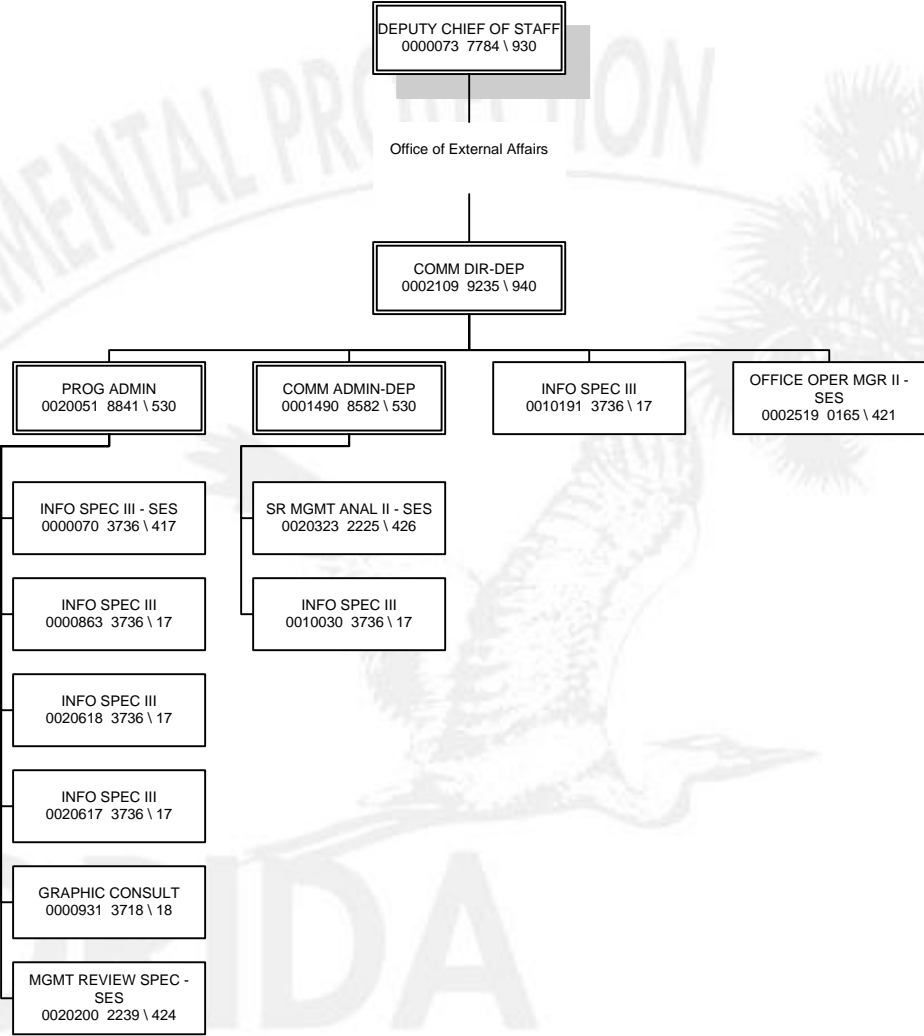


Position # 0010485 supervises OPS Position(s).

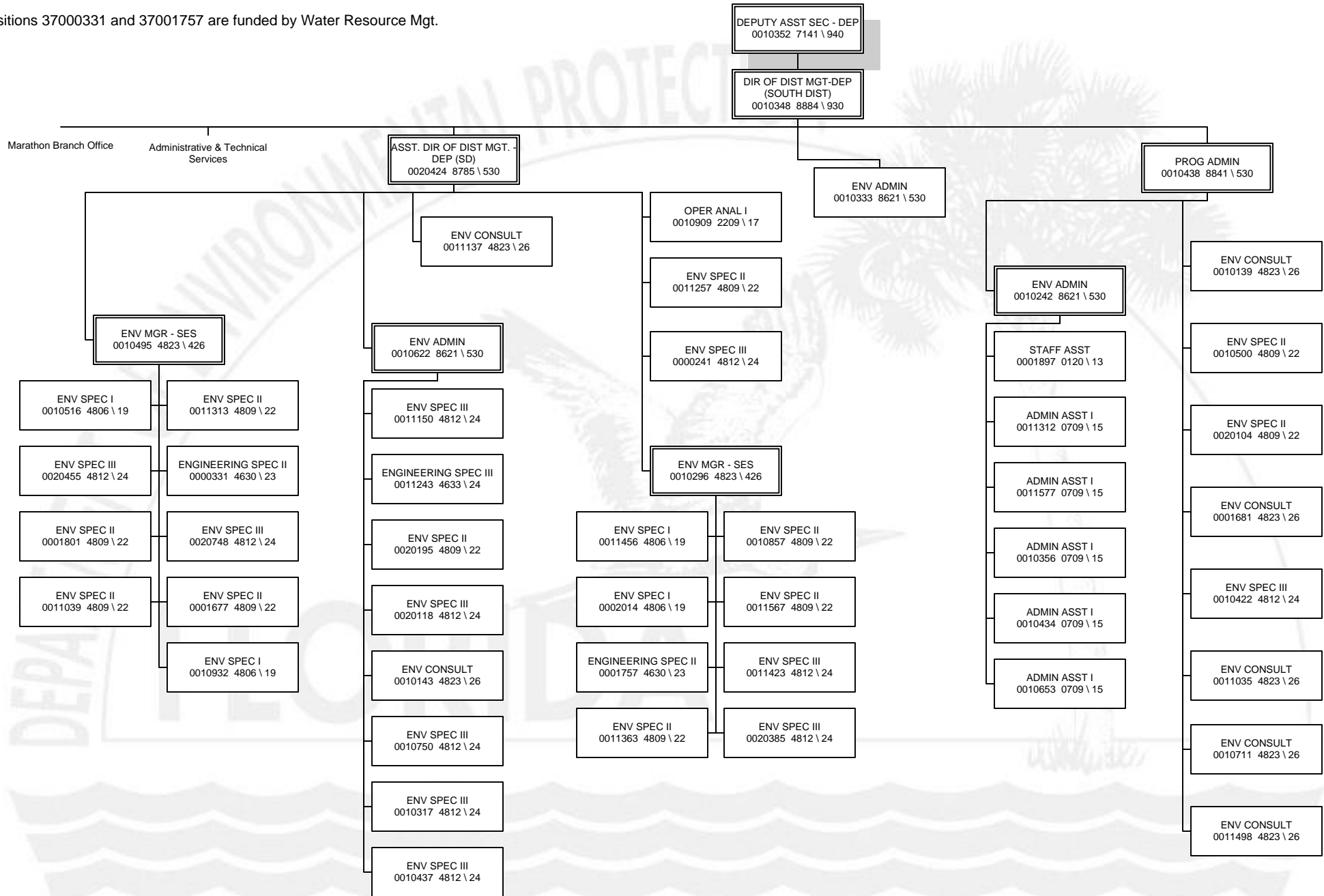


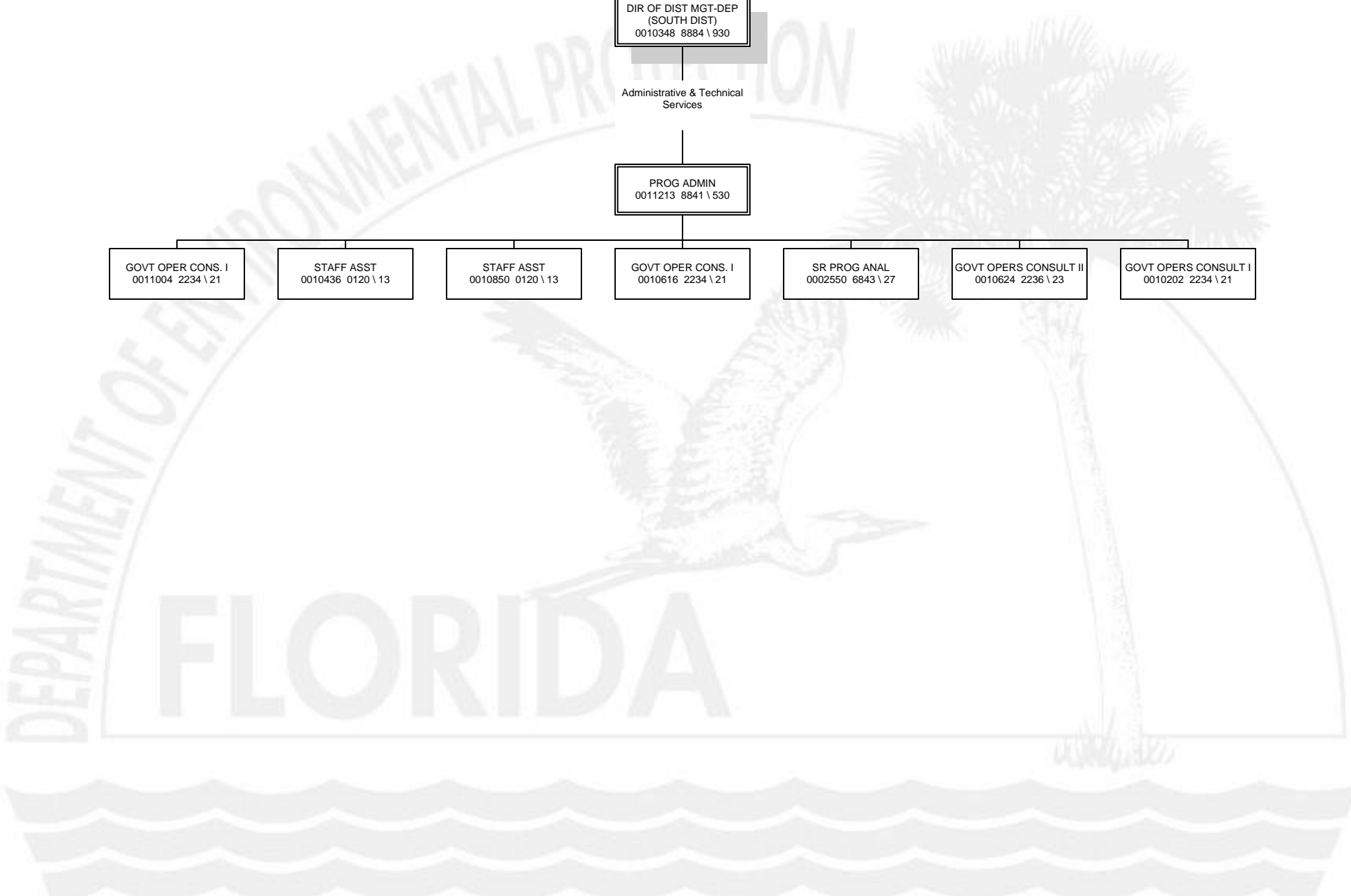
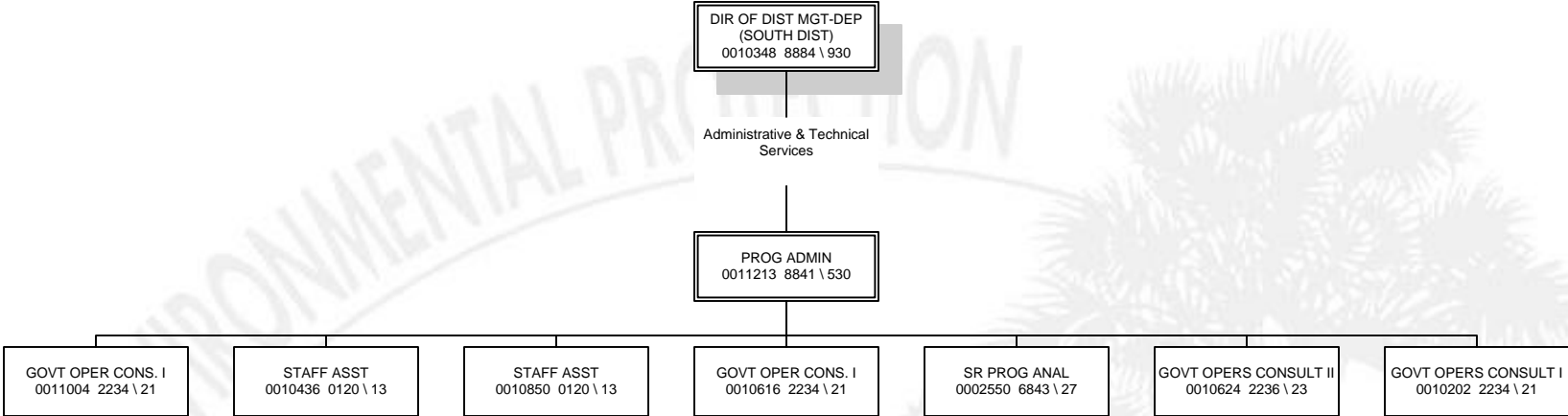
Policy Making Position: #0000073
 Washington, DC: Position #0020502
 Pos# 0020128 supervises OPS position(s)





Positions 37000331 and 37001757 are funded by Water Resource Mgt.





DIR OF DIST MGT-DEP
(SOUTH DIST)
0010348 8884 \ 930

Marathon Branch Office

ENV ADMIN
0010053 8621 \ 530

ENV SPEC III
0020126 4812 \ 24

ADMIN SEC
0010919 0108 \ 12

ENV CONSULT
0011040 4823 \ 26

ENV SPEC III
0010355 4812 \ 24

ENV CONSULT
0011134 4823 \ 26

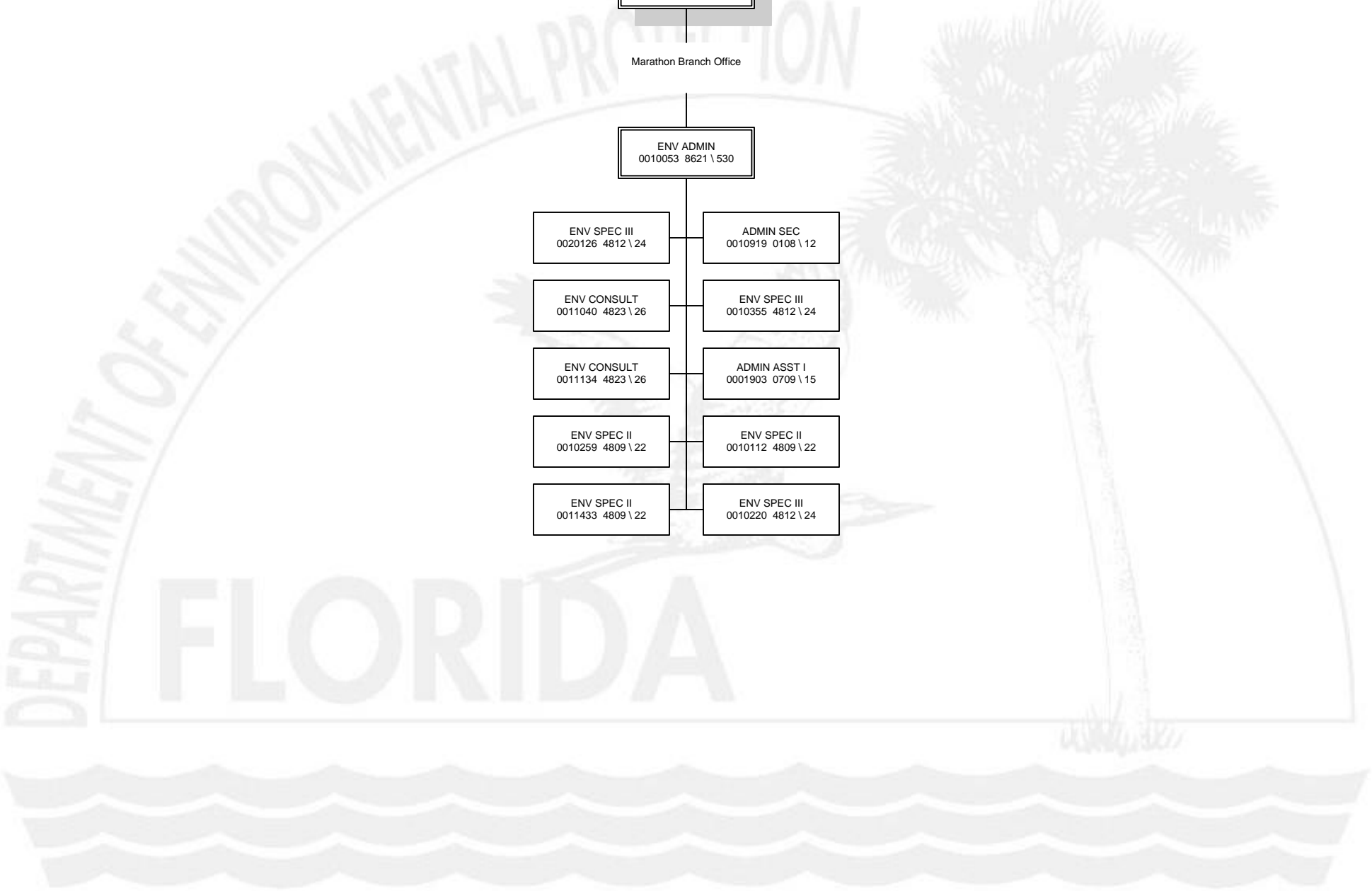
ADMIN ASST I
0001903 0709 \ 15

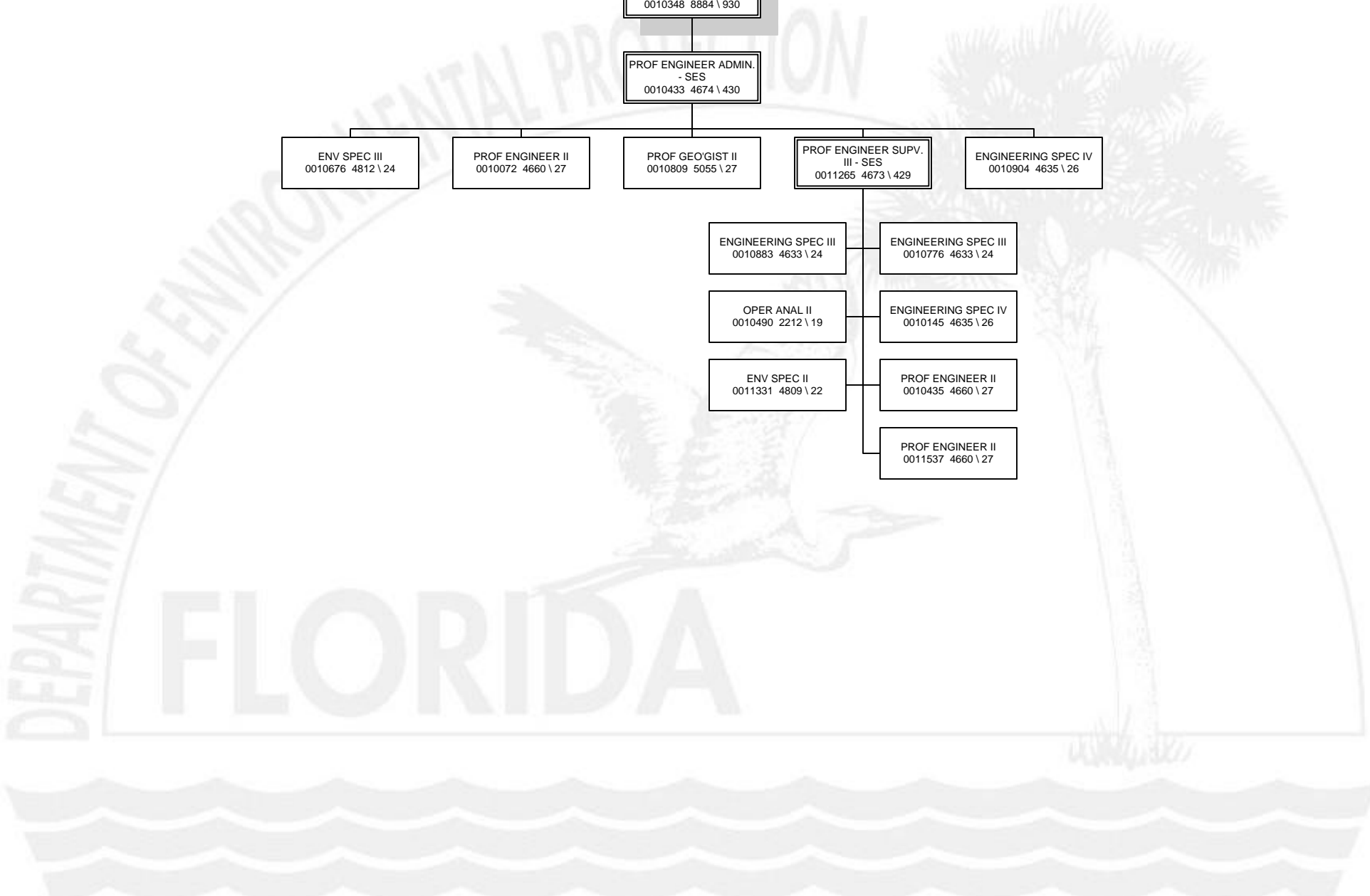
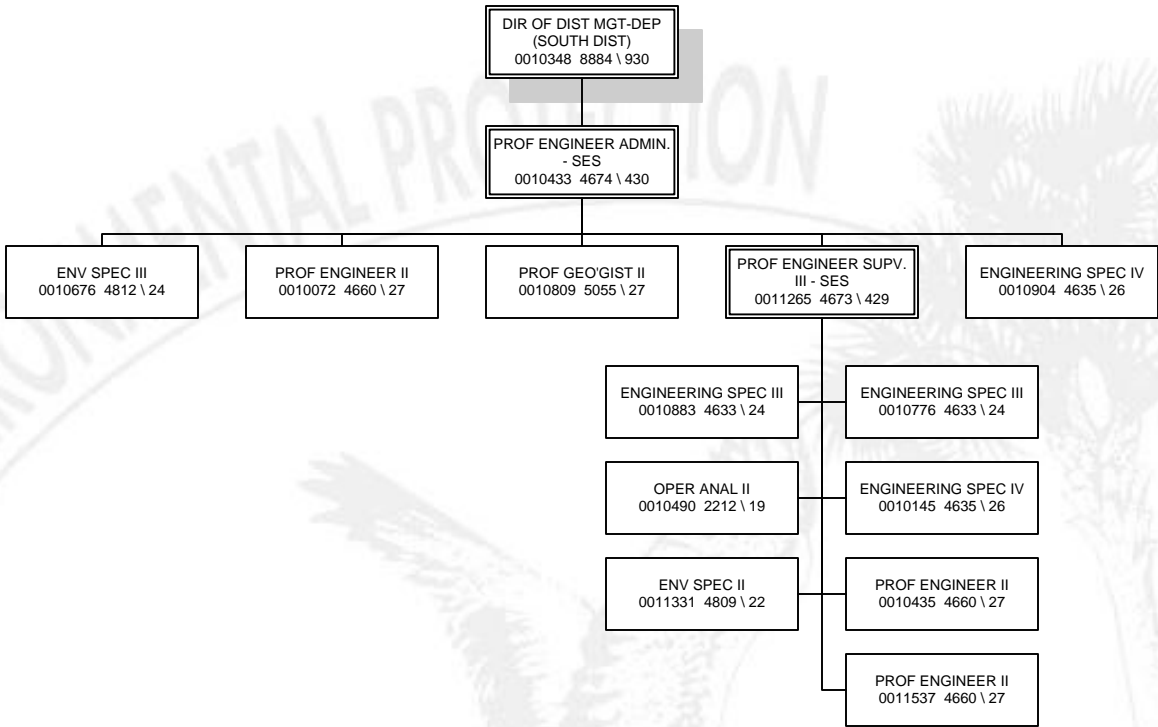
ENV SPEC II
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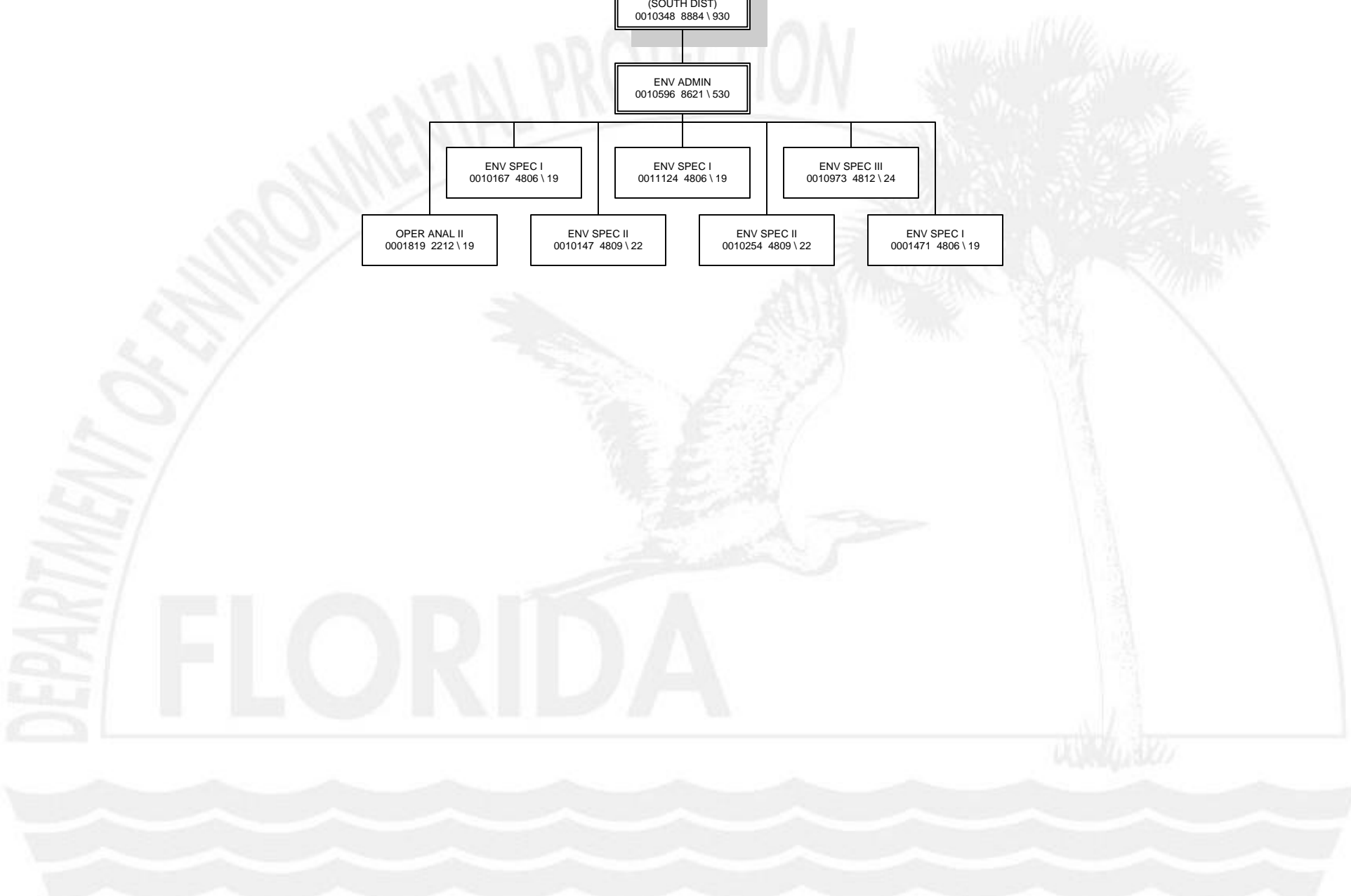
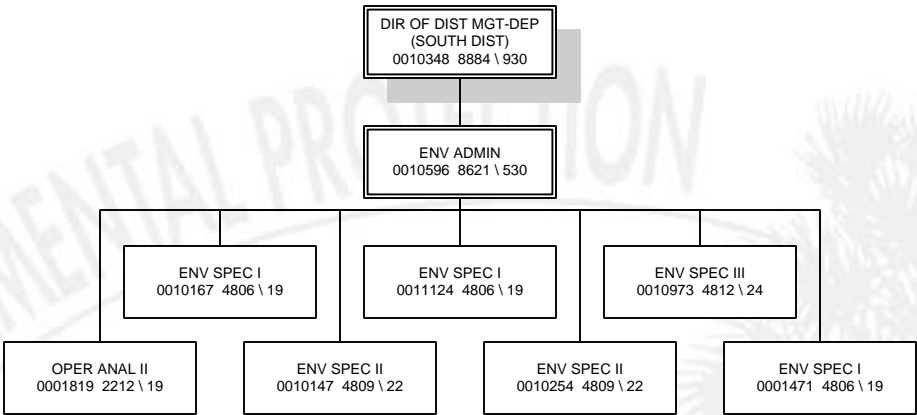
ENV SPEC II
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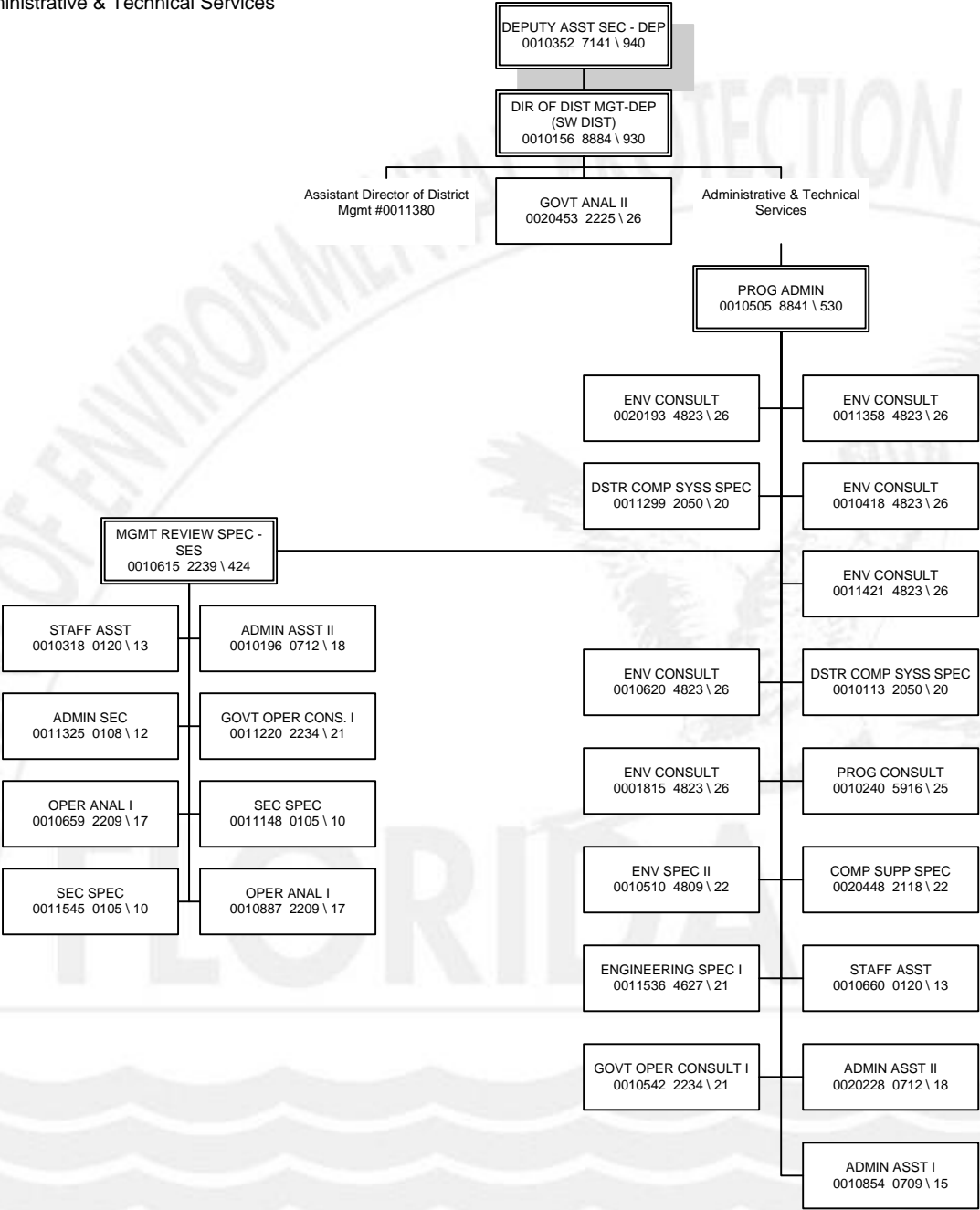
ENV SPEC II
0011433 4809 \ 22

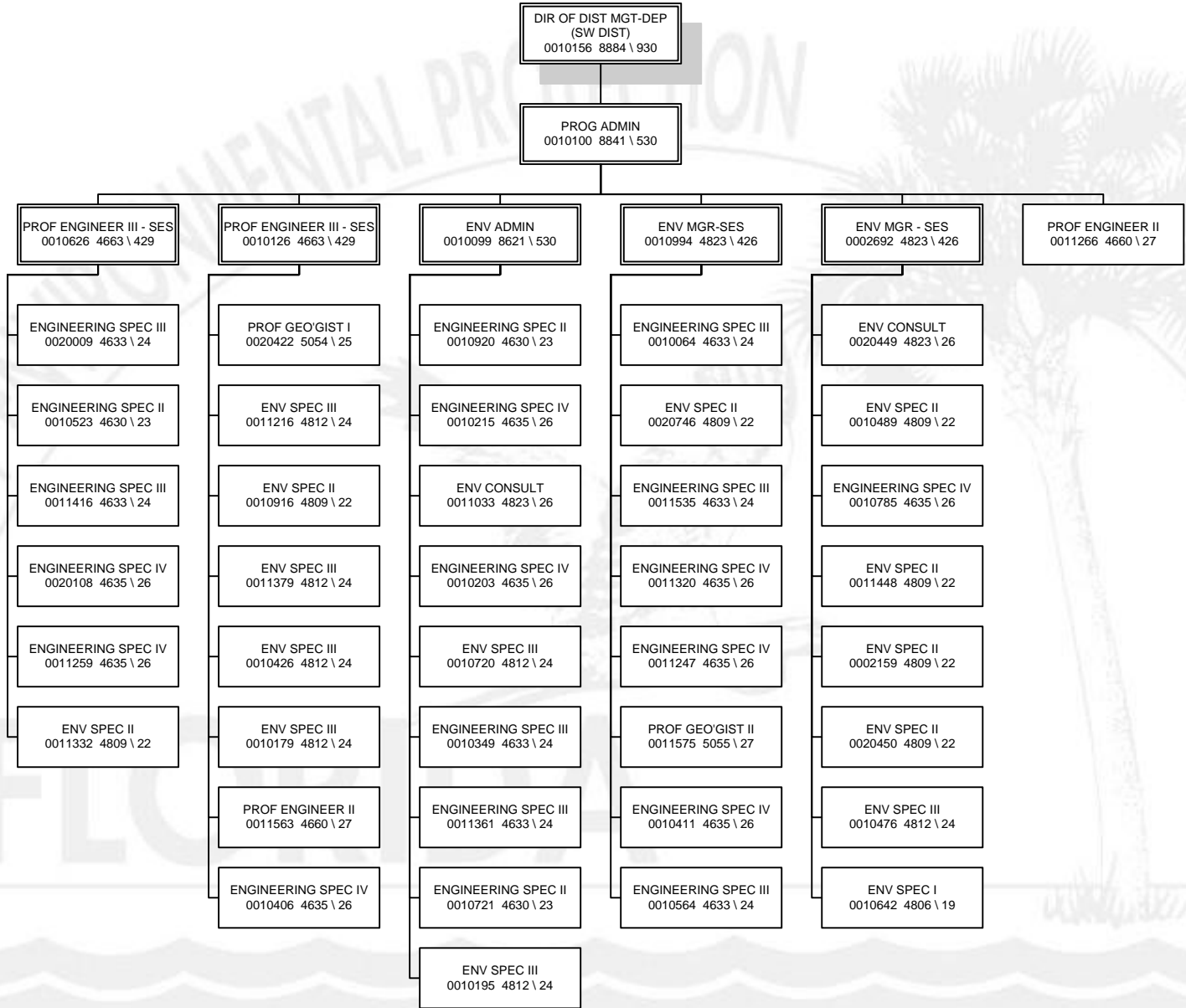
ENV SPEC III
0010220 4812 \ 24

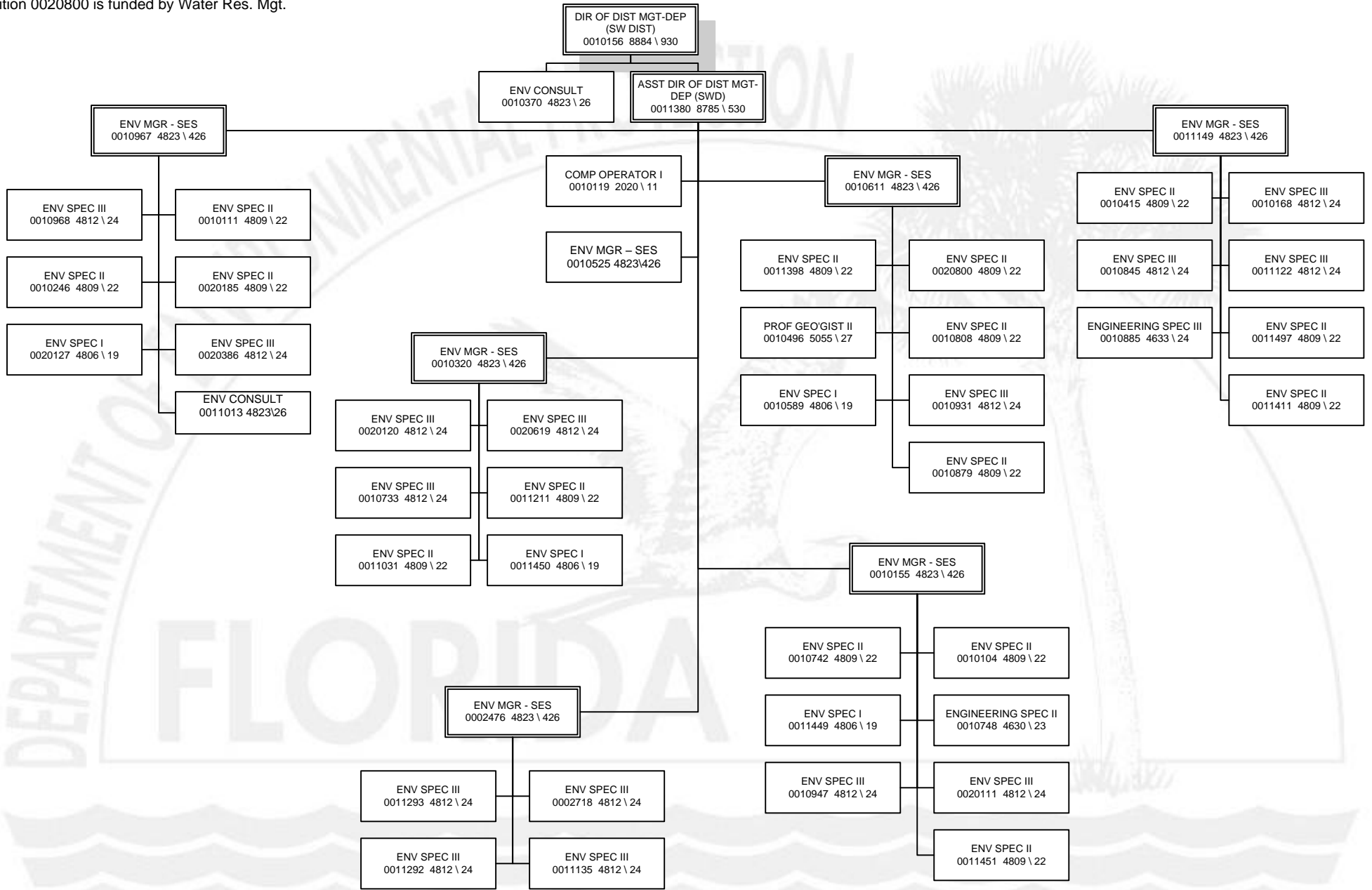












ENVIRONMENTAL PROTECTION, DEPARTMENT OF		FISCAL YEAR 2013-14			
SECTION I: BUDGET		OPERATING	FIXED CAPITAL OUTLAY		
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		397,227,615	892,060,488		
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		40,499,827	-13,613,701		
FINAL BUDGET FOR AGENCY		437,727,442	878,446,787		
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					1,500,000
Coordinate And Evaluate Land Management Plans * Number of projects/proposals evaluated and corresponding acres		6	296,674.67	1,780,048	
Conduct Appraisals * Number of appraisals completed on projects on current list (as amended)		135	6,072.82	819,831	
Survey And Map Lands For Purchase * Number of mapping products completed on projects on current list (as amended) and corresponding acres		28	39,601.00	1,108,828	
Conduct Land Acquisition Negotiations * Number of parcels (ownerships) negotiated and corresponding acres.		38	13,454.11	511,256	
Perform Closings On State Land Acquisitions * Number of parcels (ownerships) closed and corresponding acres		40	51,063.78	2,042,551	223,451,871
Public Land Leasing * Number of instruments executed.		1,168	6,956.70	8,125,430	
Surplus Property * Number of parcels sold.		73	8,017.93	585,309	
Oversee Responsible Party Cleanups Through Enforcement * Number of known contaminated sites being cleaned up by responsible parties		2,500	1,184.71	2,961,771	
Process Water Resource Permits * Number of permits processed		11,876	1,921.14	22,815,509	
Assure Compliance With Statutory Requirements * Number of regulatory inspections		13,816	1,184.71	16,367,981	
Provide Technical Assistance, Public Education And Outreach * Number of technical assistance, public education and outreach contacts		70,957	34.41	2,441,959	
Fund Priority Public Health And Water Resource Protection And Restoration Projects * Number of projects funded		45	468,210.09	21,069,454	291,759,417
Establish Water Quality Criteria And Standards * Number of water quality standards established		176	34,492.49	6,070,678	
Monitor, Assess And Prioritize Impaired Surface And Ground Waters * Number of stations monitored annually in the statewide water quality status monitoring network		1,282	3,166.95	4,060,034	
Develop Total Maximum Daily Load Determinations For Impaired Waters * Number of total maximum daily loads adopted		18	144,441.72	2,599,951	9,385,000
Fund Mine Reclamation Projects * Number of mine reclamation projects underway		14	172,353.86	2,412,954	3,000,000
Authorize/Encourage (or Require) Reuse Of Reclaimed Water Through Department And Water Management District Permitting Programs * Reclaimed water capacity in average millions of gallons per day		1,691	23,884.45	40,388,604	119,226,327
Implement Design And Construction Projects * Miles of critically eroding beach under a management plan		227	4,781.15	1,085,322	37,456,300
Monitor Beach Erosion * Miles of beaches monitored		96	14,528.47	1,394,733	
Review And Approve Permits * Number of permits issued		847	2,192.94	1,857,419	
Compliance Assurance For Beach Management * Enforcement or compliance inspections conducted		1,237	521.17	644,682	
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		306	5,233.33	1,601,399	958,000
Manage Government-funded Cleanups Of Hazardous Waste Contaminated Sites * Number of known contaminated sites being cleaned up		349	9,143.28	3,191,005	4,500,000
Manage Government-funded Cleanups Of Drycleaning Contaminated Sites * Number of known contaminated sites being cleaned up		192	4,460.20	856,359	5,500,000
Manage Government-funded Cleanups Of Petroleum Contaminated Sites * Number of known contaminated sites being cleaned up		4,590	4,349.07	19,962,237	133,339,654
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		27,045	129.68	3,507,239	
Conduct Solid And Hazardous Waste Compliance Assurance * Number of inspections conducted		5,268	2,215.77	11,672,695	
Conduct Petroleum Storage Systems Compliance Assurance * Number of inspections conducted		29,624	308.23	9,130,977	
Reduce Waste * Number of local household hazardous waste collection center grants funded		5	388,248.40	1,941,242	
Conduct Site Investigations * Number of site investigations conducted annually		28	34,013.89	952,389	
Conduct Site Technical Reviews * Number of technical reviews conducted annually		938	2,052.98	1,925,691	
Fund Waste Management Projects * Number of projects funded		33	15,696.21	517,975	3,000,000
Monitor Ambient Air Quality * Number of quality assurance audit activities performed on ambient monitoring operations		1,105	6,007.77	6,638,590	
Analyze Air Quality And Emissions * Number of emission points reviewed and analyzed		4,988	184.59	920,714	
Implement The Federal Clean Air Act * Number of Clean Air Act plans produced		3	137,237.33	411,712	
Review And Approve Air Resource Permits * Number of air resource permits issued		1,303	5,219.15	6,800,547	
Air Compliance Assurance * Number of facility inspections		1,971	3,843.18	7,574,911	
Small Business Assistance * Number of Small Business Assistance Program contacts per year		44,709	1.32	59,003	
Coordination Of Siting Acts, Other Certifications And Report Reviews * Number of certifications and follow-ups of specified facilities		70	6,097.07	426,795	
Conduct Geologic Research Projects * Number of projects completed		610	4,764.33	2,906,240	
Analyze Biological And Chemical Samples * Number of analyses completed		146,744	54.07	7,934,189	
Interpret Environmental Data * Number of man hours expended		25,326	70.81	1,793,247	
Resource Management * Number of acres managed		84,530	210.83	17,821,320	
Visitor Services/Recreation * Number of visitors		28,045,721	3.36	94,362,693	36,986,612
On-site Emergency Response, Off-site Coordination And Assistance And Cost Recovery * Number of incidents reported		1,899	1,931.54	3,667,995	
TOTAL				347,721,468	870,063,181
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES				59,557,623	
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				30,448,417	16,883,604
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				437,727,508	886,946,785

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 XIV
Variance from Long Range Financial Outlook

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

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2014 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 2015-2016 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 2015-2016 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Environmental Programs Funded with Documentary Stamp Taxes	R/B	57.6	58.3
b	Debt Services	R/B	No New Series	200.9
c	Environmental Land Acquisition and Restoration	R/B	76.5	265
d	Other Agriculture and Environmental Programs	R/B	74.8	17.4
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: 2014-2015

Department: Environmental Protection

Chief Internal Auditor:

Valerie J. Peacock

Budget Entity: 37010104001

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	(6) ISSUE CODE
A-1213DEP-037	9/19/2013	Division of Waste Management	Finding: The Division had not established adequate deliverables which were directly related to the scope of work, nor did they specify the required level of service to be performed. Recommendation: We recommended that the Division amend Contract GC725 and establish consistent and permanent deliverables to be included in the monthly summary report that will be specific, quantifiable, measurable and verifiable for each task assigned to the scope of work.	The Division has developed a concise set of monthly deliverables that are specific, quantifiable, measurable, and verifiable but are not currently specified in the contract, rather they are in the task assignment. The contract will be amended to include this information rather than just the task assignment. This change will be applied to the contract once DEP completes its review of contract efficiencies so that an efficient and comprehensive change can be applied to the contract.	
A-1213DEP-038	7/24/2013	Division of Recreation and Parks	Finding: Based on analysis of financial transactions conducted by the Citizen Support Organization (CSO), there were 27 withdrawals made by either check or bank card. Of those withdrawals, only 12 had verifiable receipts or invoices for justification. This lack of recordkeeping leaves the CSO vulnerable to the possibility of unauthorized spending of CSO funds. Checks written from the account did not have the two signatures required. Within the sample months, the checking account had a combined total of 10 checks written; none of which met the two board member signature requirement. Recommendation: In accordance with CSO Bylaws, we recommended the Division direct the CSO to retain all receipts for bills invoiced and paid from CSO accounts, maintain appropriate support documents and justification for all withdrawals from the checking account and document a minimum of two Board members signature on all checks.	The Division agreed with the audit finding. The District and Park staff worked with the CSO Board to ensure their records include receipts, invoices and justification for all withdrawals from the checking account. The Friends of Lake Louisa, as a result of the audit, completed a financial policy which incorporates the proper practices for maintaining records and receipts. They intend to follow this policy to the letter in the future. Since the audit, due to the small size of the CSO, the Board voted to change their policy from requiring two signatures to one. The Board amended the Bylaws at their July meeting to ensure the Bylaws and Treasurer's Policies reflect one another positively.	
A-1213DEP-039	8/13/2013	Division of Recreation and Parks	Finding: Based on analysis of the financial transactions conducted by the CSO, there were 52 withdrawals made by either check or bank card. Of those withdrawals, only 46 had verifiable receipts or invoices for justification. Based on our review of withdrawals, although proper documentation was not maintained for the transactions noted, they appeared to be related to legitimate CSO purposes. However, a lack of recordkeeping leaves the CSO exposed to the possibility of unauthorized spending of CSO funds. Recommendation: In accordance with CSO Bylaws, we recommended the Division direct the CSO to retain all receipts for bills invoiced and paid from CSO accounts and maintain appropriate support documents and justification for all withdrawals from the checking account.	The Division agreed with the audit finding. The Park Manager and staff worked with the CSO Board at the scheduled meeting in September 2013. Park management suggested the following improvements to the process: (1) A single reporting stream for all items purchased by the Park and the CSO, (2) clearly written financial policies which address the documentation for all expenditures and justification for withdrawals which are available to Park staff, CSO Board members and volunteers handling CSO monies, and (3) in-house training for Park staff and CSO Board members regarding these financial policies. The Park Manager met again with staff on February 6, 2014 to review additional financial procedures regarding the security and authorized use of the debit card. These financial policies were approved by the Friends of Koreshan Historic State Park Board of Directors.	
A-1213DEP-044	10/28/2013	Division of Waste Management	Finding: The fund balance on Task Assignment 5, Year End Financial Statement (YEFS) was not correct. The County both understated and overstated the expenditures for salaries and benefits and was not able to provide the documents supporting the amounts reported in the YEFS. The County also understated the ending balance on Task Assignment 5. Recommendation: We recommended the Division direct the County to return the restated fund balance of \$28,782.61 to the Department in accordance with the instructions for the return of positive fund balances issued by the Department.	The Division concurred with the finding and sent an email on October 2, 2013 directing the County to return the \$28,782.61.	

A-1213DEP-047	7/24/2013	Division of Recreation and Parks	<p>Finding: Based on a review of the General Ledger, refunds issued were not being documented in the ledger. We noted refunds issued to customers for various reasons accompanied by hand written notations from the employees that were written on the back of register receipts and attached to daily X tapes. In addition, based on the X tapes reviewed, there were 12 refund transactions missing the supporting employee notated receipt. None of these transactions were signed by the customer nor was there any notation of the customer's refusal to sign. When the notations on the receipts were further examined, it was determined the majority of the VOID items were actually returns, rather than voids. This determination was based on the explanations written by the clerk on the back of the register tapes. Therefore, notations would need to be made in the General Ledger and receipts for refunds need to have a verifying customer signature. Recommendation: We recommended the Division ensure the Concessionaire complies with the Minimum Accounting Requirements in regard to the proper documentation of refunds.</p>	<p>The Division agreed with the recommendation. Going forward, the Concessionaire uses a rubber stamp to properly document refunds. The stamp is used on original receipts to provide Concession staff with designated lines for customers to provide the reason for the refund and the customer's signature. Additionally, the Concessionaire created and maintains a General Ledger to document refunds and voided transactions. Immediately following the audit, Park management met with the Concessionaire confirming the new procedure had been implemented. The Concessionaire agreed to follow this procedure going forward, ensuring compliance with the Minimum Accounting Requirements outlined in Multi-Year Concession Agreement number MY-1112. Park management will continue to verify compliance through the quarterly evaluation process.</p>
A-1213DEP-048	12/9/2013	Division of Waste Management	<p>Finding: The specifics related to deliverables are not stated in the contract and are left to be determined in the task assignment notification. Accordingly, the determination of what constitutes a deliverable lies with the discretion of Bureau management. In addition, recent and on-going program reorganization and contract modifications have led to staffing and program direction changes. Some of these changes directly affect contract management activities on projects assigned to the contractor such as Site Characterization Screening sites. Recommendation: We recommended the Division amend Contract GC726 and establish consistent deliverables that are measurable, quantifiable, and verifiable for each task listed in the contract's scope of work. Further, in going forward with recent program and organizational changes, we recommended the Division evaluate contracted staffing levels and contractor activities to ensure that decisions related to continued use of contracted staff are driven by documented program needs.</p>	<p>The Division concurred with the findings and recommendations and developed a concise set of monthly deliverables that are measurable, quantifiable, and verifiable but are not currently specified in the contract. These expectations will be reevaluated to ensure that the contracted staffing levels and activities are properly driven by the recent program and organization changes. These items will be added to GC726 as an amendment to the contract.</p>
A-1213DEP-051	8/15/2013	Division of Waste Management	<p>Finding: The County generally complied with the terms of the contract. The YEFS for the five task assignments were submitted in a timely manner to the Department and were mathematically correct. Task Assignments 1 through 5 were supported by detailed listings of expenditures and the expenditures generally agreed with total expenditures on the YEFS. We tested 32 expenditures and the expenditures were supported. However, the YEFS for Task Assignments 1 through 5 were under and over stated in the categories of salaries and benefits and other expenditures. Restating the financial statements for the five fiscal years resulted in the County having a positive fund balance of \$3,062.17 at contract end. Recommendation: We recommended the Division direct the County to return the positive fund balance of \$3,062.17 to DEP.</p>	<p>The Permitting and Compliance Assistance Program directed the County to retain the positive surplus fund balance and use it to supplement the Storage Tank Compliance Assistance Program the County administers per Contract GC704. OIG interviewed the compliance contract manager and confirmed the County was directed to use the \$3,062.17 in the new Contract, GC704.</p>
A-1213DEP-055	8/13/2014	Division of Waste Management	<p>Finding: County expenditures were overstated by \$7,902.96 for Task Assignment 5. The overstatement occurred in the salary and benefits and all other expenditures categories. Restating the financial statements to address the overstatement resulted in the County having a positive fund balance of \$10,595.54 on June 30, 2012. Recommendation: We recommended the Division direct the County to return the positive fund balance of \$10,595.54 to DEP.</p>	<p>Management memo dated August 6, 2013 indicated that the Department had directed the County to return the funds. The County returned the \$10,595.54 on August 22, 2013.</p>
A-1213DEP-057	11/18/2013	Division of Waste Management	<p>Finding: The County generally complied with the terms of the contract, but did not accurately present the exclusive expenditures for the program in the financial statements. We identified certain areas of record keeping that could have been improved; however, the contract has ended negating the need for recommended improvement. Based on the audit verification, the YEFS for the five task assignments did not accurately reflect the exclusive expenditures for the program. Task Assignment 4 had a negative fund balance resulting in no carry forward amounts for the period. The County presented a positive fund balance for Task Assignment 5 of \$12,254.58 plus a \$384 expense allocated out of period in Task Assignment 4 for an adjusted fund balance total of \$12,638.58. Recommendation: We recommended the Division seek recovery of Task Assignment 5 ending fund balance of \$12,254.58 plus the \$384 expense allocated out of period for a total of \$12,638.58 from the County.</p>	<p>The Division agreed with the finding and recommendation and sent an email on October 17, 2013 directing the County to submit the funds identified in the audit report. On October 24, 2013 the County responded. Regarding the \$384 discrepancy, the County provided documentation supporting their statement that a journal entry for overhead costs was posted on June 30, 2011, within the Task Assignment 4 grant period; however, the costs were allocated to the Task Assignment 5 account. Posting issues aside, the County believed that this was an allowable expense. Payment of the \$12,254.58 was wired to DEP on October 26, 2012.</p>

A-1213DEP-058	10/28/2013	Division of Waste Management	<p>Finding: After review of the YEFS for Task Assignments 3 through 5 of Contract GC705, the following was found: the beginning fund balances properly recognized the prior year ending fund balances, the YEFSs did not accurately present the exclusive expenditures for the program, and Task Assignment 5 showed an ending fund balance of \$746.03. Recommendation: We recommended the Division seek recovery of Task Assignment 5 ending fund balance of \$746.03 from the County.</p>	<p>The Storage Tank Compliance Program directed the County to refund the balance of \$746.03 to DEP by October 31, 2013. On April 2, 2014, the Division provided a copy of a DEP Cash Receiving Application Payment Report which indicated that the \$746.03 was paid. On April 28, 2014, the Division submitted their summary of corrective actions.</p>	
A-1314DEP-005	6/23/2014	Division of Recreation and Parks	<p>Finding 1: In the months of February and March 2013, a total of 32 refunds were issued. Of the total, 12 did not have the required customer signature to validate the refund. By not obtaining a customer signature on refunds, Concession revenues are exposed to risk of loss or theft. Recommendation 1: We recommended the Division direct the Concessionaire to obtain and document valid customer signatures on all refund documentation.</p>	<p>The Division has directed the Concessionaire to include the date, customer's signature, reason for refund, and amount of refund on all refund documentation. The Division has also directed the Concessionaire to use a rubber stamp with the required information on refund receipts and use a ledger to document all refunds. The contract manager will perform random spot checks at least quarterly to ensure all refund documentation is accurately maintained by the concessionaire.</p>	
A-1314DEP-005	6/23/2014	Division of Recreation and Parks	<p>Finding 2: According to Section 24 of the Concession Agreement, the Concessionaire was to increase the commission rate from 11% to 12% as of February 2013. The Concessionaire did not increase the commission rate until March 2013. As a result, \$903.41 due to DEP for the commission increase was not paid. Recommendation 2: We recommended the Division obtain the balance of \$903.41 owed to the Department for the February 2013 commission rate increase.</p>	<p>The Division confirmed the finding that the Concessionaire underpaid the Division \$903.41 for February 2013. Further review of the commission payments outside the audit period was conducted. This review revealed an underpayment of \$872.16 for February 2012 and total overpayments of \$1,963.57 for January and February 2014 by the Concessionaire. The Division has directed the Concessionaire to decrease their next commission payment by \$187.98 to correct the net imbalance. The payment transaction will clearly document the underpayment and overpayment. The over and underpayments were oversights due to changing commission rates in the agreement. The commission rate changes again on February 1, 2015 and February 1, 2016. The Concessionaire and Park have been directed to set calendar reminders so the correct commission payment is paid and verified.</p>	
A-1314DEP-005	6/23/2014	Division of Recreation and Parks	<p>Finding 3: The Concessionaire operates Concessions at both Lover's Key State Park and Delnor-Wiggins Pass State Park and maintains a combined General Ledger of Concession operations from both Parks. As a result, gross sales, as reported in the Monthly Report of Gross Sales, could not be traced to source documents, due to the general inconsistencies and inaccuracies in how the revenue was documented and reported in the General Ledger. Recommendation 3: We recommended the Division direct the Concessionaire to maintain a separate General Ledger account for the Delnor-Wiggins Pass State Park Concession and the Lovers Key State Park Concession. The Concessions have separate agreements and should be kept financially separate to promote transparency and a clear verification of reported revenues for each operation.</p>	<p>The Division has directed the Concessionaire to maintain separate General Ledger accounts for the Delnor-Wiggins Pass State Park Concession and the Lovers Key State Park Concession.</p>	
A-1314DEP-005	6/23/2014	Division of Recreation and Parks	<p>Finding 4: The total from daily rental sales revenue reflected on the Transaction Detail by Account report could not be reconciled to itemized rental receipts provided for 3 out of 4 days tested in the two sampled months. The reported revenue was a total of \$178.85 less than itemized receipts supported. These minor discrepancies found in 3 out of the 4 days sampled are an indication that reported rental revenues are not accurately supported by source rental documents. Recommendation 4: We recommended the Division require the Concessionaire to document and maintain rental revenue source documents that accurately support amounts reported in the Monthly Report of Gross Sales.</p>	<p>The Division has directed the Concessionaire to document and maintain rental revenue source documents. The Concessionaire acquired new software and adjustments have been made to correct errors and provide accurate documentation of sales. The Division's contract manager will provide additional oversight to include random checks at least quarterly, of financial records, to verify compliance.</p>	

A-1314DEP-006	6/2/2014	Division of Recreation and Parks	<p>Finding 1: For the sample month of February 2013, there were 45 withdrawals made by either check or bank card. Of those 45 withdrawals, 12 did not have a verifiable receipt or invoice provided for the purchases. The amount of withdrawals without back up documentation totaled \$10,422.79. For the month of March 2013 there were 16 withdrawals made by either check or bank card. Of those 16 withdrawals, 2 did not have a verifiable receipt or invoice provided for the purchase. The amount of withdrawals made in March without back up documentation totaled \$352.75. According to the CSO's Treasurer, the Daily Z-1 tapes are not retained; after the financial data from the tapes are entered into an excel spreadsheet the tapes are discarded. Therefore, only the Daily Z-1 sales/sales tax worksheets could be used to compare to the General Ledger records. According to the CSO Bylaws, tapes should be maintained. This lack of recordkeeping leaves the CSO vulnerable to the possibility of unauthorized spending of CSO funds. Recommendation 1: In accordance with CSO Bylaws, we recommended the Division direct the CSO to retain all receipts for bills invoiced and paid from CSO accounts and maintain appropriate support documents and justification for all withdrawals from the checking account. Additionally we recommended the Division direct the CSO to retain all Daily Z-1 register tapes in accordance with the records retention rules. This should be monitored by the Park Manager.</p>	<p>The Division directed the CSO to retain all receipts and maintain appropriate supporting documents and justification for all withdrawals from the checking account. In addition, the Division directed the CSO to retain all Daily Z-1 register tapes in accordance with the records retention rules. The Park Manager will ensure compliance through quarterly spot checks.</p>	
A-1314DEP-006	6/2/2014	Division of Recreation and Parks	<p>Finding 2: There were several inconsistencies, in addition to the missing back up documentation in the CSO's financial record keeping, which inhibited the ability to be properly reconciled. In the areas of the General Ledger and the Daily Z-1 sheet, both of these reporting documents had deposit amounts entered that were irreconcilable. Also, the monthly bank statements had withdrawal and deposit amounts reported that did not reflect in the General Ledger. Recommendation 2: In accordance with CSO Bylaws, we recommended the Division direct the CSO to comply and document accounting practices that demonstrate accountability in recordkeeping and the maintenance of receipts for transactions. The CSO should follow record keeping policies as recommended by 2.9 Financial & Management Standards of the CSO Handbook.</p>	<p>The Division directed the CSO to follow record keeping policies as recommended by Section 2.9 Financial & Management Standards of the 2009 CSO Handbook. This includes accuracy in maintaining the General Ledger and Daily Z-1 sheets and reconciling the General Ledger and monthly bank statements. The Park Manager will ensure compliance through quarterly spot checks.</p>	
A-1314DEP-006	6/2/2014	Division of Recreation and Parks	<p>Finding 3: According to the petty cash log, receipts and Treasurer's emails, the petty cash balance between March 8, 2013 and December 21, 2013 ranged from \$686.91 - \$205.12. As a result the balance in petty cash was over the allowed \$200.00. While we recognize that the CSO revised their Bylaws as of December 12, 2013 to increase the allowed petty cash balance to \$500.00, the amount that was held in petty cash for the majority of the audit period year was not in compliance with the Bylaws that were in effect. According to the Treasurer, the petty cash fund is used for a time when the CSO volunteers and representatives are gone and there is a need to pay for CSO expenses. During our review, we noted two checks made to the Park Manager for which we could not verify total expense reimbursement. • Check 9007, \$250: According to the Treasurer, this amount was to cover the shipping charge for a \$1,152.56 purchase of tables. However, we obtained the invoice from the vendor for the \$1,152.56 purchase, which included \$227.56 in freight charges. The cost for the tables was \$925. There was no other documentation available to support the purpose for the \$250 check written to the Park Manager. • Check 9006, \$500: According to the Treasurer, this amount was to cover the cost for fill dirt and a double vanity sink. The receipts provided for these items totaled \$395. No other documentation could be provided. According to the Park Manager, the CSO volunteers are in the Park seasonally and will leave money to cover expenses while they are away. He could not remember specifically the purpose of the checks. Recommendation 3: We recommended the Division direct the CSO to review their Bylaws regularly to ensure they are in compliance with the section as specified. Specifically, the CSO, or Park staff in their absence, should maintain receipts and justification for all purchases made from the petty cash fund.</p>	<p>The Friends of Collier Seminole State Park exceeded their stated Bylaw limit for Petty Cash. The Division directed the CSO to review on a regular basis and to follow their Bylaws. The Division has also requested the CSO to provide copies of their Bylaws to all new board members at the start of their term. The Division has reminded the CSO and Park staff in their absence, to maintain an accurate record of all receipts and justification for all purchases made both by the Park and the CSO. Additionally, the Division has instructed the Park Manager to stop making purchases for the CSO using Petty Cash. Finally, due to the potential for abuse across the Park system, the Division reviewed the current policy relating to Park staff handling CSO funds and finds the Operations Manual is silent relating to Petty Cash. The Division has directed CSOs, through the Park Manager, to be responsible for making advance payment arrangements for CSO purchased goods and that Park staff are no longer to use CSO's petty cash without approval of the District Bureau Chief. The changes to this policy will be incorporated in the Operations Manual and communicated to the field.</p>	

A-1314DEP-008	12/31/2013	Division of Waste Management	<p>Finding 1: Management oversight areas of concern were noted in the following scopes of service: database quality assurance reviews, utility invoices, site scoring, and general administrative services.</p> <p>Recommendation 1: Given the various scopes of work and level of activities involved, we recommended the Division put processes in place to address task assignment planning based on documented business needs. The Division needs to actively oversee all scopes of service to ensure the on-going accountability and necessity of service. This includes addressing management of the following activities: Quality assurance reviews should be actively managed by the Division including the reviews needed, reviews completed, files remaining, and necessary completion dates. Utility invoice processing should be reviewed to make a determination on the definition of a unit, as well as review invoices for continued payment of minimum fees charged. The Division should develop site scoring plans based on well supported needs. Since the majority of sites re-scored in our review did not change their priority score into the funding threshold, and the Division pays the Contractor for each score and re-score, the Division should review the current scoring decision process for business impact. The activities conducted by staff under the staff augmentation portion of the task assignment should be actively managed by the contract manager and reviewed periodically to determine on-going business needs of the Division.</p>	<p>Database Quality Assurance Reviews (QA Reviews) – There are three categories for QA Reviews where the contract manager has instructed/assigned York to follow a prioritization and a completion timeframe. The DEP contract manager reviews and approves all completed QA Reviews received during a month, prior to the submission of the York monthly invoice. QA Reviews are assigned utilizing the following priority guidelines. First priority - sites that qualify for unrestricted cleanup funding activities (standard priority score threshold and special exceptions). Second priority - sites that have achieved cleanup completion for all discharges. Third priority - sites just below the priority score threshold, in the order of highest priority score first, followed by oldest eligibility date first within the same priority score. In addition to these above priorities there are three task types: Type #1 - (No Prior Funded Cleanup & No Prior QA Reviews), Type #2A (Yes or No Prior Funded Cleanup & Yes Prior QA Reviews) or Type #2B (Yes Prior Funded Cleanup & No Prior QA Reviews). Type #2B (highest rate category) is used more frequently than the other two types because the majority of sites for priority QA Reviews are for sites where prior funded cleanup work has previously occurred but no prior QA Reviews have been completed. Past increases and decreases in the funding priority threshold have resulted in more sites with prior funded cleanup work and no prior QA Reviews. However, task assignments will now specify the number of sites for QA Reviews by task type. The highest rate category (Type #2B) will be limited to no more than 50% of the total number of QA Reviews completed each month, unless approved in a change order. In addition, all QA Reviews will be assigned to the contractor on a monthly basis or as needed.</p> <p>Utility Invoices – A definition for a unit rate for processing of utility invoices is now being specified in the task assignment. This definition will only allow for one unit charge per each utility invoice received for a facility, regardless of how many utility services are provided at the site or are mandated to be charged by the utility. Therefore, when a utility invoice includes separate charges for electricity, water, and sewer services only one unit rate will be invoiced, instead of three unit rates, as currently being charged for processing a utility service invoice of this type. A decision for the continuance of minimum monthly utility charges during the period of post active remediation monitoring is made by the program’s site manager or supervisor not by York personnel. However, the contractor does monitor the activation and closing of utility accounts but is not involved in the decision process on when a utility account should be cancelled. York will now notify the DEP contract manager if there has been a minimum utility invoice received for each of the prior six months at a site. The DEP contract manager will forward this information to the program site manager.</p>	
A-1314DEP-008	12/31/2013	Division of Waste Management	<p>Finding 2: IPTF money was used for non-petroleum activities. Recommendation 2: We recommended the Division discontinue the use of IPTF funds for non-petroleum programs. We also recommended the Division further evaluate the extent of other Division functions related to the use of IPTF funds for non-petroleum programs.</p>	<p>This finding is being addressed by the Division and the program accounting office in cooperation with York personnel that are involved with processing offsite noticing letters. It appears, based upon discussions with the program accounting office, that breakout costs by program will be corrected back to the beginning of the Fiscal Year and task assignment, July 1, 2013, so that non-petroleum related noticing costs will be shifted to appropriate funding sources. York has begun providing these breakouts with the November data. Data for July through October was submitted by York before December 31, 2013. All future task assignments will only be for IPTF related noticing. In addition, when the York contract is amended, language on noticing will be changed to show that only IPTF sites will be allowed for offsite noticing letters performed by York. The other programs in the Division will make separate arrangements with York for processing and mailing of initial or follow-up noticing letters.</p>	

A-1314DEP-008	12/31/2013	Division of Waste Management	<p>Finding 3: Financial consequences are required with Section 287.058(1)(h), F.S., and effective July 1, 2010 contracts must contain provisions for financial consequences if a provider fails to perform in accordance with a contract. The Florida Department of Financial Services conducted a review of selected agencies' contracts in 2013 to assess compliance with this statute. According to this review, GC714 did not have the financial consequences provision. According to the contract manager, omission of the provision was an oversight that would be corrected with a task change order.</p> <p>Recommendation 3: We recommended the Division add the financial consequences language, provided by DEP procurement section, to the current task assignments. We also recommended that the Division amend the contract to include the financial consequences language. The application of this provision will require active contract management with documented assessment of satisfactory/unsatisfactory deliverables.</p>	<p>This issue has been addressed and a change order for the existing three York task assignments has been completed and signed. In addition, future York task assignments will have this same attachment until such time as this financial consequences language can be amended to the York contract.</p>	
A-1314DEP-013	2/17/2014	Division of Waste Management	<p>Finding 1: Compliance Contract accountability and oversight could be improved. Facility inspections were claimed and paid as priority inspections more than once during Task Assignment 6 for Leon County. This was not considered an overpayment because Leon County performs more facility inspections than required and Leon County met its priority inspections without overpayment. However, the risk of inadequate controls to account for claimed priority inspections increases the opportunity of overpayment. Recommendation 1: We recommended the District develop a method for identifying when a priority facility was paid/inspected to: reduce the possibility of paying for the same facility more than one time during a task assignment; ensure inspection payments for priority facilities occur for the related inspection period; and, assist in the identification of facilities where required inspections are needed to be performed.</p>	<p>The Division concurred with the findings and recommendations and will develop an application to retrieve real time data from Florida Inspection Reporting Storage Tanks (FIRST) and STCM databases to identify, assign and track priority inspections that are to be completed by contracted inspection programs and District staff. It is the intent of the program that this tool be able to identify and track inspection status of routine inspections, in order to meet the agency's commitments to the U.S. EPA, as required by the Energy Policy Act of 2005 and the EPA/FDEP Grant Work Plan.</p>	
A-1314DEP-013	2/17/2014	Division of Waste Management	<p>Finding 2: A priority inspection was performed by Leon County, but the inspection was not included in Invoice 1 to Task Assignment 7. After the mistake was identified by the audit team, Invoice 2 was adjusted to compensate Leon County. The risk of Districts not documenting invoice reviews completed, of the facility inspections performed, increases the chances of not meeting the Federal government minimum inspection requirements. It also does not provide written feedback to the counties. The significance of these situations will increase as the number of routine annual inspections decrease to follow the Federal government minimum requirements. Recommendation 2: The Department contract manager should further refine the task assignment priority site inspection listing and separate the tasked priority inspection facilities from the remainder of the population on the task.</p>	<p>The Division concurred with the findings and recommendations and will develop an application to retrieve real time data from Florida Inspection Reporting Storage Tanks (FIRST) and STCM databases to identify, assign and track priority inspections that are to be completed by contracted inspection programs and District staff. It is the intent of the program that this tool be able to identify and track inspection status of routine inspections, in order to meet the agency's commitments to the U.S. EPA, as required by the Energy Policy Act of 2005 and the EPA/FDEP Grant Work Plan.</p>	
A-1314DEP-024	5/19/2014	Division of Recreation and Parks	<p>Finding 1: The Homosassa Springs State Wildlife Park attendance does not include guests who use the Park's hiking trail and pavilion. Park management is aware of this issue and has expressed interest in using counters for the trail and pavilion. The Park has counted attendance numbers for outreach events held outside the Park in the past. According to Park staff, these were decisions made by former Park management and are no longer in practice. The Easter egg hunt and other special events were made free to the public. The attendance was estimated at 3,000. According to the District, there was no documentation of an approved entrance fee waiver. Recommendation 1: We recommended the Park use estimation methodologies approved by the District for trail and pavilion usage and for special events, so that well supported and reliable attendance numbers can be determined. Estimated attendance should be documented as such on the Weekly Tabulation of Visitors Attendance form. We further recommended the Park seek District approval for any fee waivers of special events. Although the Park is no longer counting attendance for volunteer participation in outreach events outside the Park, going forward, we recommended Park management seek and document District approval prior to making decisions on participation and the financial and attendance administration of special events and outreach.</p>	<p>The Districts and Parks have been instructed to work together to ensure approved estimation methodologies are used to count estimated visitation at areas where actual visitation counts are not possible, and that estimated visitation is recorded correctly. The Parks have been instructed that all fee waiver requests will be pre-approved, in writing, by the District Bureau Chief. In most Parks visitors pay admission fees before entering the parking area. Homosassa Springs is one of several Parks where admission fees are collected after visitors have parked. The parking areas in these Parks are not designated as fee collection areas. However, when events occur applicable fees or a fee waiver will be applied. The Parks have been instructed to consider financial and attendance administration when making decisions about participating in special events and outreach. Park management is aware of the opportunities, resources available and benefits from conducting and participating in special events and outreach. Parks communicate with their District on any large events to seek review, support and any approvals that may be needed in accordance with Operations Manual Chapter 4 Section 29.</p>	

A-1314DEP-024	5/19/2014	Division of Recreation and Parks	<p>Finding 2: The Homosassa Springs Wildlife Park CSO actively solicits donations/memberships in lieu of park entry fees in order to benefit the park. The intent of Section 258.015, Florida Statutes was for CSOs to support the park by producing additional revenue to help enhance the use and potential of the state park system. This intent appears to be distorted through the practice of diverted park revenues. While the efforts of the CSO appear to help the park above and beyond the budget process, as well as encourage a level of public support, revenues for the Park Service as a whole are diminished on a routine basis. Recommendation 2: We recommend the Division adhere to the intent of Section 258.015, Florida Statutes, in regards to park and CSO practices that divert normal park revenues to CSOs, rather than producing additional revenue to help enhance the use and potential of the State Park System. The Division should adopt a consistent policy for approved CSO fundraising efforts that focus on additional revenue to the park above and beyond general revenue obtained by the park through the normal course of business.</p>	<p>Conducting membership drives is an effective method to increasing CSO membership and the support base for the Park. Membership drives both at the Park and at other venues outside the Park are appropriate as long as they do not divert normal Park revenues. The Division has directed the Park to end the practice of diverting normal Park revenues during membership drives. The Districts and Parks have been directed to cease any CSO membership drives being conducted on the same day as CSO Member Appreciation Days so as to divert normal Park revenues. The Division and Office of Operations are currently reviewing and updating the Division's CSO Handbook which includes guidance on fundraising. The Annual Program Plan, Form DRP-052, includes fundraising activities and is approved annually by the Park Manager. Once the CSO Handbook is approved, changes will be incorporated in the Operation Manual and communicated to the Parks.</p>	
A-1314DEP-024	5/19/2014	Division of Recreation and Parks	<p>Finding 3: The Park Operations Manual Chapter 5, section 17, regarding Donations does not specifically address how HOSP funds can be solicited by a park. In regards to obtaining donations, the manual only outlines procedures for the establishment of HOSP donation boxes. These funds are used as a way of collecting donations to assist the specific park beyond funding in the regular budget and efforts of the CSO. It is customary for parks to maintain donation boxes in parks for HOSP funds. At Homosassa Springs State Park, toll collectors actively ask visitors for HOSP donations. Visitors are asked if they want to round up their entry fee to the next whole dollar amount in order to help the park. During our site visit, the toll collector asked each paying customer if they wanted to donate to the park in this way, and each agreed to round up their entry fee for the donation. The Florida Park Service Operations Manual does not include a written policy or procedure to address the active solicitation of HOSP donations at the park entrance.</p> <p>According to the Park Operations Manual, Florida economically disadvantaged residents are eligible for a 50% discount on the park admission fee with proper identification. Further, with proper identification, military discounts are available for annual passes, senior citizen discounts are available for camping, and Florida residents are eligible for a discount if they are on disability. During our site visit, each paying visitor was proactively asked by the toll collector if they had any military, AAA, AARP/senior citizen, or economically disadvantaged identification for a discount on their entrance to the park. Many visitors entering the park received discounts on their park entrance fee by showing proper identification. According to District management, Homosassa Springs State Wildlife Park has been allowed to operate differently from other parks because it was once a private attraction and since admittance is per person, rather than per car as in most other parks. The park has been allowed to carry forward discounts established when the park was operating as a private entity. The park was acquired by the State in the early 1990s. While District management is aware of the various discounts for park entry fees for Homosassa Springs State Park, it shows a departure from park service wide policies, has caused noted complaints from visitors expecting the same discounts at other State parks, and compromises revenues. In general, the financial practices at Homosassa Springs State Park include the proactive offering of various discounts to visitors, thereby reducing park service revenues, and the proactive solicitation of HOSP donations to benefit Homosassa Springs State Park specifically. During our site visit, this practice often applied to the same transaction.</p> <p>Recommendation 3: We recommend the Division work with the park to adhere to the Division's policies on discounts. If there are departures from the Division approved discounts, the Park should justify the special nature and beneficial purpose of the discount and should be approved by the Division. Further, the Division needs to review the active solicitation of park-specific HOSP collection practices for professionalism and consistent treatment of park guests.</p>	<p>The Division was aware of and previously approved AAA and AARP admission discounts at Homosassa Springs. The Division reviewed the justification for these discount programs and determined they no longer provide a benefit sufficient to continue them. The Park has been directed to end discounts to members of AAA and AARP effective June 30, 2014. The Division will review the active solicitation of park-specific HOSP collection practices for professionalism and consistent treatment of park visitors and make any changes needed to provide system-wide consistency and communicate any changes to all parks.</p>	

A-1314DEP-025	5/8/2014	Division of Water Resource Management	<p>Finding: Fees collected from exam hopefuls and licensed operators have grown the fund balance to an unnecessary level. The program fund balance chart shows that, \$3,112,922.56 was carried forward on July 1, 2013. Until FY 2014, the program did not have the legislative budget authority to spend funds in the program fund balance. The Legislature provided the budget authority to spend \$300,000 of the fund balance on July 1, 2013. The program fund balance should be used to reduce the financial burden on the licensed wastewater and drinking water operators. Recommendation: We recommended the Department continue to request budget authority from the Legislature to use funds in the Operator Certification Program fund balance, created with fees paid by operators. Additionally since budget authority is provided annually, it is recommended that a moratorium or waiver of fees be evaluated annually. It is not recommended that the fee structure be formally changed, but that moratorium or waiver language be added to the Program procedures with a contingency based on the Legislature providing the authority to spend funds from the Operator Certification Program fund balance.</p>	<p>The Division agreed with this finding and began a process designed to reduce this overall balance. As noted in the audit, the OC did receive legislative authority to begin spending its revenue in 2014. With this new spending authority, the OC budget will begin showing a significant increase in its expenditures which in turn will dramatically reduce the amount of unspent money that had been accumulating in each of the previous years. Furthermore, since the Operator Certification Program's rule (62-602) is on the Division's regulatory plan for revision, they will look at potential revisions that would allow for fee reductions or abilities to offer fee incentives for using the program's current and future online functionalities. Areas that will be considered for temporary fee reductions to reduce the financial burden on our water, wastewater and distribution operators would be: license renewal fees, exam fees, license fees, and delinquent fees.</p>	
A-1314DEP-034	6/6/2014	Division of Waste Management	<p>Finding 1: The County does not maintain a method for tracking time worked within the contract therefore, a determination could not be made to support salary allocation. This issue was presented in previous audits of the County. Currently, the County maintains salary reports with leave hours, but has not put a time tracking mechanism in place to record program work tracking. Recommendation 1: We recommended the Division direct the County to track employee's work hours associated with the program to support salary expenses to the contract. If administrative or other program staff are used as support for other programs, those hours should be documented and paid accordingly.</p>	<p>The Division concurred and directed the County to develop a tracking system to track/document employee hours so that salary expenses charged to the contract are supported.</p>	
A-1314DEP-034	6/6/2014	Division of Waste Management	<p>Finding 2: Based on our review, actual salaries paid to staff for each job category on average was higher than the estimated salaries on Task Assignment 4. Salary estimates on the task assignment were below the actual amounts included in the program. With no requirement for the County to adhere closely with the budgeted task assignment salary amounts, actual salaries can be greater than estimated salaries set for staff. This provides an inaccurate justification for estimating program expenses and exposes IPTF funding to inflated salary expenses. Recommendation 2: We recommended the Division put controls in place that require salary expenses charged to the contract to align with the task assignment. Accurate task assignment cost estimates based on actual salaries are necessary to maintain accountability for program expenses and determine the correct funding amounts for the County.</p>	<p>The Division concurred and will work with the counties to develop the task assignments to ensure a more accurate estimate of salaries so that the salaries do not exceed the budgeted amount; and if they are looking like they might, the counties will contact the Division in advance so that adjustments can be made to the task assignment.</p>	
A-1314DEP-035	6/23/2014	Division of Recreation and Parks	<p>Finding: The list of event deposits included with the Monthly Gross Sales Report (MGSR) details payments by customer names with no event date. The event contracts maintained by the Park are arranged by the event date. The Park Manager does not cross reference payments received each month to specific event contracts without the event date. Therefore, outstanding balances cannot be maintained to ensure all payments are being reported. As a result, the MGSR for the audit period did present significant differences relative to the general ledger. Based on this audit, total under reported revenue was \$2,941.42 resulting in unpaid commission of \$679.47. Recommendation: We recommended the Division put in place a reconciliation process at the Park level that better verifies monthly concession sales receipts. The Concessionaire should be required to include the corresponding event date or contract sequential numbering for each payment on the list of deposits so Park management can maintain outstanding balances on the contracts they archive. Contracts that are not fully paid can then be identified by Park management after an event takes place. We also recommended the Division request payment of \$679.47 for commission due from the Concessionaire for unreported revenue.</p>	<p>In discussion with the owner of Fairytales Wedding and Special Event Services, all discrepancies occurred due to internal business payment tracking issues that existed until August 2013. This situation was corrected in September of 2013, at which time the Concessionaire tied their credit card system to an account for Maclay Gardens ensuring correct automatic deposits. Since that time, no errors have occurred. The Division has requested that the Office of Operations further investigate the time period from the start of the business arrangement (not included in this Audit) up to January 2013 to determine if \$679.47 is the correct amount, before requesting commission payment for unreported revenue. When complete, the Division will inform the Auditor and collect on all unpaid commissions. In order to more thoroughly verify reported income from concession operations such as this, the Division will request the Office of Operations create tools for Concessionaires state-wide to use in accordance with the recommendation that allows Park Managers to verify and reconcile monthly remittance (customer's payment plans) on the Concessionaire's contracts and events conducted inside the Parks. The Division also requested the Office of Operations require similar tools for all new concession agreements.</p>	

AG 2014-064	12/1/2013	Operational Audit; Beach Erosion Control Program	<p>Finding 1: Contractors selected to monitor Program projects were not always independent of the feasibility, design, and construction project phases. Recommendation 1: We recommended that Department management establish a standardized review process and develop Program guidance for local sponsors addressing the selection of contractors. The review process and guidance should address the identification of potential conflicts of interest and require that project monitors be independent of the Program project phases they are to monitor.</p>	<p>The Department agreed with the audit finding and recommendation. DEP will take two courses of action to address future monitoring activities. First, the Beach Erosion Control Program (Program) will draft a guidance document for grant recipients that outlines a scope of work review process for project monitoring services. The guidance will also address the contractor selection process to avoid conflicts of interest. Staff will post the guidance documents on the program webpage when it is completed. Second, the Program will investigate appropriate chapters of administrative code that could be amended to restrict the use of contractors from directly monitoring the projects that they construct. Currently, Chapters 62B-41 and 62B-49, FAC, are open for rulemaking. These rules address the application submittal and review procedures for the issuance of coastal construction permits. An amendment of one or both of these rules may be proposed to require that all future permits require project performance (post-construction) monitoring to be conducted by an entity other than the contractor constructing the project.</p>	
AG 2014-064	12/1/2014	Operational Audit; Beach Erosion Control Program	<p>Finding 2: Department oversight of Program project costs needs improvement. Recommendation 2: We recommended that Department management establish guidance, including contractor hourly rate guidelines, addressing specific project costs allowable under the Program. To improve management and oversight of the Program and better ensure that projects are economically and efficiently completed in compliance with applicable laws, rules, and grant agreement provisions, we also recommended that the Department establish a mechanism for tracking project costs by expenditure type and strengthen its process for reviewing local sponsor project contracts and requests for reimbursement.</p>	<p>The Department agreed with this recommendation. The Department will investigate other state and federal funding programs that have successfully implemented rate standardization. Using approved scopes of work, staff will develop a database for tracking the costs of project tasks for statewide beach and inlet projects and establish guidelines for rates eligible for reimbursement, consistent with the Consultants Competitive Negotiation Act. Rate guidelines will be added to the guidance document developed as indicated in the response to Recommendation number 1 above.</p>	

ADMINISTRATIVE SERVICES

Exhibits or Schedules



ADMINISTRATIVE SERVICES

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	Administrative Trust Fund
Budget Entity:	Program: Executive Direction & Support Services - 37 01 00 00
LAS/PBS Fund Number:	2-021

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	70,928.71	(A)		70,928.71
ADD: Other Cash (See Instructions)	26.25	(B)		26.25
ADD: Investments	1,429,446.05	(C)		1,429,446.05
ADD: Outstanding Accounts Receivable	14,332.72	(D)		14,332.72
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	1,514,733.73	(F)	0.00	1,514,733.73
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	447,937.88	(H)		447,937.88
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	1,588.59	(I)		1,588.59
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2014	1,065,207.26	(K)	0.00	1,065,207.26 **

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: 2015 - 2016

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, 07/01/2014

Total all GLC's 5XXXX for governmental funds; [(1,065,207.26)] (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 [] (D)

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

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

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(1,065,207.26)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) [1,065,207.26] (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:	Administrative Trust Fund
FLAIR #:*	021024
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. 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 and Chapter 2003-225 Laws of Florida for use as a depository for funds to be used for management activities that are departmental in nature and is funded by assessments against trust funds.
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, Section 215.32, 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.	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; 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

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	Minerals Trust Fund
Budget Entity:	Florida Geological Survey 37010200
LAS/PBS Fund Number:	2-499

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	65,310.13	(A)			65,310.13
ADD: Other Cash (See Instructions)		(B)			0.00
ADD: Investments	3,568,497.80	(C)			3,568,497.80
ADD: Outstanding Accounts Receivable	60,590.94	(D)	193,126.89		253,717.83
ADD: _____		(E)			0.00
Total Cash plus Accounts Receivable	3,694,398.87	(F)	193,126.89		3,887,525.76
LESS Allowances for Uncollectibles		(G)			0.00
LESS Approved "A" Certified Forwards	8,703.13	(H)			8,703.13
Approved "B" Certified Forwards		(H)			0.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	4,391.21	(I)			4,391.21
LESS: _____		(J)			0.00
Unreserved Fund Balance, 07/01/14	3,681,304.53	(K)	193,126.89		3,874,431.42 **

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: 2015 - 2016

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, 07/01/14

Total all GLC's 5XXXX for governmental funds; (3,681,304.53) (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

Prior Year Financial Statement Adjustment - Unrecorded (193,126.89) (C)
Accounts Receivable

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: (3,874,431.42) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 3,874,431.42 (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:	Minerals Trust Fund
FLAIR #:*	499001
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* 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

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	Working Capital Trust Fund
Budget Entity:	Program: Executive Direction & Support Services - 37 01 00 00
LAS/PBS Fund Number:	2-792

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	45,583.55	(A)			45,583.55
ADD: Other Cash (See Instructions)	11.31	(B)			11.31
ADD: Investments	1,233,163.45	(C)			1,233,163.45
ADD: Outstanding Accounts Receivable	2,748.85	(D)			2,748.85
ADD: _____		(E)			0.00
Total Cash plus Accounts Receivable	1,281,507.16	(F)	0.00		1,281,507.16
LESS Allowances for Uncollectibles		(G)			0.00
LESS Approved "A" Certified Forwards	1,090,843.66	(H)			1,090,843.66
Approved "B" Certified Forwards		(H)			0.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	931.10	(I)			931.10
LESS: _____		(J)			0.00
Unreserved Fund Balance, 07/01/2014	189,732.40	(K)	0.00		189,732.40 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

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, 07/01/2014

Total all GLC's 5XXXX for governmental funds; 659,679.62 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # missclassified payable (387.24) (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) (849,024.78) (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (189,732.40) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 189,732.40 (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:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. 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., for use as a depository for funds to be used to provide for the ongoing operation of the department's data processing center and future information technology resource application and is funded by assessments against trust funds.
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 Section 215.32, 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.	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 Technology - 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

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Coastal Protection Trust Fund
LAS/PBS Fund Number:	Program: Executive Direction & Support Services - 37 01 00 00
	2-099

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	53,321.97	(A)		53,321.97
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	15,156,572.49	(C)		15,156,572.49
ADD: Outstanding Accounts Receivable	1,035,270.50	(D)		1,035,270.50
ADD: Anticipated Revenue-BP Deepwater Horiz	87,855,682.00	(E)		87,855,682.00
Total Cash plus Accounts Receivable	104,100,846.96	(F)	0.00	104,100,846.96
LESS Allowances for Uncollectibles	306,571.76	(G)		306,571.76
LESS Approved "A" Certified Forwards	295,737.47	(H)		295,737.47
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	100,753,929.64	(H)		100,753,929.64
LESS: Other Accounts Payable (Nonoperating)	1,916,634.29	(I)		1,916,634.29
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2014	827,973.80	(K)	0.00	827,973.80 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

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, 07/01/2014

Total all GLC's 5XXXX for governmental funds; (13,410,206.34) (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 100,437,914.80 (D)

A/P not C/F-Operating Categories (0.26) (D)

Anticipated Revenue-BP Deepwater Horizon (87,855,682.00) (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (827,973.80) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 827,973.80 (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:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. 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

Page 2 of 2

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 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

STATE LANDS

Exhibits or Schedules



STATE LANDS

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

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

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	47,940.90	(A)		47,940.90
ADD: Other Cash (See Instructions)	151,190.99	(B)		151,190.99
ADD: Investments	33,888,333.43	(C)		33,888,333.43
ADD: Outstanding Accounts Receivable	1,084,998.41	(D)		1,084,998.41
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	35,172,463.73	(F)	0.00	35,172,463.73
LESS Allowances for Uncollectibles	19,333.00	(G)		19,333.00
LESS Approved "A" Certified Forwards	378,106.63	(H)		378,106.63
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	12,829,726.50	(H)		12,829,726.50
LESS: Other Accounts Payable (Nonoperating)	676,714.99	(I)		676,714.99
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2014	21,268,582.61	(K)	0.00	21,268,582.61 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

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, 07/01/2014

Total all GLC's 5XXXX for governmental funds; [(33,718,765.79)] (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 [12,450,183.18] (D)

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

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(21,268,582.61)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) [21,268,582.61] (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:	Conservation & Recreation Lands Trust Funds
FLAIR #:*	131001
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. 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

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	Florida Communities Trust Fund
Budget Entity:	State Lands 37 10 00 00
LAS/PBS Fund Number:	2-244

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	50,408.37	(A)		50,408.37
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	73,739.70	(C)		73,739.70
ADD: Outstanding Accounts Receivable	400,779.57	(D)		400,779.57
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	524,927.64	(F)	0.00	524,927.64
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)	4,034.19	(I)		4,034.19
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/14	520,893.45	(K)	0.00	520,893.45 **

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: 2015 - 2016

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, 07/01/14

Total all GLC's 5XXXX for governmental funds; [(520,893.45)] (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: [(520,893.45)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) [520,893.45] (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:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* 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.	This fund should be continued to support functions described in number one above. The fund supports these activities: Acquiring land, water areas, and related resources; providing 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.
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

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	Florida Preservation 2000 Trust Fund
Budget Entity:	State Lands 37 10 00 00
LAS/PBS Fund Number:	2-332

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	234,500.00	(A)		234,500.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	234,500.00	(F)	0.00	234,500.00
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
Unreserved Fund Balance, 07/01/14	234,500.00	(K)	0.00	234,500.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

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, 07/01/14

Total all GLC's 5XXXX for governmental funds; [(234,500.00)] (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: [(234,500.00)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) [234,500.00] (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:	
Type of Action Requested : (Check one)	<p align="center"> <input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) </p> <p align="center"> <input type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) </p> <p align="center"> <input type="checkbox"/> Create New Fund <input checked="" type="checkbox"/> Terminate Existing Fund </p>

* 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 cash balance 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

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	Florida Forever Trust Fund
Budget Entity:	Program: State Lands - 37 10 00 00
LAS/PBS Fund Number:	2-348

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	98,704,942.09	(C)		98,704,942.09
ADD: Outstanding Accounts Receivable	129,533.87	(D)		129,533.87
ADD: Anticipated Proceeds-Surplus Land Sales	50,000,000.00	(E)		50,000,000.00
Total Cash plus Accounts Receivable	148,834,475.96	(F)	0.00	148,834,475.96
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	140,856,551.00	(H)		140,856,551.00
LESS: Other Accounts Payable (Nonoperating)	9,884.73	(I)		9,884.73
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2014	7,968,040.23	(K)	0.00	7,968,040.23 **

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: 2015 - 2016

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, 07/01/2014	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(98,779,641.42)"/> (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="140,811,601.19"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
Anticipated Proceeds-Surplus Land Sales	<input type="text" value="(50,000,000.00)"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(7,968,040.23)"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="7,968,040.23"/> (F)
DIFFERENCE:	<input type="text" value="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:	
Type of Action Requested : (Check one)	<input checked="" type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. 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, interest earnings on the investment of idle cash, transfers from other trust funds and proceeds from the sale of surplus land.
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 VI: DETAIL OF DEBT SERVICE

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

Budget Period 2015 - 2016

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2013 - 2014	ESTIMATED FY 2014 - 2015	REQUEST FY 2015 - 2016
Interest on Debt (A)	69,297,129	65,029,879	60,701,729
Principal (B)	85,345,000	89,595,000	93,920,000
Repayment of Loans (C)	0	0	0
Fiscal Agent or Other Fees (D)	135,905	127,371	118,411
Other Debt Service (E)	(3,904,912)	0	0
Total Debt Service (F)	150,873,122	154,752,250	154,740,140

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

SECTION II

ISSUE: Florida Forever Revenue Bonds - Series 2005A

(1)	(2)	(3)	June 30, 2015	June 30, 2016
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT		
3.00% - 5.00%	July 1, 2025	95,460,000	63,525,000	58,825,000
(6)		(7)	(8)	(9)
		ACTUAL FY 2013 - 2014	ESTIMATED FY 2014 - 2015	REQUEST FY 2015 - 2016
Interest on Debt (G)		3,283,113	3,069,863	2,846,113
Principal (H)		4,265,000	4,475,000	4,700,000
Fiscal Agent or Other Fees (I)		11,325	10,614	9,868
Other (J)		(325,409)	0	0
Total Debt Service (K)		7,234,029	7,555,477	7,555,980

ISSUE: Florida Forever Revenue Bonds - Series 2005B

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2015	June 30, 2016
3.20% - 5.00%	July 1, 2025	142,420,000	95,975,000	88,880,000
		ACTUAL FY 2013 - 2014	ESTIMATED FY 2014 - 2015	REQUEST FY 2015 - 2016
Interest on Debt (G)		5,120,500	4,798,750	4,461,000
Principal (H)		6,435,000	6,755,000	7,095,000
Fiscal Agent or Other Fees (I)		11,325	10,614	9,868
Other (J)		(325,409)	0	0
Total Debt Service (K)		11,241,416	11,564,364	11,565,868

SCHEDULE VI: DETAIL OF DEBT SERVICE

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

Budget Period 2015 - 2016

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2013 - 2014	FY 2014 - 2015	FY 2015 - 2016
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds - Series 2006A

(1)	(2)	(3)	June 30, 2015	June 30, 2016
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT		
4.375% - 5.000%	July 1, 2026	144,580,000	103,015,000	96,215,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 2014	FY 2014 - 2015	FY 2015 - 2016
Interest on Debt (G)		5,324,500	5,016,000	4,692,250
Principal (H)		6,170,000	6,475,000	6,800,000
Fiscal Agent or Other Fees (I)		11,325	10,614	9,868
Other (J)		(325,409)	0	0
Total Debt Service (K)		11,180,416	11,501,614	11,502,118

ISSUE: Florida Forever Revenue Bonds - Series 2007A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2015	June 30, 2016
4.50% - 5.00%	July 1, 2026	142,350,000	103,350,000	96,520,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 2014	FY 2014 - 2015	FY 2015 - 2016
Interest on Debt (G)		5,319,025	5,009,275	4,684,275
Principal (H)		6,195,000	6,500,000	6,830,000
Fiscal Agent or Other Fees (I)		11,325	10,614	9,868
Other (J)		(325,409)	0	0
Total Debt Service (K)		11,199,941	11,519,889	11,524,143

SCHEDULE VI: DETAIL OF DEBT SERVICE

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

Budget Period 2015 - 2016

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2013 - 2014	ESTIMATED FY 2014 - 2015	REQUEST FY 2015 - 2016
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds - Series 2007B

(1)	(2)	(3)	June 30, 2015	June 30, 2016
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT		
4.00% - 5.00%	July 1, 2027	141,435,000	107,955,000	101,555,000
(6)	(7)	(8)	(9)	
	ACTUAL FY 2013 - 2014	ESTIMATED FY 2014 - 2015	REQUEST FY 2015 - 2016	
Interest on Debt (G)	5,688,000	5,397,750	5,093,000	
Principal (H)	5,805,000	6,095,000	6,400,000	
Fiscal Agent or Other Fees (I)	11,325	10,614	9,868	
Other (J)	(325,409)	0	0	
Total Debt Service (K)	11,178,916	11,503,364	11,502,868	

ISSUE: Florida Forever Revenue Bonds - Series 2008A

(1)	(2)	(3)	June 30, 2015	June 30, 2016
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT		
4.125% - 5.000%	July 1, 2028	144,525,000	114,875,000	108,665,000
(6)	(7)	(8)	(9)	
	ACTUAL FY 2013 - 2014	ESTIMATED FY 2014 - 2015	REQUEST FY 2015 - 2016	
Interest on Debt (G)	5,883,925	5,602,175	5,306,425	
Principal (H)	5,635,000	5,915,000	6,210,000	
Fiscal Agent or Other Fees (I)	11,325	10,614	9,868	
Other (J)	(325,409)	0	0	
Total Debt Service (K)	11,204,841	11,527,789	11,526,293	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2015 - 2016**
Budget Entity: Land Administration - 37100200

(1) SECTION I	(2)	(3)	(4)
	ACTUAL FY 2013 - 2014	ESTIMATED FY 2014 - 2015	REQUEST FY 2015 - 2016
Interest on Debt	(A)		
Principal	(B)		
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
Total Debt Service	(F)		

Explanation: _____

SECTION II
ISSUE: Florida Forever Revenue Bonds - Series 2008B

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2015	June 30, 2016
3.50% -5.25%	July 1, 2028	157,950,000	126,510,000	119,775,000

	ACTUAL FY 2013 - 2014	ESTIMATED FY 2014 - 2015	REQUEST FY 2015 - 2016
Interest on Debt	(G) 6,684,225	6,378,725	6,057,975
Principal	(H) 6,110,000	6,415,000	6,735,000
Fiscal Agent or Other Fees	(I) 11,325	10,614	9,868
Other	(J) (325,409)	0	0
Total Debt Service	(K) 12,480,141	12,804,339	12,802,843

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2015 - 2016**
Budget Entity: Land Administration - 37100200

	(2) ACTUAL FY 2013 - 2014	(3) ESTIMATED FY 2014 - 2015	(4) REQUEST FY 2015 - 2016
SECTION I			
Interest on Debt (A)			
Principal (B)			
Repayment of Loans (C)			
Fiscal Agent or Other Fees (D)			
Other Debt Service (E)			
Total Debt Service (F)			

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds - Series 2010A

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) June 30, 2015	(5) June 30, 2016
2.00% -5.00%	July 1, 2025	87,365,000	44,130,000	32,785,000
(6)		(7) ACTUAL FY 2013 - 2014	(8) ESTIMATED FY 2014 - 2015	(9) REQUEST FY 2015 - 2016
		(G) 2,329,388	1,807,888	1,411,988
		(H) 10,430,000	10,950,000	11,345,000
		(I) 11,325	10,614	9,868
		(J) (325,409)	0	0
		(K) 12,445,304	12,768,502	12,766,855

ISSUE: Florida Forever Revenue Bonds - Series 2010B

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) June 30, 2015	(5) June 30, 2016
5.306% -7.045%	July 1, 2029	174,590,000	174,590,000	174,590,000
(6)		(7) ACTUAL FY 2013 - 2014	(8) ESTIMATED FY 2014 - 2015	(9) REQUEST FY 2015 - 2016
		(G) 11,244,304	11,244,304	11,244,304
		(H) 0	0	0
		(I) 11,325	10,614	9,868
		(J) (325,409)	0	0
		(K) 10,930,220	11,254,919	11,254,172

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2015 - 2016**
Budget Entity: Land Administration - 37100200

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2013 - 2014	FY 2014 - 2015	FY 2015 - 2016
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds - Series 2011A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2015	June 30, 2016
3.00% -5.00%	July 1, 2021	127,920,000	60,415,000	52,625,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 2014	FY 2014 - 2015	FY 2015 - 2016
Interest on Debt (G)		3,374,500	3,020,750	2,649,500
Principal (H)		7,075,000	7,425,000	7,790,000
Fiscal Agent or Other Fees (I)		11,325	10,614	9,868
Other (J)		(325,409)	0	0
Total Debt Service (K)		10,135,416	10,456,364	10,449,368

ISSUE: Florida Forever Revenue Bonds - Series 2011B

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2015	June 30, 2016
4.00% -5.00%	July 1, 2022	164,010,000	135,365,000	119,265,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 2014	FY 2014 - 2015	FY 2015 - 2016
Interest on Debt (G)		7,498,500	6,768,250	6,001,500
Principal (H)		14,605,000	15,335,000	16,100,000
Fiscal Agent or Other Fees (I)		11,325	10,614	9,868
Other (J)		(325,409)	0	0
Total Debt Service (K)		21,789,416	22,113,864	22,111,368

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2015 - 2016**
Budget Entity: Land Administration - 37100200

(1) SECTION I	(2)	(3)	(4)
	ACTUAL FY 2013 - 2014	ESTIMATED FY 2014 - 2015	REQUEST FY 2015 - 2016
Interest on Debt	(A)		
Principal	(B)		
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
Total Debt Service	(F)		

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds - Series 2012A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2015	June 30, 2016
4.00%-5.00%	July 1, 2023	156,620,000	144,000,000	130,085,000

	ACTUAL FY 2013 - 2014	ESTIMATED FY 2014 - 2015	REQUEST FY 2015 - 2016
Interest on Debt	(G) 7,547,150	6,916,150	6,253,400
Principal	(H) 12,620,000	13,255,000	13,915,000
Fiscal Agent or Other Fees	(I) 11,325	10,614	9,868
Other	(J) (325,409)	0	0
Total Debt Service	(K) 19,853,066	20,181,764	20,178,268

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	Internal Improvement Trust Fund
Budget Entity:	State Lands 37 10 00 00
LAS/PBS Fund Number:	2-408

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	183,106.61	(A)		183,106.61
ADD: Other Cash (See Instructions)	53,865.80	(B)		53,865.80
ADD: Investments	24,904,094.19	(C)		24,904,094.19
ADD: Outstanding Accounts Receivable	1,477,024.69	(D)		1,477,024.69
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	26,618,091.29	(F)	0.00	26,618,091.29
LESS Allowances for Uncollectibles	278,855.25	(G)		278,855.25
LESS Approved "A" Certified Forwards	481,981.54	(H)		481,981.54
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	2,014,387.98	(H)		2,014,387.98
LESS: Other Accounts Payable (Nonoperating)	1,265,686.40	(I)		1,265,686.40
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/14	22,577,180.12	(K)	0.00	22,577,180.12 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

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, 07/01/14

Total all GLC's 5XXXX for governmental funds; [(24,147,046.01)] (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 [1,569,865.89] (D)

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

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(22,577,180.12)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) [22,577,180.12] (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:	
Type of Action Requested : (Check one)	<p align="center"> <input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) </p> <p align="center"> <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) </p> <p align="center"> <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund </p>

* 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; Surplusing 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: 2015-16**
Program: 37150000 PRG: District Offices
Fund: 2526 Permit Fee Trust Fund

Specific Authority: Sections 403.0871, 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 type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2013 - 14	FY 2014 - 15	FY 2015 - 16
<u>Receipts:</u>			
Permit Fees - Water Facilities	6,529,223	6,000,000	6,000,000
Permit Fees - Water Fac. NPDES	4,267,262	4,150,000	4,150,000
Permit Fees - Water Fac.-Bch.Mgt.	1,568,440	1,000,000	1,000,000
Permit Fees - Air & Waste and others	889,150	950,000	950,000
Total Fee Collection to Line (A) - Section III	13,254,075	12,100,000	12,100,000

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	7,867,320	8,782,332	10,044,350
Other Personal Services	-	80,288	101,616
Expenses	547,740	676,416	1,149,118
Operating Capital Outlay	4,381	4,597	-
<u>G/A & Special Categories</u>	263,464	194,972	222,677
Indirect Costs Charged to Trust Fund	413,299	672,353	686,749
Total Full Costs to Line (B) - Section III	9,096,204	10,410,958	12,204,510

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

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	13,254,075	12,100,000
TOTAL SECTION II	(B)	9,096,204	12,204,510
TOTAL - Surplus/Deficit	(C)	4,157,871	(104,510)

EXPLANATION of LINE C:

This program is also supported by permitting fees, fines, forfeitures, 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

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	Permit Fee Trust Fund
Budget Entity:	Water Resource Protection and Restoration 37150100
LAS/PBS Fund Number:	2-526

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	313,279.20	(A)			313,279.20
ADD: Other Cash (See Instructions)	289,876.69	(B)			289,876.69
ADD: Investments	8,099,912.18	(C)			8,099,912.18
ADD: Outstanding Accounts Receivable	66,155.65	(D)			66,155.65
ADD: _____		(E)			0.00
Total Cash plus Accounts Receivable	8,769,223.72	(F)	0.00		8,769,223.72
LESS Allowances for Uncollectibles	50,772.97	(G)			50,772.97
LESS Approved "A" Certified Forwards	67,529.19	(H)			67,529.19
Approved "B" Certified Forwards		(H)			0.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	314,849.58	(I)			314,849.58
LESS: _____		(J)			0.00
Unreserved Fund Balance, 07/01/14	8,336,071.98	(K)	0.00		8,336,071.98 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

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, 07/01/14
Total all GLC's 5XXXX for governmental funds; [(8,336,071.98)] (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: [(8,336,071.98)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) [8,336,071.98] (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:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* 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

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	Save Our Everglades Trust Fund
Budget Entity:	Program: State Lands - 37 10 00 00
LAS/PBS Fund Number:	2-221

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	91,410,461.52	(C)		91,410,461.52
ADD: Outstanding Accounts Receivable	108,891.19	(D)		108,891.19
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	91,519,352.71	(F)	0.00	91,519,352.71
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	89,095,013.68	(H)		89,095,013.68
LESS: Other Accounts Payable (Nonoperating)	8,309.48	(I)		8,309.48
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2014	2,416,029.55	(K)	0.00	2,416,029.55 **

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: 2015 - 2016

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, 07/01/2014	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(81,239,563.23)"/> (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="78,823,533.68"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(2,416,029.55)"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="2,416,029.55"/> (F)
DIFFERENCE:	<input type="text" value="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:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. 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.	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

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Department of Environ
Budget Entity:	Water Management Lands Trust Fund
LAS/PBS Fund Number:	Water Policy/Ecosystems Restoration - 37 20 00 00
	2-776

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	[]	(A)	[]	0.00
ADD: Other Cash (See Instructions)	[]	(B)	[]	0.00
ADD: Investments	36,134,524.24	(C)	[]	36,134,524.24
ADD: Outstanding Accounts Receivable	63,821.36	(D)	[]	63,821.36
ADD: _____	[]	(E)	[]	0.00
Total Cash plus Accounts Receivable	36,198,345.60	(F)	0.00	36,198,345.60
LESS Allowances for Uncollectibles	[]	(G)	[]	0.00
LESS Approved "A" Certified Forwards	1,042,510.43	(H)	[]	1,042,510.43
Approved "B" Certified Forwards	[]	(H)	[]	0.00
Approved "FCO" Certified Forwards	17,220,853.25	(H)	[]	17,220,853.25
LESS: Other Accounts Payable (Nonoperating)	151,179.34	(I)	[]	151,179.34
LESS: Other Reserve for Debt Service	13,397,600.00	(J)	[]	13,397,600.00
Unreserved Fund Balance, 07/01/14	4,386,202.58	(K)	0.00	4,386,202.58 **

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: 2015 - 2016

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14

Total all GLC's 5XXXX for governmental funds;	<input type="text" value="(33,533,222.30)"/>	(A)
GLC 539XX for proprietary and fiduciary funds		

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text" value="54,888.40"/>	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/>	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="15,694,531.32"/>	(D)
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A/P not C/F-Operating Categories	<input type="text"/>	(D)
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Restricted Debt Service	<input type="text" value="13,397,600.00"/>	(D)
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<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
----------------------	-----

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(4,386,202.58)"/>	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	<input type="text" value="4,386,202.58"/>	(F)
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DIFFERENCE:	<input type="text" value="0.00"/>	(G)*
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***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:	
Type of Action Requested : (Check one)	<p align="center"> <input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) </p> <p align="center"> <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) </p> <p align="center"> <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund </p>

* 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 2015- 2016**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2013 - 2014	ESTIMATED FY 2014 - 2015	REQUEST FY 2015 - 2016
Interest on Debt (A)	7,897,040	8,961,246	8,277,454
Principal (B)	12,615,000	13,120,000	13,660,000
Repayment of Loans (C)	0	0	0
Fiscal Agent or Other Fees (D)	(605,822)	187,371	182,498
Other Debt Service (E)	0	4,270,000	4,269,788
Total Debt Service (F)	19,906,218	26,538,617	26,389,740

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

SECTION II

ISSUE: Save Our Everglades Restoration Bonds 2007A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2015	June 30, 2016
5.00% - 5.16%	July 1, 2027	50,000,000	34,915,000	32,605,000
(6)	(7)	(8)	(9)	
	ACTUAL FY 2013 - 2014	ESTIMATED FY 2014- 2015	REQUEST FY 2015 - 2016	
Interest on Debt (G)	93,999	801,069	645,983	
Principal (H)	2,150,000	2,230,000	2,310,000	
Fiscal Agent or Other Fees (I)	(100,971)	31,231	30,418	
Other (J)	0	0	0	
Total Debt Service (K)	2,143,028	3,062,300	2,986,401	

ISSUE: Save Our Everglades Restoration Bonds 2007B

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2014	June 30, 2015
5.16%	July 1, 2027	50,000,000	34,915,000	32,605,000
	ACTUAL FY 2013 - 2014	ESTIMATED FY 2014 - 2015	REQUEST FY 2015 - 2016	
Interest on Debt (G)	90,203	794,639	645,983	
Principal (H)	2,150,000	2,230,000	2,310,000	
Fiscal Agent or Other Fees (I)	(100,970)	31,228	30,416	
Other (J)	0	0	0	
Total Debt Service (K)	2,139,233	3,055,867	2,986,399	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2015 - 2016**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2012 - 2013	FY 2013- 2014	FY 2014 - 2015
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation:

SECTION II

ISSUE: Save Our Everglades Restoration Bonds 2008A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2015	June 30, 2016
3.00% - 5.00%	July 1, 2025	98,490,000	66,980,000	61,655,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 2014	FY 2014- 2015	FY 2015 - 2016
Interest on Debt (G)		3,802,950	3,561,450	3,307,700
Principal (H)		4,830,000	5,075,000	5,325,000
Fiscal Agent or Other Fees (I)		(100,971)	31,228	30,416
Other (J)		<input type="text"/>	0	0
Total Debt Service (K)		8,531,979	8,667,678	8,663,116

ISSUE: Save Our Everglades Restoration Bonds 2010A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2015	June 30, 2016
2.00% - 4.00%	July 1, 2017	12,730,000	3,980,000	2,030,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 2014	FY 2014 - 2015	FY 2015 - 2016
Interest on Debt (G)		306,400	234,200	159,200
Principal (H)		1,805,000	1,875,000	1,950,000
Fiscal Agent or Other Fees (I)		(100,970)	31,228	30,416
Other (J)		<input type="text"/>	0	0
Total Debt Service (K)		2,010,430	2,140,428	2,139,616

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2015 - 2016**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2012 - 2013	FY 2013 - 2014	FY 2014 - 2015
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation:

SECTION II
ISSUE: Save Our Everglades Restoration Bonds 2010B

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2015	June 30, 2016
5.00%-6.45%	July 1, 2029	30,885,000	30,885,000	30,885,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2013 - 2014	FY 2014 - 2015	FY 2014- 2016	
Interest on Debt	(G) <input type="text" value="1,782,588"/>	<input type="text" value="1,782,588"/>	<input type="text" value="1,782,588"/>	
Principal	(H) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="(100,970)"/>	<input type="text" value="31,228"/>	<input type="text" value="30,416"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="1,681,618"/>	<input type="text" value="1,813,816"/>	<input type="text" value="1,813,004"/>	

ISSUE: Save Our Everglades Restoration Bonds 2013A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2015	June 30, 2016
3.00%-5.00%	July 1, 2027	46,445,000	43,055,000	41,290,000
	ACTUAL	ESTIMATED	REQUEST	
	FY 2013 - 2014	FY 2014- 2015	FY 2015 - 2016	
Interest on Debt	(G) <input type="text" value="1,820,900"/>	<input type="text" value="1,787,300"/>	<input type="text" value="1,736,000"/>	
Principal	(H) <input type="text" value="1,680,000"/>	<input type="text" value="1,710,000"/>	<input type="text" value="1,765,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="(100,970)"/>	<input type="text" value="31,228"/>	<input type="text" value="30,416"/>	
Other	(J) <input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="3,399,930"/>	<input type="text" value="3,528,528"/>	<input type="text" value="3,531,416"/>	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2015 - 2016**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
	FY 2012 - 2013	FY 2013 - 2014	FY 2014 - 2015
SECTION I			
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation:

SECTION II

ISSUE: Debt Service - Florida Keys Area of Critical State Conce

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2015	June 30, 2016
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 2014	FY 2014 - 2015	FY 2014- 2016
Interest on Debt	(G)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(H)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(I)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other	(J)	<input type="text"/>	4,270,000	4,269,788
Total Debt Service	(K)	0	4,270,000	4,269,788

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2015	June 30, 2016
		ACTUAL	ESTIMATED	REQUEST
		FY 2013 - 2014	FY 2014- 2015	FY 2015 - 2016
Interest on Debt	(G)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(H)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(I)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other	(J)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(K)	<input type="text"/>	<input type="text"/>	<input type="text"/>

ENVIRONMENTAL ASSESSMENT and RESTORATION

Exhibits or Schedules



ENVIRONMENTAL ASSESSMENT and RESTORATION

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Environmental Lab Trust Fund
LAS/PBS Fund Number:	Program: Environmental Assessment and Restoration 37 30 00 00
	2-050

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	116,615.25	(A)		116,615.25
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	249,416.97	(C)		249,416.97
ADD: Outstanding Accounts Receivable	1,177.54	(D)		1,177.54
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	367,209.76	(F)	0.00	367,209.76
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	196,395.53	(H)		196,395.53
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	415.23	(I)		415.23
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2014	170,399.00	(K)	0.00	170,399.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

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, 07/01/2014

Total all GLC's 5XXXX for governmental funds; [(170,399.00)] (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: [(170,399.00)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) [170,399.00] (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:	Environmental Laboratory Trust Fund
FLAIR #:*	050001
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. 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 for use as a depository for funds to be used for the operations of the department's environmental laboratory program and is funded by program revenues and assessments against trust funds.
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

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	Ecosystem Management & Restoration Trust Fund
Budget Entity:	Program: Water Resource Management - 37 35 00 00
LAS/PBS Fund Number:	2-193

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	56,802.95 (A)		56,802.95
ADD: Other Cash (See Instructions)	500.00 (B)		500.00
ADD: Investments	52,903,654.35 (C)		52,903,654.35
ADD: Outstanding Accounts Receivable	9,178,615.01 (D)		9,178,615.01
ADD: _____	(E)		0.00
Total Cash plus Accounts Receivable	62,139,572.31 (F)	0.00	62,139,572.31
LESS Allowances for Uncollectibles	8,389,112.31 (G)		8,389,112.31
LESS Approved "A" Certified Forwards	213,419.95 (H)		213,419.95
Approved "B" Certified Forwards	(H)		0.00
Approved "FCO" Certified Forwards	39,309,647.61 (H)		39,309,647.61
LESS: Other Accounts Payable (Nonoperating)	279,511.68 (I)		279,511.68
LESS: Restricted Court Ordered Restitution	408,063.05 (I)		408,063.05
LESS: Restricted Reef Groundings	1,044,725.54 (I)		1,044,725.54
Unreserved Fund Balance, 07/01/2014	12,495,092.17 (K)	0.00	12,495,092.17 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2014

Total all GLC's 5XXXX for governmental funds; [(77,713,020.06)] (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) [24,993,107.73] (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 [] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [38,772,031.57] (D)

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

Restricted Court Ordered Restitution [408,063.05] (D)

Restricted Reef Groundings [1,044,725.54] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(12,495,092.17)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) [12,495,092.17] (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:	
Type of Action Requested : (Check one)	<p align="center"> <input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) </p> <p align="center"> <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) </p> <p align="center"> <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund </p>

* Enter ONLY the six-digit code. 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

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Drinking Water Revolving Loan Trust Fund
LAS/PBS Fund Number:	Water Resource Management - 37350400
	2-044

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	74,738.59	(A)		74,738.59
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	200,746,835.42	(C)		200,746,835.42
ADD: Outstanding Accounts Receivable	262,285.43	(D)		262,285.43
ADD: Anticipated Grant Receivables		(E)		0.00
ADD: State Match Balance Available to Transfer	362,000.00	(E)		362,000.00
Total Cash plus Accounts Receivable	201,445,859.44	(F)	0.00	201,445,859.44
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	195,391,846.00	(H)		195,391,846.00
LESS: Other Accounts Payable (Nonoperating)	20,015.01	(I)		20,015.01
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/14	6,033,998.43	(K)	0.00	6,033,998.43 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

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, 07/01/14

Total all GLC's 5XXXX for governmental funds; 618,950,413.35 (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 195,391,846.00 (D)

Estimated Long Term Loan Repayment Receivables 379,161,700.92 (D)

State Match Available to Transfer (362,000.00) (D)

FY 2013/14 Loan Repayments recorded in Flair as
FY 2012/13 Accounts Receivable 38,724,868.00 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 6,033,998.43 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 6,033,998.43 (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:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* 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

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

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	5,637,771.06 (A)		5,637,771.06
ADD: Other Cash (See Instructions)	23,482.72 (B)		23,482.72
ADD: Investments	43,607,531.81 (C)		43,607,531.81
ADD: Outstanding Accounts Receivable	11,371,610.26 (D)		11,371,610.26
ADD: Anticipated Grant Award	61,500,000.00 (E)		61,500,000.00
Total Cash plus Accounts Receivable	122,140,395.85 (F)	0.00	122,140,395.85
LESS Allowances for Uncollectibles	1,000.00 (G)		1,000.00
LESS Approved "A" Certified Forwards	850,252.42 (H)		850,252.42
Approved "B" Certified Forwards	16,766.25 (H)		16,766.25
Approved "FCO" Certified Forwards	76,410,534.77 (H)		76,410,534.77
LESS: Other Accounts Payable (Nonoperating)	59,482.63 (I)		59,482.63
LESS:	(J)		0.00
LESS:	(J)		0.00
LESS:	(J)		0.00
Unreserved Fund Balance, 07/01/2014	44,802,359.78 (K)	0.00	44,802,359.78 **

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: 2015 - 2016

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, 07/01/2014	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="(60,858,059.64)"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="16,766.25"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="71,597,421.48"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
Anticipated Grant Award	<input type="text" value="(61,500,000.00)"/> (D)
Estimated Long Term Service Fee/Grant Allocation Fee Receivables	<input type="text" value="5,941,512.13"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(44,802,359.78)"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="44,802,359.78"/> (F)
DIFFERENCE:	<input type="text" value="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:	Federal Grant Trust Fund
FLAIR #:*	261019
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. 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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	Nonmandatory Land Reclamation Trust Fund
Budget Entity:	Water Resource Management 37350400
LAS/PBS Fund Number:	2-506

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	49,152.12	(A)		49,152.12
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	33,700,613.10	(C)		33,700,613.10
ADD: Outstanding Accounts Receivable	55,188.25	(D)		55,188.25
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	33,804,953.47	(F)	0.00	33,804,953.47
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	20,743.78	(H)		20,743.78
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	27,122,484.71	(H)		27,122,484.71
LESS: Other Accounts Payable (Nonoperating)	20,833.25	(I)		20,833.25
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/14	6,640,891.73	(K)	0.00	6,640,891.73 **

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: 2015 - 2016

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, 07/01/14
Total all GLC's 5XXXX for governmental funds; [(33,017,816.07)] (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 [26,376,924.34] (D)

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

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(6,640,891.73)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) [6,640,891.73] (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:	
Type of Action Requested : (Check one)	<p align="center"> <input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) </p> <p align="center"> <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) </p> <p align="center"> <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund </p>

* 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, interest earnings on the investment of idle cash and transfers from the Minerals Trust Fund as provided by s. 211.31.
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

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	Water Protection & Sustainability Program Trust Fund
Budget Entity:	Water Resource Management 37350400
LAS/PBS Fund Number:	2-603

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	[]	(A)	[]	0.00
ADD: Other Cash (See Instructions)	[]	(B)	[]	0.00
ADD: Investments	24,984,995.39	(C)	[]	24,984,995.39
ADD: Outstanding Accounts Receivable	32,741.41	(D)	[]	32,741.41
ADD: _____	[]	(E)	[]	0.00
Total Cash plus Accounts Receivable	25,017,736.80	(F)	0.00	25,017,736.80
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	24,951,426.78	(H)	[]	24,951,426.78
LESS: Other Accounts Payable (Nonoperating)	9,599.04	(I)	[]	9,599.04
LESS: _____	[]	(J)	[]	0.00
Unreserved Fund Balance, 07/01/14	56,710.98	(K)	0.00	56,710.98 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14

Total all GLC's 5XXXX for governmental funds;	<input type="text" value="(25,060,912.38)"/>	(A)
GLC 539XX for proprietary and fiduciary funds		

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text" value="53,637.17"/>	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/>	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="24,950,564.23"/>	(D)
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A/P not C/F-Operating Categories	<input type="text"/>	(D)
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<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
----------------------	-----

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(56,710.98)"/>	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	<input type="text" value="56,710.98"/>	(F)
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DIFFERENCE:	<input type="text" value="0.00"/>	(G)*
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***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:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* 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

Department Title:	Department of Environmental Protection
Trust Fund Title:	Waste Water Treatment Storm Water Mgmt Revolving Loan Trust Fund
Budget Entity:	Water Resource Management - 37350400
LAS/PBS Fund Number:	2-661

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	93,336.93	(A)		93,336.93
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	379,082,745.41	(C)		379,082,745.41
ADD: Outstanding Accounts Receivable	560,353.17	(D)		560,353.17
ADD: State Match Available to Transfer	742,400.00	(E)		742,400.00
Total Cash plus Accounts Receivable	380,478,835.51	(F)	0.00	380,478,835.51
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	332,175,518.26	(H)		332,175,518.26
LESS: Other Accounts Payable (Nonoperating)	41,431.62	(I)		41,431.62
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/14	48,261,885.63	(K)	0.00	48,261,885.63 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

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, 07/01/14

Total all GLC's 5XXXX for governmental funds; [(1,209,022,641.16)] (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

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

Approved "C" Carry Forward Total (FCO) per LAS/PBS [332,175,518.26] (D)

Estimated Long Term Loan Repayment Receivables [743,400,575.27] (D)

State Match Available to Transfer [(742,400.00)] (D)

FY 2012/13 Loan Repayments recorded in Flair as [85,927,062.00] (D)
FY 2011/12 Accounts Receivable

ADJUSTED BEGINNING TRIAL BALANCE: [(48,261,885.63)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) [48,261,885.63] (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:	
Type of Action Requested : (Check one)	<input checked="" type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* 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 PRG: Waste Management
Fund: 2212 Inland Protection Trust Fund

Budget Period: 2015-16

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

<u>SECTION I - FEE COLLECTION</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>
<u>Receipts:</u>			
<u>Storage Tank Registration Fees</u>	1,218,935	1,200,000	1,200,000
<u>Other Licenses and Permits</u>	18,024	50,000	50,000
<u> </u>			
<u> </u>			
Total Fee Collection to Line (A) - Section III	1,236,958	1,250,000	1,250,000

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	8,174,033	8,713,584	8,636,317
<u>Other Personal Services</u>	51,566	343,204	220,804
<u>Expenses</u>	891,015	1,173,203	1,093,751
<u>Operating Capital Outlay</u>	1,246	9,929	9,929
<u>Other Operating Costs</u>	19,370,930	21,132,041	21,052,531
<u> </u>			
<u>Indirect Costs Charged to Trust Fund</u>	16,489,696	15,670,819	16,464,597
Total Full Costs to Line (B) - Section III	44,978,486	47,042,780	47,477,929

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.

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	1,236,958	1,250,000
TOTAL SECTION II	(B)	44,978,486	47,477,929
TOTAL - Surplus/Deficit	(C)	(43,741,527)	(46,227,929)

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	Inland Protection Trust Fund
Budget Entity:	Program: Waste Management - 37 45 00 00
LAS/PBS Fund Number:	2-212

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	154,809.58	(A)			154,809.58
ADD: Other Cash (See Instructions)	42,647.55	(B)			42,647.55
ADD: Investments	113,496,753.02	(C)			113,496,753.02
ADD: Outstanding Accounts Receivable	17,526,922.06	(D)			17,526,922.06
ADD: _____		(E)			0.00
Total Cash plus Accounts Receivable	131,221,132.21	(F)	0.00		131,221,132.21
LESS Allowances for Uncollectibles	161,824.93	(G)			161,824.93
LESS Approved "A" Certified Forwards	2,790,402.33	(H)			2,790,402.33
Approved "B" Certified Forwards		(H)			0.00
Approved "FCO" Certified Forwards	109,894,937.75	(H)			109,894,937.75
LESS: Other Accounts Payable (Nonoperating)	363,957.67	(I)			363,957.67
LESS: Brownfield Loan Guarantee	5,000,000.00	(J)			5,000,000.00
Unreserved Fund Balance, 07/01/2014	13,010,009.53	(K)	0.00		13,010,009.53 **

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: 2015 - 2016

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, 07/01/2014

Total all GLC's 5XXXX for governmental funds; [(123,848,308.34)] (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 [105,838,298.81] (D)

A/P not C/F-Operating Categories [0.00] (D)

Reserve for Brownfield Area Loan Guarantee Program [5,000,000.00] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(13,010,009.53)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) [13,010,009.53] (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:	Inland Protection Trust Fund
FLAIR #:*	212001
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. 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 Inland Protection Trust Fund was created in Section 376.3071, F.S. for the purpose of serving as a repository for funds which will enable the department to respond without delay to incidents of inland contamination related to the storage of petroleum products to protect the public and minimize environmental damage. To investigate and assess contaminated sites, restore or replace potable water supplies, cleanup and rehabilitate contaminated sites, maintain and monitor contaminated sites and supervise the storage tank compliance verification program.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Initial registration fee (376.303, F.S.) annual renewal registration fee for every in-ground or stationary above-ground petroleum storage tank (376.303 & 376.3072, F.S.) having a capacity of 550 or more gallons. Excise taxes on petroleum products pollutants in accordance with 206.9935 and 206.9945, F.S., loans from the Coastal Protection Trust Fund pursuant to F.S. 376.11, 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 376.3071(4), Florida Statutes, requires the use of the Inland Protection Trust fund for investigation, assessment, and rehabilitation of contamination sites, restoration or replacement of potable water supplies, activities related to the compliance verification program and the removal and replacement of petroleum storage systems. Prohibits the use of fund for cleanup of contamination caused primarily by a discharge of solvents or PCB's causing the contamination to be a hazardous waste, except solvent contamination resulting from breakdown of petroleum products.
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.	None
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.	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: 2015-16**
Program: 37450300 PRG: 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 Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2013-14	FY 2014-15	FY 2015-16
<u>Receipts:</u>			
Licenses and Permits	108,692	100,000	100,000
DOR Waste Tire Fees	19,008,255	19,738,010	19,876,176
Total Fee Collection to Line (A) - Section III	19,116,947	19,838,010	19,976,176

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	3,712,653	4,066,495	3,918,597
Other Personal Services	109,056	149,377	149,377
Expenses	415,934	481,315	472,424
Operating Capital Outlay	6,236	105,013	105,013
Other Operating Costs	7,492,527	7,846,463	7,616,463
Indirect Costs Charged to Trust Fund	2,470,851	2,347,482	2,210,134
Total Full Costs to Line (B) - Section III	14,207,257	14,996,145	14,472,008

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.

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	19,116,947	19,838,010
TOTAL SECTION II	(B)	14,207,257	14,996,145
TOTAL - Surplus/Deficit	(C)	4,909,690	4,841,865

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	Solid Waste Management Trust Fund
Budget Entity:	Waste Management 37 45 00 00
LAS/PBS Fund Number:	2-644

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	51,283.59	(A)		51,283.59
ADD: Other Cash (See Instructions)	468.35	(B)		468.35
ADD: Investments	3,532,376.61	(C)		3,532,376.61
ADD: Outstanding Accounts Receivable	1,619,348.74	(D)		1,619,348.74
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	5,203,477.29	(F)	0.00	5,203,477.29
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	93,601.54	(H)		93,601.54
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	3,704,429.33	(H)		3,704,429.33
LESS: Other Accounts Payable (Nonoperating)	726.82	(I)		726.82
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/14	1,404,719.60	(K)	0.00	1,404,719.60 **

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: 2015 - 2016

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, 07/01/14

Total all GLC's 5XXXX for governmental funds; [(5,106,721.51)] (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 [3,702,001.91] (D)

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

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(1,404,719.60)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) [1,404,719.60] (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:	Solid Waste Management Trust Fund
FLAIR #:*	644001
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<p align="center"> <input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) </p> <p align="center"> <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) </p> <p align="center"> <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund </p>

* 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: 2015-16**
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 Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2013-14	ESTIMATED FY 2014-15	REQUEST FY 2015-16
<u>Receipts:</u>			
Fees and Charges	277,490	268,000	268,000
Licenses and Permits	292,665	1,040,000	340,000
Total Fee Collection to Line (A) - Section III	570,155	1,308,000	608,000

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	10,765,337	11,975,642	12,092,603
Other Personal Services	319,999	698,949	1,217,287
Expenses	1,137,664	1,589,467	1,542,259
Operating Capital Outlay	11,065	30,861	30,861
Other Operating Costs	6,703,941	7,773,843	7,775,563
Indirect Costs Charged to Trust Fund	1,548,213	2,008,855	2,008,855
Total Full Costs to Line (B) - Section III	20,486,219	24,077,617	24,667,428

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.

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	570,155	1,308,000	608,000
TOTAL SECTION II	(B)	20,486,219	24,077,617	24,667,428
TOTAL - Surplus/Deficit	(C)	(19,916,064)	(22,769,617)	(24,059,428)

EXPLANATION of LINE C:
Transfers from other agencies and trust funds supplement the fees.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Water Quality Assurance Trust Fund
LAS/PBS Fund Number:	Program: Waste Management - 37 45 00 00
	2-780

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	117,193.83	(A)		117,193.83
ADD: Other Cash (See Instructions)	55,743.10	(B)		55,743.10
ADD: Investments	36,286,736.28	(C)		36,286,736.28
ADD: Outstanding Accounts Receivable	2,931,978.44	(D)		2,931,978.44
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	39,391,651.65	(F)	0.00	39,391,651.65
LESS Allowances for Uncollectibles	113,042.89	(G)		113,042.89
LESS Approved "A" Certified Forwards	317,289.85	(H)		317,289.85
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	24,715,376.49	(H)		24,715,376.49
LESS: Other Accounts Payable (Nonoperating)	96,310.26	(I)		96,310.26
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2014	14,149,632.16	(K)	0.00	14,149,632.16 **

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: 2015 - 2016

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, 07/01/2014	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="(38,080,427.49)"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="23,930,795.33"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(14,149,632.16)"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="14,149,632.16"/> (F)
DIFFERENCE:	<input type="text" value="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:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. 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

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 statorily 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 2015 - 2016

	(2)	(3)	(4)
(1)	ACTUAL	ESTIMATED	REQUEST
<u>SECTION I</u>	FY 2013 - 2014	FY 2014 - 2015	FY 2015 - 2016
Interest on Debt	(A) 3,894,289	3,600,038	3,291,039
Principal	(B) 5,885,000	6,180,000	6,485,000
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 7,916	7,917	6,710
Other Debt Service	(E) (1,447,551)	0	0
Total Debt Service	(F) 8,339,654	9,787,955	9,782,749

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)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2015	June 30, 2016
2.000% - 5.000%	July 1, 2016	36,115,000	12,665,000	6,180,000
(6)	(7)	(8)	(9)	(9)
	ACTUAL	ESTIMATED	REQUEST	REQUEST
	FY 2013 - 2014	FY 2014 - 2015	FY 2015 - 2016	FY 2015 - 2016
Interest on Debt	(G) 927,500	633,250	324,250	324,250
Principal	(H) 5,885,000	6,180,000	6,485,000	6,485,000
Fiscal Agent or Other Fees	(I) 3,958	3,958	3,355	3,355
Other	(J) (723,776)	0	0	0
Total Debt Service	(K) 6,092,683	6,817,208	6,812,605	6,812,605

ISSUE: Inland Protection Financing Corporation Revenue Bonds 2010B

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2015	June 30, 2016
4.260% - 5.400%	July 1, 2024	60,615,000	60,615,000	60,615,000
(6)	(7)	(8)	(9)	(9)
	ACTUAL	ESTIMATED	REQUEST	REQUEST
	FY 2013 - 2014	FY 2014 - 2015	FY 2015 - 2016	FY 2015 - 2016
Interest on Debt	(G) 2,966,789	2,966,788	2,966,789	2,966,789
Principal	(H) 0	0	0	0
Fiscal Agent or Other Fees	(I) 3,958	3,959	3,355	3,355
Other	(J) (723,776)	0	0	0
Total Debt Service	(K) 2,246,971	2,970,747	2,970,144	2,970,144

RECREATION and PARKS

Exhibits or Schedules



RECREATION and PARKS

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	All Programs: Department of Environmental Protection 37 00 00 00
	2-339

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	28,455.01	(A)		28,455.01
ADD: Other Cash (See Instructions)	5,150.00	(B)		5,150.00
ADD: Investments	1,738,116.61	(C)		1,738,116.61
ADD: Outstanding Accounts Receivable	562,982.23	(D)		562,982.23
ADD: Anticipated Grant Awards	6,156,359.77	(E)		6,156,359.77
Total Cash plus Accounts Receivable	8,491,063.62	(F)	0.00	8,491,063.62
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	31,341.57	(H)		31,341.57
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	6,167,751.52	(H)		6,167,751.52
LESS: Other Accounts Payable (Nonoperating)	975,993.70	(I)		975,993.70
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/14	1,315,976.83	(K)	0.00	1,315,976.83 **

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: 2015 - 2016

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, 07/01/14
 Total all GLC's 5XXXX for governmental funds; (1,384,176.83) (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 6,156,359.77 (D)

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

Anticipated Grant Awards (6,156,359.77) (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (1,315,976.83) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 1,315,976.83 (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:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* 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

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	Land Acquisition Trust Fund
Budget Entity:	Program: Recreation & Parks - 37 50 00 00
LAS/PBS Fund Number:	2-423

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	10,050,436.83	(A)		10,050,436.83
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	54,646,279.13	(C)		54,646,279.13
ADD: Outstanding Accounts Receivable	90,076.17	(D)		90,076.17
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	64,786,792.13	(F)	0.00	64,786,792.13
LESS Allowances for Uncollectibles	1,103.71	(G)		1,103.71
LESS Approved "A" Certified Forwards	142,716.22	(H)		142,716.22
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	36,643,964.70	(H)		36,643,964.70
LESS: Other Accounts Payable (Nonoperating)	449,310.13	(I)		449,310.13
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2014	27,549,697.37	(K)	0.00	27,549,697.37 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

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, 07/01/2014

Total all GLC's 5XXXX for governmental funds; [(63,768,644.11)] (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 [36,218,946.74] (D)

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

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(27,549,697.37)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) [27,549,697.37] (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:	
Type of Action Requested : (Check one)	<input checked="" type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. 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

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	State Park Trust Fund
Budget Entity:	Program: Recreation & Parks - 37 50 00 00
LAS/PBS Fund Number:	2-675

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	360,021.38	(A)		360,021.38
ADD: Other Cash (See Instructions)	1,426,266.65	(B)		1,426,266.65
ADD: Investments	4,779,713.39	(C)		4,779,713.39
ADD: Outstanding Accounts Receivable	671,503.14	(D)		671,503.14
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	7,237,504.56	(F)	0.00	7,237,504.56
LESS Allowances for Uncollectibles	57,064.34	(G)		57,064.34
LESS Approved "A" Certified Forwards	1,356,034.05	(H)		1,356,034.05
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	400,000.00	(H)		400,000.00
LESS: Other Accounts Payable (Nonoperating)	1,894,216.03	(I)		1,894,216.03
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2014	3,530,190.14	(K)	0.00	3,530,190.14 **

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: 2015 - 2016

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, 07/01/2014

Total all GLC's 5XXXX for governmental funds; [(4,404,991.91)] (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) [474,801.77] (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 [400,000.00] (D)

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

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(3,530,190.14)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) [3,530,190.14] (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:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. 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.	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

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: 2015-16**
Program: 37550000 PRG: 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 Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION	ACTUAL FY 2013-14	ESTIMATED FY 2014-15	REQUEST FY 2015-16
<u>Receipts:</u>			
Lics/Permits Title V	4,075,206	4,505,140	4,482,615
Lics/Permits Asbestos	96,800	95,000	95,000
Total Fee Collection to Line (A) - Section III	4,172,006	4,600,140	4,577,615

SECTION II - FULL COSTS			
<u>Direct Costs:</u>			
Salaries and Benefits	9,429,084	10,577,252	10,577,252
Other Personal Services	2,257,828	4,168,013	4,168,013
Expenses	1,465,277	1,625,646	1,625,646
Operating Capital Outlay	509,482	485,987	485,987
G/A & Special Categories	7,915,791	7,864,072	7,864,072
Indirect Costs Charged to Trust Fund	2,100,903	2,441,230	2,477,815
Total Full Costs to Line (B) - Section III	23,678,365	27,162,200	27,198,785

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)	4,172,006	4,600,140	4,577,615
TOTAL SECTION II	(B)	23,678,365	27,162,200	27,198,785
TOTAL - Surplus/Deficit	(C)	(19,506,360)	(22,562,060)	(22,621,170)

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

Department Title:	Budget Period: 2015 - 2016 Department of Environmental Protection
Trust Fund Title:	Air Pollution Control Trust Fund
Budget Entity:	Air Resources Management 37 55 05 00
LAS/PBS Fund Number:	2-035

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	105,313.70	(A)			105,313.70
ADD: Other Cash (See Instructions)	1,383.32	(B)			1,383.32
ADD: Investments	18,107,399.25	(C)			18,107,399.25
ADD: Outstanding Accounts Receivable	831,478.66	(D)			831,478.66
ADD: _____		(E)			0.00
Total Cash plus Accounts Receivable	19,045,574.93	(F)	0.00		19,045,574.93
LESS Allowances for Uncollectibles	6,270.61	(G)			6,270.61
LESS Approved "A" Certified Forwards	1,650,201.50	(H)			1,650,201.50
Approved "B" Certified Forwards	34,799.00	(H)			34,799.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	441,471.22	(I)			441,471.22
LESS: Title V Program Reserve	4,896,953.00	(J)			4,896,953.00
Unreserved Fund Balance, 07/01/14	12,015,879.60	(K)	0.00		12,015,879.60 **

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: 2015 - 2016

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, 07/01/14
 Total all GLC's 5XXXX for governmental funds; [(16,947,631.60)] (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 [34,799.00] (D)

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

Title V Program Reserve [4,896,953.00] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(12,015,879.60)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) [12,015,879.60] (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:	Air Pollution Control Trust Fund
FLAIR #:*	035001
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<p align="center"> <input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) </p> <p align="center"> <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) </p> <p align="center"> <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund </p>

* 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 2015-16 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? (CSDI)	Y	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 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.	Y	N/A	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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 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.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)				
	37010100	37010200	37010300	31010400	

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 2013-14 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 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?	Y	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?	Y	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 through E-6 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.	Y	N/A	N/A	N/A
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	31010400	
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	
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 #14-001?	Y	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. (PLRR, PLMO)	N/A	N/A	N/A	N/A	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	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?	Y	Y	Y	Y	
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A	N/A	
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	N/A	
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A	N/A	

Action	Program or Service (Budget Entity Codes)				
	37010100	37010200	37010300	31010400	

7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)))	Y	N/A	N/A	N/A	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	31010400	
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; fixed capital outlay adjustment 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	
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 general revenue service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	31010400	
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	Y	Y	Y	Y	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	Y	Y	Y	
8.28	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	
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	
8.31	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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y	Y	Y	Y	
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					

	Program or Service (Budget Entity Codes)				
Action	37010100	37010200	37010300	31010400	

TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.	
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.	

9. SCHEDULE II (PSCR, SC2)

AUDIT:

9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	Y	Y	
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Action	Program or Service (Budget Entity Codes)				
	37010100	37010200	37010300	31010400	

10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	Y	N/A	N	N/A	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	N/A	Y	Y	

11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	N/A	Y	N/A	
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y	N/A	Y	N/A	

13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A	N/A	

14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 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	

15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Y	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.	Y	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?	Y	N/A	N/A	Y	
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	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?	Y	N/A	N/A	N/A	

AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y	N/A	N/A	Y	

Action	Program or Service (Budget Entity Codes)				
	37010100	37010200	37010300	31010400	

16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)

16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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	Y	Y	Y	Y	

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	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)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	
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")	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: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES

17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 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	
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	N/A	N/A	N/A	N/A	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	N/A	Y	

	Program or Service (Budget Entity Codes)				
Action	37010100	37010200	37010300	31010400	

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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	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	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	
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.					

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 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Division of State Lands
Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Ralph Perkins

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y			
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		Program or Service (Budget Entity Codes)			
Action		37100400	37100500		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y		
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) {Response is for Budget Entities: 37100200 and 37100300}	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.) {Response is for Budget Entities: 37100200 and 37100300}	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 2013-14 approved budget. Amounts should be positive.				

		Program or Service (Budget Entity Codes)			
Action		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.					
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	Y		
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 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 through E-6 of the LBR Instructions.)	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #14-001?	N/A	N/A		

		Program or Service (Budget Entity Codes)			
Action		37100400	37100500		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	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, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	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		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y		
AUDIT:					
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y		
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A		
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A		
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A		
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	N/A		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				

		Program or Service (Budget Entity Codes)			
Action		37100400	37100500		
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 65 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).				
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	N/A		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	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		
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; fixed capital outlay adjustment narrative)?	Y	N/A		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	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	Y		

		Program or Service (Budget Entity Codes)			
Action		37100400	37100500		
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		
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		
8.10	Are the statutory authority references correct?	Y	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		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	N/A		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	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		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	N/A		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	N/A		
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	N/A		
8.20	Are appropriate general revenue 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	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	N/A		
8.24	Are prior year September operating reversions appropriately shown in column A01? <i>{Response is for Budget Entities: 37100200 and 37100300}</i>	Y	N/A		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	N/A		

		Program or Service (Budget Entity Codes)			
Action		37100400	37100500		
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		
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? <i>{Response is for Budget Entities: 37100200 and 37100300}</i>	Y	Y		
8.28	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? <i>{Response is for Budget Entities: 37100200 and 37100300}</i>	Y	N/A		
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? <i>{Response is for Budget Entities: 37100200 and 37100300}</i>	Y	N/A		
AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y		
8.31	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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y		
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y		
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y	N/A		
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	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 130 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:					

	Program or Service (Budget Entity Codes)			
Action	37100400	37100500		

<p>9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)</p>	N/A	N/A			
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	Program or Service (Budget Entity Codes)			
Action	37100400	37100500		

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A			

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A	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	Y			
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1	NOT REQUIRED FOR THIS YEAR					
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14. SCHEDULE VIIIB-2 (EADR, S8B2)

14.1	Do the reductions comply with the instructions provided on pages 104 through 106 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 107-109 of the LBR Instructions for detailed instructions)

15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	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			
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			
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	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			

AUDIT:

15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A			
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	Program or Service (Budget Entity Codes)			
Action	37100400	37100500		

16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)

16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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	Y	Y			

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) {Response is for Budget Entities: 37100200 and 37100300}	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)? (Audit #1 should print "No Activities Found")	Y	Y			
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	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: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	N/A			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES

17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 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			
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	N/A	Y			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	N/A			

	Program or Service (Budget Entity Codes)			
Action	37100400	37100500		

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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	N/A			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	N/A			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	N/A			
18.5	Are the appropriate counties identified in the narrative?	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	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

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			
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Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/District Offices
Agency Budget Officer/OPB Analyst Name: Sue Oshesky / Ralph Perkins

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 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.	Y	N/A	N/A	Y	
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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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 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.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)				
	37150100	37150300	37150400	37150500	

AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					

6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 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	

Action	Program or Service (Budget Entity Codes)				
	37150100	37150300	37150400	37150500	
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 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 #14-001?	Y	Y	Y	Y	
7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A	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	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 (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 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	

Action		Program or Service (Budget Entity Codes)				
		37150100	37150300	37150400	37150500	
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A	N/A	N/A	N/A	
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	N/A	
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A	N/A	
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A	N/A	N/A	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					

Action	Program or Service (Budget Entity Codes)				
	37150100	37150300	37150400	37150500	

TIP If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	N/A	N/A	N/A	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	N/A	N/A	N/A	
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial 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?	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; fixed capital outlay adjustment 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	
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	

Action		Program or Service (Budget Entity Codes)				
		37150100	37150300	37150400	37150500	
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 general revenue 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	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	
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	N/A	N/A	N/A	
8.28	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	
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	N/A	N/A	N/A	
AUDITS:						
8.30	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	
8.31	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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Codes)				
		37150100	37150300	37150400	37150500	
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	N/A	N/A	N/A	
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y	N/A	N/A	N/A	
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	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 130 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? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	Y	Y	
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 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 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	
11. SCHEDULE IV (EADR, SC4)						
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.					
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.	N/A	N/A	N/A	N/A	
13. SCHEDULE VIIIB-1 (EADR, S8B1)						

Action	Program or Service (Budget Entity Codes)				
	37150100	37150300	37150400	37150500	

13.1 NOT REQUIRED FOR THIS YEAR

14. SCHEDULE VIIIB-2 (EADR, S8B2)

14.1 Do the reductions comply with the instructions provided on pages 104 through 106 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	
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**15. SCHEDULE VIIIC (EADR, S8C)
(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)**

15.1 Agencies are required to generate this schedule 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 107-109 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? (GENR, LBR5)	Y	Y	Y	Y	
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16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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	Y	Y	Y	Y	

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	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)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	
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")	N/A	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Codes)				
		37150100	37150300	37150400	37150500	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 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	
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	Y	Y	Y	Y	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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?	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	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

Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Policy & Ecosystem Restoration
Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Ralph Perkisns

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 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:

		Program or Service (Budget Entity Codes)				
Action		37200100				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 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				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	N/A				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

	Program or Service (Budget Entity Codes)				
Action	37200100				

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 2013-14 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				

7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 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 through E-6 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			

		Program or Service (Budget Entity Codes)				
Action		37200100				
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 #14-001?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 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?	Y				
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y				
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)))	Y				

	Program or Service (Budget Entity Codes)				
Action	37200100				

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).				
TIP	If an appropriation made in the FY 2014-15 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; fixed capital outlay adjustment narrative)?	Y			

Action		Program or Service (Budget Entity Codes)				
		37200100				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	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				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	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 general revenue 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	Y				

		Program or Service (Budget Entity Codes)				
Action		37200100				
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?					
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	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 130 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.					

	Program or Service (Budget Entity Codes)				
Action	37200100				

9. SCHEDULE II (PSCR, SC2)

AUDIT:

9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y				
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	Program or Service (Budget Entity Codes)				
Action	37200100				

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					

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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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1	NOT REQUIRED FOR THIS YEAR					
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14. SCHEDULE VIIIB-2 (EADR, S8B2)

14.1	Do the reductions comply with the instructions provided on pages 104 through 106 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				
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15. SCHEDULE VIIIC (EADR, S8C)

(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)

15.1	Agencies are required to generate this schedule 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 107-109 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? (GENR, LBR5)	Y				
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	Program or Service (Budget Entity Codes)				
Action	37200100				

16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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	Y				

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
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				
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				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES

17.1 Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 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				
17.4 Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				

	Program or Service (Budget Entity Codes)				
Action	37200100				

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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				
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	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.					

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				
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Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Science and Laboratory Services
Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Ralph Perkisns

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	87300100				

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 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:

		Program or Service (Budget Entity Codes)				
Action		37500100				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 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				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y				
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	37500100				

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 2013-14 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				

7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 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 through E-6 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			

		Program or Service (Budget Entity Codes)				
Action		37500100				
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 #14-001?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 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?	Y				
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)))	Y				

	Program or Service (Budget Entity Codes)				
Action	37500100				

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).				
TIP	If an appropriation made in the FY 2014-15 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; fixed capital outlay adjustment narrative)?	Y			

Action		Program or Service (Budget Entity Codes)				
		37500100				
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				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	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 general revenue 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	Y				

		Program or Service (Budget Entity Codes)				
Action		37500100				
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?					
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	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 130 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.					

	Program or Service (Budget Entity Codes)				
Action	37300100				

9. SCHEDULE II (PSCR, SC2)

AUDIT:

<p>9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)</p>	Y				
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	Program or Service (Budget Entity Codes)				
Action	37500100				

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					

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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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1	NOT REQUIRED FOR THIS YEAR					
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14. SCHEDULE VIIIB-2 (EADR, S8B2)

14.1	Do the reductions comply with the instructions provided on pages 104 through 106 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				
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15. SCHEDULE VIIIC (EADR, S8C)
(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)

15.1	Agencies are required to generate this schedule 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 107-109 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? (GENR, LBR5)	Y				
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	Program or Service (Budget Entity Codes)				
Action	37500100				

16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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	Y				

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
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				
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				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES

17.1 Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 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				
17.4 Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				

	Program or Service (Budget Entity Codes)				
Action	37500100				

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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				
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	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.					

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				
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Fiscal Year 2015-16 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	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? (CSDI)	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 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.	Y	Y			
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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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y			

	Program or Service (Budget Entity Codes)				
Action	37350100	37350400			

TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				

7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 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 through E-6 of the LBR Instructions.)	Y	Y		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		37350100	37350400			
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 #14-001?	N/A	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	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 (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 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?	Y	Y			
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			

Action	Program or Service (Budget Entity Codes)				
	37350100	37350400			

7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y			
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)))	Y	Y			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		37350100	37350400			
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; fixed capital outlay adjustment 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			
8.10	Are the statutory authority references correct?	Y	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can provide a list of individual grants.	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			

Action		Program or Service (Budget Entity Codes)				
		37350100	37350400			
8.20	Are appropriate general revenue 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	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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y			
8.28	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			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y			
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			
8.31	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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y			
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	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!					

		Program or Service (Budget Entity Codes)				
Action		37350100	37350400			
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y			
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR 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			
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.	N/A	N/A			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A			
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 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			
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule 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			

Action		Program or Service (Budget Entity Codes)				
		37350100	37350400			
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 107-109 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? (GENR, LBR5)	Y	Y			
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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	Y	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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)? (Audit #1 should print "No Activities Found")	Y	Y			
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			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						

Action	Program or Service (Budget Entity Codes)				
	37350100	37350400			

17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 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			
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	Y	Y			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y			

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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	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.					

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			
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Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Division of Waste Management
Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Ralph Perkins

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Codes)				
Action	37450300				

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, 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? (CSDI)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
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		Program or Service (Budget Entity Codes)				
Action		37450300				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
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				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y				
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 2013-14 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.						
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				
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 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?	Y				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				
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 #14-001?	N/A				

		Program or Service (Budget Entity Codes)				
Action		37450300				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 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?	Y				
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		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 65 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					
TIP	If an appropriation made in the FY 2014-15 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?	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; fixed capital outlay adjustment 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				

		Program or Service (Budget Entity Codes)				
Action		37450300				
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				
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 general revenue 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	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				

		Program or Service (Budget Entity Codes)				
Action		37450300				
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	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 130 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? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	N/A				

	Program or Service (Budget Entity Codes)				
Action	37450300				

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						

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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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1	NOT REQUIRED FOR THIS YEAR					
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14. SCHEDULE VIIIB-2 (EADR, S8B2)

14.1	Do the reductions comply with the instructions provided on pages 104 through 106 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				
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15. SCHEDULE VIIIC (EADR, S8C)
(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)

15.1	Agencies are required to generate this schedule 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 107-109 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				

AUDIT:

15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y				
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	Program or Service (Budget Entity Codes)				
Action	37450300				

16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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	Y				

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
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				
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				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES

17.1 Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 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				
17.4 Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				

	Program or Service (Budget Entity Codes)				
Action	37450300				

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	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.					

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				
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Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/State Park Operations/Coastal and Aquatic Managed Areas
Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Ralph Perkisns

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, 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? (CSDI)	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 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.	Y	Y			
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AUDITS:

Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y			

	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 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?	Y	Y		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 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.	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		

Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
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 #14-001?	N/A	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	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, 330010C0, 33011C0, 160E470, 160E480 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?	Y	Y			
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A			

Action	Program or Service (Budget Entity Codes)				
	37500300	37500400			

7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)))	Y	Y			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial 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			

Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
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; fixed capital outlay adjustment 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			
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?	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 general revenue service charge nonoperating amounts included in Section II?	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
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	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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y			
8.28	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			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?					
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			
8.31	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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y			
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					

	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.	
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.	

9. SCHEDULE II (PSCR, SC2)

AUDIT:

9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y			
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	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR 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?	Y	Y			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

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	NOT REQUIRED FOR THIS YEAR					
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14. SCHEDULE VIIIB-2 (EADR, S8B2)

14.1	Do the reductions comply with the instructions provided on pages 104 through 106 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 107-109 of the LBR Instructions for detailed instructions)

15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	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			
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			
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	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			

AUDIT:

15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y			
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Action	Program or Service (Budget Entity Codes)				
	37500300	37500400			

16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)

16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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	Y	Y			

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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)? (Audit #1 should print "No Activities Found")	Y	Y			
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			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES

17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 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			
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	N/A	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y			

	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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	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.				

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		
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Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service):
Agency Budget Officer/OPB Analyst Name:

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

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)					
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			
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:

Action		Program or Service (Budget Entity Codes)				
		37550300	37550500			
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y			

	Program or Service (Budget Entity Codes)				
Action	37550300	37550500			

TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 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 through E-6 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		

Action		Program or Service (Budget Entity Codes)				
		37550300	37550500			
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 #14-001?	N/A	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	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 (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 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?	Y	Y			
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		37550300	37550500			
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A			
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)))	N/A	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					
TIP	If an appropriation made in the FY 2014-15 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			

Action		Program or Service (Budget Entity Codes)				
		37550300	37550500			
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; fixed capital outlay adjustment 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			
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			

Action		Program or Service (Budget Entity Codes)				
		87550300	87550500			
8.20	Are appropriate general revenue 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	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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	Y			
8.28	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			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	Y			
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	Y			
8.31	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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	N/A	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	N/A	Y			
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	N/A	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	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!					

	Program or Service (Budget Entity Codes)				
Action	37550300	37550500			

TIP	Determine if the agency is scheduled for trust fund review. (See page 130 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? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y			
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	Program or Service (Budget Entity Codes)				
Action	87550300	87550500			

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR 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	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	Y			
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1	NOT REQUIRED FOR THIS YEAR	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 104 through 106 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			
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15. SCHEDULE VIIIC (EADR, S8C)
(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)

15.1	Agencies are required to generate this schedule 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 107-109 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			

AUDIT:

15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y			
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Action	Program or Service (Budget Entity Codes)				
	37550300	37550500			

16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)

16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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	Y	Y			

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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)? (Audit #1 should print "No Activities Found")	Y	Y			
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			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES

17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 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			
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	Y	Y			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y			

	Program or Service (Budget Entity Codes)				
Action	37550300	37550500			

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) 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	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.					

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			
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