



LEGISLATIVE BUDGET REQUEST

Florida Fish and Wildlife Conservation Commission

September 15, 2015

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

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1701 Capitol
Tallahassee, Florida 32399-0001

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

Cindy Kynock, 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 Fish and Wildlife Conservation Commission is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2016-17 Fiscal Year. This submission has been approved by Nick Wiley, Executive Director.

Sincerely,


Charlotte Jerrett
Chief Financial Officer

CJ/caa

Cc: Nick Wiley, Executive Director

FISH AND WILDLIFE CONSERVATION COMMISSION
PAY ADDITIVES REQUEST
FY 2016-2017

The Fish and Wildlife Conservation Commission (FWC) requests approval to continue current long-standing pay additives. No new additives are requested.

In accordance with rule authority in 60L-32.0012, Florida Administrative Code, the agency has used existing rate and salary appropriations to grant pay additives when warranted, based on the duties and responsibilities of the position. The requested additives are justified for reasons such as the hazardous nature of the duties and the specialized training required to perform those duties.

Pay additives are a valuable management tool which allows agencies to recognize and compensate employees for identified duties without providing a permanent pay increase.

Continue Current Pay Additives

Chapter 2015-232, Laws of Florida, authorized the following pay additives and we request continued authorization for FY 2016/17:

- (a) Each agency is authorized to continue to pay, at the levels in effect on June 30, 2007, on-call fees and shift differentials as necessary to perform normal operations of the agency.
- (b) Each agency that had a training program in existence on June 30, 2006, which included granting pay additives to participating employees, is authorized to continue such training program for the 2009-10 fiscal year. Such additives shall be granted under the provisions of the law, administrative rules, and collective bargaining agreements.
- (d) The Fish and Wildlife Conservation Commission may continue to grant temporary special duty pay additives to law enforcement officers who perform additional duties as K-9 handlers, as regional recruiters/media coordinators and as breath test operators/inspectors, and may grant temporary special duty pay additives to law enforcement officers who perform additional duties as offshore patrol vessel crew members, as special operations group members and as long-term covert investigators.
- (e) The Fish and Wildlife Conservation Commission is authorized to grant critical market pay additives to employees residing in and assigned to Lee County, Collier County, or Monroe County, Broward County, or Miami-Dade County at the levels that the employing agency granted salary increases for similar purposes prior to July 1, 2006. These pay additives shall be granted only during the time in which the employee resides in, and is assigned to duties within, those counties. In no instance may the employee receive an adjustment to the employee's base rate of pay and a critical market pay additive based on the employee residing in and being assigned in the specified counties.

Critical Market Pay Additive (Broward and Miami-Dade Counties)

The agency requests approval to grant a pay additive to sworn and non-sworn law enforcement personnel who reside in Broward and Miami-Dade counties.

1. Justification:

The Division of Law Enforcement has the need to provide a pay adjustment to sworn and non-sworn personnel who are assigned to Broward and Miami-Dade counties to reduce excessive vacancy rates and the inability to retain tenured personnel as follows:

Sworn Personnel:	Broward County	\$3,000 annually
	Miami-Dade County	\$3,000 annually
Non-Sworn Personnel:	Broward, Miami-Dade	\$1,268.80/\$1,976 annually

2. Length of time additive will be used:

When an employee is assigned to Broward or Miami-Dade counties, the agency will provide a pay adjustment as noted above and upon relocation out of these counties, the pay adjustment will be discontinued.

3. Classes and number of positions affected in Broward and Miami-Dade:

<u>Class Code</u>	<u>Class Title</u>	<u># of FTE</u>
8515	Law Enforcement Officer	52
8540	Law Enforcement Investigator I	6
8541	Law Enforcement Investigator II	7
8534	Law Enforcement Airplane Pilot II	1
8522	Law Enforcement Lieutenant	15
8525	Law Enforcement Captain	2
8410	Duty Officer	11
0120	Staff Assistant	1
0712	Government Operations Consultant II	1
6552	Marine Mechanic	1
	Total FTE	97

4. Area impacted:

Broward and Miami-Dade Counties

5. Historical data:

This is a new additive, however, pay additives for Lee, Collier, and Monroe counties were implemented in May 2003.

6. Estimated cost of this additive:

Sworn Personnel:	Broward and Miami-Dade	\$3,000 x 83 = \$249,000
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Non-Sworn Personnel:	Broward and Miami-Dade	
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Administrative	\$1,268.80 x 2 = \$ 2,537.60
Duty Officers	\$1,268.80 x 11 = \$13,956.80
Marine Mechanic	\$1,976 x 1 = \$ 1,976.00
Total Estimated Cost	\$267,470.40

7. Additional information:

Retaining employees in these counties has become very difficult because of extreme increases in the cost of living. It has become nearly impossible for new employees to develop households in these areas, and long term employees have found it difficult to stay due to increases in property taxes and insurance.

Critical Market Pay Additive (Lee, Collier and Monroe Counties)

The agency requests approval to continue the pay additive to sworn and non-sworn law enforcement personnel who reside in Lee, Collier, and Monroe counties.

1. Justification:

The Division of Law Enforcement has been providing a pay adjustment to sworn and non-sworn personnel who are assigned to Lee, Collier, and Monroe counties to reduce excessive vacancy rates and the inability to retain tenured personnel as follows:

Sworn Personnel:	Lee County	\$3,000 annually
	Collier County	\$3,000 annually
	Monroe County	\$5,000 annually

Non-Sworn Personnel:	Lee, Collier, Monroe	\$1,268.80/\$1,976 annually
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2. Length of time additive will be used:

When an employee is assigned to Lee, Collier or Monroe County, the agency has been providing a pay adjustment as noted above and upon relocation out of these counties, the pay adjustment is discontinued.

3. Classes and number of positions currently affected in Lee, Collier and Monroe:

<u>Class Code</u>	<u>Class Title</u>	<u># of FTE</u>
8515	Law Enforcement Officer	78
8540	Law Enforcement Investigator I	7
8541	Law Enforcement Investigator II	13
8534	Law Enforcement Airplane Pilot II	1
8522	Law Enforcement Lieutenant	18
8525	Law Enforcement Captain	4
0120	Staff Assistant	2
0709	Administrative Assistant I	2
0712	Administrative Assistant II	1
2035	Telecommunications Specialist III	1
6552	Marine Mechanic	2
	Total FTE	129

4. Area impacted:

Lee, Collier and Monroe Counties

5. Historical data:

This pay additive was implemented in May 2003. The number of positions receiving the additive has remained stable. Lee County was increased to \$3,000 to maintain the DEP Law Enforcement additive amount when consolidation became effective on July 1, 2012.

6. Estimated current cost of this additive:

Sworn Personnel:	Lee and Collier	\$3,000 x 63 = \$ 189,000
	Monroe	\$5,000 x 58 = \$ 290,000
Non-Sworn Personnel:	Lee, Collier, and Monroe	
Administrative		\$1,268.80 x 5 = \$ 6,344.00
Telecommunication Specialist		\$1,976 x 1 = \$ 1,976.00
Marine Mechanic		\$1,976 x 2 = \$ 3,952.00
	Total Estimated Cost	\$ 491,272.00

The agency does not require additional rate or appropriations for this additive.

7. Additional information:

Retaining employees in these counties is very difficult due to extreme increases in the cost of living. It became nearly impossible for new employees to develop households in those areas, and long term employees found it difficult to stay due to increases in property taxes and insurance.

K-9 Law Enforcement Officers Pay Additive

The agency requests approval to continue the 5% pay additive to Law Enforcement Officers who perform additional duties as K-9 handlers.

1. Justification:

The Division of Law Enforcement currently has eighteen K-9 Law Enforcement Officers (LEO) throughout the state. To become a K-9 LEO, the employee must attend and successfully complete a ten-week training academy and maintain proficiency and certification for K-9 handling. The employee must also be able to house and maintain the canine at their residence. These employees, along with their canines, work with the Patrol Officers, Investigation Officers, and Special Operations Groups, as well as assisting other state law enforcement agencies on special details.

2. Length of time additive will be included:

Employees who graduate from the Division's K-9 Academy are granted a temporary 5% increase upon completion of the Academy for K-9 duties. Should an employee leave the K-9 program, the additive will be discontinued.

3. Classes and number of positions affected:

<u>Class Code</u>	<u>Class Title</u>	<u># of FTE</u>
8515	Law Enforcement Officer	18

4. Area impacted:

This additive will impact employees statewide.

5. Historical data:

This pay additive was implemented in July 2004. The number of positions receiving the additive has remained stable.

6. Estimated cost:

Based on a salary estimate at the mid-range for a Law Enforcement Officer, the calculation is as follows: $\$40,327 \times 5\% = \$2,016$ annually $\times 18$ positions = $\$36,288$. The cost with benefits is $\$46,265$. The agency does not require additional rate or appropriations for this additive.

7. Additional information:

K-9 officers receive a significant amount of additional, costly training. Retaining employees in these positions over an extended time is the most cost effective way to provide the highest quality service. In addition, these employees often work unusual and long hours. The K-9 Officer Additive provides the incentive needed to recruit and retain these specialized employees.

Law Enforcement Officer Recruiter/Community Relations Pay Additive

The agency requests approval to continue the 5% pay additive to Law Enforcement Officers who perform additional duties by conducting regional recruitment events and participating in news and media events.

1. Justification:

The Division of Law Enforcement has eight Recruiter/Community Relations Law Enforcement Officers throughout the state. In addition to the FWC Officer responsibilities, these positions conduct regional recruitment events with community service groups and minority professional organizations. They actively recruit qualified applicants at career fairs, local community events, and civic organizations.

2. Length of time additive will be used:

Employees are granted a temporary 5% increase upon appointment to such duties. Should an employee leave the recruit position, the additive will be discontinued.

3. Classes and number of positions affected:

<u>Class Code</u>	<u>Class Title</u>	<u># of FTE</u>
8515	Law Enforcement Officer	8

4. Area impacted:

This additive will impact employees statewide.

5. Historical data:

This pay additive was implemented in May of 2004. The number of positions receiving the additive has remained stable.

6. Estimated cost:

Based on a salary estimate at the mid-range for a Law Enforcement Officer, the calculation is as follows: $\$40,327 \times 5\% = \$2,016$ annually $\times 7$ positions = $\$14,112$. The cost with benefits is $\$17,989$. The agency does not request additional rate or appropriations for this additive.

7. Additional information:

Recruiter/Community Relations Law Enforcement Officers receive additional training to perform their unique responsibilities. Recruitment and retention of qualified employees is a high priority for the agency and these positions are vital to acquiring qualified applicants. Retaining employees in these positions for long periods of time helps to ensure our agency can provide the highest quality service. In addition, these employees often work unusual and long hours. This pay additive provides the incentive needed to recruit and retain these specialized employees.

Law Enforcement Breath Test Operator/Inspector Pay Additive

The agency requests approval to continue the 5% pay additive to Law Enforcement Officers who perform additional duties as Breath Test Operators/Inspectors.

1. Justification:

The Division of Law Enforcement has six Breath Test Operators/Inspectors throughout the state. In addition to the FWC Officer responsibilities, these positions require additional training to conduct these tests. The employee must maintain a current Breath Test Operator Permit from the Florida Department of Law Enforcement, attend mandatory re-certification classes, and is responsible for keeping the intoxilizer machine calibrated. A Breath Test Operator/Inspector is often called as an expert for testimony in court cases.

2. Length of time additive will be used:

Employees are granted a temporary 5% increase upon appointment to such duties. Should an employee leave the breath test operator position, the additive will be discontinued.

3. Classes and number of positions affected:

<u>Class Code</u>	<u>Class Title</u>	<u># of FTE</u>
8515	Law Enforcement Officer	5
8540	Law Enforcement Investigator I	1

4. Area impacted:

This additive will impact employees statewide.

5. Historical data:

This pay additive was implemented in March of 2005. The number of positions receiving the additive has remained stable.

6. Estimated cost:

Based on a salary estimate at the mid-range for the positions, the calculation as follows: \$40,327 x 5% = \$2,016 annually x 5 positions = \$10,080 and \$45,334 X 5% = \$2,267 for a total estimated cost of \$12,347. The cost with benefits is \$15,739. The agency does not require additional rate or appropriations for this additive.

7. Additional information:

Law Enforcement Breath Test Operators/Inspectors receive a significant amount of additional training to perform their unique responsibilities. Retaining these employees for long periods of time helps to ensure our agency can provide the highest quality service. These employees often

work unusual and long hours. This pay additive provides the incentive needed to recruit and retain these specialized employees.

Law Enforcement Field Training Officer Pay Additive

The agency requests approval to continue the 10% pay additive to Law Enforcement Officers who perform additional duties as Field Training Officers.

1. Justification:

The Division of Law Enforcement uses more experienced senior officers to provide field training to newly hired officers. In addition to the Law Enforcement Officer responsibilities, these positions require additional training. Officers are given the pay additive of 10% for all time periods they are performing as Field Training Officer duties.

2. Length of time additive will be used:

When an officer is assigned to provide field training, they are granted a temporary 10% increase upon appointment to such duties, which may last from 14 to 18 weeks.

3. Classes and number of positions affected:

<u>Class Code</u>	<u>Class Title</u>	<u># of FTE</u>
8515	Law Enforcement Officer	105

4. Area impacted:

This additive impacts employees statewide.

5. Historical data:

This pay additive began prior to Fiscal Year 1999-2000. The number of positions receiving the additive has remained stable.

6. Estimated cost:

Based on a salary estimate at the mid-range for a Law Enforcement Officer, the calculation for the increase for the officer is as follows: $\$40,327 \times 10\% = \$4,033$ annually divided by 26.1 pay periods = $\$154.53$ bi-weekly $\times 8$ pay periods (16 weeks) = $\$1,236$ per position $\times 105$ positions = $\$129,805$. The cost with benefits is $\$165,462$. The agency does not require additional rate or appropriations for this additive.

7. Additional information:

In an effort to minimize increasing liabilities and better address the unique and specialized training requirements associated with resource and maritime law enforcement, the Division of Law Enforcement has recently restructured the Field Training Officer program for new recruits. The program has been extended from 12 to 14 weeks. The program may be longer than 14 weeks because of extensions and the need for veteran officers to perform field training officer's duties for consecutive new hires. This program is necessary in order to enhance officer and public safety and our ability to proficiently train new officers. At the conclusion of the Core Competency Evaluation phase, the trainee will be released to solo patrol and the Field Training Officer's pay additive will be removed.

Law Enforcement Dispatch Trainer Pay Additive

The agency requests approval to continue the 5% pay additive to Law Enforcement Duty Officers who perform additional duties as Dispatch Trainers.

1. Justification:

The Division of Law Enforcement uses duty officers to provide on the job training to newly hired duty officers. With Computer Aided Dispatch, there are numerous hours of training required before the new duty officer can work without assistance to ensure the safety of the sworn officers. The training occurs while the duty officer performs their regular work duties.

2. Length of time additive will be used:

The increase ends 90 days after the new duty officer begins work or is for 12 weeks.

3. Classes and number of positions affected:

The number within each class code is an estimate.

<u>Class Code</u>	<u>Class Title</u>	<u># of FTE</u>
8410	Duty Officer	13

4. Area impacted:

This additive impacts employees statewide.

5. Historical data:

This pay additive began in 2004. The number of positions receiving the additive has remained stable.

6. Estimated cost:

Based on a salary estimate at the mid-range for a Law Enforcement Duty Officer, the calculation is as follows: $\$32,743 \times 5\% = \$1,637$ annually divided by 26.1 pay periods = $\$62.73$ bi-weekly $\times 6$ pay periods (12 weeks) = $\$376$ per position $\times 13$ positions = $\$4,888$. The cost with benefits is $\$5,622$. The agency does not require additional rate or appropriations for this additive.

7. Additional information:

Two trainers are assigned for each new duty officer hired.

Law Enforcement Temporary Special Duty Pay Additive

The agency requests approval to continue to the a pay additive to employees who are placed in an acting capacity for a vacant position or a position where the incumbent is on Active Military Leave or is out in accordance with the Family Medical Leave Act. The additive is equal to the amount of a promotional pay increase which is 10% or the base of the hiring range for the particular position, whichever is greater.

1. Justification:

Since the Division of Law Enforcement cannot hire new staff for the time the positions that are vacant, other staff must perform the extra work duties that must be accomplished while the position is vacant.

2. Length of time additive will be used:

For included personnel, the pay will be effective after the duties have been performed in excess of 22 days. For excluded personnel, the pay will be effective upon the day the employee started in the acting capacity.

3. Classes and number of positions affected:

The number within each class code is an estimate.

<u>Class Code</u>	<u>Class Title</u>	<u># of FTE</u>
8515	Law Enforcement Officer	6
8534	Law Enforcement Pilot II	0
8540	Law Enforcement Investigator I	4
8541	Law Enforcement Investigator II	1
8522	Law Enforcement Lieutenant	2
8525	Law Enforcement Captain	2

4. Area impacted:

This additive impacts employees statewide.

5. Historical data:

This pay additive began in 2002.

6. Estimated cost of the additive:

The increase will vary depending on the position class that is vacant. There is an average of 12 to 20 positions that are affected each fiscal year. The agency does not require additional rate or appropriations for this additive.

7. Additional information:

For sworn positions, with class codes 8515, 8534, 8540 and 8541, the collective bargaining agreement with PBA requires the additive.

Off Shore Patrol Vessel Pay Additive

The agency requests approval to continue the 5% pay additive to sworn law enforcement personnel who perform additional duties as Off Shore Patrol Vessel crew members.

1. Justification:

The Division of Law Enforcement currently has twenty-four sworn officers who serve as Off Shore Patrol Vessel crew members. These teams are the first law enforcement and search and rescue to respond to impacted areas during homeland security situations or natural disasters. They have received additional training and equipment to work in the roughest environmental conditions. The crews on the Off Shore patrol vessels spend long hours on board vessels offshore, most often all night, during harsh conditions. These teams have proven their worth in responses to many emergency situations over the last few years. These employees are placed in

higher risk situations than other law enforcement officers and are therefore held to a higher physical fitness level and readiness level, as well as strenuous levels of training.

2. Length of time additive will be used:

When an employee is assigned to an Off Shore Patrol Vessel crew, they will be granted a 5% increase. Should an officer leave the crew, the additive will be discontinued.

3. Classes and number of positions affected:

<u>Class Code</u>	<u>Class Title</u>	<u># of FTE</u>
8515	Law Enforcement Officer	24
8522	Law Enforcement Lieutenant	6
	Total FTE	30

4. Area impacted:

This additive will impact employees statewide.

5. Historical data:

This pay additive was authorized and implemented in FY 2014-15.

6. Estimated cost of this additive:

Based on a 5% pay additive for each position affected, the estimated cost \$60,368. The cost with benefits is \$76,200. The agency does not require additional rate or appropriations for this additive.

7. Additional information:

Crew members of FWC Off Shore patrol vessels are required to patrol and operate in offshore sea conditions for extended periods of time. Off Shore vessels are first responders and floating command centers during natural disasters. Recruiting and keeping crew members is difficult because of long hours and hazardous conditions. There are additional training and certification requirements for the vessel operators and crews. The vessels and equipment are increasingly high-tech and require continued advanced training.

Special Operations Group Pay Additive

The agency requests approval to continue the 5% pay additive to sworn law enforcement personnel who perform additional duties as Special Operations Group (SOG) team members.

1. Justification:

The Division of Law Enforcement currently has seventy-five sworn officers who serve as SOG team members. These teams are the first law enforcement and search and rescue to respond to impacted areas during homeland security situations or natural disasters. They have received additional training and equipment to work in the roughest environmental conditions. The SOG teams often spend the first several nights of an emergency response in their truck beds or in small tents. These teams have proven their worth in responses to many emergency situations over the last few years. These officers are placed in higher risk situations than other law enforcement officers and are therefore held to a higher physical fitness level and readiness level, as well as strenuous levels of training. The officers volunteer and have to compete for positions on the team.

2. Length of time additive will be used:

When an employee is assigned to a SOG team, they will be granted a 5% increase. Should an employee leave the team, the additive will be discontinued.

3. Classes and number of positions affected:

<u>Class Code</u>	<u>Class Title</u>	<u># of FTE</u>
8515	Law Enforcement Officer	
8540	Law Enforcement Investigator	
8522	Law Enforcement Lieutenant	
8525	Law Enforcement Captain	
	Total FTE	75

4. Area impacted: This additive will impact employees statewide.

5. Historical data:

This pay additive was authorized and implemented in FY 2014-15.

6. Estimated cost:

Based on a 5% pay additive for each position affected, estimated cost is \$146,332. The cost with benefits is \$184,707. The agency does not require any additional rate or appropriations for this additive.

7. Additional information:

The number and classes of positions varies based upon active SOG team members. The teams are the first responders for search and rescue during homeland security situations and natural disasters. They maintain a high level of personal readiness, physical fitness, meet increased training requirements, and endure dangerous living conditions during responses.

Covert Investigation Pay Additive

The agency requests approval to continue the 10% pay additive to sworn law enforcement personnel who perform long-term covert investigations.

1. Justification:

FWC Covert Investigators are assigned protracted investigations and work independent of the backup and support normally provided for the uniform patrol officer and investigator. These covert assignments frequently require the investigator to closely associate with known criminal elements for extended periods of time. These associations require the investigator to operate without radio communications, and in many cases without their issued service weapons.

2. Length of time additive will be used:

These investigations are long-term and can last from 12 months to 24 months. Once the investigation is complete the 10% additive will be discontinued.

3. Classes and number of positions affected:

<u>Class Code</u>	<u>Class Title</u>	<u># of FTE</u>
8515	Law Enforcement Officer	531
8540	Law Enforcement Investigator	53

8541	Law Enforcement Investigator II	65
8534	Law Enforcement Airplane Pilot II	10
8522	Law Enforcement Lieutenant	139

4. Area impacted: This additive will impact employees statewide.

5. Historical data:

This pay additive was authorized and implemented in FY 2014-15.

6. Estimated cost:

The annual cost will depend on the salary of the employee conducting the investigation. For an estimate based on mid-range of a mid-level position listed in # 3 (LE Investigator II), estimated cost for the increase for the officer is \$5,260 per FTE. The cost with benefits is \$6,705 per FTE. The agency does not require additional rate or appropriations for this additive.

7. Additional information:

These are long term investigations and typically there will not be more than 2 FTE per year approved for the pay additive.

Department Level Exhibits and Schedules



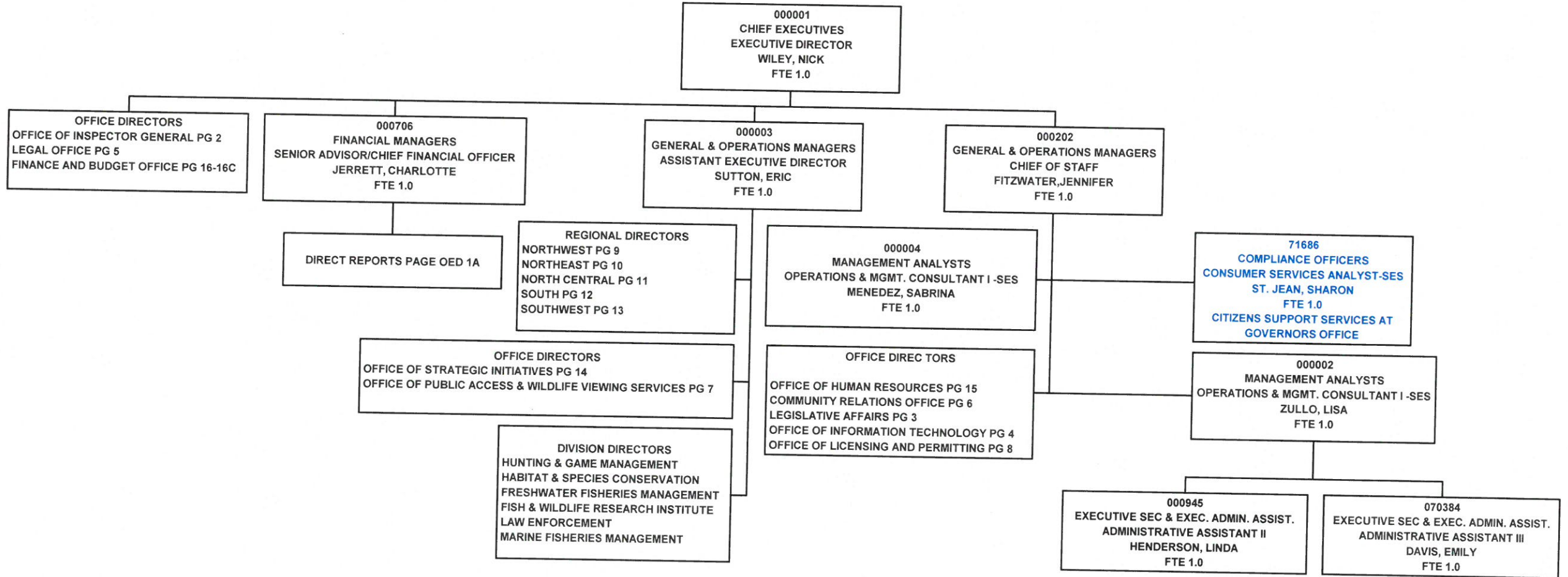
Schedule VII: Agency Litigation Inventory

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

Agency:	<u>Florida Fish and Wildlife Conservation Commission</u>		
Contact Person:	<u>Bud Vielhauer</u>	Phone Number:	<u>850-487-1790</u>
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>Dawes v. FWCC</u>		
Court with Jurisdiction:	<u>Leon County Circuit Court</u>		
Case Number:			
Summary of the Complaint:	<u>Plaintiff claims that FWC has engaged in taking of property rights and diminished the value of their property by allowing dog hunting of deer on an adjacent wildlife management area</u>		
Amount of the Claim:	<u>\$ Undetermined</u>		
Specific Statutes or Laws (including GAA) Challenged:	<u>Sec 379.104 Right to Hunt. 68A-13 FAC General Hunting Regulations</u>		
Status of the Case:	<u>Discovery and Motions Pending</u>		
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).			

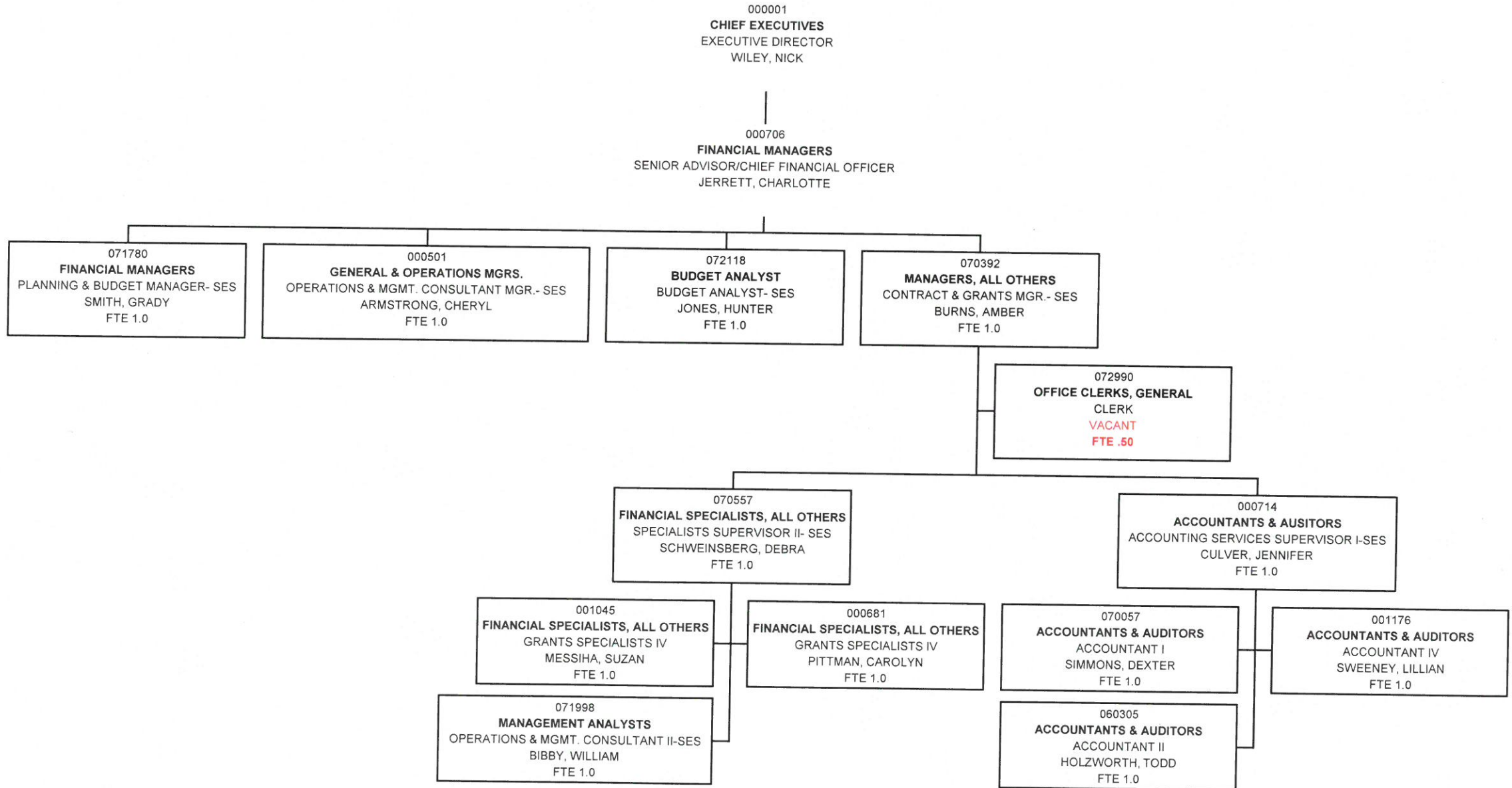
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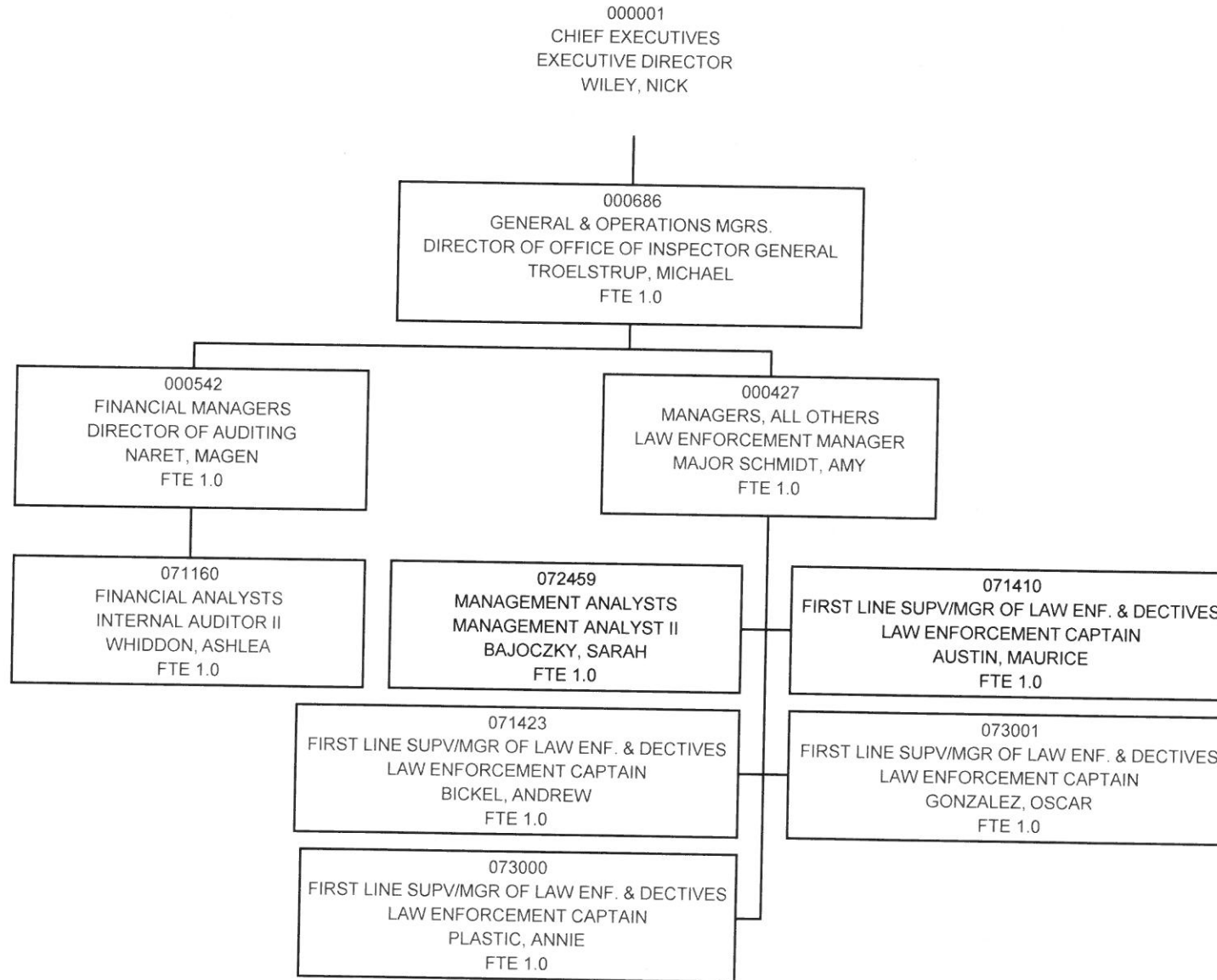
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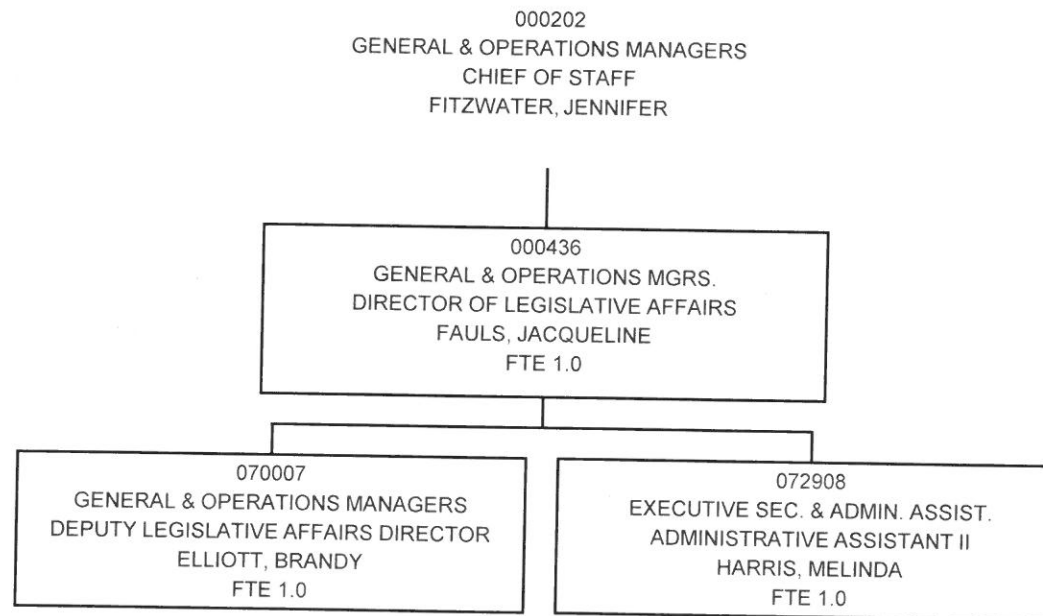
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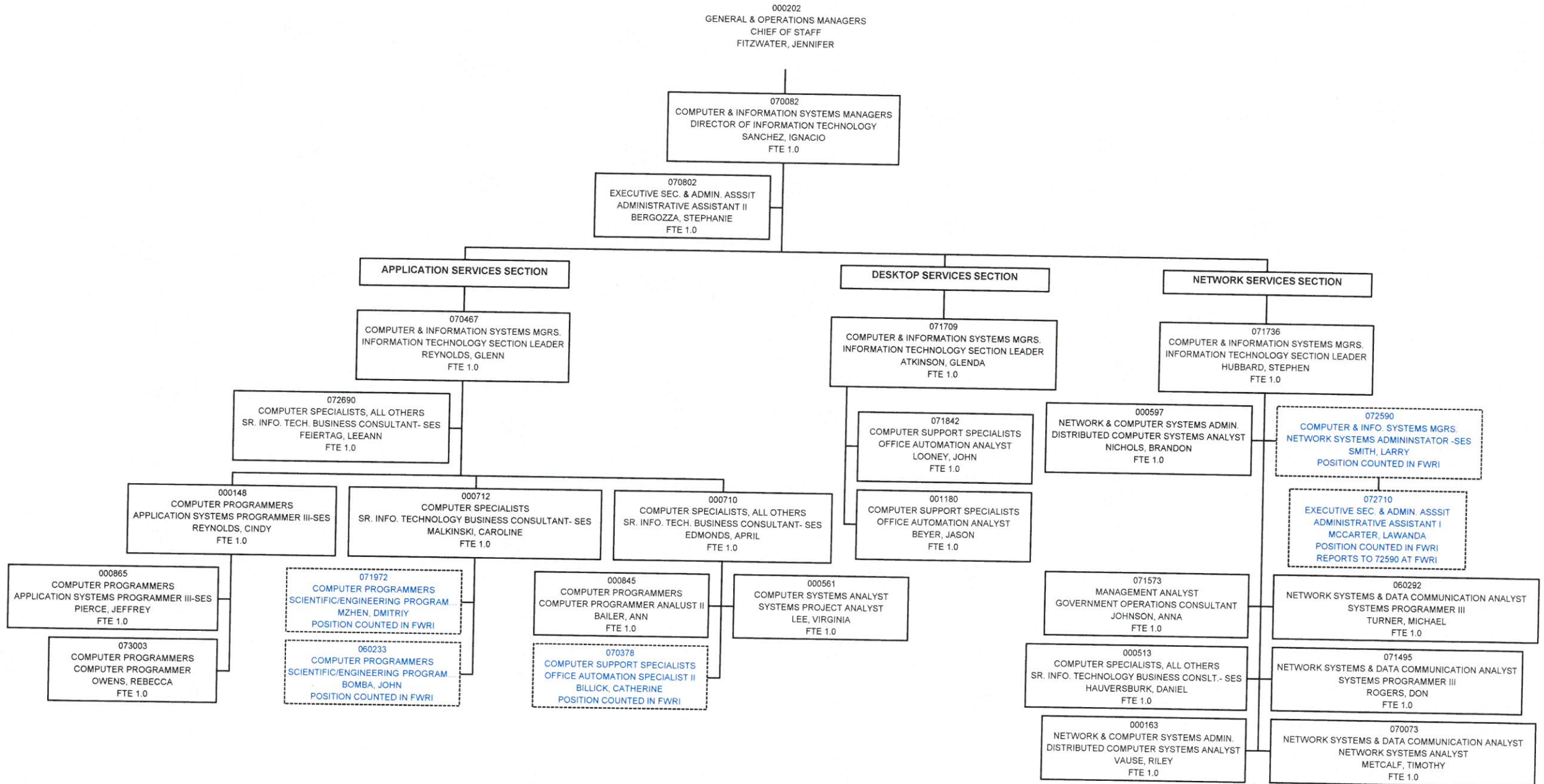
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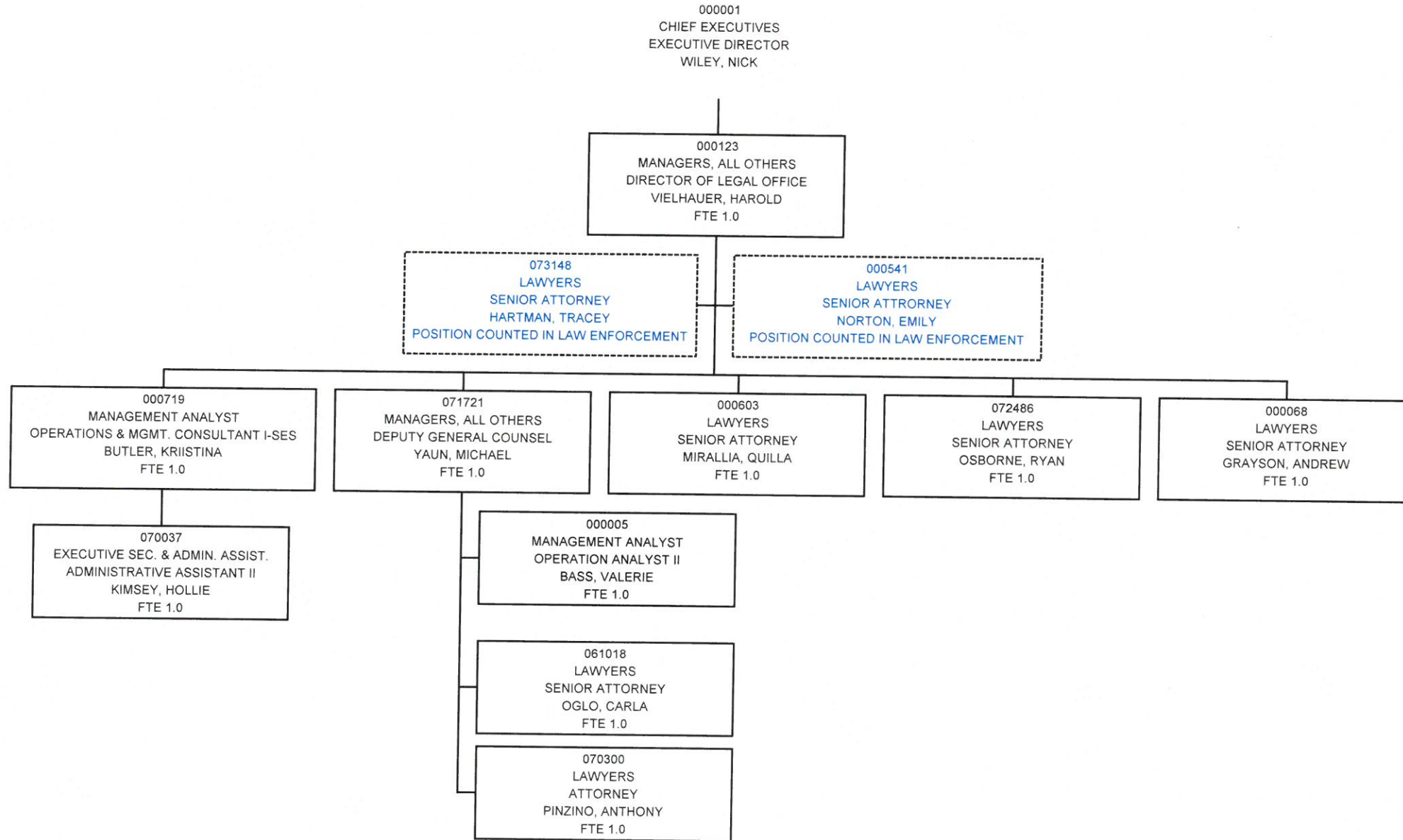


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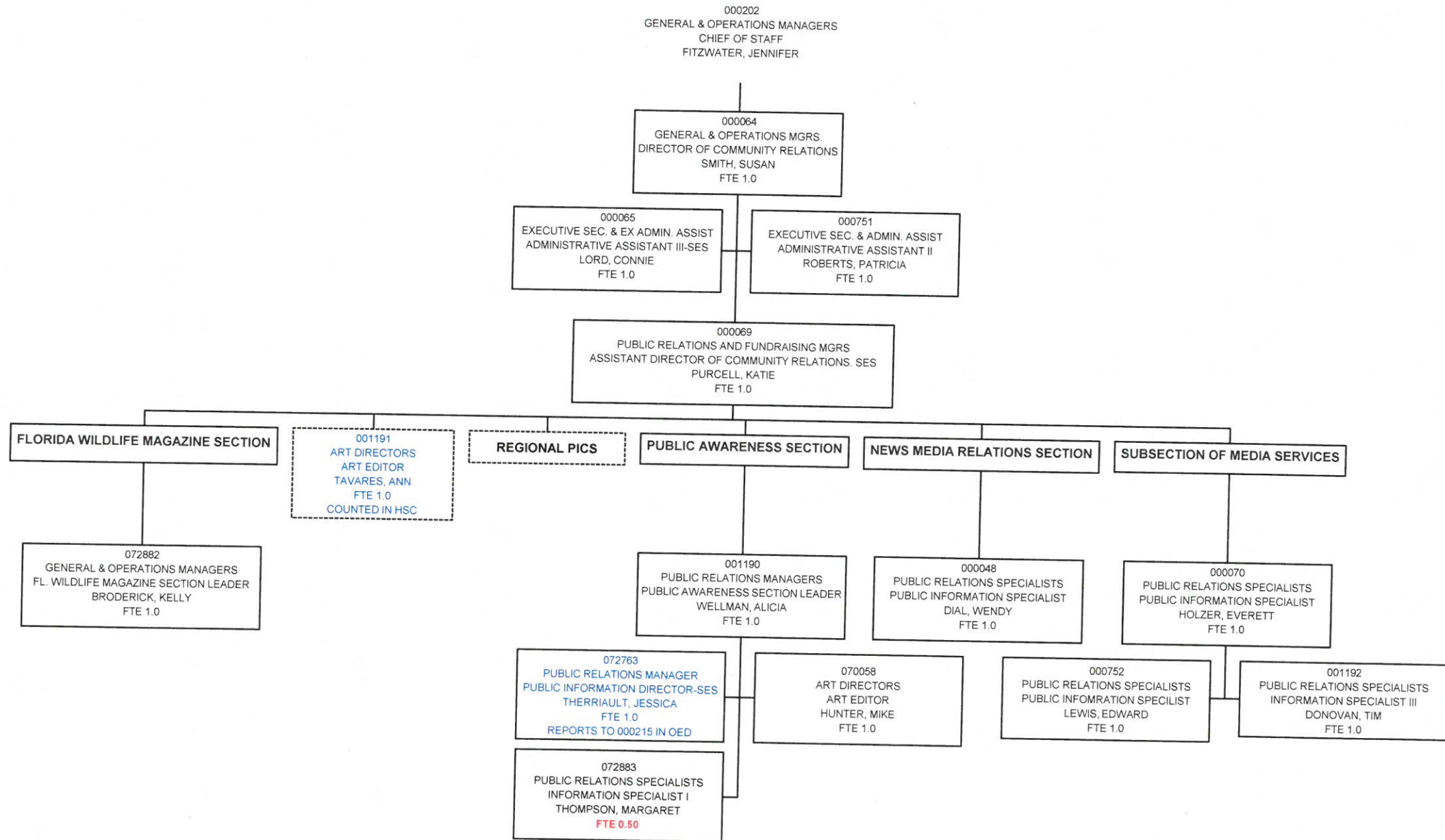


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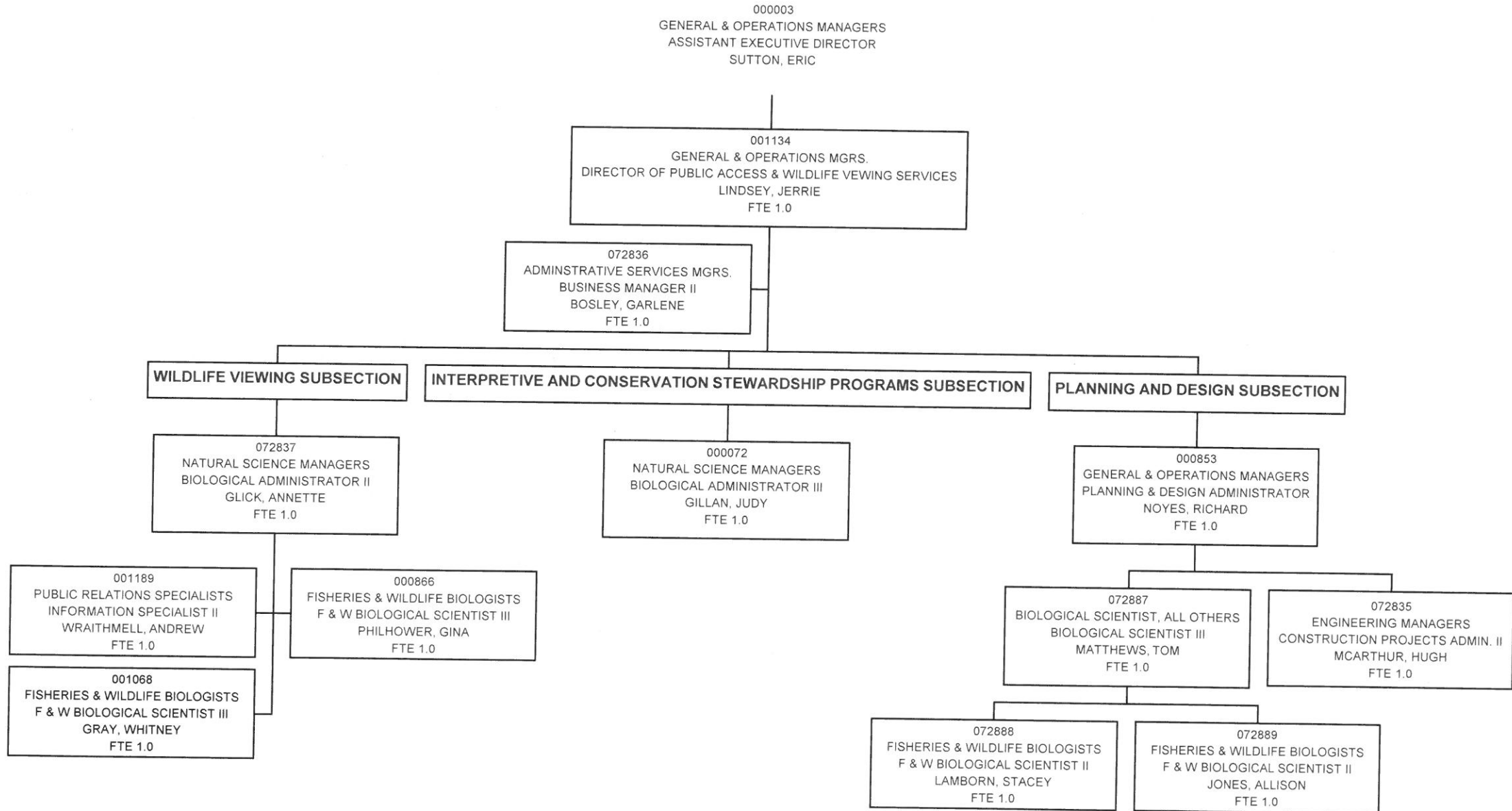
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 COMMUNITY RELATIONS OFFICE
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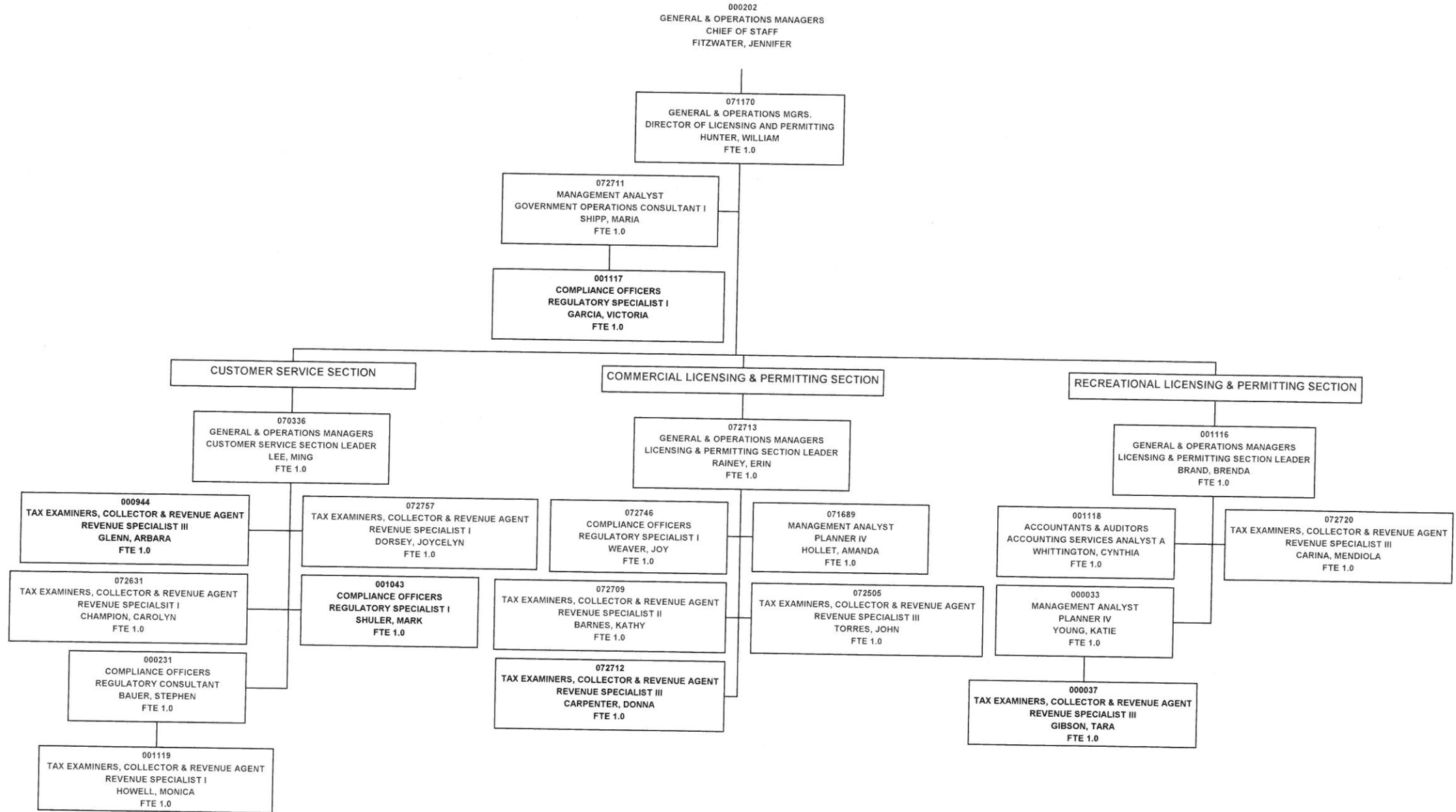
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OFFICE OF PUBLIC ACCESS AND WILDLIFE VIEWING SERVICES
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CURRENT 5/8/2015



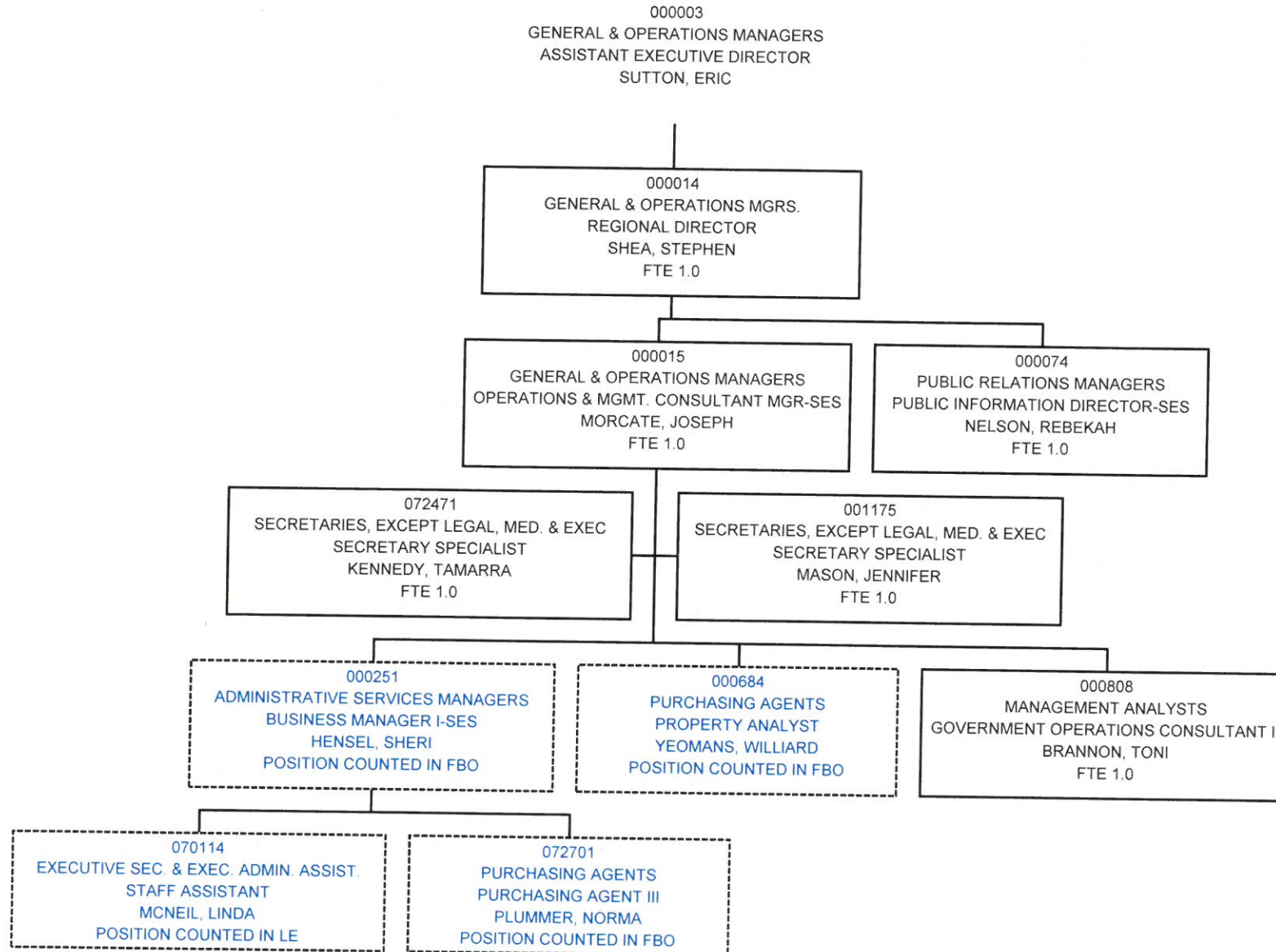
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CURRENT 5/8/2015



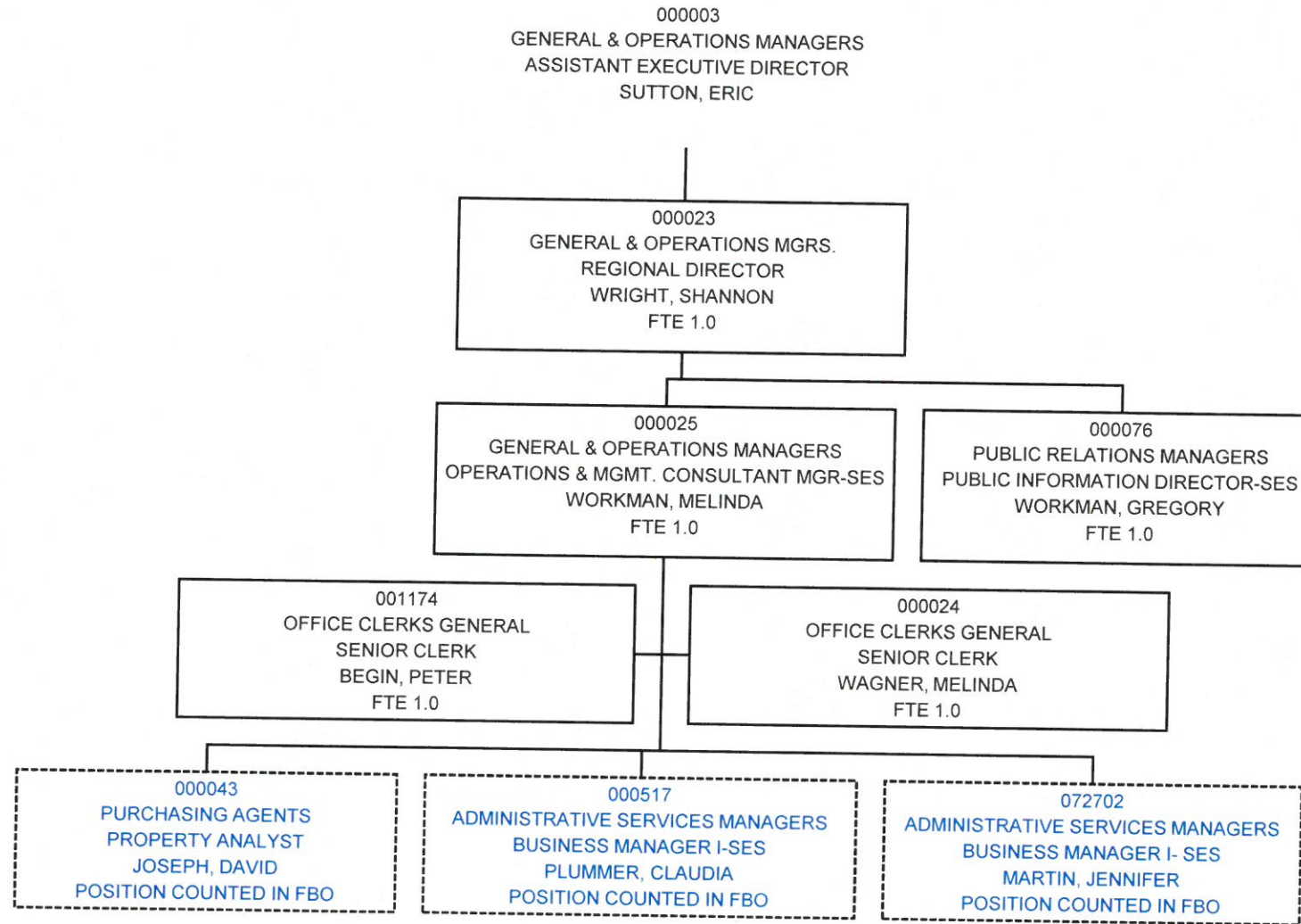
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CURRENT 1/16/2015



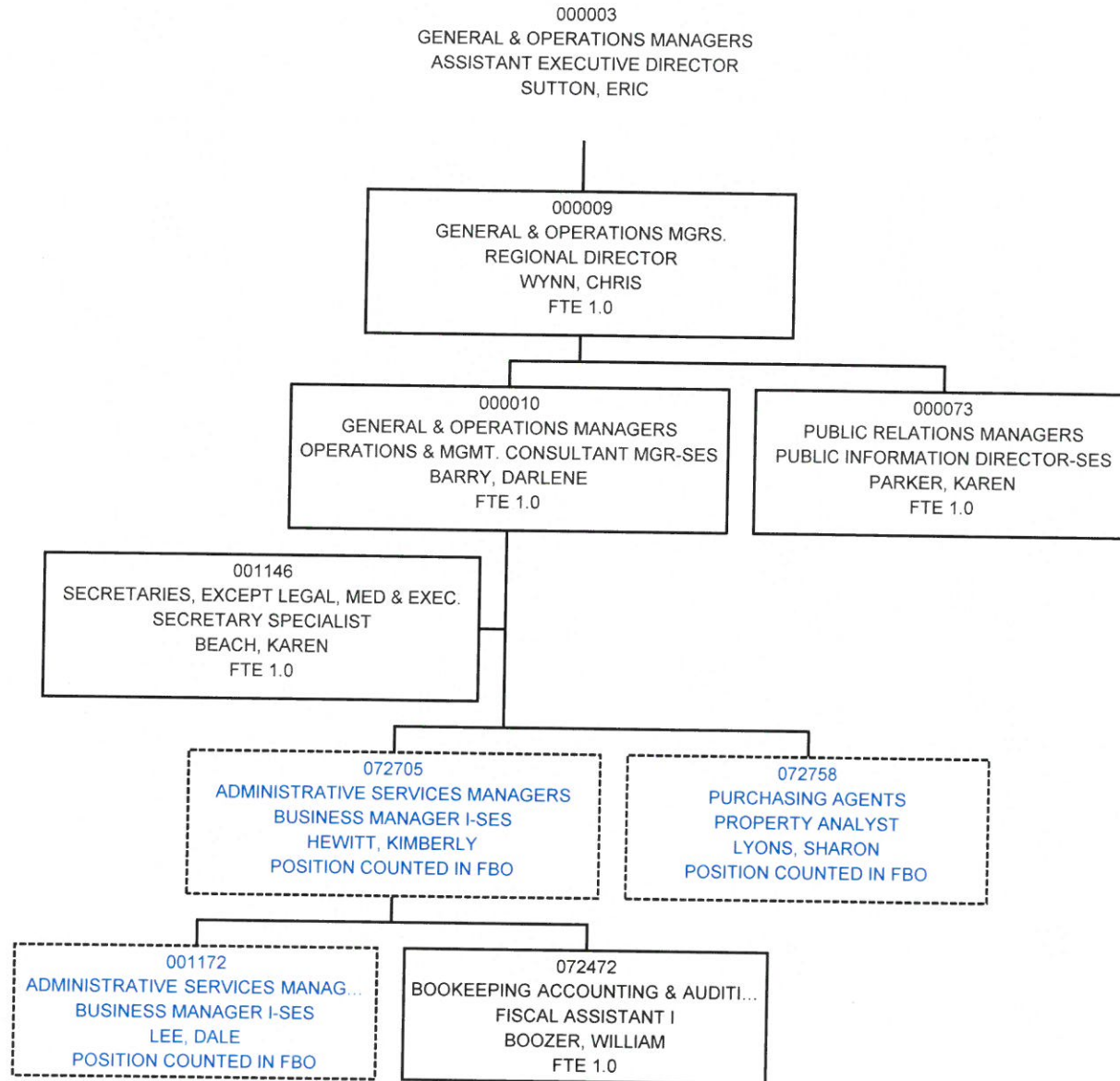
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CURRENT 11/7/2014



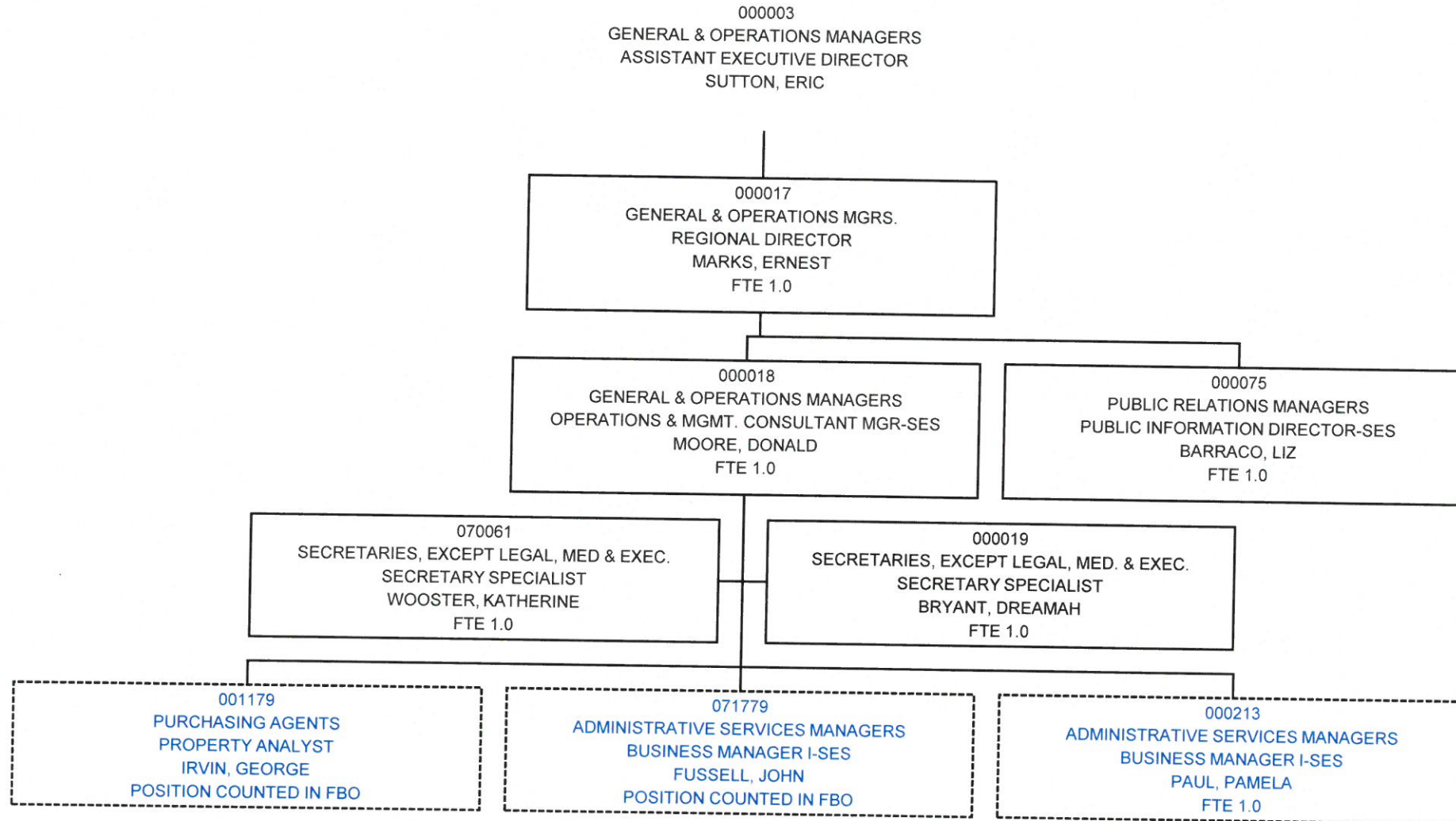
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CURRENT 11/7/2014



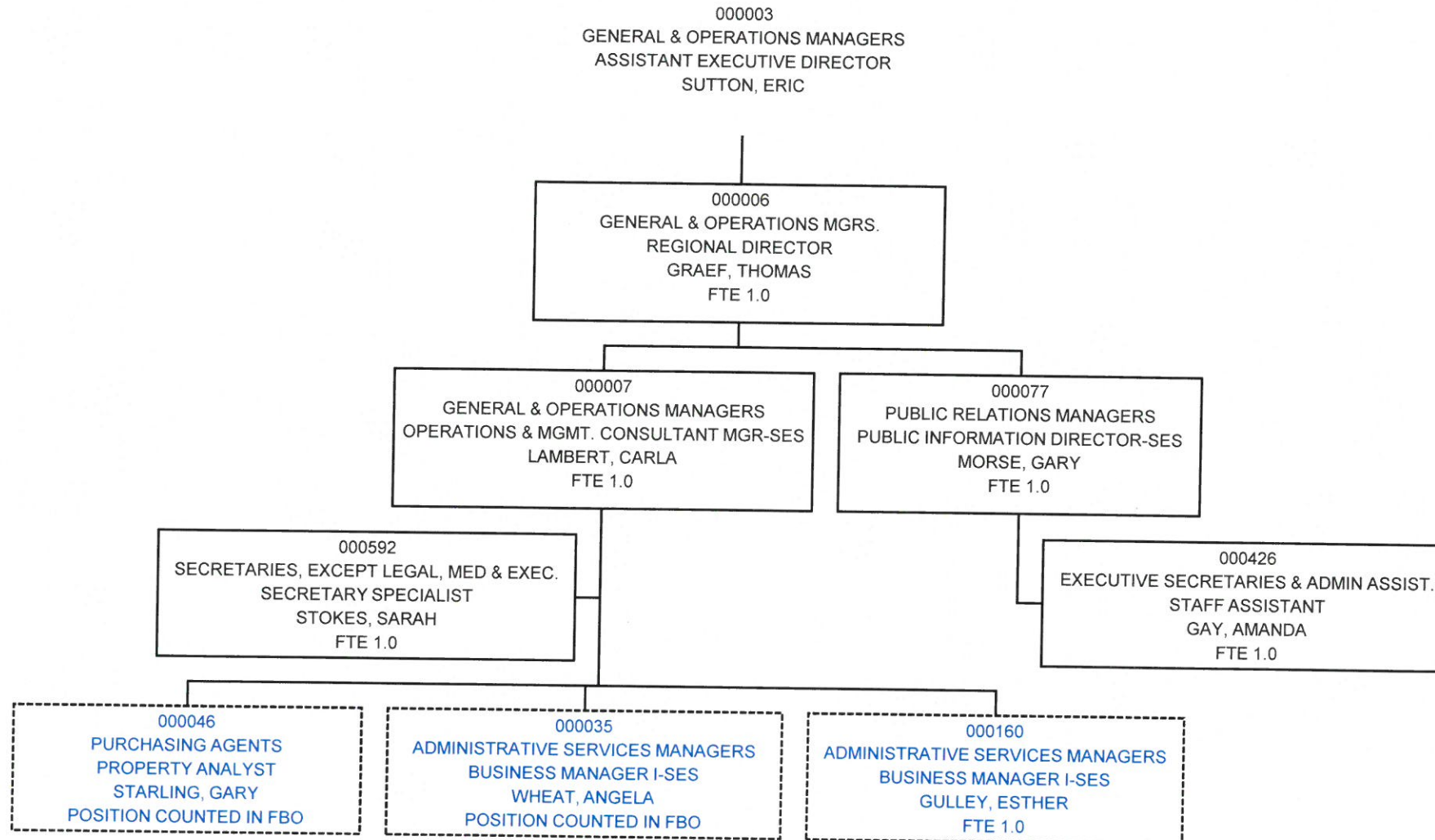
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SOUTH REGIONAL OFFICE
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CURRENT 11/7/2014



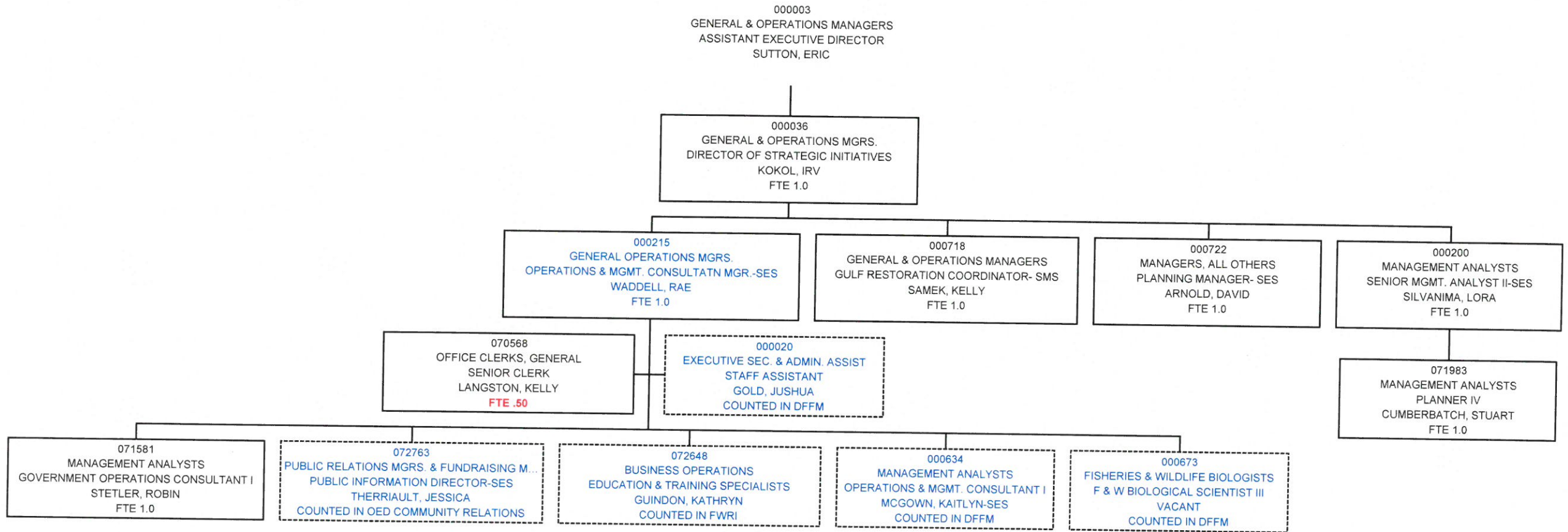
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CURRENT 11/7/2014



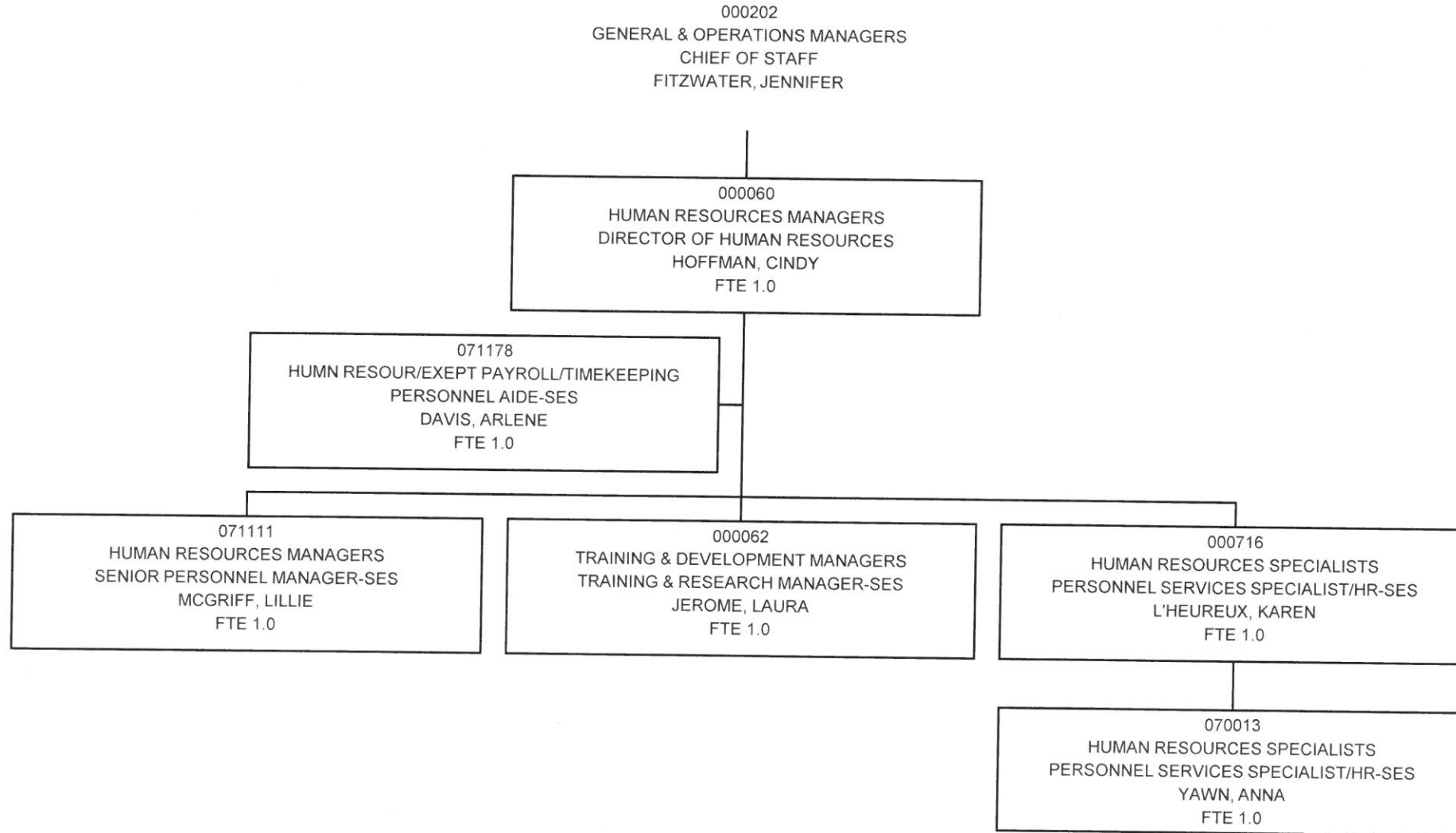
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OFFICE OF STRATEGIC INITIATIVES
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CURRENT 4/17/2015



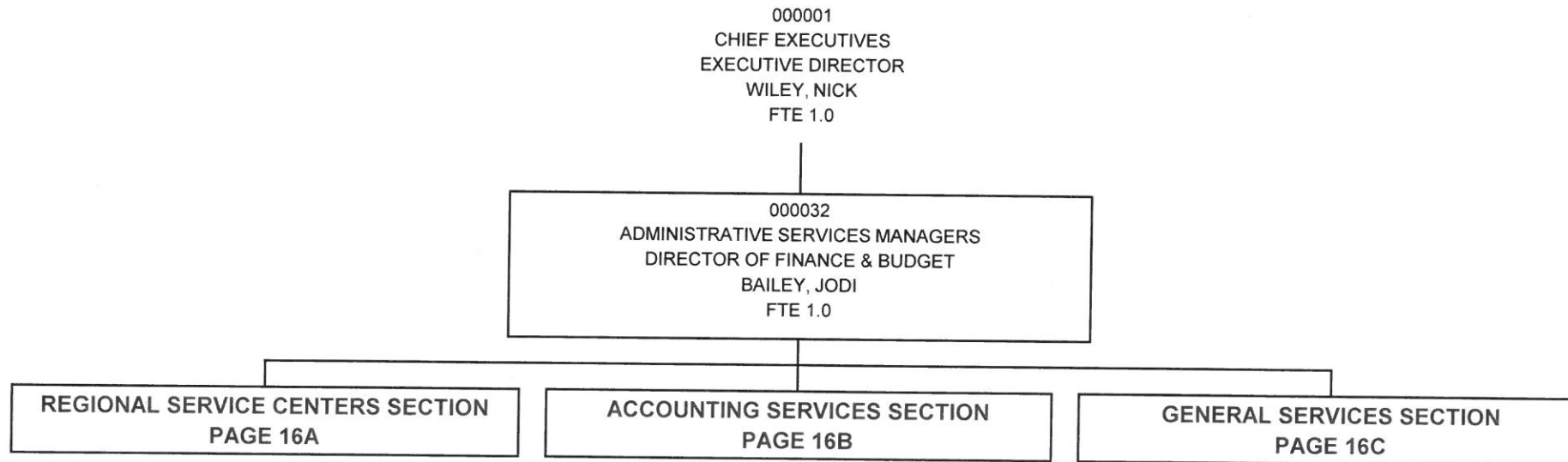
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CURRENT 3/6/2015



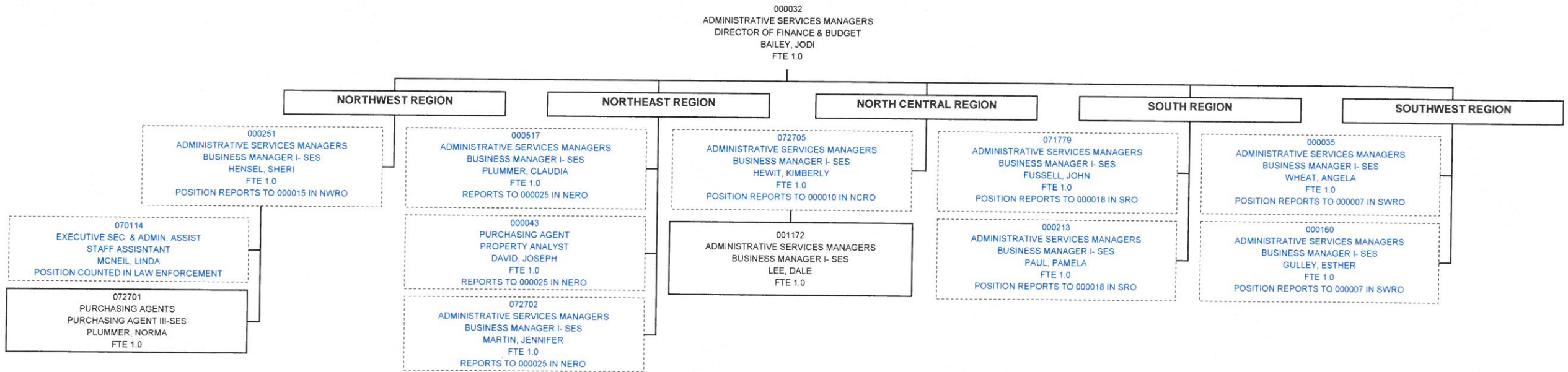
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FINANCE AND BUDGET OFFICE
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CURRENT 1/26/2014



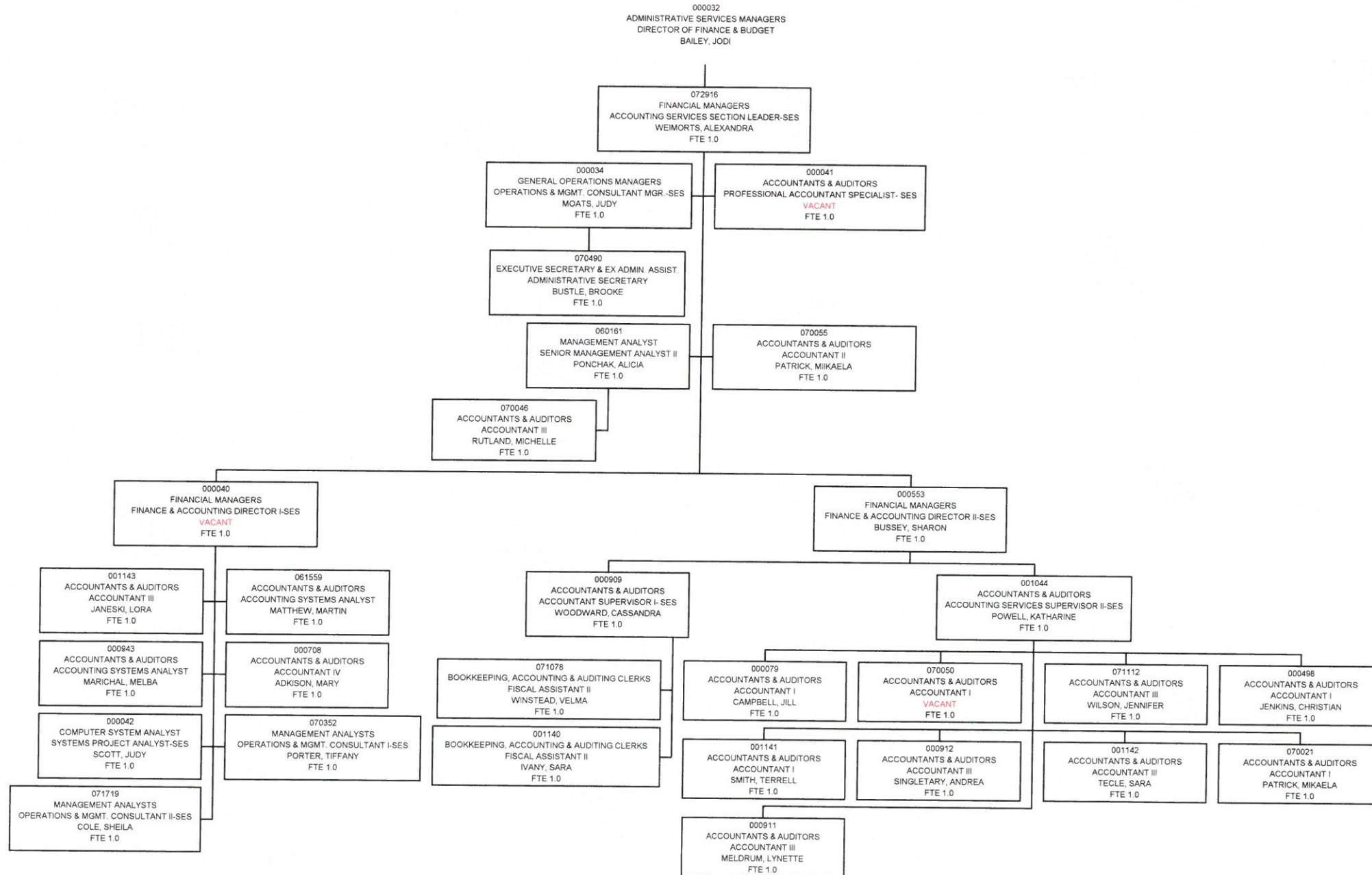
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 REGIONAL SERVICE CENTERS SECTION
 FTE THIS PAGE 12, PAGE 16A

CURRENT 11/7/2014

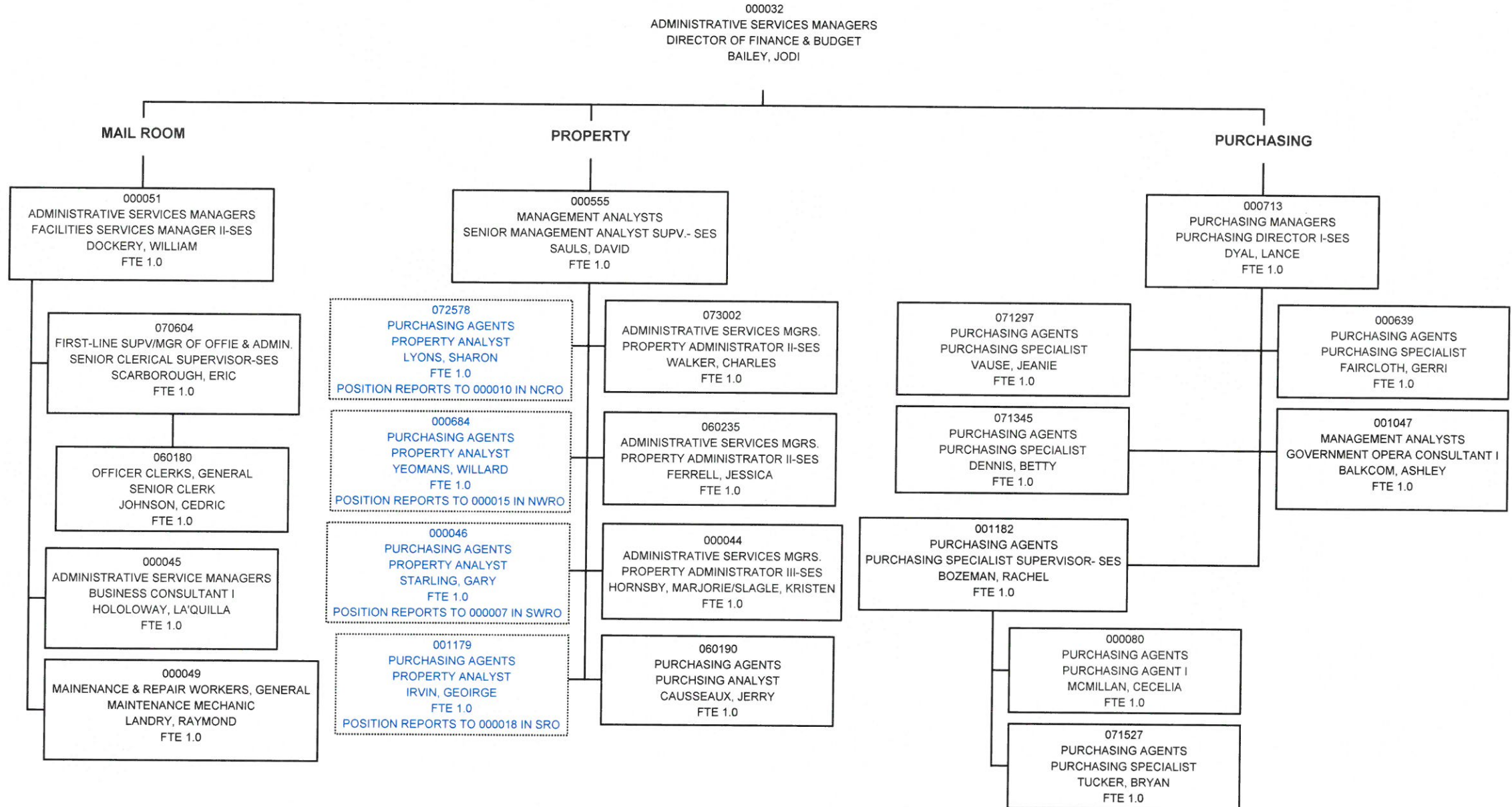


OFFICE OF EXECUTIVE DIRECTOR & ADMINISTRATIVE SUPPORT SERVICES
FINANCE AND BUDGET OFFICE
ACCOUNTING SERVICES SECTION
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CURRENT 6/5/2015

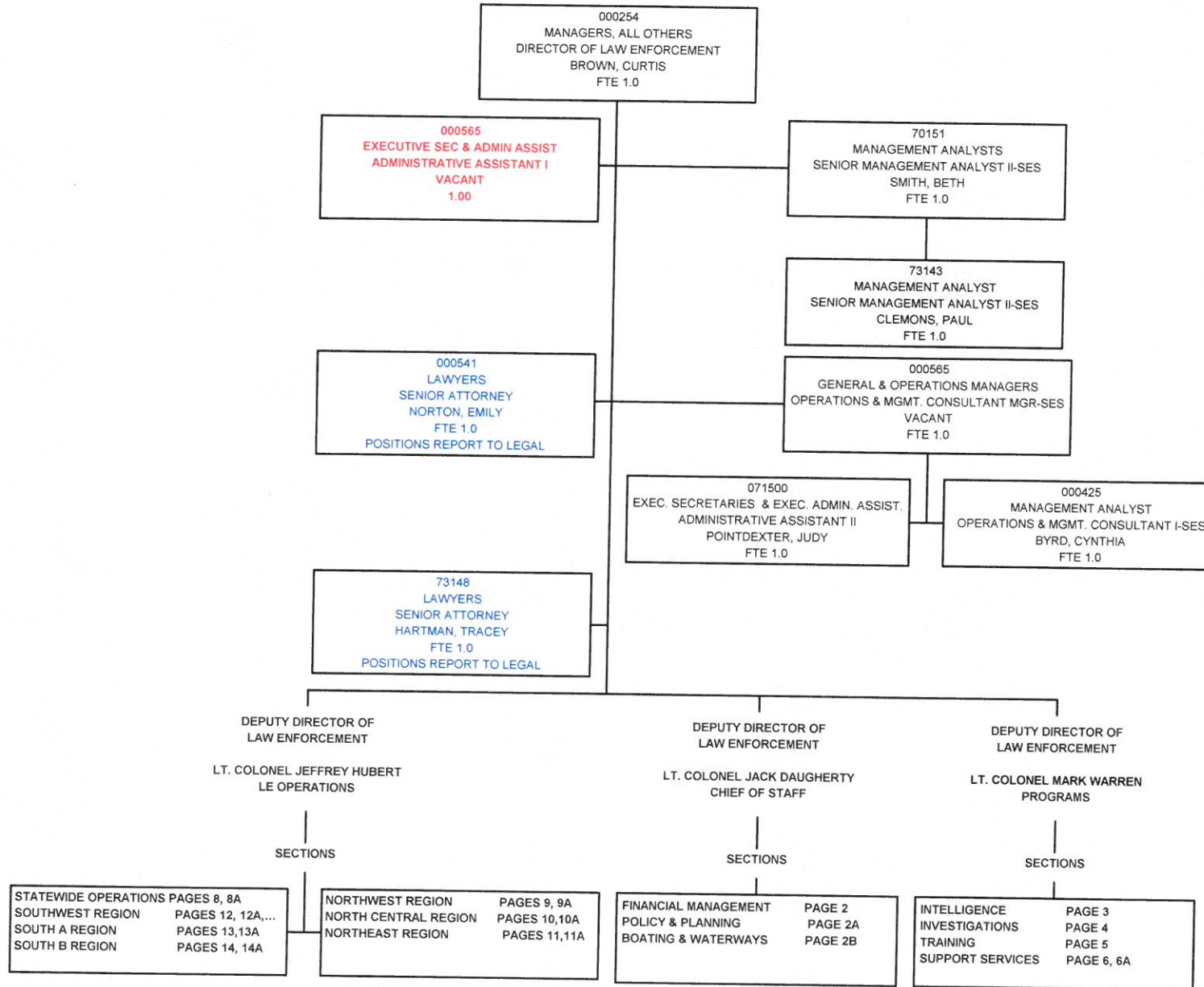


**OFFICE OF EXECUTIVE DIRECTOR & ADMINISTRATIVE SUPPORT SERVICES
 FINANCE AND BUDGET OFFICE
 GENERAL SERVICES SECTION
 FTE THIS PAGE 22, PAGE 16C
 CURRENT 4/24/2015**



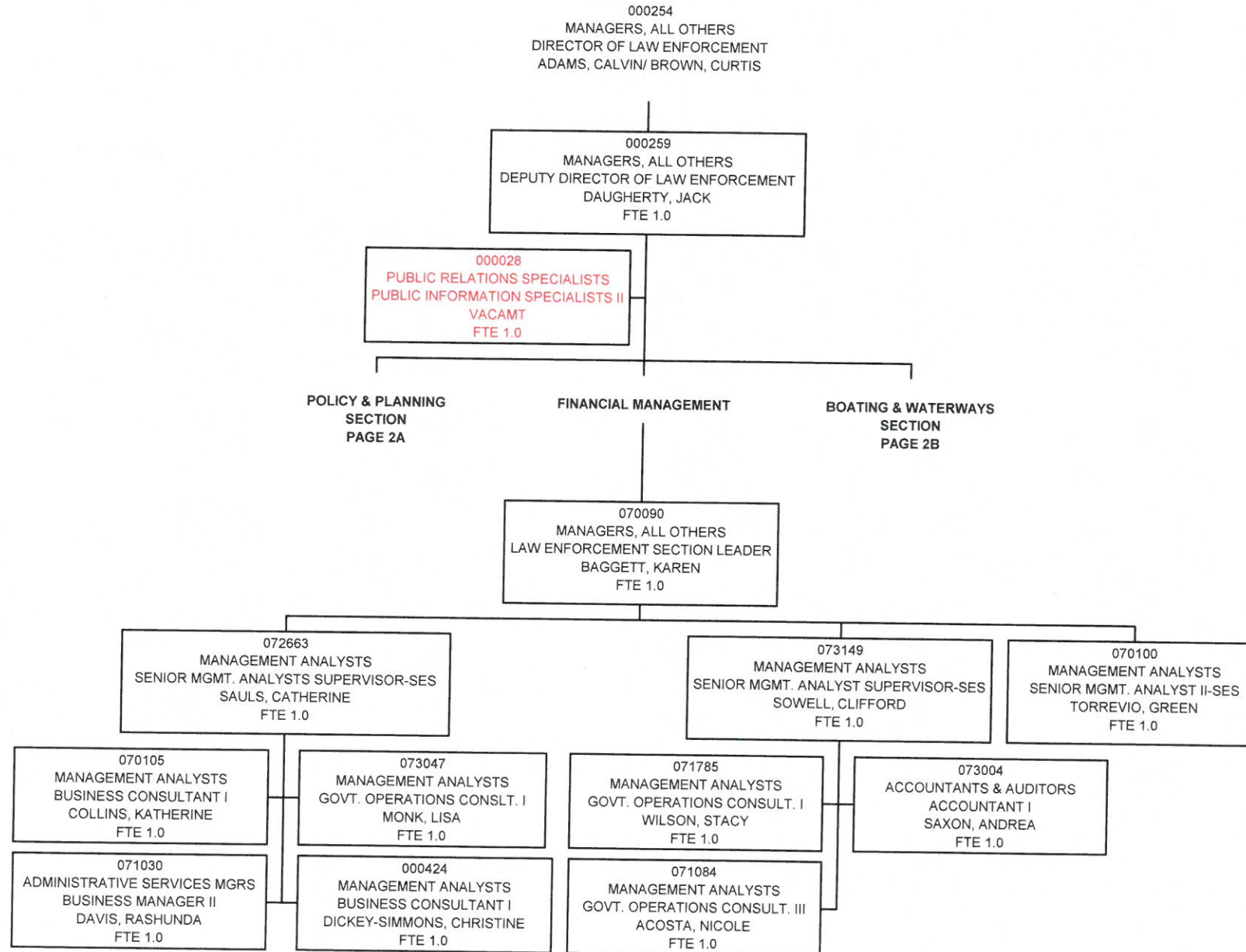
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CURRENT 6/4/2015



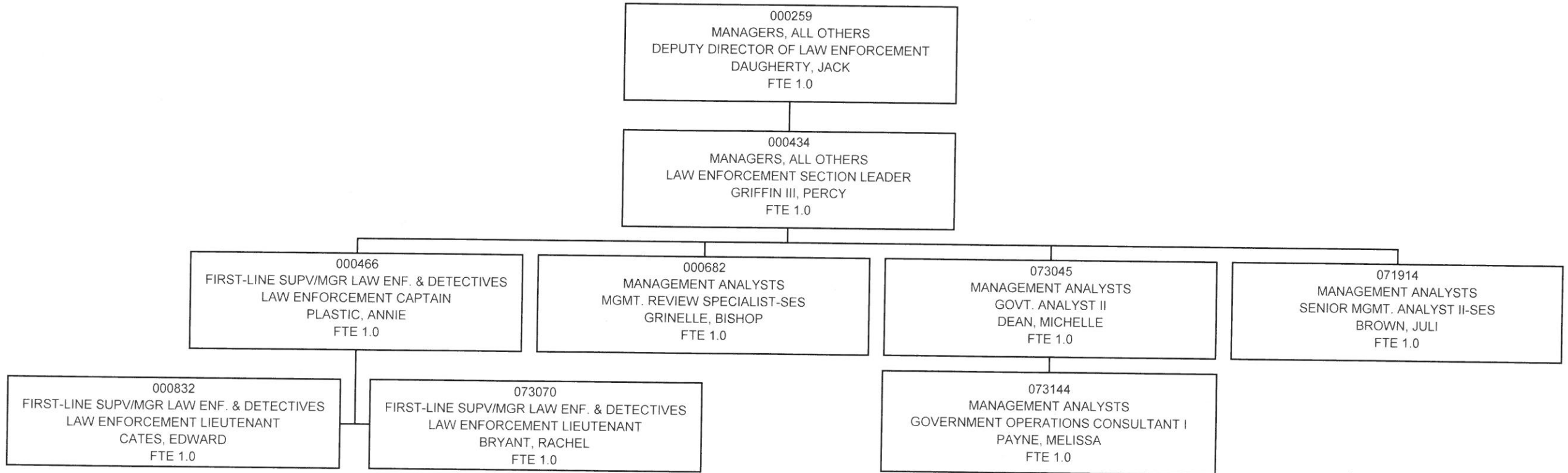
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CURRENT 5/19/2015



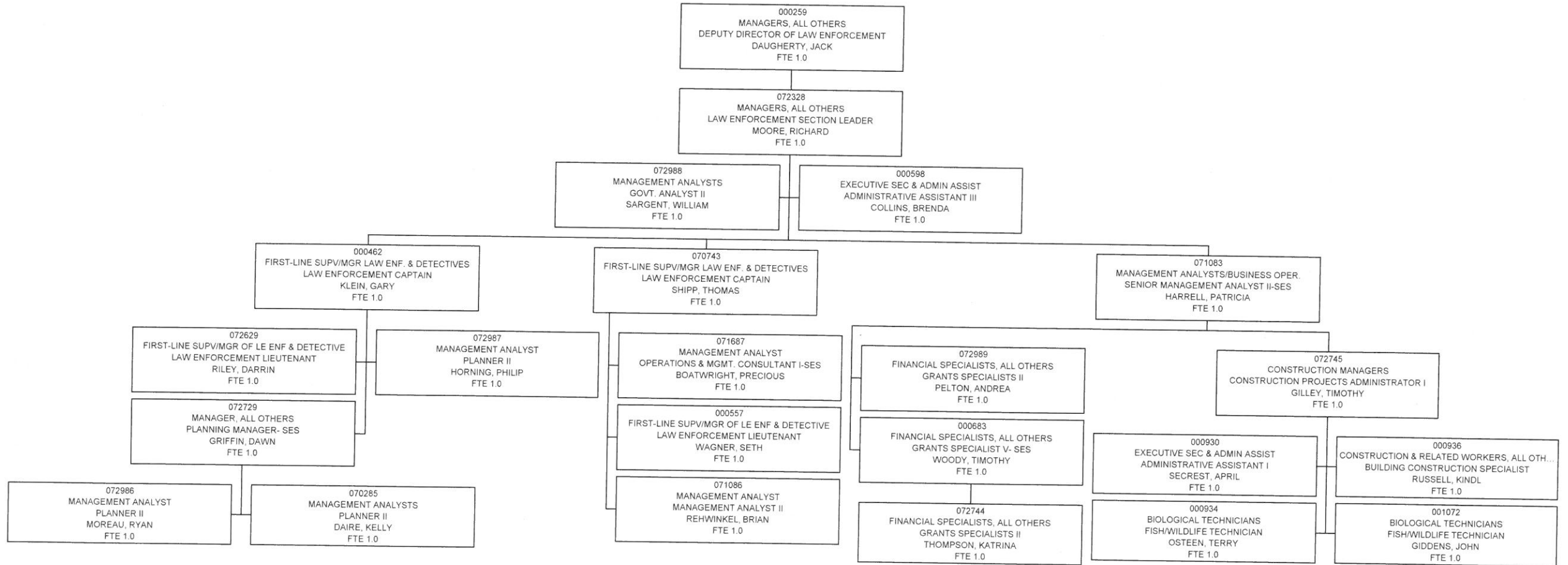
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CURRENT 6/19/2015



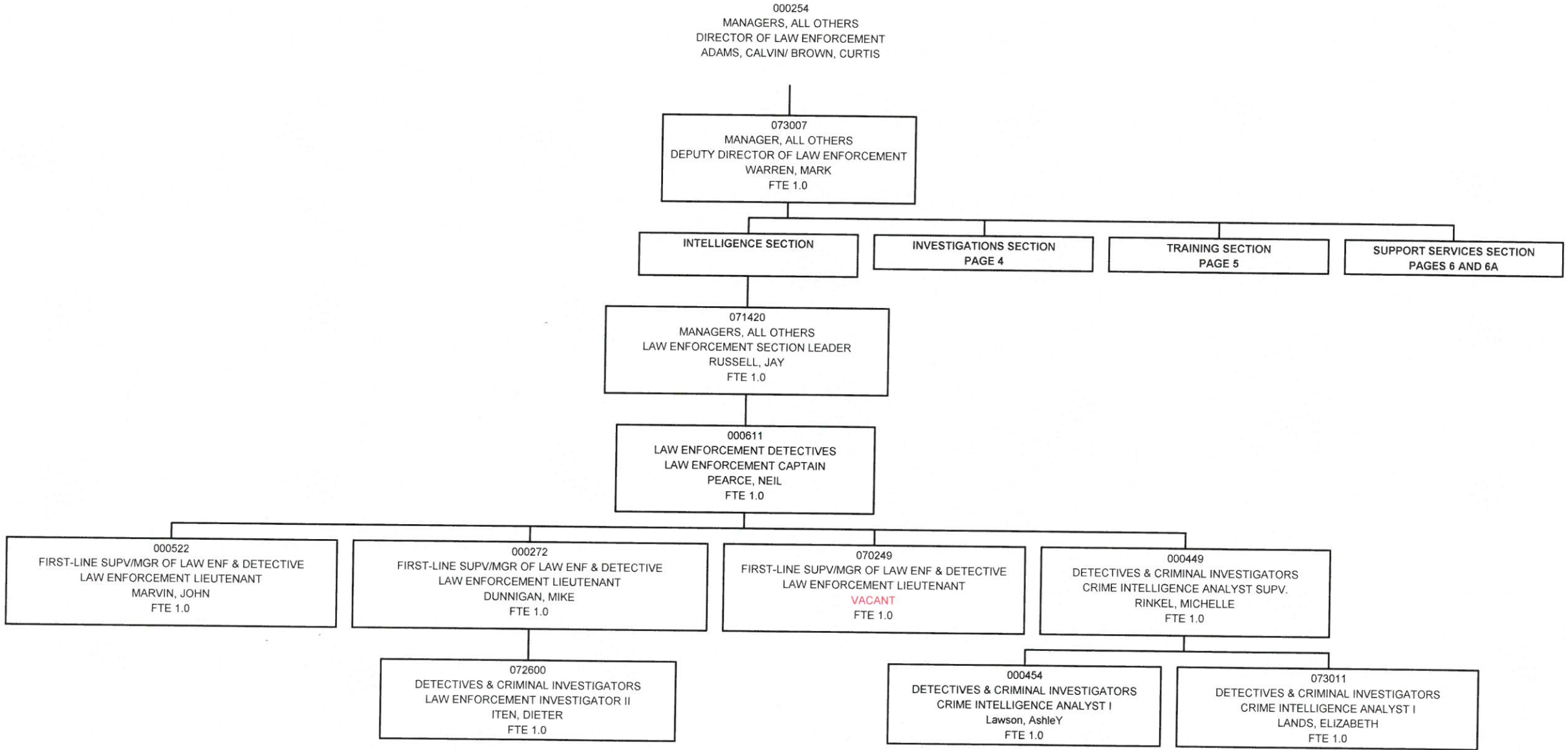
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CURRENT 2/27/2015



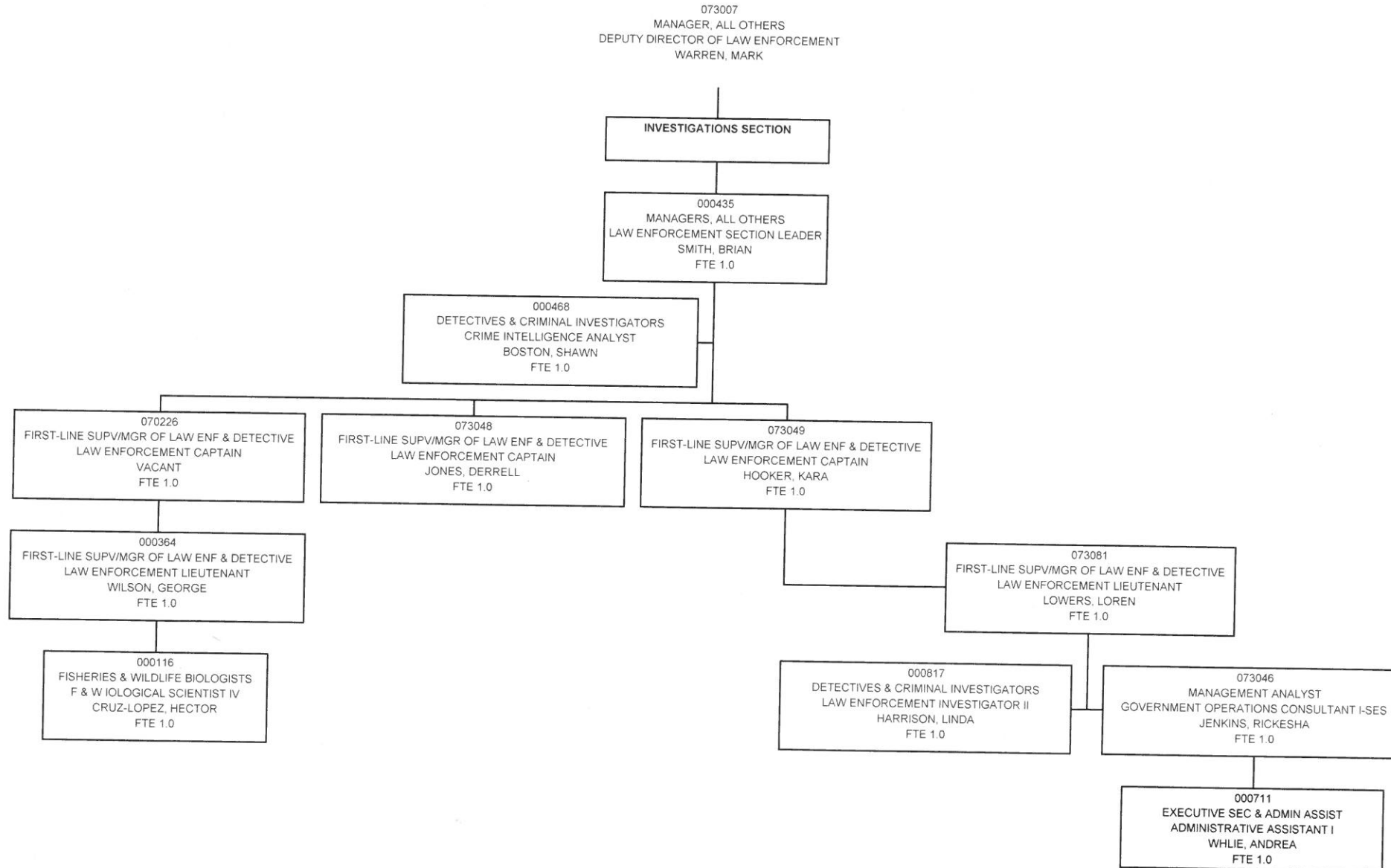
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LAW ENFORCEMENT PROGRAMS
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CURRENT 6/19/2015



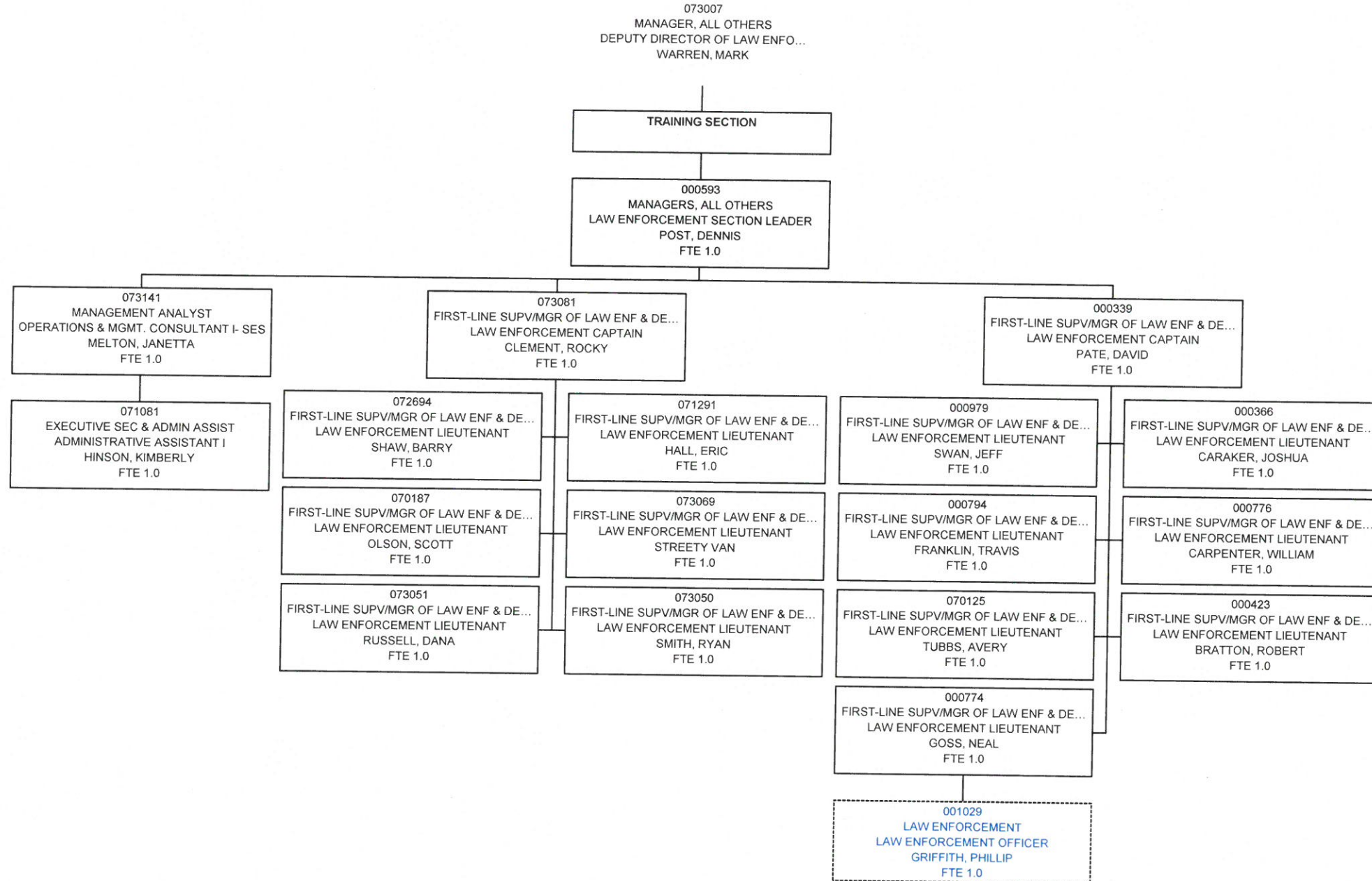
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LAW ENFORCEMENT PROGRAMS
INVESTIGATIONS SECTION
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CURRENT 6/4/2015



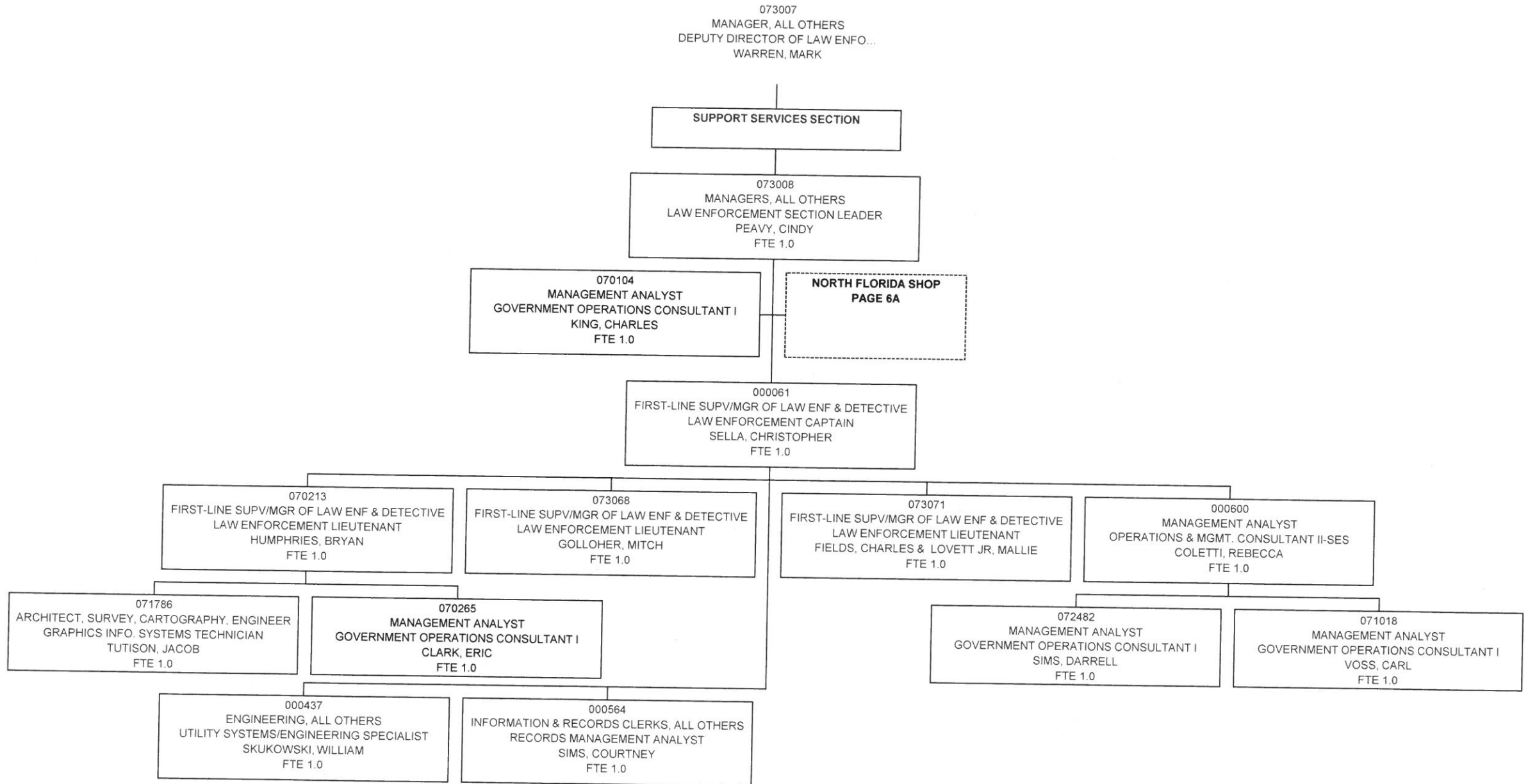
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LAW ENFORCEMENT PROGRAMS
TRAINING SECTION
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CURRENT 3/27/2015



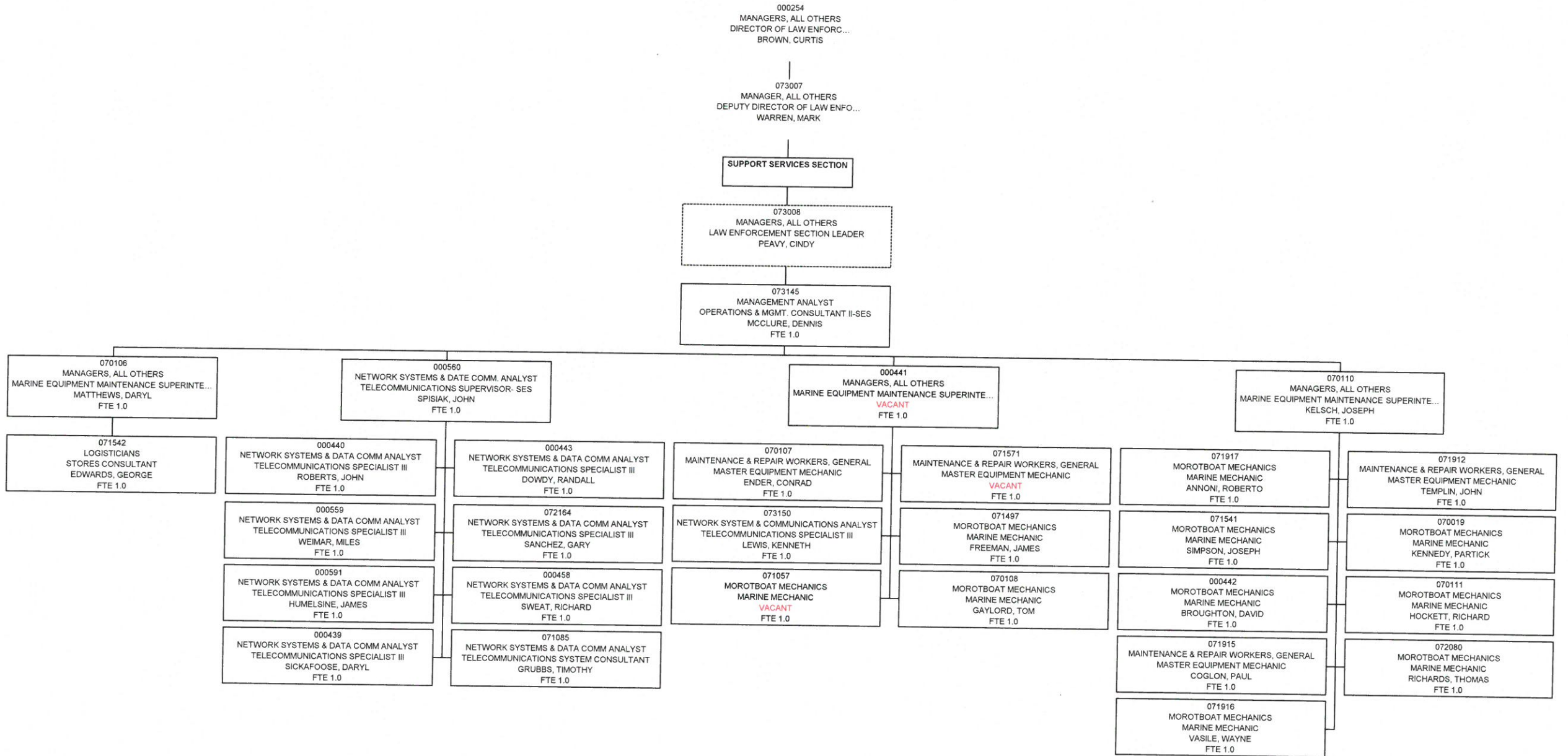
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LAW ENFORCEMENT PROGRAMS
SUPPORT SERVICES SECTION
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CURRENT 5/8/2015



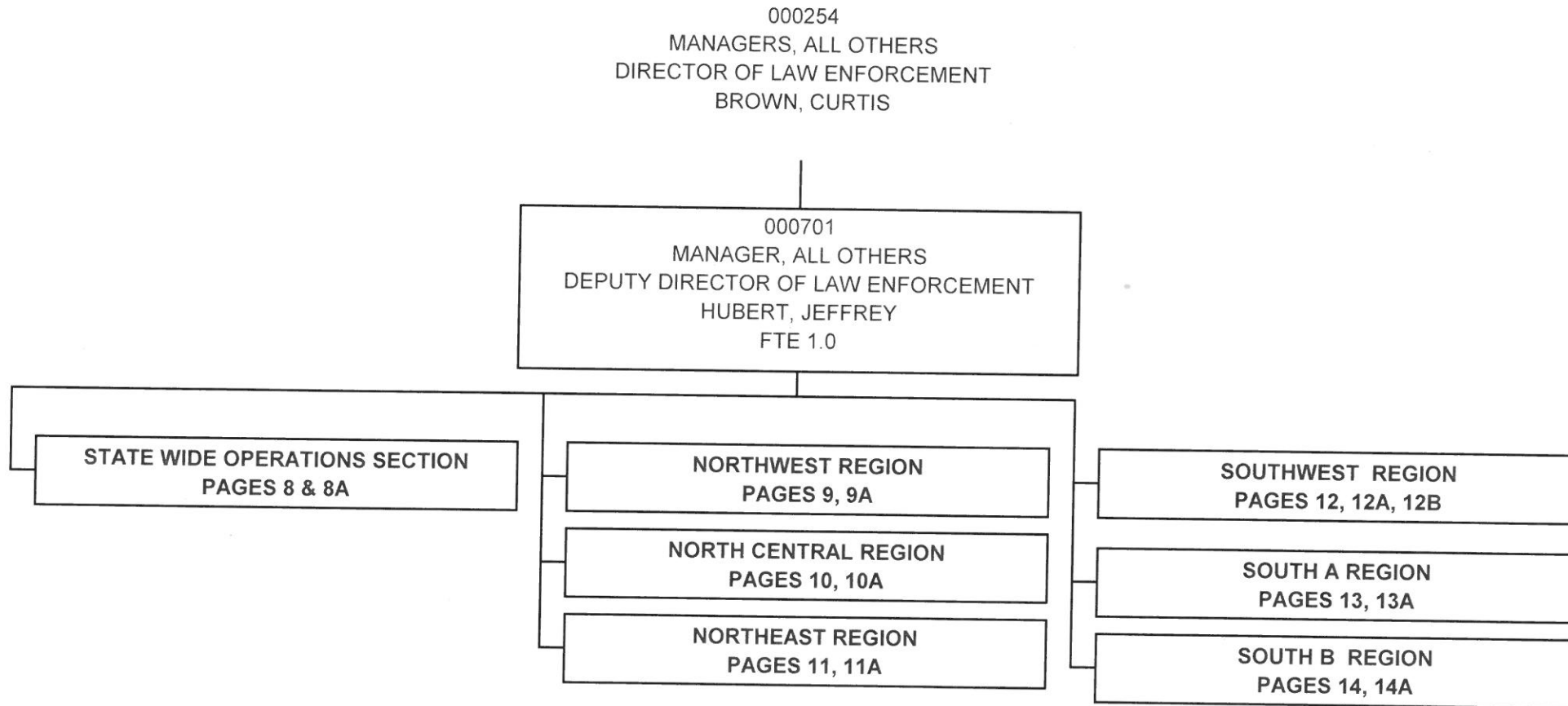
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LAW ENFORCEMENT PROGRAMS
SUPPORT SERVICES SECTION
FTE THIS PAGE 29, PAGE 6A

CURRENT 6/26/2015



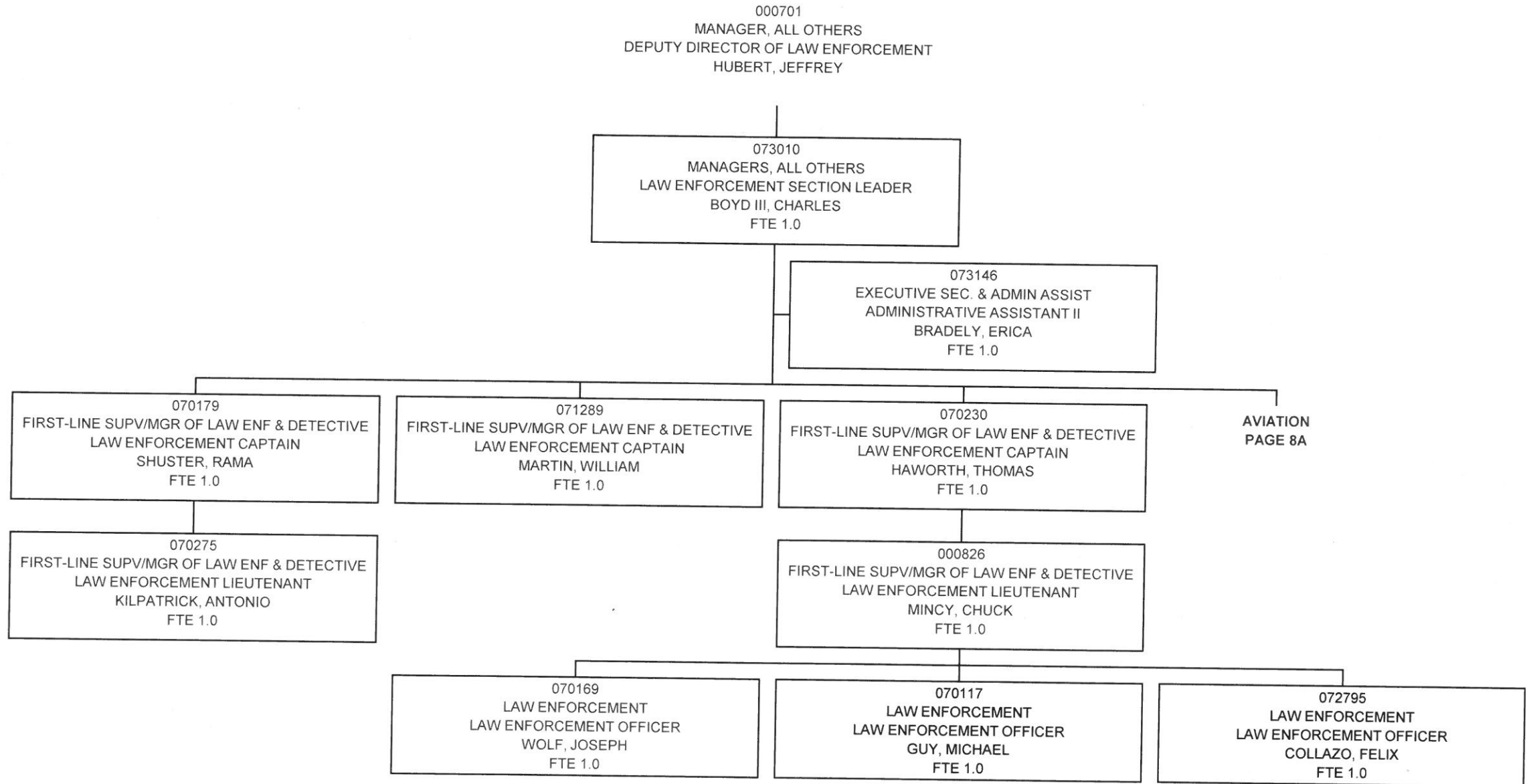
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CURRENT 2/27/2015



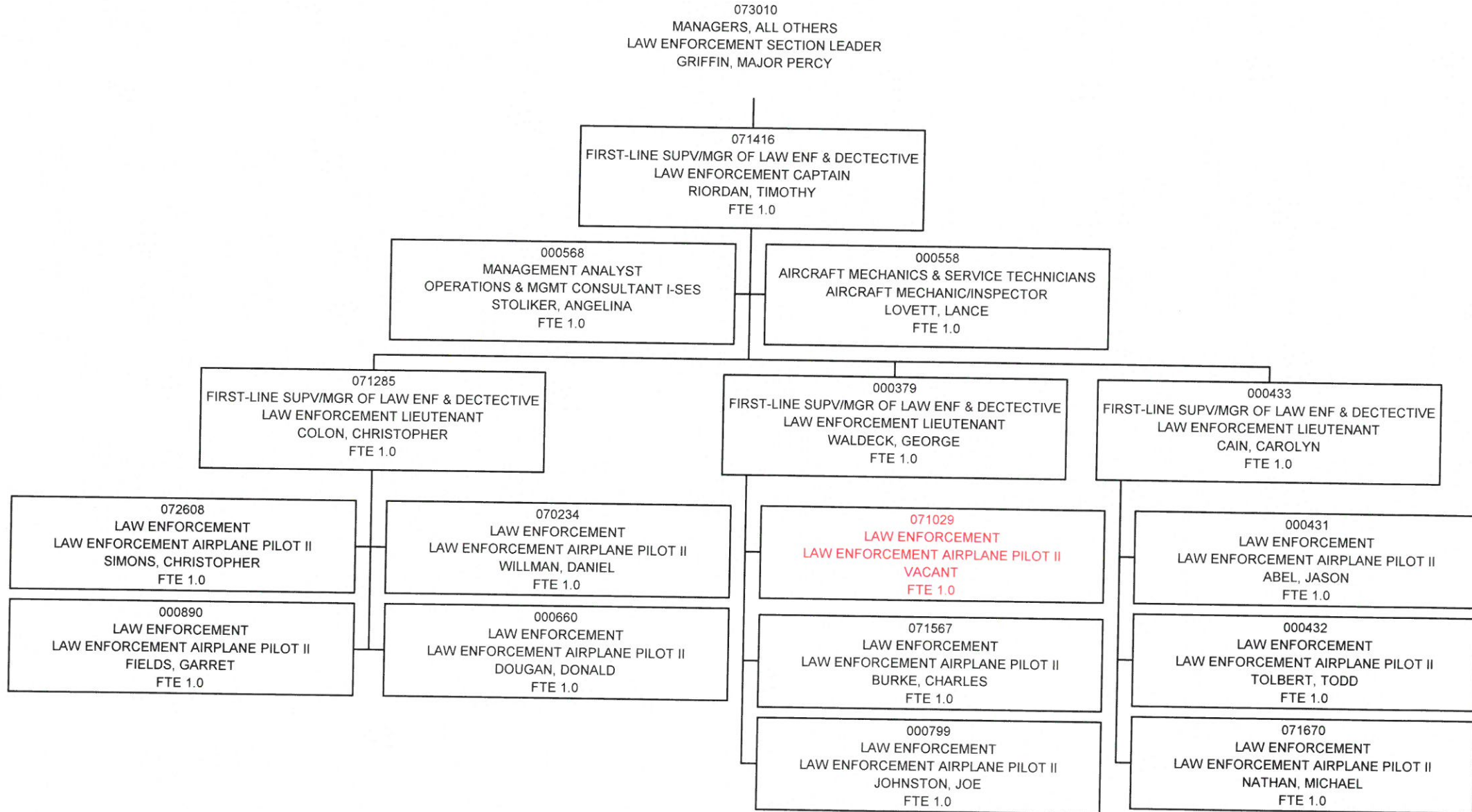
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LAW ENFORCEMENT OPERATIONS
STATEWIDE OPERATIONS SECTION
FTE THIS PAGE 10, PAGE 8**

CURRENT 5/22/2015



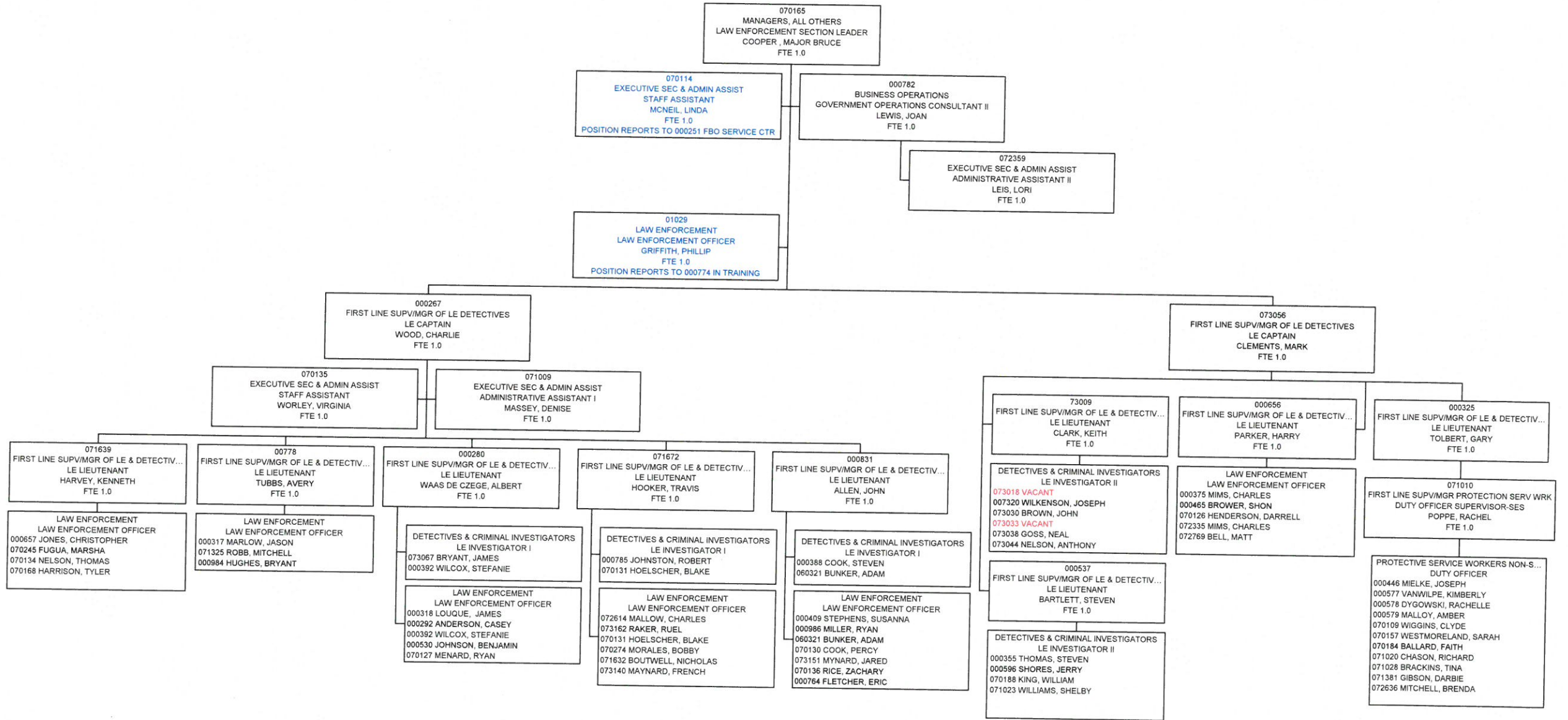
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LAW ENFORCEMENT OPERATIONS
STATEWIDE OPEARATIONS SECTION
FTE THIS PAGE 16, PAGE 8A

CURRENT 4/24/2015



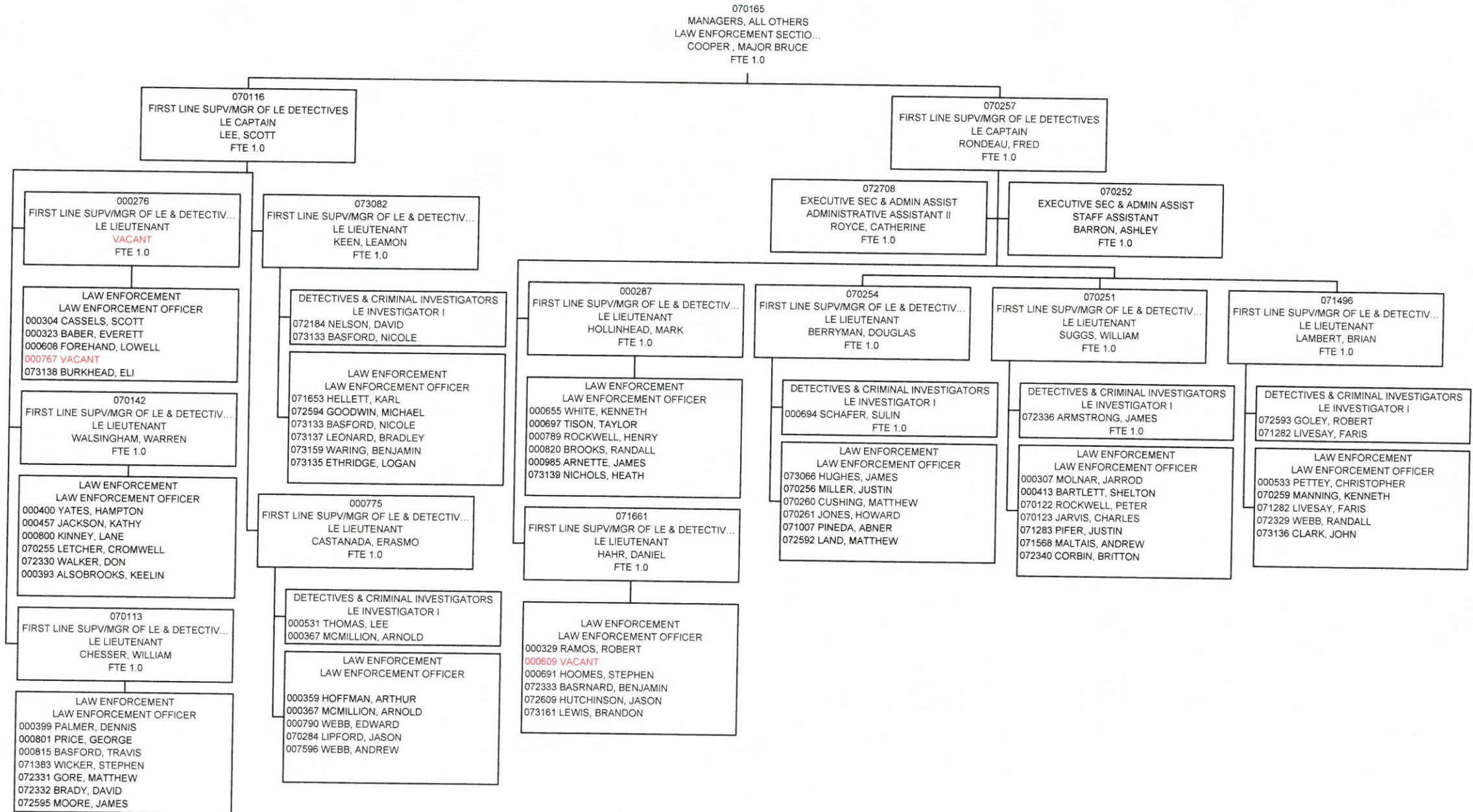
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LAW ENFORCEMENT OPERATIONS
NORTHWEST REGIONAL SECTION
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CURRENT 6/19/2015



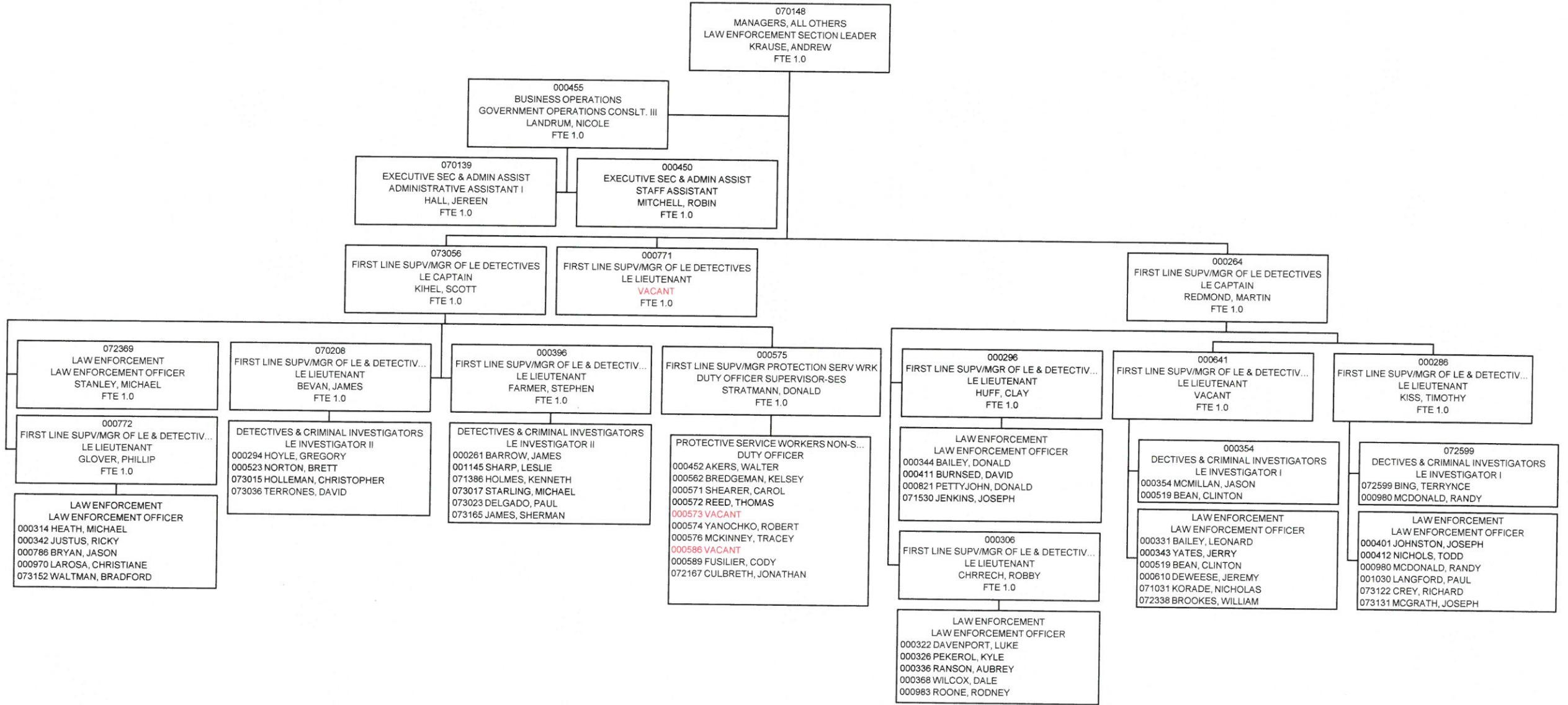
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LAW ENFORCEMENT OPERATIONS
NORTHWEST REGIONAL SECTION
FTE THIS PAGE 78, PAGE 9A

CURRENT 06/19/2015

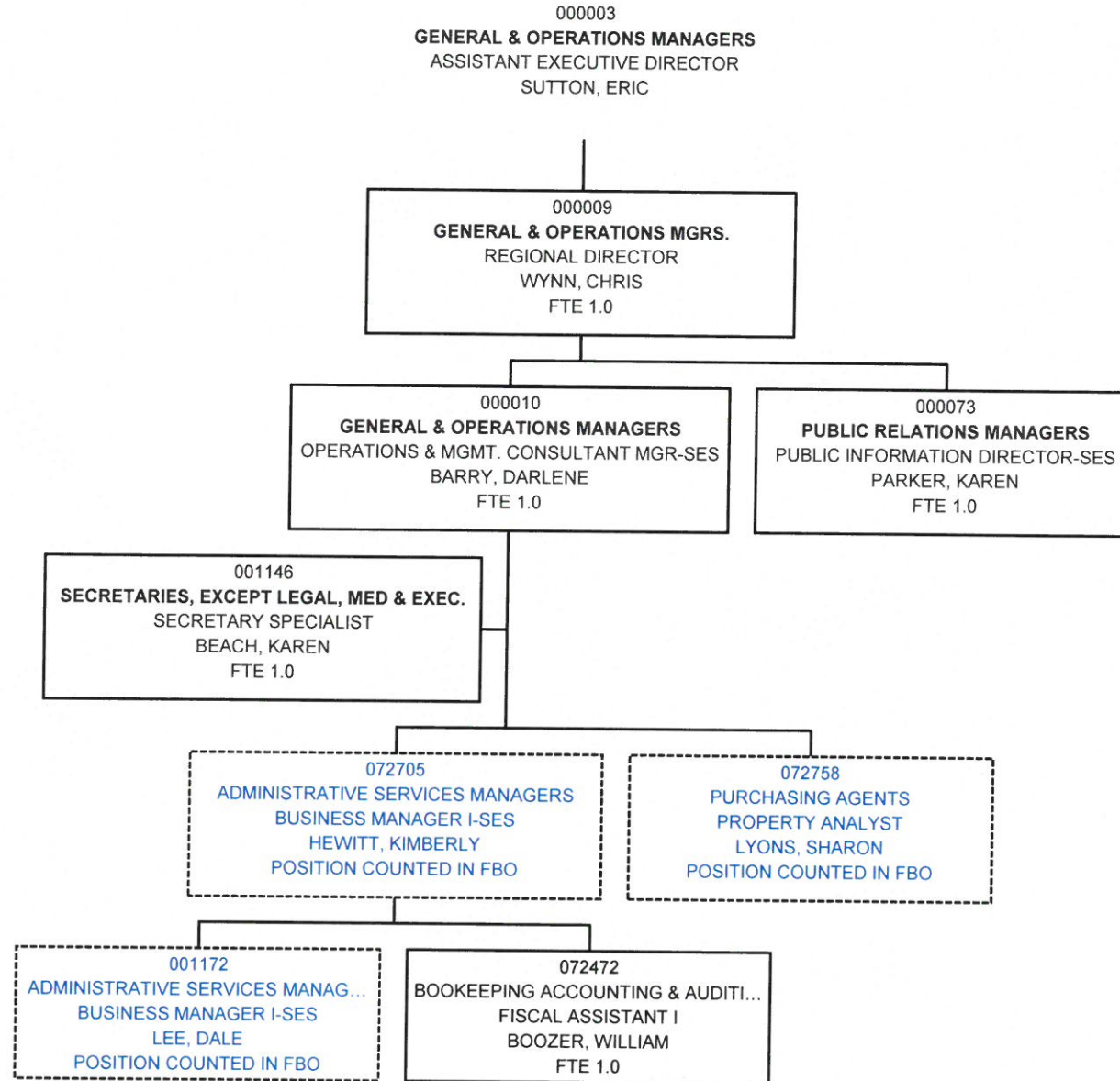


DIVISION OF LAW ENFORCEMENT
LAW ENFORCEMENT OPERATIONS
NORTH CENTRAL REGIONAL SECTION
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CURRENT 6/27/2015

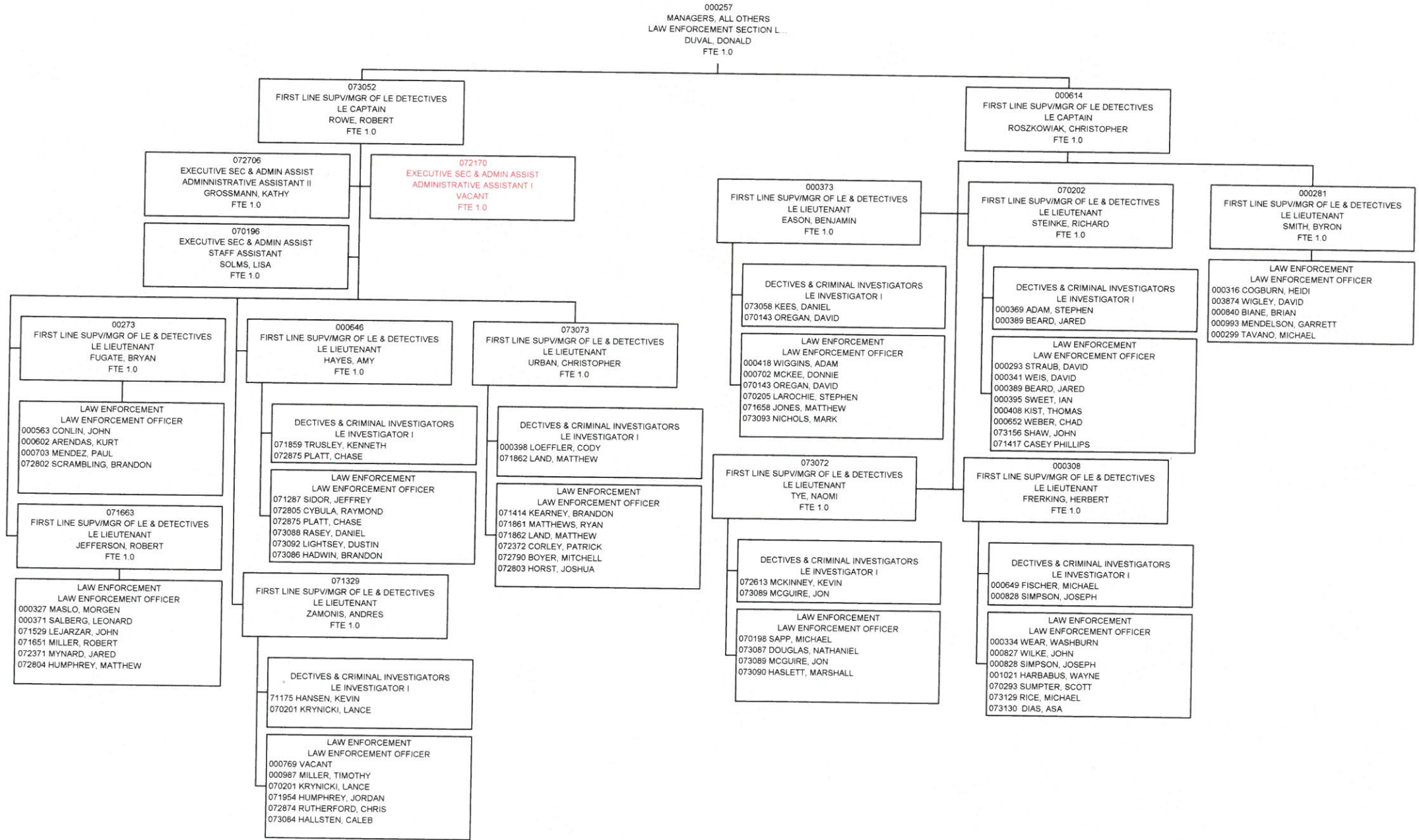


**OFFICE OF EXECUTIVE DIRECTOR & ADMINISTRATIVE SUPPORT SERVICES
NORTH CENTRAL REGIONAL OFFICE
ESTABLISHED FTE 5, PAGE 11
CURRENT 11/7/2014**



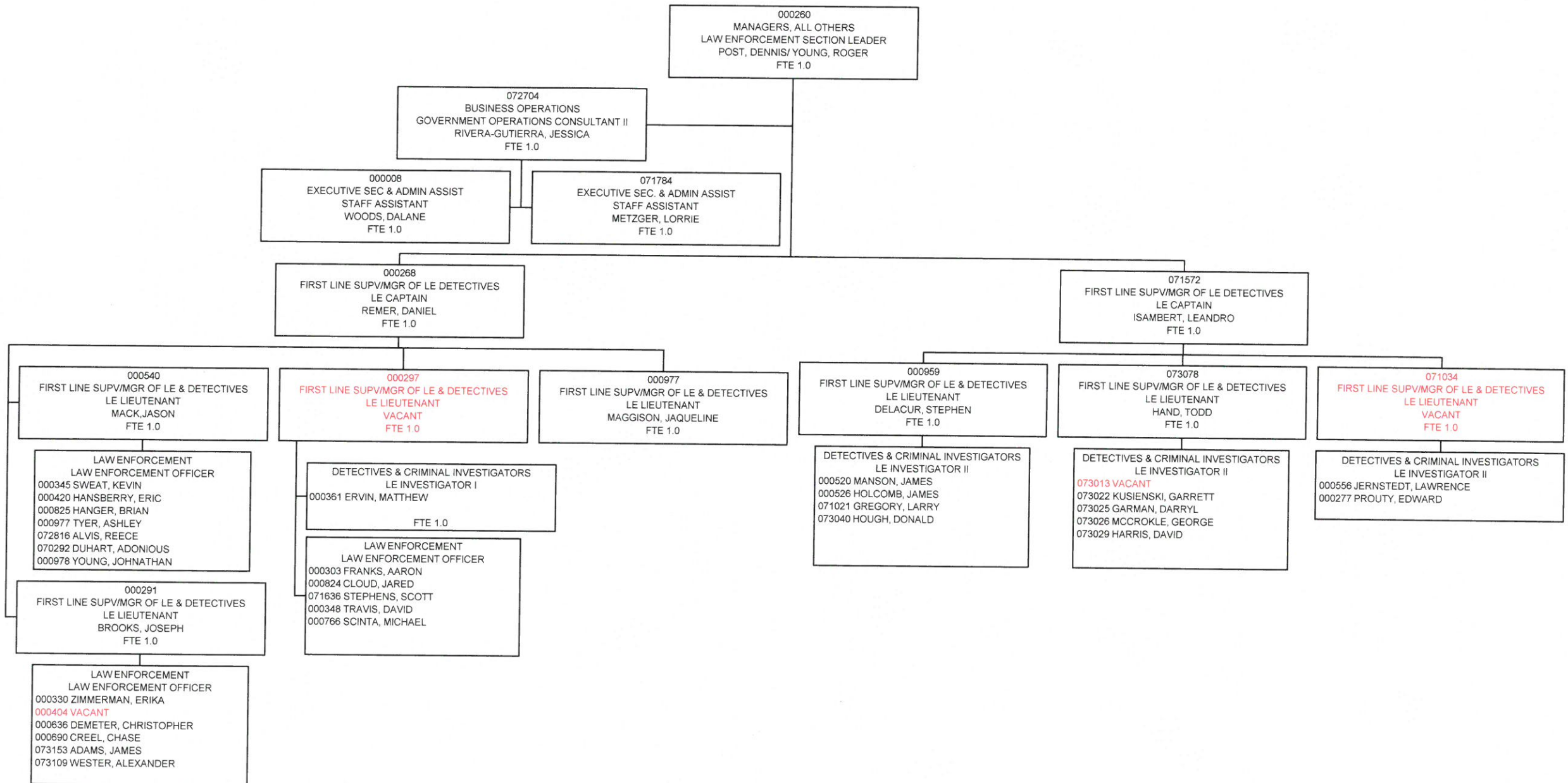
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LAW ENFORCEMENT OPERATIONS
NORTHEAST REGIONAL SECTION
FTE THIS PAGE 81, PAGE 11A

CURRENT 6/5/2015



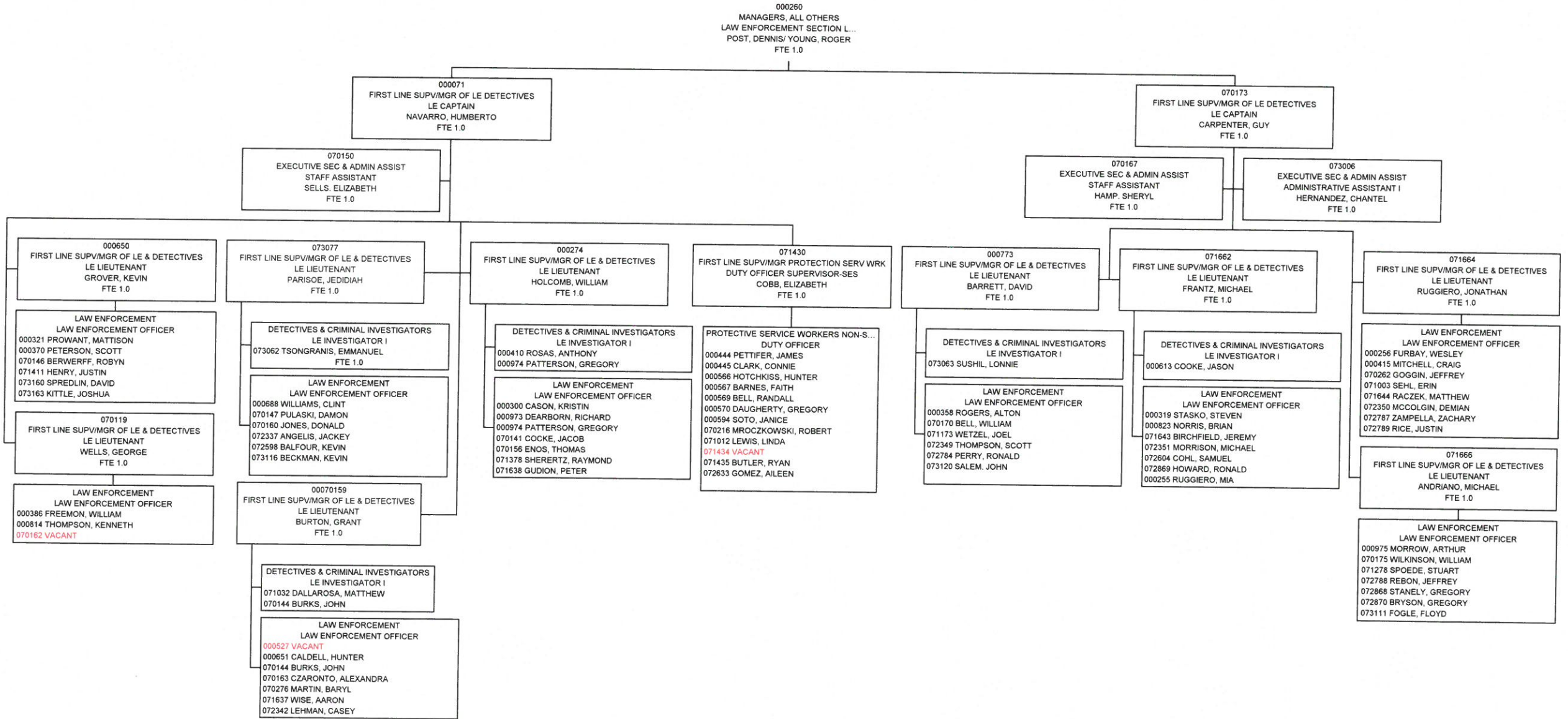
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SOUTHWEST REGIONAL SECTION
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CURRENT 6/1/2015



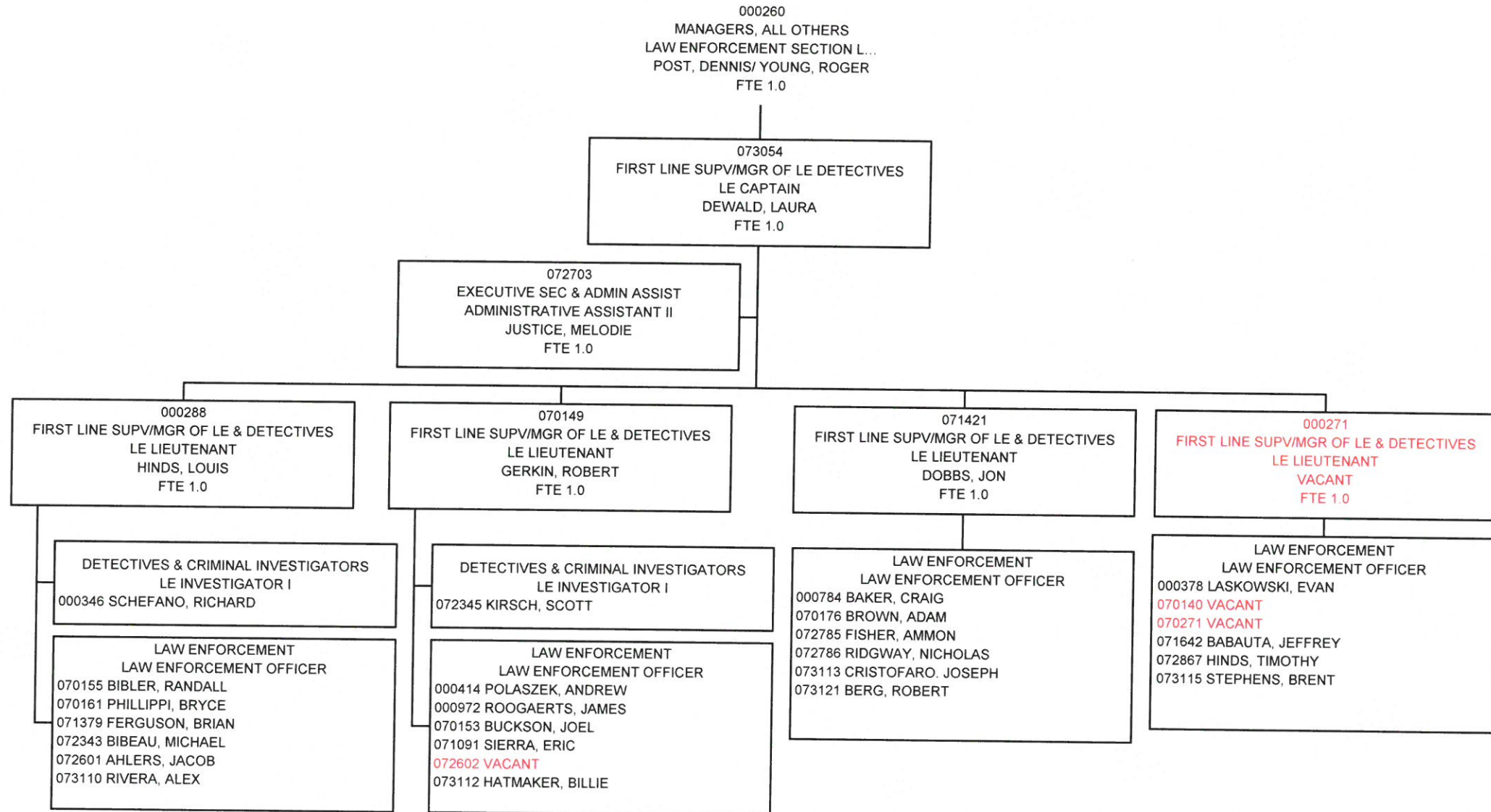
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LAW ENFORCEMENT OPERATIONS
SOUTHWEST REGIONAL SECTION
FTE THIS PAGE 91, PAGE 12A

CURRENT 6/5/2015



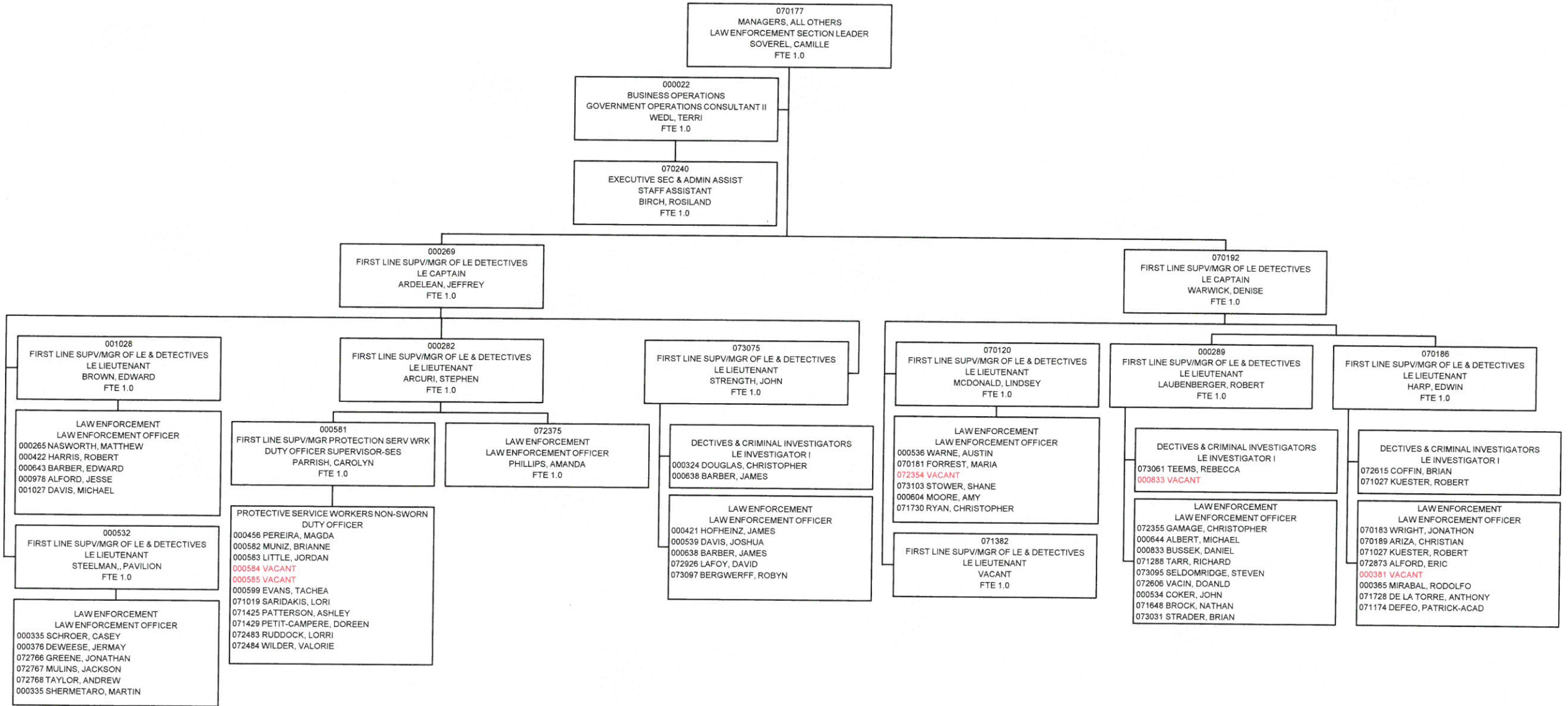
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LAW ENFORCEMENT OPERATIONS
SOUTHWEST REGIONAL SECTION
FTE THIS PAGE 32, PAGE 12b**

CURRENT 6/5/2015



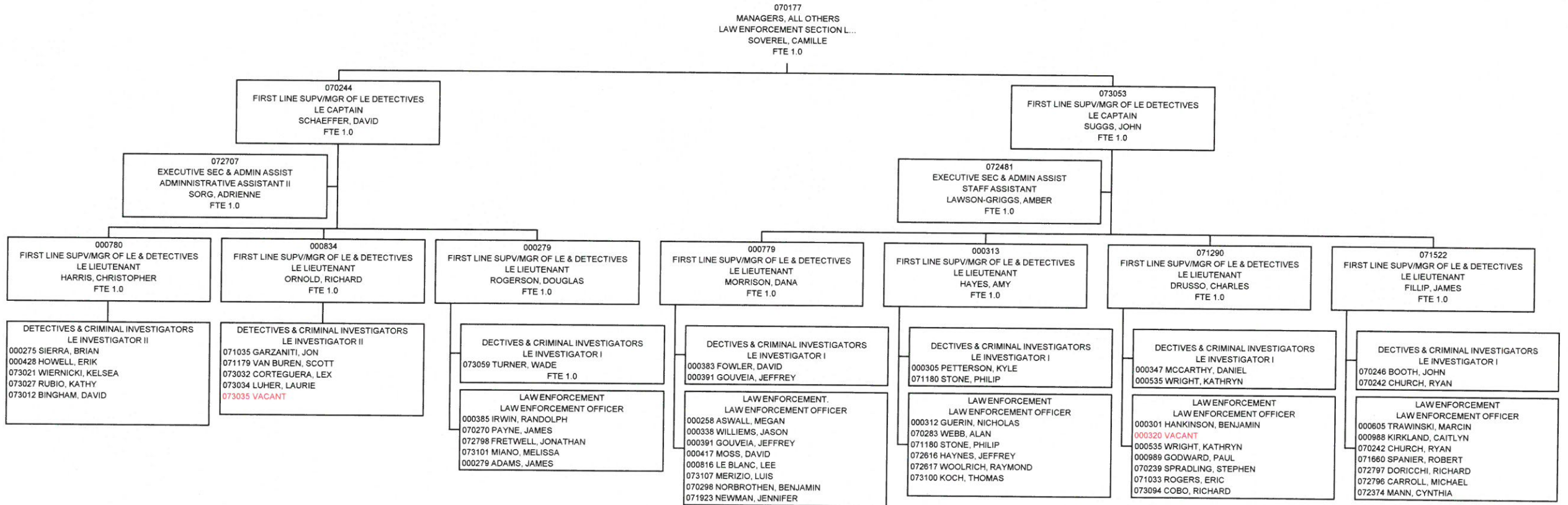
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SOUTH A REGIONAL SECTION
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CURRENT 6/5/2015



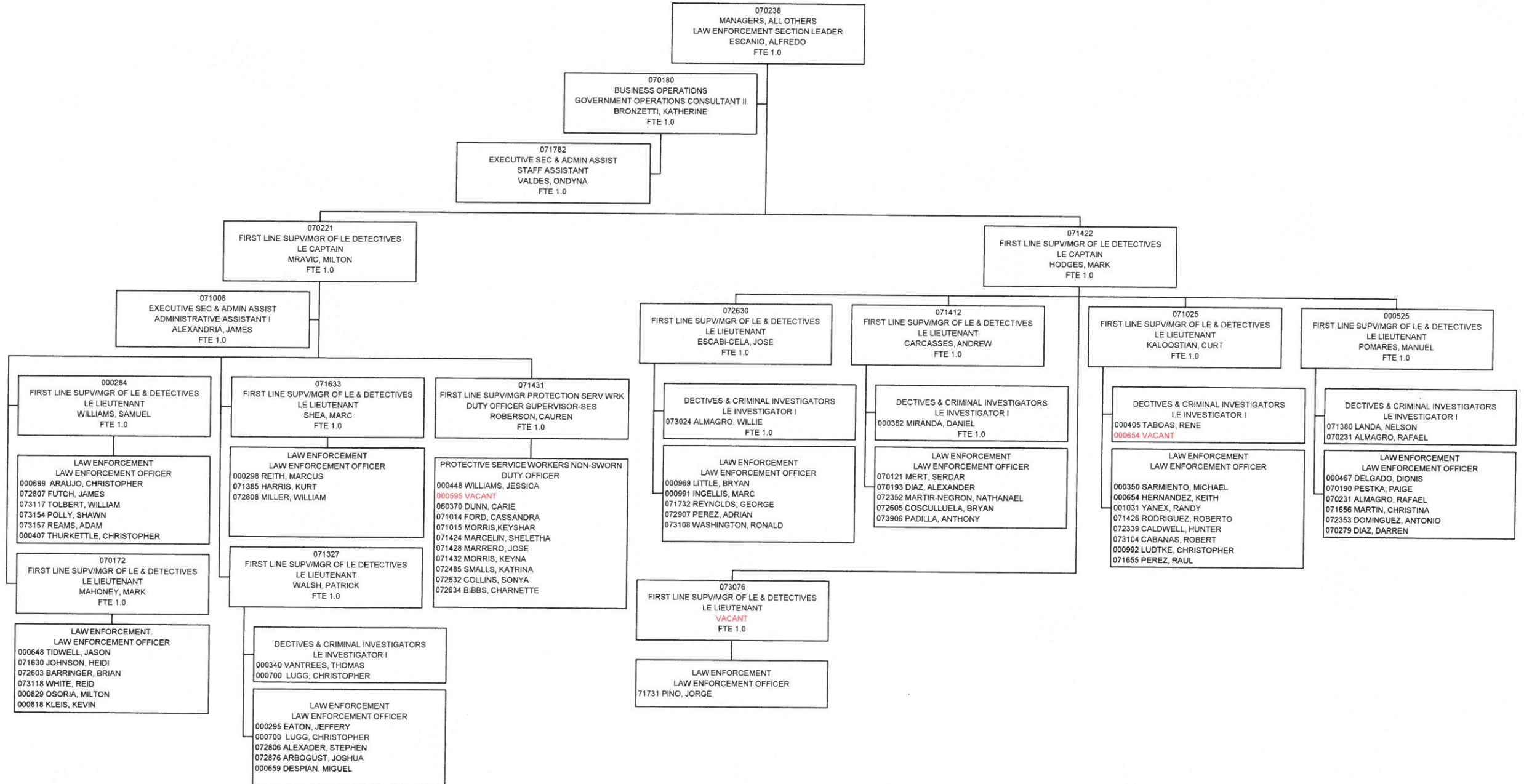
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LAW ENFORCEMENT OPERATIONS
SOUTH A REGIONAL SECTION
FTE THIS PAGE 60, PAGE 13A

CURRENT 6/19/2015



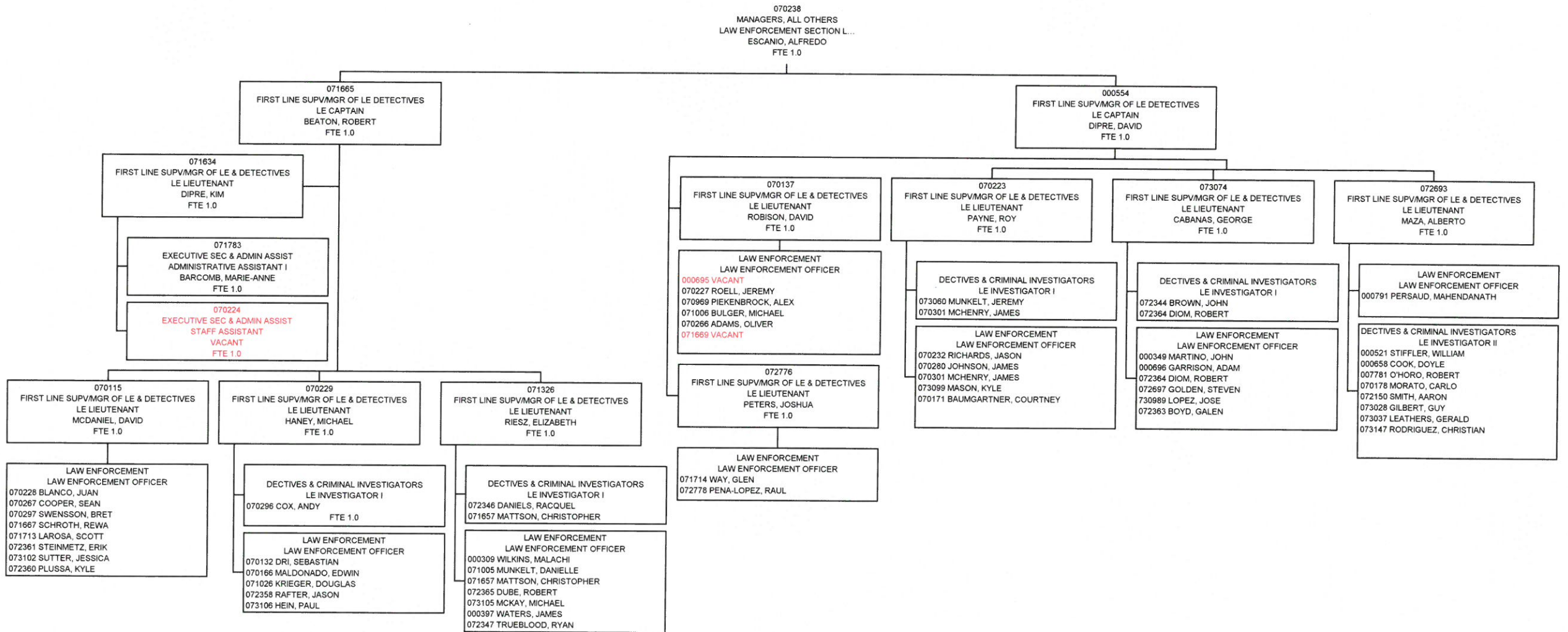
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LAW ENFORCEMENT OPERATIONS
SOUTH B REGIONAL SECTION
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CURRENT 6/19/2015



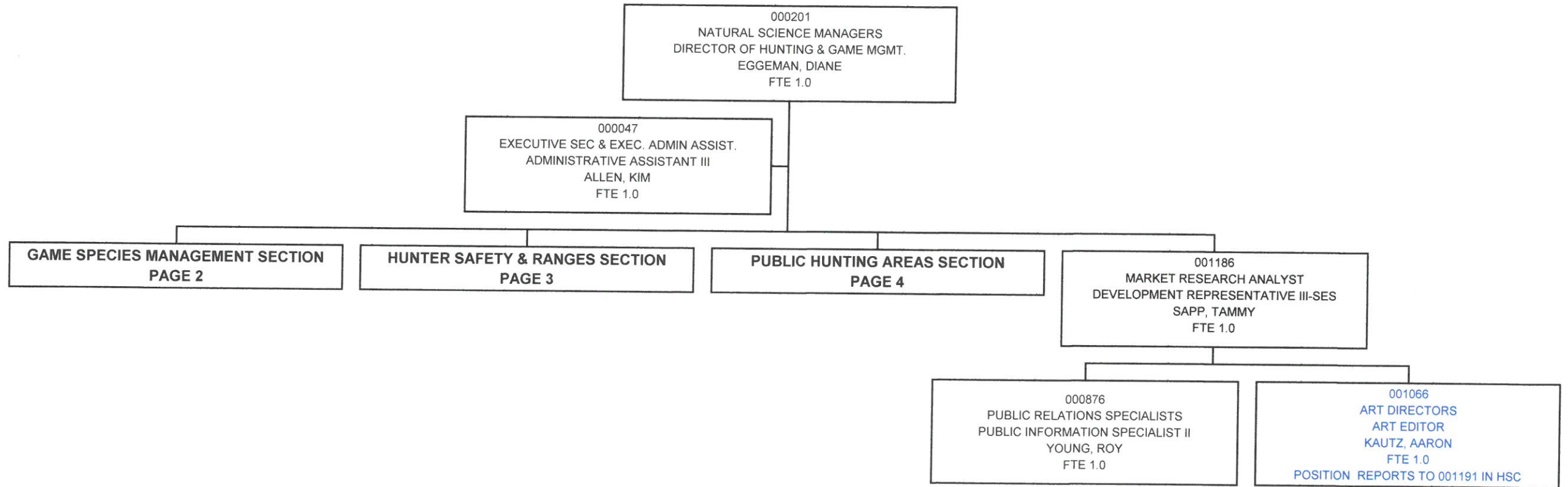
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LAW ENFORCEMENT OPERATIONS
SOUTH B REGIONAL SECTION
FTE THIS PAGE 67, PAGE 14A

CURRENT 6/19/2015



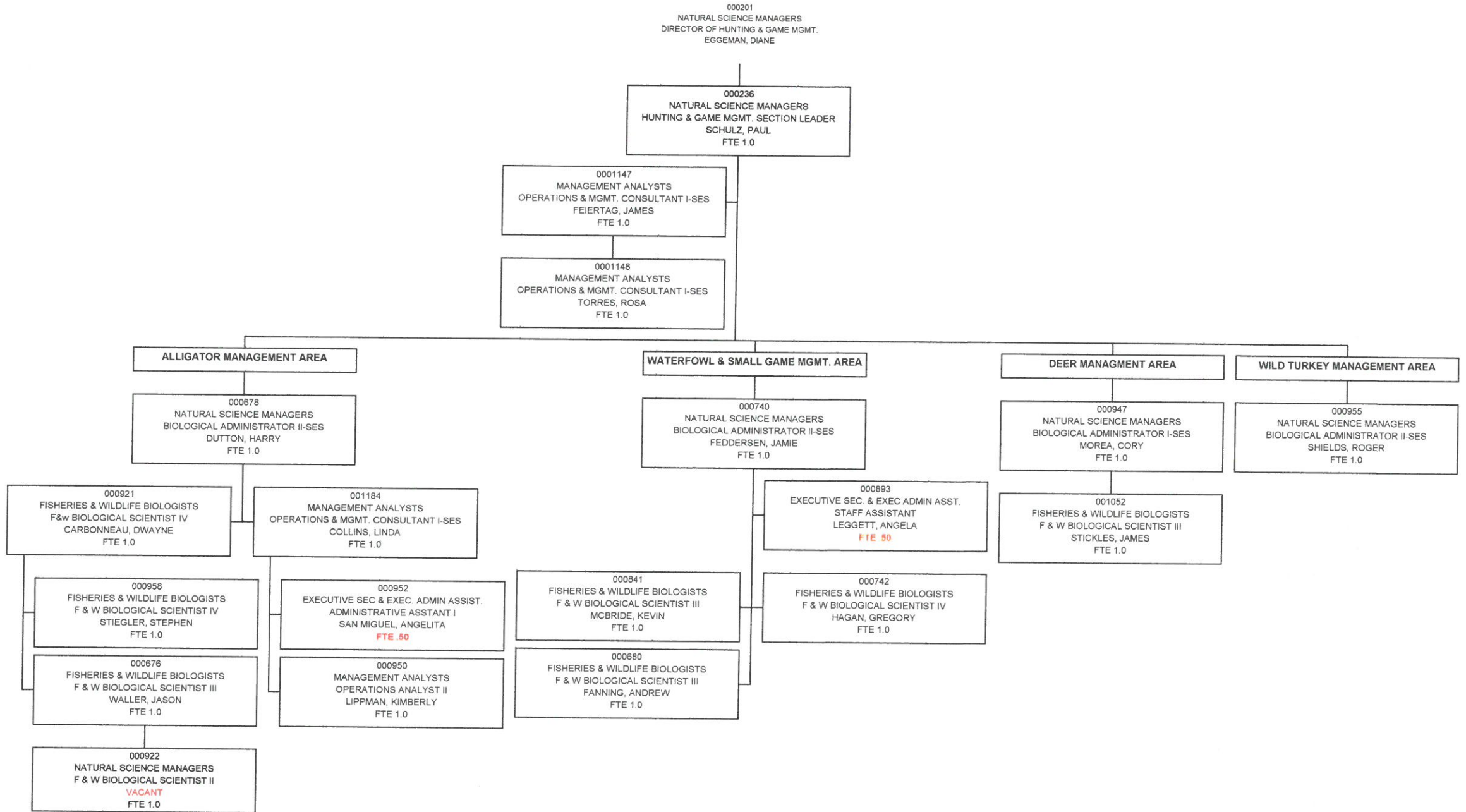
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DIRECTOR'S OFFICE
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Current 6/19/2015



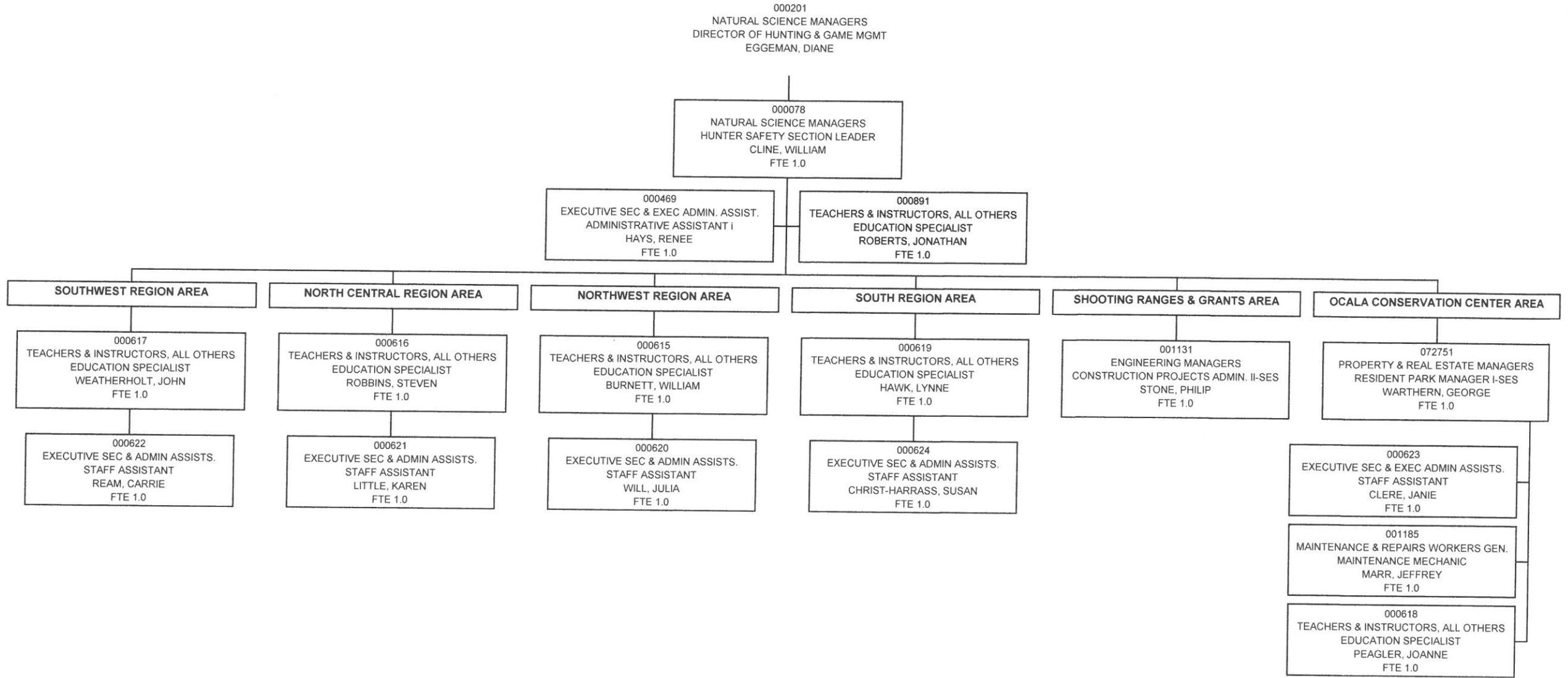
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GAME SPECIES MANAGEMENT SECTION
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6/5/2015



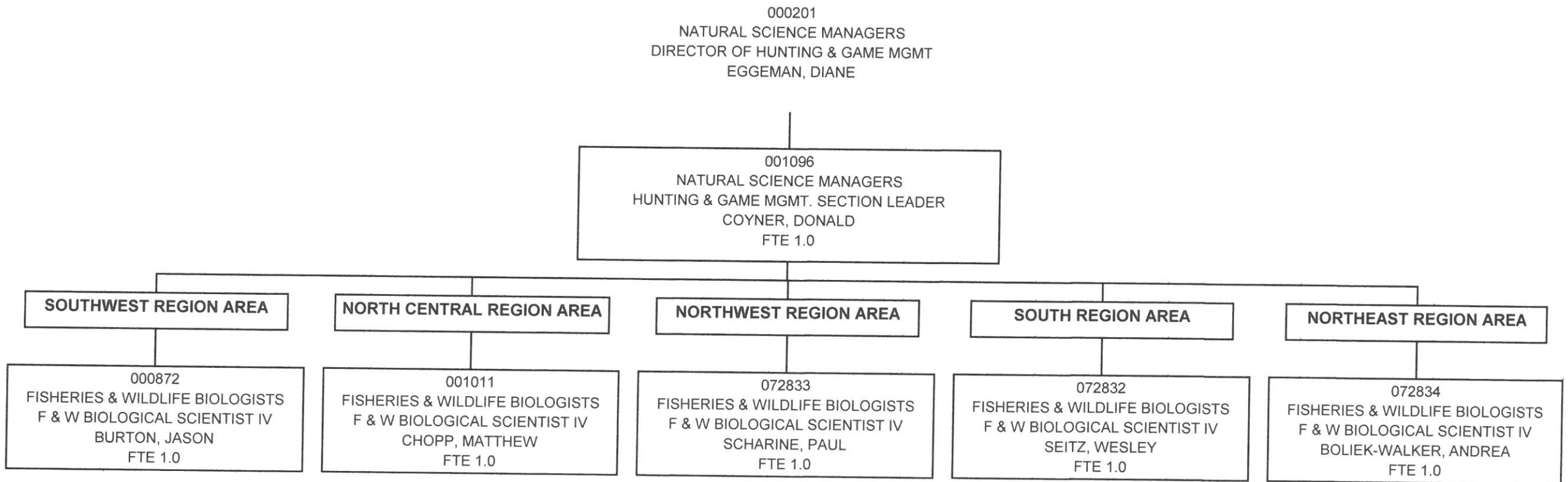
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HUNTER SAFETY & RANGES SECTION
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CURRENT 5/9/2015



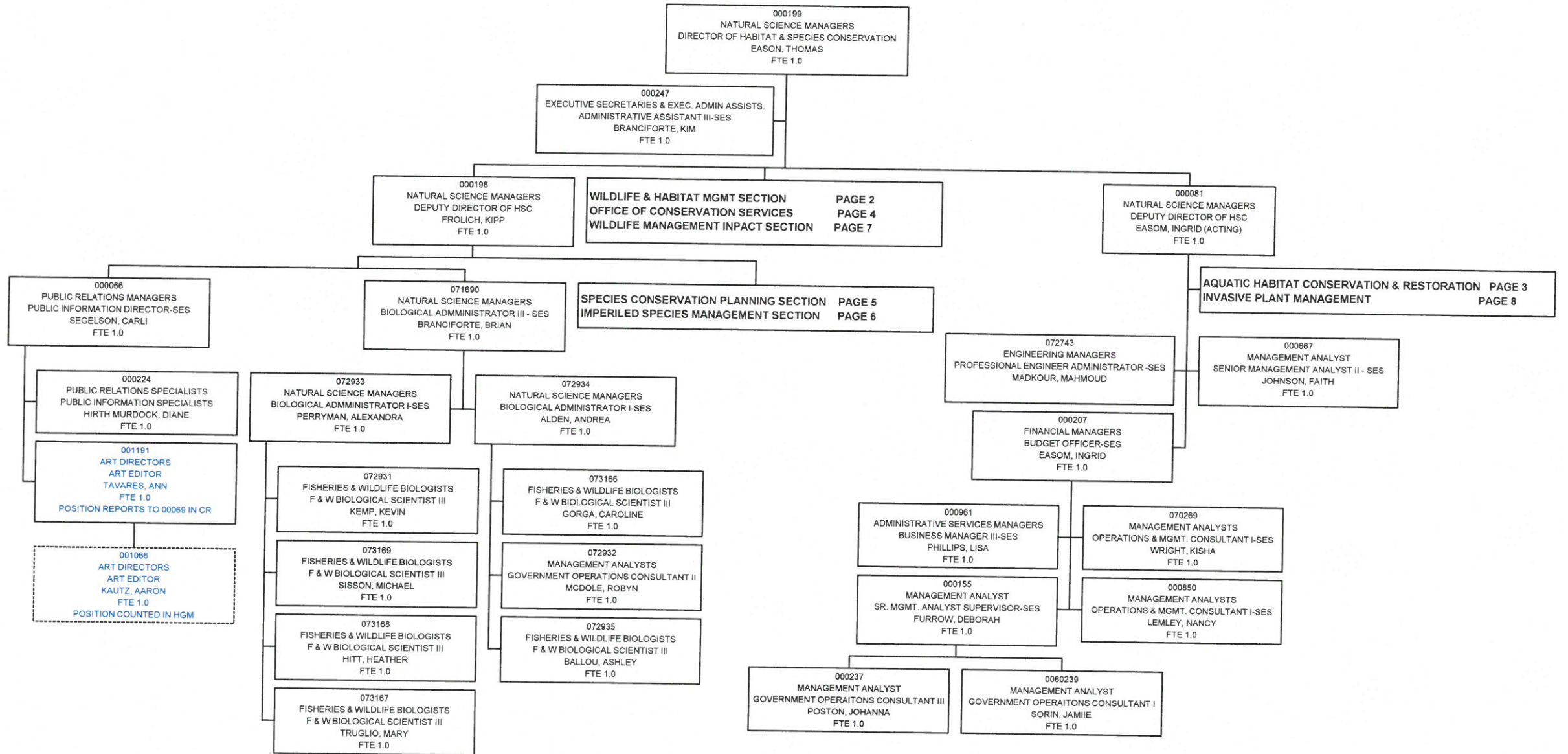
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PUBLIC HUNTING AREAS SECTION
ESTABLISHED FTE 6, PAGE 4**

CURRENT 11-7-2015



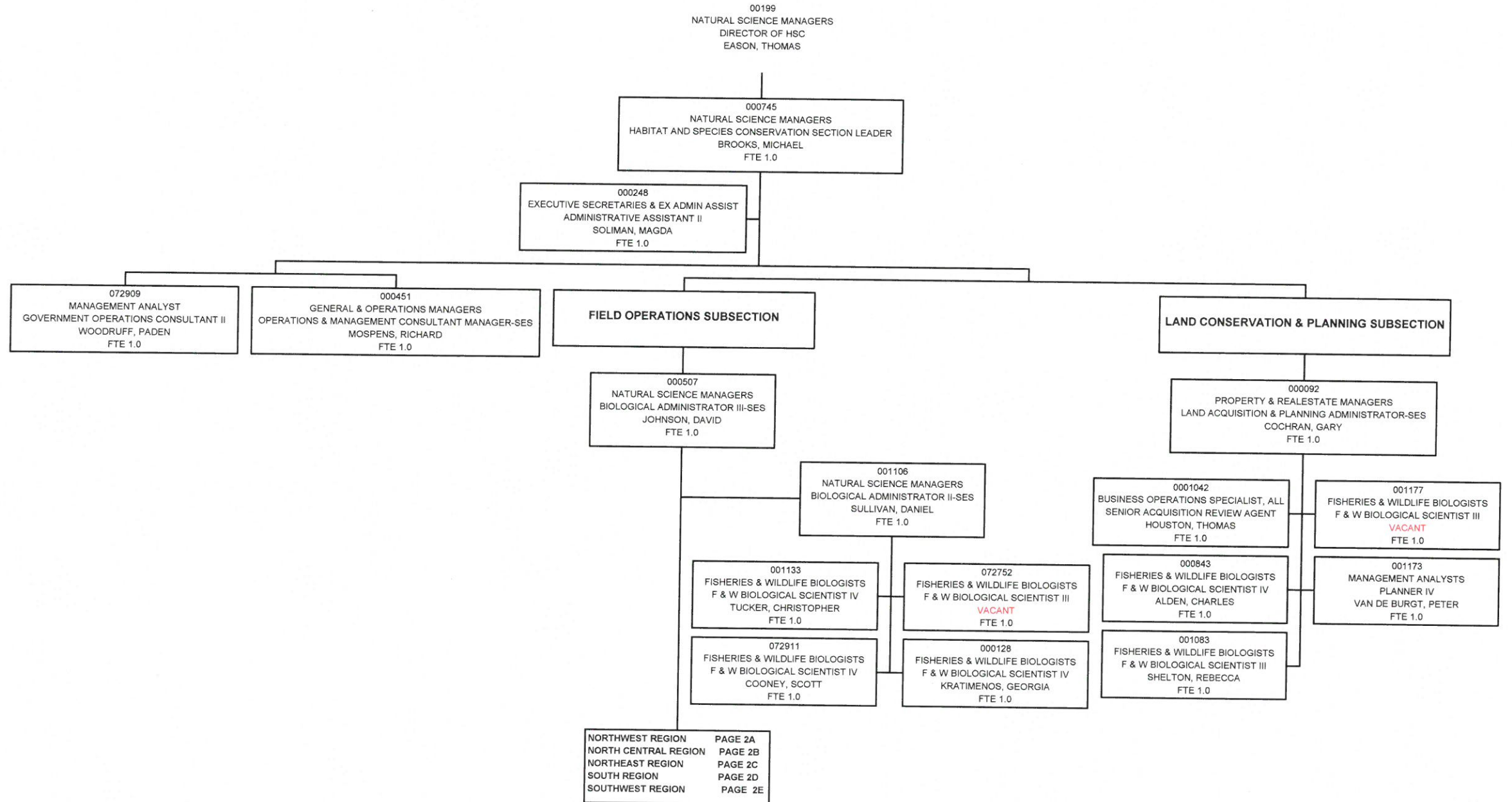
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OFFICE OF THE DIRECTOR
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Current 6/5/2015



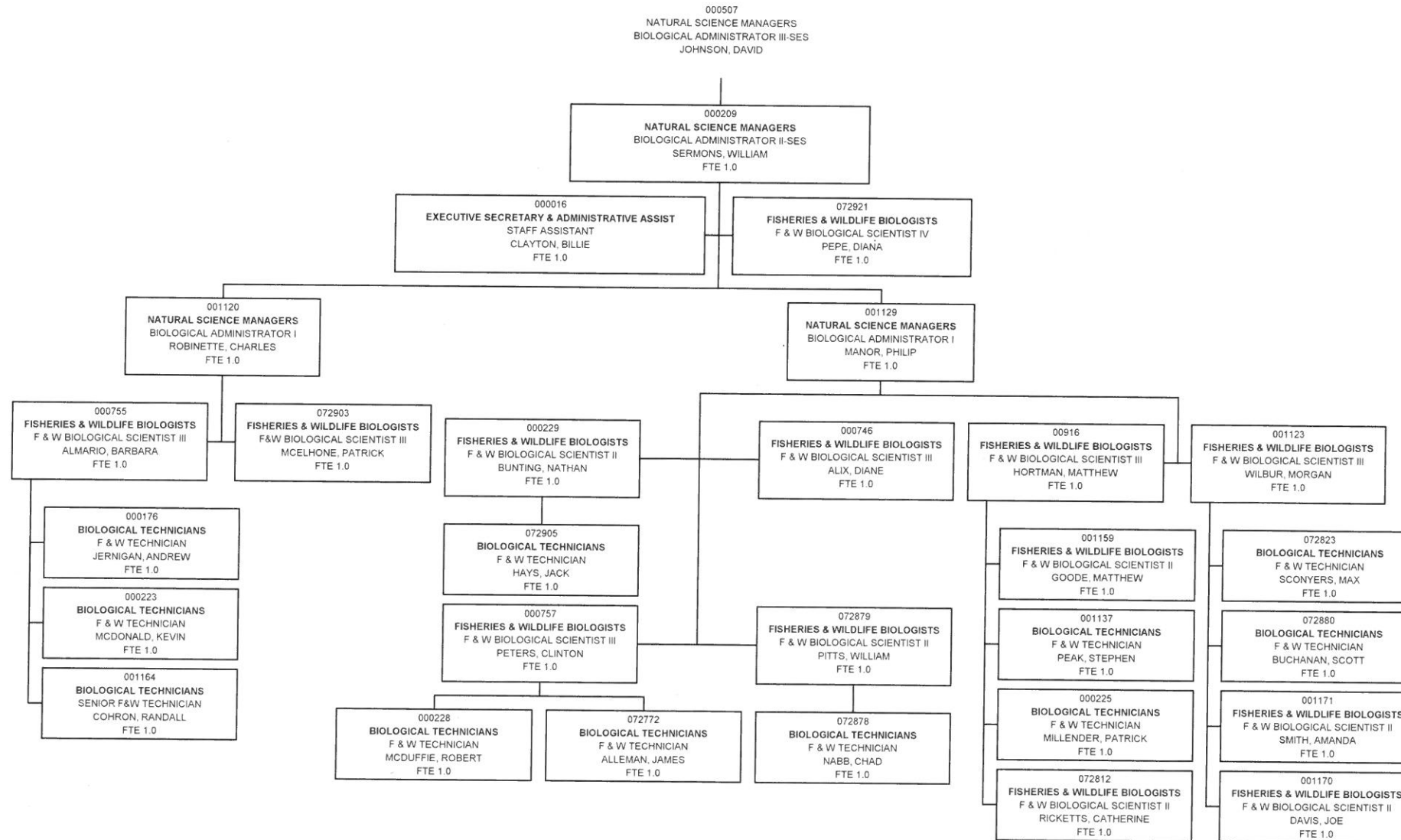
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WILDLIFE AND HABITAT MANAGEMENT SECTION
ESTABLISHED FTE 179, FTE THIS PAGE 16, PAGE 2**

CURRENT 6/27/2015



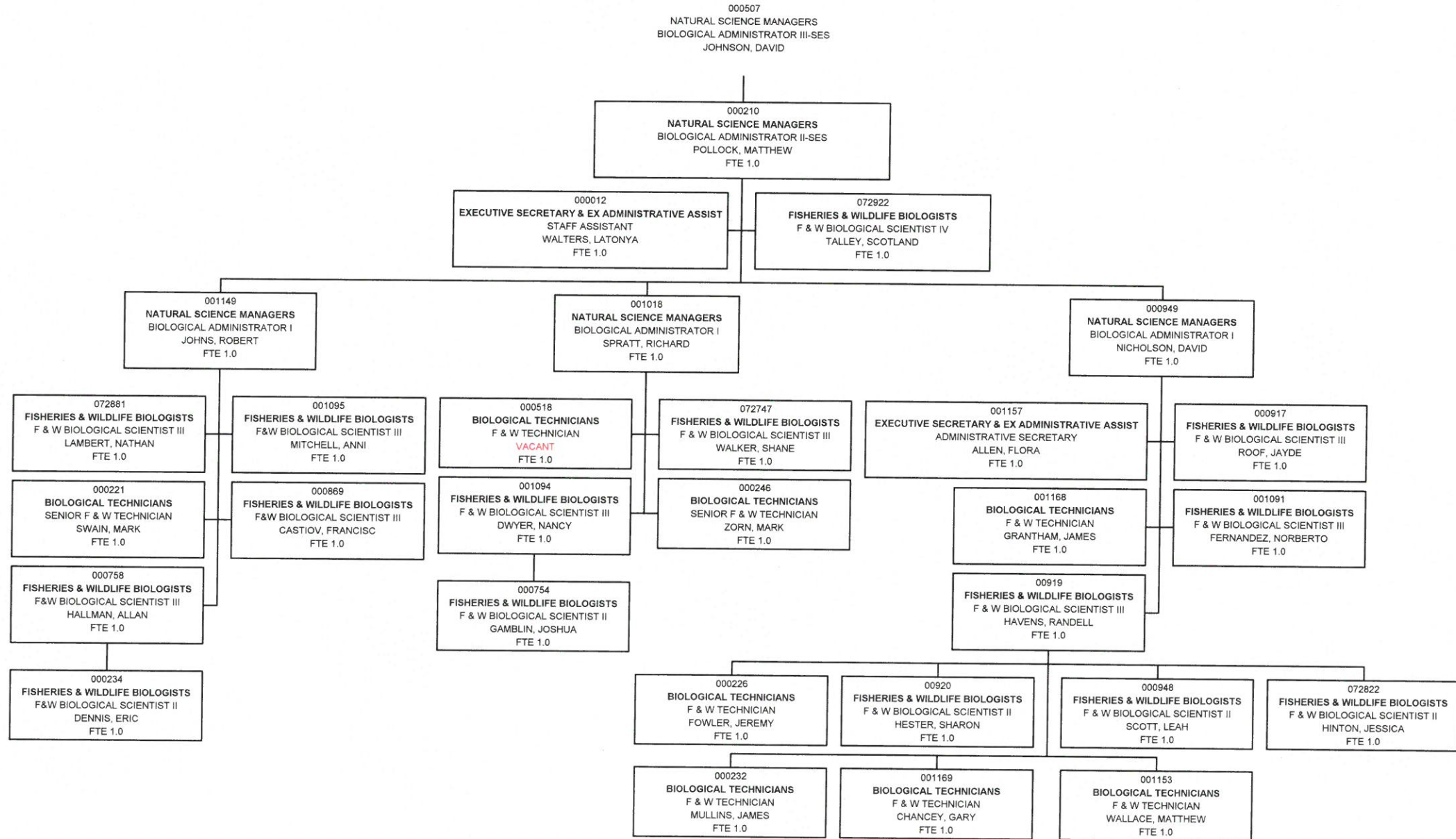
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WILDLIFE AND HABITAT MANAGEMENT SECTION
NORTHWEST REGION
FTE THIS PAGE 28, PAGE 2A**

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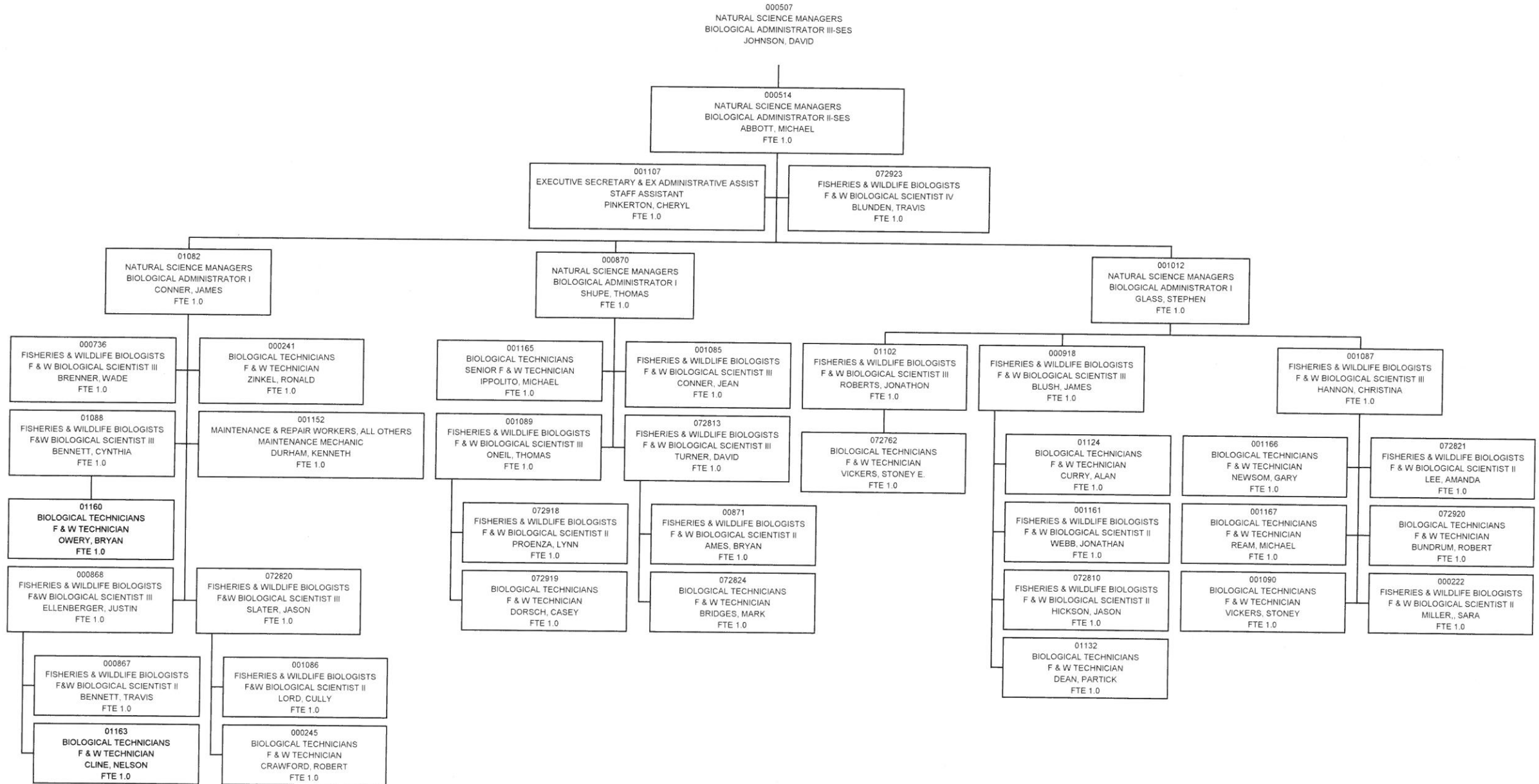
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WILDLIFE AND HABITAT MANAGEMENT SECTION
NORTH CENTRAL REGION
FTE THIS PAGE 29, PAGE 2B**

CURRENT 6/19/2015



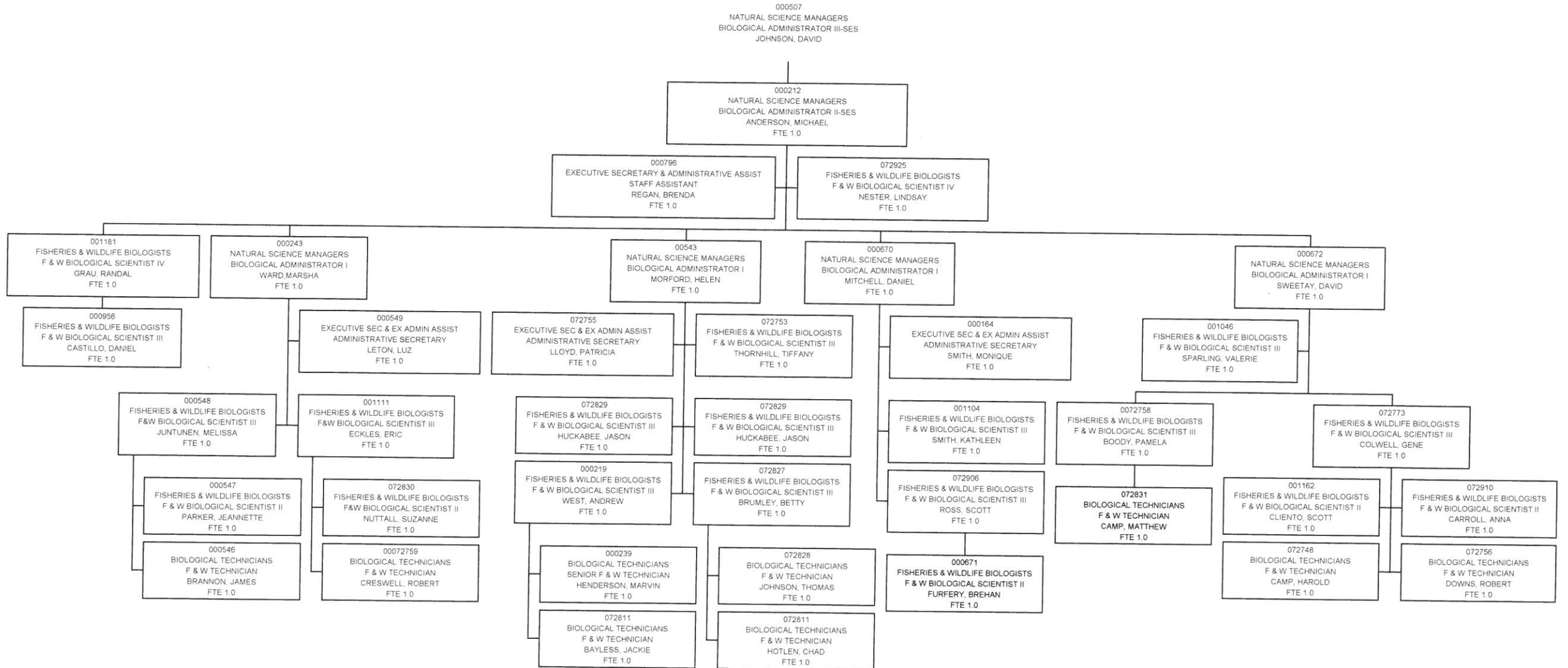
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WILDLIFE AND HABITAT MANAGEMENT SECTION
NORTHEAST REGION
FTE THIS PAGE 39, PAGE 2C

CURRENT 3/27/2015



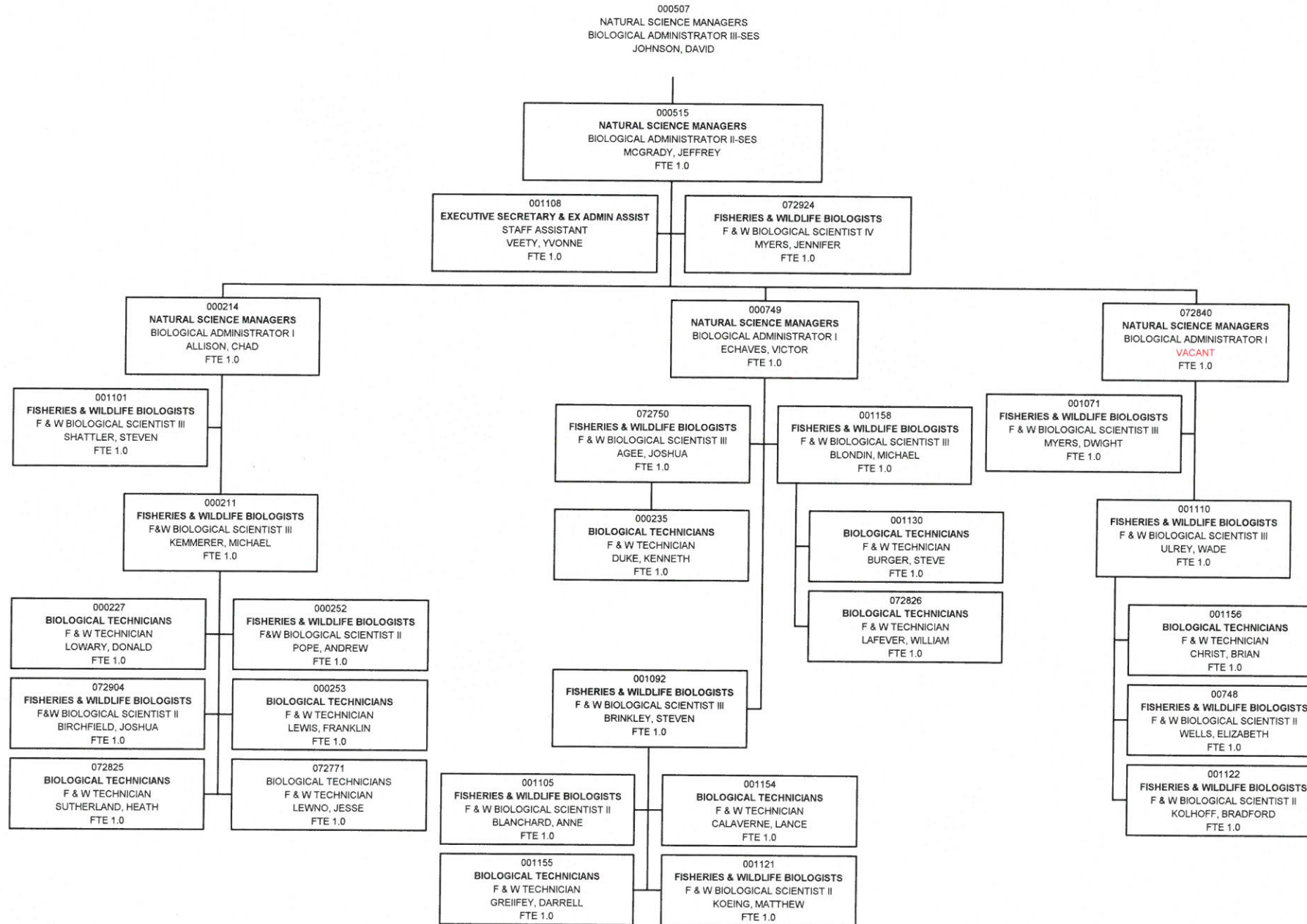
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WILDLIFE AND HABITAT MANAGEMENT SECTION
SOUTH REGION
FTE THIS PAGE 38, PAGE 2D**

CURRENT 3/27/2015



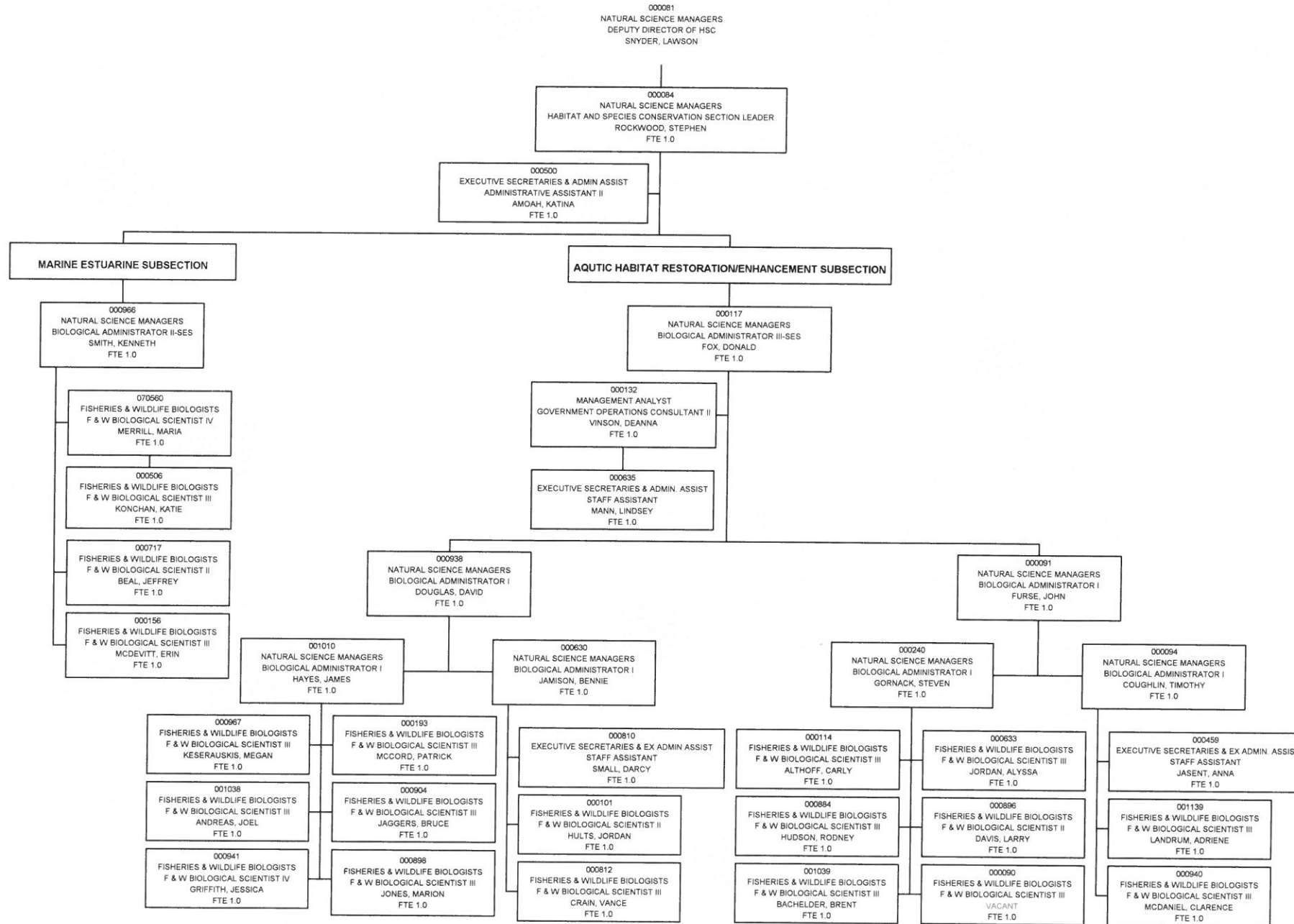
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WILDLIFE AND HABITAT MANAGEMENT SECTION
SOUTHWEST REGION
FTE THIS PAGE 30, PAGE 2E

CURRENT 6/27/2015



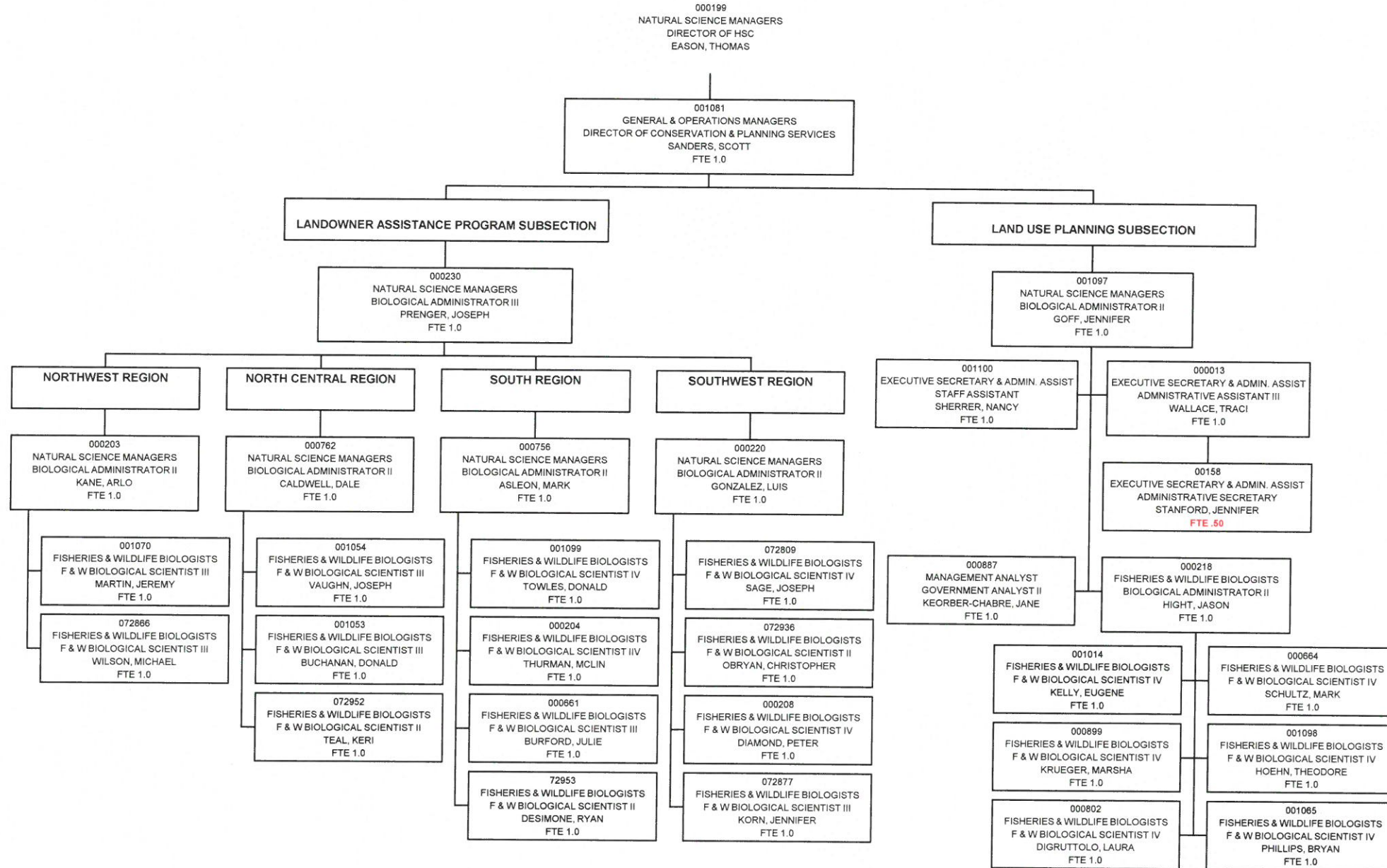
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 AQUATIC HABITAT CONSERVATION & RESTORATION SECTION
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CURRENT 6/19/2015



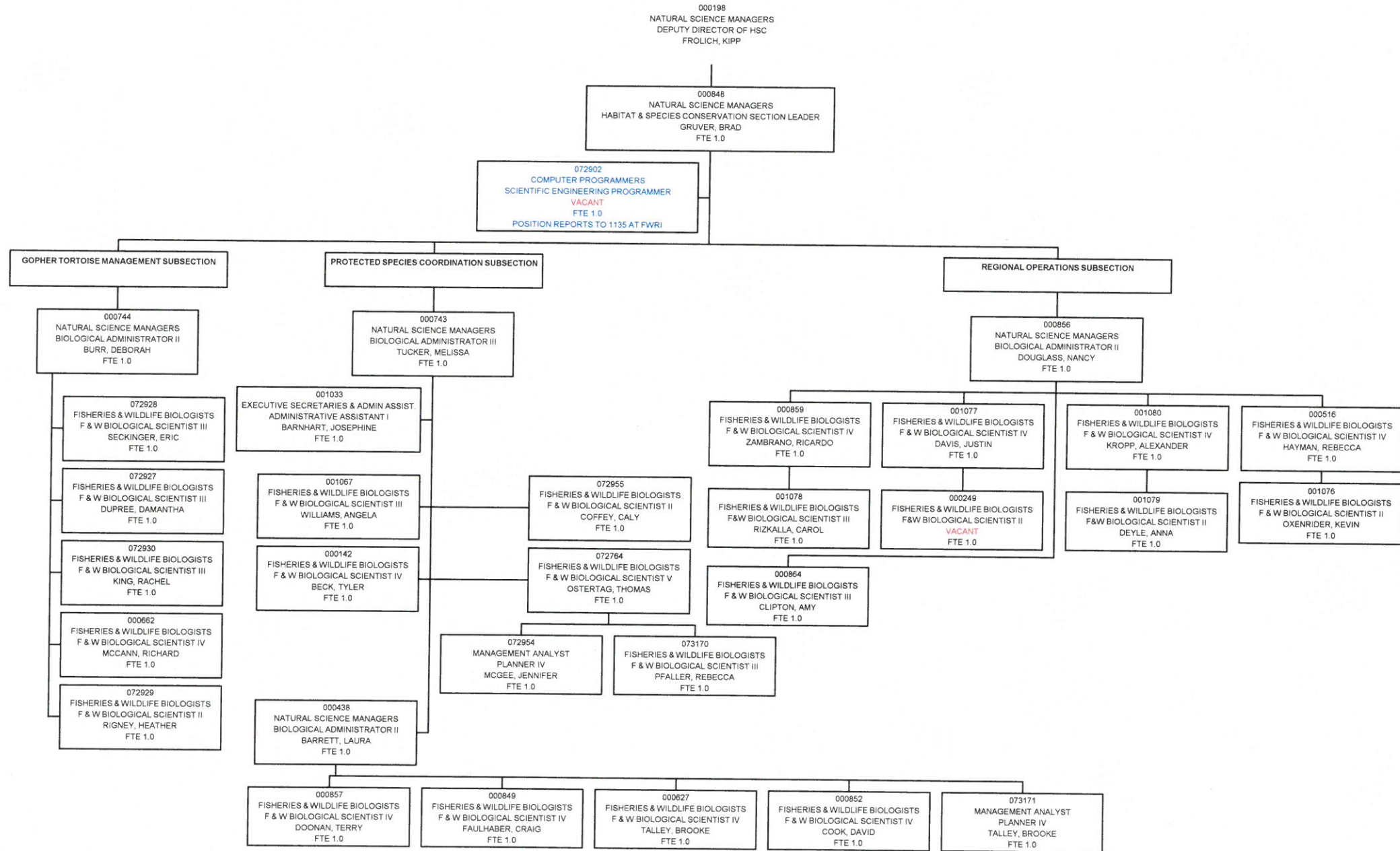
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OFFICE OF CONSERVATION & PLANNING SERVICES
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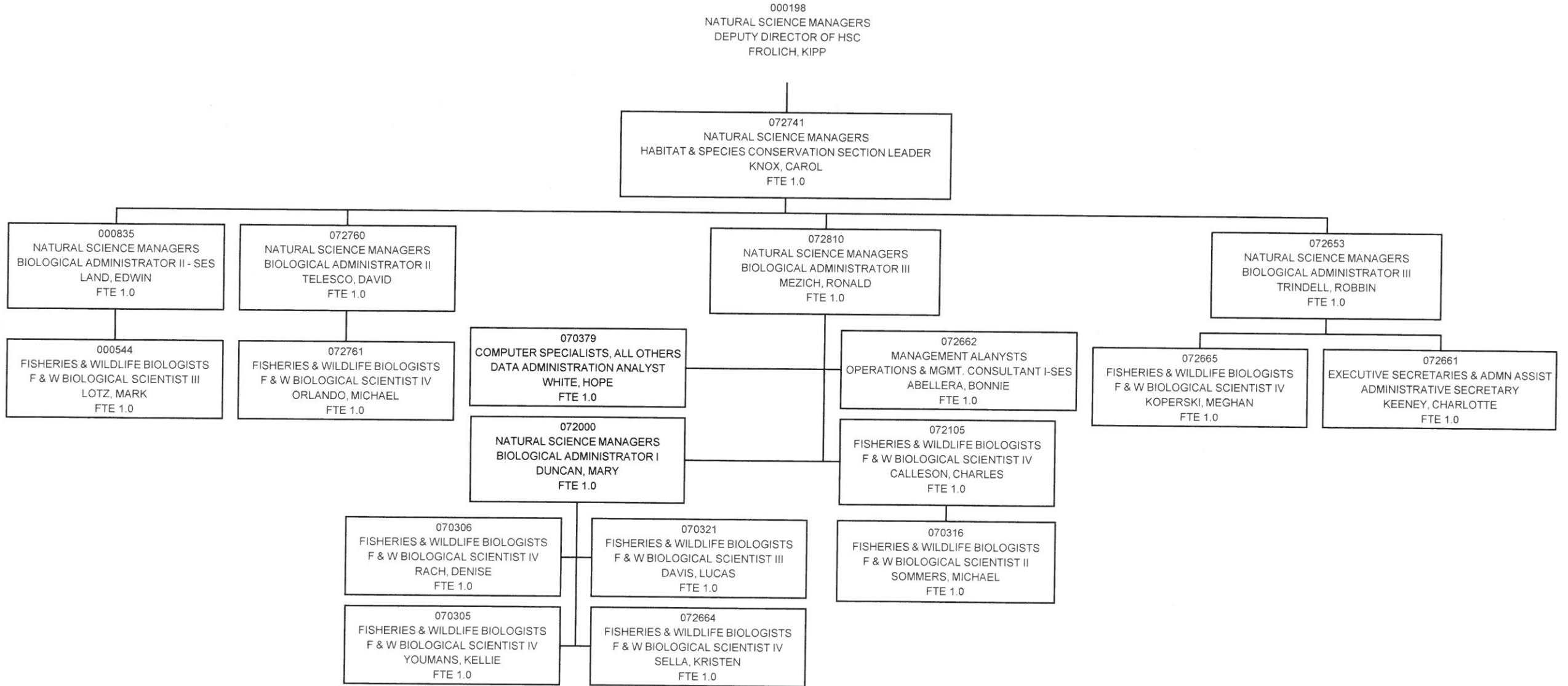
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SPECIES CONSERVATION PLANNING SECTION
ESTABLISHED FTE 32, PAGE 5**

CURRENT 6/19/2015



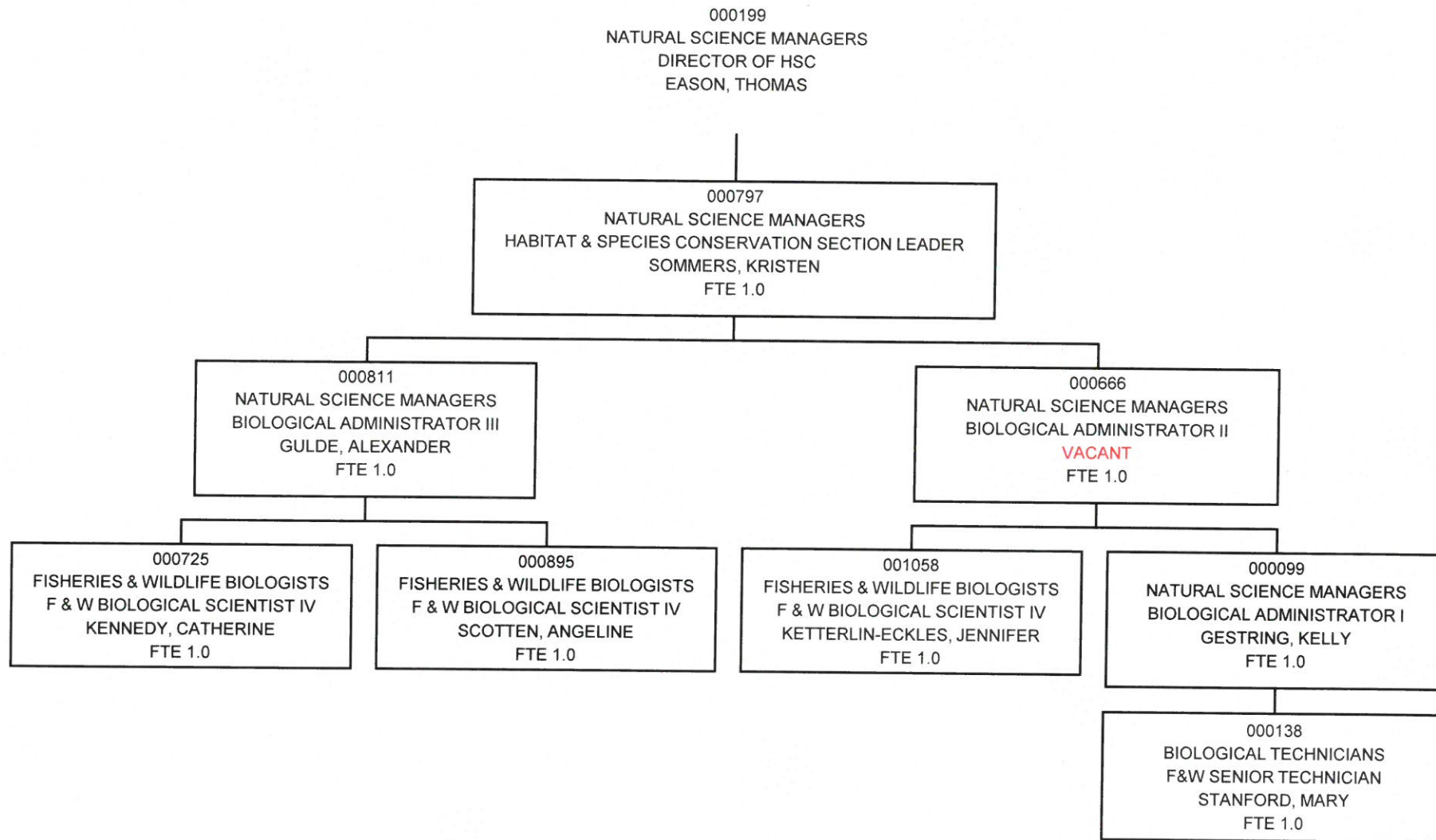
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CURRENT 3/272015



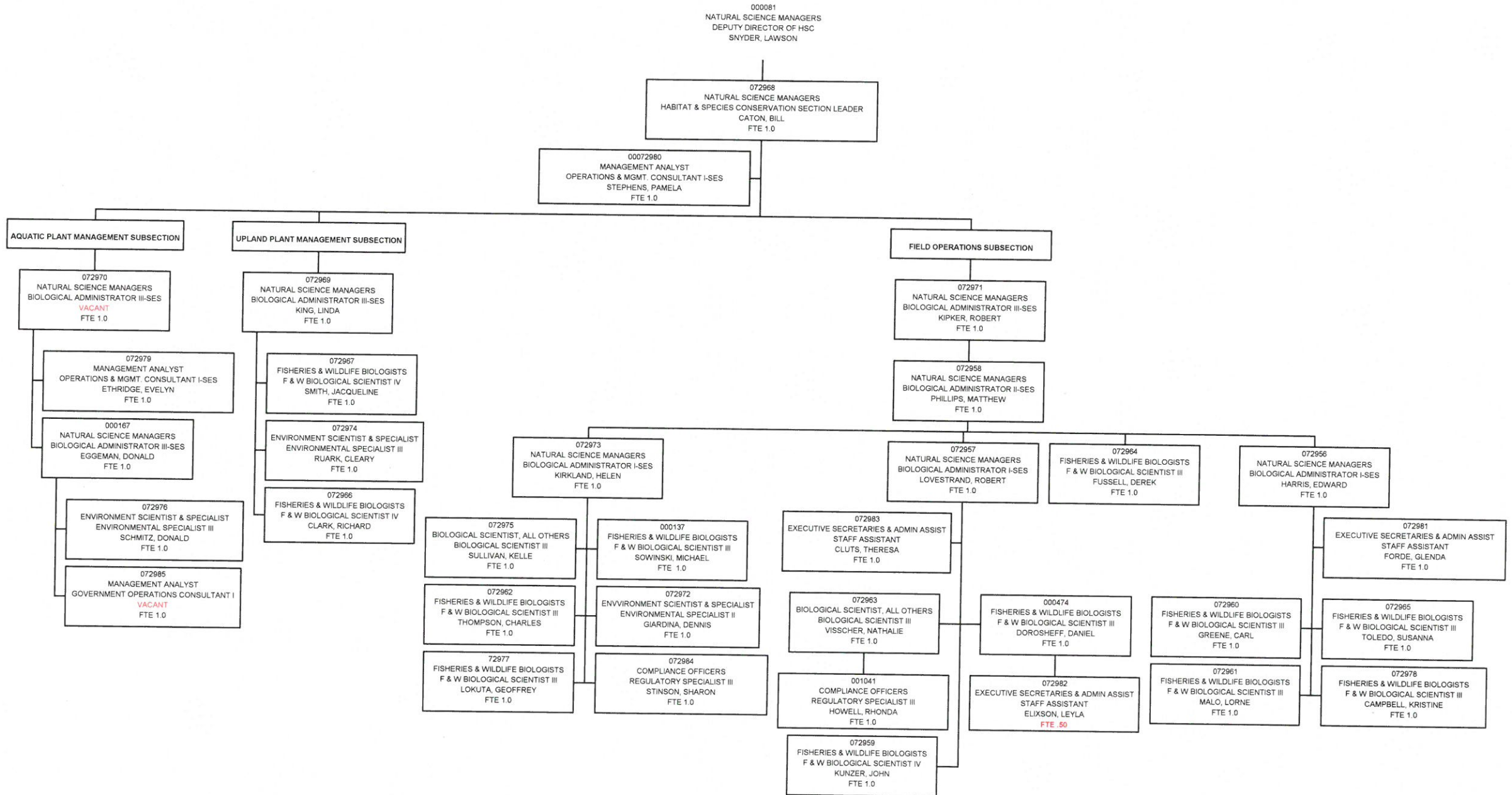
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WILDLIFE MANAGEMENT IMPACT SECTION
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CURRENT 6/20/2015



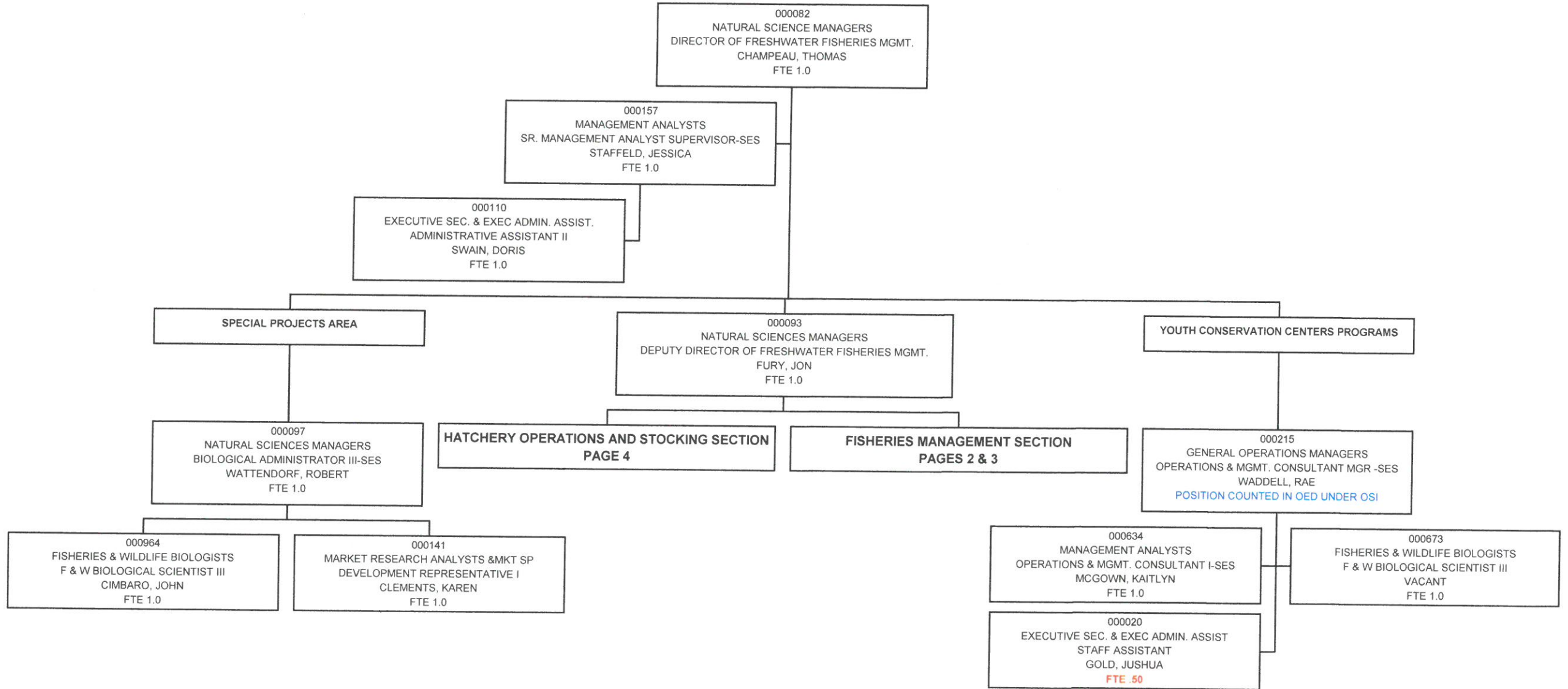
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CURRENT 6/19/2015



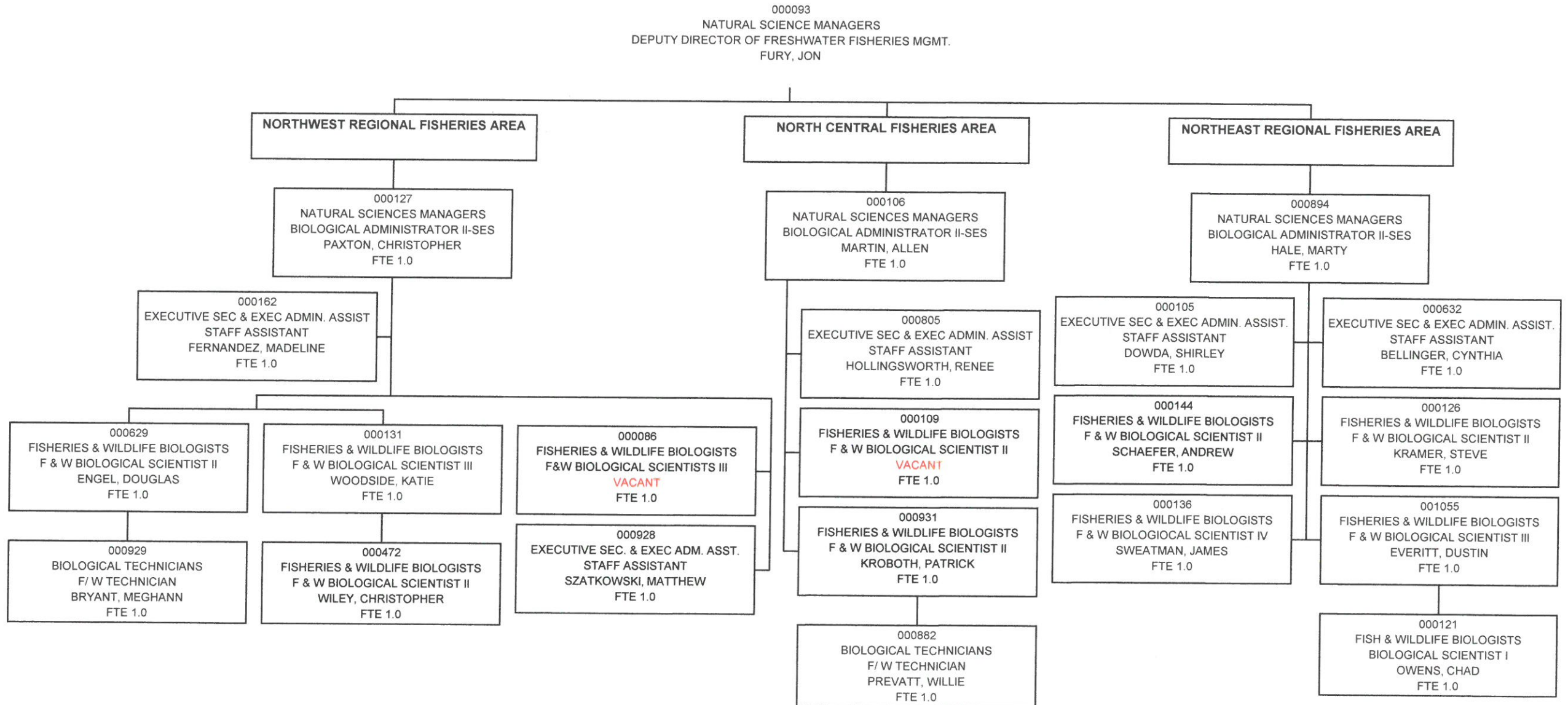
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OFFICE OF THE DIRECTOR
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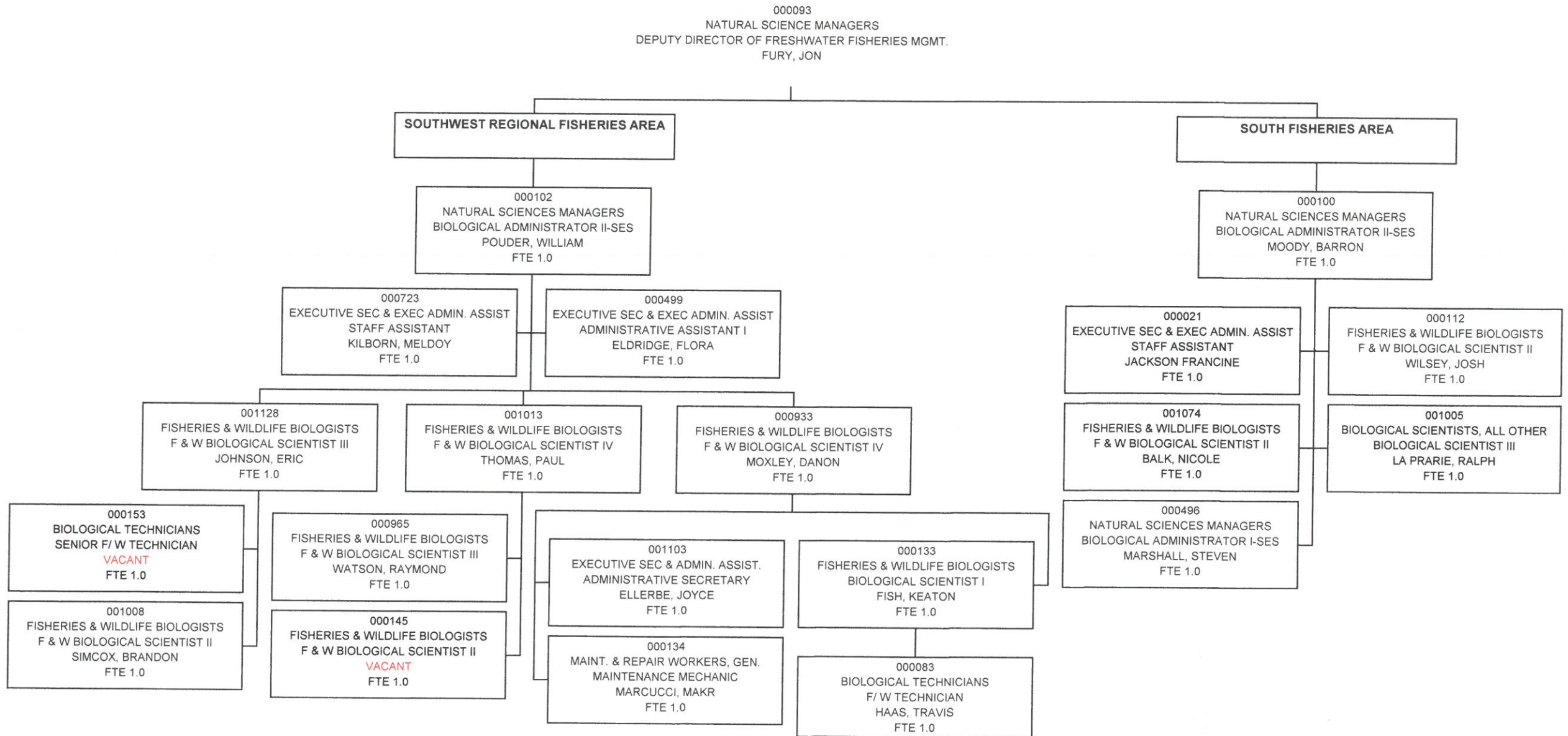
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FISHERIES MANAGEMENT SECTION
ESTABLISHED FTE 41, FTE THIS PAGE 21, PAGE 2**

CURRENT 6/19/2015



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FISHERIES MANAGEMENT SECTION
FTE THIS PAGE 20, PAGE 3**

CURRENT 5-9-2015

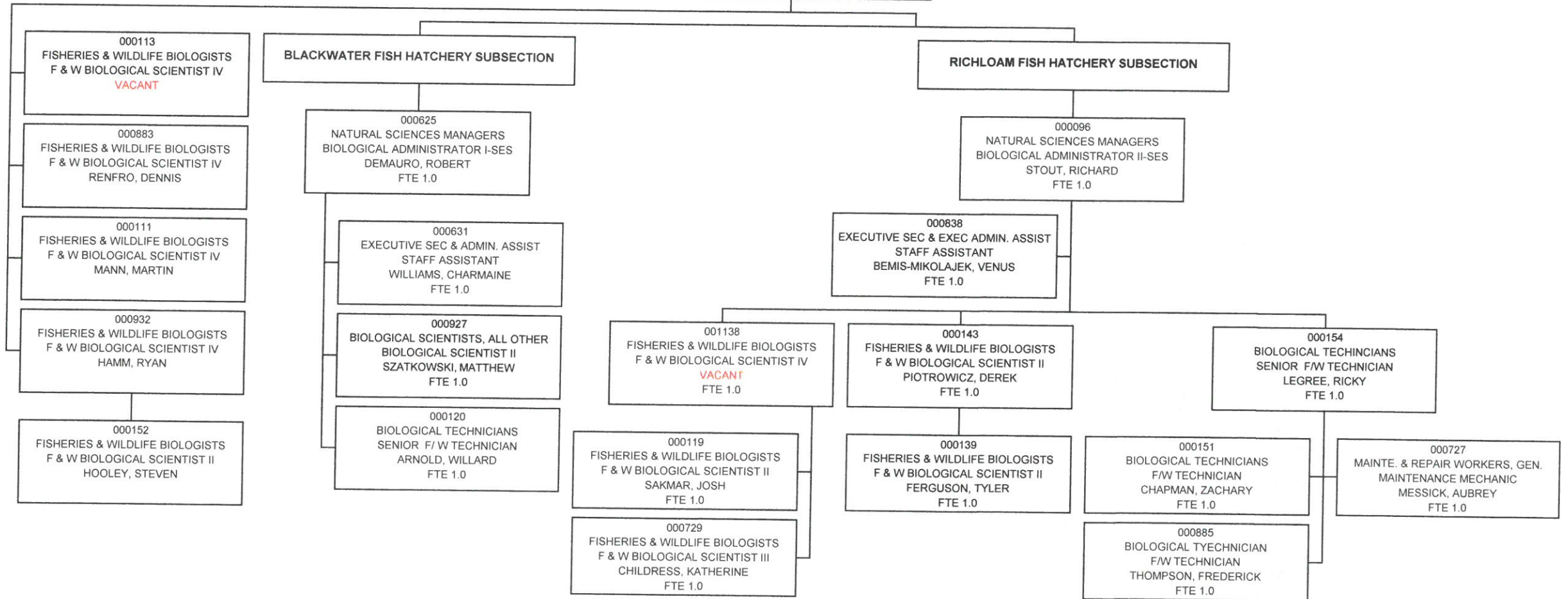


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TOTAL ESTABLISHED FTE 21, PAGE 4**

CURRENT 6/19/2015

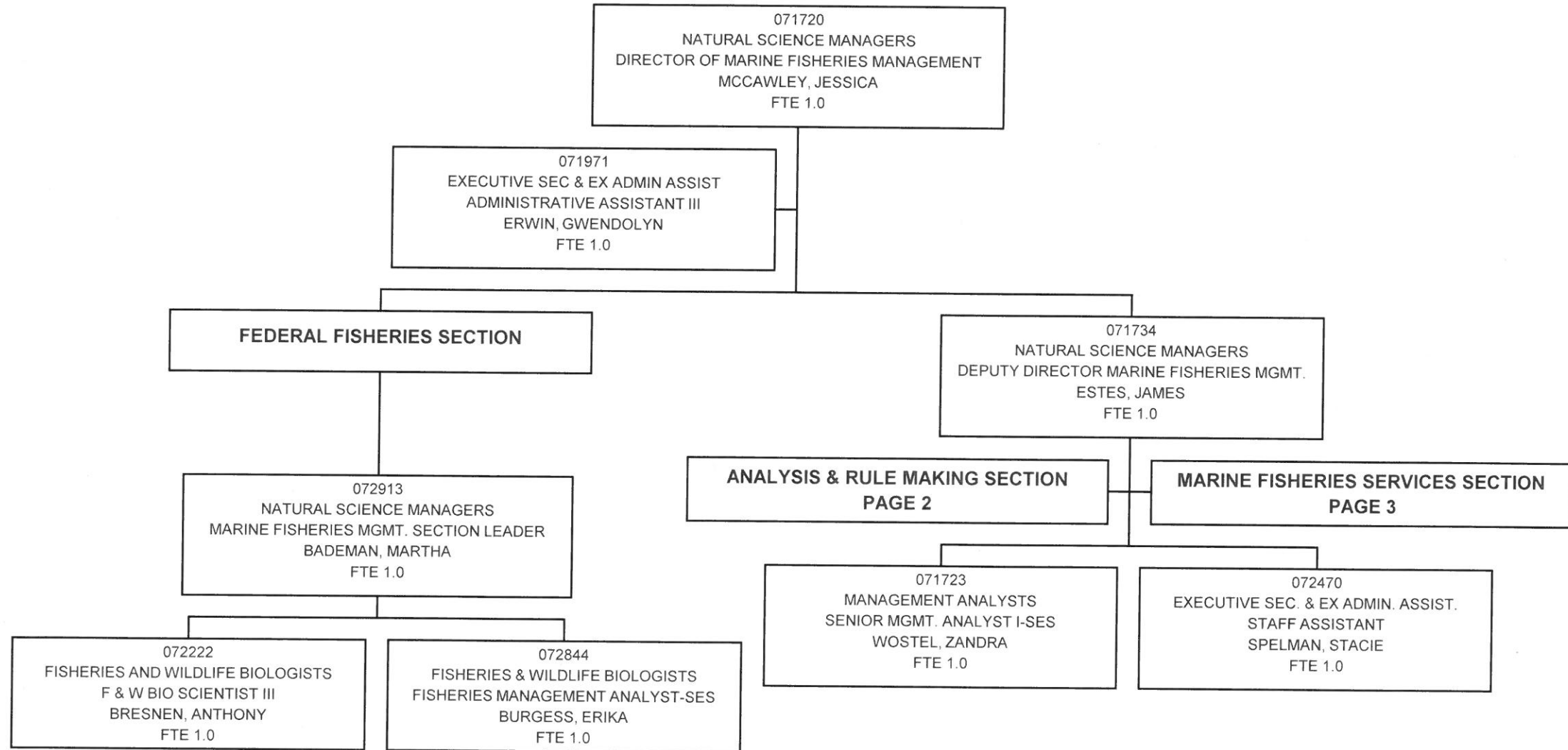
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NATURAL SCIENCES MANAGERS
DEPUTY DIRECTOR OF FRESHWATER FISHERIES MGMT.
FURY, JON

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FRESHWATER FISHERIES MGMT. SECTION LEADER
WHICHEL, STASEY
FTE 1.0



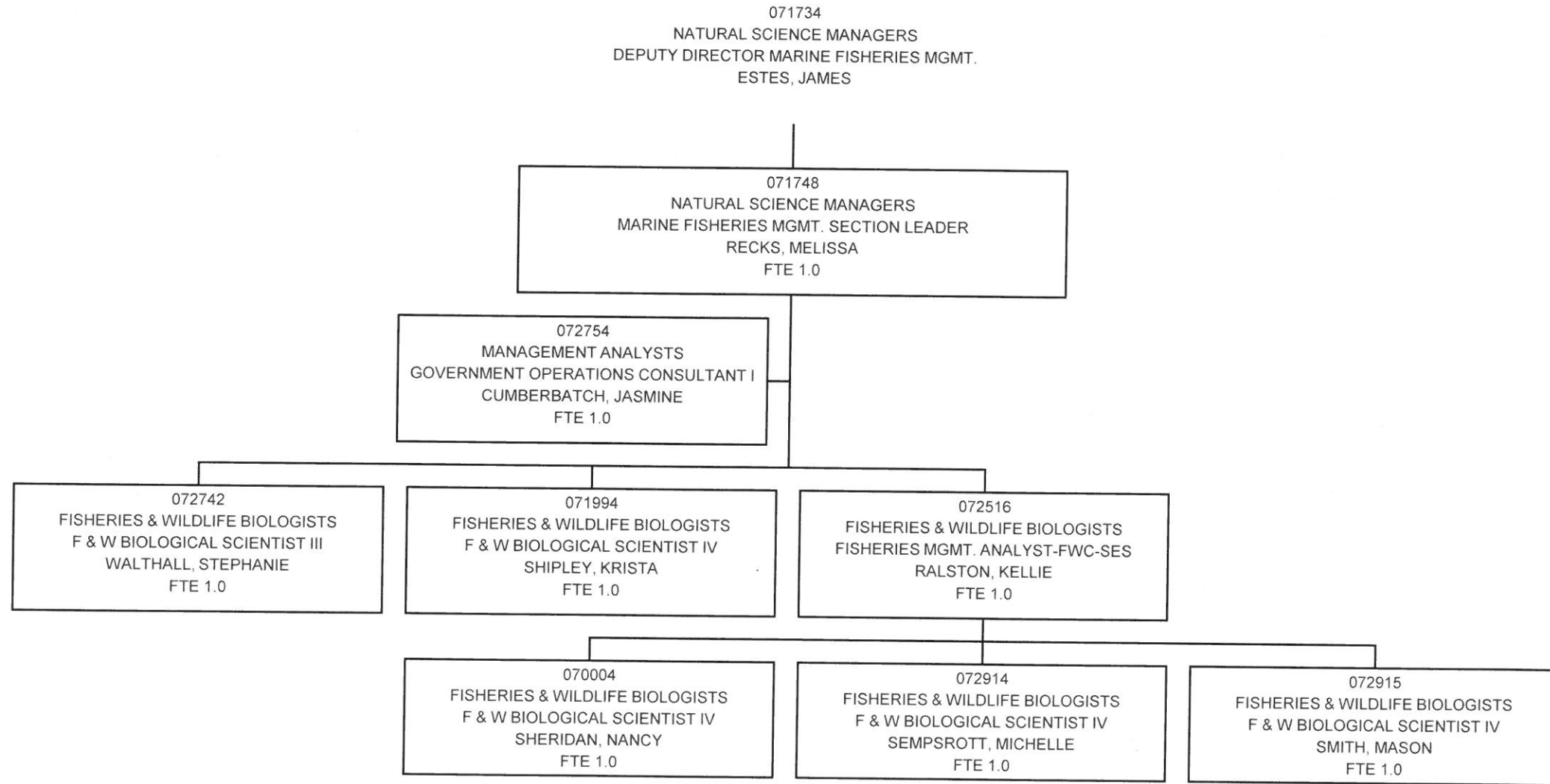
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DIRECTOR'S OFFICE
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CURRENT 4/13/2015



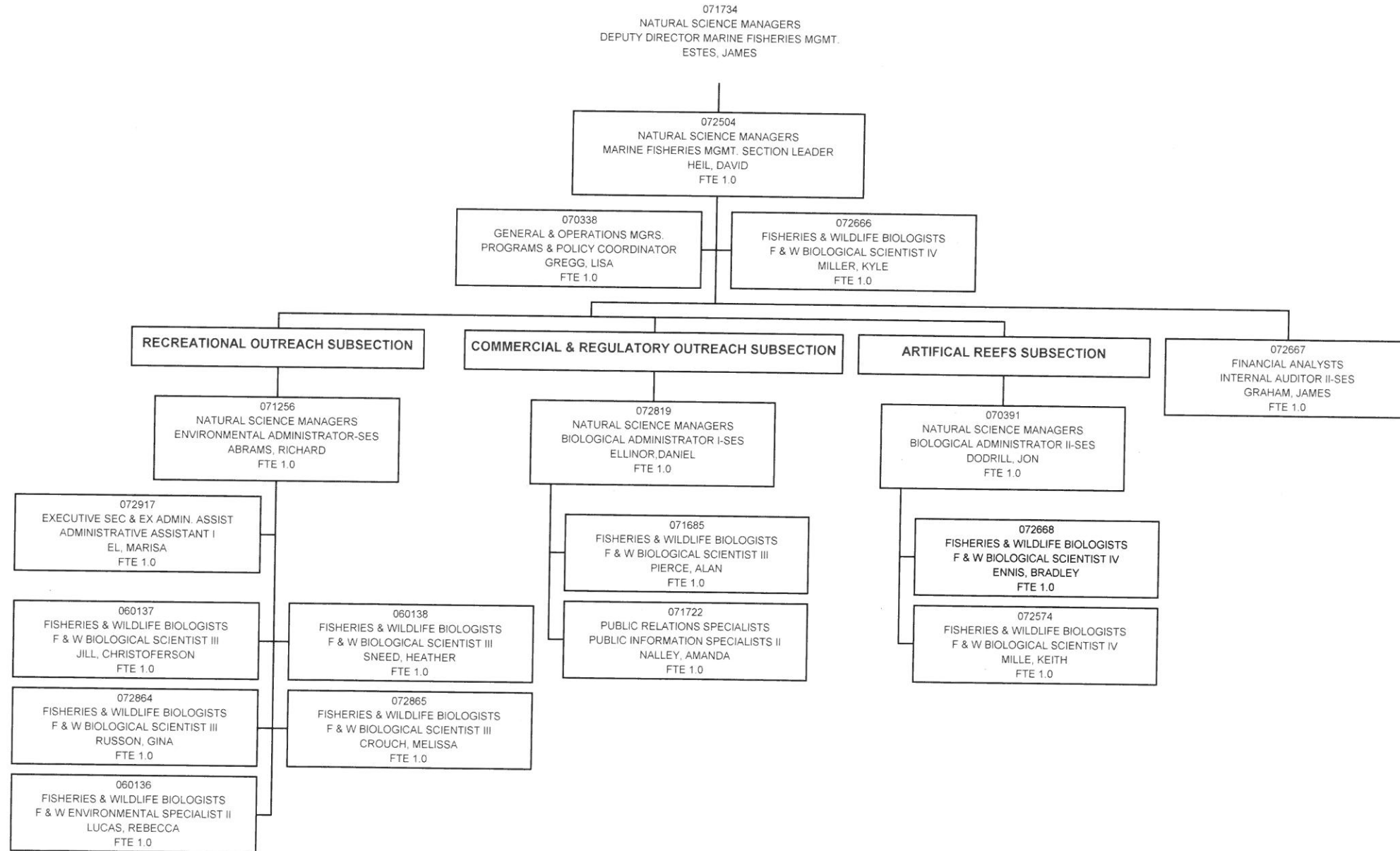
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CURRENT 3/27/2015



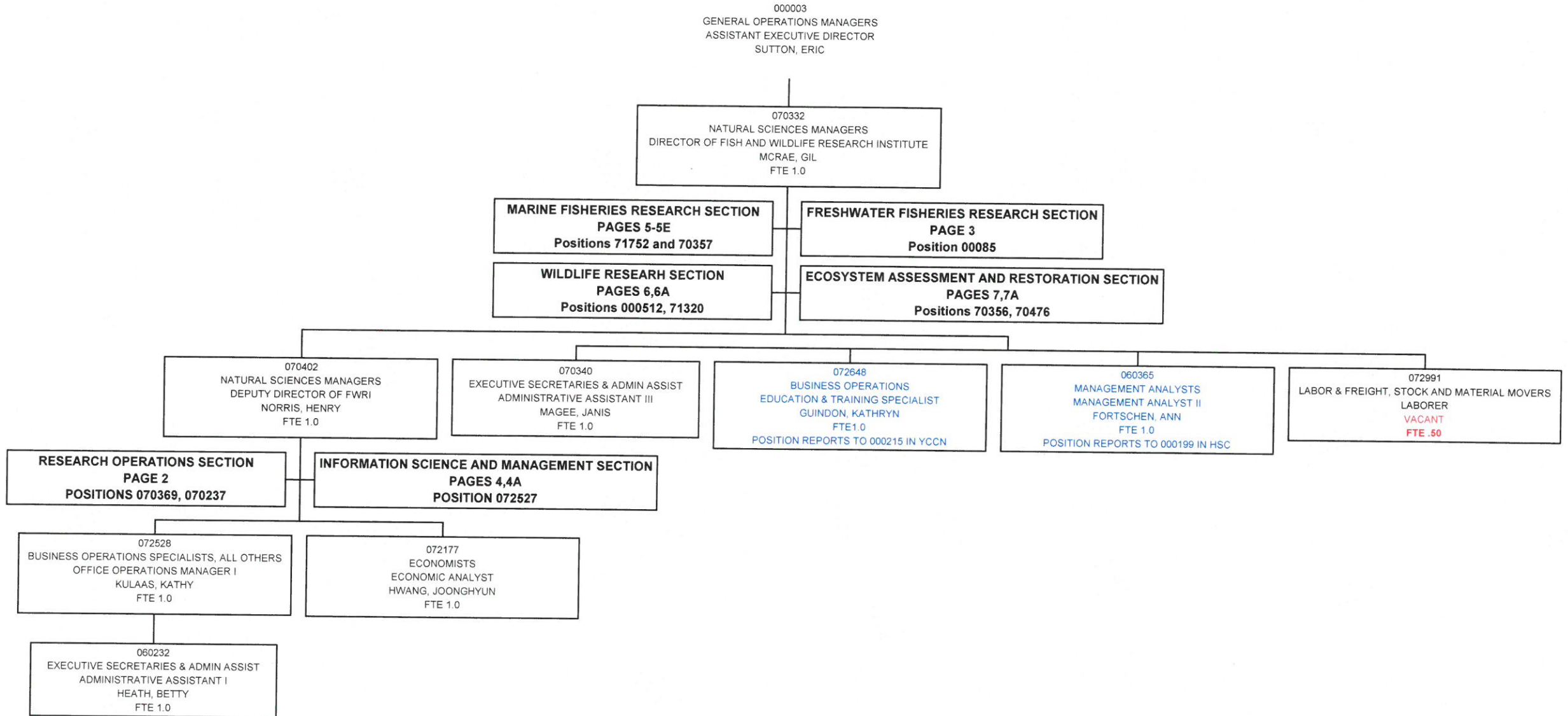
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CURRENT 6/15/2015



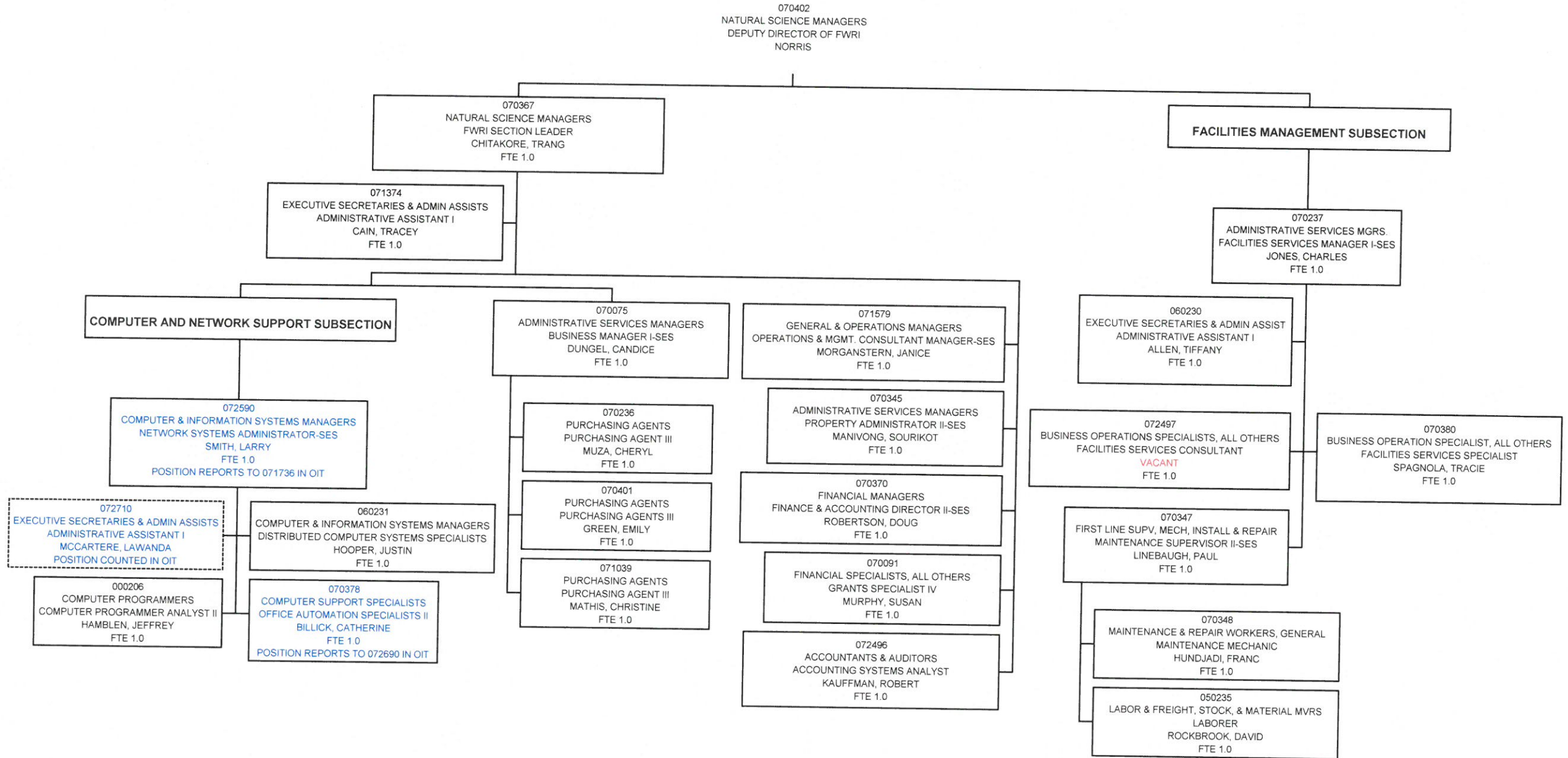
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Current 4/24/2015



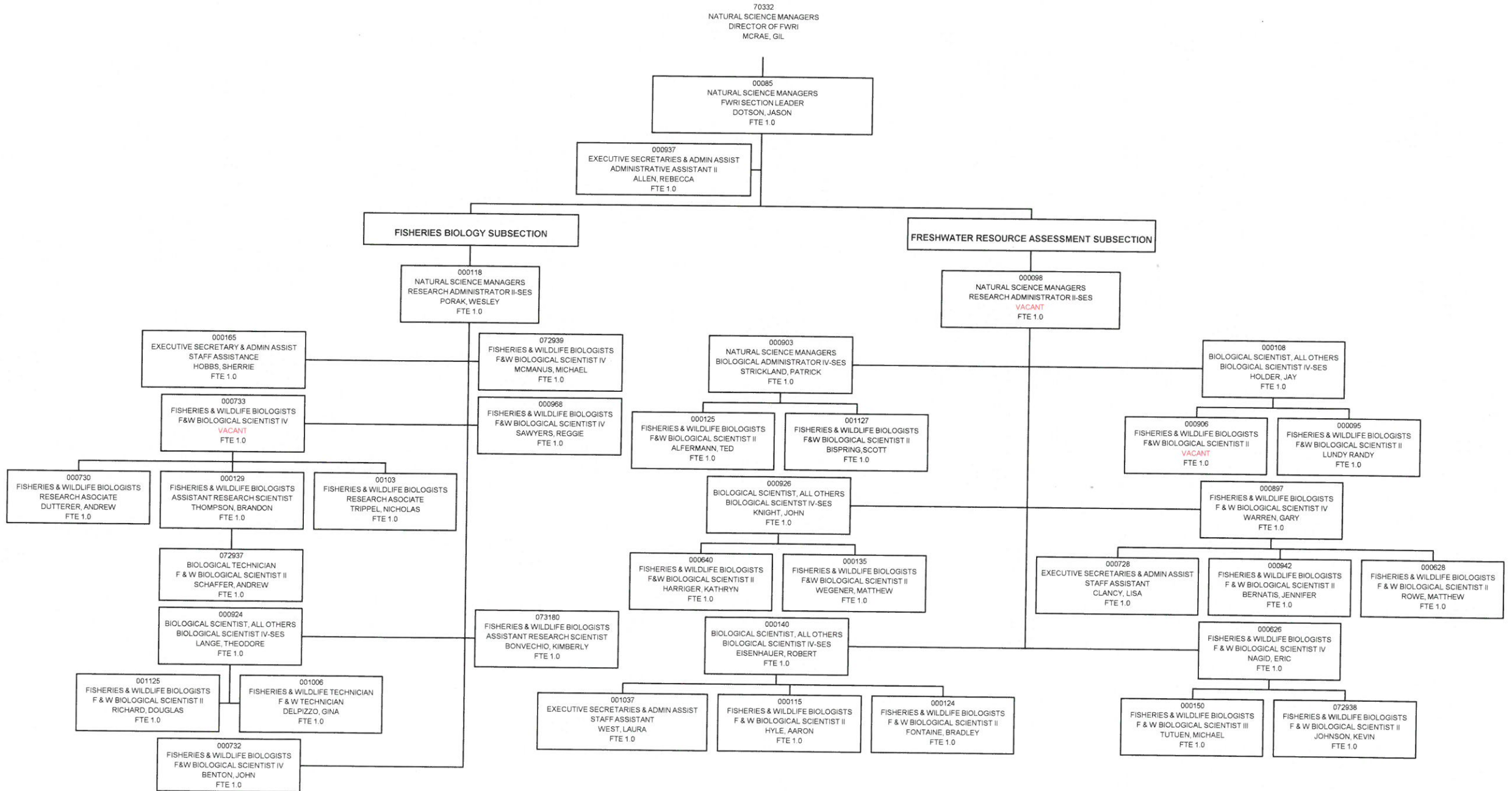
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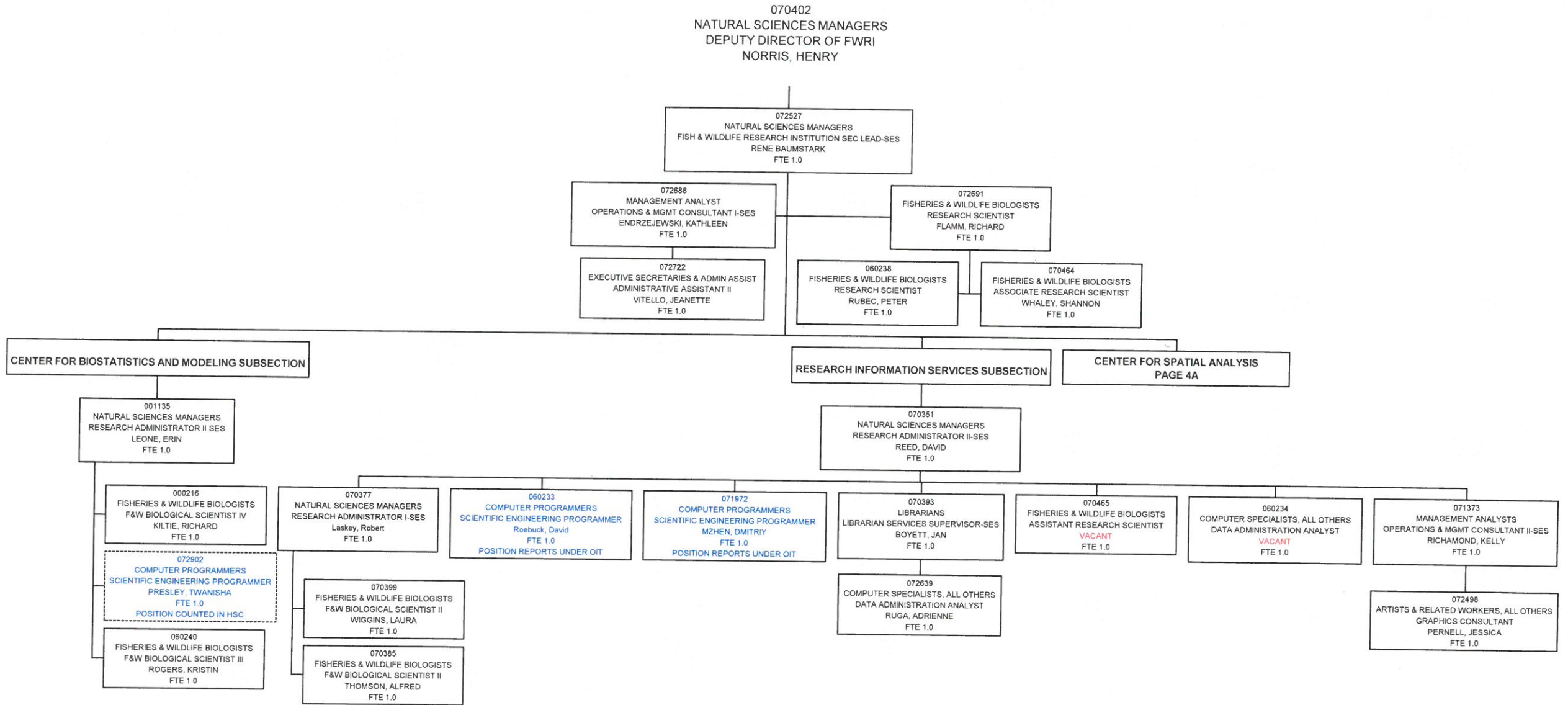


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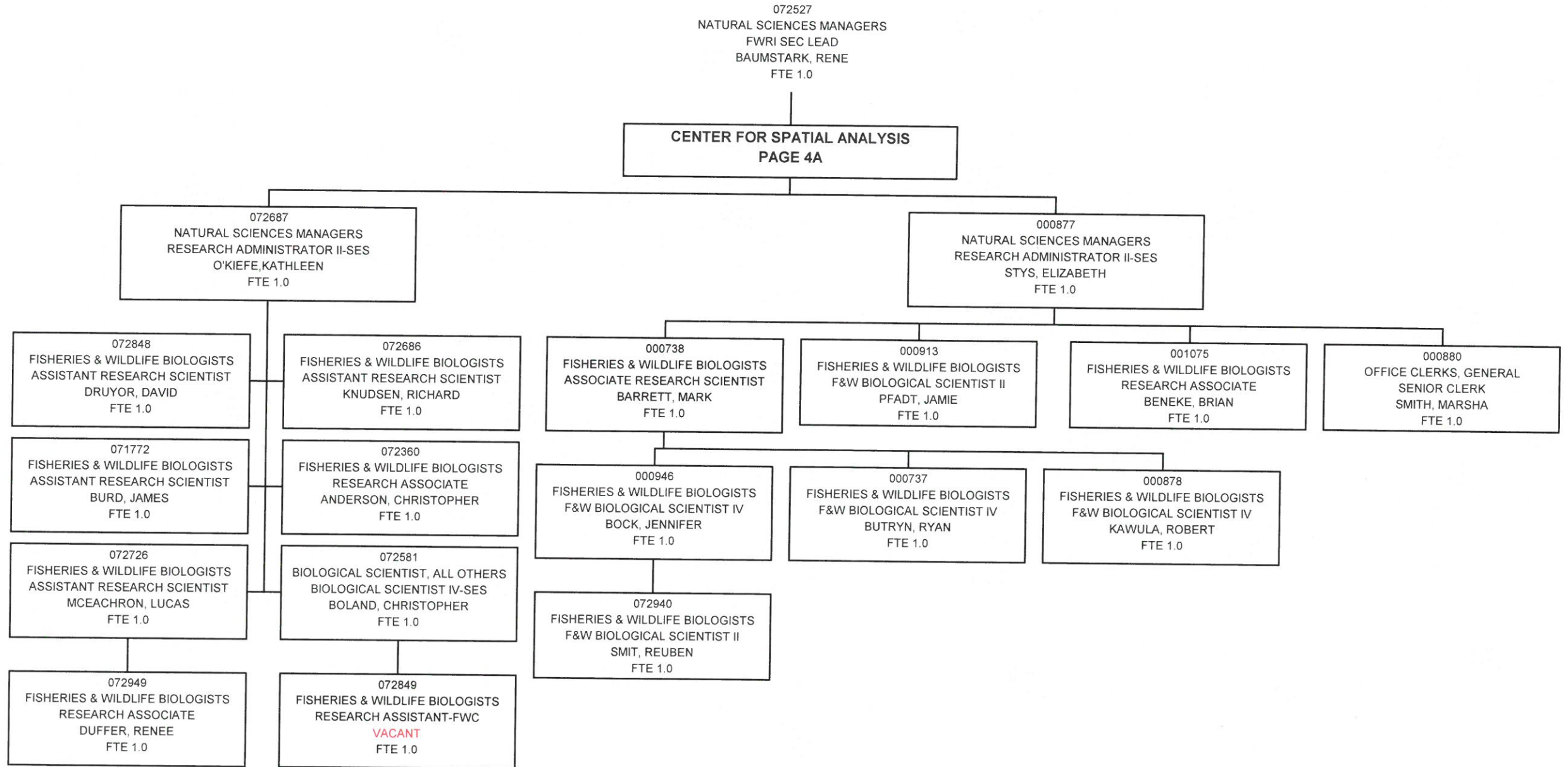


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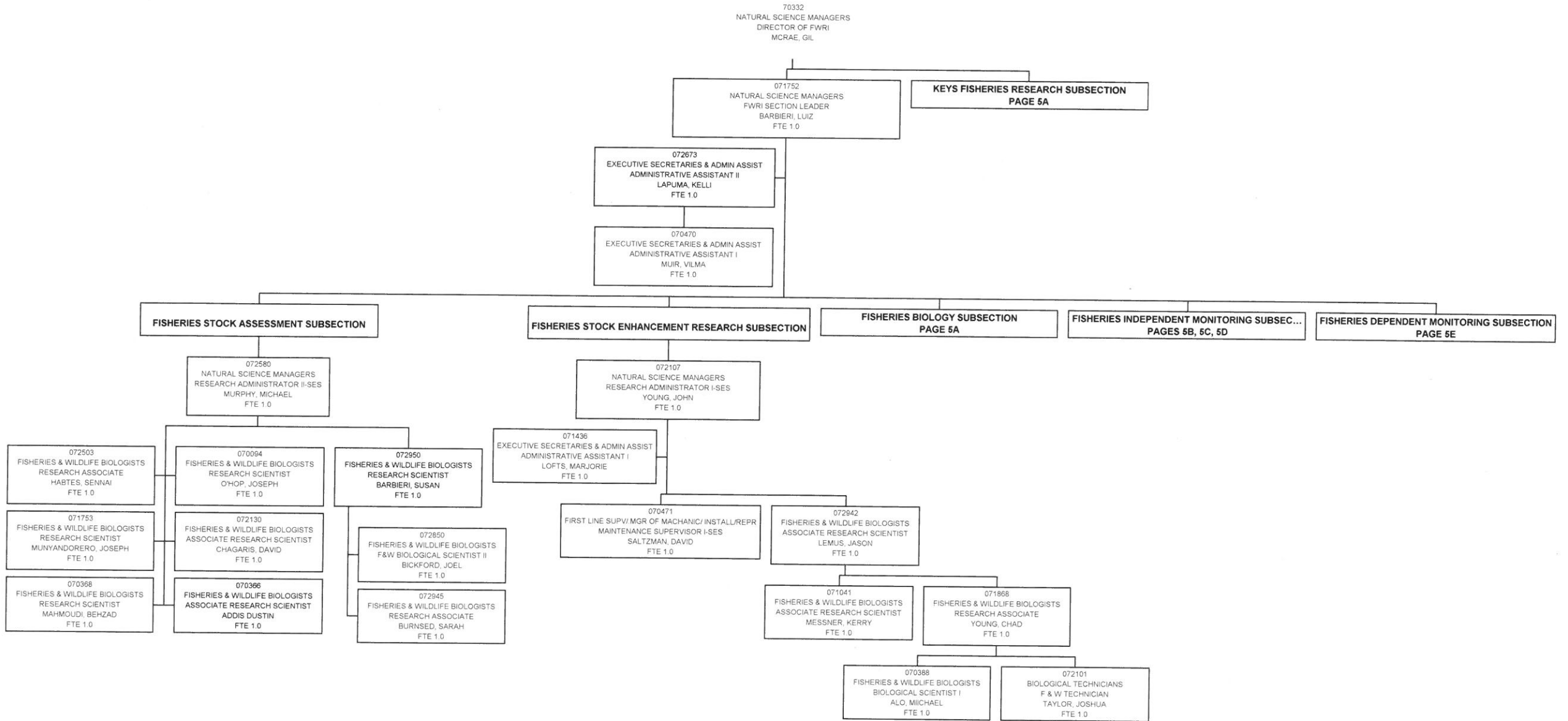
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CURRENT 5/22/2015



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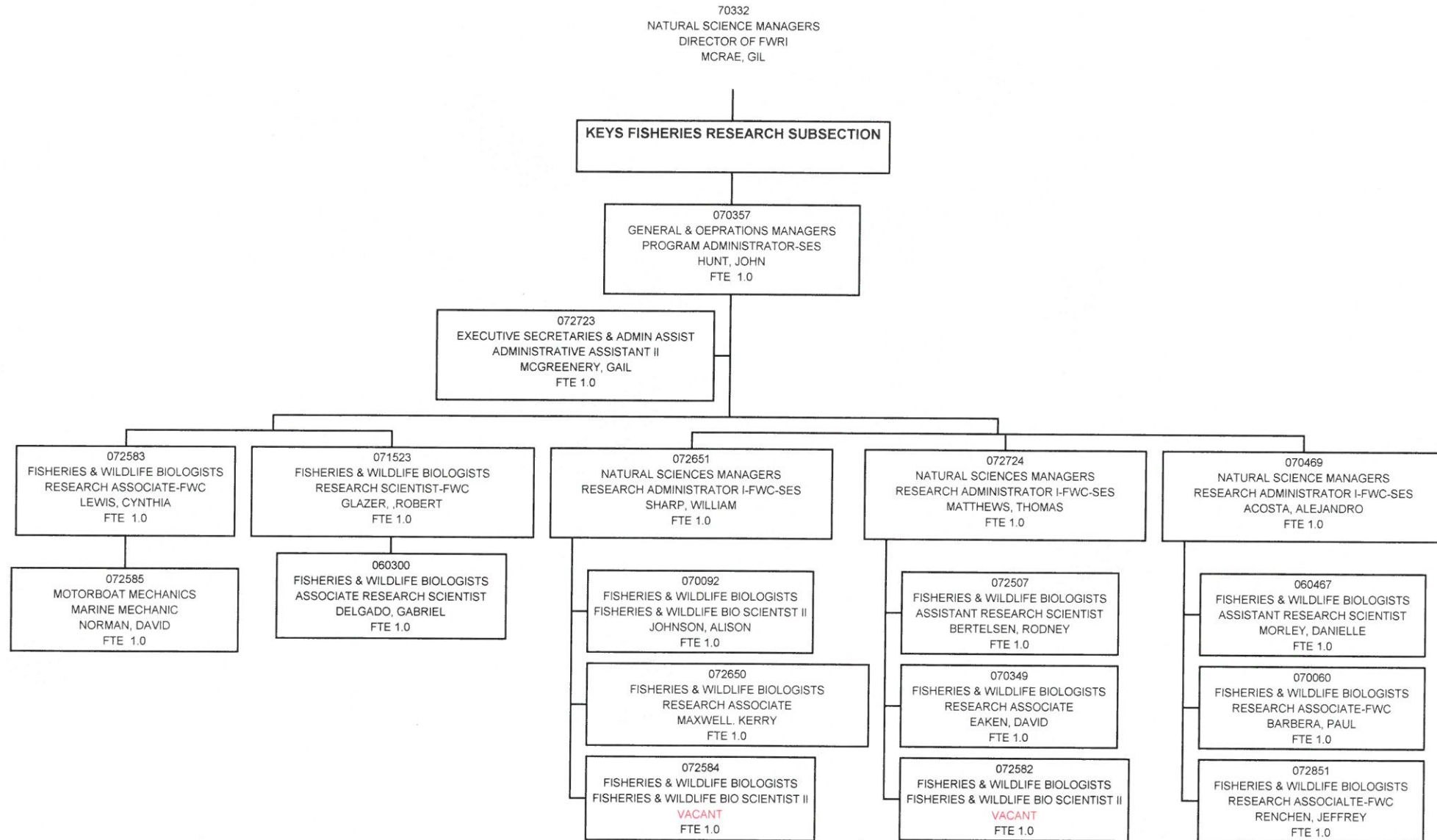
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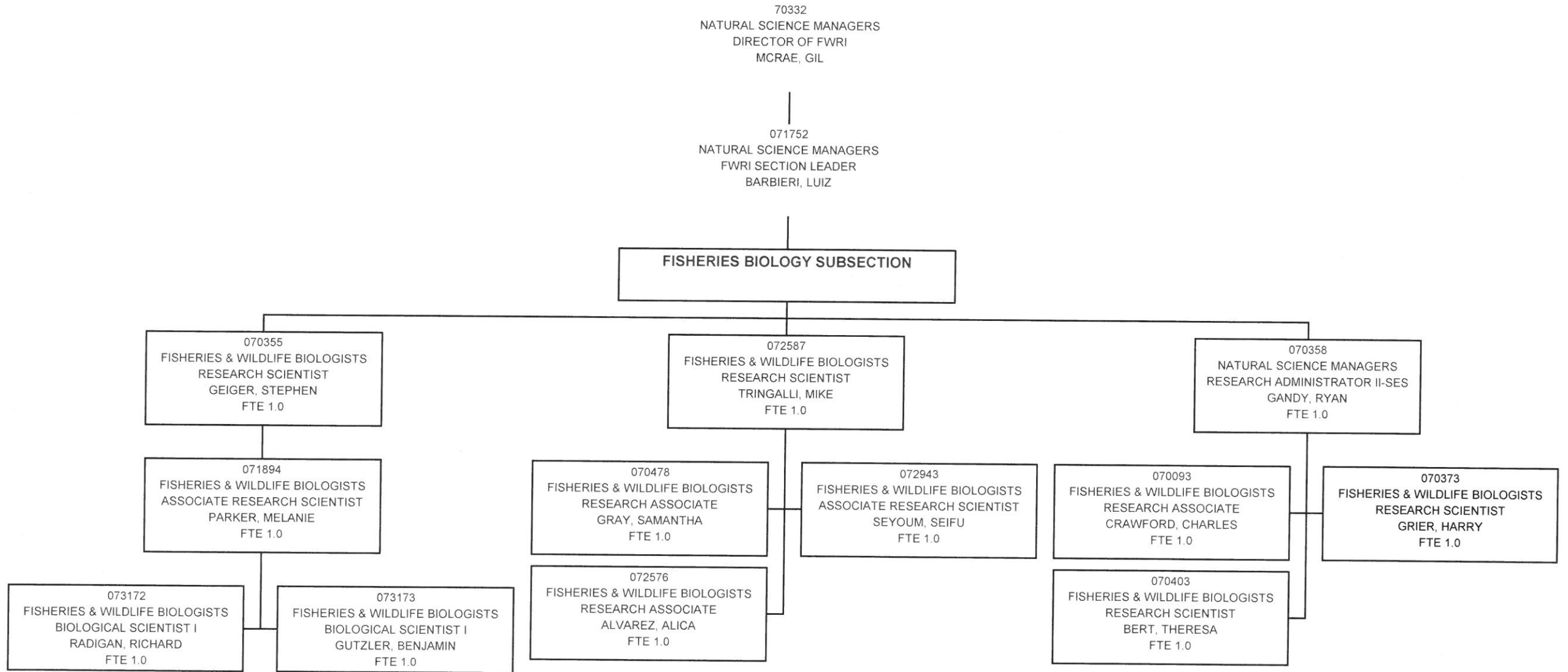
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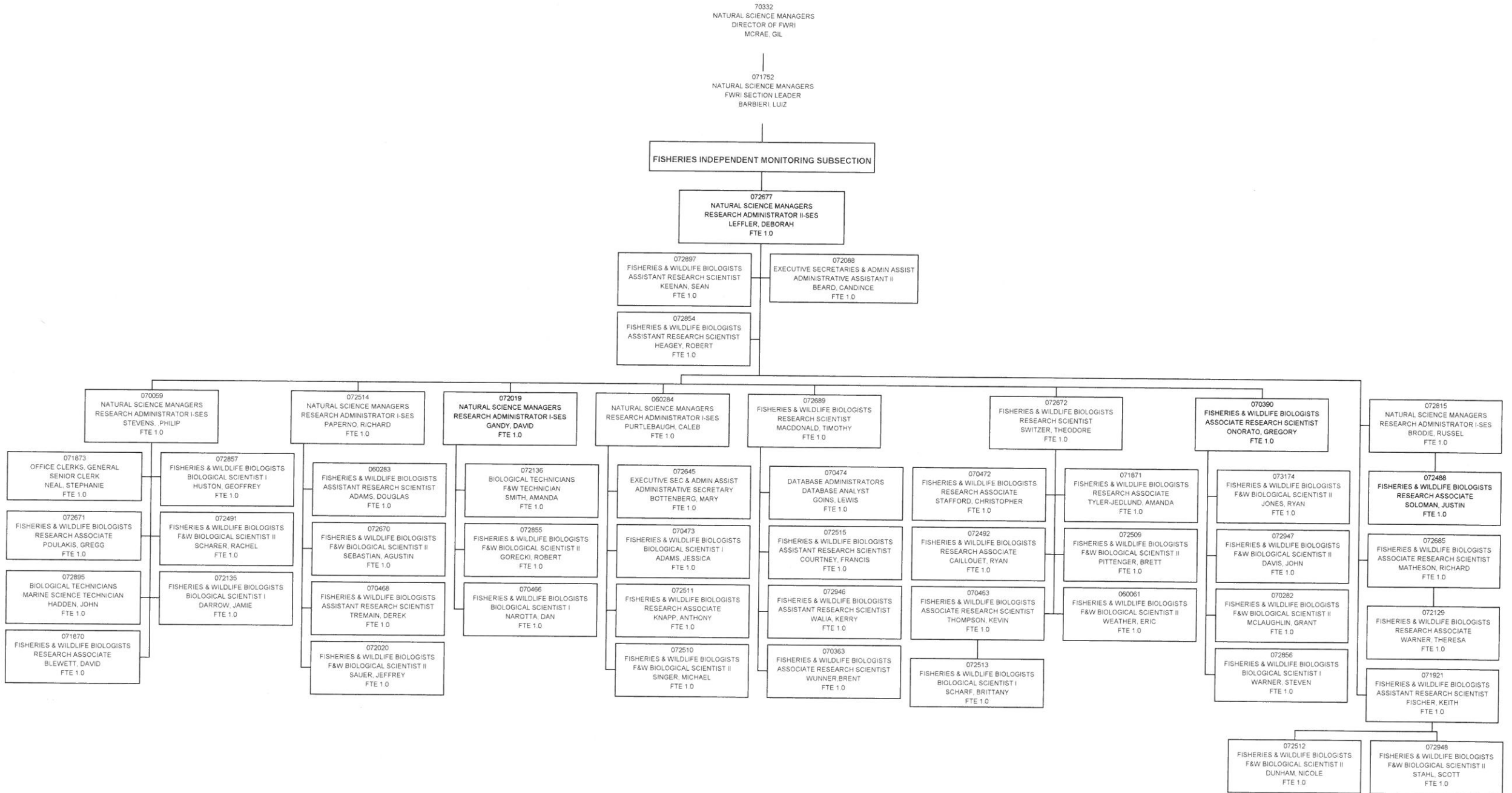
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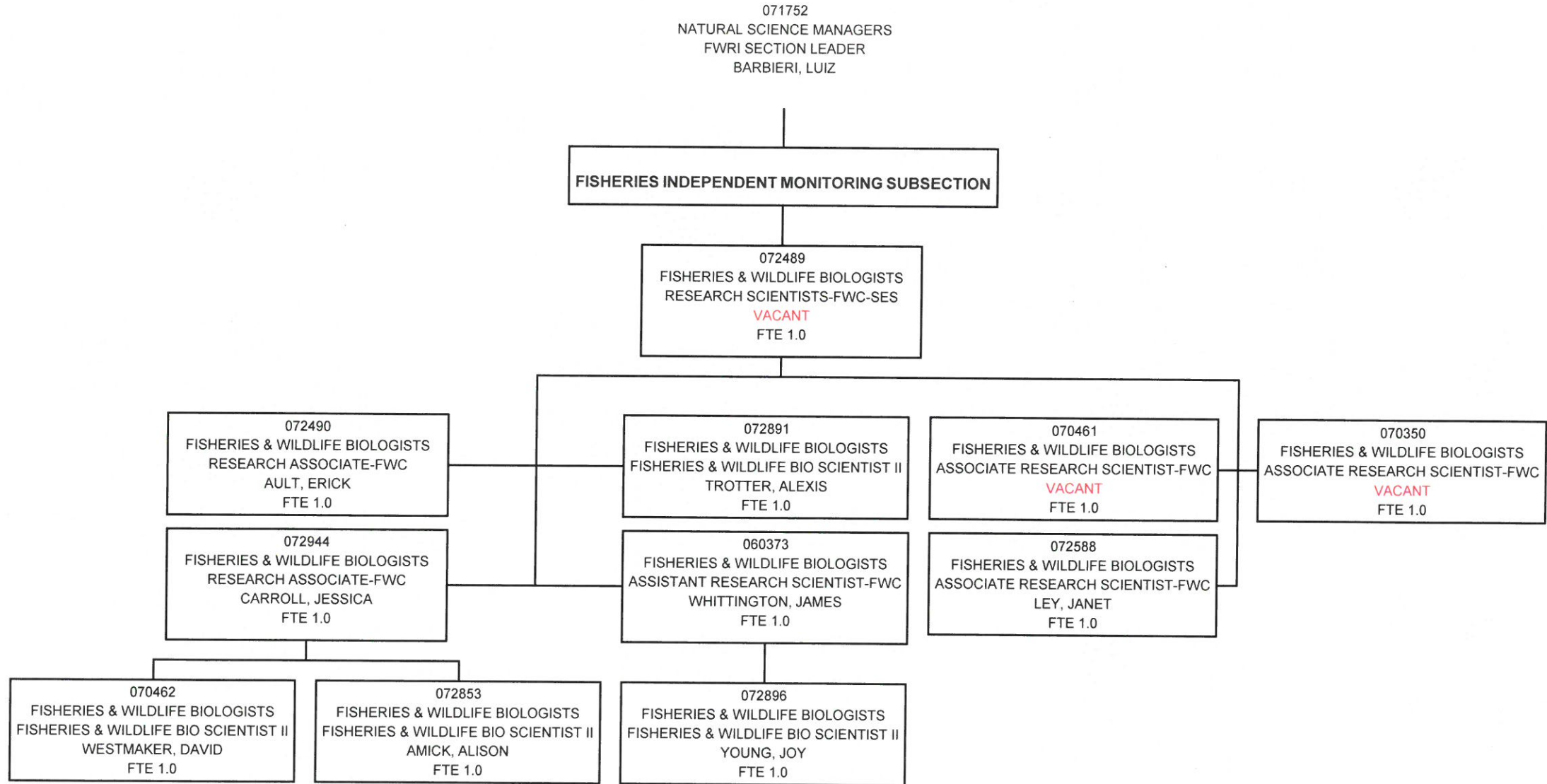
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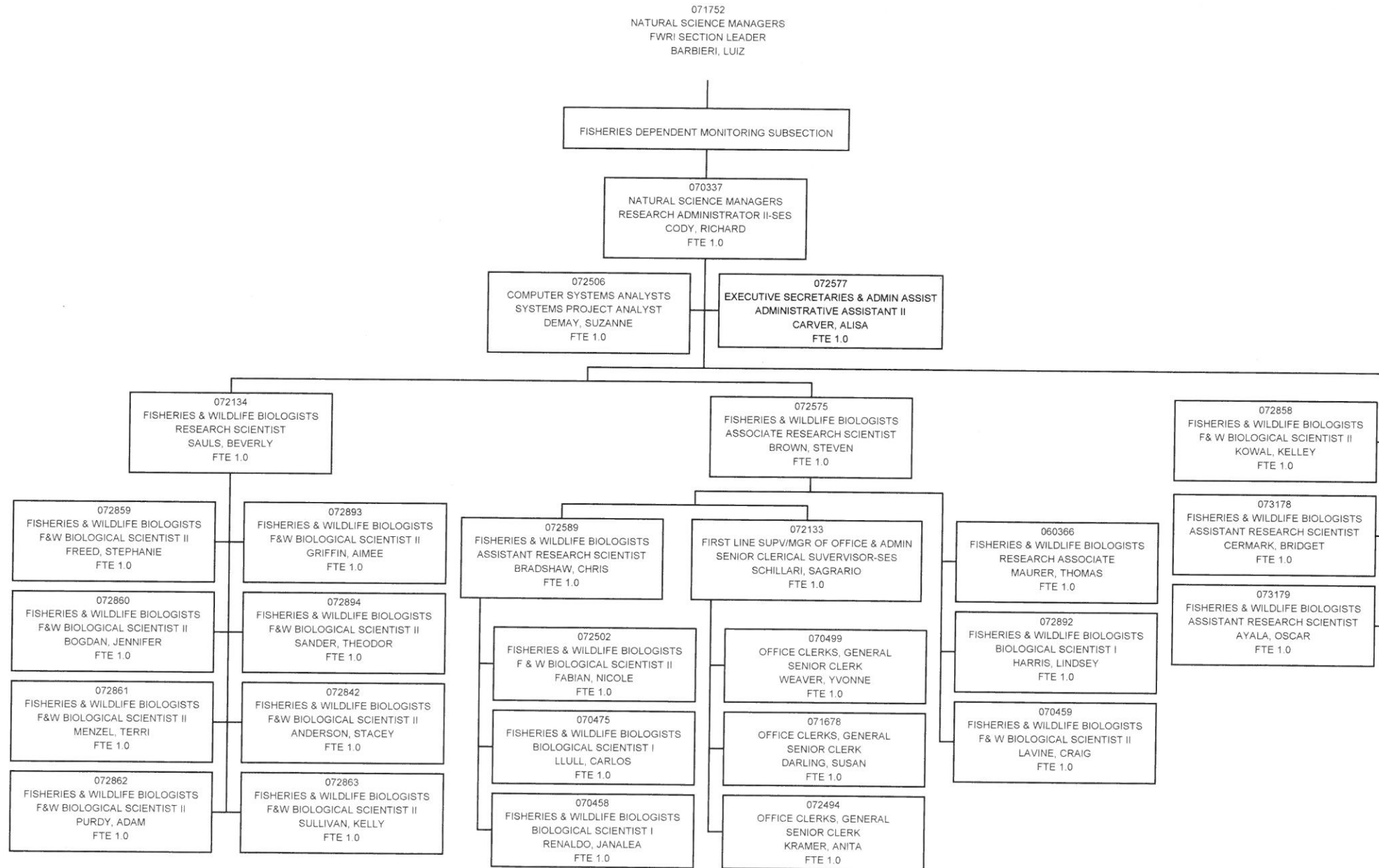
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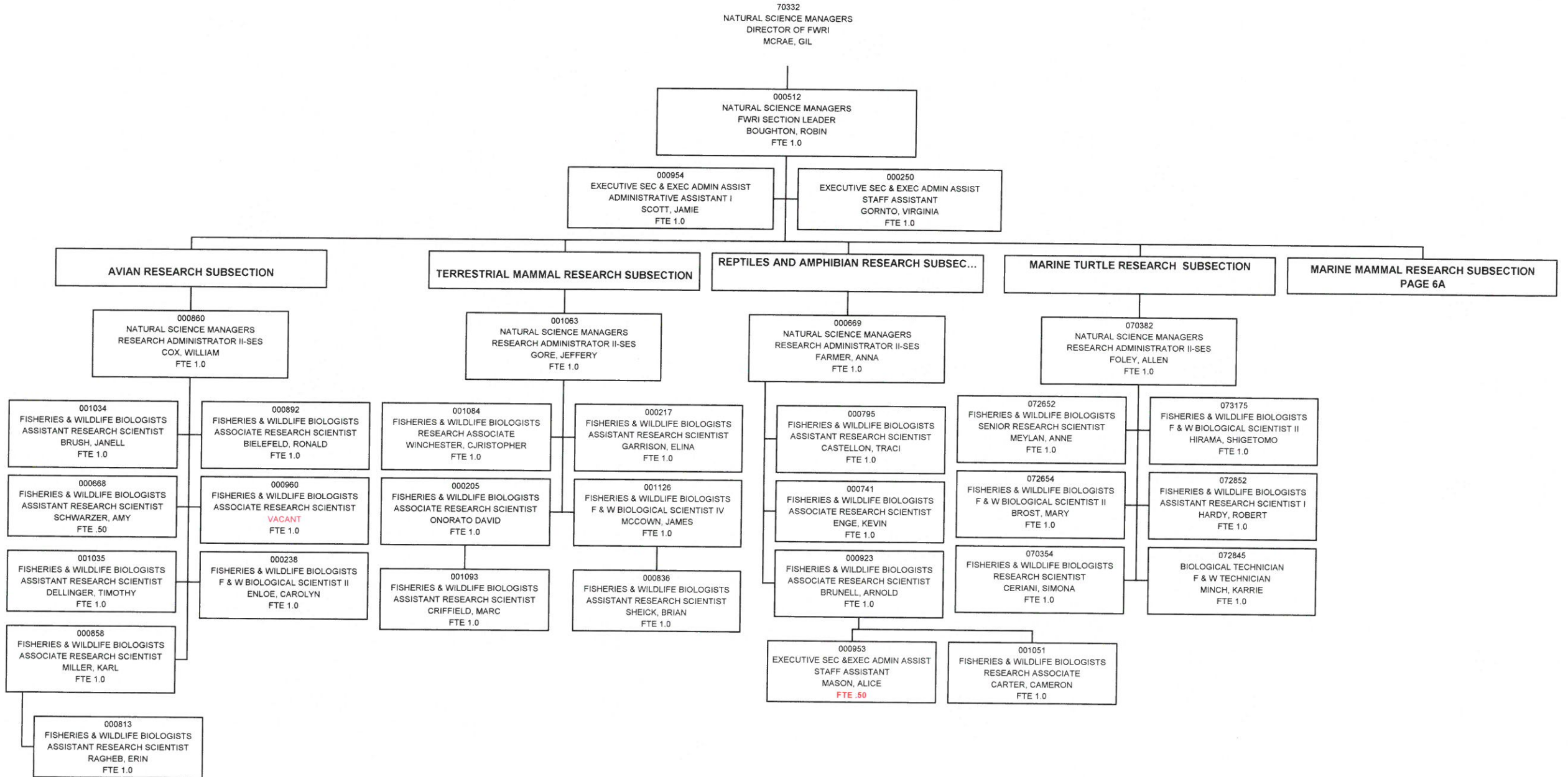
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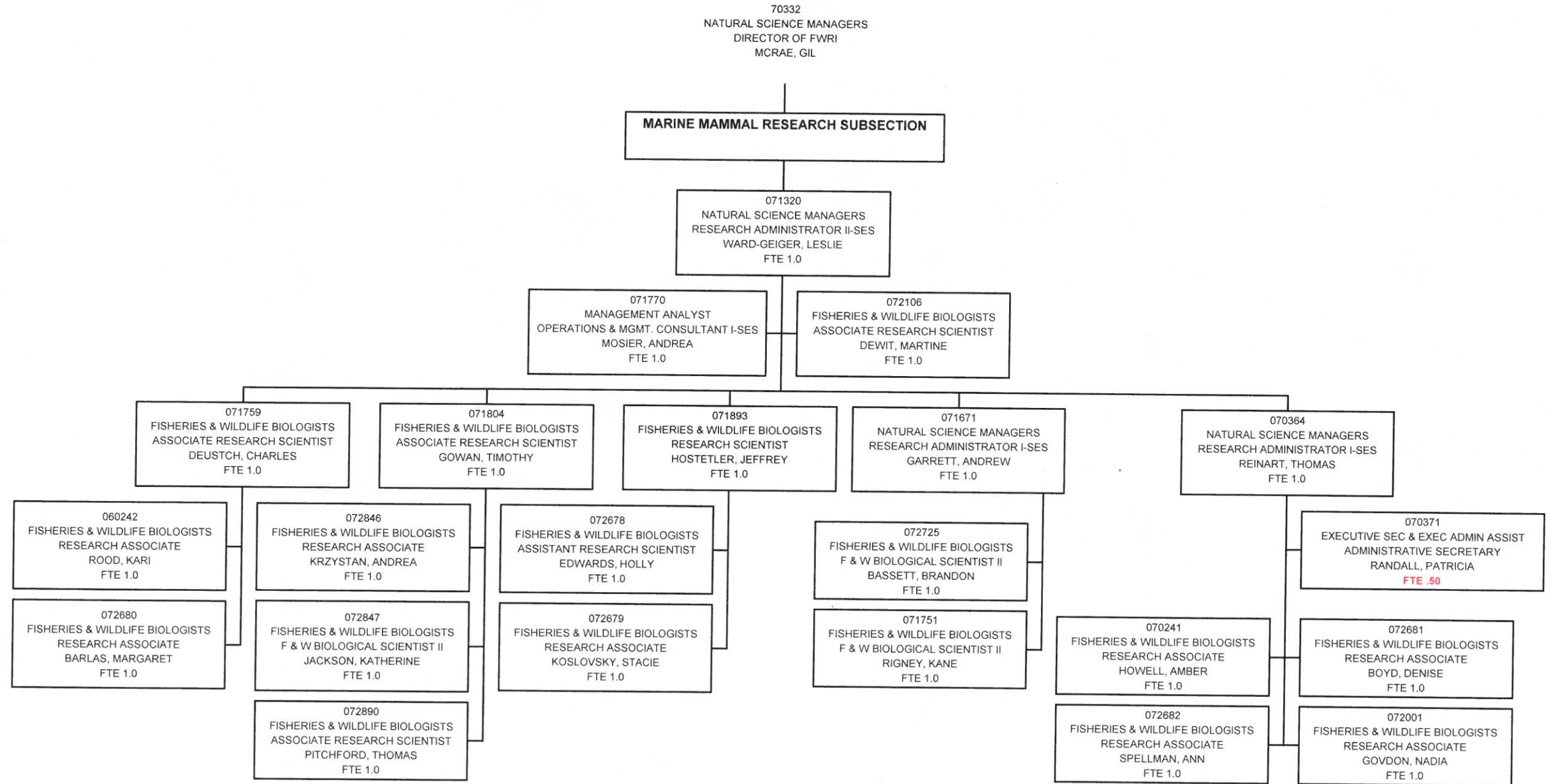
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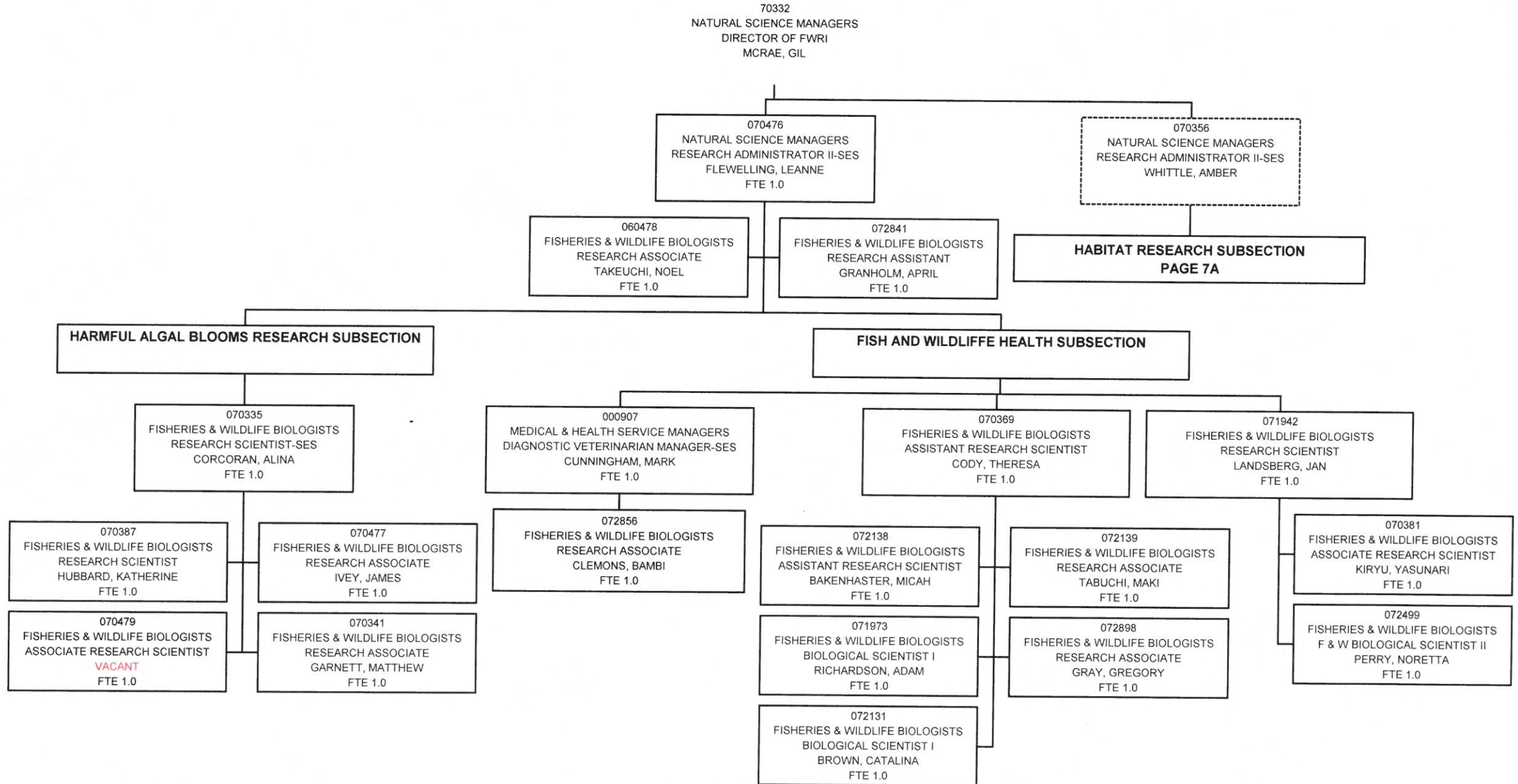
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CURRENT 4/9/2015



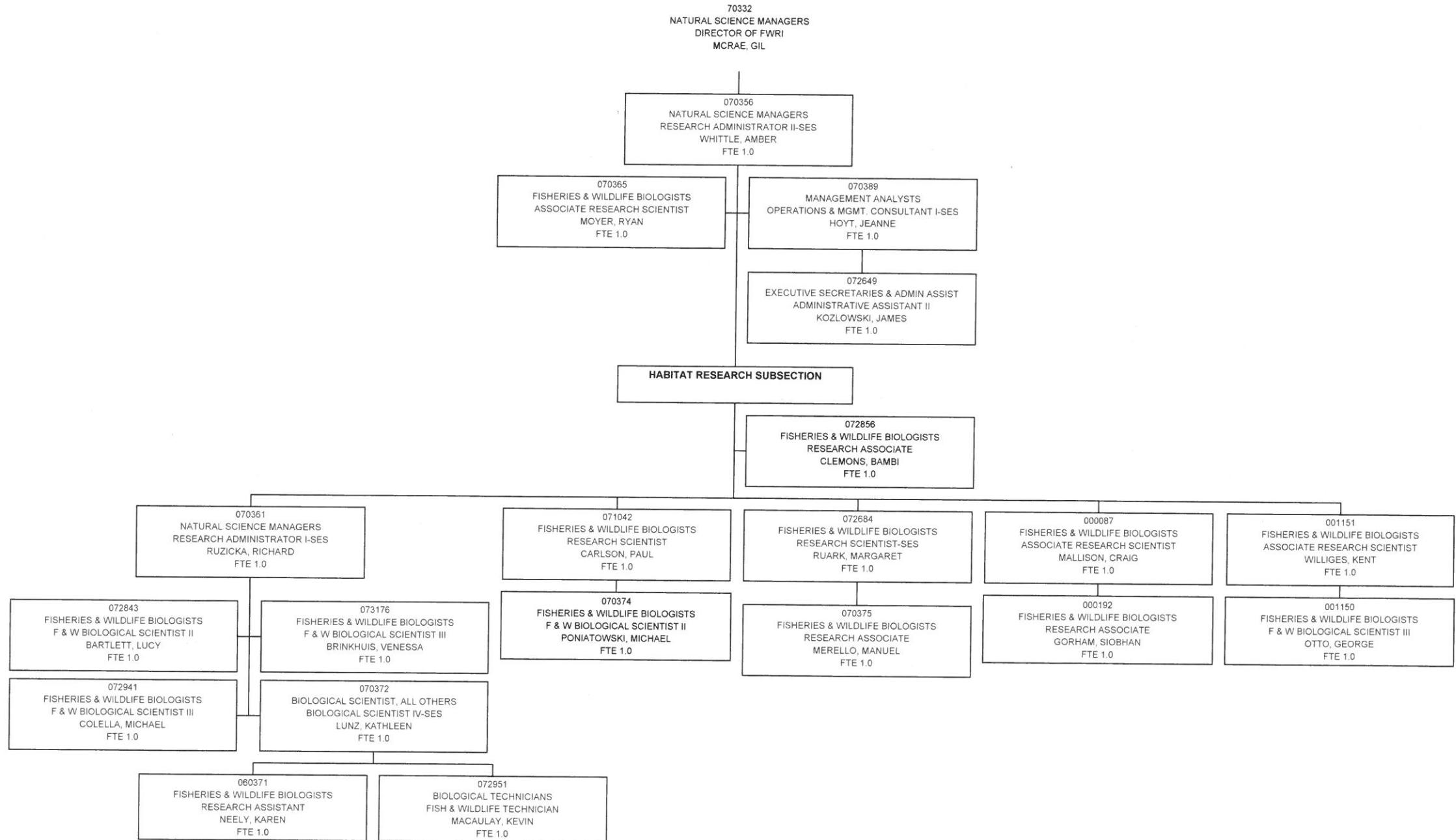
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CURRENT 6/19/2015



FISH AND WILDLIFE INSTITUTE
 ECOSYSTEM ASSESSMENT & RESTORATION SECTION
 FTE THIS PAGE 20, PAGE 7A

CURRENT 4/9/2015



FISH AND WILDLIFE CONSERVATION COMMISSION

FISCAL YEAR 2014-15

SECTION I: BUDGET

	OPERATING	FIXED CAPITAL OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT	330,236,236	34,078,864
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)	2,388,017	0
FINAL BUDGET FOR AGENCY	332,624,253	34,078,864

SECTION II: ACTIVITIES / MEASURES	NUMBER OF UNITS	(1) UNIT COST	(2) EXPENDITURES (ALLOCATED)	(3) FCO
EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION TECHNOLOGY (2)				
MARINE FISHERIES COMMERCIAL SERVICES / Number of Marine Fisheries Service Contacts			.00	
TOTAL			=====	=====

SECTION III: RECONCILIATION TO BUDGET	EXPENDITURES	FCO
PASS THROUGHS		
TRANSFER - STATE AGENCIES		
AID TO LOCAL GOVERNMENTS		
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS		
OTHER	259,896,143	9,942,600
REVERSIONS	51,548,803	

TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)

	311,444,946	9,942,600
	=====	=====

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

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8: _____

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8: _____

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

*** NO ACTIVITIES FOUND ***

THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT:

(NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION TECHNOLOGY)

*** NO OPERATING CATEGORIES FOUND ***

THE FOLLOWING ACTIVITIES DO NOT HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND ARE REPORTED AS 'OTHER' IN SECTION III:

(NOTE: 'OTHER' ACTIVITIES ARE NOT 'TRANSFER-STATE AGENCY' ACTIVITIES OR 'AID TO LOCAL GOVERNMENTS' ACTIVITIES.

ALL ACTIVITIES WITH AN OUTPUT STANDARD (RECORD TYPE 5) SHOULD BE REPORTED IN SECTION II.)

BE	PC	CODE	TITLE	EXPENDITURES	FCO
77650200	1406000000	ACT0500	FISHERIES ASSESSMENT	20,221,840	
77650200	1406000000	ACT0515	IMPERILED SPECIES AND WILDLIFE	6,726,688	
77650200	1406000000	ACT0530	HARMFUL ALGAL BLOOM AND AQUATIC	3,720,031	
77650200	1406000000	ACT0545	HABITAT MONITORING AND ASSESSMENT	2,330,755	
77650200	1406000000	ACT0565	GIS TECHNICAL SUPPORT AND SERVICES	4,425,537	
77650200	1406000000	ACT0585	MANATEE REHABILITATION	2,191,334	
77650200	1406000000	ACT0650	FWRI - ADMINISTRATIVE SERVICES AND	4,416,621	
77100700	1602000000	ACT1000	RECREATIONAL LICENSES AND PERMITS	2,694,437	
77100700	1602000000	ACT1150	COMMERCIAL LICENSES AND PERMITS	1,193,834	
77100700	1602000000	ACT1225	CONSERVATION STEWARDSHIP: EDUCATE	185,416	
77300200	1406000000	ACT1235	HUNTER SAFETY AND RANGES	2,288,695	
77100700	1602000000	ACT1250	MEDIA RELATION - INFORM AND EDUCATE	1,294,444	
77100700	1602000000	ACT1285	PUBLIC AWARENESS AND ECONOMIC	35,072	
77350200	1406000000	ACT1300	LAND ACQUISITION	605,450	
77200100	1202000000	ACT2010	UNIFORM PATROL AND INVESTIGATIONS	85,966,205	
77200100	1202000000	ACT2250	INSPECTIONS	1,481,800	
77200100	1202000000	ACT2350	AVIATION	2,444,437	
77200100	9999999999	ACT2410	BOATING AND WATERWAYS	3,846,600	5,142,600
77200100	1202000000	ACT2500	LAW ENFORCEMENT ADMINISTRATION	4,319,039	
77200100	1202000000	ACT2600	FIELD SERVICES	4,259,225	
77200100	1202000000	ACT2700	TRAINING	2,782,713	
77350200	9999999999	ACT3050	MANAGE AND RESTORE PUBLIC LANDS	24,428,224	2,000,000
77300200	1406000000	ACT3150	GAME MANAGEMENT - HUNTING	3,919,456	
77350200	1406000000	ACT3350	PLAN AND COORDINATE HABITAT AND	2,393,990	
77100700	1602000000	ACT3450	WILDLIFE VIEWING RECREATION	1,340,899	
77350200	1406000000	ACT3550	HABITAT AND SPECIES CONSERVATION	4,695,472	
77350200	1406000000	ACT3570	PROTECT MANATEES, SEA TURTLES,	2,251,627	
77350200	9999999999	ACT3600	MANAGE AND RESTORE FRESHWATER AND	8,540,168	2,000,000
77350200	1406000000	ACT3700	PROTECT NONGAME FISH AND WILDLIFE	4,686,500	
77350200	1406000000	ACT3800	PREVENT INTRODUCTION OF AND	1,532,921	

77350200	1406000000	ACT3810	MANAGE INVASIVE AQUATIC PLANTS IN	26,418,641	
77350200	1406000000	ACT3820	MANAGE INVASIVE EXOTIC UPLAND	11,138,960	
77300200	1406000000	ACT3900	HUNTING AND GAME MANAGEMENT	388,124	
77400200	1406000000	ACT4000	LAKES AND RIVERS FRESHWATER	5,519,427	
77400200	1406000000	ACT4300	FRESHWATER FISH STOCKING	1,568,689	
77400200	1406000000	ACT4500	FRESHWATER FISHERIES ADMINISTRATION	192,409	
77500200	1406000000	ACT5000	MARINE FISHERIES MANAGEMENT	833,920	
77500200	1406000000	ACT5100	MARINE FISHERIES EDUCATION AND	960,356	
77500200	9999999999	ACT5200	ARTIFICIAL REEF MANAGEMENT	384,403	800,000
77500200	1406000000	ACT5400	MARINE FISHERIES ADMINISTRATION	230,020	
77500200	1406000000	ACT5500	MARINE FISHERIES COMMERCIAL	1,041,764	

 ** EXPENDITURES DO NOT EQUAL EXPENDITURES (ALLOCATED) IN SECTION II: 15,949,082 **

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 77	<u>EXPENDITURES</u>	<u>FCO</u>
FINAL BUDGET FOR AGENCY (SECTION I):	332,624,253	34,078,864
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	311,444,946	9,942,600
DIFFERENCE:	21,179,307	24,136,264
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

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* NUCSLIP Page 104 of 202                                STATISTICAL INFORMATION                                09/14/2015 11:58 *
* BUDGET PERIOD: 2006-2017                               SCHEDULE XI: AGENCY-LEVEL UNIT COST SUMMARY REPORT REQUEST  CAA 77 SP *
*                                                                                                     PAGE: 1 *
*****
*
*          SAVE INITIALS:          SAVE DEPARTMENT: 07      SAVE TITLE: UNIT COST **LBR FORMAT**
* -----
* ** DATA SELECTIONS **
* =====
*  REPORT OPTION 1 LBR Version (Actual Prior Year Expenditures)
* =====
*  COLUMN: TOTAL ALL FUNDS: C54   FINAL BUDGET FOR AGENCY: G68   ACTIVITY DATA: A36   REVERSION DATA: G69 ____
* =====
*  NARRATIVE SET: UNIT COST MEASURE NARRATIVE SET: V1
* =====
*  BUDGET ENTITY OR GROUP:
*  1-9: _____
*  10-18: _____
*  19-27: _____
*  EXCLUDE: _____
* =====
*  SECTION III ACTIVITY ISSUES:
*  TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODE OR GROUP:
*  _____
*  AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODE OR GROUP:
*  _____
* =====
* ** FORMATTING **
* =====
*  REPORT HEADING:  SCHEDULE XI: AGENCY-LEVEL UNIT COST
*                  SUMMARY - OCTOBER SUBMISSION
*
*  FISCAL YEAR: 2015
* =====
*  FORMAT (L=LANDSCAPE, P=PORTRAIT): L
*  ACTIVITIES CODES (Y/N): N
*  DISPLAY ALLOCATION DATA (Y/N): N
* =====
*  TOTAL BDF RECORDS READ:          12,693
*  TOTAL BDF RECORDS SELECTED:      2,171
*  TOTAL BEF RECORDS READ:          2
*  TOTAL ICF RECORDS READ:          42
*  TOTAL INF RECORDS READ:          2
* =====
*****

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**SCHEDULE XIII
PROPOSED CONSOLIDATED FINANCING OF DEFERRED-PAYMENT
COMMODITY CONTRACTS**

Contact Information
Agency: <u>Fish and Wildlife Conservation Commission</u>
Name: <u>Trang Chitakone</u>
Phone: <u>727-502-4956</u>
E-mail address: <u>trang.chitakone@myfwc.com</u>

Deferred-payment commodity contracts are approved by the Department of Financial Services (department). The rules governing these contracts are in Chapter 69I-3, *Florida Administrative Code* and may be accessed via the following website <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-3>. Information on the program and other associated information on the Consolidated Equipment Financing Program and Guaranteed Energy Savings Contracts may be accessed via the following website http://www.myfloridacfo.com/aadir/statewide_financial_reporting/.

For each proposed deferred-payment commodity contract that exceeds the threshold for Category IV as defined in Section 287.017, *Florida Statutes*, complete the following information and submit Department of Financial Services forms Lease Checklist DFS-A1-411 and CEFP Checklist DFS-A1-410 with this schedule.

1. Commodities proposed for purchase.			
<u>Equipment Group</u>	<u>Description</u>	<u>Compensation to Company (From Escrow)</u>	
<u>na</u>	<u>Investment Grade Audit & Design Documents</u>	<u>\$220,400</u>	
<u>1</u>	<u>Joint Use Bldg Lighting Retrofit</u>	<u>\$54,018</u>	
<u>2</u>	<u>RMI Bldg Lighting Retrofit</u>	<u>\$31,334</u>	
<u>3</u>	<u>F Bldg Lighting Retrofit</u>	<u>\$16,447</u>	
<u>4(a)</u>	<u>Joint Use Bldg First Floor AHU Change Out</u>	<u>\$200,840</u>	
<u>4(b)</u>	<u>Joint Use Bldg Second Floor AHU Change Out</u>	<u>\$186,494</u>	
<u>4(c)</u>	<u>Joint Use Bldg Third Floor AHU Change Out</u>	<u>\$172,147</u>	
<u>4(d)</u>	<u>Joint Use Bldg Fourth Floor AHU Change Out</u>	<u>\$157,804</u>	
<u>5(a)</u>	<u>Joint Use Bldg Boiler Plant</u>	<u>\$329,925</u>	
<u>5(b)</u>	<u>Joint Use Bldg First Floor Hot Water Distribution</u>	<u>\$314,928</u>	
<u>5(c)</u>	<u>Joint Use Bldg Second Floor Hot Water Distribution</u>	<u>\$299,931</u>	
<u>5(d)</u>	<u>Joint Use Bldg Third Floor Hot Water Distribution</u>	<u>\$284,935</u>	
<u>5(e)</u>	<u>Joint Use Bldg Fourth Floor Hot Water Distribution</u>	<u>\$269,939</u>	
<u>6(a)</u>	<u>Joint Use Bldg First Floor AHU Controls</u>	<u>\$19,387</u>	
<u>6(b)</u>	<u>Joint Use Bldg Second Floor AHU Controls</u>	<u>\$18,002</u>	
<u>6(c)</u>	<u>Joint Use Bldg Third Floor AHU Controls</u>	<u>\$16,617</u>	
<u>6(d)</u>	<u>Joint Use Bldg Fourth Floor AHU Controls</u>	<u>\$15,233</u>	
<u>6(e)</u>	<u>Joint Use Bldg Boiler Plant Controls</u>	<u>\$41,612</u>	
<u>6(f)</u>	<u>Joint Use Bldg First Floor Hot Water Controls</u>	<u>\$39,721</u>	

<u>6(g)</u>	<u>Joint Use Bldg Second Floor Hot Water Controls</u>	<u>\$37,830</u>
<u>6(h)</u>	<u>Joint Use Bldg Third Floor Hot Water Controls</u>	<u>\$35,938</u>
<u>6(i)</u>	<u>Joint Use Bldg Fourth Floor Hot Water Controls</u>	<u>\$34,047</u>
<u>6(j)</u>	<u>Joint Use Bldg Joint Use Bldg Chiller Plant Controls</u>	<u>\$160,071</u>
<u>7</u>	<u>Joint Use Bldg Joint Use Bldg Chiller Replacement</u>	<u>\$716,891</u>
<u>8</u>	<u>Joint Use Bldg Load Mgmt Structure</u>	<u>\$77,387</u>
<u>9</u>	<u>Cedar Key Station Lighting Retrofit</u>	<u>\$23,877</u>
<u>10(a)</u>	<u>Cedar Key Station Chiller Replacement</u>	<u>\$103,300</u>
<u>10(b)</u>	<u>Cedar Key Station AHU 1 Change Out</u>	<u>\$66,408</u>
<u>10(c)</u>	<u>Cedar Key Station AHU 2 Change Out</u>	<u>\$70,097</u>
<u>10(d)</u>	<u>Cedar Key Station Ductwork & VAV Boxes</u>	<u>\$129,126</u>
<u>10(e)</u>	<u>Cedar Key Station Controls</u>	<u>\$14,255</u>
<u>11</u>	<u>Gainesville Facility Lighting Retrofit</u>	<u>\$17,756</u>
<u>12</u>	<u>Keys Marine Lab Lighting Retrofit</u>	<u>\$14,893</u>
<u>13</u>	<u>Tequesta Field Lab Lighting Retrofit</u>	<u>\$8,410</u>

Total Construction Compensation To Company: \$4,200,000

2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.

FWC/FWRI is committed to a guaranteed energy performance savings contract involving Energy Systems Group (ESG). Performance contracting is authorized by Section 489.145, Florida Statute. We have partnered with ESG for the development and implementation of this project. ESG is an approved Energy Services Company under State Term Contract Number 973-320-03-1, entitled *Comprehensive Energy Strategy*. We have used the *Guaranteed Energy Performance Savings Contract and Financing Agreement* model templates provided by DFS.

This contract provides energy conservation measures and capital improvements at several FWC/FWRI sites around Florida. The energy contract will replace worn out equipment with energy efficient equipment (HVAC, lighting, and controls). Savings from the reductions of energy use in future years will pay for this contract. These savings, in turn, will reduce the burden on the State of Florida to replace this equipment and will utilize existing appropriations. The guaranteed energy savings projects we have developed embody the energy conservation and efficiency priorities of Governor Charlie Crist. Governor Crist issued three executive orders mandating improved energy conservation by state agencies and reduction of greenhouse gases. Of particular note is Executive Order 07-126, *Leadership by Example: Immediate Actions to Reduce Greenhouse Gas Emissions from Florida State Government* that calls for immediate and measurable energy conservation actions by state agencies.

3. Summary of one-time payment versus financing analysis including a summary amortization schedule for the financing by fiscal year (amortization schedule and analysis detail may be attached separately).

\$4,200,000 financed over a 20-year period. See attached Exhibit A.

4. Identify base budget proposed for payment of contract and/or issue code and title of budget request if increased authority is required for payment of the contract.

No increased spending authority is required for payment. Payments will come from existing expense and OPS appropriations in Budget Entity # 77600200 – Fish and Wildlife Research Institute. The contract has startup and constructions costs of \$4,200,000 financed over a 20-year period. The agency's after installation payments are offset by energy and operation savings ensuring that the project remains budget neutral or budget positive for the agency through the project term. FWC/FWRI begins paying back the loan beginning on 9/1/08. The annual guaranteed energy savings will be at least \$319,000 that will be used to repay the loan with annual payment amounts of \$319,000.

EXHIBIT A
PAYMENT SCHEDULE

Commencement Date: 08/08/2008, or the date on which the principal funds are deposited in the Escrow Agreement, whichever occurs later.

The Lender acknowledges that all documents required under the Agreement have been submitted and the interest rate shall be as set forth below.

Interest Rate: 4.3064% (Monthly)

<u>P#</u>	<u>Date</u>	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Accrued Interest</u>	<u>Principal Balance</u>
	<u>Commencement Date</u>					<u>4,200,000.00</u>
<u>0</u>	<u>8/8/08</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,072.28</u>	<u>4,215,072.28</u>
<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>60,614.42</u>	<u>4,260,614.42</u>
<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>106,648.63</u>	<u>4,306,648.63</u>
<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>153,180.21</u>	<u>4,353,180.21</u>
<u>1</u>	<u>9/1/09</u>	<u>81,486.17</u>	<u>0</u>	<u>81,486.17</u>	<u>115,052.00</u>	<u>4,315,052.00</u>
<u>2</u>	<u>12/1/09</u>	<u>81,486.17</u>	<u>0</u>	<u>81,486.17</u>	<u>80,188.22</u>	<u>4,280,188.22</u>
<u>3</u>	<u>3/1/10</u>	<u>81,486.17</u>	<u>0</u>	<u>81,486.17</u>	<u>44,947.74</u>	<u>4,244,947.74</u>
<u>4</u>	<u>6/1/10</u>	<u>81,486.17</u>	<u>0</u>	<u>81,486.17</u>	<u>9,326.50</u>	<u>4,209,326.50</u>
<u>5</u>	<u>9/1/10</u>	<u>81,486.17</u>	<u>26,679.61</u>	<u>54,806.56</u>	<u>0</u>	<u>4,173,320.39</u>
<u>6</u>	<u>12/1/10</u>	<u>81,486.17</u>	<u>36,395.14</u>	<u>45,091.03</u>	<u>0</u>	<u>4,136,925.25</u>
<u>7</u>	<u>3/1/11</u>	<u>81,486.17</u>	<u>36,788.37</u>	<u>44,697.80</u>	<u>0</u>	<u>4,100,136.88</u>
<u>8</u>	<u>6/1/11</u>	<u>81,486.17</u>	<u>37,185.86</u>	<u>44,300.31</u>	<u>0</u>	<u>4,062,951.02</u>
<u>9</u>	<u>9/1/11</u>	<u>81,486.17</u>	<u>37,587.64</u>	<u>43,898.53</u>	<u>0</u>	<u>4,025,363.39</u>
<u>10</u>	<u>12/1/11</u>	<u>81,486.17</u>	<u>37,993.76</u>	<u>43,492.41</u>	<u>0</u>	<u>3,987,369.63</u>
<u>11</u>	<u>3/1/12</u>	<u>81,486.17</u>	<u>38,404.26</u>	<u>43,081.91</u>	<u>0</u>	<u>3,948,965.37</u>
<u>12</u>	<u>6/1/12</u>	<u>81,486.17</u>	<u>38,819.20</u>	<u>42,666.97</u>	<u>0</u>	<u>3,910,146.16</u>
<u>13</u>	<u>9/1/12</u>	<u>81,486.17</u>	<u>39,238.63</u>	<u>42,247.54</u>	<u>0</u>	<u>3,870,907.53</u>
<u>14</u>	<u>12/1/12</u>	<u>81,486.17</u>	<u>39,662.59</u>	<u>41,823.58</u>	<u>0</u>	<u>3,831,244.94</u>
<u>15</u>	<u>3/1/13</u>	<u>81,486.17</u>	<u>40,091.13</u>	<u>41,395.04</u>	<u>0</u>	<u>3,791,153.82</u>
<u>16</u>	<u>6/1/13</u>	<u>81,486.17</u>	<u>40,524.29</u>	<u>40,961.88</u>	<u>0</u>	<u>3,750,629.52</u>
<u>17</u>	<u>9/1/13</u>	<u>81,486.17</u>	<u>40,962.14</u>	<u>40,524.03</u>	<u>0</u>	<u>3,709,667.38</u>
<u>18</u>	<u>12/1/13</u>	<u>81,486.17</u>	<u>41,404.72</u>	<u>40,081.45</u>	<u>0</u>	<u>3,668,262.66</u>
<u>19</u>	<u>3/1/14</u>	<u>81,486.17</u>	<u>41,852.08</u>	<u>39,634.09</u>	<u>0</u>	<u>3,626,410.58</u>
<u>20</u>	<u>6/1/14</u>	<u>81,486.17</u>	<u>42,304.28</u>	<u>39,181.89</u>	<u>0</u>	<u>3,584,106.30</u>
<u>21</u>	<u>9/1/14</u>	<u>81,486.17</u>	<u>42,761.36</u>	<u>38,724.81</u>	<u>0</u>	<u>3,541,344.94</u>
<u>22</u>	<u>12/1/14</u>	<u>81,486.17</u>	<u>43,223.38</u>	<u>38,262.79</u>	<u>0</u>	<u>3,498,121.56</u>
<u>23</u>	<u>3/1/15</u>	<u>81,486.17</u>	<u>43,690.39</u>	<u>37,795.78</u>	<u>0</u>	<u>3,454,431.17</u>
<u>24</u>	<u>6/1/15</u>	<u>81,486.17</u>	<u>44,162.45</u>	<u>37,323.72</u>	<u>0</u>	<u>3,410,268.73</u>
<u>25</u>	<u>9/1/15</u>	<u>81,486.17</u>	<u>44,639.60</u>	<u>36,846.57</u>	<u>0</u>	<u>3,365,629.12</u>
<u>26</u>	<u>12/1/15</u>	<u>81,486.17</u>	<u>45,121.92</u>	<u>36,364.25</u>	<u>0</u>	<u>3,320,507.21</u>
<u>27</u>	<u>3/1/16</u>	<u>81,486.17</u>	<u>45,609.44</u>	<u>35,876.73</u>	<u>0</u>	<u>3,274,897.77</u>
<u>28</u>	<u>6/1/16</u>	<u>81,486.17</u>	<u>46,102.23</u>	<u>35,383.94</u>	<u>0</u>	<u>3,228,795.54</u>
<u>29</u>	<u>9/1/16</u>	<u>81,486.17</u>	<u>46,600.35</u>	<u>34,885.82</u>	<u>0</u>	<u>3,182,195.19</u>

<u>30</u>	<u>12/1/16</u>	<u>81,486.17</u>	<u>47,103.84</u>	<u>34,382.33</u>	<u>0</u>	<u>3,135,091.34</u>
<u>31</u>	<u>3/1/17</u>	<u>81,486.17</u>	<u>47,612.78</u>	<u>33,873.39</u>	<u>0</u>	<u>3,087,478.56</u>
<u>32</u>	<u>6/1/17</u>	<u>81,486.17</u>	<u>48,127.22</u>	<u>33,358.95</u>	<u>0</u>	<u>3,039,351.34</u>
<u>33</u>	<u>9/1/17</u>	<u>81,486.17</u>	<u>48,647.21</u>	<u>32,838.96</u>	<u>0</u>	<u>2,990,704.13</u>
<u>34</u>	<u>12/1/17</u>	<u>81,486.17</u>	<u>49,172.83</u>	<u>32,313.34</u>	<u>0</u>	<u>2,941,531.30</u>
<u>35</u>	<u>3/1/18</u>	<u>81,486.17</u>	<u>49,704.12</u>	<u>31,782.05</u>	<u>0</u>	<u>2,891,827.18</u>
<u>36</u>	<u>6/1/18</u>	<u>81,486.17</u>	<u>50,241.15</u>	<u>31,245.02</u>	<u>0</u>	<u>2,841,586.03</u>
<u>37</u>	<u>9/1/18</u>	<u>81,486.17</u>	<u>50,783.99</u>	<u>30,702.18</u>	<u>0</u>	<u>2,790,802.04</u>
<u>38</u>	<u>12/1/18</u>	<u>81,486.17</u>	<u>51,332.69</u>	<u>30,153.48</u>	<u>0</u>	<u>2,739,469.35</u>
<u>39</u>	<u>3/1/19</u>	<u>81,486.17</u>	<u>51,887.32</u>	<u>29,598.85</u>	<u>0</u>	<u>2,687,582.03</u>
<u>40</u>	<u>6/1/19</u>	<u>81,486.17</u>	<u>52,447.94</u>	<u>29,038.23</u>	<u>0</u>	<u>2,635,134.09</u>
<u>41</u>	<u>9/1/19</u>	<u>81,486.17</u>	<u>53,014.62</u>	<u>28,471.55</u>	<u>0</u>	<u>2,582,119.47</u>
<u>42</u>	<u>12/1/19</u>	<u>81,486.17</u>	<u>53,587.42</u>	<u>27,898.75</u>	<u>0</u>	<u>2,528,532.06</u>
<u>43</u>	<u>3/1/20</u>	<u>81,486.17</u>	<u>54,166.41</u>	<u>27,319.76</u>	<u>0</u>	<u>2,474,365.65</u>
<u>44</u>	<u>6/1/20</u>	<u>81,486.17</u>	<u>54,751.66</u>	<u>26,734.51</u>	<u>0</u>	<u>2,419,613.99</u>
<u>45</u>	<u>9/1/20</u>	<u>81,486.17</u>	<u>55,343.22</u>	<u>26,142.95</u>	<u>0</u>	<u>2,364,270.77</u>
<u>46</u>	<u>12/1/20</u>	<u>81,486.17</u>	<u>55,941.19</u>	<u>25,544.98</u>	<u>0</u>	<u>2,308,329.58</u>
<u>47</u>	<u>3/1/21</u>	<u>81,486.17</u>	<u>56,545.61</u>	<u>24,940.56</u>	<u>0</u>	<u>2,251,783.97</u>
<u>48</u>	<u>6/1/21</u>	<u>81,486.17</u>	<u>57,156.56</u>	<u>24,329.61</u>	<u>0</u>	<u>2,194,627.41</u>
<u>49</u>	<u>9/1/21</u>	<u>81,486.17</u>	<u>57,774.11</u>	<u>23,712.06</u>	<u>0</u>	<u>2,136,853.30</u>
<u>50</u>	<u>12/1/21</u>	<u>81,486.17</u>	<u>58,398.34</u>	<u>23,087.83</u>	<u>0</u>	<u>2,078,454.96</u>
<u>51</u>	<u>3/1/22</u>	<u>81,486.17</u>	<u>59,029.31</u>	<u>22,456.86</u>	<u>0</u>	<u>2,019,425.65</u>
<u>52</u>	<u>6/1/22</u>	<u>81,486.17</u>	<u>59,667.10</u>	<u>21,819.07</u>	<u>0</u>	<u>1,959,758.56</u>
<u>53</u>	<u>9/1/22</u>	<u>81,486.17</u>	<u>60,311.78</u>	<u>21,174.39</u>	<u>0</u>	<u>1,899,446.78</u>
<u>54</u>	<u>12/1/22</u>	<u>81,486.17</u>	<u>60,963.42</u>	<u>20,522.75</u>	<u>0</u>	<u>1,838,483.36</u>
<u>55</u>	<u>3/1/23</u>	<u>81,486.17</u>	<u>61,622.10</u>	<u>19,864.07</u>	<u>0</u>	<u>1,776,861.26</u>
<u>56</u>	<u>6/1/23</u>	<u>81,486.17</u>	<u>62,287.91</u>	<u>19,198.26</u>	<u>0</u>	<u>1,714,573.35</u>
<u>57</u>	<u>9/1/23</u>	<u>81,486.17</u>	<u>62,960.90</u>	<u>18,525.27</u>	<u>0</u>	<u>1,651,612.45</u>
<u>58</u>	<u>12/1/23</u>	<u>81,486.17</u>	<u>63,641.17</u>	<u>17,845.00</u>	<u>0</u>	<u>1,587,971.28</u>
<u>59</u>	<u>3/1/24</u>	<u>81,486.17</u>	<u>64,328.79</u>	<u>17,157.38</u>	<u>0</u>	<u>1,523,642.49</u>
<u>60</u>	<u>6/1/24</u>	<u>81,486.17</u>	<u>65,023.83</u>	<u>16,462.34</u>	<u>0</u>	<u>1,458,618.66</u>
<u>61</u>	<u>9/1/24</u>	<u>81,486.17</u>	<u>65,726.39</u>	<u>15,759.78</u>	<u>0</u>	<u>1,392,892.27</u>
<u>62</u>	<u>12/1/24</u>	<u>81,486.17</u>	<u>66,436.54</u>	<u>15,049.63</u>	<u>0</u>	<u>1,326,455.74</u>
<u>63</u>	<u>3/1/25</u>	<u>81,486.17</u>	<u>67,154.36</u>	<u>14,331.81</u>	<u>0</u>	<u>1,259,301.38</u>
<u>64</u>	<u>6/1/25</u>	<u>81,486.17</u>	<u>67,879.93</u>	<u>13,606.24</u>	<u>0</u>	<u>1,191,421.45</u>
<u>65</u>	<u>9/1/25</u>	<u>81,486.17</u>	<u>68,613.35</u>	<u>12,872.82</u>	<u>0</u>	<u>1,122,808.10</u>
<u>66</u>	<u>12/1/25</u>	<u>81,486.17</u>	<u>69,354.68</u>	<u>12,131.49</u>	<u>0</u>	<u>1,053,453.42</u>
<u>67</u>	<u>3/1/26</u>	<u>81,486.17</u>	<u>70,104.03</u>	<u>11,382.14</u>	<u>0</u>	<u>983,349.38</u>
<u>68</u>	<u>6/1/26</u>	<u>81,486.17</u>	<u>70,861.48</u>	<u>10,624.69</u>	<u>0</u>	<u>912,487.90</u>
<u>69</u>	<u>9/1/26</u>	<u>81,486.17</u>	<u>71,627.11</u>	<u>9,859.06</u>	<u>0</u>	<u>840,860.80</u>
<u>70</u>	<u>12/1/26</u>	<u>81,486.17</u>	<u>72,401.01</u>	<u>9,085.16</u>	<u>0</u>	<u>768,459.78</u>
<u>71</u>	<u>3/1/27</u>	<u>81,486.17</u>	<u>73,183.27</u>	<u>8,302.90</u>	<u>0</u>	<u>695,276.51</u>
<u>72</u>	<u>6/1/27</u>	<u>81,486.17</u>	<u>73,973.99</u>	<u>7,512.18</u>	<u>0</u>	<u>621,302.52</u>
<u>73</u>	<u>9/1/27</u>	<u>81,486.17</u>	<u>74,773.25</u>	<u>6,712.92</u>	<u>0</u>	<u>546,529.27</u>
<u>74</u>	<u>12/1/27</u>	<u>81,486.17</u>	<u>75,581.14</u>	<u>5,905.03</u>	<u>0</u>	<u>470,948.13</u>
<u>75</u>	<u>3/1/28</u>	<u>81,486.17</u>	<u>76,397.77</u>	<u>5,088.40</u>	<u>0</u>	<u>394,550.36</u>
<u>76</u>	<u>6/1/28</u>	<u>81,486.17</u>	<u>77,223.21</u>	<u>4,262.96</u>	<u>0</u>	<u>317,327.15</u>
<u>77</u>	<u>9/1/28</u>	<u>81,486.17</u>	<u>78,057.58</u>	<u>3,428.59</u>	<u>0</u>	<u>239,269.57</u>
<u>78</u>	<u>12/1/28</u>	<u>81,486.17</u>	<u>78,900.96</u>	<u>2,585.21</u>	<u>0</u>	<u>160,368.61</u>
<u>79</u>	<u>3/1/29</u>	<u>81,486.17</u>	<u>79,753.45</u>	<u>1,732.72</u>	<u>0</u>	<u>80,615.16</u>
<u>80</u>	<u>6/1/29</u>	<u>81,486.17</u>	<u>80,615.14</u>	<u>871.03</u>	<u>0</u>	<u>0</u>

	<u> </u>	<u> </u>	<u> </u>
Totals	<u>6,518,893.60</u>	<u>4,200,000.00</u>	<u>2,318,893.60</u>

* Including Payment due on such date, accrued interest and any other amounts accrued and unpaid on such date. There is no, and this amount does not reflect any, prepayment penalty, fee or premium. The Prepayment Price on each respective Payment Date is equal to the Principal Balance as of each respective Payment Date.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2016 - 17

Department: Florida Fish and Wildlife Conservat

Chief Internal Auditor: Magen Naret, Director of Auditing

Budget Entity: _____

Phone Number: (727) 502-4909

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
IA-1404	12/3/2014	Fish and Wildlife Research Institute (FWRI) Operational Audit	<p>Finding 1: Safeguards over FWRI assets require strengthening. Recommendations: R1) Establish security related policies and procedures; R2) Invest in a quality surveillance system; system monitoring by FWRI security officer; monitors be placed in plain view; one security officer per 20 cameras; R3) Install entrance gates or chain link fence (to secure assets such as vessels currently being stored under the building and within public acces. Additionally, use outboard motor locks on vessels parked on the property (within public access); R4) Reduce 24/7 building access; R5) Activate interior access card readers and restrict lab access; R6) Assign property stickers to items that can easily be mishandled or stolen; R7) Increase warehouse controls to include: security cameras; key sign out sheets; formal inventory of items; R8) Internal control Training should be provided for management; Finding 2: Facilities Management Purchases violated State Laws, Rules, and Agency Policies and Procedures. Recommendations: (R9) Hire an engineer for the Superintendent position and increase salary for this position to attract a qualified candidate; ensure involvement with IFMA; (R10) Purchasing re-training for all FWRI staff involved with purchase review/approvals; (R11) Obtain corrected lighting upgrade invoice reflecting work actually performed; (R12) Cancel janitorial contract for non-compliance and consider outsourcing all janitorial duties or having all duties performed by in-house staff; Finding 3: Facilities Management operations require improvements. Recommendations: (R13) Reduce FM operational costs and staffing levels and increase janitorial costs to align with IFMA benchmarks. Finding 4: Inadequate separation of duties. Recommendations: Ensure adequate separation of duties exists, Institute-wide.</p>	Corrective actions are underway. A follow-up review is scheduled for December of 2015.	

<p>2014 AG Operational Audit</p>	<p>1/12/2015</p>	<p>Agency wide operational audit.</p>	<p>Finding 1: The Commission had not allocated to the State Game and Marine Resources Conservation Trust Funds the 2011-2012 and 2012-2013 fiscal years' interest earnings associated with the proceeds from the sale of 5-year licenses and permits. Recommendation: (R1) We recommend that Commission management ensure that interest earnings on 5-year license and permit sale proceeds are allocated timely, accurately, and in accordance with State law. Finding 2: The Commission had not established policies and procedures for the collection and use of social security numbers. In addition, the Commission did not always provide a written notification regarding the purpose for collecting the number to each individual whose social security number was collected. Recommendation: (R2) We recommend that Commission management establish written policies and procedures regarding the collection and use of individual's SSNs and continue efforts to ensure that individuals are provided written notification, as required by State law, of the Commission's purpose for collecting SSNs. Finding 3: The Commission did not always ensure that employees responsible for handling cash and checks received required background screenings. Recommendation: (R3) We recommend that Commission management ensure that required background screenings are completed for employees in designated positions of special trust, responsibility, or sensitive location. Finding 4: Controls over daily use permit fees collected at iron rangers located in Commission management areas could be improved. Recommendation: (R4) We recommend that Commission management strengthen controls over fees collected at iron rangers to promote the collection of appropriate fee amounts and to ensure that collections are appropriately safeguarded. Finding 5: As similarly noted in our report No. 2011-188, information technology user access privileges to Commission network and revenue systems were not always timely deactivated upon an employee's separation from Commission employment. Recommendation: (R5) We recommend that Commission management strengthen IT controls to better ensure that user access privileges to the Commission network and revenue systems are timely deactivated upon employment or contractual termination. (R6) We also recommend that Commission management enhance CSLS, CCWS, and Permit Me</p>	<p>Based on the results of our (FWC OIG) follow-up review, we determined that management took adequate, effective and timely actions in response to three of the eight AG recommendations. The OIG will conduct a follow-up review of the remaining five recommendations in January of 2016.</p>	
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Office of Strategic Initiatives
FY 2016-17 LBR - Vehicles Retained In Service

In many cases, it is less expensive for the agency to retain replaced vehicles and use them to meet unforeseen program needs rather than request budget to purchase new vehicles. The following list of vehicles have been replaced but were retained in service to meet other pressing needs in the agency:

Office of Strategic Initiatives

Vehicle is being used by the Florida Youth Conservation Centers Network (FYCCN) to fill an unforeseen need caused by the rapid expansion of FYCCN and staff who conduct youth programming throughout north Florida. This vehicle allows for the transport of program equipment to regional partner locations and allows staff to cultivate new partnerships

2007 Ford F250 ¾ Ton (#117588) – Headquarters/Beau Turner YCC - Kelly Langston, FYCCN Education Coordinator

Vehicle is being used by the Florida Youth Conservation Centers Network (FYCCN) at the Everglades Youth Camp to fill an unforeseen need caused when FWC assumed operations of this facility in 2014 due to a broken lease agreement. This vehicle allows for the transport of program equipment around the facility, Corbett WMA and to partner locations in the West Palm Beach area.

2005 Chevrolet ½ Ton (#114902) – Everglades Youth Camp – Janice Kerber, EYCC Camp Director

**Division of Hunting and Game Management
FY 2016-17 LBR - Vehicles Retained In Service**

The vehicles listed below have been replaced but were retained in service to meet emergency or other major unforeseen needs in the agency. It is also less expensive for the agency to retain replaced vehicles and use them to meet unforeseen program needs rather than requesting budget at a later time to purchase new vehicles.

These vehicles were retained in service to facilitate the development, operations and maintenance of hunter safety public use facilities, including shooting ranges. One additional vehicle was retained for a reclassified position to develop and coordinate Youth Hunting opportunities on private lands. Required activities include driving in off-road conditions, pulling trailers and transporting targets, lumber and equipment. Retained vehicles provide staff the ability to go into the field to conduct these activities. This work is a critical part of FWC's mission, often requiring resources beyond standard staffing and equipment availability. The need for vehicles was unforeseen when the funding supporting the programs was initially requested and received. In 2 cases (property #114306, #119014), repair costs were excessive for previously reported vehicles and retaining a different vehicle to accomplish critical functions resulted in cost savings. Maintenance costs for vehicles retained to serve the Hunter Safety and Ranges program are grant funded.

Hunter Safety and Ranges and Youth Hunting Program

- 2005 Ford F250 3/4 Ton 4X2 (#114306) – Tenoroc Shooting Range operations and maintenance
- 2003 Ford F150 ½ Ton 4X2 (#110007) – Statewide hunter safety operations and ranges development
- 2007 Dodge Durango 4x4 (#119014) – Statewide youth hunting coordination

Fish and Wildlife Conservation Commission FY 2016-17 LBR – Vehicles Retained In Service

When an original vehicle exhausts its useful life for the purpose for which it was purchased, funding is requested to replace it with a new one. If approved, the old vehicle is replaced and normally it is retired and sold. Occasionally, when there is an emergency or major unforeseen need, the old vehicle may be retained in service to meet that need rather than sold. An example would be a law enforcement vehicle which is no longer suitable to meet the high demands required of it for patrol but might still have useful life left when used to support an unforeseen biological monitoring need. Significant savings are realized when a used vehicle is retained to meet such needs rather than purchasing a new one. The following vehicles have been retained in service:

Division of Habitat & Species Conservation

The following vehicles were retained to use for emergency rapid response to potential wildfires or escaped prescribed fires. These are heavy-duty trucks capable of carrying a large water tank, pump and other equipment critical for performing emergency wildfire suppression and prescribed burning. In addition, these vehicles are used to address unforeseen repairs/maintenance at remote sites such as invasive exotic plant control, infrastructure repair and maintenance on FWC's Wildlife Management Areas.

Wildlife and Habitat Management Program

- 2006 Ford Pickup ¾ Ton (#45815)
- 2008 Ford F350 (#118705)
- 2001 Dodge Ram 2500 (#107289)
- 2007 Ford F250 (#118073)
- 2005 Chevrolet ½ Ton (#114901)

The following vehicles were retained to conduct imperiled species monitoring/management, to conduct invasive exotic plant and animal control, to collect biological data and manage game species, to conduct lake restoration activities/surveys, to provide rapid response to wildlife emergencies, and to provide maintenance of public use facilities. The need for a vehicle to meet these needs was unforeseen when the original funding supporting this program was initially requested and received. Required activities include driving in off-road conditions and the ability to trailer equipment. This is a critical part of FWC's mission, often requiring resources beyond standard staffing and equipment availability. These vehicles provide staff the ability to go into the field to conduct these activities.

Wildlife and Habitat Management Program

- 2001 Dodge 1500 Pickup (#47264)
- 2001 Ford ½ Ton Pickup (#105576)
- 2006 Ford F250 (#112394)
- 2008 Ford F150 (#119911)
- 2008 Ford F150 (#119912)
- 2008 Ford F150 (#120267)
- 1997 Ford Pickup (#43043)
- 1999 Dodge 2500 Pickup (#44907)

Aquatic Habitat Conservation Restoration Program

- 2006 Chevrolet ½ Ton (#116215)

Species Conservation Planning Program

- 2003 Ford F150 (#110038)
- 1999 Ford F150 (#44764)
- 2007 Dodge Jeep (#119024)
- 1999 Ford ¾ Ton 4WD (#45077)

Imperiled Species Management Program

- 2006 Chevrolet ½ Ton (#116236)

Invasive Plant Management

- 2006 Chevrolet ½ Ton (#116219)
- 1998 Ford Expedition (#121708)

The following vehicles were retained to use for contract\ grant-funded activities where the need for a vehicle was unforeseen when the original grant funding was requested. We have contracts and grants with the Department of Military Affairs, University of Florida, South Florida Water Management District, Northwest Florida Water Management District, The Nature Conservancy, University of South Florida, National Wildlife Turkey Federation, and the USDA Natural Resource Conservation Service (FARM Bill). Once our obligation is over, we will not retain these vehicles.

Conservation Planning Services Program

- 2001 Dodge 1500 (#47392)

Wildlife Impact Management

- 2006 Ford F250 (#115831)
- 2006 Ford F150 (#129766)

**Division of Freshwater Fisheries Management
FY 2016-17 LBR - Vehicles Retained In Service**

In many cases, it is less expensive for the agency to retain replaced vehicles and use them to meet unforeseen program needs rather than request budget to purchase new vehicles. The following list of vehicles have been replaced but were retained in service to meet other pressing needs in the agency:

Regional Freshwater Fisheries Management

These vehicles are retained in service for use by grant-funded OPS positions that are hired on a temporary basis to perform additional grant activities statewide. These needs developed after the grant was originally developed and allows for expanded scientific sampling and data gathering on angler use, lake and river fish populations, stakeholder development, as well as conducting youth fishing clinics and events. Required activities include driving in off road conditions, trailering a boat, and transporting scientific equipment. Because of the critical but intermittent nature of these activities, the most cost effective means to serve this function is to rely on these retained in service vehicles. The following vehicles have been retained in service to meet this need:

2005 Ford F-250 4X2 (#114310) – Northeast Region fishing clinics and creel surveys.

2006 Chevy Silverado (#116221) – Lake George Shad removal and creel survey project.

**Fish & Wildlife Research Institute
FY 2016-17 LBR – Vehicles Retained in Service**

Wildlife Research-Freshwater/Terrestrial Mammals

2000 Chevy Truck (#45869) - This vehicle is retained in service to meet the emergency and unforeseen needs of the Florida panther project. Due to the need for additional personnel during our panther capture season, it is necessary to have a surplus vehicle on hand to achieve our capture season objectives. Additionally, this surplus truck would be available for emergency situations that arrive in an unforeseen fashion throughout the year on the panther project. These can include responding to situations involving injured panthers on south Florida's roadways, which can occur at any time of the day or night. In addition, responding to varied panther issues (sightings, road mortalities) do not occur on a defined schedule, therefore having this vehicle on hand for staff to respond to these issues that often include interactions with the general public is a necessity vehicle to be retained in service due to on-going panther study requirements. (Naples-Dave Onorato).

2007 Ford F150 ½ Ton Pickup (#118595) – This vehicle is for field use by seasonal technicians assigned to the Bear Abundance Study. The schedule for the Bear Abundance Study was accelerated from 3 years to 2 years. To meet the new demands we increased the number of technicians assigned to the project. However, the new schedule did not provide vehicles, creating an unforeseen need. (Gainesville-Walter McCown).

2008 Ford F150 ½ Ton Pickup (#120194) – This vehicle is for field use by seasonal technicians assigned to the Bear Abundance Study. The schedule for the Bear Abundance Study was accelerated from 3 years to 2 years. To meet the new demands we increased the number of technicians assigned to the project. However, the new schedule did not provide vehicles, creating an unforeseen need. (Gainesville-Walter McCown).

2008 Ford F150 ½ Ton Pickup (#120207) – This vehicle is for field use by seasonal technicians assigned to the Bear Abundance Study. The schedule for the Bear Abundance Study was accelerated from 3 years to 2 years. To meet the new demands we increased the number of technicians assigned to the project. However, the new schedule did not provide vehicles, creating an unforeseen need. (Gainesville-Walter McCown).

2006 Chevrolet Silverado FF (#129677) – This vehicle is for field use by seasonal technicians assigned to the Bear Abundance Study. The schedule for the Bear Abundance Study was accelerated from 3 years to 2 years. To meet the new demands we increased the number of technicians assigned to the project. However, the new schedule did not provide vehicles, creating an unforeseen need. (Gainesville-Walter McCown).

Wildlife Research-Avian Research

1998 Jeep Cherokee (#43822) - This vehicle needs to be retained in service for major unforeseen needs for multiple bird research projects, including: a) FWC staff continue to work on Florida Scrub-Jay research projects incorporating multiple sites throughout peninsular Florida, including emergency actions to translocate scrub-jays from unsecured private lands to managed public lands. Vehicle #43822 is needed to facilitate completion of required work, and b) FWC staff recently have been invited to participate in a continent-wide research initiative on the genetics of Southeastern American Kestrels, but project leaders in Idaho were not able to provide funding for vehicle or travel. Vehicle #43822 is needed because no funds are available to lease or obtain a new vehicle for this project, and no lead time was available to search for other solutions. (GNVRESLB-Robin Boughton).

Wildlife Research-Freshwater/Terrestrial Mammals

1998 Chevy K1500 ½ Ton Pickup (#43497) - The 2004 hurricanes severely impacted beach mouse habitat in NW Florida creating a previously unforeseen need for a 4WD vehicle. Since 2004 FWC and granting agencies, including the US Fish and Wildlife Service, have provided funding for a position specifically to monitor several beach mouse populations. This vehicle is necessary to continue these efforts. Monitoring these populations has remained a high priority to monitor the recovery of these endangered species. The only other vehicle available is a small SUV that cannot pull the ATV trailer and other supplies needed to perform fieldwork. Neither state nor grant funds have been appropriated to acquire a new vehicle to meet this critical need. (NWREGOFF-Robin Boughton).

2005 Chevrolet ½ ton PU (#114900) - The section currently has one Dodge Ram 2500 (Eq. # 106266) which has experienced an unforeseen amount of repair work and is currently both unreliable and unsafe to drive. Repairs have included repeated suspension and engine work; the truck is currently in need of a new engine. Funds to replace this truck have been requested, but a surplus vehicle is needed until a new vehicle can be obtained. A second surplus vehicle is being requested because an unforeseen budget limitation prevented a purchase of a field vehicle for use by Lisa Smith. Conflicting field schedules among the various research subsections at the Lovett Williams Wildlife Research Lab would result in an inability to borrow a vehicle on a regular basis thus preventing the completion of scheduled mission-critical field work. (GNVRESLB-Connor England)

2008 Ford F250 3/4 ton PU (#118003) - - The section currently has one Dodge Ram 2500 (Eq. # 106266) which has experienced an unforeseen amount of repair work and is currently both unreliable and unsafe to drive. Repairs have included repeated suspension and engine work; the truck is currently in need of a new engine. Funds to replace this truck have been requested, but a surplus vehicle is needed until a new vehicle can be obtained. A second surplus vehicle is being requested because an unforeseen budget limitation prevented a purchase of a field vehicle for use by Lisa Smith. Conflicting field schedules among the various research subsections at the Lovett Williams Wildlife Research Lab would result in an inability to borrow a vehicle on a regular basis thus preventing the completion of scheduled mission-critical field work. (GNVRESLB-Connor England)

Marine Fisheries Research-Fisheries Dependent Monitoring

2000 Chevrolet Cavalier (#47679) - This vehicle is retained in service for biological data collection, fishery dependent survey work and site/sampler Quality Assurance visits. There are no funds available through the grant on which it works to replace it and the work done is critical to maintaining the terms of our SOW with GSMFC. The truck is very important for local sampling including carcass pick-ups and is used in Monroe County only. The only alternative right now would be to pay samplers for using their personal vehicle, which is more expensive and means that a vehicle would not be available to staff at the Marathon lab (SFRL – Richard Cody).

Marine Fisheries Research-Fisheries Independent Monitoring

2007 Dodge Durango Blazer (#129809) – This vehicle replaced a 2000 GMC Sierra PN 47547 which was totaled in an accident. The loss of the GMC Sierra left the East Point Field lab overextended for vehicle use during busy periods. Additionally, the fisheries-independent monitoring program has added considerable work offshore in the Gulf of Mexico and also on the east coast of Florida. Staff at the East Point Field Lab assist in these efforts, which requires them to take a vehicle to travel to another field lab, or a major port, to catch a large research vessel. These efforts, combined with daily inshore sampling (2 trips per day) and necessary meetings, can put 5-6 vehicles in the field during busy periods. The Dodge Durango is considered to be in good condition but the Mileage is high (~155K) so staff at the East Point lab use it for travel as mentioned above during busy times, which includes towing boats/trailers as needed. (APAFDLB-David Gandy)

Ecosystem Assessment-Fish & Wildlife Health

2001 Dodge 4x4 Pickup (#48522) - This vehicle is retained in service to meet the emergency needs of EAR Wildlife Health staff located in Gainesville. For several months each year, the primary vehicle used by this group is re-located to Naples for use with panther captures and health surveys. During this time, the only other vehicle available for response and transportation of large animal carcasses (e.g. bear, panther, deer) for necropsy is an 9 year old SUV (FWC 3028), which is unreliable, has over 250K miles, and is unsuitable for this purpose. Additionally, there is often a concurrent urgent need for an additional vehicle (during die-off investigations or with multiple reports of carcasses at the same time). Retention of this vehicle is necessary in order for the Wildlife Health subsection to continue its mission effectively. (GNVRESLB -Leanne Flewelling)

Freshwater Fisheries Research

1999 Chevrolet Blazer (#44904) – This vehicle is needed due to an unforeseen increase in staffing and volunteers that require the use of a vehicle. It is being used on collaborative projects with the University of Florida when towing is not required and there is a need to transport more than 1 or 2 people. (GNVFSHOF-Jason Dotson)

2004 Ford Crown Victoria (#112391) – This vehicle is filling a critical need as a Pooled vehicle. All other lab vehicles have dedicated uses and cannot be given over for pool use. Lab staff, which have increased in numbers due to new OPS arrivals, require a vehicle for unforeseen needs such as inter office trips for meetings to discuss project status and travel to offsite training. Due to an unforeseen increase in staff and projects, this vehicle is necessary. (GNVFSHOF-Jason Dotson)

2008 Ford F150 ½ ton PU (#120208) – Vehicle 120208 is needed due to an unforeseen increase in OPS staffing and seasonal field work that requires a vehicle capable of towing. (GNVFSHOF-Jason Dotson)

Fiscal Year 2016-17 LBR Technical Review Checklist

Department/Budget Entity (Service): Fish & Wildlife Conservation Commission/Office of Executive Direction & Administrative Support
Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / John Paul Fraites

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

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

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, 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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 29) been followed?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
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Action		Program or Service (Budget Entity Codes)				
		77	100	700		
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.)					
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.)	N				
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				
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 2014-15 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.					

Action		Program or Service (Budget Entity Codes)				
		77	100	700		
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?	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				
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?	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 #16-002?	Y				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	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 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y				

Action		Program or Service (Budget Entity Codes)				
		77	100	700		
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.					
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 2016-17 data center costs, this can be completed by using the new State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2015-16 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	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)?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	100	700		
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)?	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				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, Florida Statutes for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	100	700		
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				
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?	N/A				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	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")	N/A				
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				
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	N/A				
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				
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				

		Program or Service (Budget Entity Codes)				
Action		77	100	700		
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				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
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				
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				
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 match?	N				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2014-15 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N				
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")	N				
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				

		Program or Service (Budget Entity Codes)			
Action		77	100	700	
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			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				

		Program or Service (Budget Entity Codes)				
Action		77	100	700		
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				
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 Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	Y				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
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				

Fiscal Year 2016-17 LBR Technical Review Checklist

Department/Budget Entity (Service): Fish & Wildlife Conservation Commission/Fish, Wildlife, and Boating Law Enforcemen
Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / John Paul Fraites

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

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

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, 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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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				
--	---	--	--	--	--

Action		Program or Service (Budget Entity Codes)				
		77	200	100		
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.)					
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 2014-15 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.					

Action		Program or Service (Budget Entity Codes)				
		77	200	100		
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.	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 #16-002?	Y				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	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 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	200	100		
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.					
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 2016-17 data center costs, this can be completed by using the new State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2015-16 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	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)?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	200	100		
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)?	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				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, Florida Statutes for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	200	100		
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				
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?	N/A				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:		N/A				
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	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")	N/A				
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				
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	N/A				
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				
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.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				

		Program or Service (Budget Entity Codes)				
Action		77	200	100		
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				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
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				
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				
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 match?	N				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2014-15 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N				
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")	N				
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				

		Program or Service (Budget Entity Codes)			
Action		77	200	100	
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			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				

		Program or Service (Budget Entity Codes)				
Action		77	200	100		
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				
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 Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	Y				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
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				

Fiscal Year 2016-17 LBR Technical Review Checklist

Department/Budget Entity (Service): Fish & Wildlife Conservation Commission/Hunting and Game Management
Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / John Paul Fraites

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

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

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, 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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 29) been followed?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
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		Program or Service (Budget Entity Codes)				
Action		77	300	200		
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 2014-15 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.					

Action		Program or Service (Budget Entity Codes)				
		77	300	200		
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.	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				
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 #16-002?	Y				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	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 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	300	200		
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))	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 2016-17 data center costs, this can be completed by using the new State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2015-16 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	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)?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	300	200		
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)?	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				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, Florida Statutes for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	300	200		
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				
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?	N/A				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	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")	N/A				
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				
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	N/A				
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				
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.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				

		Program or Service (Budget Entity Codes)				
Action		77	300	200		
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				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
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				
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				
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 match?	N				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2014-15 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N				
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")	N				
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				

		Program or Service (Budget Entity Codes)				
Action		77	300	200		
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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

		Program or Service (Budget Entity Codes)				
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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) ?	N/A				
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.					
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18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
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 Instructions)?	N/A				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	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				
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				

Fiscal Year 2016-17 LBR Technical Review Checklist

Department/Budget Entity (Service): Fish & Wildlife Conservation Commission/Habitat & Species Conservator
Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / John Paul Fraites

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

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

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, 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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 29) been followed?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
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		Program or Service (Budget Entity Codes)				
Action		77	350	200		
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				
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 2014-15 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.					

Action		Program or Service (Budget Entity Codes)				
		77	350	200		
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.	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 #16-002?	Y				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	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 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	350	200		
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))	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 2016-17 data center costs, this can be completed by using the new State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2015-16 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	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)?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	350	200		
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)?	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				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, Florida Statutes for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	350	200		
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				
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?	N/A				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	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")	N/A				
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				
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	N/A				
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				
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				

		Program or Service (Budget Entity Codes)				
Action		77	350	200		
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				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
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				
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				
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 match?	N				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2014-15 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N				
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")	N				
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				

		Program or Service (Budget Entity Codes)			
Action		77	350	200	
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			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				

		Program or Service (Budget Entity Codes)				
Action		77	350	200		
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) ?	N/A				
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				
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 Instructions)?	N/A				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	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				
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				

Fiscal Year 2016-17 LBR Technical Review Checklist

Department/Budget Entity (Service): Fish & Wildlife Conservation Commission/Freshwater Fisheries Management
Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / John Paul Fraitas

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

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

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, 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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 29) been followed?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
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Action		Program or Service (Budget Entity Codes)				
		77	400	200		
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 2014-15 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.					

Action		Program or Service (Budget Entity Codes)				
		77	400	200		
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.	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 #16-002?	Y				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
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 90 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				

Action		Program or Service (Budget Entity Codes)				
		77	400	200		
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))	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 2016-17 data center costs, this can be completed by using the new State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2015-16 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	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)?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	400	200		
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)?	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				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, Florida Statutes for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	400	200		
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				
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?	N/A				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	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")	N/A				
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				
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	N/A				
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				
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.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				

		Program or Service (Budget Entity Codes)				
Action		77	400	200		
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				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
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				
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				
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 match?	N				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2014-15 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N				
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")	N				
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				

		Program or Service (Budget Entity Codes)				
Action		77	400	200		
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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

		Program or Service (Budget Entity Codes)				
Action		77	400	200		
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) ?	N/A				
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				
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 Instructions)?	N/A				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	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				
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				

Fiscal Year 2016-17 LBR Technical Review Checklist

Department/Budget Entity (Service): Fish & Wildlife Conservation Commission/Marine Fisheries Management
Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / John Paul Fraites

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

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

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, 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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 29) been followed?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
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		Program or Service (Budget Entity Codes)				
Action		77	500	200		
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 2014-15 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.					

Action		Program or Service (Budget Entity Codes)				
		77	500	200		
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.	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				
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 #16-002?	Y				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
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 90 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				

Action		Program or Service (Budget Entity Codes)				
		77	500	200		
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.					
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 2016-17 data center costs, this can be completed by using the new State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2015-16 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	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)?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	500	200		
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)?	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				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, Florida Statutes for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	500	200		
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				
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?	N/A				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	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")	N/A				
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				
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	N/A				
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				
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.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				

		Program or Service (Budget Entity Codes)				
Action		77	500	200		
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				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
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				
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				
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 match?	N				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2014-15 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N				
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")	N				
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				

		Program or Service (Budget Entity Codes)				
Action		77	500	200		
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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

		Program or Service (Budget Entity Codes)				
Action		77	500	200		
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				
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 Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	Y				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
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				

Fiscal Year 2016-17 LBR Technical Review Checklist

Department/Budget Entity (Service): Fish & Wildlife Conservation Commission/Fish and Wildlife Research Institute
Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong / John Paul Fraites

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

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

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, 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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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		77	650	200		
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.)					
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 2014-15 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.					

Action		Program or Service (Budget Entity Codes)				
		77	650	200		
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.	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				
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 #16-002?	Y				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	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 90 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				

Action		Program or Service (Budget Entity Codes)				
		77	650	200		
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))	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.					
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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 2016-17 data center costs, this can be completed by using the new State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2015-16 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	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)?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	650	200		
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)?	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				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, Florida Statutes for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	650	200		
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				
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?	N/A				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:		N/A				
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	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")	N/A				
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				
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	N/A				
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				
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.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				

		Program or Service (Budget Entity Codes)				
Action		77	650	200		
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				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
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				
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				
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 match?	N				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2014-15 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N				
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")	N				
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				

		Program or Service (Budget Entity Codes)				
Action		77	650	200		
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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

		Program or Service (Budget Entity Codes)				
Action		77	650	200		
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				
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				
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 Instructions)?	N/A				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	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				
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				

Fiscal Year 2016-17 LBR Technical Review Checklist

Department/Budget Entity (Service): Fish & Wildlife Conservation Commission/Trust Fund Schedules
Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong/John Paul Fraites

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

Action	Program or Service (Budget Entity Codes)				
77	000	000			

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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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?	N/A				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	N/A				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	N/A				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 29) been followed?	N/A				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	N/A				
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		Program or Service (Budget Entity Codes)				
Action		77	000	000		
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")	N/A				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	N/A				
4.2	Is the program component code and title used correct?	N/A				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	N/A				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	N/A				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	N/A				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	N/A				
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 2014-15 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?	N/A				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

Action		Program or Service (Budget Entity Codes)				
		77	000	000		
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.)	N/A				
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.)	N/A				
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.	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				
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?	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 #16-002?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	N/A				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
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 90 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				

Action		Program or Service (Budget Entity Codes)				
		77	000	000		
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?	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")	N/A				
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))	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 2016-17 data center costs, this can be completed by using the new State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2015-16 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				

Action		Program or Service (Budget Entity Codes)				
		77	000	000		
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				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, Florida Statutes 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?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate 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 \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y				

		Program or Service (Budget Entity Codes)				
Action		77	000	000		
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?	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?	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.					
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				
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.	N/A				
11. SCHEDULE IV (EADR, SC4)						

		Program or Service (Budget Entity Codes)				
Action		77	000	000		
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.	N/A				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
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?	N/A				
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)	N/A				
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.)	N/A				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2014-15 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				

		Program or Service (Budget Entity Codes)			
Action		77	000	000	
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")	N/A			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				

		Program or Service (Budget Entity Codes)				
Action		77	000	000		
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?	N/A				
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				
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) ?	N/A				
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				
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 Instructions)?	N/A				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	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				
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				

Fiscal Year 2016-17 LBR Technical Review Checklist

Department/Budget Entity (Service): Fish & Wildlife Conservation Commission/Capital Improvements Program
Agency Budget Officer/OPB Analyst Name: Cheryl Armstrong/John Paul Fraites

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

Action	Program or Service (Budget Entity Codes)				
77	000	000			

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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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?	N/A				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	N/A				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	N/A				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 29) been followed?	N/A				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	N/A				
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		Program or Service (Budget Entity Codes)			
Action		77	000	000	
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")	N/A			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	N/A			
4.2	Is the program component code and title used correct?	N/A			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	N/A			
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	N/A			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	N/A			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	N/A			
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 2014-15 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?	N/A			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				

Action		Program or Service (Budget Entity Codes)				
		77	000	000		
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.)	N/A				
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.)	N/A				
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.	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				
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?	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 #16-002?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	N/A				
7.15	Are the 33XXXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
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 90 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				

Action		Program or Service (Budget Entity Codes)				
		77	000	000		
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?	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")	N/A				
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))	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 2016-17 data center costs, this can be completed by using the new State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2015-16 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	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)?	N/A				

Action		Program or Service (Budget Entity Codes)				
		77	000	000		
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)?	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				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, Florida Statutes for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				

		Program or Service (Budget Entity Codes)				
Action		77	000	000		
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				
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?	N/A				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	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")	N/A				
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				
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	N/A				
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				
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.	N/A				
11. SCHEDULE IV (EADR, SC4)						

		Program or Service (Budget Entity Codes)				
Action		77	000	000		
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.	N/A				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
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?	N/A				
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)	N/A				
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.)	N/A				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2014-15 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				

		Program or Service (Budget Entity Codes)			
Action		77	000	000	
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")	N/A			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				

		Program or Service (Budget Entity Codes)				
Action		77	000	000		
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?	N/A				
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				
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) ?	N/A				
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 Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	Y				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
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				