



# Florida Department of Environmental Protection

Marjory Stoneman Douglas Building  
3900 Commonwealth Boulevard  
Tallahassee, Florida 32399-3000

Rick Scott  
Governor

Carlos Lopez-Cantera  
Lt. Governor

Jonathan P. Steverson  
Secretary

## LEGISLATIVE BUDGET REQUEST

Department of Environmental Protection

Tallahassee

October 14, 2016

Cynthia Kelly, Director  
Office of Policy and Budget  
Executive Office of the Governor  
1702 Capitol  
Tallahassee, Florida 32399-0001

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

Cindy Kynoch, Staff Director  
Senate Committee on Appropriations  
201 Capitol  
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Environmental Protection is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2017-18 Fiscal Year. This submission has been approved by Jonathan P. Steverson, Secretary.

  
Leonard C. Zeiler Jr., Chief of Staff

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 10 2 021024 ADMINISTRATIVE TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11105	PETTY CASH 370002 & 370008 FT MYERS	
000000	BALANCE BROUGHT FORWARD	0.00
11114	PETTY CASH 370008 NWD BRANCH	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	52,996.25
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,375,100.08
15101	DUE FROM EMPLOYEES	
001801	REIMBURSEMENTS	30.78
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800	REFUNDS	12,151.62
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	1,907.91
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001800	REFUNDS	0.00
17101	INVENTORIES OFFICE SUPPLY	
040000	EXPENSES	0.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,423.31-
040000	EXPENSES	0.00
040000	CF EXPENSES	81,813.62-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	5,864.25-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	19,635.96-
	** GL 31100 TOTAL	108,737.14-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	11,736.32-
	** GL 32100 TOTAL	11,736.32-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 10 2 021024 ADMINISTRATIVE TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	15.54-
040000	EXPENSES	0.00
040000	CF EXPENSES	51,606.42-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	431.56-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	119.42-
	** GL 35300 TOTAL	52,172.94-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	954.28-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	156,811.42-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,112,208.14-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	433.60
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	20,130.52
040000	EXPENSES	36,180.63
060000	OPERATING CAPITAL OUTLAY	5,864.25
100777	CONTRACTED SERVICES	30,459.86
100777	CF CONTRACTED SERVICES	149,273.60
	** GL 94100 TOTAL	241,908.86
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	20,130.52-
040000	EXPENSES	36,180.63-
060000	OPERATING CAPITAL OUTLAY	5,864.25-
100777	CONTRACTED SERVICES	30,459.86-
100777	CF CONTRACTED SERVICES	149,273.60-
	** GL 98100 TOTAL	241,908.86-
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/16

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2016

DATE RUN 08/03/16  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 030001 INVASIVE PLANT CONTROL TRUST FUND  
G-L G-L ACCOUNT NAME  
CAT  
37100 CURRENT BONDS PAYABLE  
102334 CONTRL OF INVASIVE EXOTICS  
\*\*\* FUND TOTAL

BEGINNING BALANCE  
0.00  
0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000200	LICENSES	200.00
040000	EXPENSES	0.00
	** GL 11100 TOTAL	200.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	677,209.58
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	25,056,499.85
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	7,300.00
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200	LICENSES	295.61
001202	PENALTIES	15.00
	** GL 15103 TOTAL	310.61
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	40,718.91
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	5,995.61-
001202	PENALTIES	15.00-
	** GL 15900 TOTAL	6,010.61-
16300	DUE FROM OTHER DEPARTMENTS	
001620	DISTRIBUTIONS - SUBJECT TO SERVICE CHARGE	714,548.00
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	38,786.63
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	207,166.07-
040000	EXPENSES	0.00
040000	CF EXPENSES	17,342.57-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	765.47-
	** GL 31100 TOTAL	225,274.11-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,392.38-
	** GL 32100 TOTAL	1,392.38-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	37,785.17-
040000	EXPENSES	0.00
040000	CF EXPENSES	757.19-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,548.81-
	** GL 35300 TOTAL	41,091.17-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	340,880.59-
040000	EXPENSES	0.00
040000	CF EXPENSES	192.80-
100180	DIST CO-MTR V REG PROCEEDS	0.00
100180	CF DIST CO-MTR V REG PROCEEDS	554,394.75-
100195	ASBESTOS REMOVAL PROG FEE	0.00
100195	CF ASBESTOS REMOVAL PROG FEE	2,240.00-
	** GL 35500 TOTAL	897,708.14-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	4,521.55-
310322	SERVICE CHARGE TO GEN REV	387,810.00-
	** GL 35600 TOTAL	392,331.55-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	37,076.57-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	46,550.00-
	** GL 38600 TOTAL	83,626.57-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	19,518,482.05-
55917	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
57201	FUND BALANCE RESTRICTED TITLE V	
000000	BALANCE BROUGHT FORWARD	5,369,657.00-

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

CAT		BEGINNING BALANCE
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	116,859.20
030000	CF OTHER PERSONAL SERVICES	60,562.11
040000	EXPENSES	28,276.35
060000	OPERATING CAPITAL OUTLAY	1,330.00
100777	CONTRACTED SERVICES	13,737.07
	** GL 94100 TOTAL	220,764.73
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	116,859.20-
030000	CF OTHER PERSONAL SERVICES	60,562.11-
040000	EXPENSES	28,276.35-
060000	OPERATING CAPITAL OUTLAY	1,330.00-
100777	CONTRACTED SERVICES	13,737.07-
	** GL 98100 TOTAL	220,764.73-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
002300	REPAYMENT OF LOANS	142,476.50
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,940,036.09
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	293,510,248.31
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	466,975.67
15400	LOANS AND NOTES RECEIVABLE	
002300	REPAYMENT OF LOANS	39,876,091.70
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	7,239,683.84
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300	REPAYMENT OF LOANS	365,228,094.89
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	29,230.52-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
140129 06	DRINK WATER FAC CONSTR-SRL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
002300	REPAYMENT OF LOANS	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	710,374,376.48-
94100	ENCUMBRANCES	
140129 11	DRINK WATER FAC CONSTR-SRL	6,844,937.00
140129 12	DRINK WATER FAC CONSTR-SRL	21,653,022.00
140129 13	DRINK WATER FAC CONSTR-SRL	19,878,193.00
140129 14	DRINK WATER FAC CONSTR-SRL	14,569,498.00
140129 15	DRINK WATER FAC CONSTR-SRL	15,846,435.00
140129 16	DRINK WATER FAC CONSTR-SRL	13,952,530.00
	** GL 94100 TOTAL	92,744,615.00



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

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
140129 11	DRINK WATER FAC CONSTR-SRL	6,844,937.00-
140129 12	DRINK WATER FAC CONSTR-SRL	21,653,022.00-
140129 13	DRINK WATER FAC CONSTR-SRL	19,878,193.00-
140129 14	DRINK WATER FAC CONSTR-SRL	14,569,498.00-
140129 15	DRINK WATER FAC CONSTR-SRL	15,846,435.00-
140129 16	DRINK WATER FAC CONSTR-SRL	13,952,530.00-
	** GL 98100 TOTAL	92,744,615.00-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	63,296.24
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	525,144.03
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800	REFUNDS	25.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	249.60
16700	DUE FROM COMPONENT UNIT/PRIMARY	
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	44,872.05
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	9,818.05-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	13,500.00-
100039	WMD LAB SUPPORT	0.00
100039	CF WMD LAB SUPPORT	45,891.43-
100050	EVERGLADES LAB SUPPORT	0.00
100050	CF EVERGLADES LAB SUPPORT	207,616.90-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	23,789.08-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	33,166.07-
	** GL 31100 TOTAL	333,781.53-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	2,257.58-
	** GL 32100 TOTAL	2,257.58-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	28.88-
100050	EVERGLADES LAB SUPPORT	0.00
100050	CF EVERGLADES LAB SUPPORT	142.83-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	15.62-
	** GL 35300 TOTAL	187.33-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	34.09-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	47,687.53-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	249,638.86-
94100	ENCUMBRANCES	
040000	EXPENSES	6,915.19
040000 CF	EXPENSES	1,589.61
100039	WMD LAB SUPPORT	45,891.43
100050	EVERGLADES LAB SUPPORT	2,882.20
100050 CF	EVERGLADES LAB SUPPORT	130.65
100777	CONTRACTED SERVICES	53,729.30
101492	HAZARDOUS WASTE CLEANUP	18,454.32
101492 CF	HAZARDOUS WASTE CLEANUP	2,755.10
	** GL 94100 TOTAL	132,347.80
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	6,915.19-
040000 CF	EXPENSES	1,589.61-
100039	WMD LAB SUPPORT	45,891.43-
100050	EVERGLADES LAB SUPPORT	2,882.20-
100050 CF	EVERGLADES LAB SUPPORT	130.65-
100777	CONTRACTED SERVICES	53,729.30-
101492	HAZARDOUS WASTE CLEANUP	18,454.32-
101492 CF	HAZARDOUS WASTE CLEANUP	2,755.10-
	** GL 98100 TOTAL	132,347.80-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,274,527.33
12400	CASH IN STATE TREASURY UNVERIFIED	
001800	REFUNDS	40.00-
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,749,191.83
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000400	MISCELLANEOUS RECEIPTS	2,966.31
001801	REIMBURSEMENTS	7,121.10
	** GL 15102 TOTAL	10,087.41
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	6,037.49
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000400	MISCELLANEOUS RECEIPTS	67.48-
001801	REIMBURSEMENTS	3,466.86-
	** GL 15900 TOTAL	3,534.34-
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	670,159.39
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	5,922.23-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	29,478.06-
102577	DRUM REMOVAL AND DISPOSAL	0.00
102577	CF DRUM REMOVAL AND DISPOSAL	12,070.00-
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	46,098.00-
	** GL 31100 TOTAL	93,568.29-
32100	ACCRUED SALARIES AND WAGES	
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	2,362.20-
	** GL 32100 TOTAL	2,362.20-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 099001 FLORIDA COASTAL PROTECTION TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	51.53-
	** GL 35200 TOTAL	51.53-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	61.05-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	543.84-
108041	G/A DEEPWATER-PT-NRDA	0.00
108041	CF G/A DEEPWATER-PT-NRDA	3,608.72-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	377.91-
	** GL 35300 TOTAL	4,591.52-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	1,381.89-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	11,316.74-
38800	UNEARNED REVENUE - CURRENT	
001111	DEEPWATER HORIZON	0.00
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
001111	DEEPWATER HORIZON	496,320.92-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,287,504.19-
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
088061	98 BEACH PROJ - STW	0.00
088061	99 BEACH PROJ - STW	0.00
	** GL 55500 TOTAL	0.00
57500	RESTRICTED BY CONSTITUTIONAL PROVISION	
000000	BALANCE BROUGHT FORWARD	259,360.51
57501	FUND BALANCE RESTRICTED-COURT ORDER-MO	
000000	BALANCE BROUGHT FORWARD	3,068,692.34-
94100	ENCUMBRANCES	
040000	EXPENSES	1,839.29
080019	13 STORMWATER PROJECTS/DEEPWATER HORIZON OIL S	2,492,854.00
101492	HAZARDOUS WASTE CLEANUP	38,599.70

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

CAT		BEGINNING BALANCE
102577	DRUM REMOVAL AND DISPOSAL	900.00
108040	G/A-DEEPWATER/NRDA/SO	18,083.46
108041	G/A DEEPWATER-PT-NRDA	141,178.02
	** GL 94100 TOTAL	2,693,454.47
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	1,839.29-
080019	13 STORMWATER PROJECTS/DEEPWATER HORIZON OIL S	2,492,854.00-
101492	HAZARDOUS WASTE CLEANUP	38,599.70-
102577	DRUM REMOVAL AND DISPOSAL	900.00-
108040	G/A-DEEPWATER/NRDA/SO	18,083.46-
108041	G/A DEEPWATER-PT-NRDA	141,178.02-
	** GL 98100 TOTAL	2,693,454.47-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 099005 COASTAL PROTECTION TF - NAT RES DMGE RESTORATION

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	63,081,717.66
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	101,148.71
31100	ACCOUNTS PAYABLE	
083654 12	NRD REST - DEEPWATER HORIZ	16,547.93-
32100	ACCRUED SALARIES AND WAGES	
083654 12	NRD REST - DEEPWATER HORIZ	32,559.04-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
083654 12	NRD REST - DEEPWATER HORIZ	918.59-
35300	DUE TO OTHER DEPARTMENTS	
083654 12	NRD REST - DEEPWATER HORIZ	11,952.02-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	6,331.44-
	** GL 35300 TOTAL	18,283.46-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57502	FUND BALANCE RESTRICTED-COURT ORDER-NR	
000000	BALANCE BROUGHT FORWARD	63,114,557.35-
94100	ENCUMBRANCES	
083654 12	NRD REST - DEEPWATER HORIZ	7,106,024.76
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
083654 12	NRD REST - DEEPWATER HORIZ	7,106,024.76-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 131001 CONSERVATION & RECREATION LANDS TRUST FUND		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	7,877,689.63
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800	REFUNDS	19,333.00
15900	ALLOWANCE FOR UNCOLLECTIBLES	
001800	REFUNDS	19,333.00-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001500	TRANSFERS	151,000.00
31100	ACCOUNTS PAYABLE	
080039	14 STATE PARK FACILITY IMPROV	140,289.34-
080039	15 STATE PARK FACILITY IMPROV	323,334.76-
088130	14 REMOVE ACCESS BARRIERS-STW	5,656.36-
088130	15 REMOVE ACCESS BARRIERS-STW	4,100.00-
	** GL 31100 TOTAL	473,380.46-
32100	ACCRUED SALARIES AND WAGES	
080039	15 STATE PARK FACILITY IMPROV	1,880.90-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	7,552,012.27-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	1,416.00-
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
030000	OTHER PERSONAL SERVICES	0.00
080126	06 HISTORIC STRUC REN	0.00
080126	09 HISTORIC STRUC REN	0.00
088140	09 FACILITY REPAIR NEEDS-STW	0.00
100718	LAND MANAGEMENT	0.00
	** GL 55500 TOTAL	0.00
94100	ENCUMBRANCES	
080039	14 STATE PARK FACILITY IMPROV	544,680.83
080039	15 STATE PARK FACILITY IMPROV	2,970,907.32
088130	14 REMOVE ACCESS BARRIERS-STW	206,920.74
088130	15 REMOVE ACCESS BARRIERS-STW	217,286.64
	** GL 94100 TOTAL	3,939,795.53



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

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
080039 14	STATE PARK FACILITY IMPROV	544,680.83-
080039 15	STATE PARK FACILITY IMPROV	2,970,907.32-
088130 14	REMOVE ACCESS BARRIERS-STW	206,920.74-
088130 15	REMOVE ACCESS BARRIERS-STW	217,286.64-
	** GL 98100 TOTAL	3,939,795.53-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
	CAT	
11100	CASH ON HAND	
141116	01 STW RESTORATION PROJECTS	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	28,355,099.83
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	33,320.59
001801	REIMBURSEMENTS	2,527.75
	** GL 16200 TOTAL	35,848.34
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000500	INTEREST	2,179.53
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
140047	06 G/A-WATER PROJECTS	64,644.00
140047	07 G/A-WATER PROJECTS	1,146,316.52
140047	08 G/A-WATER PROJECTS	100,000.00
	** GL 25500 TOTAL	1,310,960.52
25800	ADVANCES TO COMPONENT UNITS	
140047	06 G/A-WATER PROJECTS	1,409,863.28
140047	07 G/A-WATER PROJECTS	1,359,572.55
140047	08 G/A-WATER PROJECTS	637,592.56
140047	09 G/A-WATER PROJECTS	144,104.84
	** GL 25800 TOTAL	3,551,133.23
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
084205	97 MITIGATION-POLK CO PKY	2,654.53-
	** GL 31100 TOTAL	2,654.53-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	4,050.00-
001800	REFUNDS	2,825.88-
001801	REIMBURSEMENTS	409.84-
	** GL 35200 TOTAL	7,285.72-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00

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

CAT		BEGINNING BALANCE
35500	DUE TO OTHER GOVERNMENTAL UNITS	
140126	07 BEACH PROJECTS - STW	62,755.00-
140126	08 BEACH PROJECTS - STW	15,521.03-
140126	09 BEACH PROJECTS - STW	10,639.34-
140126	10 BEACH PROJECTS - STW	11,443.39-
140126	12 BEACH PROJECTS - STW	2,600.01-
140126	14 BEACH PROJECTS - STW	553,420.84-
140126	15 BEACH PROJECTS - STW	363,647.35-
143266	01 POLLUTION RESTOR/G & A	173,240.48-
	** GL 35500 TOTAL	1,193,267.44-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	614.02-
38901	DEFERRED REVENUE LONG TERM RECEIVABLES	
000500	INTEREST	0.00
45100	ADVANCES FROM OTHER FUNDS BETWEEN DEPA	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	40,200,037.13-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	8,148,637.39
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
083266	98 POLLUTION REST/CAP OUTLAY	0.00
083306	98 SURFACE WATER IMPROVE PRJ	0.00
088061	BEACH PROJ - STW	0.00
140008	G/A-SUR WATER IMP PROJ	0.00
140008	99 G/A-SUR WATER IMP PROJ	0.00
140047	05 G/A-WATER PROJECTS	0.00
140047	06 G/A-WATER PROJECTS	0.00
140047	07 G/A-WATER PROJECTS	0.00
140047	08 G/A-WATER PROJECTS	0.00
140047	09 G/A-WATER PROJECTS	0.00
140126	01 BEACH PROJECTS - STW	0.00
140126	02 BEACH PROJECTS - STW	0.00
140126	03 BEACH PROJECTS - STW	0.00
140126	05 BEACH PROJECTS - STW	0.00
140126	06 BEACH PROJECTS - STW	0.00
141116	01 STW RESTORATION PROJECTS	0.00
141116	02 STW RESTORATION PROJECTS	0.00
141116	03 STW RESTORATION PROJECTS	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
143266 01	POLLUTION RESTOR/G & A	0.00
143266 97	POLLUTION RESTOR/G & A	0.00
145273 01	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 55500 TOTAL	0.00
55914	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55915	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55918	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
57301	FUND BALANCE RESTRICTED COURT ORDER RE	
000000	BALANCE BROUGHT FORWARD	0.00
57401	FUND BALANCE RESTRICTED REEF GROUNDING	
000000	BALANCE BROUGHT FORWARD	0.00
57407	FUND BALANCE RESTRICTED BEACHES PROGRA	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
084205 97	MITIGATION-POLK CO PKY	1,608,831.26
087101 15	STALLION HMCK HAB RST PROJ	2,277,174.00
140047 06	G/A-WATER PROJECTS	827,096.00
140047 07	G/A-WATER PROJECTS	608,403.00
140047 08	G/A-WATER PROJECTS	634,628.00
140047 09	G/A-WATER PROJECTS	95,850.00
140126 07	BEACH PROJECTS - STW	370,030.97
140126 08	BEACH PROJECTS - STW	771,279.48
140126 09	BEACH PROJECTS - STW	1,175,973.72
140126 10	BEACH PROJECTS - STW	1,376,589.05
140126 11	BEACH PROJECTS - STW	1,375,989.11
140126 12	BEACH PROJECTS - STW	375,261.31
140126 13	BEACH PROJECTS - STW	101,859.77
140126 14	BEACH PROJECTS - STW	7,237,351.07
140126 15	BEACH PROJECTS - STW	5,917,322.73
	** GL 94100 TOTAL	24,753,639.47
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
084205 97	MITIGATION-POLK CO PKY	1,608,831.26-
087101 15	STALLION HMCK HAB RST PROJ	2,277,174.00-
140047 06	G/A-WATER PROJECTS	827,096.00-
140047 07	G/A-WATER PROJECTS	608,403.00-

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

CAT			BEGINNING BALANCE
140047	08	G/A-WATER PROJECTS	634,628.00-
140047	09	G/A-WATER PROJECTS	95,850.00-
140126	07	BEACH PROJECTS - STW	370,030.97-
140126	08	BEACH PROJECTS - STW	771,279.48-
140126	09	BEACH PROJECTS - STW	1,175,973.72-
140126	10	BEACH PROJECTS - STW	1,376,589.05-
140126	11	BEACH PROJECTS - STW	1,375,989.11-
140126	12	BEACH PROJECTS - STW	375,261.31-
140126	13	BEACH PROJECTS - STW	101,859.77-
140126	14	BEACH PROJECTS - STW	7,237,351.07-
140126	15	BEACH PROJECTS - STW	5,917,322.73-
		** GL 98100 TOTAL	24,753,639.47-
		*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000200	LICENSES	17,395.00
000400	MISCELLANEOUS RECEIPTS	69.30
001202	PENALTIES	140.00
002900	SALE OF SURPLUS PROPERTY	28,832.00
	** GL 11100 TOTAL	46,436.30
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	25,664,220.54
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	7,015.00
001202	PENALTIES	180.00
	** GL 12400 TOTAL	7,195.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	189,027,755.01
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	124,858.37
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	5,915.00
001202	PENALTIES	27,688.64
001800	REFUNDS	130,235.00
001801	REIMBURSEMENTS	74,737.20
002900	SALE OF SURPLUS PROPERTY	12,763.00
	** GL 15102 TOTAL	376,197.21
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200	LICENSES	1,115.35
000400	MISCELLANEOUS RECEIPTS	20.25
001202	PENALTIES	450.00
	** GL 15103 TOTAL	1,585.60
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	316,779.58
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	124,065.35-
000400	MISCELLANEOUS RECEIPTS	20.25-
001202	PENALTIES	28,723.64-
	** GL 15900 TOTAL	152,809.24-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	18,180,580.69
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200	LICENSES	655.00
001202	PENALTIES	400.00
	** GL 16500 TOTAL	1,055.00
16502	DUE FROM COUNTIES	
000200	LICENSES	825.00
001202	PENALTIES	260.00
	** GL 16502 TOTAL	1,085.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	74,650.17-
040000	EXPENSES	0.00
040000	CF EXPENSES	8,647.27-
087888	03 PETRO TANKS/PREAPPROVALS	0.00
087888	14 PETRO TANKS/PREAPPROVALS	1,828,250.04-
087889	15 PETROLEUM TANKS CLEANUP	4,237,039.58-
087889	16 PETROLEUM TANKS CLEANUP	3,655,806.47-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	26,240.28-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	17,101.43-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	269,707.74-
104138	LOC GVT CLEANUP CONTRACT	0.00
104138	CF LOC GVT CLEANUP CONTRACT	28,249.50-
	** GL 31100 TOTAL	10,145,692.48-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	8,249.10-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	2,954.18-
	** GL 32100 TOTAL	11,203.28-
33101	DEPOSITS PAYABLE ESCROW	
000000	BALANCE BROUGHT FORWARD	150,000.00-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000200	LICENSES	10,908.00-
001202	PENALTIES	180.00-
001801	REIMBURSEMENTS	250.00-
	** GL 35200 TOTAL	11,338.00-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,268.29-
040000	EXPENSES	0.00
040000	CF EXPENSES	405.15-
087889	15 PETROLEUM TANKS CLEANUP	491,220.00-
087889	16 PETROLEUM TANKS CLEANUP	157,679.75-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	136,308.85-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	4,291.90-
104138	LOC GVT CLEANUP CONTRACT	0.00
104138	CF LOC GVT CLEANUP CONTRACT	228,541.09-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	19,828.94-
	** GL 35300 TOTAL	1,039,543.97-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
087889	16 PETROLEUM TANKS CLEANUP	535,135.14-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	412,268.24-
104138	LOC GVT CLEANUP CONTRACT	0.00
104138	CF LOC GVT CLEANUP CONTRACT	875,912.93-
	** GL 35500 TOTAL	1,823,316.31-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	152,750.16-
35749	DUE TO UNIVERSITIES	
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	24,500.00-
	** GL 35749 TOTAL	24,500.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	20,241.51-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	46,790.00-
	** GL 38600 TOTAL	67,031.51-



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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	5,915.00-
001801	REIMBURSEMENTS	30,369.70-
	** GL 47300 TOTAL	36,284.70-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	215,888,006.61-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	879,586.33
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
100021	ACQUISITION/MOTOR VEHICLES	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
000000	BALANCE BROUGHT FORWARD	0.00
001800	REFUNDS	0.00
057888	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 55500 TOTAL	0.00
57402	FUND BALANCE RESTRICTED BROWNFIELD LN	
000000	BALANCE BROUGHT FORWARD	5,000,000.00-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	69,536.22
040000	EXPENSES	18,573.99
082474 14	CLEANUP OF STATE/LANDS	646,127.47
087888 14	PETRO TANKS/PREAPPROVALS	24,065,044.78
087889 15	PETROLEUM TANKS CLEANUP	60,369,966.62
087889 16	PETROLEUM TANKS CLEANUP	96,291,499.75
100029	STG TK COMPL VERIFICATION	132,621.80
100777	CONTRACTED SERVICES	11,860.11
104132	UNDERGROUND TANK CLEANUP	275,558.99
104132 CF	UNDERGROUND TANK CLEANUP	60,562.11
	** GL 94100 TOTAL	181,941,351.84
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	69,536.22-
040000	EXPENSES	18,573.99-
082474 14	CLEANUP OF STATE/LANDS	646,127.47-
087888 14	PETRO TANKS/PREAPPROVALS	24,065,044.78-
087889 15	PETROLEUM TANKS CLEANUP	60,369,966.62-
087889 16	PETROLEUM TANKS CLEANUP	96,291,499.75-
100029	STG TK COMPL VERIFICATION	132,621.80-
100777	CONTRACTED SERVICES	11,860.11-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
104132	UNDERGROUND TANK CLEANUP	275,558.99-
104132 CF	UNDERGROUND TANK CLEANUP	60,562.11-
	** GL 98100 TOTAL	181,941,351.84-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 212002 INLAND PROTECTION TF-IPFC BONDS-2010A TAX-EXEMPT		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/16

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2016

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 212003 INLAND PROTECTION TF-IPFC BONDS-2010B BUILD AMER		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/16

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2016

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 221012 SOETF-P2000 BOND SERIES 2008

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

\*\*\* FUND TOTAL

0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 221013 SOETF NON-BOND FUNDING SOURCES  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	70,833,808.53
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	113,461.66
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	7,102.17-
35700	DUE TO COMPONENT UNIT/PRIMARY	
141117 12	EVERGLADES RESTORATION	842,750.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	94,927,306.42-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	24,829,888.40
	*** FUND TOTAL	0.00

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

BGTRBAL-10 AS OF 07/01/16

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2016

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 221015 SOETF RESTORATION BOND SERIES 2010B BUILD AMERIC		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 221016 SOETF RESTORATION KEYS WW BOND SERIES 2012A		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 221017 SOETF REST KEYS WASTEWATER BOND SERIES 2015A		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	24,079,088.32
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	38,467.82
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,407.90-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	24,115,148.24-
94100	ENCUMBRANCES	
141121	15 G/A-FLA KEYS WASTEWATER	23,924,211.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
141121	15 G/A-FLA KEYS WASTEWATER	23,924,211.00-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 244001 FLORIDA COMMUNITIES TRUST FUND  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14200	INVESTMENTS WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000100	FEEES	576.58
11199	CASH IN TRANSIT AT STATE TREASURY	
001800	REFUNDS	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,926,087.57
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEES	21,624.56
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	43,100,828.57
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	137.54
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	73,680.49
15400	LOANS AND NOTES RECEIVABLE	
000100	FEEES	5,627,019.80
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000700	U S GRANTS	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000100	FEEES	1,171.00
001510	TRANSFER OF FEDERAL FUNDS	966,806.25
	** GL 16200 TOTAL	967,977.25
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	4,042.28
001510	TRANSFER OF FEDERAL FUNDS	146,549.46
001800	REFUNDS	7.50
	** GL 16300 TOTAL	150,599.24
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	2,161,485.71
001970	SALES OF GOODS/SERVICES TO FEDERAL GOVERNME	8,295.76
	** GL 16400 TOTAL	2,169,781.47

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

CAT		BEGINNING BALANCE
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	5,941.04-
040000	EXPENSES	0.00
040000	CF EXPENSES	30,015.53-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	1,614.00-
088137	14 GRANTS & DONAT SPDG AUTH	82,442.18-
088137	15 GRANTS & DONAT SPDG AUTH	162,993.99-
088137	16 GRANTS & DONAT SPDG AUTH	107,801.33-
100628	WATER QUALITY MGMT/PLAN	0.00
100628	CF WATER QUALITY MGMT/PLAN	74,974.73-
101011	FED WASTE PLANNING GRANTS	0.00
101011	CF FED WASTE PLANNING GRANTS	100,000.01-
101196	AMERICORPS	0.00
101196	CF AMERICORPS	434.82-
101494	HAZARDOUS WASTE SITE REST	0.00
101494	CF HAZARDOUS WASTE SITE REST	21,050.89-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	131,777.45-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	141,043.00-
140076	13 G/A-NPS MGMT PLANNING	12,765.83-
140076	14 G/A-NPS MGMT PLANNING	13,069.26-
140076	15 G/A-NPS MGMT PLANNING	123,115.95-
140076	16 G/A-NPS MGMT PLANNING	171,147.29-
140122	15 CLEAN MARINA	442.63-
140122	16 CLEAN MARINA	157,011.78-
140185	15 NAT'L REC TRAIL GRANTS	64,000.00-
	** GL 31100 TOTAL	1,401,641.71-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	38,389.58-
088137	15 GRANTS & DONAT SPDG AUTH	2,591.55-
100628	WATER QUALITY MGMT/PLAN	0.00
100628	CF WATER QUALITY MGMT/PLAN	46,876.01-
101196	AMERICORPS	0.00
101196	CF AMERICORPS	2,540.61-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	34,848.65-
140122	16 CLEAN MARINA	7,834.84-
	** GL 32100 TOTAL	133,081.24-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	66.63-
100628	WATER QUALITY MGMT/PLAN	0.00
100628 CF	WATER QUALITY MGMT/PLAN	19,261.25-
101011	FED WASTE PLANNING GRANTS	0.00
101011 CF	FED WASTE PLANNING GRANTS	226.60-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	70,903.10-
140061 14	FLORIDA CZM PROGRAM	2,077.18-
140076 16	G/A-NPS MGMT PLANNING	12,711.38-
140122 16	CLEAN MARINA	3.95-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,612.05-
	** GL 35300 TOTAL	109,862.14-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	322.02-
140122 16	CLEAN MARINA	64,431.44-
140185 15	NAT'L REC TRAIL GRANTS	22,120.80-
	** GL 35500 TOTAL	86,874.26-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	55,668.24-
310322	SERVICE CHARGE TO GEN REV	1,453.70-
	** GL 35600 TOTAL	57,121.94-
35700	DUE TO COMPONENT UNIT/PRIMARY	
140076 10	G/A-NPS MGMT PLANNING	341,835.46-
140076 12	G/A-NPS MGMT PLANNING	309,095.44-
140076 14	G/A-NPS MGMT PLANNING	298,380.00-
140076 15	G/A-NPS MGMT PLANNING	22,881.51-
	** GL 35700 TOTAL	972,192.41-
35749	DUE TO UNIVERSITIES	
101494	HAZARDOUS WASTE SITE REST	0.00
101494 CF	HAZARDOUS WASTE SITE REST	22,500.00-
140061 14	FLORIDA CZM PROGRAM	14,283.76-
	** GL 35749 TOTAL	36,783.76-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	131,289.60-
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	7,200.00-
	** GL 38600 TOTAL	138,489.60-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	10,868,520.02-
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	3,485,055.67
57202	FUND BALANCE RESTRICTED SRF GRANT ALLO	
000000	BALANCE BROUGHT FORWARD	15,471,849.36-
000100	FEES	0.00
	** GL 57202 TOTAL	15,471,849.36-
57203	FUND BALANCE RESTRICTED SRF SERVICE FE	
000000	BALANCE BROUGHT FORWARD	18,762,345.14-
57204	FUND BALANCE RESTRICTED DWSRF SERVICE	
000000	BALANCE BROUGHT FORWARD	9,484,607.16-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	83,666.88
030000	CF OTHER PERSONAL SERVICES	4,806.00
040000	EXPENSES	17,636.72
060000	OPERATING CAPITAL OUTLAY	1,614.00
088137	13 GRANTS & DONAT SPDG AUTH	926,459.12
088137	14 GRANTS & DONAT SPDG AUTH	882,573.84
088137	15 GRANTS & DONAT SPDG AUTH	1,302,430.46
088137	16 GRANTS & DONAT SPDG AUTH	2,214,764.69
100021	CF ACQUISITION/MOTOR VEHICLES	34,416.00
100628	WATER QUALITY MGMT/PLAN	54,424.81
101011	FED WASTE PLANNING GRANTS	398,920.00
101196	AMERICORPS	3,061.19
101494	HAZARDOUS WASTE SITE REST	824,527.87
102080	MARINE RESEARCH GRANTS	694,386.24
104132	UNDERGROUND TANK CLEANUP	111,715.00
140001	14 FED LAND/WATER CONSV/GRNTS	1,225,000.00
140001	15 FED LAND/WATER CONSV/GRNTS	3,193,000.00
140001	16 FED LAND/WATER CONSV/GRNTS	1,375,000.00
140061	14 FLORIDA CZM PROGRAM	415,656.25
140061	15 FLORIDA CZM PROGRAM	553,598.62
140076	11 G/A-NPS MGMT PLANNING	48,898.12
140076	12 G/A-NPS MGMT PLANNING	401,249.18
140076	13 G/A-NPS MGMT PLANNING	908,332.70
140076	14 G/A-NPS MGMT PLANNING	5,383,808.87
140076	15 G/A-NPS MGMT PLANNING	6,510,034.47
140076	16 G/A-NPS MGMT PLANNING	3,305,667.91
140122	11 CLEAN MARINA	57,635.76

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

CAT			BEGINNING BALANCE
140122	12	CLEAN MARINA	22,877.19
140122	13	CLEAN MARINA	42,666.05
140122	14	CLEAN MARINA	87,671.76
140122	15	CLEAN MARINA	421,752.00
140122	16	CLEAN MARINA	855,005.22
140185	14	NAT'L REC TRAIL GRANTS	1,843,960.53
140185	15	NAT'L REC TRAIL GRANTS	3,732,107.26
143276	13	SMALL CO WASTEWTR TRMT GNT	224,621.06
143276	14	SMALL CO WASTEWTR TRMT GNT	392,133.00
143276	15	SMALL CO WASTEWTR TRMT GNT	2,647,880.03
143276	16	SMALL CO WASTEWTR TRMT GNT	450,543.41
		** GL 94100 TOTAL	41,654,502.21
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	83,666.88-
030000	CF	OTHER PERSONAL SERVICES	4,806.00-
040000		EXPENSES	17,636.72-
060000		OPERATING CAPITAL OUTLAY	1,614.00-
088137	13	GRANTS & DONAT SPDG AUTH	926,459.12-
088137	14	GRANTS & DONAT SPDG AUTH	882,573.84-
088137	15	GRANTS & DONAT SPDG AUTH	1,302,430.46-
088137	16	GRANTS & DONAT SPDG AUTH	2,214,764.69-
100021	CF	ACQUISITION/MOTOR VEHICLES	34,416.00-
100628		WATER QUALITY MGMT/PLAN	54,424.81-
101011		FED WASTE PLANNING GRANTS	398,920.00-
101196		AMERICORPS	3,061.19-
101494		HAZARDOUS WASTE SITE REST	824,527.87-
102080		MARINE RESEARCH GRANTS	694,386.24-
104132		UNDERGROUND TANK CLEANUP	111,715.00-
140001	14	FED LAND/WATER CONSV/GRNTS	1,225,000.00-
140001	15	FED LAND/WATER CONSV/GRNTS	3,193,000.00-
140001	16	FED LAND/WATER CONSV/GRNTS	1,375,000.00-
140061	14	FLORIDA CZM PROGRAM	415,656.25-
140061	15	FLORIDA CZM PROGRAM	553,598.62-
140076	11	G/A-NPS MGMT PLANNING	48,898.12-
140076	12	G/A-NPS MGMT PLANNING	401,249.18-
140076	13	G/A-NPS MGMT PLANNING	908,332.70-
140076	14	G/A-NPS MGMT PLANNING	5,383,808.87-
140076	15	G/A-NPS MGMT PLANNING	6,510,034.47-
140076	16	G/A-NPS MGMT PLANNING	3,305,667.91-
140122	11	CLEAN MARINA	57,635.76-
140122	12	CLEAN MARINA	22,877.19-
140122	13	CLEAN MARINA	42,666.05-
140122	14	CLEAN MARINA	87,671.76-
140122	15	CLEAN MARINA	421,752.00-
140122	16	CLEAN MARINA	855,005.22-



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

CAT			BEGINNING BALANCE
140185	14	NAT'L REC TRAIL GRANTS	1,843,960.53-
140185	15	NAT'L REC TRAIL GRANTS	3,732,107.26-
143276	13	SMALL CO WASTEWTR TRMT GNT	224,621.06-
143276	14	SMALL CO WASTEWTR TRMT GNT	392,133.00-
143276	15	SMALL CO WASTEWTR TRMT GNT	2,647,880.03-
143276	16	SMALL CO WASTEWTR TRMT GNT	450,543.41-
		** GL 98100 TOTAL	41,654,502.21-
99100		BUDGETARY FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
		*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/16

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2016

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 267001 FUND NOT ON TITLE FILE

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

BGTRBAL-10 AS OF 07/01/16

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2016

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 332011 FLORIDA PRESERVATION 2000 TRUST FUND		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
040000	EXPENSES	0.00
11109	PETTY CASH 370002 TAMPA	
040000	EXPENSES	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,723,449.31
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,381,806.82
15100	ACCOUNTS RECEIVABLE	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	0.00
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	8.86
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	2,219.50
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001000	STATE GRANTS	120,000.00
16502	DUE FROM COUNTIES	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	5,150.00
16504	DUE FROM OTH ST POLITICAL SUBDIVISIONS	
001100	OTHER GRANTS	8,336.89
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	111,480.98
	** GL 16504 TOTAL	119,817.87
16700	DUE FROM COMPONENT UNIT/PRIMARY	
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	124,075.86
17700	OVERHEAD APPLIED	
102080	MARINE RESEARCH GRANTS	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	1,284.00-
087126	16 NFWF/DEEPWATER HORIZON	66,153.00-
088137	15 GRANTS & DONAT SPDG AUTH	1,340.09-
088137	16 GRANTS & DONAT SPDG AUTH	145,778.18-
102080	MARINE RESEARCH GRANTS	0.00

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

CAT			BEGINNING BALANCE
102080	CF	MARINE RESEARCH GRANTS	185.17-
140122	16	CLEAN MARINA	38,550.29-
		** GL 31100 TOTAL	253,290.73-
32100		ACCRUED SALARIES AND WAGES	
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	8,108.52-
087126	15	NFWF/DEEPWATER HORIZON	170.43-
087126	16	NFWF/DEEPWATER HORIZON	14,175.36-
100592		DISBURSE DONATIONS	0.00
100592	CF	DISBURSE DONATIONS	3,396.56-
102080		MARINE RESEARCH GRANTS	0.00
102080	CF	MARINE RESEARCH GRANTS	14,705.92-
		** GL 32100 TOTAL	40,556.79-
35200		DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001510		TRANSFER OF FEDERAL FUNDS	966,806.25-
087126	15	NFWF/DEEPWATER HORIZON	123.52-
		** GL 35200 TOTAL	966,929.77-
35300		DUE TO OTHER DEPARTMENTS	
040000		EXPENSES	0.00
040000	CF	EXPENSES	200.85-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	138.93-
		** GL 35300 TOTAL	339.78-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
143276	07	SMALL CO WASTEWTR TRMT GNT	0.00
35600		DUE TO GENERAL REVENUE	
310322		SERVICE CHARGE TO GEN REV	16,346.55-
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
000000		BALANCE BROUGHT FORWARD	701.06-
38900		REVENUES RECEIVED IN ADVANCE - CURRENT	
000800		CITY OR COUNTY GRANTS	383,099.80-
001100		OTHER GRANTS	86,211.03-
001500		TRANSFERS	180,425.41-
001903		SALES OF GOODS/SERVICES TO STATE AGENCIES	55,467.99-
001905		SALE OF SERVICES OUTSIDE STATE GOVERNMENT	243,029.71-
		** GL 38900 TOTAL	948,233.94-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,250,129.60-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
100628	WATER QUALITY MGMT/PLAN	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
001800	REFUNDS	0.00
002300	REPAYMENT OF LOANS	0.00
140061	04 FLORIDA CZM PROGRAM	0.00
140076	G/A-NPS MGMT PLANNING	0.00
140076	04 G/A-NPS MGMT PLANNING	0.00
140076	05 G/A-NPS MGMT PLANNING	0.00
140076	08 G/A-NPS MGMT PLANNING	0.00
140150	02 CATEGORY NAME NOT ON TITLE FILE	0.00
140185	01 NAT'L REC TRAIL GRANTS	0.00
143276	06 SMALL CO WASTEWTR TRMT GNT	0.00
220030	REFUND NONSTATE REVENUES	0.00
	** GL 55500 TOTAL	0.00
55501	GENERAL LEDGER NAME NOT ON FILE	
000100	FEEs	0.00
55502	GENERAL LEDGER NAME NOT ON FILE	
000100	FEEs	0.00
55503	GENERAL LEDGER NAME NOT ON FILE	
000100	FEEs	0.00
55901	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55909	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55910	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
087126	16 NFWF/DEEPWATER HORIZON	77,151.00
088137	14 GRANTS & DONAT SPDG AUTH	11,060.04
088137	15 GRANTS & DONAT SPDG AUTH	29,459.18
088137	16 GRANTS & DONAT SPDG AUTH	262,339.64
100592	CF DISBURSE DONATIONS	37,521.00
140122	15 CLEAN MARINA	149,488.68

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

CAT		BEGINNING BALANCE
140122	16 CLEAN MARINA	48,532.29
** GL 94100 TOTAL		615,551.83
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
087126	16 NFWF/DEEPWATER HORIZON	77,151.00-
088137	14 GRANTS & DONAT SPDG AUTH	11,060.04-
088137	15 GRANTS & DONAT SPDG AUTH	29,459.18-
088137	16 GRANTS & DONAT SPDG AUTH	262,339.64-
100592	CF DISBURSE DONATIONS	37,521.00-
105501	G/A-COASTAL MGT REQRMENTS	0.00
140122	15 CLEAN MARINA	149,488.68-
140122	16 CLEAN MARINA	48,532.29-
** GL 98100 TOTAL		615,551.83-
*** FUND TOTAL		0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 348013 FL FOREVER TF SERIES 2004 2ND & SERIES 2006 1ST

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



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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
11202		CASH REVOLVING FUNDS - MULTIPLE	
000000		BALANCE BROUGHT FORWARD	151,000.00
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	0.00
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	104,006,098.95
15102		DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800		REFUNDS	2,805.00
15301		DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		INTEREST	166,181.63
32100		ACCRUED SALARIES AND WAGES	
084108	09	LAND ACQ, ENVIR/UNIQ, STW	5,624.39-
35200		DUE TO STATE FUNDS, WITHIN DEPARTMENT	
315000		PAYMENTS/REVOLVING FUNDS	151,000.00-
35300		DUE TO OTHER DEPARTMENTS	
084108	09	LAND ACQ, ENVIR/UNIQ, STW	4,760.03-
181057		TR/AGENCIES/FLA FOREVER	0.00
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	10,402.20-
		** GL 35300 TOTAL	15,162.23-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	104,154,298.96-
94100		ENCUMBRANCES	
084112	11	LAND ACQUISITION-FCT	1,714,894.68
140124	11	AID/WMD-LAND ACQUISITION	303,174.74
		** GL 94100 TOTAL	2,018,069.42
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
084112	11	LAND ACQUISITION-FCT	1,714,894.68-
140124	11	AID/WMD-LAND ACQUISITION	303,174.74-
		** GL 98100 TOTAL	2,018,069.42-
		*** FUND TOTAL	0.00

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37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2016

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 348015 FL FOREVER TF SERIES 2006-ISSUE 2  
G-L G-L ACCOUNT NAME

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

BGTRBAL-10 AS OF 07/01/16

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2016

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

BGTRBAL-10 AS OF 07/01/16

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2016

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 348017 FLORIDA FOREVER SERIES 2008 - 2ND ISSUE  
G-L G-L ACCOUNT NAME

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

BGTRBAL-10 AS OF 07/01/16

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2016

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 348018 FL FOREVER TF SER 2008 ISS3/SER2009 ISS1		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	0.00
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	17,815,358.04
15301		DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		INTEREST	30,269.37
31100		ACCOUNTS PAYABLE	
080111	09	ACQ/RAILROAD RIGHTS OF WAY	550.00-
083045	08	LAND ACQUISITION	7,250.00-
083045	09	LAND ACQUISITION	565.00-
084108	09	LAND ACQ, ENVIR/UNIQ, STW	40,199.50-
		** GL 31100 TOTAL	48,564.50-
35300		DUE TO OTHER DEPARTMENTS	
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,894.72-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
57100		RESTRICTED BY CREDITORS	
000000		BALANCE BROUGHT FORWARD	16,319,319.05-
084108	09	LAND ACQ, ENVIR/UNIQ, STW	1,475,849.14-
		** GL 57100 TOTAL	17,795,168.19-
94100		ENCUMBRANCES	
080111	09	ACQ/RAILROAD RIGHTS OF WAY	1,825.00
083045	08	LAND ACQUISITION	9,961.10
083045	09	LAND ACQUISITION	563,550.00
084108	09	LAND ACQ, ENVIR/UNIQ, STW	138,337.84
084112	09	LAND ACQUISITION-FCT	4,117,439.32
140124	09	AID/WMD-LAND ACQUISITION	437,300.09
		** GL 94100 TOTAL	5,268,413.35
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080111	09	ACQ/RAILROAD RIGHTS OF WAY	1,825.00-
083045	08	LAND ACQUISITION	9,961.10-
083045	09	LAND ACQUISITION	563,550.00-
084108	09	LAND ACQ, ENVIR/UNIQ, STW	138,337.84-
084112	09	LAND ACQUISITION-FCT	4,117,439.32-
140124	09	AID/WMD-LAND ACQUISITION	437,300.09-
		** GL 98100 TOTAL	5,268,413.35-
		*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/16

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2016

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

BEGINNING BALANCE  
0.00  
0.00  
0.00



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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
002100	LAND SALES OR LEASES	1,548.00
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	141.99
	** GL 11100 TOTAL	1,689.99
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,157,267.74
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEES	1,899.00
002100	LAND SALES OR LEASES	4,559.72
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	319.18
	** GL 12400 TOTAL	6,777.90
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	22,413,926.24
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	315.35
001801	REIMBURSEMENTS	17.40
	** GL 15101 TOTAL	332.75
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100	FEES	26,764.53
000500	INTEREST	5,251.43
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	27,540.00
002100	LAND SALES OR LEASES	625,003.47
	** GL 15102 TOTAL	684,559.43
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
001202	PENALTIES	150.00
002100	LAND SALES OR LEASES	13,361.28
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	935.29
	** GL 15103 TOTAL	14,446.57
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	37,768.63
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEES	15,402.53-
000500	INTEREST	4,768.14-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	27,540.00-
001202	PENALTIES	150.00-
002100	LAND SALES OR LEASES	164,197.30-
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	935.29-
	** GL 15900 TOTAL	212,993.26-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000100	FEEES	23,967.16
16300	DUE FROM OTHER DEPARTMENTS	
002900	SALE OF SURPLUS PROPERTY	2,378.70
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002100	LAND SALES OR LEASES	442,983.94
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	19,691.05-
087832	14 SILVER RIVER PARK DEV	29,002.66-
088964	10 TOTAL MAX DAILY LOADS	15,153.20-
100777	CONTRACTED SERVICES	9,660,650.09-
100777	CF CONTRACTED SERVICES	1,703,683.30-
101496	STATE LANDS STEWARDSHIP	0.00
101496	CF STATE LANDS STEWARDSHIP	11,417.00-
105084	TENANT BROKER COMMISSIONS	0.00
105084	CF TENANT BROKER COMMISSIONS	17,000.00-
	** GL 31100 TOTAL	11,456,597.30-
31300	CONSTRUCTION CONTRACTS PAYABLE	
000100	FEEES	0.00
32100	ACCRUED SALARIES AND WAGES	
101496	STATE LANDS STEWARDSHIP	0.00
101496	CF STATE LANDS STEWARDSHIP	9,165.84-
	** GL 32100 TOTAL	9,165.84-
33101	DEPOSITS PAYABLE ESCROW	
001800	REFUNDS	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100	FEEES	1,899.00-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	4,000.00-
002100	LAND SALES OR LEASES	4,559.72-
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	319.18-
	** GL 35200 TOTAL	10,777.90-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	349.67-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,364.14-
	** GL 35300 TOTAL	2,713.81-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	43,989.08-
310322	SERVICE CHARGE TO GEN REV	687,815.05-
	** GL 35600 TOTAL	731,804.13-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	71,006.78-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
002100	LAND SALES OR LEASES	442,983.94-
48900	REVENUES RECEIVED IN ADVANCE - LONG-TE	
002100	LAND SALES OR LEASES	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	12,382,111.18-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	534,055.09
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
100021	ACQUISITION/MOTOR VEHICLES	0.00
55920	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	117,415.57
040000	EXPENSES	11,531.04
100777	CONTRACTED SERVICES	2,212,495.94
100777	CF CONTRACTED SERVICES	68,920.00
101496	STATE LANDS STEWARDSHIP	12,449.07
103207	RICO DISTRIBUTION OF SALES	269,733.86
105084	TENANT BROKER COMMISSIONS	17,000.00
	** GL 94100 TOTAL	2,709,545.48
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	117,415.57-
040000	EXPENSES	11,531.04-
100777	CONTRACTED SERVICES	2,212,495.94-
100777	CF CONTRACTED SERVICES	68,920.00-
101496	STATE LANDS STEWARDSHIP	12,449.07-
103207	RICO DISTRIBUTION OF SALES	269,733.86-
105084	TENANT BROKER COMMISSIONS	17,000.00-
	** GL 98100 TOTAL	2,709,545.48-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
040000	EXPENSES	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	281,929,603.56
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	2,196.40
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
001202	PENALTIES	15.00
001801	REIMBURSEMENTS	4.40
	** GL 15103 TOTAL	19.40
15900	ALLOWANCE FOR UNCOLLECTIBLES	
001202	PENALTIES	15.00-
001801	REIMBURSEMENTS	4.40-
	** GL 15900 TOTAL	19.40-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001800	REFUNDS	1,093.64
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	15,606,365.18
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	82,143.11-
040000	EXPENSES	0.00
040000	CF EXPENSES	193,901.65-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	1,918.00-
080039	13 STATE PARK FACILITY IMPROV	81,338.47-
080039	16 STATE PARK FACILITY IMPROV	356,195.05-
080811	16 LAND MANAGEMENT	490,626.59-
083643	13 MAIN/REP/CONST-STATEWIDE	6,046.30-
083643	14 MAIN/REP/CONST-STATEWIDE	47,295.28-
083643	15 MAIN/REP/CONST-STATEWIDE	73,592.04-
083643	16 MAIN/REP/CONST-STATEWIDE	108,642.21-
087832	14 SILVER RIVER PARK DEV	16,602.06-
088130	13 REMOVE ACCESS BARRIERS-STW	10,458.70-
088130	14 REMOVE ACCESS BARRIERS-STW	112,877.32-

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

CAT		BEGINNING BALANCE
088130	15 REMOVE ACCESS BARRIERS-STW	127,264.41-
088130	16 REMOVE ACCESS BARRIERS-STW	45,456.33-
088964	11 TOTAL MAX DAILY LOADS	17,633.20-
088964	13 TOTAL MAX DAILY LOADS	46,149.14-
088964	14 TOTAL MAX DAILY LOADS	197,209.93-
088964	15 TOTAL MAX DAILY LOADS	16,774.31-
088964	16 TOTAL MAX DAILY LOADS	215.33-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	372,620.64-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	51,689.99-
101496	STATE LANDS STEWARDSHIP	0.00
101496	CF STATE LANDS STEWARDSHIP	260.00-
102331	OVERTIME	0.00
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF CAMA/CARL MANAGEMENT FUNDS	58,198.32-
103886	GREENWAYS CARL MGMT FUND	0.00
103886	CF GREENWAYS CARL MGMT FUND	102,739.66-
105019	G/A-INDIAN RIV LAG/LAKE O	0.00
105019	CF G/A-INDIAN RIV LAG/LAKE O	350,000.00-
	** GL 31100 TOTAL	2,967,848.04-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	100.00-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	32,718.80-
080039	16 STATE PARK FACILITY IMPROV	22,658.58-
080811	16 LAND MANAGEMENT	1,217.40-
083643	15 MAIN/REP/CONST-STATEWIDE	4,791.25-
088964	13 TOTAL MAX DAILY LOADS	4,888.73-
088964	16 TOTAL MAX DAILY LOADS	24,189.13-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	104,212.88-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF CAMA/CARL MANAGEMENT FUNDS	2,653.94-
103886	GREENWAYS CARL MGMT FUND	0.00
103886	CF GREENWAYS CARL MGMT FUND	51,106.13-
	** GL 32100 TOTAL	248,536.84-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,333.40-
040000	EXPENSES	0.00
040000	CF EXPENSES	81,617.73-
080039	16 STATE PARK FACILITY IMPROV	36.05-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
088964 13	TOTAL MAX DAILY LOADS	0.00
088964 15	TOTAL MAX DAILY LOADS	262.36-
088964 16	TOTAL MAX DAILY LOADS	243.46-
100718	LAND MANAGEMENT	0.00
100718 CF	LAND MANAGEMENT	305.48-
103886	GREENWAYS CARL MGMT FUND	0.00
103886 CF	GREENWAYS CARL MGMT FUND	1,480.76-
	** GL 35300 TOTAL	85,279.24-
35400	DUE TO FEDERAL GOVERNMENT	
030000 CF	OTHER PERSONAL SERVICES	0.00
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	367.00-
080039 16	STATE PARK FACILITY IMPROV	211.85-
100718	LAND MANAGEMENT	0.00
100718 CF	LAND MANAGEMENT	435.61-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882 CF	CAMA/CARL MANAGEMENT FUNDS	129.50-
103886	GREENWAYS CARL MGMT FUND	0.00
103886 CF	GREENWAYS CARL MGMT FUND	1,356.03-
140126 16	BEACH PROJECTS - STW	1,000,000.00-
	** GL 35500 TOTAL	1,002,499.99-
35700	DUE TO COMPONENT UNIT/PRIMARY	
051328	G/A-WMD-WETLAND PROTECTION	0.00
051328 CF	G/A-WMD-WETLAND PROTECTION	1,486.79-
088964 11	TOTAL MAX DAILY LOADS	480,128.16-
088964 12	TOTAL MAX DAILY LOADS	160,533.16-
088964 13	TOTAL MAX DAILY LOADS	121,000.00-
	** GL 35700 TOTAL	763,148.11-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	75,648.25-
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	239,910.00-
	** GL 38600 TOTAL	315,558.25-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	292,156,388.31-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
100027	GROUND WTR/MONITOR NETWRK	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
080945	PARK DEVELOPMENT	0.00
080945 01	PARK DEVELOPMENT	0.00
088140	FACILITY REPAIR NEEDS-STW	0.00
140898 01	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 55500 TOTAL	0.00
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	22,246.09
040000	EXPENSES	253,704.12
040000 CF	EXPENSES	12,004.08
060000	OPERATING CAPITAL OUTLAY	2,677.00
080005 15	ST ANDREWS STATE PARK	8,606.32
080039 13	STATE PARK FACILITY IMPROV	90,280.09
080039 16	STATE PARK FACILITY IMPROV	4,990,695.06
080158 12	FL KEYS OVERSEAS HERIT TR	220,532.90
080167 16	LAKE APOPKA RESTORATION	2,000,000.00
080811 16	LAND MANAGEMENT	5,437,185.82
083643 13	MAIN/REP/CONST-STATEWIDE	6,046.30
083643 14	MAIN/REP/CONST-STATEWIDE	4,992.19
083643 15	MAIN/REP/CONST-STATEWIDE	115,073.92
083643 16	MAIN/REP/CONST-STATEWIDE	149,516.31
087832 14	SILVER RIVER PARK DEV	29,432.48
087870 16	SPRINGS RESTORATION	16,080,803.00
088130 13	REMOVE ACCESS BARRIERS-STW	898,923.93
088130 14	REMOVE ACCESS BARRIERS-STW	144,773.32
088130 15	REMOVE ACCESS BARRIERS-STW	760,847.88
088130 16	REMOVE ACCESS BARRIERS-STW	505,004.67
088964 11	TOTAL MAX DAILY LOADS	1,038,426.99
088964 12	TOTAL MAX DAILY LOADS	3,648,745.98
088964 13	TOTAL MAX DAILY LOADS	3,461,658.41
088964 14	TOTAL MAX DAILY LOADS	5,738,535.06
088964 15	TOTAL MAX DAILY LOADS	5,326,488.58
088964 16	TOTAL MAX DAILY LOADS	2,462,517.23
100718	LAND MANAGEMENT	315,589.69
100718 CF	LAND MANAGEMENT	16,766.23
100777	CONTRACTED SERVICES	42,705.50
101496	STATE LANDS STEWARDSHIP	2,860.00
101496 CF	STATE LANDS STEWARDSHIP	15,844.74
103882	CAMA/CARL MANAGEMENT FUNDS	59,259.25
103886	GREENWAYS CARL MGMT FUND	100,383.40
140076 16	G/A-NPS MGMT PLANNING	141,320.00
140126 16	BEACH PROJECTS - STW	3,379,501.06
140694 15	LOCAL PARKS	300,000.00
145554 16	BREVARD CO MUCK DREDGING	425,538.00
	** GL 94100 TOTAL	58,209,485.60

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

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
030000	OTHER PERSONAL SERVICES	22,246.09-
040000	EXPENSES	253,704.12-
040000	CF EXPENSES	12,004.08-
060000	OPERATING CAPITAL OUTLAY	2,677.00-
080005	15 ST ANDREWS STATE PARK	8,606.32-
080039	13 STATE PARK FACILITY IMPROV	90,280.09-
080039	16 STATE PARK FACILITY IMPROV	4,990,695.06-
080158	12 FL KEYS OVERSEAS HERIT TR	220,532.90-
080167	16 LAKE APOPKA RESTORATION	2,000,000.00-
080811	16 LAND MANAGEMENT	5,437,185.82-
083643	13 MAIN/REP/CONST-STATEWIDE	6,046.30-
083643	14 MAIN/REP/CONST-STATEWIDE	4,992.19-
083643	15 MAIN/REP/CONST-STATEWIDE	115,073.92-
083643	16 MAIN/REP/CONST-STATEWIDE	149,516.31-
087832	14 SILVER RIVER PARK DEV	29,432.48-
087870	16 SPRINGS RESTORATION	16,080,803.00-
088130	13 REMOVE ACCESS BARRIERS-STW	898,923.93-
088130	14 REMOVE ACCESS BARRIERS-STW	144,773.32-
088130	15 REMOVE ACCESS BARRIERS-STW	760,847.88-
088130	16 REMOVE ACCESS BARRIERS-STW	505,004.67-
088964	11 TOTAL MAX DAILY LOADS	1,038,426.99-
088964	12 TOTAL MAX DAILY LOADS	3,648,745.98-
088964	13 TOTAL MAX DAILY LOADS	3,461,658.41-
088964	14 TOTAL MAX DAILY LOADS	5,738,535.06-
088964	15 TOTAL MAX DAILY LOADS	5,326,488.58-
088964	16 TOTAL MAX DAILY LOADS	2,462,517.23-
100718	LAND MANAGEMENT	315,589.69-
100718	CF LAND MANAGEMENT	16,766.23-
100777	CONTRACTED SERVICES	42,705.50-
101496	STATE LANDS STEWARDSHIP	2,860.00-
101496	CF STATE LANDS STEWARDSHIP	15,844.74-
103882	CAMA/CARL MANAGEMENT FUNDS	59,259.25-
103886	GREENWAYS CARL MGMT FUND	100,383.40-
140076	16 G/A-NPS MGMT PLANNING	141,320.00-
140126	16 BEACH PROJECTS - STW	3,379,501.06-
140694	15 LOCAL PARKS	300,000.00-
145554	16 BREVARD CO MUCK DREDGING	425,538.00-
	** GL 98100 TOTAL	58,209,485.60-
	*** FUND TOTAL	0.00



370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 499001 MINERALS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	92,413.39
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,335,927.80
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	4,290.93
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	43,609.43
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,339.15-
	** GL 32100 TOTAL	1,339.15-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	268.59-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	2,100.84-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	19,961.94-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,452,571.03-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	2,458.99
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	2,458.99-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 506002 NONMANDATORY LAND RECLAMATION TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	65,144.43
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	33,353,234.23
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	53,588.71
19900	OTHER CURRENT ASSETS	
080889	NON-MANDATORY LAND RECLAIM	0.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	67.25-
040000	EXPENSES	0.00
040000	CF EXPENSES	2,638.36-
080888	11 MULBERRY/PINEY PT CLEANUP	634,618.34-
080889	06 NON-MANDATORY LAND RECLAIM	547,015.61-
080889	07 NON-MANDATORY LAND RECLAIM	467,408.56-
080889	09 NON-MANDATORY LAND RECLAIM	532,696.11-
104070	HABITAT RESTORATION	0.00
104070	CF HABITAT RESTORATION	14,492.71-
	** GL 31100 TOTAL	2,198,936.94-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,647.67-
	** GL 32100 TOTAL	1,647.67-
33101	DEPOSITS PAYABLE ESCROW	
000000	BALANCE BROUGHT FORWARD	8,525.00-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	240.00-
040000	EXPENSES	0.00
040000	CF EXPENSES	97.79-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,354.40-
	** GL 35300 TOTAL	3,692.19-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	1,204.16-
	** GL 35500 TOTAL	1,204.16-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 506002 NONMANDATORY LAND RECLAMATION TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	11,148.29-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	9,843.93-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	31,237,499.19-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	530.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
080889 04	NON-MANDATORY LAND RECLAIM	0.00
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	3,057.00
040000	EXPENSES	1,548.68
080888 11	MULBERRY/PINEY PT CLEANUP	5,370,665.97
080888 12	MULBERRY/PINEY PT CLEANUP	2,942,481.77
080889 05	NON-MANDATORY LAND RECLAIM	101,381.17
080889 06	NON-MANDATORY LAND RECLAIM	2,131,971.77
080889 07	NON-MANDATORY LAND RECLAIM	2,772,482.24
080889 08	NON-MANDATORY LAND RECLAIM	905,574.07
080889 09	NON-MANDATORY LAND RECLAIM	3,079,522.50
080889 14	NON-MANDATORY LAND RECLAIM	3,000,000.00
080889 15	NON-MANDATORY LAND RECLAIM	4,200,000.00
080889 16	NON-MANDATORY LAND RECLAIM	269,279.89
104070	HABITAT RESTORATION	5,419.89
	** GL 94100 TOTAL	24,783,384.95
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	3,057.00-
040000	EXPENSES	1,548.68-
080888 11	MULBERRY/PINEY PT CLEANUP	5,370,665.97-
080888 12	MULBERRY/PINEY PT CLEANUP	2,942,481.77-
080889 05	NON-MANDATORY LAND RECLAIM	101,381.17-
080889 06	NON-MANDATORY LAND RECLAIM	2,131,971.77-
080889 07	NON-MANDATORY LAND RECLAIM	2,772,482.24-
080889 08	NON-MANDATORY LAND RECLAIM	905,574.07-
080889 09	NON-MANDATORY LAND RECLAIM	3,079,522.50-
080889 14	NON-MANDATORY LAND RECLAIM	3,000,000.00-
080889 15	NON-MANDATORY LAND RECLAIM	4,200,000.00-
080889 16	NON-MANDATORY LAND RECLAIM	269,279.89-
104070	HABITAT RESTORATION	5,419.89-
	** GL 98100 TOTAL	24,783,384.95-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000200	LICENSES	33,095.00
11199	CASH IN TRANSIT AT STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
000200	LICENSES	0.00
	** GL 11199 TOTAL	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	324,996.43
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	6,775.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	12,645,365.91
15101	DUE FROM EMPLOYEES	
000200	LICENSES	100.00
001202	PENALTIES	15.00
001800	REFUNDS	459.15
001801	REIMBURSEMENTS	15.36
	** GL 15101 TOTAL	589.51
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	24,801.32
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200	LICENSES	8,139.00
000400	MISCELLANEOUS RECEIPTS	11.00
001202	PENALTIES	556.95
	** GL 15103 TOTAL	8,706.95
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	20,694.33
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	29,101.32-
000400	MISCELLANEOUS RECEIPTS	11.00-
001202	PENALTIES	380.00-
	** GL 15900 TOTAL	29,492.32-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
000200	LICENSES	6,775.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	14,797.90
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	1,130.00
001801	REIMBURSEMENTS	840.00
	** GL 16200 TOTAL	16,767.90
16502	DUE FROM COUNTIES	
000200	LICENSES	10,005.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	116,060.99-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774	CF NAT'L POLLUT/ELIMINATION	206.36-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	250,000.00-
	** GL 31100 TOTAL	366,267.35-
32100	ACCRUED SALARIES AND WAGES	
100774	NAT'L POLLUT/ELIMINATION	0.00
100774	CF NAT'L POLLUT/ELIMINATION	2,413.51-
	** GL 32100 TOTAL	2,413.51-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000200	LICENSES	6,775.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000200	LICENSES	454.00-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	602.57-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774	CF NAT'L POLLUT/ELIMINATION	34.33-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,295.36-
	** GL 35300 TOTAL	1,932.26-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	208,865.08-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35700	DUE TO COMPONENT UNIT/PRIMARY	
050251 CF	G/A-WMD PERMITTING ASSIST	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	60,918.43-
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	4,159.00-
	** GL 38600 TOTAL	65,077.43-
38800	UNEARNED REVENUE - CURRENT	
000100	FEEs	0.00
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000100	FEEs	89,250.00-
49900	OTHER LONG-TERM LIABILITIES	
102204	INTEGRATED DATABASE/REG AP	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	12,328,045.40-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
040000	EXPENSES	0.00
102204	INTEGRATED DATABASE/REG AP	0.00
	** GL 55100 TOTAL	0.00
94100	ENCUMBRANCES	
040000	EXPENSES	130,726.60
100777	CONTRACTED SERVICES	3,680.78
	** GL 94100 TOTAL	134,407.38
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	130,726.60-
100777	CONTRACTED SERVICES	3,680.78-
	** GL 98100 TOTAL	134,407.38-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 603001 WATER PROTECTION AND SUSTAINABILITY PROGRAM TF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	7,474,275.36
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	16,083.70
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000500	INTEREST	83.15
25800	ADVANCES TO COMPONENT UNITS	
149931 08	G/A WMD ALTERN WATER SUPP	53,637.17
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,006.76-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	3,669.97-
35700	DUE TO COMPONENT UNIT/PRIMARY	
140008 07	G/A-SUR WATER IMP PROJ	48,916.58-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	7,490,486.07-
94100	ENCUMBRANCES	
140008 07	G/A-SUR WATER IMP PROJ	631,868.74
149931 08	G/A WMD ALTERN WATER SUPP	6,492,004.62
	** GL 94100 TOTAL	7,123,873.36
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140008 07	G/A-SUR WATER IMP PROJ	631,868.74-
149931 08	G/A WMD ALTERN WATER SUPP	6,492,004.62-
	** GL 98100 TOTAL	7,123,873.36-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000200	LICENSES	370.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	310,928.95
12400	CASH IN STATE TREASURY UNVERIFIED	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	100.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	9,220,509.84
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000500	INTEREST	0.87
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	15,419.94
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	1,698,187.49
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	255.00-
040000	EXPENSES	0.00
040000	CF EXPENSES	7,000.46-
050068	G/A-SWIX	0.00
050068	CF G/A-SWIX	764.02-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	2,671.24-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	4,845.00-
	** GL 31100 TOTAL	15,535.72-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	3,165.24-
	** GL 32100 TOTAL	3,165.24-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	311.38-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	31.50-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	965.21-
	** GL 35300 TOTAL	1,308.09-



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

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35500		DUE TO OTHER GOVERNMENTAL UNITS	
140134	16	SOLID WASTE MANAGEMENT	51,915.54-
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
000000		BALANCE BROUGHT FORWARD	33,261.81-
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	4,200.00-
		** GL 38600 TOTAL	37,461.81-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	11,136,130.69-
55500		FB RESERVED FOR LONG-TERM RECEIVABLES	
030000		OTHER PERSONAL SERVICES	0.00
050068		G/A-SWIX	0.00
		** GL 55500 TOTAL	0.00
94100		ENCUMBRANCES	
030000		OTHER PERSONAL SERVICES	28,200.00
040000		EXPENSES	3,970.73
050068		G/A-SWIX	3.41
060000		OPERATING CAPITAL OUTLAY	4,259.52
086000	08	WASTE TIRE ABATEMENT	19,726.76
088661	08	REEF CLEANUP/OSBORNE REEF	598,293.71
100777		CONTRACTED SERVICES	4,845.00
140134	15	SOLID WASTE MANAGEMENT	43,508.31
140134	16	SOLID WASTE MANAGEMENT	1,447,677.78
		** GL 94100 TOTAL	2,150,485.22
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	28,200.00-
040000		EXPENSES	3,970.73-
050068		G/A-SWIX	3.41-
060000		OPERATING CAPITAL OUTLAY	4,259.52-
086000	08	WASTE TIRE ABATEMENT	19,726.76-
088661	08	REEF CLEANUP/OSBORNE REEF	598,293.71-
100777		CONTRACTED SERVICES	4,845.00-
140134	15	SOLID WASTE MANAGEMENT	43,508.31-
140134	16	SOLID WASTE MANAGEMENT	1,447,677.78-
		** GL 98100 TOTAL	2,150,485.22-
		*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION			BEGINNING BALANCE
20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T			
G-L	G-L ACCOUNT NAME		
CAT			BEGINNING BALANCE
11100	CASH ON HAND		
002300	REPAYMENT OF LOANS		570.05
12100	UNRELEASED CASH IN STATE TREASURY		
000000	BALANCE BROUGHT FORWARD		77,056.47
14100	POOLED INVESTMENTS WITH STATE TREASURY		
000000	BALANCE BROUGHT FORWARD		423,894,125.39
15301	DUE FROM INTEREST EARNINGS INVESTMENTS		
000500	INTEREST		677,211.66
15400	LOANS AND NOTES RECEIVABLE		
002300	REPAYMENT OF LOANS		83,317,842.88
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS		
002300	REPAYMENT OF LOANS		852,354,302.83
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT		
002300	REPAYMENT OF LOANS		1,171.00-
35300	DUE TO OTHER DEPARTMENTS		
220030	REFUND NONSTATE REVENUES		0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		42,390.32-
	** GL 35300 TOTAL		42,390.32-
35500	DUE TO OTHER GOVERNMENTAL UNITS		
140131	05	WASTEWATER TREAT FAC CONST	0.00
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES		
002300	REPAYMENT OF LOANS		0.00
55901	GENERAL LEDGER NAME NOT ON FILE		
000000	BALANCE BROUGHT FORWARD		0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT		
000000	BALANCE BROUGHT FORWARD		1,360,277,547.96-
94100	ENCUMBRANCES		
140131	11	WASTEWATER TREAT FAC CONST	857,521.06
140131	12	WASTEWATER TREAT FAC CONST	13,016,715.74
140131	13	WASTEWATER TREAT FAC CONST	16,751,575.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
140131	14	WASTEWATER TREAT FAC CONST	47,899,781.26
140131	15	WASTEWATER TREAT FAC CONST	133,852,176.00
140131	16	WASTEWATER TREAT FAC CONST	192,317,411.94
		** GL 94100 TOTAL	404,695,181.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
140131	11	WASTEWATER TREAT FAC CONST	857,521.06-
140131	12	WASTEWATER TREAT FAC CONST	13,016,715.74-
140131	13	WASTEWATER TREAT FAC CONST	16,751,575.00-
140131	14	WASTEWATER TREAT FAC CONST	47,899,781.26-
140131	15	WASTEWATER TREAT FAC CONST	133,852,176.00-
140131	16	WASTEWATER TREAT FAC CONST	192,317,411.94-
		** GL 98100 TOTAL	404,695,181.00-
		*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000100	FEEES	193,543.24
040000	EXPENSES	0.00
	** GL 11100 TOTAL	193,543.24
11101	GENERAL LEDGER NAME NOT ON FILE	
040000	EXPENSES	0.00
11111	GENERAL LEDGER NAME NOT ON FILE	
101198	OUTSOURCING	0.00
105006	LAND USE PROCEEDS DISBURSE	0.00
	** GL 11111 TOTAL	0.00
11150	CASH ON HAND - PARK CHANGE FUNDS STPKS	
000000	BALANCE BROUGHT FORWARD	47,390.00
11199	CASH IN TRANSIT AT STATE TREASURY	
000100	FEEES	0.00
000400	MISCELLANEOUS RECEIPTS	0.00
	** GL 11199 TOTAL	0.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	0.00
11201	CASH PARK BANK ACCOUNTS	
000000	BALANCE BROUGHT FORWARD	800,833.59
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	127,610.00
11207	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,054,002.71
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEES	92,108.58
001800	REFUNDS	616.86-
	** GL 12400 TOTAL	91,491.72
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	19,586,523.60

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
14107	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	8,763.86
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100	FEEs	238,646.03
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	0.00
001204	RESTITUTION	262.85
	** GL 15102 TOTAL	238,908.88
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEs	16,024.30
001202	PENALTIES	1,860.02
	** GL 15103 TOTAL	17,884.32
15104	DUE FROM CONCESSION OPERATORS	
000118	TELEPHONE COMMISSIONS	1,250.00
001202	PENALTIES	9,012.63
001800	REFUNDS	25,200.00
001801	REIMBURSEMENTS	3,900.00
002102	CONCESSIONS	472,305.10
	** GL 15104 TOTAL	511,667.73
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	33,693.67
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEs	15,910.54-
001202	PENALTIES	10,797.65-
001204	RESTITUTION	262.85-
001800	REFUNDS	25,200.00-
002102	CONCESSIONS	2,705.10-
	** GL 15900 TOTAL	54,876.14-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000100	FEEs	200.00
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
002900	SALE OF SURPLUS PROPERTY	9,962.67
	** GL 16300 TOTAL	9,962.67

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16900	DUE FROM CLEARING FUND	
000100	FEEES	0.00
17102	INVENTORIES PARTS AND MAINT SHOP	
000000	BALANCE BROUGHT FORWARD	0.00
105006	LAND USE PROCEEDS DISBURSE	0.00
	** GL 17102 TOTAL	0.00
17103	INVENTORIES SIGN SHOP	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 17103 TOTAL	0.00
17104	INVENTORIES GASOLINE	
000000	BALANCE BROUGHT FORWARD	7,208.33
040000	EXPENSES	10,428.66
	** GL 17104 TOTAL	17,636.99
17105	INVENTORIES MOTOR OILS	
000000	BALANCE BROUGHT FORWARD	2,492.93
040000	EXPENSES	14,213.17
	** GL 17105 TOTAL	16,706.10
17106	INVENTORIES MISC FUELS AND LUBE	
000000	BALANCE BROUGHT FORWARD	702.38
040000	EXPENSES	16,910.60
	** GL 17106 TOTAL	17,612.98
17108	INVENTORIES HERBICIDES	
000000	BALANCE BROUGHT FORWARD	114,957.46
040000	EXPENSES	16,051.90
	** GL 17108 TOTAL	131,009.36
17200	GOODS PURCHASED FOR RESALE	
000000	BALANCE BROUGHT FORWARD	1,100,711.26
040000	EXPENSES	849,650.58-
	** GL 17200 TOTAL	251,060.68
31100	ACCOUNTS PAYABLE	
000100	FEEES	124,925.70-
010000	CF SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	89,461.73-
040000	EXPENSES	0.00
040000	CF EXPENSES	463,158.97-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	9,673.97-
100592	DISBURSE DONATIONS	0.00
100592 CF	DISBURSE DONATIONS	11,547.33-
101198	OUTSOURCING	0.00
101198 CF	OUTSOURCING	360,127.37-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334 CF	CONTRL OF INVASIVE EXOTICS	34,578.75-
102903	PURCHASES FOR RESALE	0.00
102903 CF	PURCHASES FOR RESALE	8,991.12-
105006	LAND USE PROCEEDS DISBURSE	0.00
105006 CF	LAND USE PROCEEDS DISBURSE	8,093.00-
	** GL 31100 TOTAL	1,110,557.94-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	226,880.37-
100592	DISBURSE DONATIONS	0.00
100592 CF	DISBURSE DONATIONS	5,394.48-
101198	OUTSOURCING	0.00
101198 CF	OUTSOURCING	98,346.83-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334 CF	CONTRL OF INVASIVE EXOTICS	13,989.70-
	** GL 32100 TOTAL	344,611.38-
33100	DEPOSITS PAYABLE	
002700	SECURITY/ESCROW DEPOSITS	0.00
33101	DEPOSITS PAYABLE ESCROW	
002700	SECURITY/ESCROW DEPOSITS	124,700.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100	FEEs	23,713.16-
35300	DUE TO OTHER DEPARTMENTS	
002102	CONCESSIONS	100,336.92-
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	1,508.10-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	10,514.28-
040000	EXPENSES	0.00
040000 CF	EXPENSES	6,402.96-
101198	OUTSOURCING	0.00
101198 CF	OUTSOURCING	1,198.60-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,109.06-
	** GL 35300 TOTAL	122,069.92-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35400	DUE TO FEDERAL GOVERNMENT	
000700	U S GRANTS	0.00
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	68,985.59-
100590	DISTRIB OF SURCHARGE FEES	0.00
100590 CF	DISTRIB OF SURCHARGE FEES	77,832.09-
101198	OUTSOURCING	0.00
101198 CF	OUTSOURCING	4,438.27-
310228	PAYMENT OF SALES TAX	67,585.16-
	** GL 35500 TOTAL	218,841.11-
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	352,047.78-
310322	SERVICE CHARGE TO GEN REV	1,497,011.73-
	** GL 35600 TOTAL	1,849,059.51-
35700	DUE TO COMPONENT UNIT/PRIMARY	
102151	MGT/WTR CONTROL STRUCTURES	0.00
102151 CF	MGT/WTR CONTROL STRUCTURES	4,727.91-
	** GL 35700 TOTAL	4,727.91-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	315,025.92-
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	34,780.00-
	** GL 38600 TOTAL	349,805.92-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000100	FEES	11,999.97-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001800	REFUNDS	7,170.42-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	19,500,102.61-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	240.00-
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55200 TOTAL	0.00



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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
101198	OUTSOURCING	0.00
	** GL 55500 TOTAL	0.00
56100	NONSPENDABLE - INVENTORIES AND PREPAID	
000000	BALANCE BROUGHT FORWARD	289,154.71
040000	EXPENSES	723,180.82-
	** GL 56100 TOTAL	434,026.11-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	92,560.30
030000	CF OTHER PERSONAL SERVICES	119,272.92
040000	EXPENSES	275,113.92
060000	OPERATING CAPITAL OUTLAY	9,673.97
100592	DISBURSE DONATIONS	11,547.33
101198	OUTSOURCING	253,116.86
102151	MGT/WTR CONTROL STRUCTURES	54,576.83
102334	CONTRL OF INVASIVE EXOTICS	34,393.32
102903	PURCHASES FOR RESALE	8,566.49
105006	LAND USE PROCEEDS DISBURSE	8,093.00
	** GL 94100 TOTAL	866,914.94
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	92,560.30-
030000	CF OTHER PERSONAL SERVICES	119,272.92-
040000	EXPENSES	275,113.92-
060000	OPERATING CAPITAL OUTLAY	9,673.97-
100592	DISBURSE DONATIONS	11,547.33-
101198	OUTSOURCING	253,116.86-
102151	MGT/WTR CONTROL STRUCTURES	54,576.83-
102334	CONTRL OF INVASIVE EXOTICS	34,393.32-
102903	PURCHASES FOR RESALE	8,566.49-
105006	LAND USE PROCEEDS DISBURSE	8,093.00-
	** GL 98100 TOTAL	866,914.94-
	*** FUND TOTAL	0.00

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

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	3,314,980.90
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	0.00
16700		DUE FROM COMPONENT UNIT/PRIMARY	
000500		INTEREST	85.05
25800		ADVANCES TO COMPONENT UNITS	
141116	01	STW RESTORATION PROJECTS	54,888.40
35700		DUE TO COMPONENT UNIT/PRIMARY	
140124	12	AID/WMD-LAND ACQUISITION	110.98-
140124	14	AID/WMD-LAND ACQUISITION	998,286.67-
		** GL 35700 TOTAL	998,397.65-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	2,371,556.70-
55500		FB RESERVED FOR LONG-TERM RECEIVABLES	
080588	98	CATEGORY NAME NOT ON TITLE FILE	0.00
141116	01	STW RESTORATION PROJECTS	0.00
		** GL 55500 TOTAL	0.00
55903		GENERAL LEDGER NAME NOT ON FILE	
000000		BALANCE BROUGHT FORWARD	0.00
57302		FUND BALANCE RESTRICTED DEBT SERVICE	
000000		BALANCE BROUGHT FORWARD	0.00
94100		ENCUMBRANCES	
140124	12	AID/WMD-LAND ACQUISITION	202,160.59
140124	14	AID/WMD-LAND ACQUISITION	1,614,422.66
		** GL 94100 TOTAL	1,816,583.25
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140124	12	AID/WMD-LAND ACQUISITION	202,160.59-
140124	14	AID/WMD-LAND ACQUISITION	1,614,422.66-
		** GL 98100 TOTAL	1,816,583.25-
		*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000100	FEEES	175.00
000200	LICENSES	1,936.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	26,339.40
001801	REIMBURSEMENTS	83.15
	** GL 11100 TOTAL	28,533.55
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,372,250.51
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEES	300.00
000200	LICENSES	450.00
	** GL 12400 TOTAL	750.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	40,990,488.28
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	1,364.98
001801	REIMBURSEMENTS	44.76
	** GL 15101 TOTAL	1,409.74
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	43,493.03
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	2,864,551.07
001202	PENALTIES	27,742.63
001801	REIMBURSEMENTS	116,224.63
	** GL 15102 TOTAL	3,052,011.36
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEES	300.00
000200	LICENSES	150.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	2,427.50
001202	PENALTIES	296.38
001801	REIMBURSEMENTS	500.00
	** GL 15103 TOTAL	3,673.88
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	67,244.81
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEES	300.00-
000200	LICENSES	43,568.03-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	2,546,444.41-

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

		BEGINNING BALANCE
CAT		
001202	PENALTIES	28,039.01-
001801	REIMBURSEMENTS	105,057.93-
	** GL 15900 TOTAL	2,723,409.38-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	3,818.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	8,050.00
001800	REFUNDS	2,825.88
001801	REIMBURSEMENTS	659.84
	** GL 16200 TOTAL	15,353.72
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	2,742,958.22
16502	DUE FROM COUNTIES	
000200	LICENSES	25.00
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	296,310.18-
040000	EXPENSES	0.00
040000	CF EXPENSES	20,295.02-
050840	G/A-LOCAL HAZ WASTE COL	0.00
050840	CF G/A-LOCAL HAZ WASTE COL	36,279.89-
080524	15 DRY CLEAN/SITE CLEANUP	146,196.99-
080524	16 DRY CLEAN/SITE CLEANUP	53,414.70-
088502	14 HAZARD WASTE/SITE CLEANUP	133,947.61-
088502	15 HAZARD WASTE/SITE CLEANUP	532,411.90-
088964	09 TOTAL MAX DAILY LOADS	59,957.07-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	62,018.32-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	11,462.90-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	388,826.88-
103000	DRYCLEANING CONTAM CLEANUP	0.00
103000	CF DRYCLEANING CONTAM CLEANUP	382.59-
104134	WATER WELL CLEANUP	0.00
104134	CF WATER WELL CLEANUP	254,437.75-
	** GL 31100 TOTAL	1,995,941.80-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	5,646.80-
100027	GROUND WTR/MONITOR NETWRK	0.00

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

G-L	G-L	ACCOUNT NAME	BEGINNING BALANCE
	CAT		
100027	CF	GROUND WTR/MONITOR NETWRK	37,689.41-
100591		SUBMERGED RES DAMAGED REST	0.00
100591	CF	SUBMERGED RES DAMAGED REST	1,371.11-
101492		HAZARDOUS WASTE CLEANUP	0.00
101492	CF	HAZARDOUS WASTE CLEANUP	2,856.53-
		** GL 32100 TOTAL	47,563.85-
35200		DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100		FEES	300.00-
000200		LICENSES	450.00-
001200		FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	35,016.63-
001801		REIMBURSEMENTS	2,801.71-
		** GL 35200 TOTAL	38,568.34-
35300		DUE TO OTHER DEPARTMENTS	
040000		EXPENSES	0.00
040000	CF	EXPENSES	1,123.93-
080524	15	DRY CLEAN/SITE CLEANUP	10,091.25-
100027		GROUND WTR/MONITOR NETWRK	0.00
100027	CF	GROUND WTR/MONITOR NETWRK	29.54-
101492		HAZARDOUS WASTE CLEANUP	0.00
101492	CF	HAZARDOUS WASTE CLEANUP	51,450.12-
103000		DRYCLEANING CONTAM CLEANUP	0.00
103000	CF	DRYCLEANING CONTAM CLEANUP	23,068.93-
104134		WATER WELL CLEANUP	0.00
104134	CF	WATER WELL CLEANUP	93,948.26-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,209.21-
		** GL 35300 TOTAL	183,921.24-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	213,942.95-
050840		G/A-LOCAL HAZ WASTE COL	0.00
050840	CF	G/A-LOCAL HAZ WASTE COL	99,433.57-
100027		GROUND WTR/MONITOR NETWRK	0.00
100027	CF	GROUND WTR/MONITOR NETWRK	1,970.40-
100591		SUBMERGED RES DAMAGED REST	0.00
100591	CF	SUBMERGED RES DAMAGED REST	110.30-
101492		HAZARDOUS WASTE CLEANUP	0.00
101492	CF	HAZARDOUS WASTE CLEANUP	74,090.00-
104134		WATER WELL CLEANUP	0.00
104134	CF	WATER WELL CLEANUP	39,612.06-
140076	06	G/A-NPS MGMT PLANNING	0.00
		** GL 35500 TOTAL	429,159.28-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	48,840.51-
35700	DUE TO COMPONENT UNIT/PRIMARY	
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	76,422.84-
	** GL 35700 TOTAL	76,422.84-
35749	DUE TO UNIVERSITIES	
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	22,500.00-
	** GL 35749 TOTAL	22,500.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	77,112.84-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	22,058.00-
	** GL 38600 TOTAL	99,170.84-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	291,454.66-
001801	REIMBURSEMENTS	8,666.70-
	** GL 47300 TOTAL	300,121.36-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	37,348,040.64-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	438.05
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
101492	HAZARDOUS WASTE CLEANUP	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
030000	OTHER PERSONAL SERVICES	0.00
55907	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55908	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
55912	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55919	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
57301	FUND BALANCE RESTRICTED COURT ORDER RE	
000000	BALANCE BROUGHT FORWARD	301,099.51-
57401	FUND BALANCE RESTRICTED REEF GROUNDING	
000000	BALANCE BROUGHT FORWARD	937,516.07-
57403	FUND BALANCE RESTRICTED DRYCLEANING	
000000	BALANCE BROUGHT FORWARD	476,755.82-
57404	FUND BALANCE RESTRICTED OPERATOR CERTI	
000000	BALANCE BROUGHT FORWARD	3,246,105.64-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	21,786.11
030000	CF OTHER PERSONAL SERVICES	60,562.12
040000	EXPENSES	23,408.46
050840	G/A-LOCAL HAZ WASTE COL	55,940.89
080524	14 DRY CLEAN/SITE CLEANUP	7,824.04
080524	15 DRY CLEAN/SITE CLEANUP	907,673.09
080524	16 DRY CLEAN/SITE CLEANUP	4,790,607.93
088502	14 HAZARD WASTE/SITE CLEANUP	1,362,918.65
088502	15 HAZARD WASTE/SITE CLEANUP	2,705,043.64
088502	16 HAZARD WASTE/SITE CLEANUP	1,659,070.54
088964	08 TOTAL MAX DAILY LOADS	856,590.00
088964	09 TOTAL MAX DAILY LOADS	499,031.52
100027	GROUND WTR/MONITOR NETWRK	122,480.73
100591	SUBMERGED RES DAMAGED REST	409.20
100777	CONTRACTED SERVICES	28,530.18
101492	HAZARDOUS WASTE CLEANUP	76,391.41
103000	DRYCLEANING CONTAM CLEANUP	2,175.04
104134	WATER WELL CLEANUP	24,848.10
140076	08 G/A-NPS MGMT PLANNING	150,000.00
140076	09 G/A-NPS MGMT PLANNING	379,925.50
140076	10 G/A-NPS MGMT PLANNING	191,316.00
140076	11 G/A-NPS MGMT PLANNING	170,123.69
140076	12 G/A-NPS MGMT PLANNING	1,230,978.55
140076	13 G/A-NPS MGMT PLANNING	603,870.16
140076	14 G/A-NPS MGMT PLANNING	1,590,875.47
140076	15 G/A-NPS MGMT PLANNING	4,451,283.54

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

CAT		BEGINNING BALANCE
140076	16 G/A-NPS MGMT PLANNING	191,100.00
	** GL 94100 TOTAL	22,164,764.56
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	21,786.11-
030000	CF OTHER PERSONAL SERVICES	60,562.12-
040000	EXPENSES	23,408.46-
050840	G/A-LOCAL HAZ WASTE COL	55,940.89-
080524	14 DRY CLEAN/SITE CLEANUP	7,824.04-
080524	15 DRY CLEAN/SITE CLEANUP	907,673.09-
080524	16 DRY CLEAN/SITE CLEANUP	4,790,607.93-
088502	14 HAZARD WASTE/SITE CLEANUP	1,362,918.65-
088502	15 HAZARD WASTE/SITE CLEANUP	2,705,043.64-
088502	16 HAZARD WASTE/SITE CLEANUP	1,659,070.54-
088964	08 TOTAL MAX DAILY LOADS	856,590.00-
088964	09 TOTAL MAX DAILY LOADS	499,031.52-
100027	GROUND WTR/MONITOR NETWRK	122,480.73-
100591	SUBMERGED RES DAMAGED REST	409.20-
100777	CONTRACTED SERVICES	28,530.18-
101492	HAZARDOUS WASTE CLEANUP	76,391.41-
103000	DRYCLEANING CONTAM CLEANUP	2,175.04-
104134	WATER WELL CLEANUP	24,848.10-
140076	08 G/A-NPS MGMT PLANNING	150,000.00-
140076	09 G/A-NPS MGMT PLANNING	379,925.50-
140076	10 G/A-NPS MGMT PLANNING	191,316.00-
140076	11 G/A-NPS MGMT PLANNING	170,123.69-
140076	12 G/A-NPS MGMT PLANNING	1,230,978.55-
140076	13 G/A-NPS MGMT PLANNING	603,870.16-
140076	14 G/A-NPS MGMT PLANNING	1,590,875.47-
140076	15 G/A-NPS MGMT PLANNING	4,451,283.54-
140076	16 G/A-NPS MGMT PLANNING	191,100.00-
	** GL 98100 TOTAL	22,164,764.56-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BGTRBAL-10 AS OF 07/01/16

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2016

DATE RUN 08/03/16  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 890001 LAKE OKEECHOBEE PROTECTION TRUST FUND  
G-L G-L ACCOUNT NAME

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

BGTRBAL-10 AS OF 07/01/16

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2016

DATE RUN 08/03/16  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221003 SOETF-P2000 BOND SERIES 1993  
G-L G-L ACCOUNT NAME

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

BGTRBAL-10 AS OF 07/01/16

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2016

DATE RUN 08/03/16  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221004 SOETF-P2000 BOND SERIES 1994

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

BGTRBAL-10 AS OF 07/01/16

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BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221005 SOETF-P2000 BOND SERIES 1995

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

BGTRBAL-10 AS OF 07/01/16

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BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221006 SOETF-P2000 BOND SERIES 1996  
G-L G-L ACCOUNT NAME

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

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

BEGINNING BALANCE  
0.00  
0.00

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

BEGINNING BALANCE  
0.00  
0.00

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

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



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

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

BGTRBAL-10 AS OF 07/01/16

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

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

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BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221101 SOETF FLORIDA FOREVER BOND SERIES 2001  
G-L G-L ACCOUNT NAME

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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 221102 SOETF FLORIDA FOREVER BOND SERIES 2002  
G-L G-L ACCOUNT NAME

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

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

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

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

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



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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
30 2 332005 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1995		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
30 2 332006 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1996		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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

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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
30 2 332009 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1999		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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

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BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 348001 FLORIDA FOREVER SERIES 2001

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



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

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

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

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

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BEGINNING TRIAL BALANCE BY FUND  
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348005 FLORIDA FOREVER-GEN REV FUNDING  
G-L G-L ACCOUNT NAME

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

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

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

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348007 FLORIDA FOREVER TRUST FUND SERIES P2000  
G-L G-L ACCOUNT NAME

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

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348009 FL FOREVER SERIES 2003-ISSUE 2  
G-L G-L ACCOUNT NAME

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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
30 2 348010 FL FOREVER SERIES 03-ISSUE 3 & SERIES 04-ISSUE 1		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
22200	RESTRICTED CASH IN BANK	
084108 05	LAND ACQ, ENVIR/UNIQ, STW	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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

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



370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
30 2 348021 FLORIDA FOREVER SERIES 2001-3RD  
G-L G-L ACCOUNT NAME

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

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

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

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	50,414.66
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,409,137.75
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	1,022.39
26600	ART & HISTORICAL TREASURES - NONDEPRECIATED	
000000	BALANCE BROUGHT FORWARD	757.60
26700	LEASEHOLD IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
210014	OTHER DATA PROCESSING SVCS	0.00
	** GL 26700 TOTAL	0.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
210014	OTHER DATA PROCESSING SVCS	0.00
	** GL 27200 TOTAL	0.00
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	1,500.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	1,500.00-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	503,087.35
040000	EXPENSES	284,248.01
040000	CF EXPENSES	781.74-
060000	OPERATING CAPITAL OUTLAY	3,272,636.09
060000	CF OPERATING CAPITAL OUTLAY	198,871.24-
080945	PARK DEVELOPMENT	17,902.21-
084108	LAND ACQ, ENVIR/UNIQ, STW	4,150.00
088140	FACILITY REPAIR NEEDS-STW	449,683.60
100027	GROUND WTR/MONITOR NETWRK	52,871.00
100039	WMD LAB SUPPORT	107,989.31
100050	EVERGLADES LAB SUPPORT	166,725.99-
100628	WATER QUALITY MGMT/PLAN	72,150.01
101011	FED WASTE PLANNING GRANTS	9,562.02
101492	HAZARDOUS WASTE CLEANUP	140,896.78
102080	MARINE RESEARCH GRANTS	880.60
102204	INTEGRATED DATABASE/REG AP	581,243.08

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
102590	POLLUTION REST CONTRACTS	1,267.38
103882	CAMA/CARL MANAGEMENT FUNDS	1,375.20
103886	GREENWAYS CARL MGMT FUND	2,311.32
104132	UNDERGROUND TANK CLEANUP	85,503.76-
104134	WATER WELL CLEANUP	1,282,648.91-
104163	PETROLEUM CLEANUP AUDITS	7,519.46
105006	LAND USE PROCEEDS DISBURSE	967.11
210014	OTHER DATA PROCESSING SVCS	783,606.62
210014	CF OTHER DATA PROCESSING SVCS	111,141.86-
	** GL 27600 TOTAL	4,412,869.23
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	14,825.00-
040000	EXPENSES	119,405.78-
060000	OPERATING CAPITAL OUTLAY	2,510,392.89-
080945	PARK DEVELOPMENT	1,394.70-
084108	LAND ACQ, ENVIR/UNIQ, STW	4,150.00-
088140	FACILITY REPAIR NEEDS-STW	255,925.51-
100027	GROUND WTR/MONITOR NETWRK	11,361.58-
100039	WMD LAB SUPPORT	0.00
100050	EVERGLADES LAB SUPPORT	0.00
100628	WATER QUALITY MGMT/PLAN	94,921.35-
101011	FED WASTE PLANNING GRANTS	9,562.02-
101492	HAZARDOUS WASTE CLEANUP	6,443.59
102080	MARINE RESEARCH GRANTS	880.60-
102204	INTEGRATED DATABASE/REG AP	601,013.08-
102590	POLLUTION REST CONTRACTS	1,267.38-
102903	PURCHASES FOR RESALE	387.24-
103882	CAMA/CARL MANAGEMENT FUNDS	1,375.20-
103886	GREENWAYS CARL MGMT FUND	2,311.32-
104132	UNDERGROUND TANK CLEANUP	6,046.42-
104134	WATER WELL CLEANUP	969,875.87
104163	PETROLEUM CLEANUP AUDITS	7,519.46-
105006	LAND USE PROCEEDS DISBURSE	967.11-
210014	OTHER DATA PROCESSING SVCS	651,067.17-
	** GL 27700 TOTAL	3,318,454.35-
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	165,835.00
100629	DRINK WATER IMPRV-FED STM	96,000.00
101496	STATE LANDS STEWARDSHIP	10,000.00
104146	WASTE TIRE ABATEMENT PROG	9,167.00
140076	G/A-NPS MGMT PLANNING	159,000.00
210014	OTHER DATA PROCESSING SVCS	59,998.00
	** GL 28800 TOTAL	500,000.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
28900	ACC DEPR - OTHER CAPITAL ASSETS	
040000	EXPENSES	165,835.00-
100629	DRINK WATER IMPRV-FED STM	96,000.00-
101496	STATE LANDS STEWARDSHIP	10,000.00-
104146	WASTE TIRE ABATEMENT PROG	9,167.00-
140076	G/A-NPS MGMT PLANNING	159,000.00-
210014	OTHER DATA PROCESSING SVCS	59,998.00-
	** GL 28900 TOTAL	500,000.00-
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	23,683.88-
040000	EXPENSES	0.00
040000	CF EXPENSES	70,428.58-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	175,725.99-
210014	OTHER DATA PROCESSING SVCS	0.00
	** GL 31100 TOTAL	269,838.45-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	54,386.86-
	** GL 32100 TOTAL	54,386.86-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	193,251.02-
210001	STATE DATA CENTER - AST	0.00
210001	CF STATE DATA CENTER - AST	381,221.00-
210014	OTHER DATA PROCESSING SVCS	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	63.99-
	** GL 35300 TOTAL	574,536.01-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	174.87-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
	** GL 48600 TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	7,513,400.26
040000	EXPENSES	43,875.22-
060000	OPERATING CAPITAL OUTLAY	3,640,866.60-
080945	PARK DEVELOPMENT	168,310.73-
088140	FACILITY REPAIR NEEDS-STW	400,789.67-
100014	ACQ & REPLACE PATROL VEH	30,533.89-
100021	ACQUISITION/MOTOR VEHICLES	772,184.15-
100027	GROUND WTR/MONITOR NETWRK	26,045.34-
100039	WMD LAB SUPPORT	109,375.46-
100050	EVERGLADES LAB SUPPORT	55,895.79-
100628	WATER QUALITY MGMT/PLAN	179,532.34-
101011	FED WASTE PLANNING GRANTS	14,876.22-
101492	HAZARDOUS WASTE CLEANUP	175,841.47-
101494	HAZARDOUS WASTE SITE REST	32,084.55-
102204	INTEGRATED DATABASE/REG AP	725,896.73-
102576	PMTS FOR RESTOR & DAMAGE	628.48-
104070	HABITAT RESTORATION	1,820.91-
104132	UNDERGROUND TANK CLEANUP	380,057.94-
104134	WATER WELL CLEANUP	3,333.91-
109831	GRANT & AID MAJOR DISASTER 04-05 HURR IVAN	4,722.00-
140126	BEACH PROJECTS - STW	2,335.57-
210014	OTHER DATA PROCESSING SVCS	744,393.29-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	1,095,172.48-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	561,638.61-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	250,279.00
040000	EXPENSES	189,936.48
060000	OPERATING CAPITAL OUTLAY	28,000.00
100777	CONTRACTED SERVICES	113,412.34
	** GL 94100 TOTAL	581,627.82
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	250,279.00-
040000	EXPENSES	189,936.48-
060000	OPERATING CAPITAL OUTLAY	28,000.00-
100777	CONTRACTED SERVICES	113,412.34-
	** GL 98100 TOTAL	581,627.82-
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/16

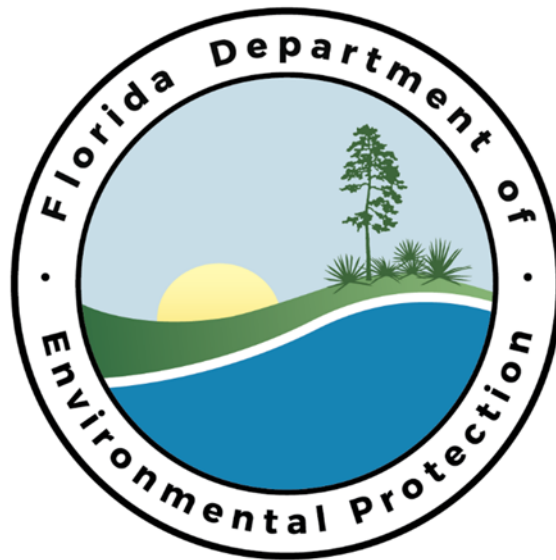
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BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2016

DATE RUN 08/03/16  
PAGE 126

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
74 2 605999 SALARY CLEARING TRUST FUND-FLAIR USE ONLY		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

# DEPARTMENT 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.*

<b>Agency:</b>	<b>Department of Environmental Protection</b>		
<b>Contact Person:</b>	Frederick L. Aschauer, Jr.	<b>Phone Number:</b>	(850) 245-2242
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Beach Group Investments, Inc. v. Florida Department of Environmental Protection		
<b>Court with Jurisdiction:</b>	Fourth District Court of Appeal		
<b>Case Number:</b>	14-3307		
<b>Summary of the Complaint:</b>	The Department denied Beach Group Investments, Inc., a permit to construct a waterfront townhome development in St Lucie County because it was seaward of the 30 year erosion projection. After the Division of Administrative Hearings upheld the denial, the Beach Group Investments, Inc. sued for inverse condemnation.		
<b>Amount of the Claim:</b>	\$10,000,000, plus prejudgment interest, costs and fees		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>			
<b>Status of the Case:</b>	On July 31, 2014, the Judge signed a judgment against the Department in the amount of \$15,344,349. On September 2, 2014, the Department filed an appeal of the judgment. On August 3, 2016, the Fourth District Court of Appeal reversed the judgment, holding the claim was unripe. On September 8, 2016, Beach Group Investments, Inc., filed a motion for rehearing.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	<b>Department of Environmental Protection</b>		
<b>Contact Person:</b>	Frederick L. Aschauer, Jr.	<b>Phone Number:</b>	(850) 245-2242
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	CDM vs. Florida Department of Environmental Protection		
<b>Court with Jurisdiction:</b>	Leon County Circuit Court		
<b>Case Number:</b>	2011-CA-003205		
<b>Summary of the Complaint:</b>	On November 16, 2011, CDM filed suit against the Department for alleged breach of contract, asserting \$9.8 million in damages.		
<b>Amount of the Claim:</b>	Approximately \$9.8 million		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	N/A (contract dispute)		
<b>Status of the Case:</b>	On June 26, 2016, the parties executed a Settlement Agreement, under which the Department paid \$999,000 and resolved all issues with prejudice.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	<b>Department of Environmental Protection and the Board of Trustees of the Internal Improvement Trust Fund</b>		
<b>Contact Person:</b>	Frederick L. Aschauer, Jr.	<b>Phone Number:</b>	(850) 245-2242
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Chaudoin, Hamrick, and Musselwhite v. Florida Department of Environmental Protection, Board of Trustees of the Internal Improvement Trust Fund and Lake County		
<b>Court with Jurisdiction:</b>	Leon County Circuit Court		
<b>Case Number:</b>	05-CA-2730		
<b>Summary of the Complaint:</b>	Following a comprehensive plan amendment by Lake County, Plaintiffs would have been eligible to apply for transferrable development rights on a large parcel of land. They did not apply. Plaintiffs sold the Property to the Board of Trustees and later claimed they owned transferrable development rights. Plaintiffs seek equitable relief, together with a claim of unjust enrichment against the Department. Plaintiffs have amended their pleading to claim that the Department has taken those rights without compensation.		
<b>Amount of the Claim:</b>	Unliquidated; Plaintiffs offered judgment in the amount of \$2,800,000.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	N/A		
<b>Status of the Case:</b>	Inactive for a lengthy period. Cross-motions for summary judgment pending.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

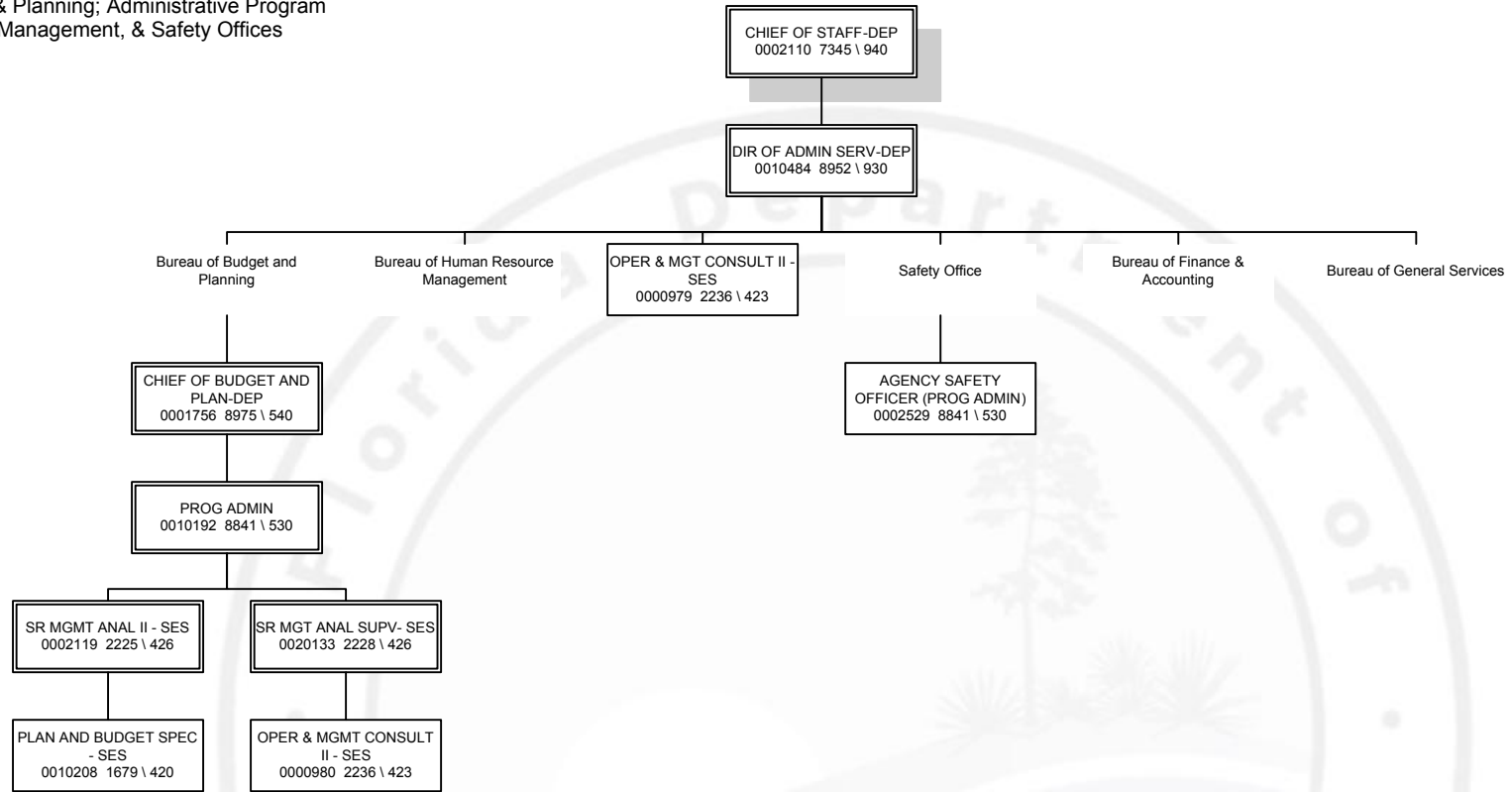
*For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.*

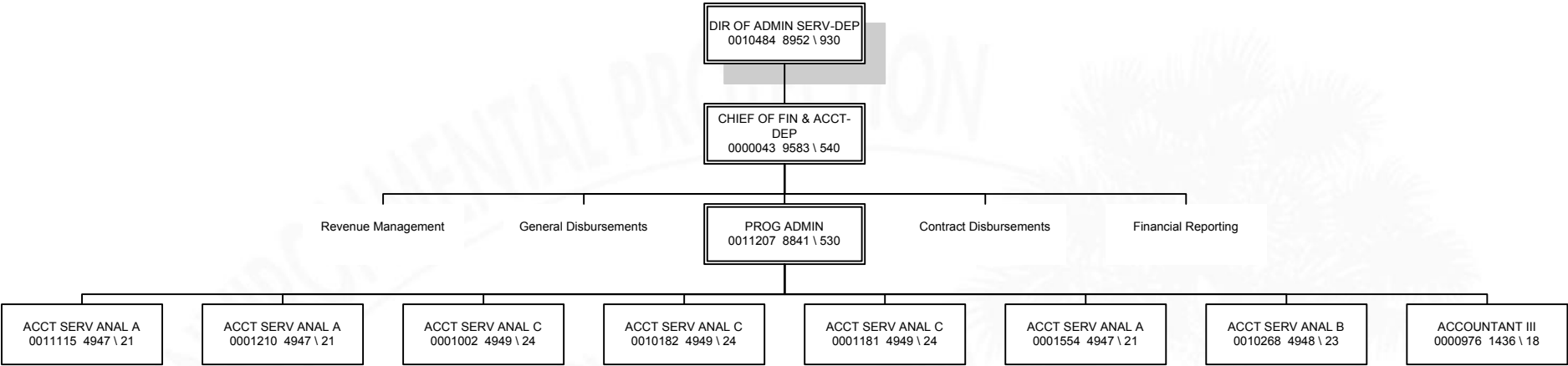
<b>Agency:</b>	<b>Department of Environmental Protection</b>		
<b>Contact Person:</b>	Frederick L. Aschauer, Jr.	<b>Phone Number:</b>	(850) 245-2242
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Florida Department of Environmental Protection, et. al vs. BP Exploration & Production, Inc., et. al		
<b>Court with Jurisdiction:</b>	New Orleans federal district court		
<b>Case Number:</b>	MDL 2179		
<b>Summary of the Complaint:</b>	Federal and state natural resource trustees sued BP for damages to natural resources caused by the Deepwater Horizon oil spill		
<b>Amount of the Claim:</b>	\$3.5 Billion		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Oil Pollution Act		
<b>Status of the Case:</b>	Consent Decree entered on April 4, 2016. Florida to receive at least \$3.2 billion over 15 years.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

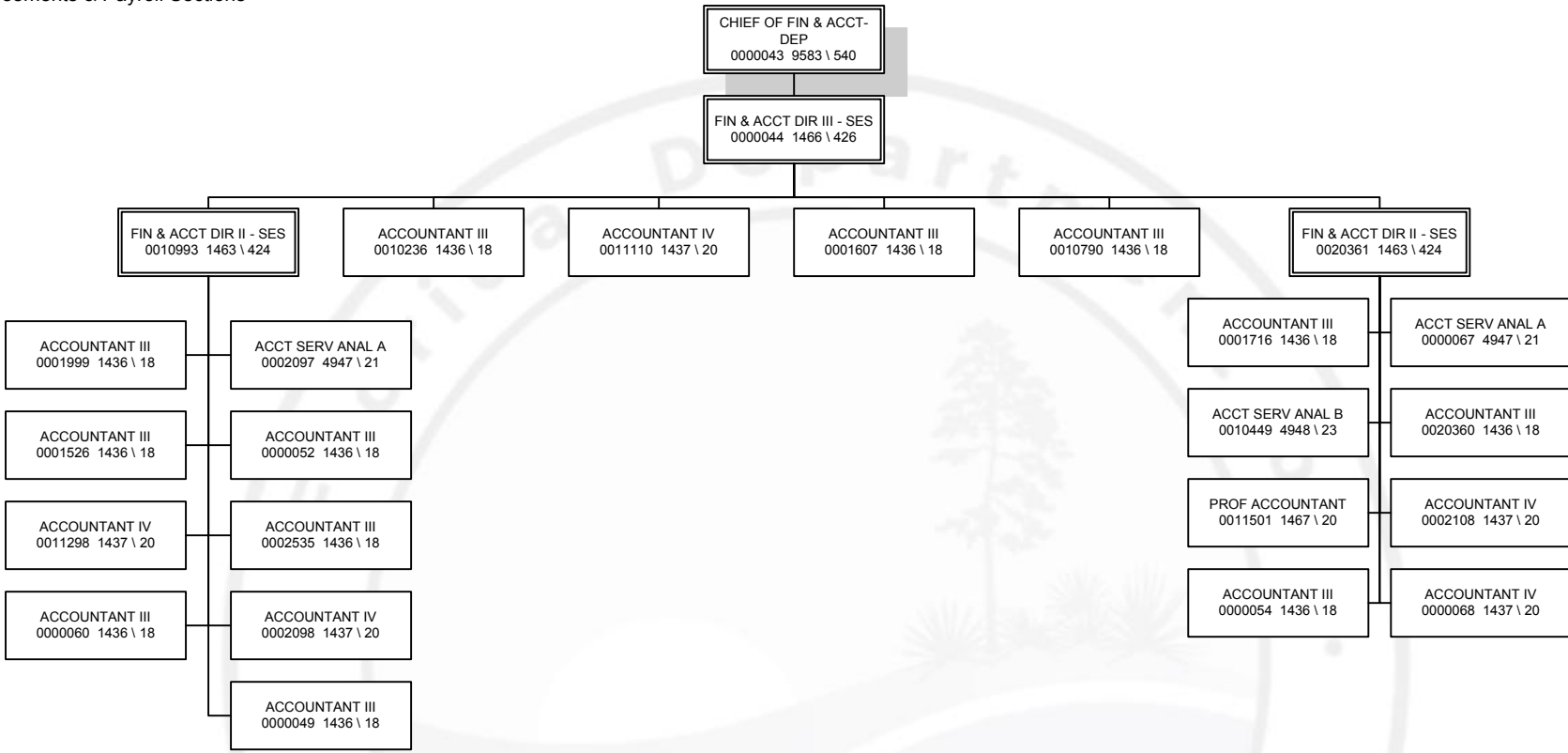
## Schedule VII: Agency Litigation Inventory

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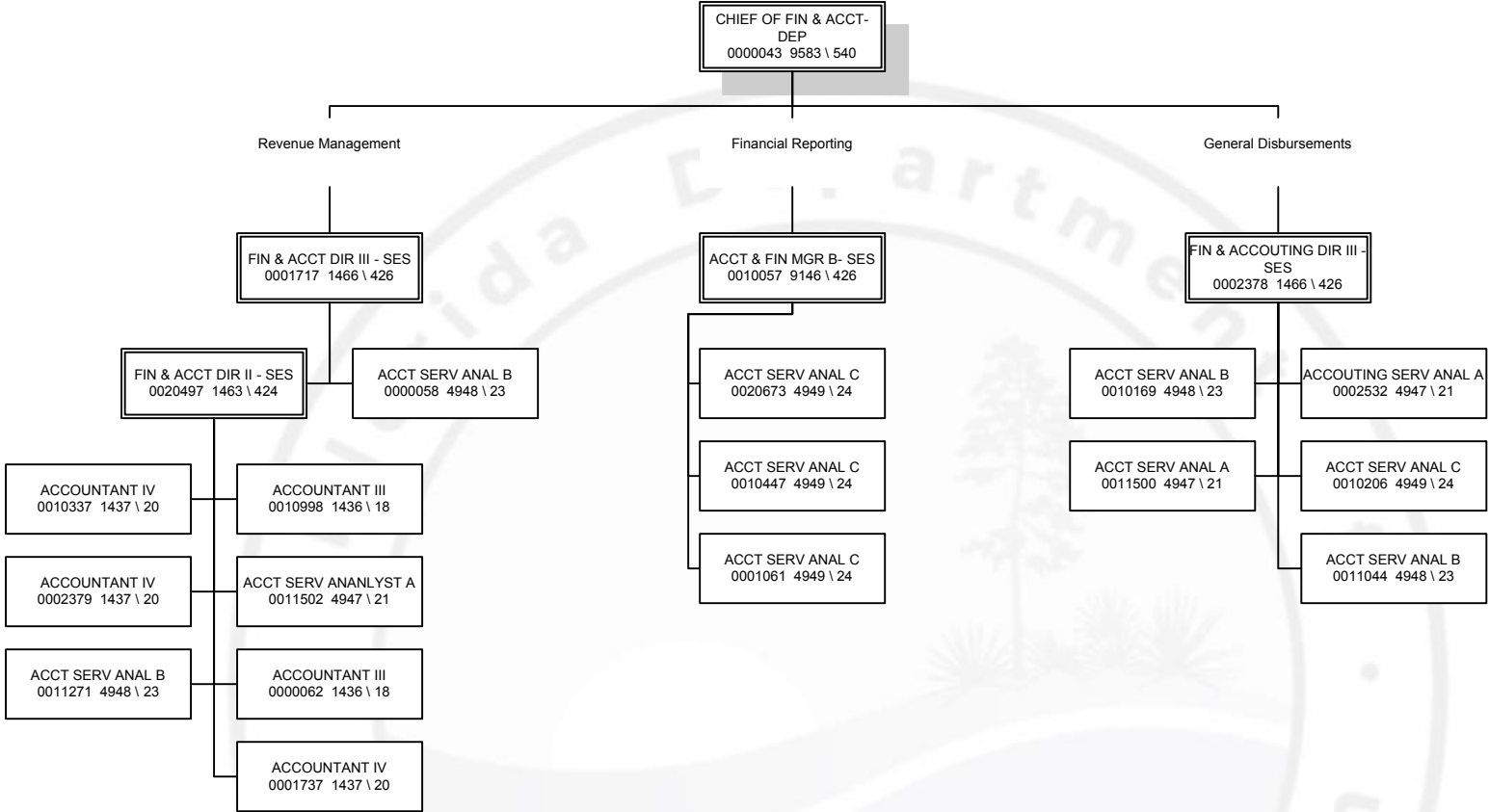
<b>Agency:</b>	<b>Department of Environmental Protection</b>		
<b>Contact Person:</b>	Frederick L. Aschauer, Jr.	<b>Phone Number:</b>	(850) 245-2242
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Miccosukee Tribe of Indians of Florida, et al v. United States, et al.		
<b>Court with Jurisdiction:</b>	U.S. District Court for the Southern District of Florida; 11th Circuit Court of Appeals		
<b>Case Number:</b>	04-21448-CIV (District Court); 10-12750-DD; 12-14652-DD (11th Circuit)		
<b>Summary of the Complaint:</b>	Federal APA action challenging EPA’s review of Florida laws as changes to state water quality standards under the Clean Water Act. The Department intervened in support of EPA’s initial determinations. Order Granting Partial Summary Judgment and subsequent orders included injunctive relief against EPA and the Department. The Department's appeal is pending in the 11th Circuit Court of Appeals.		
<b>Amount of the Claim:</b>	None at this time.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	§ 373.4592, Fla. Stat., Rule 62-302.540, F.A.C. 5 U.S.C. § 701, et seq., 33 U.S.C. §§ 1313(c), 1365(d).		
<b>Status of the Case:</b>	Attorney fees in the trial court were only assessed against the United States Environmental Protection Agency. No pending claims against the Department. If the Department’s appeal is unsuccessful, there could be future claims for appellate attorney fees by the Plaintiff-Appellees.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

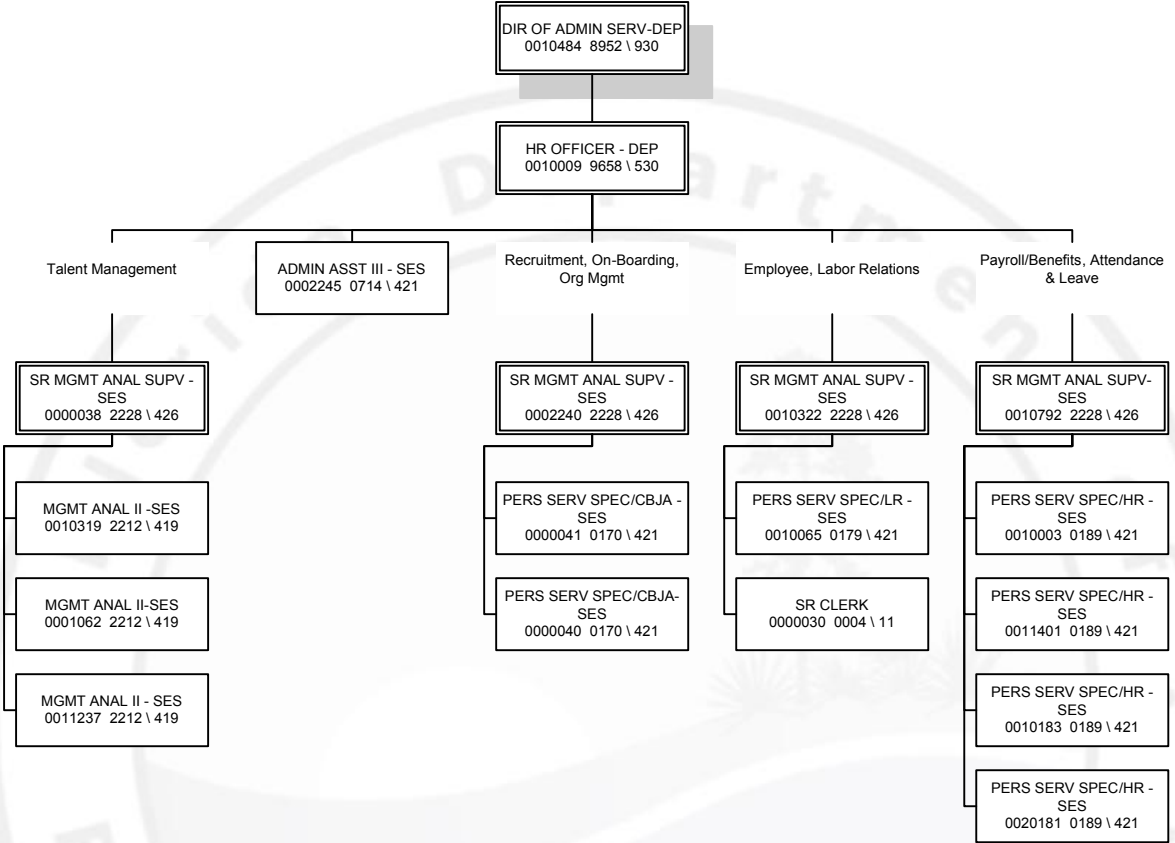


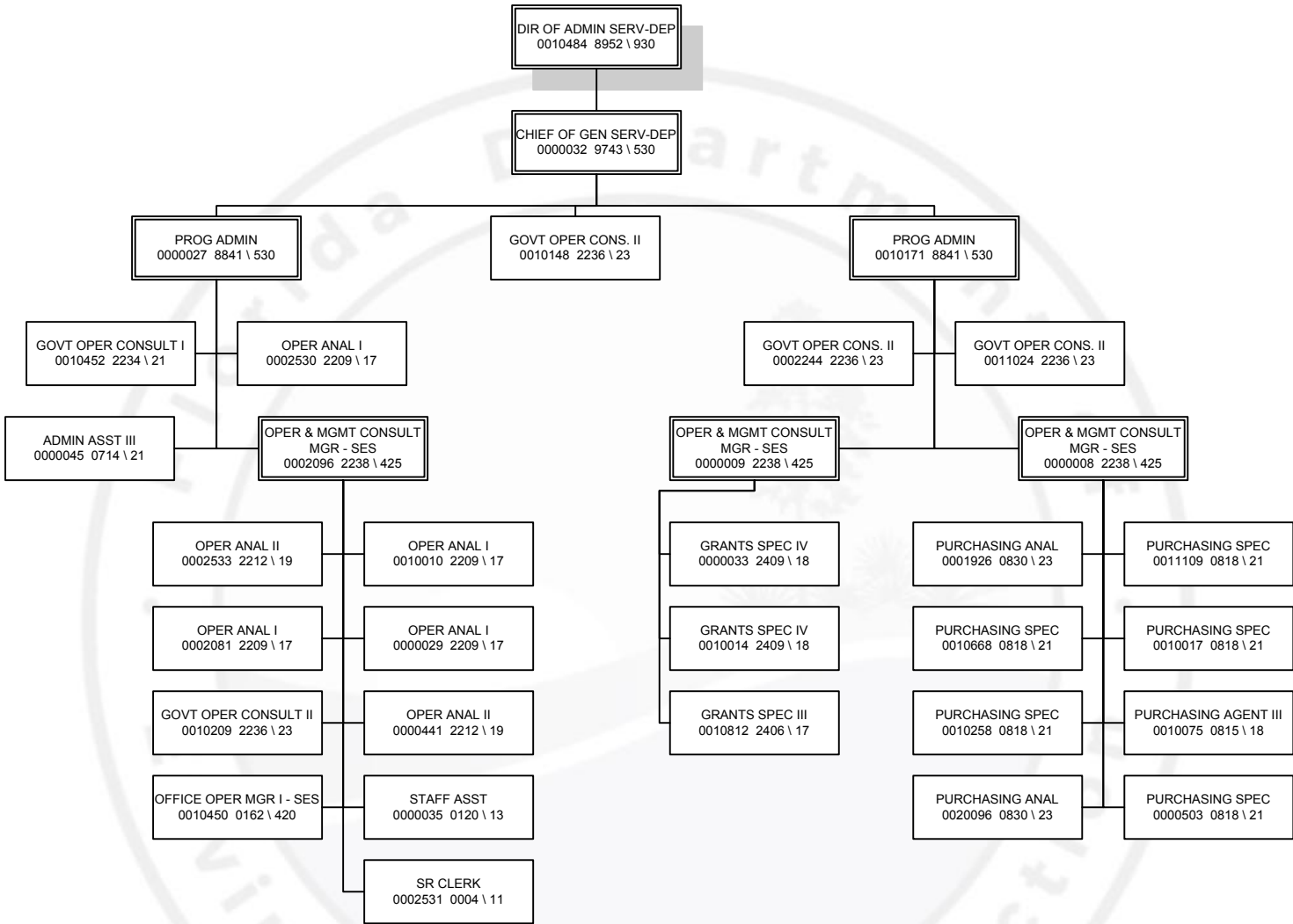


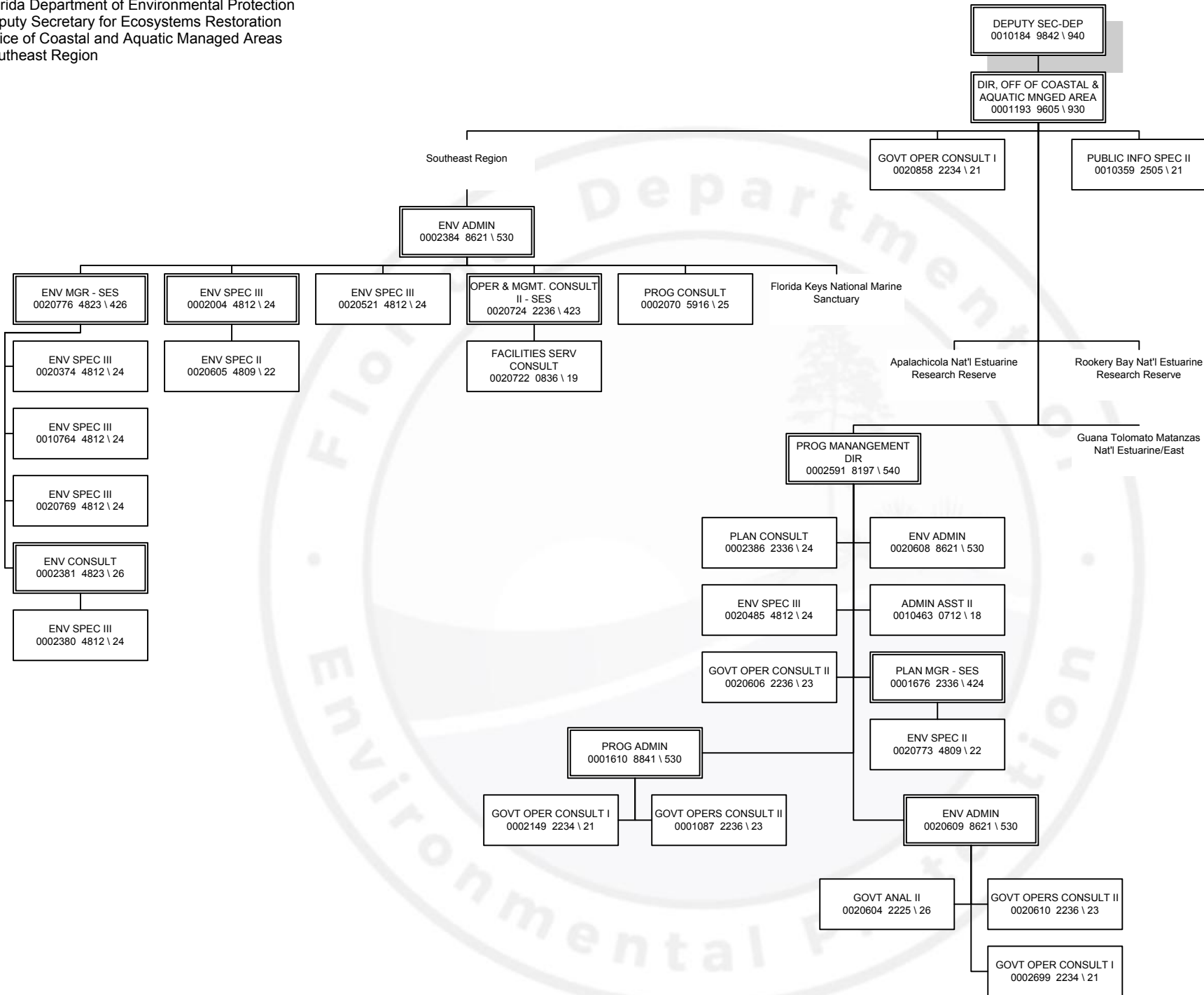


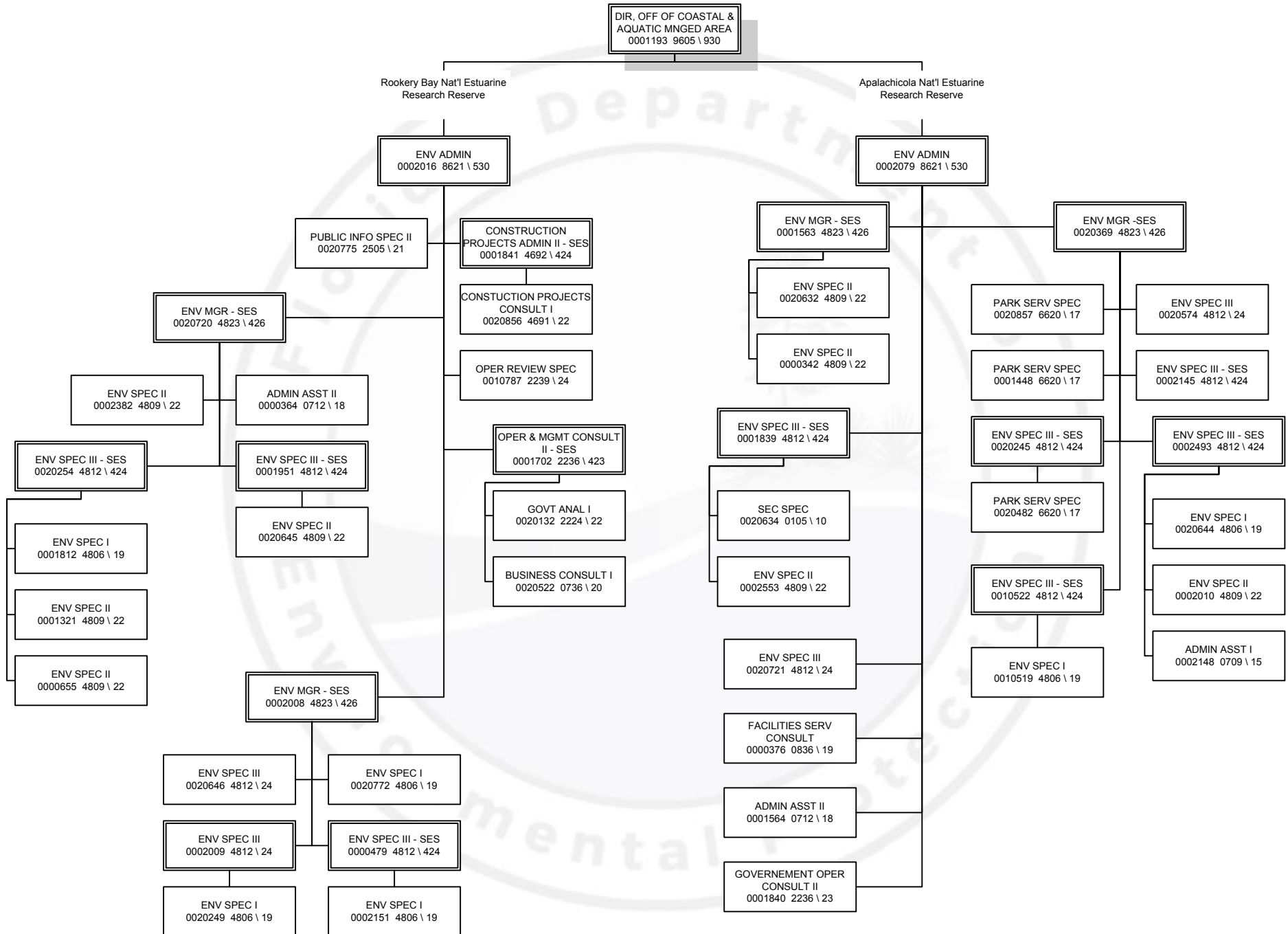


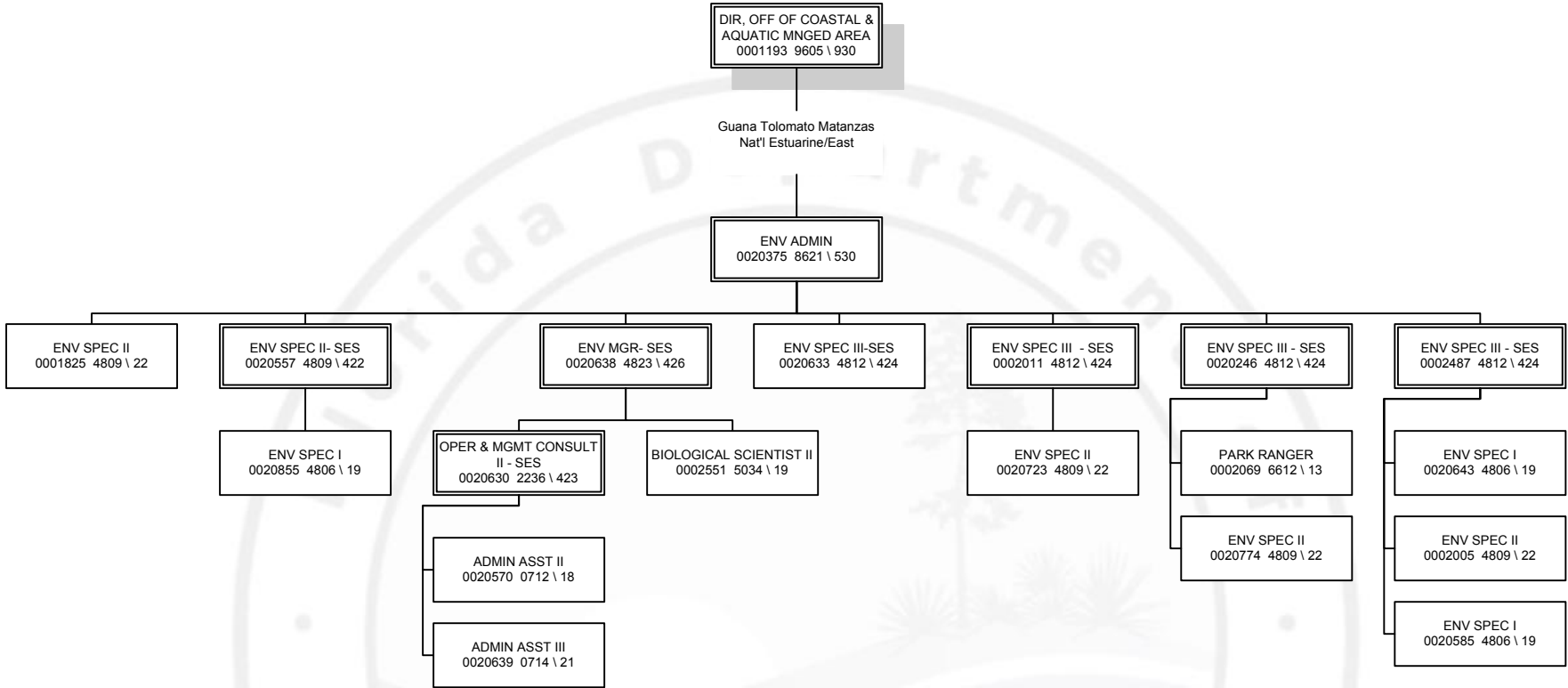


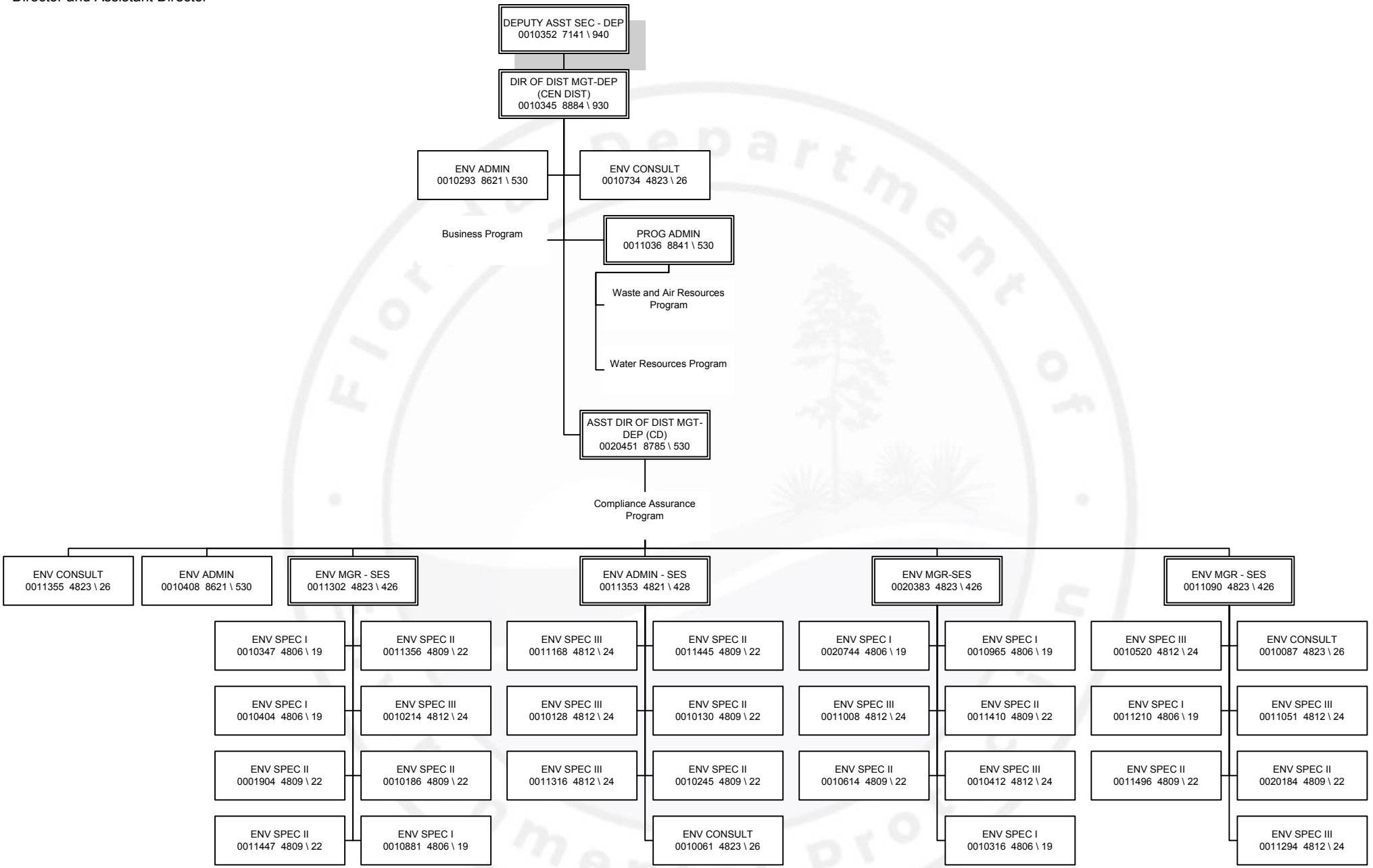


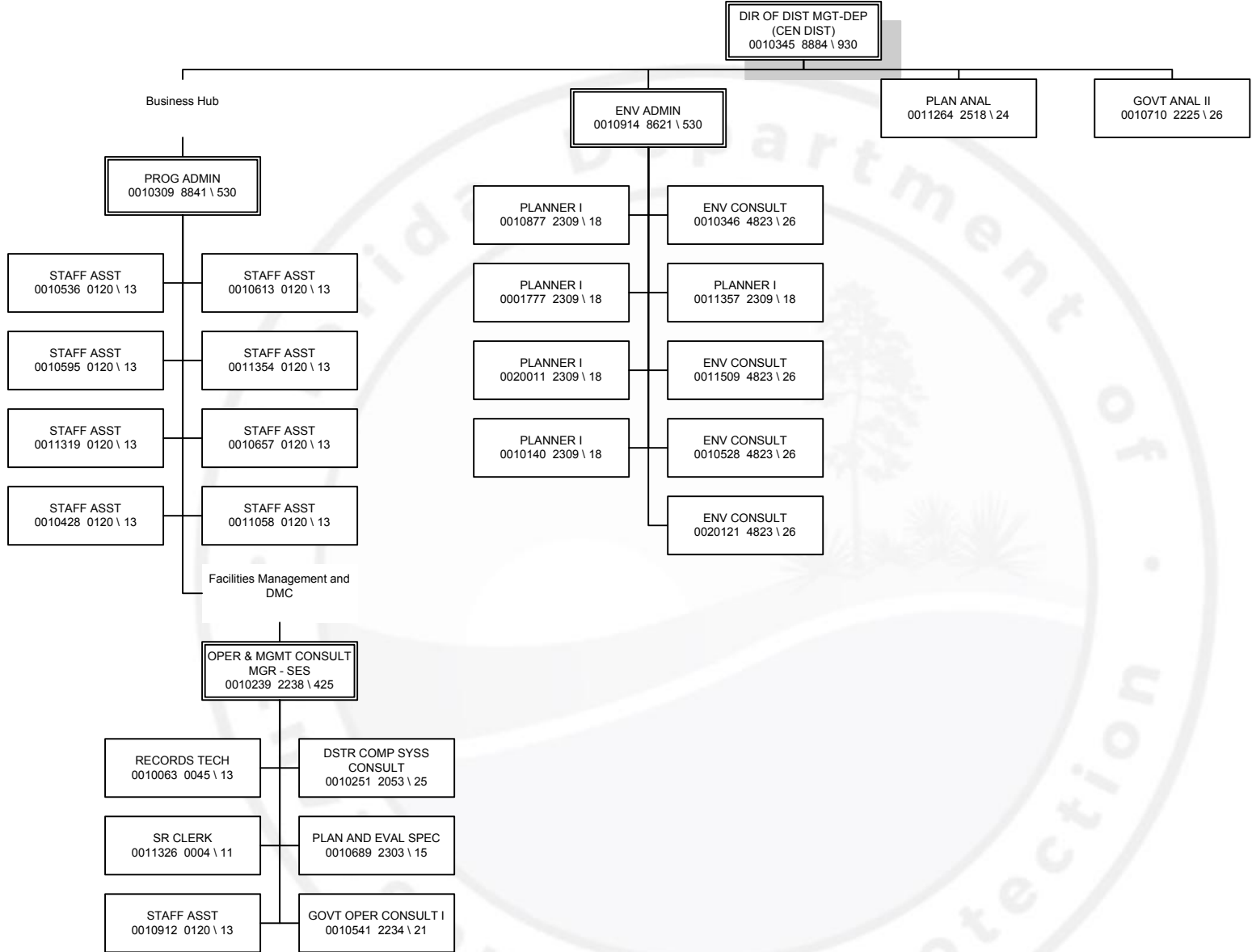




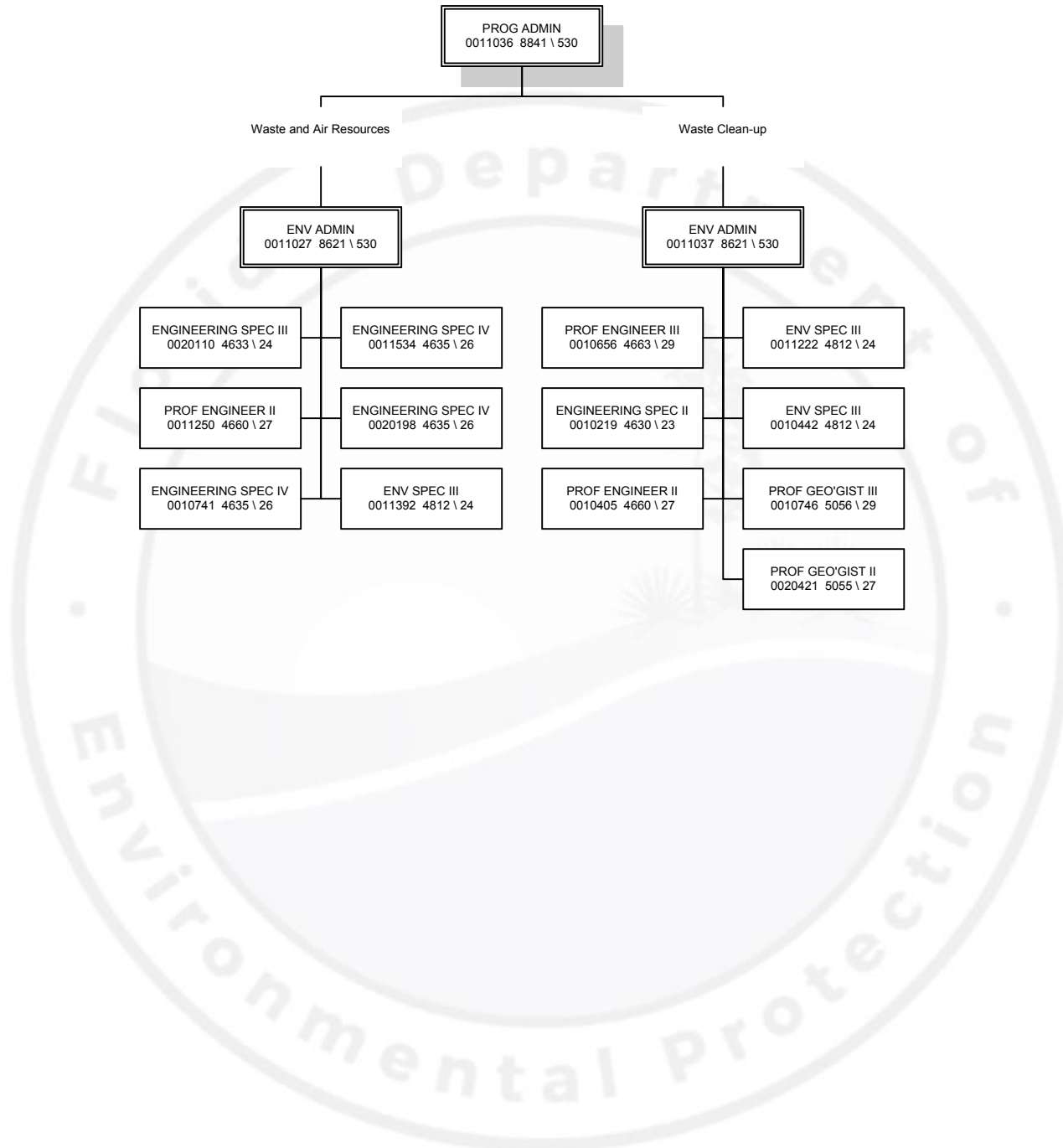


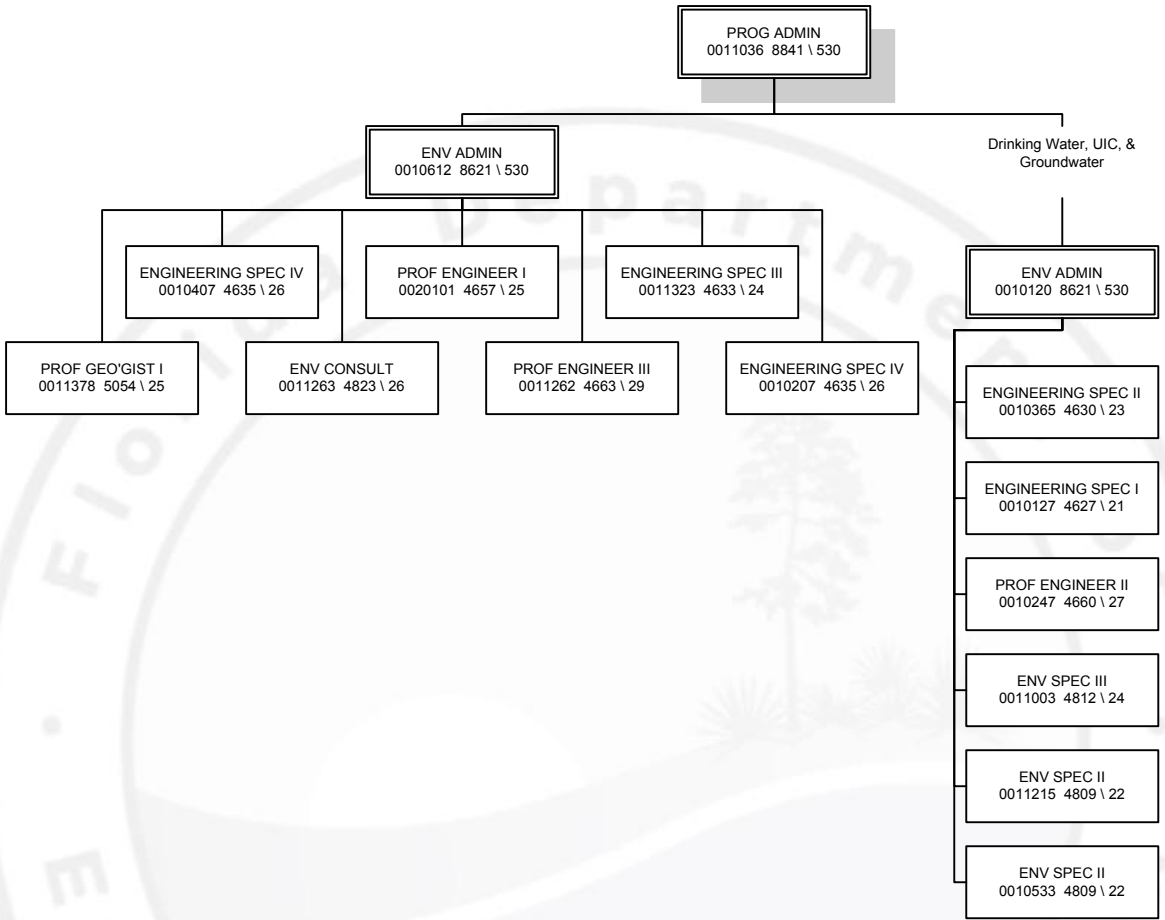


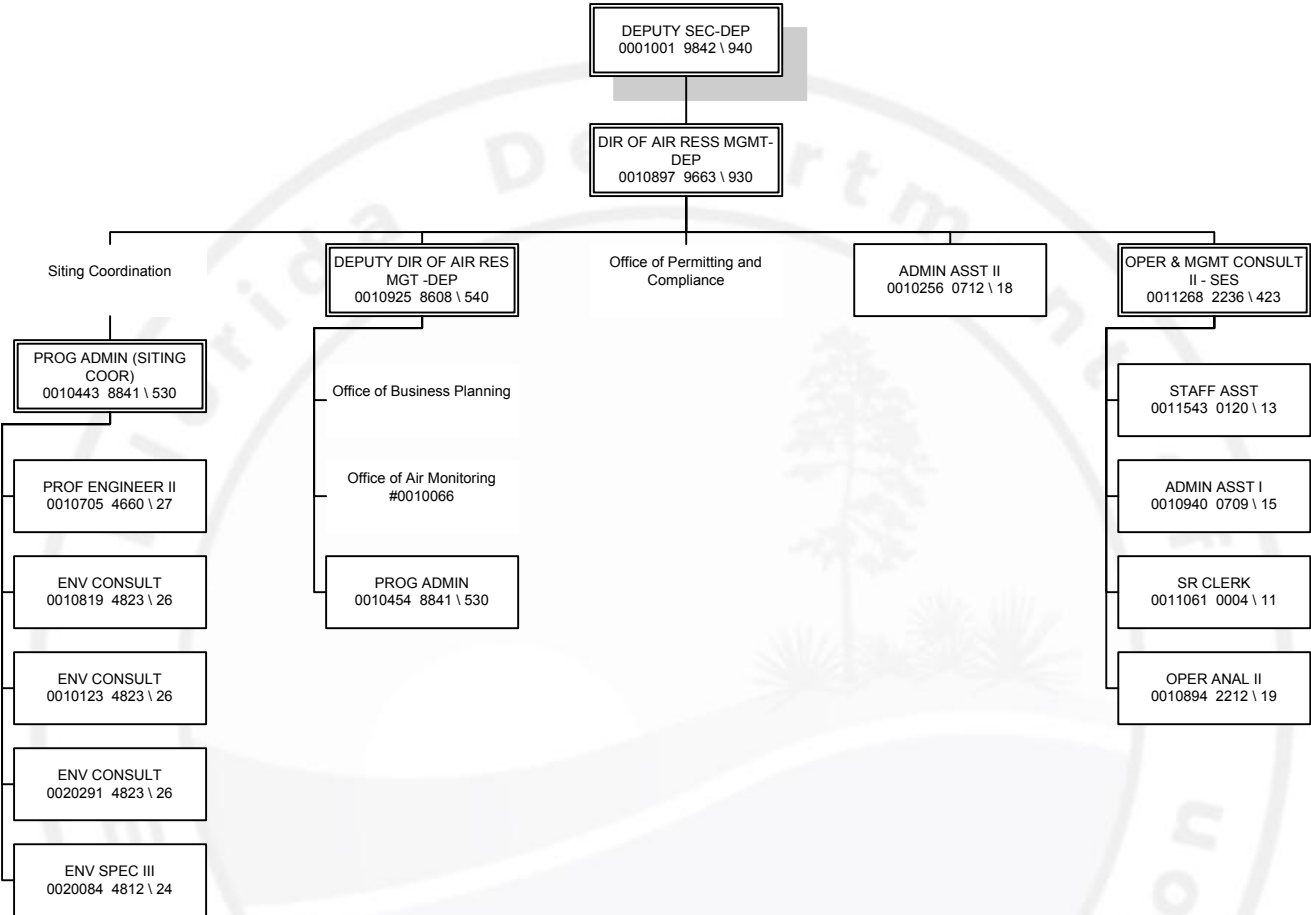


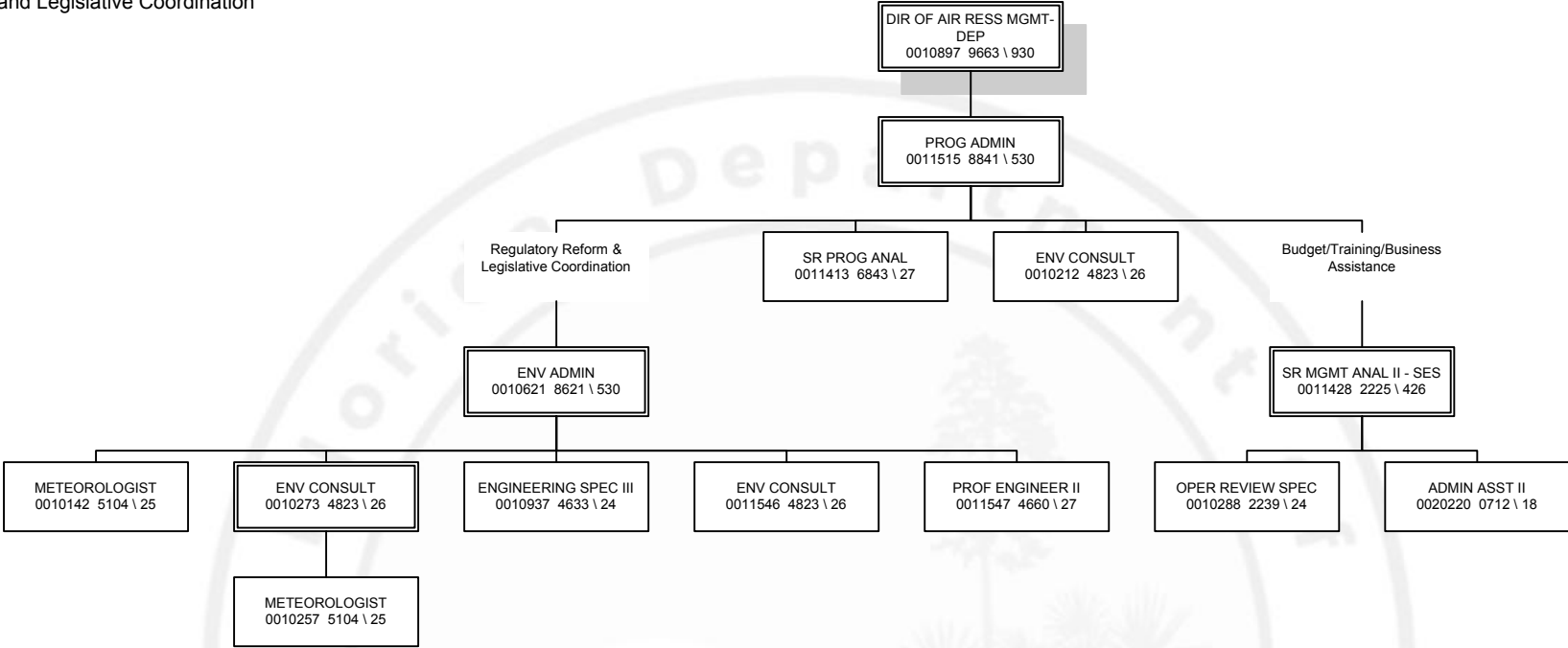


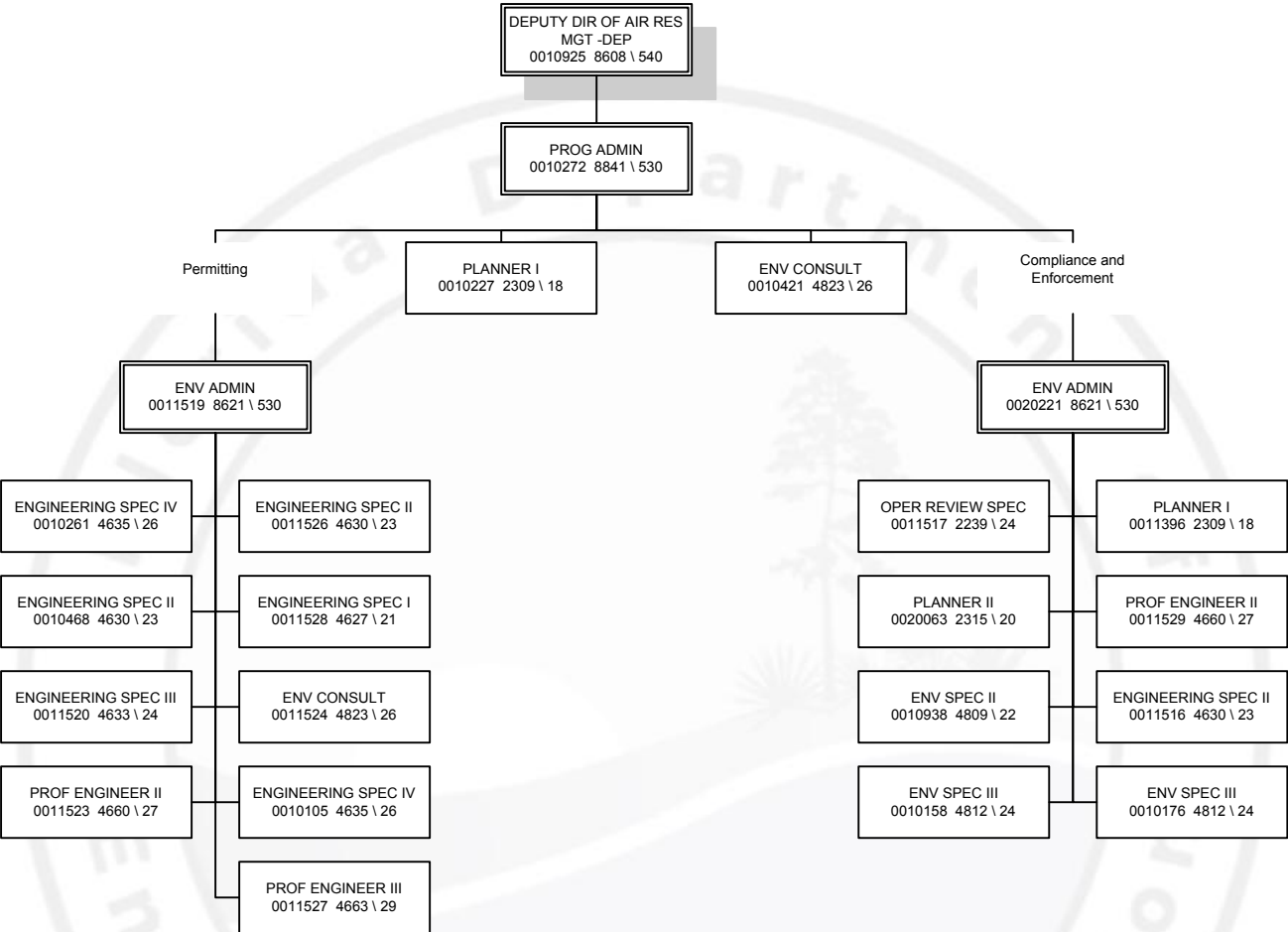


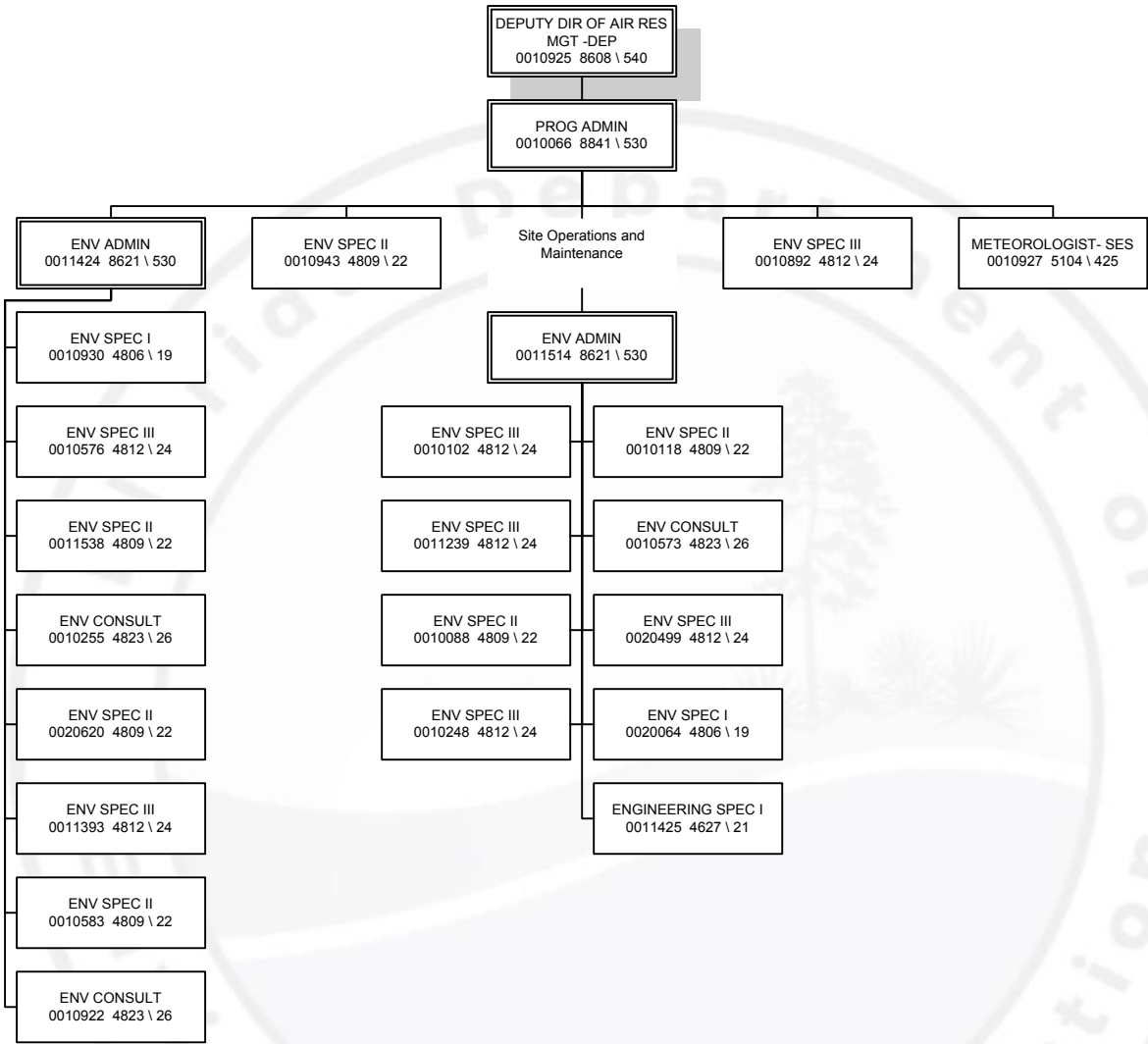


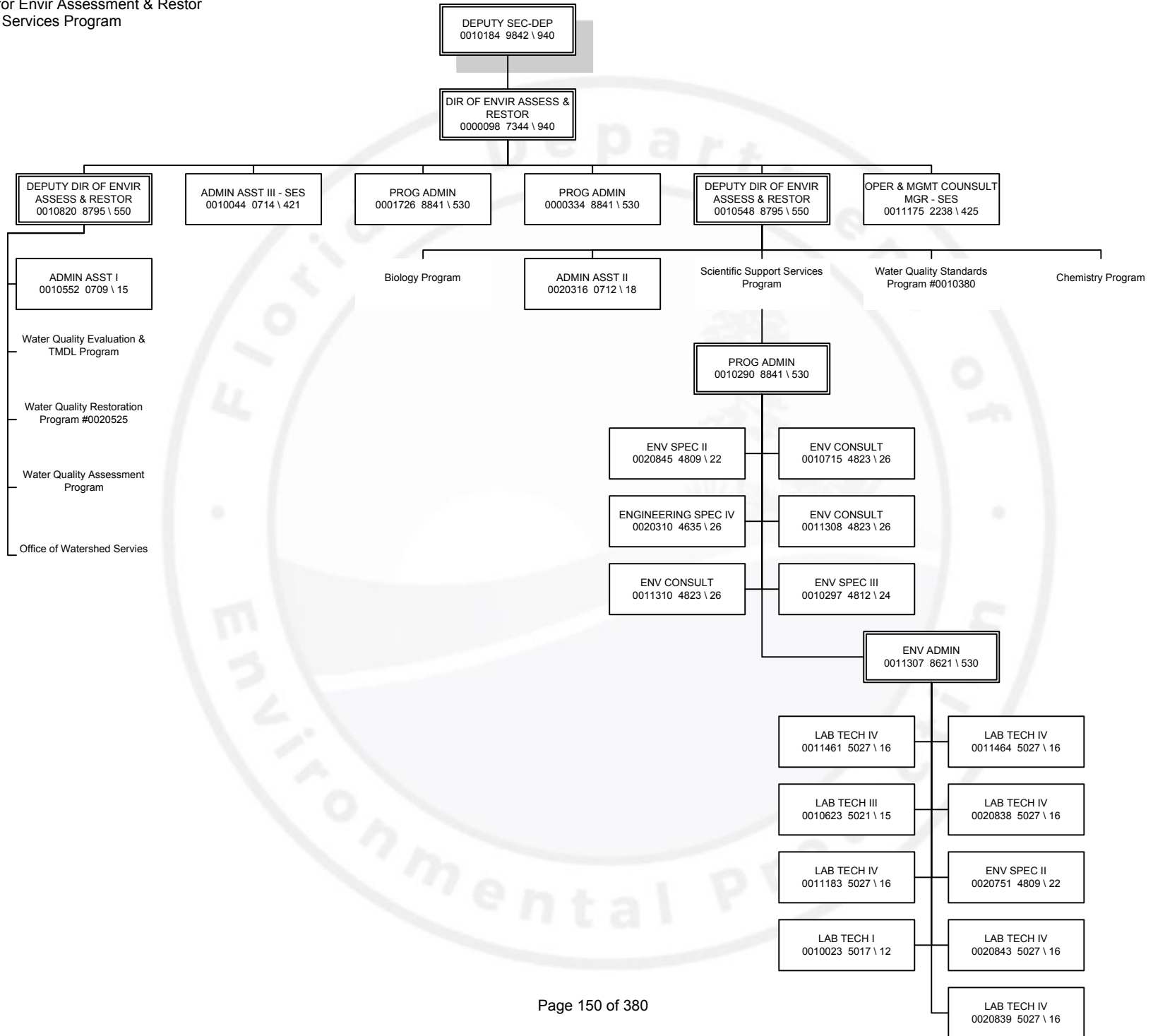


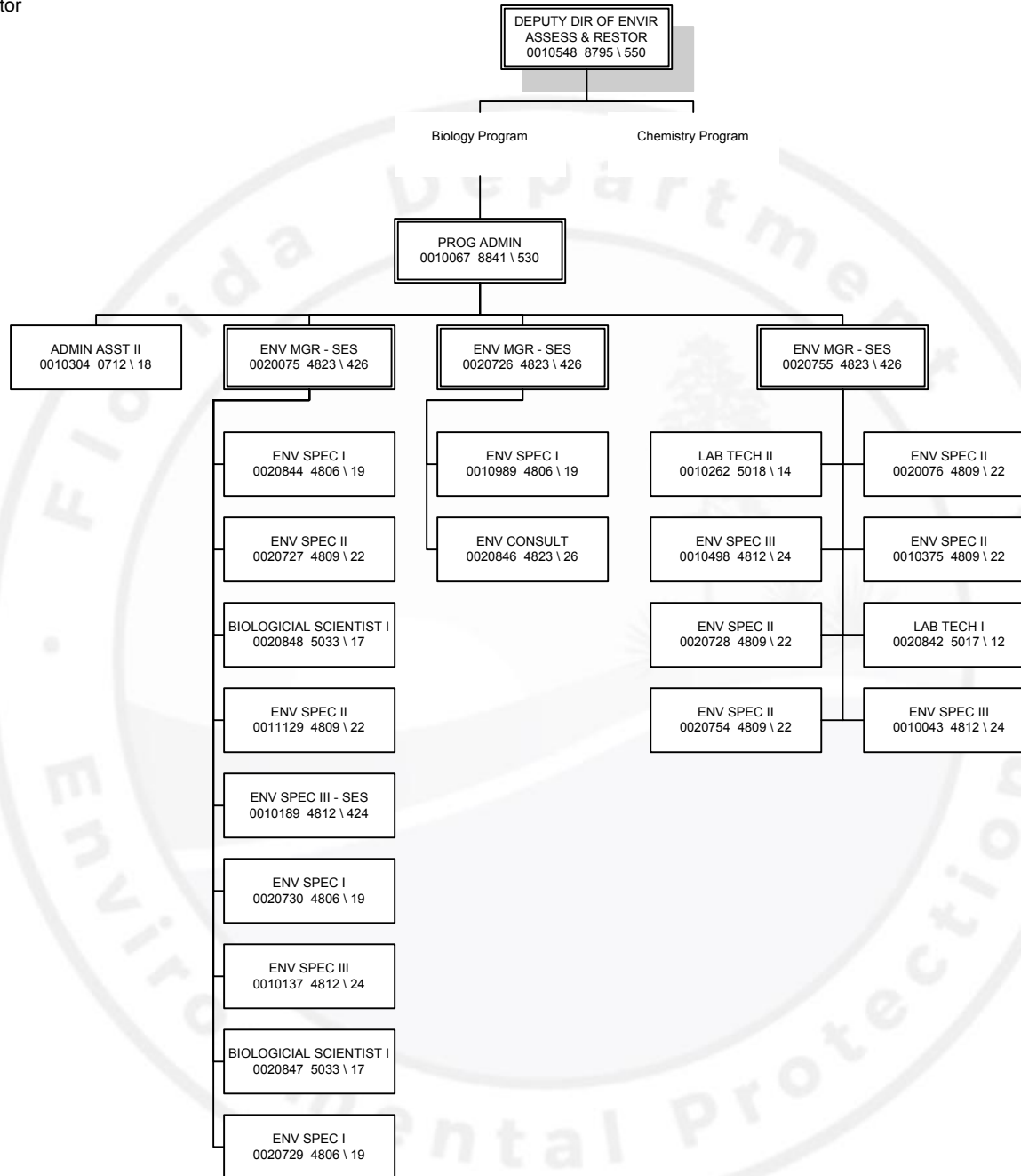










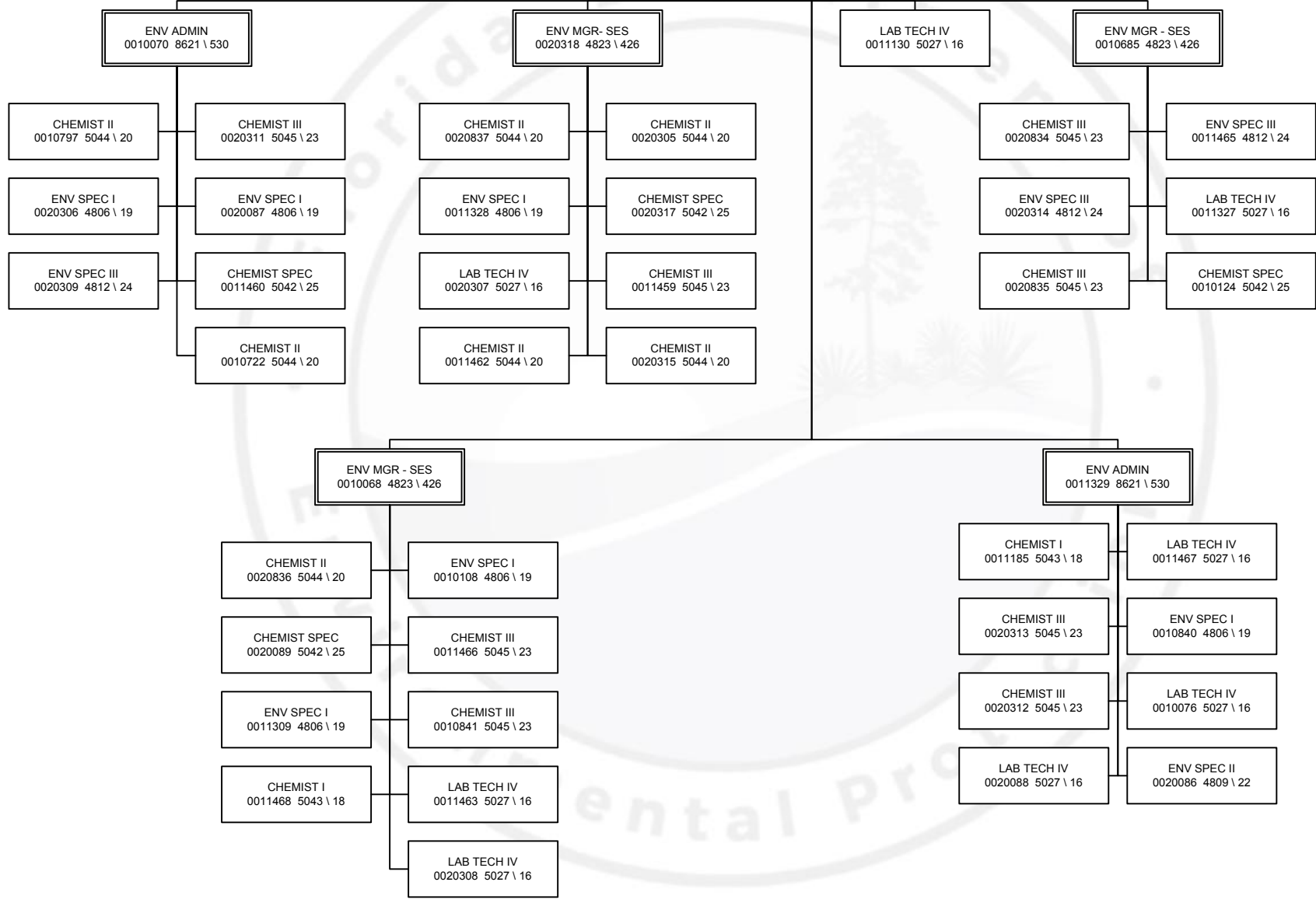


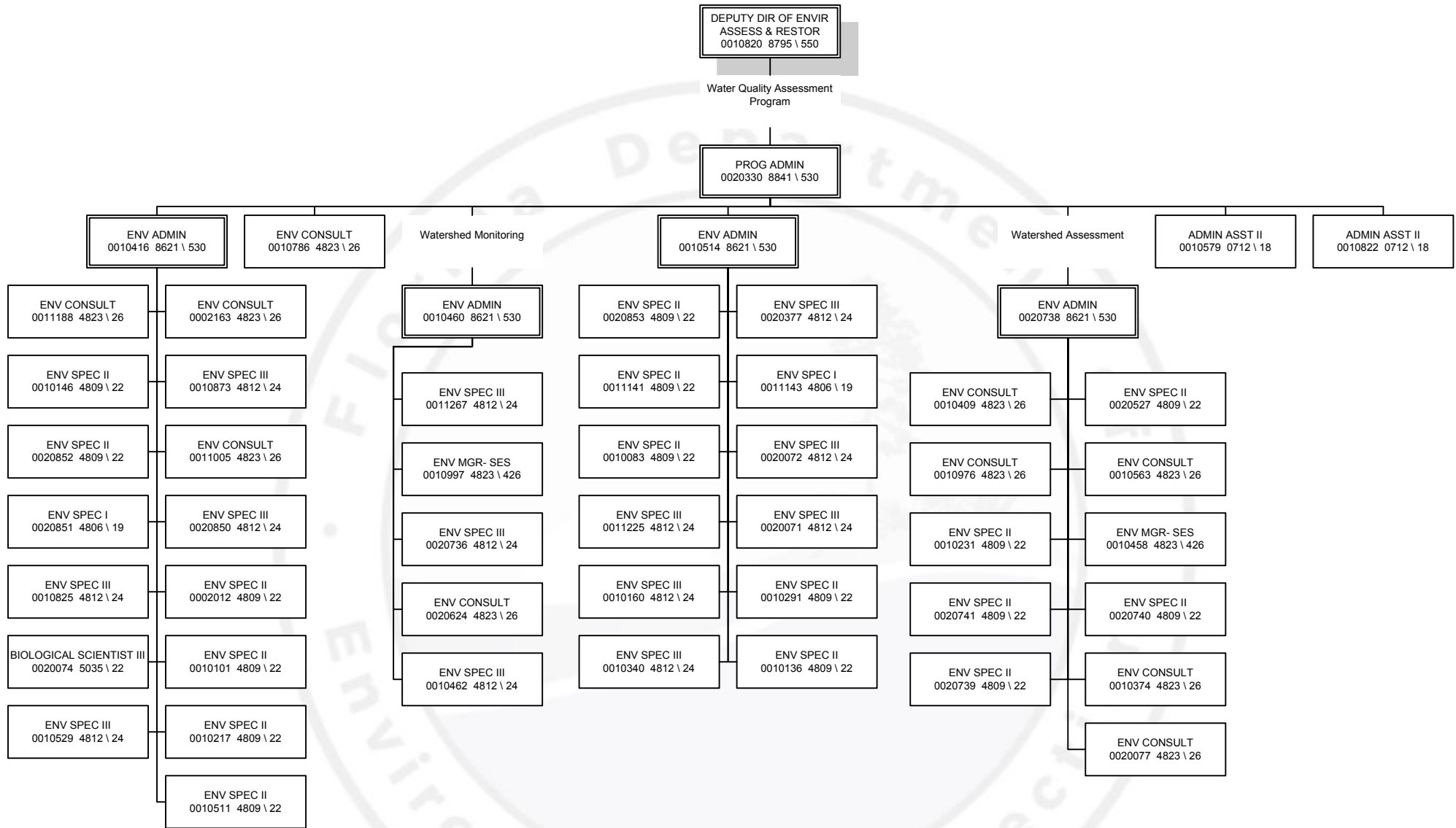


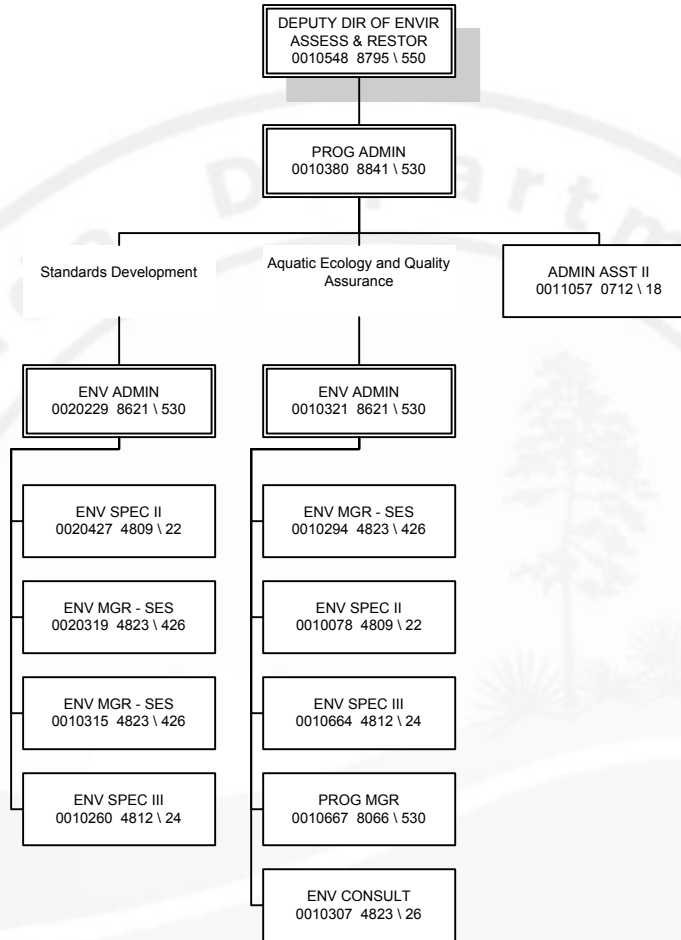
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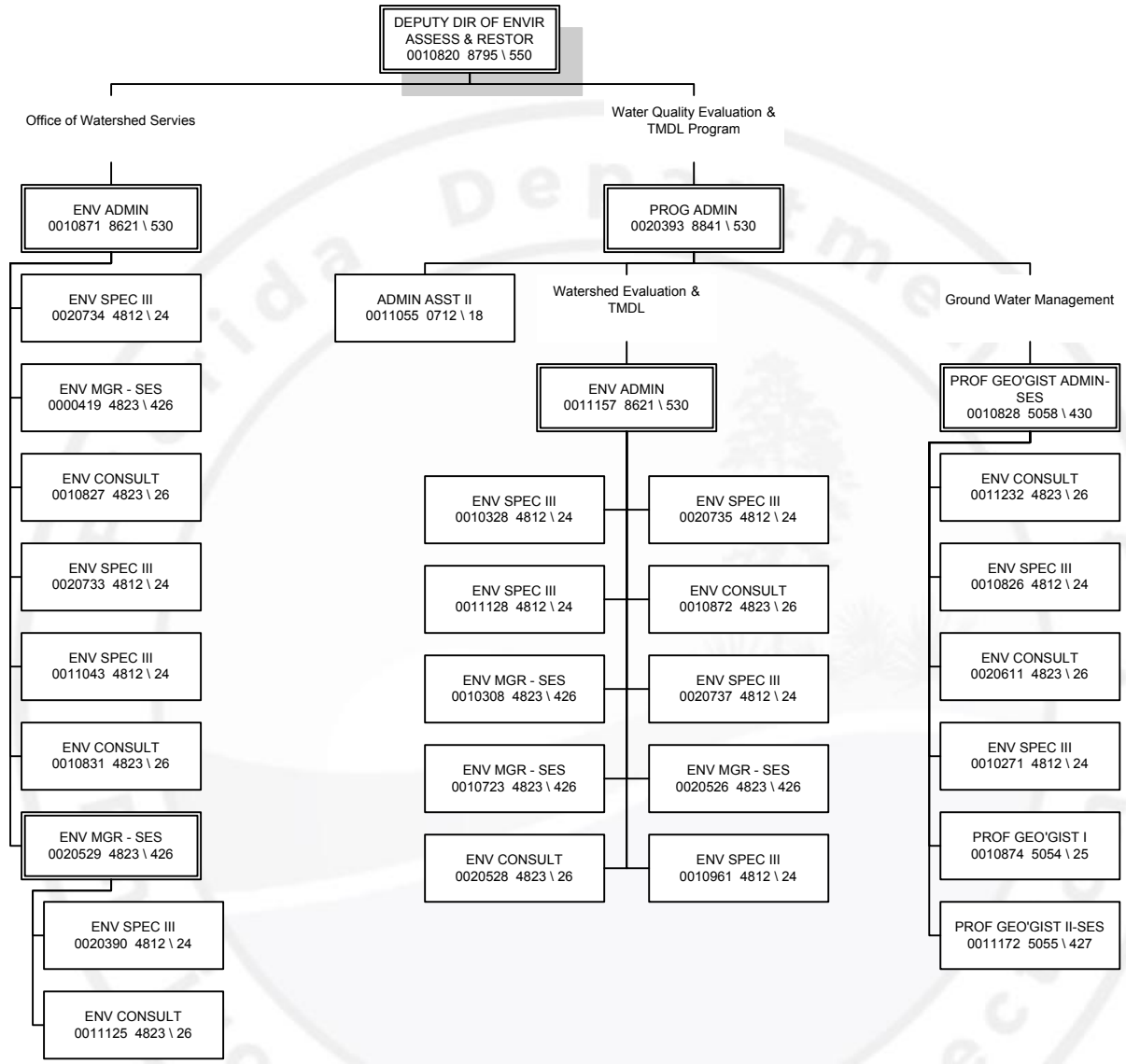
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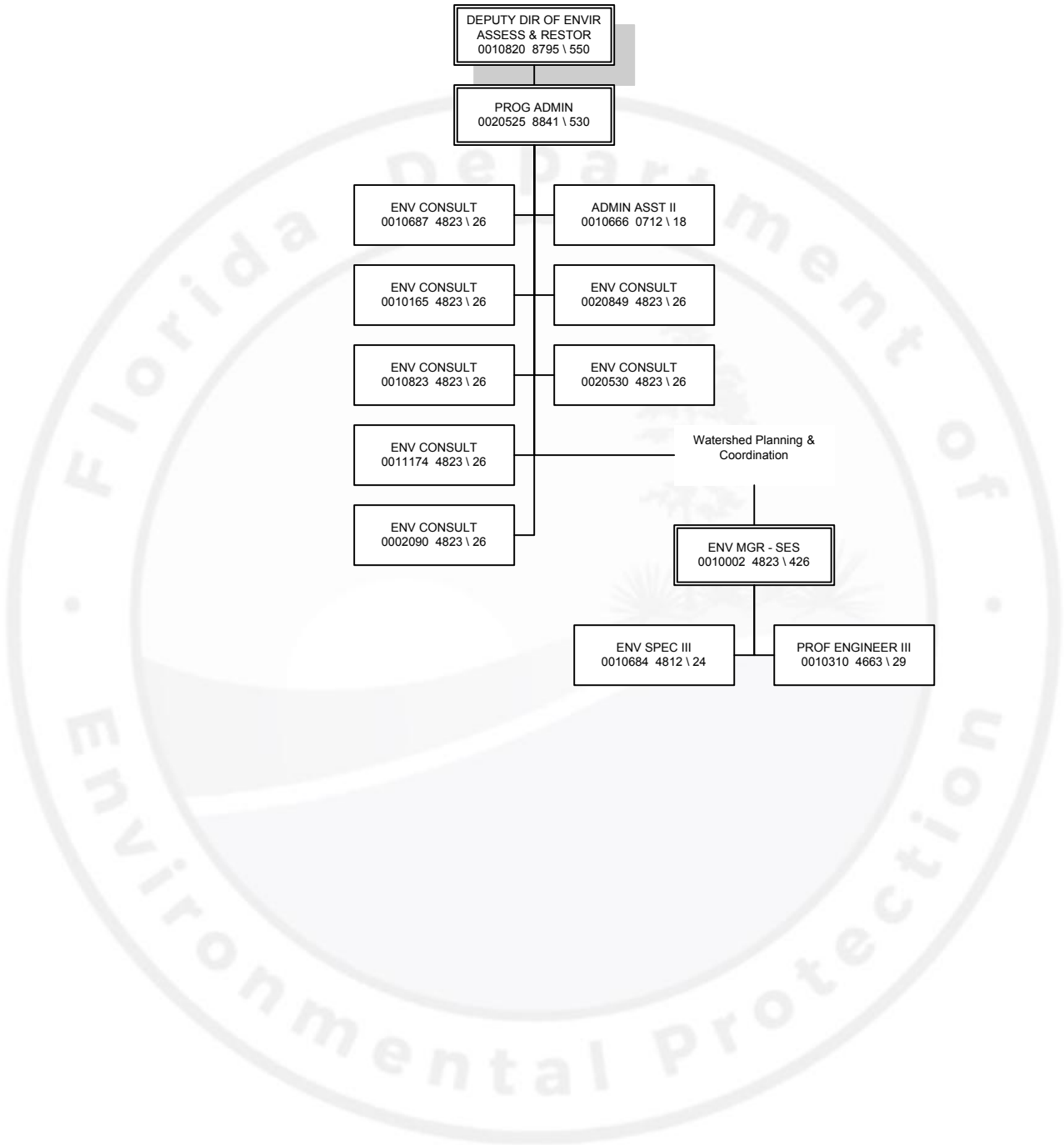
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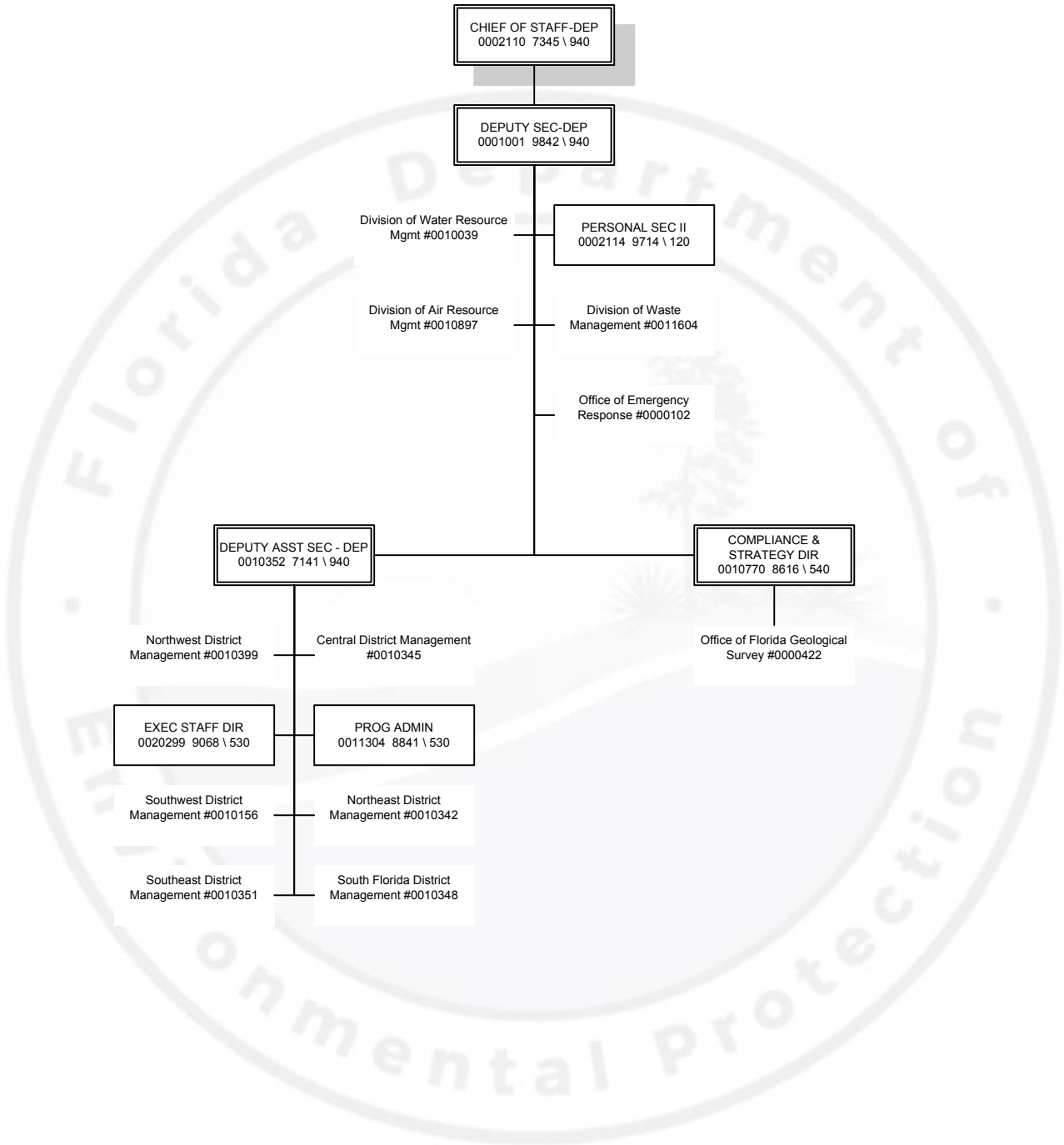


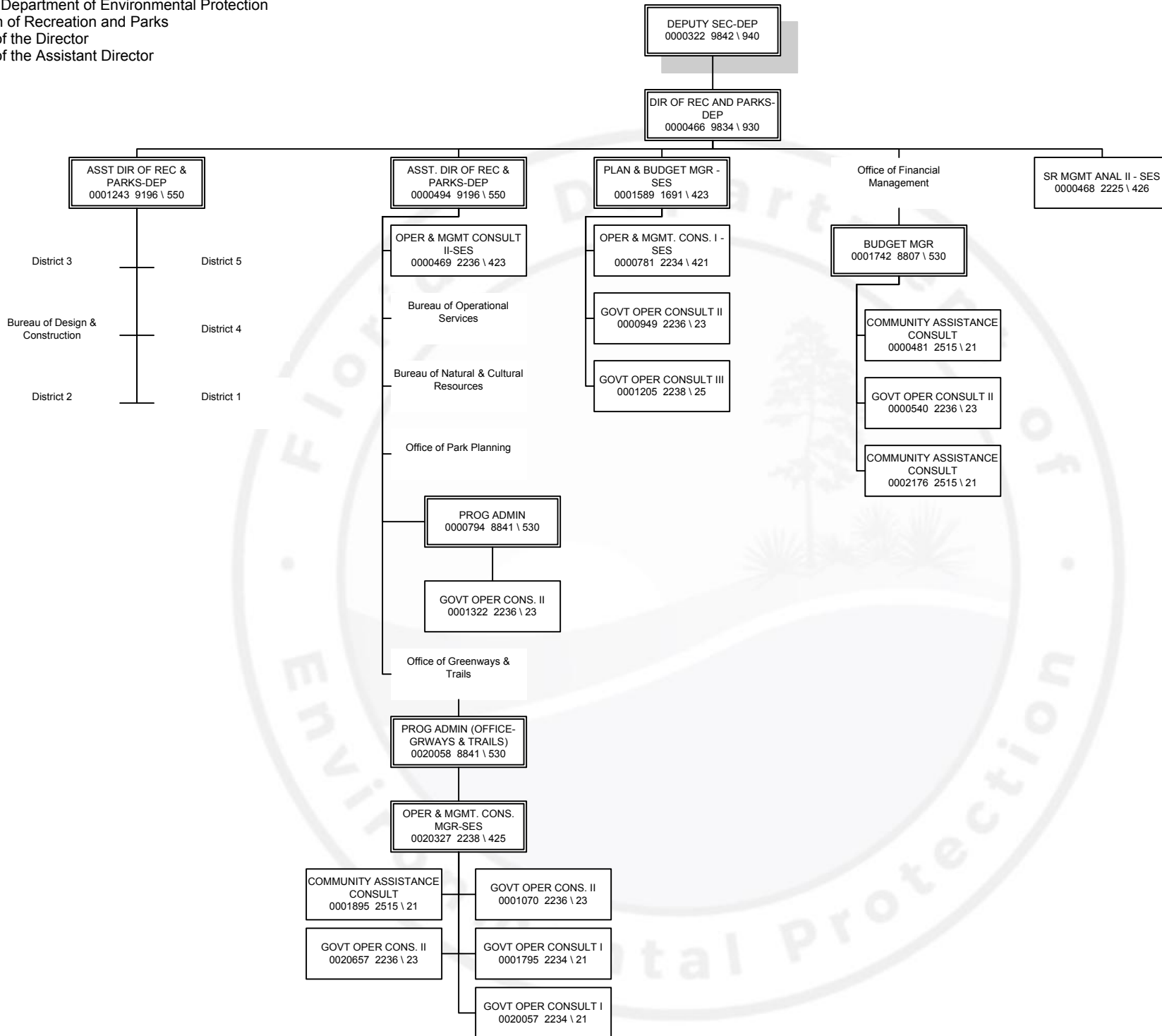


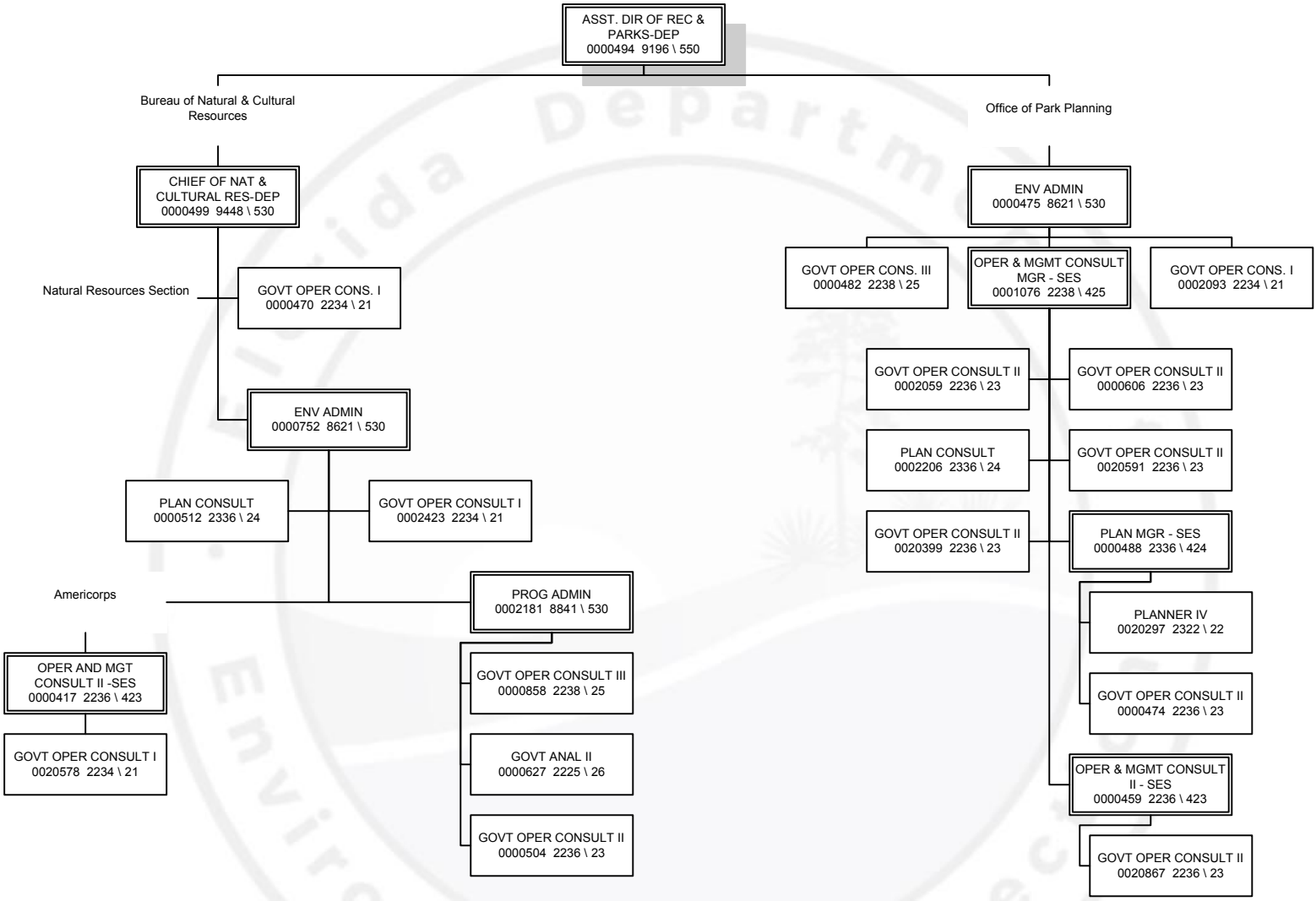




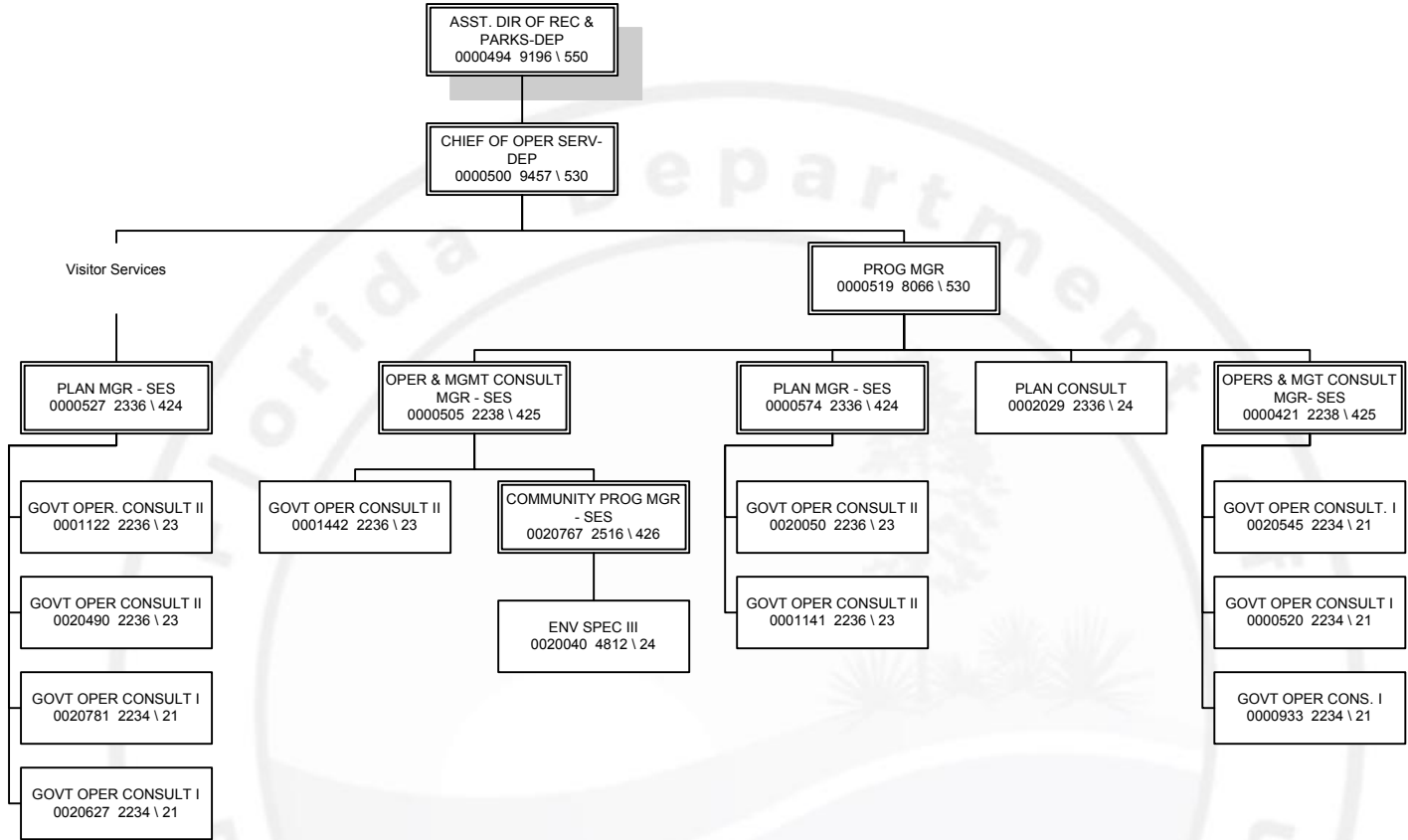


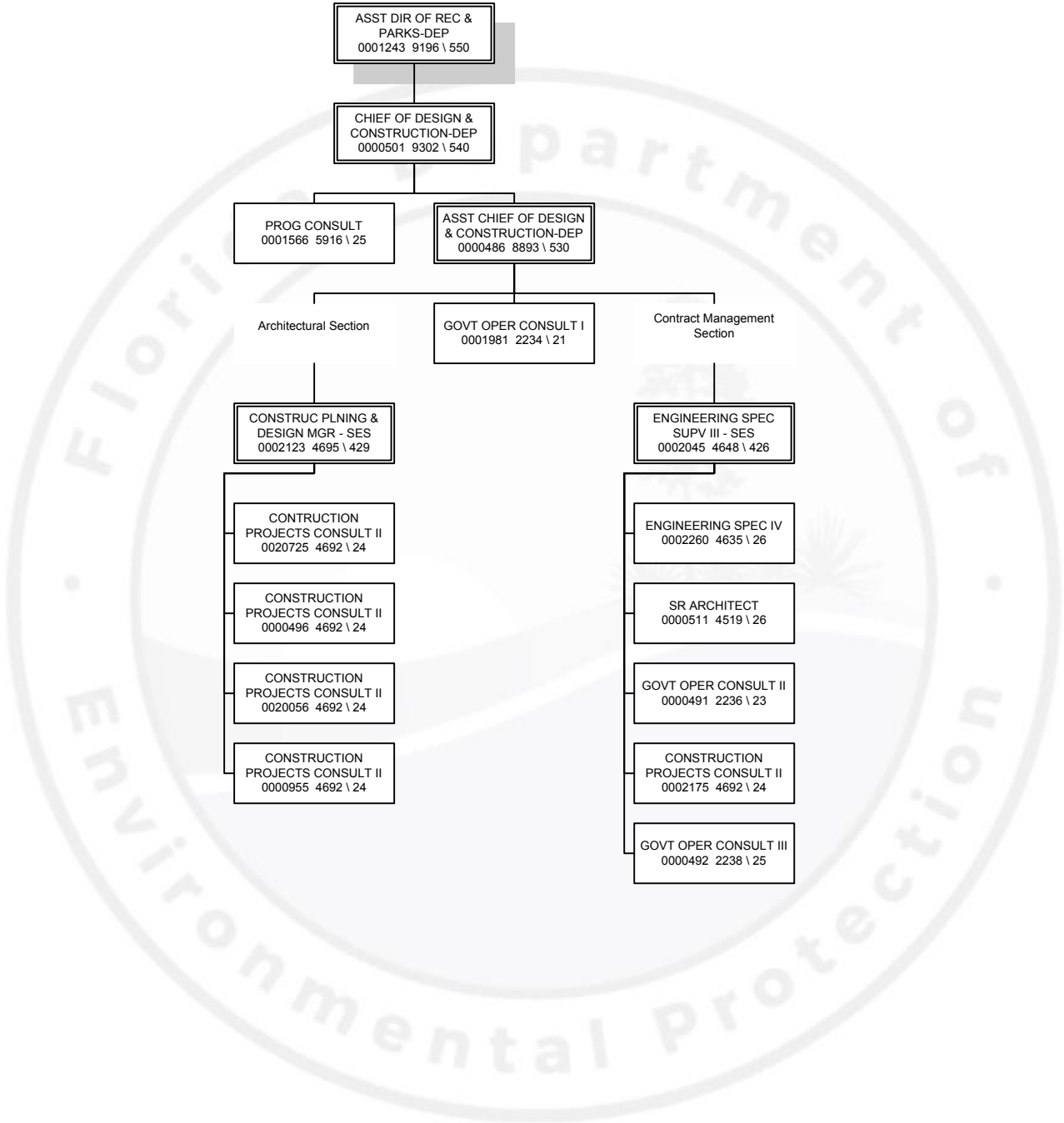


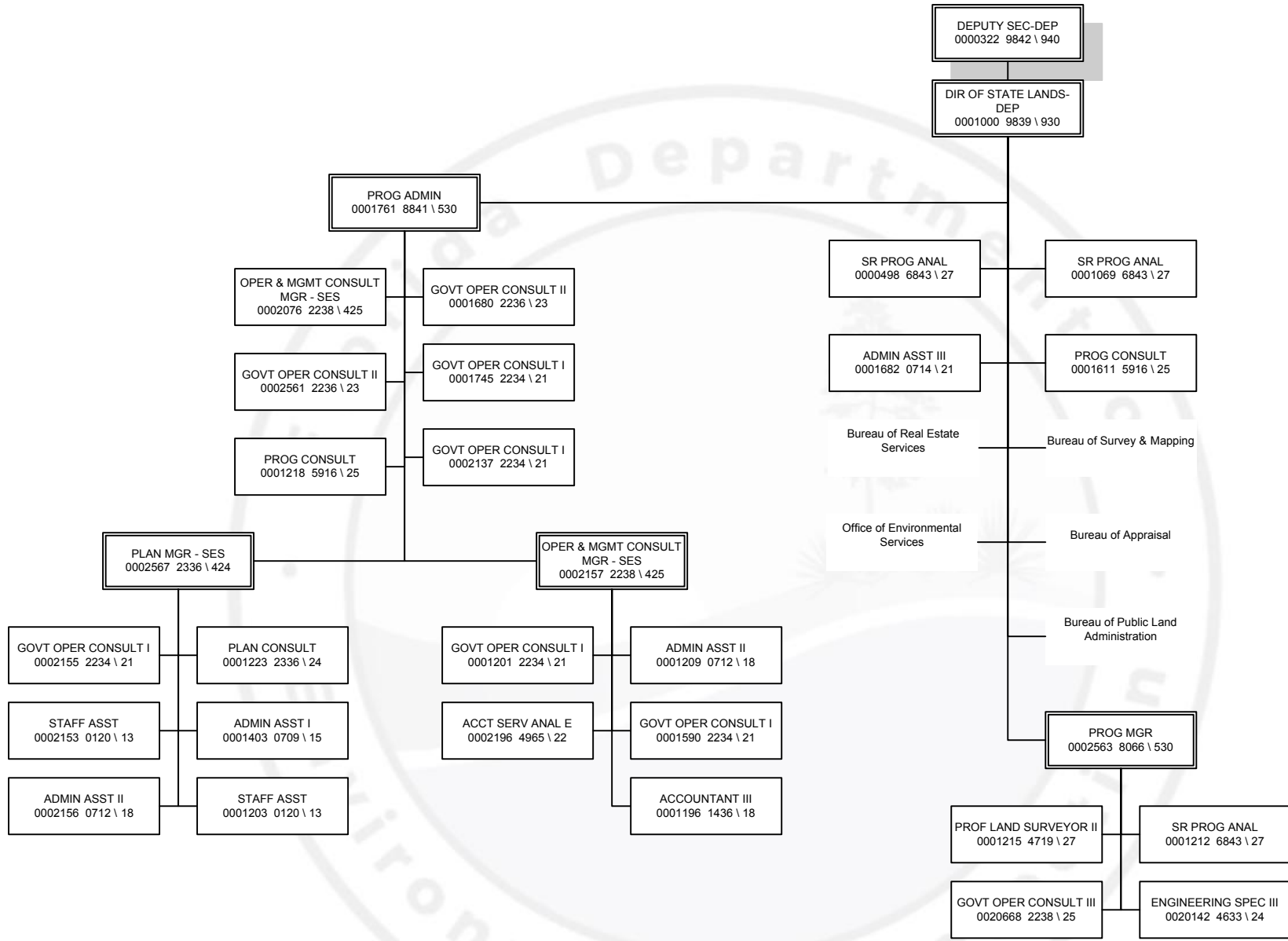


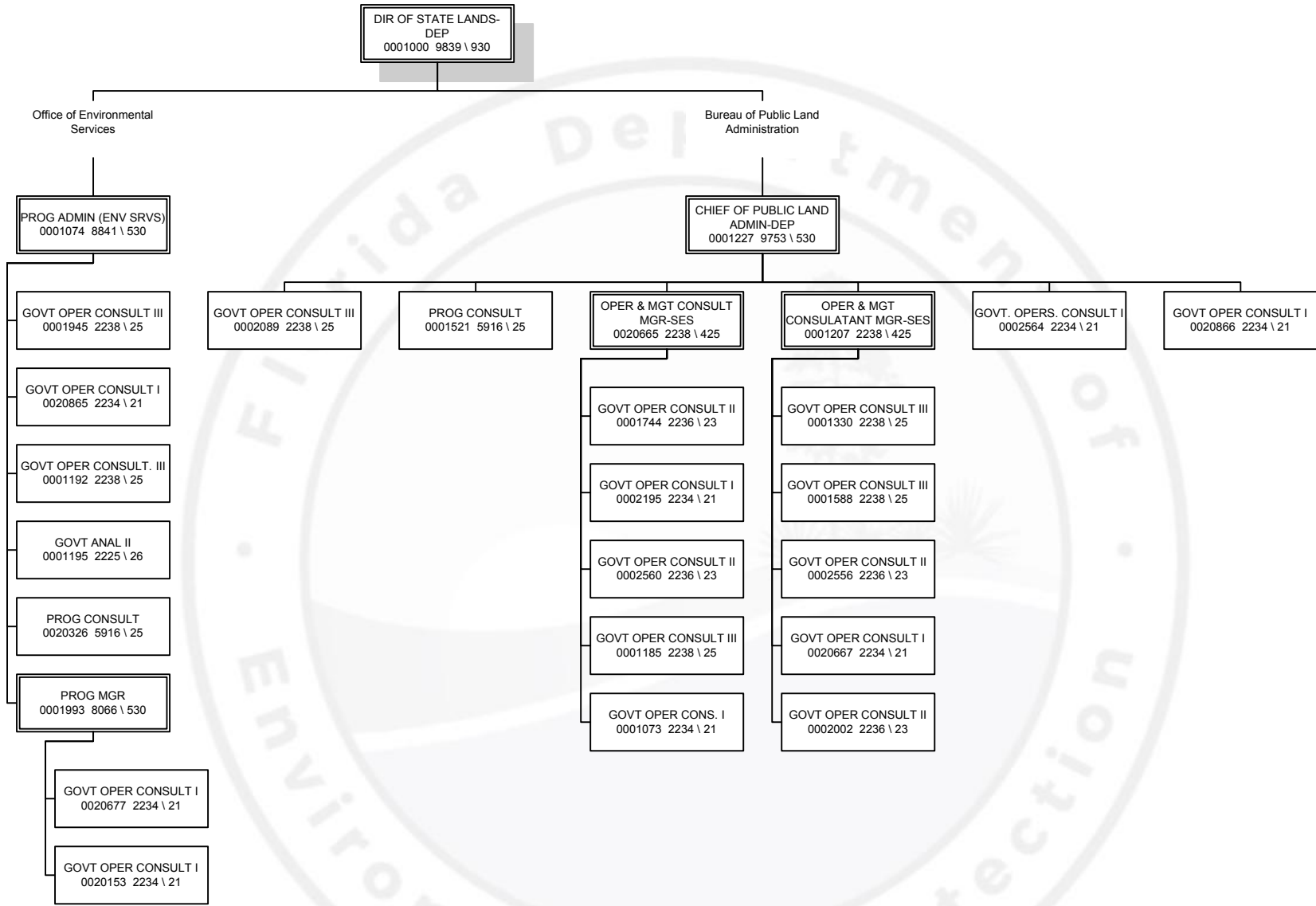


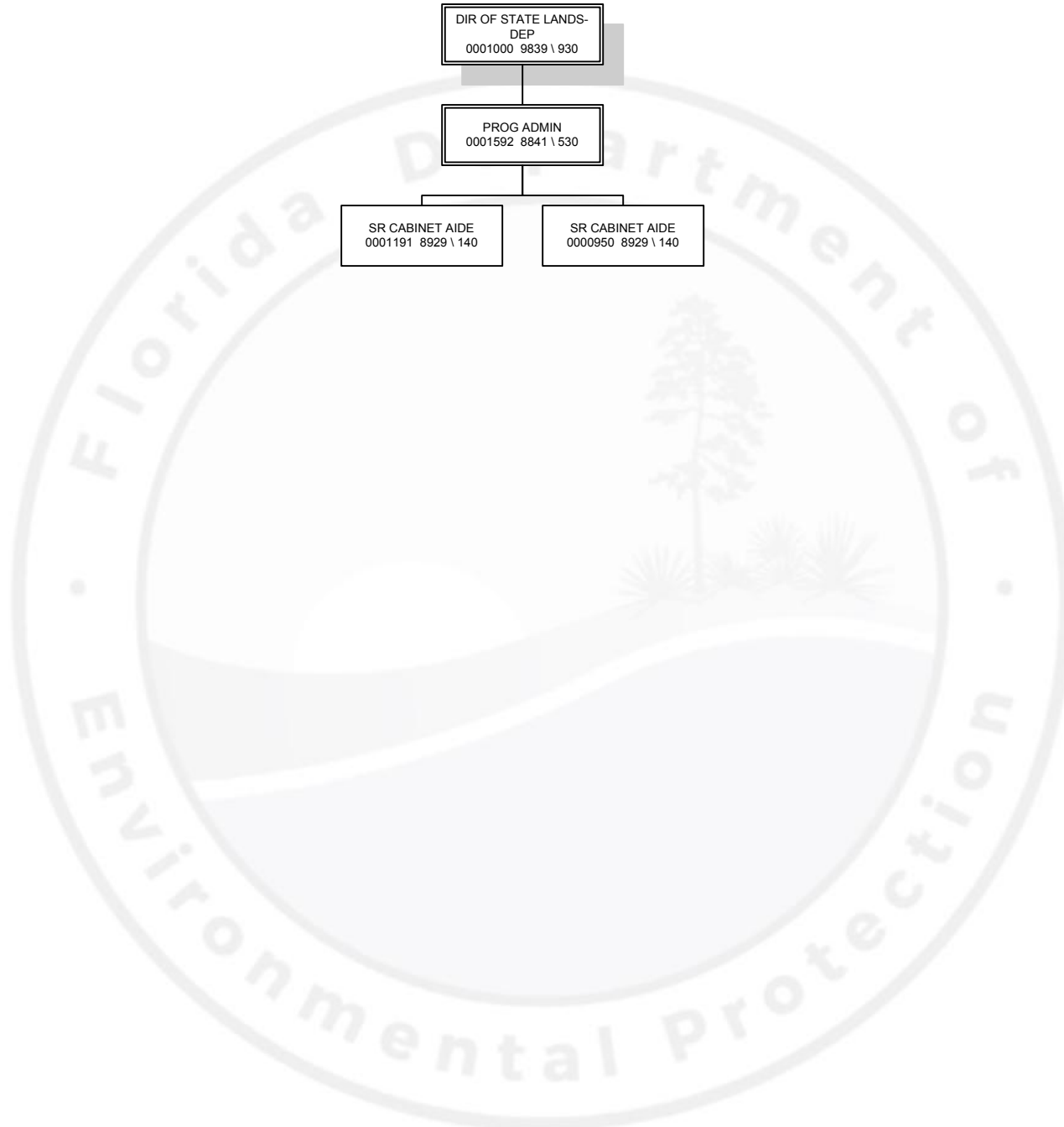


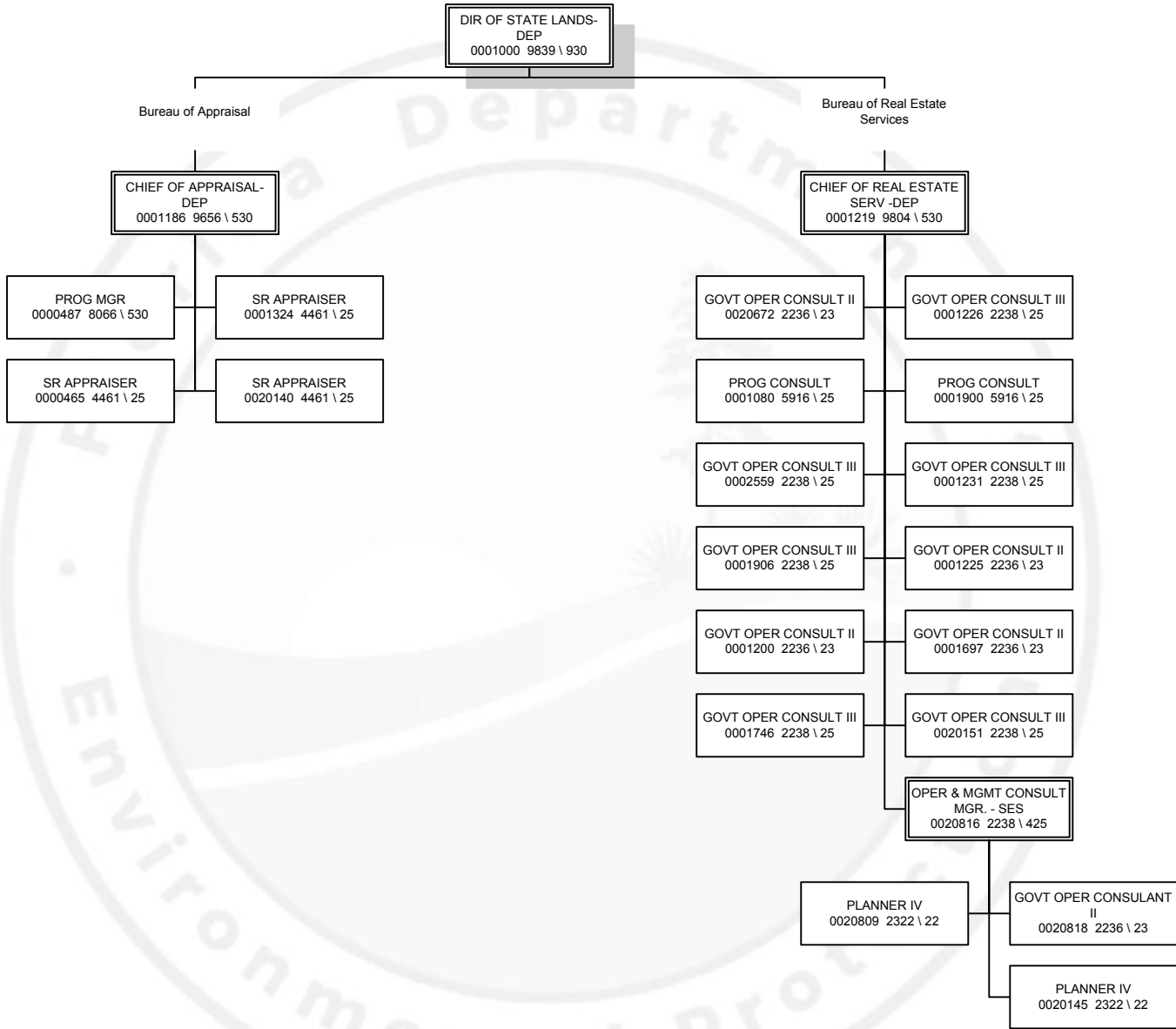


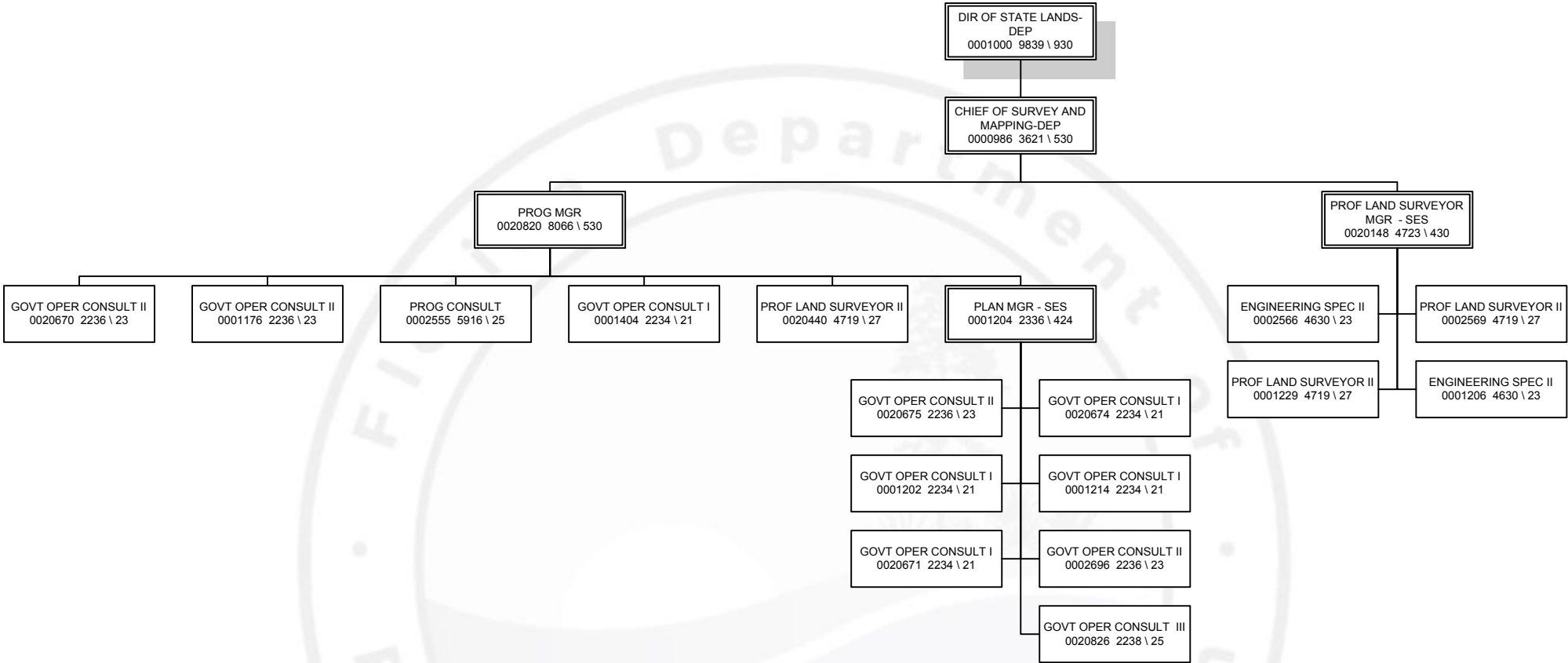


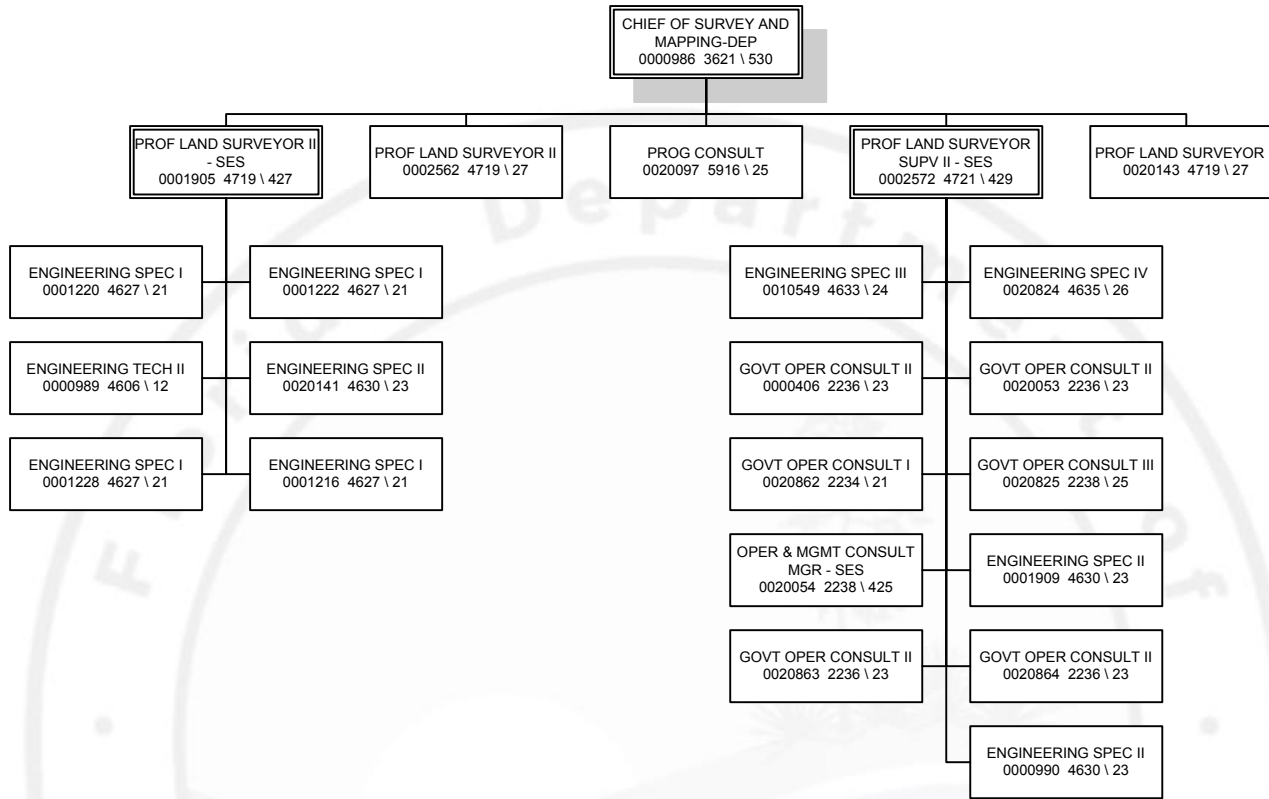




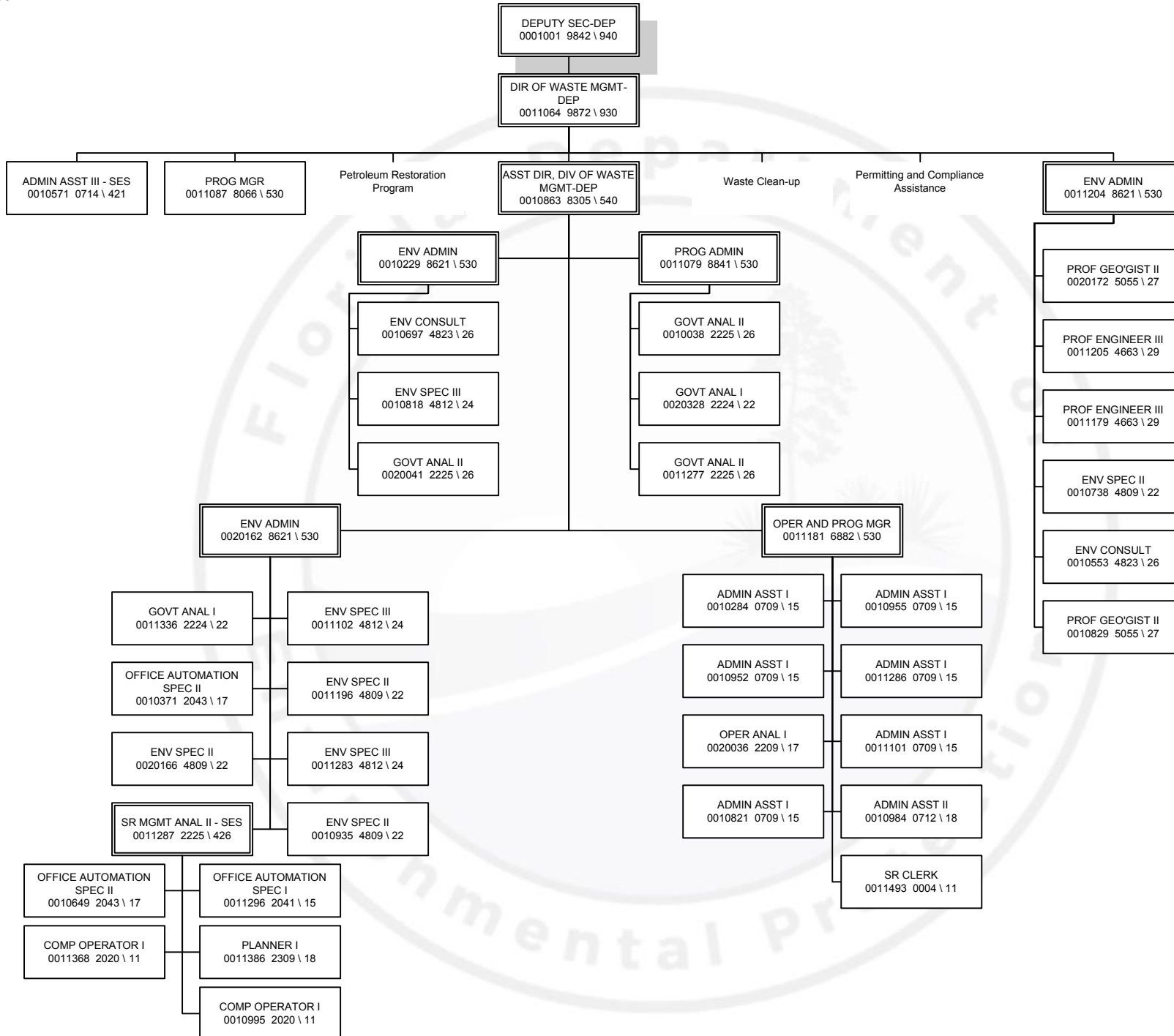


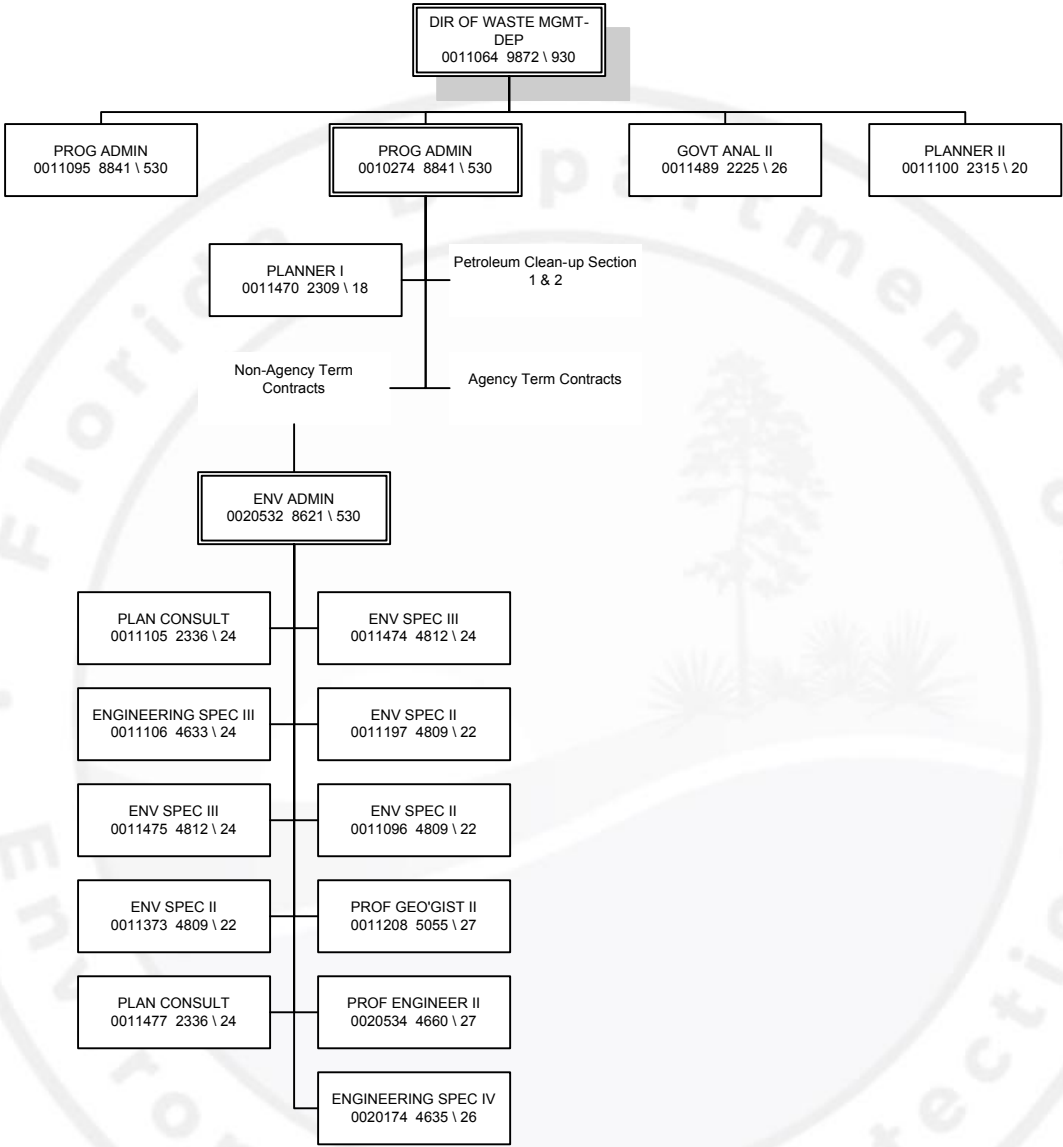


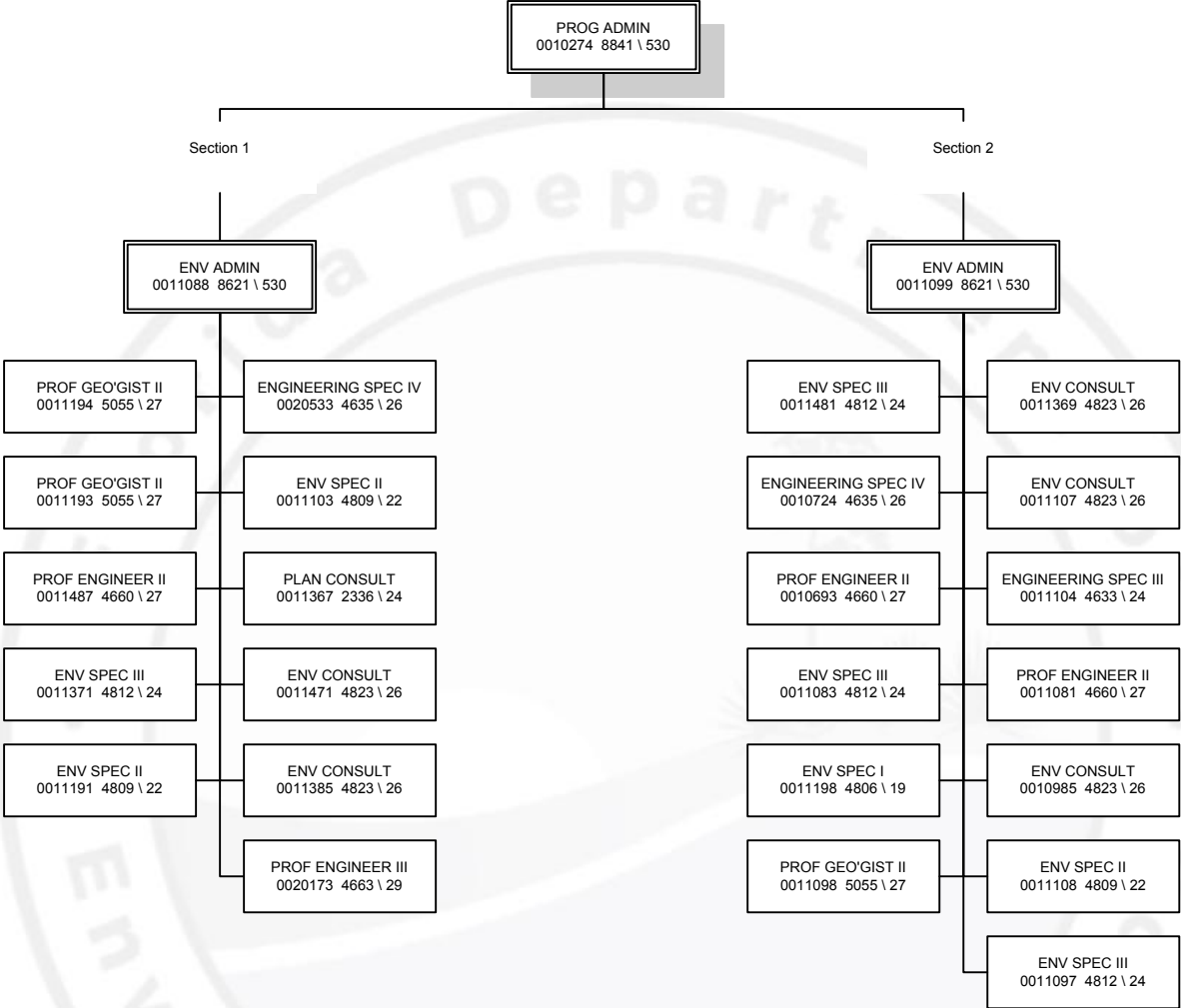


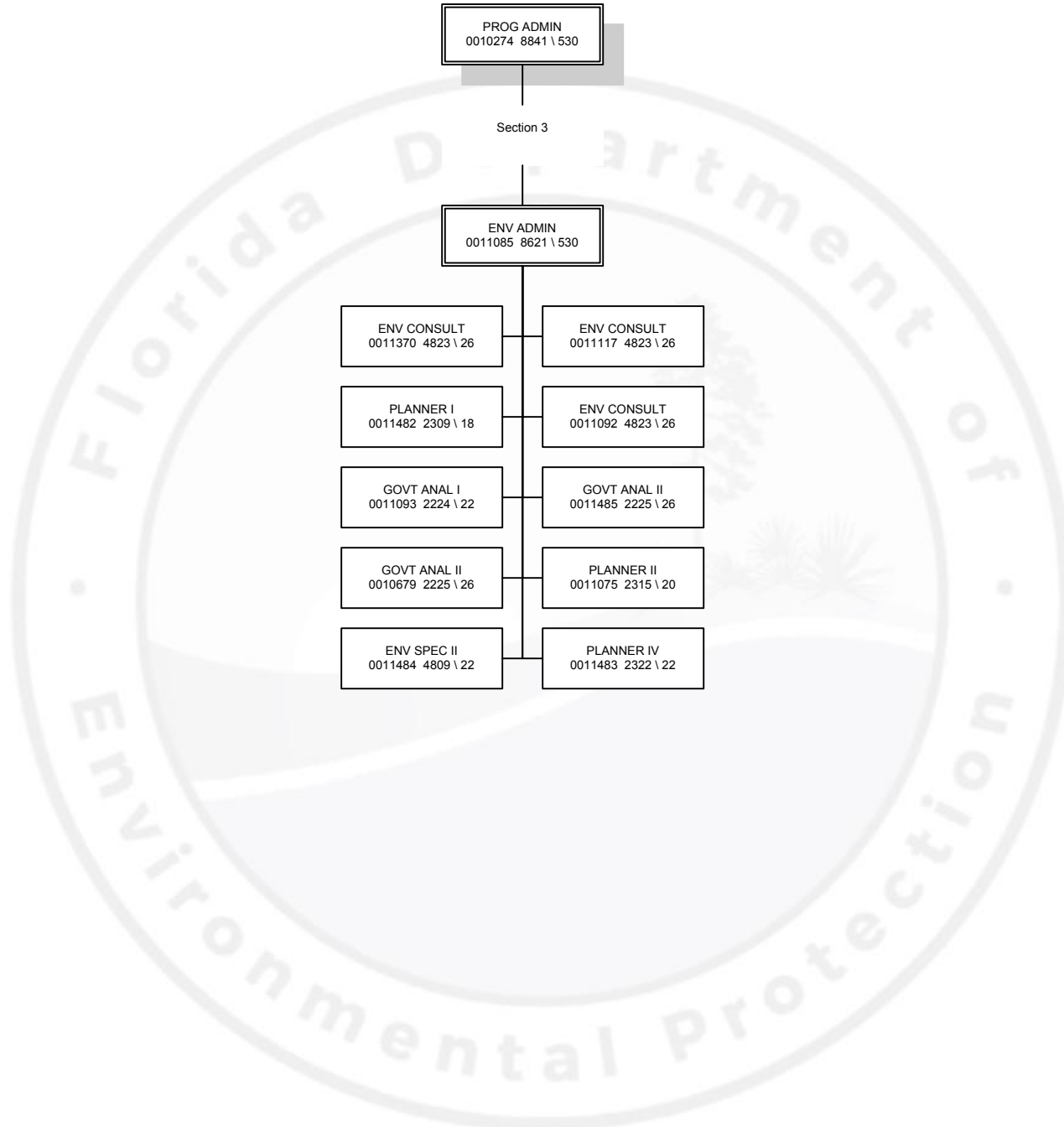


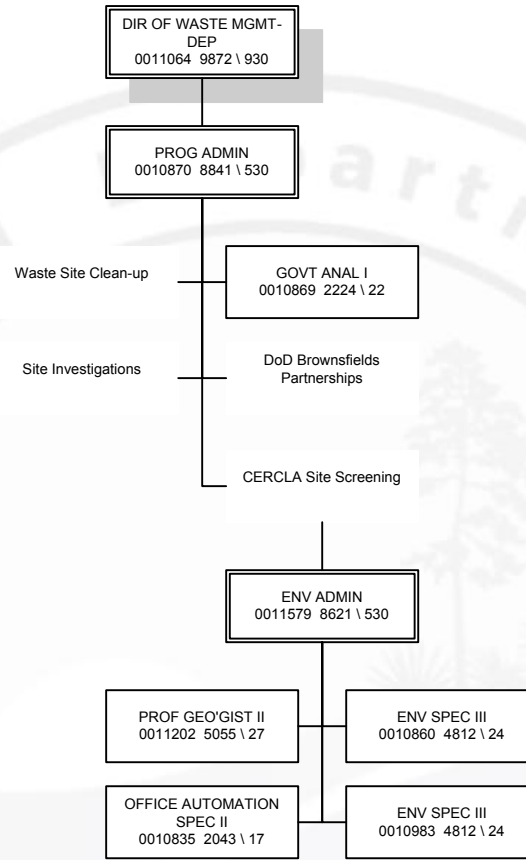


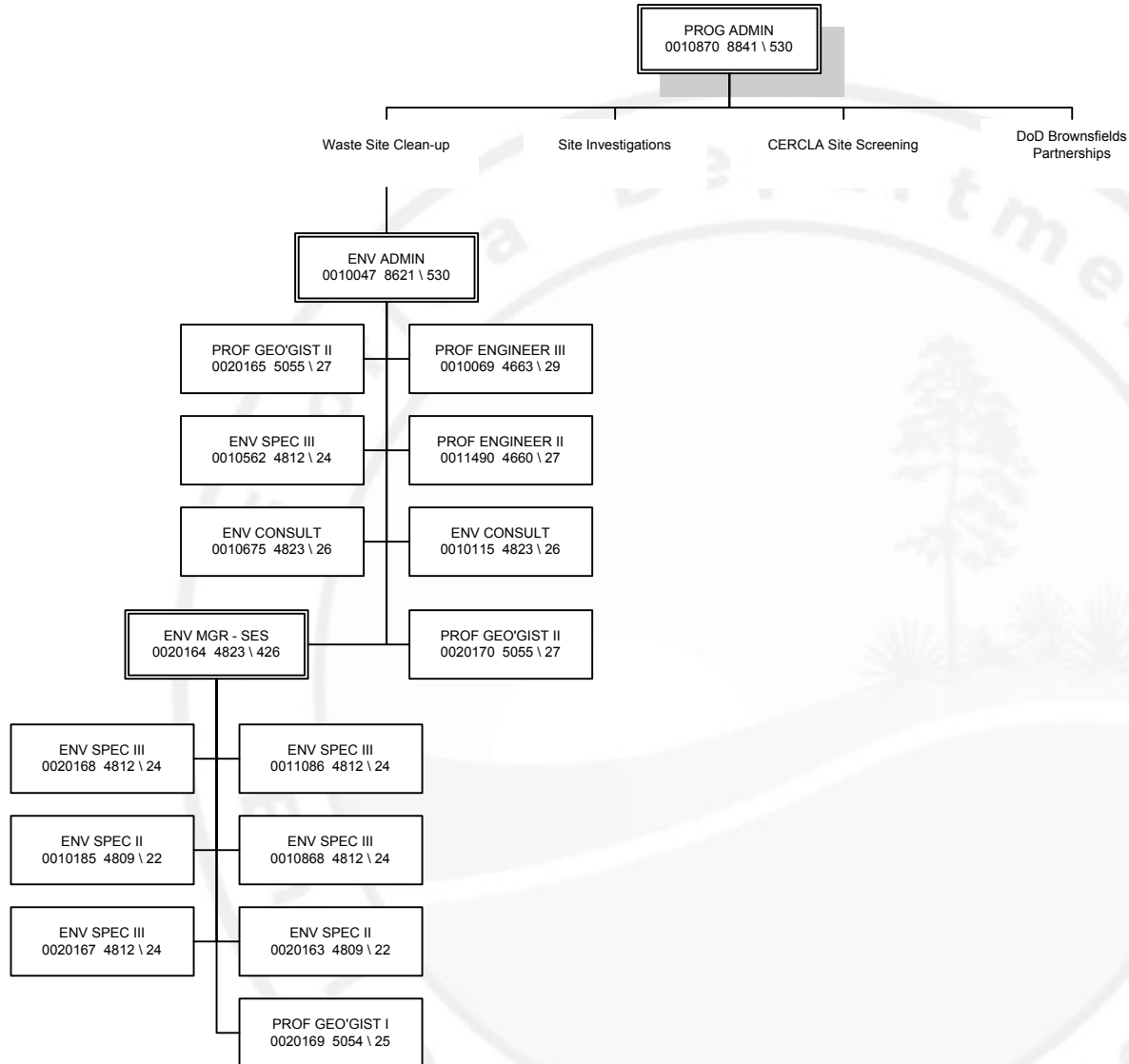


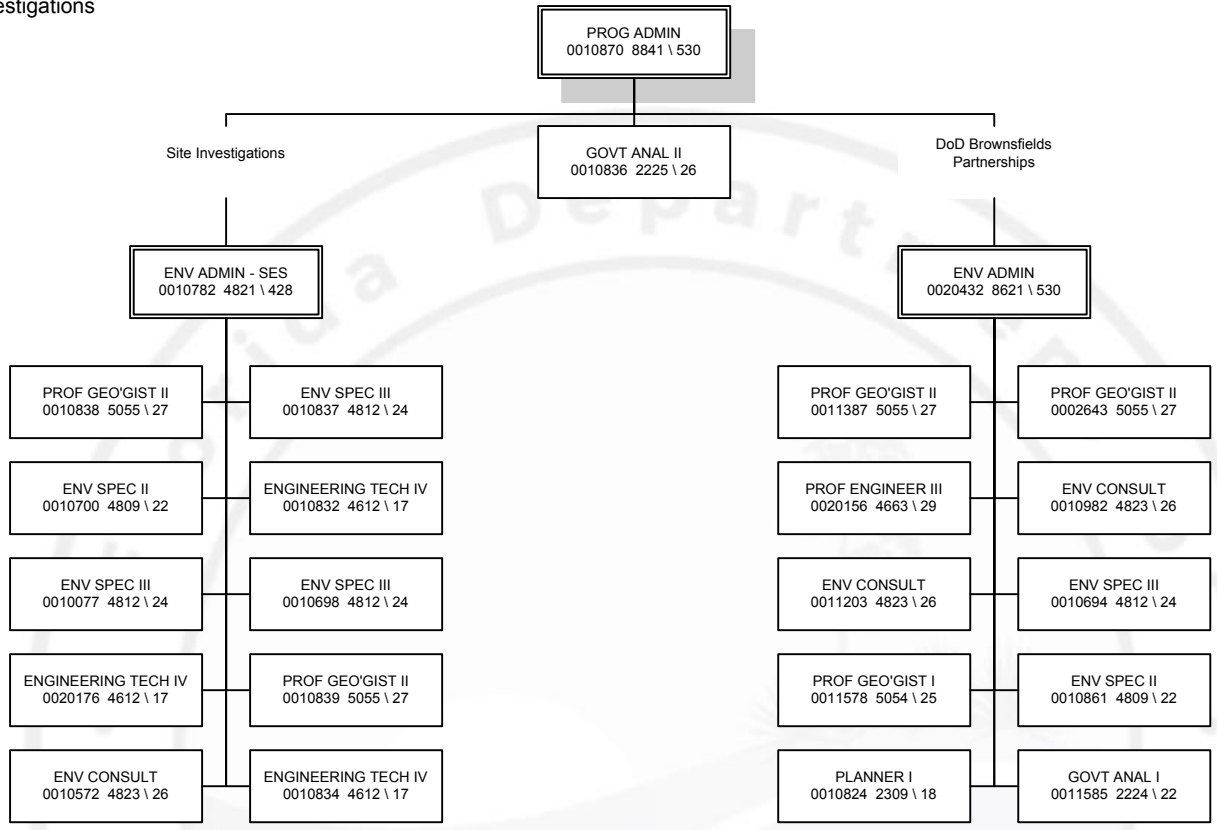


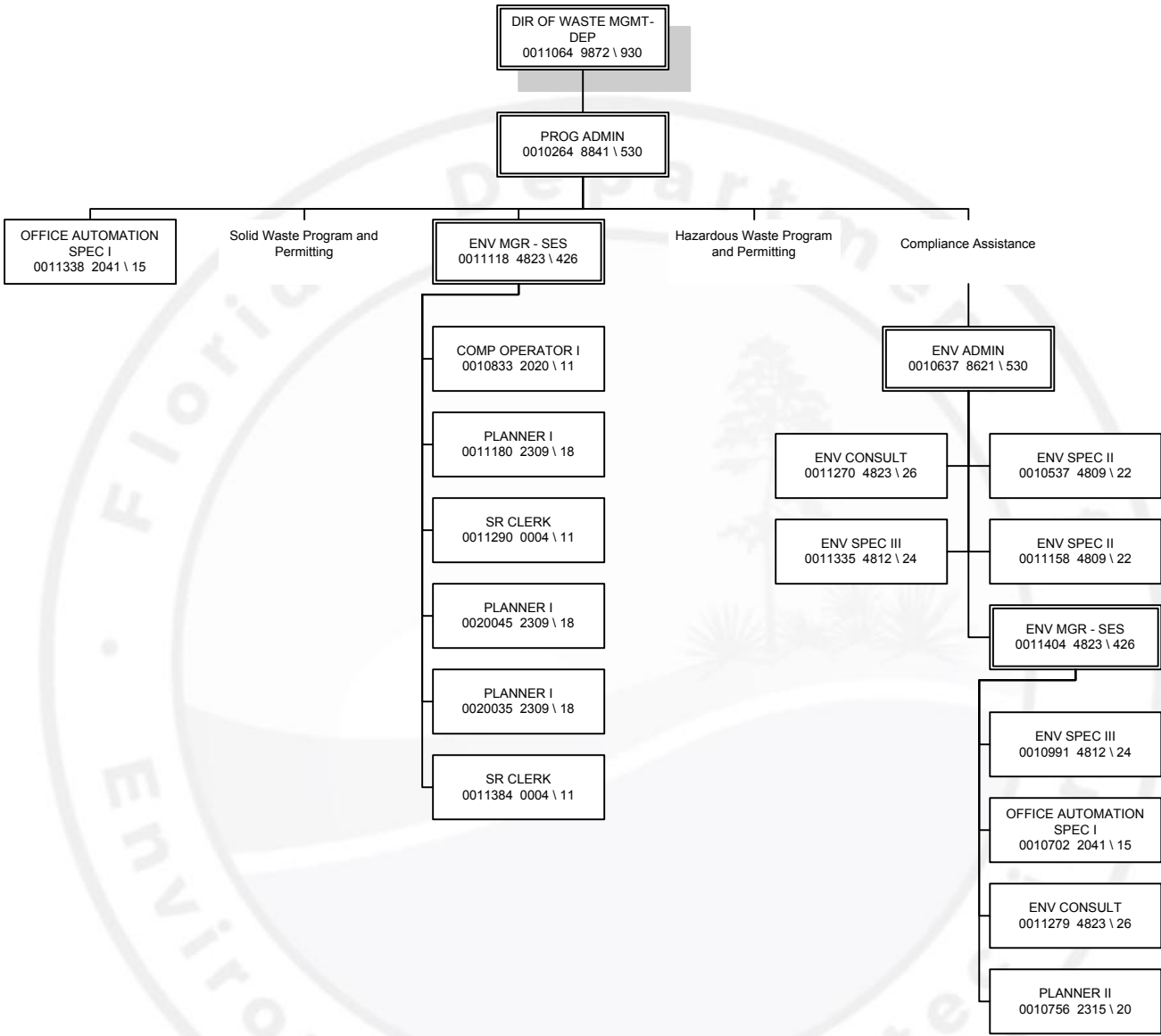




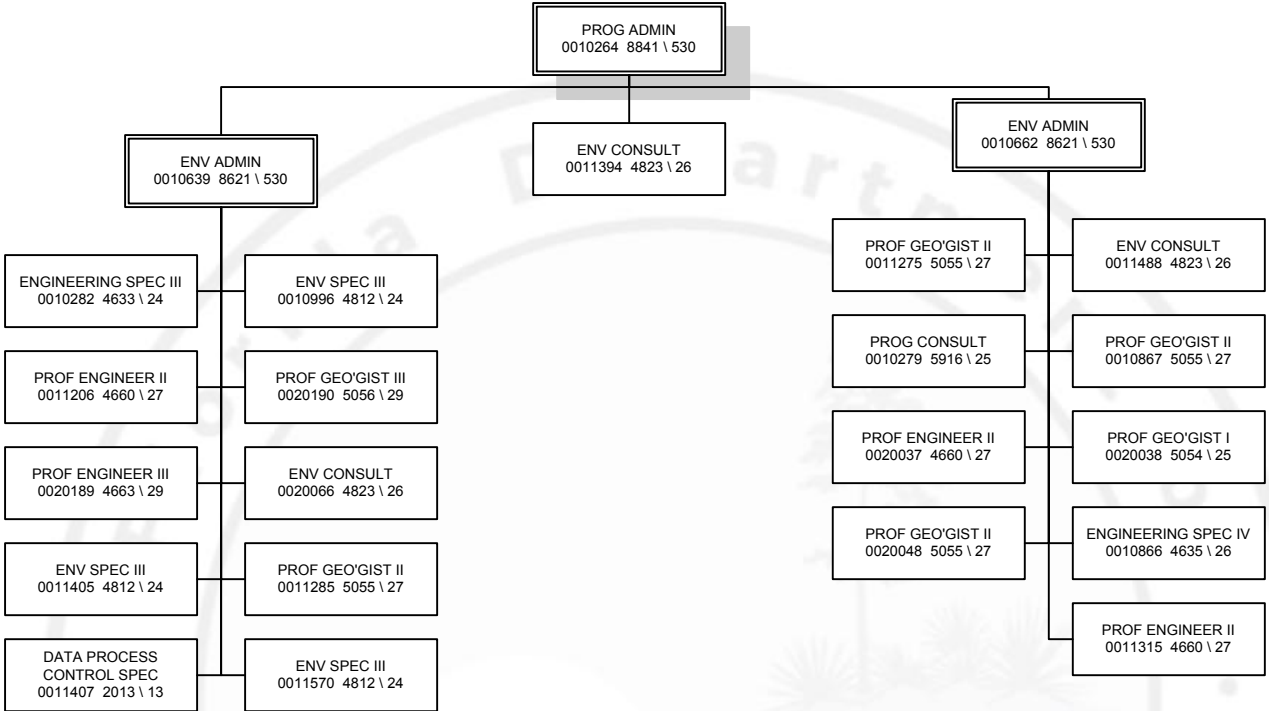


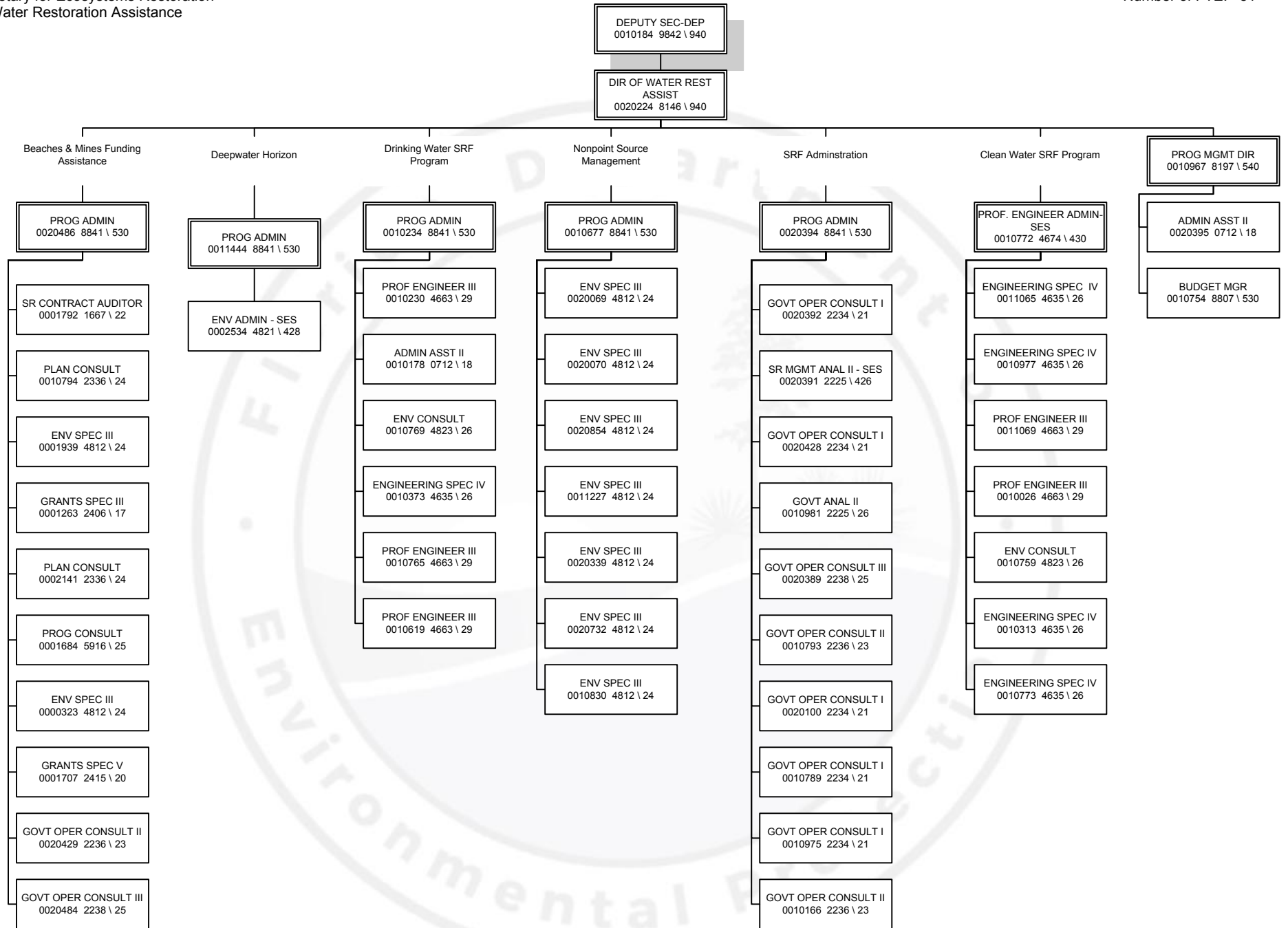


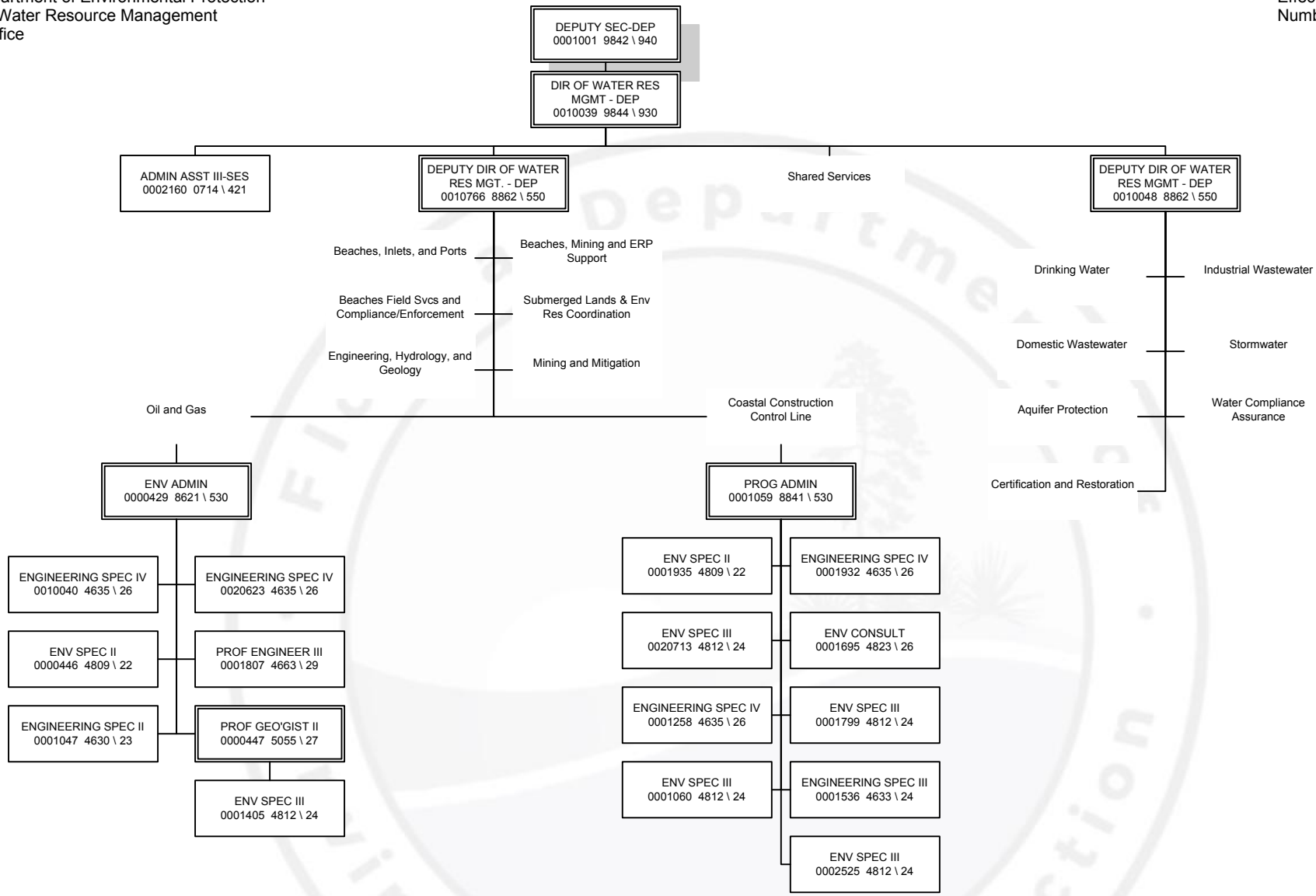


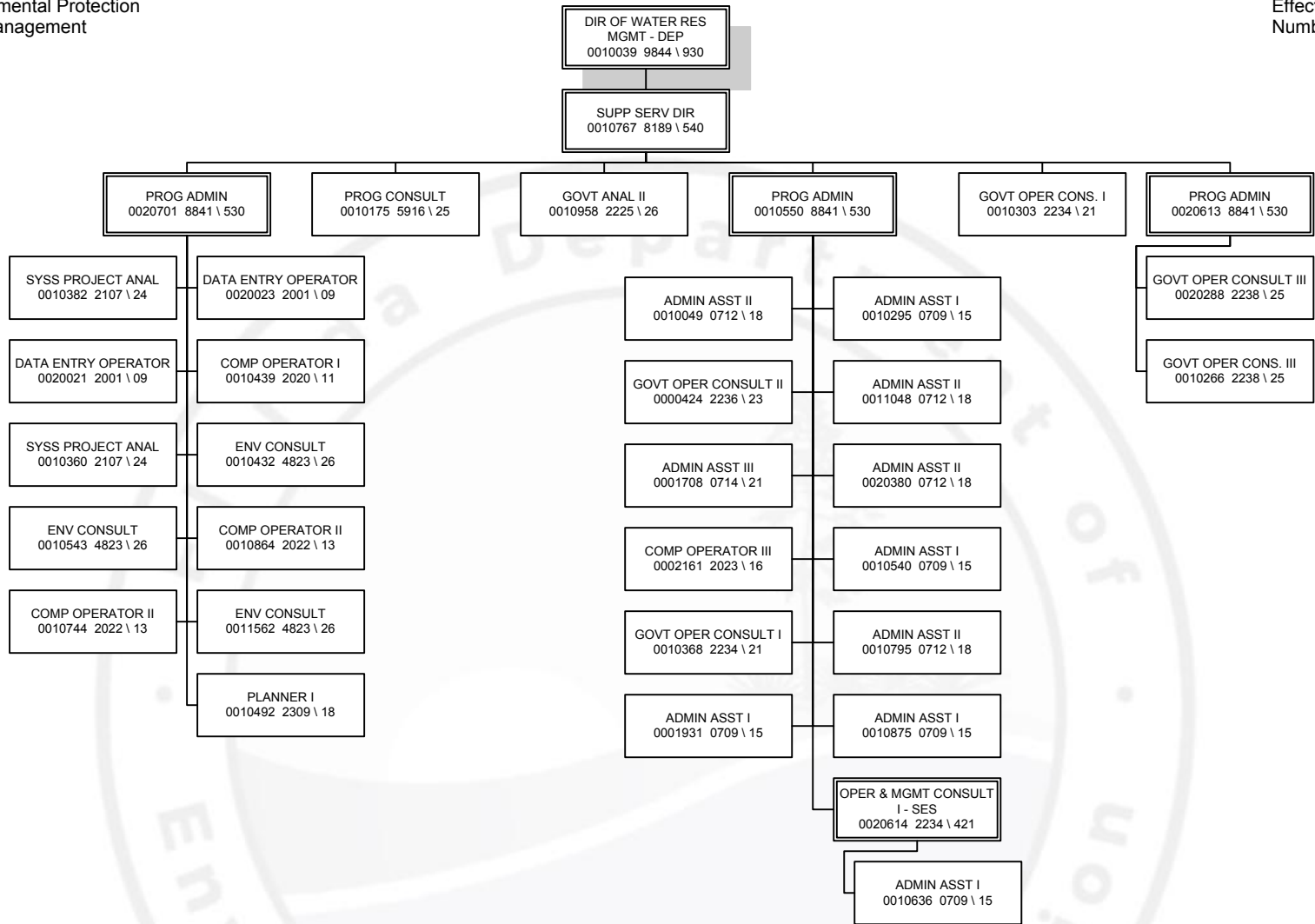


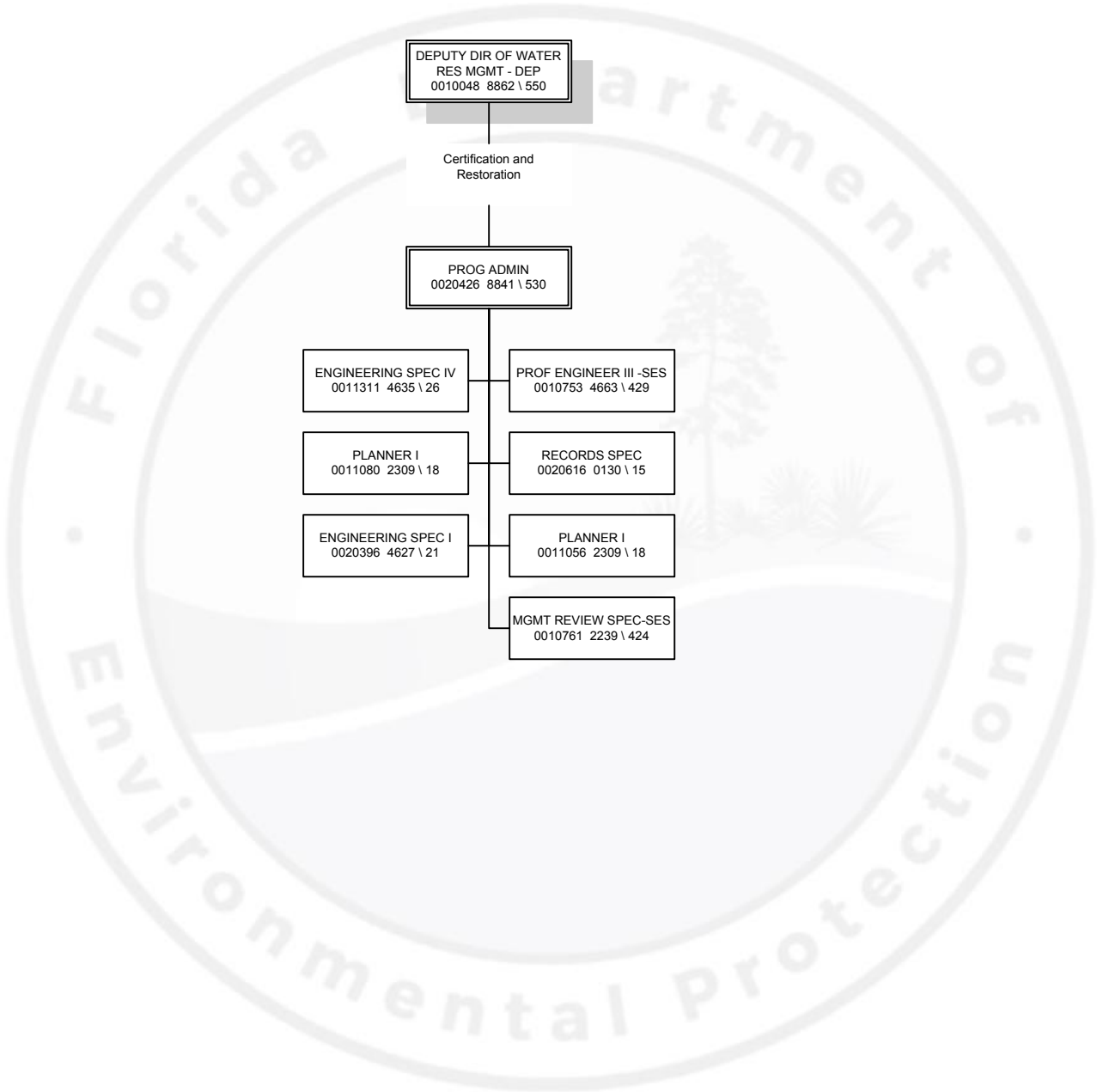


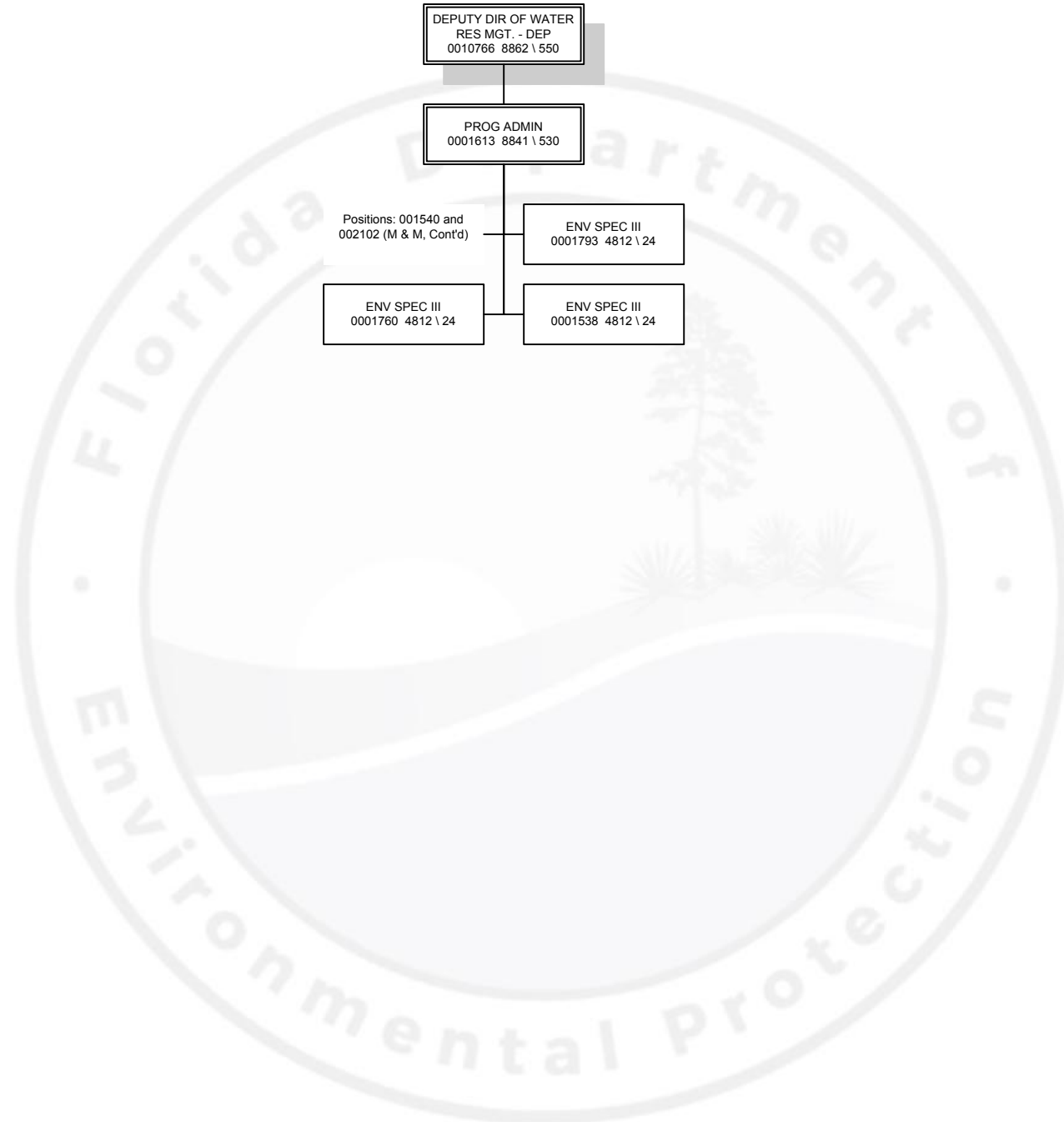


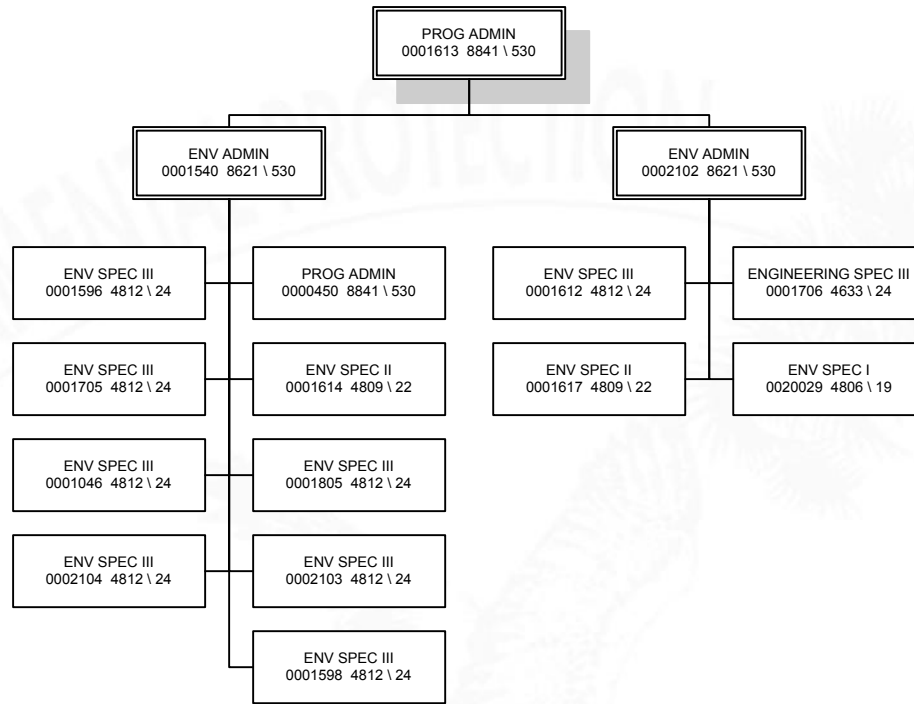


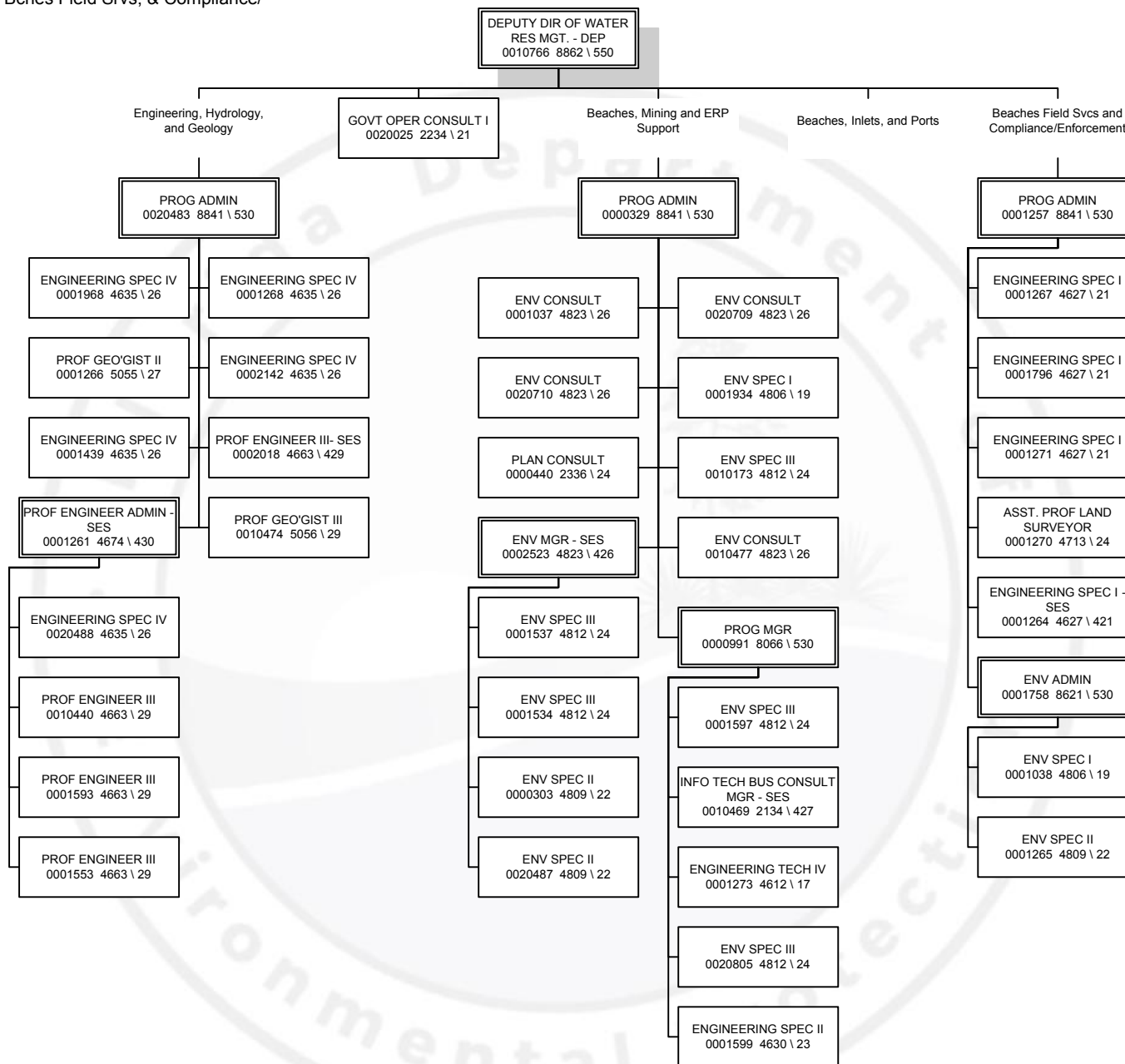




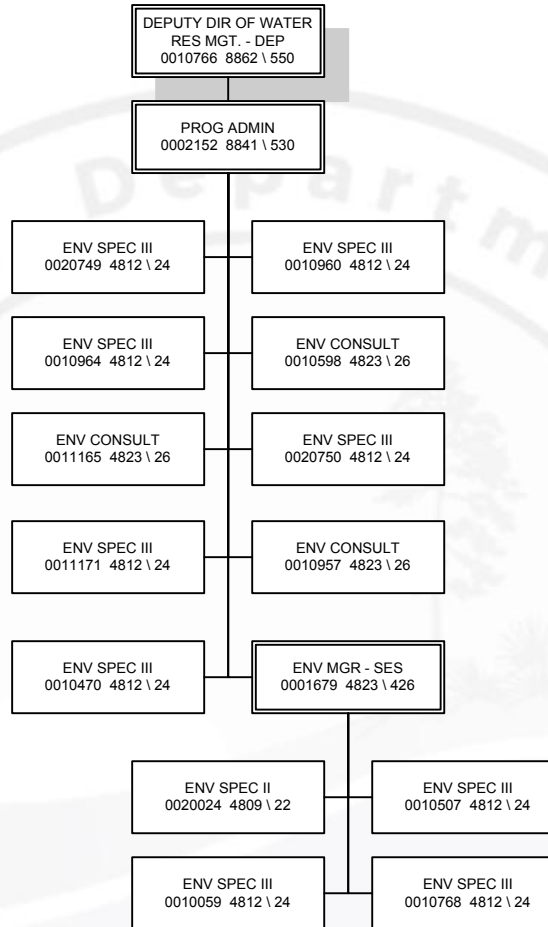


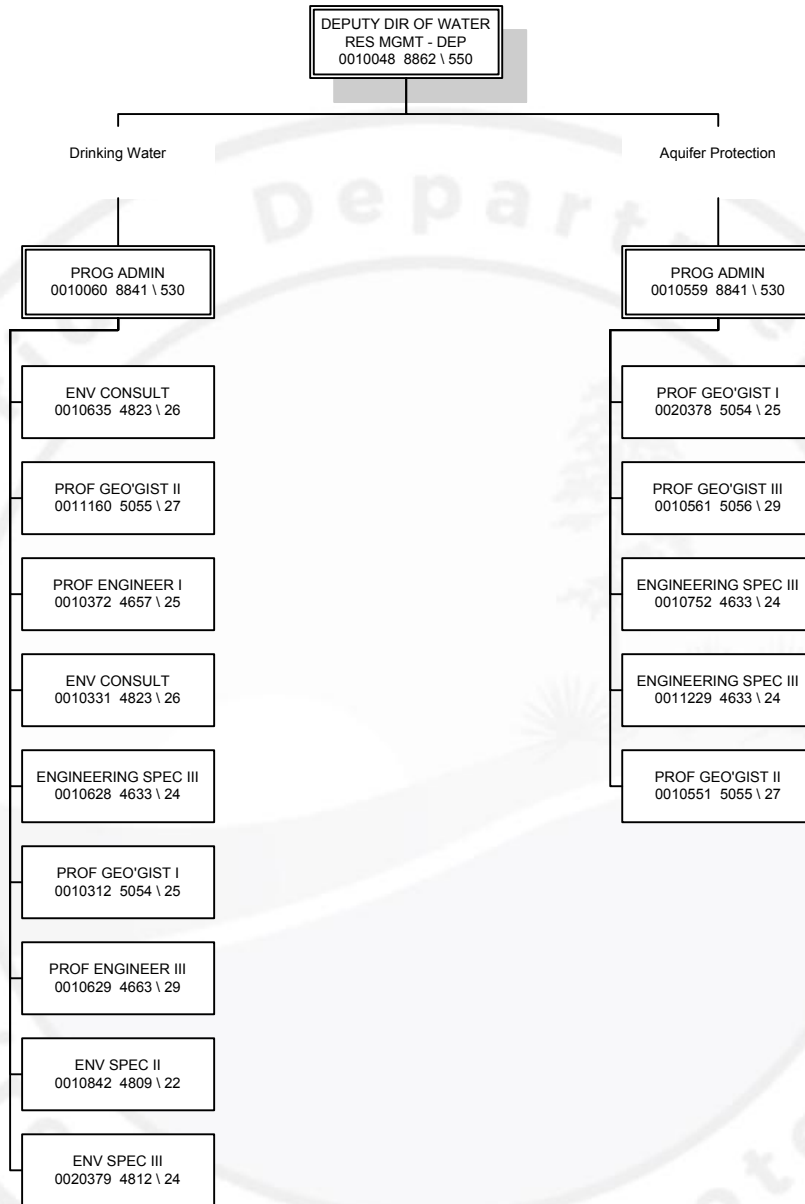


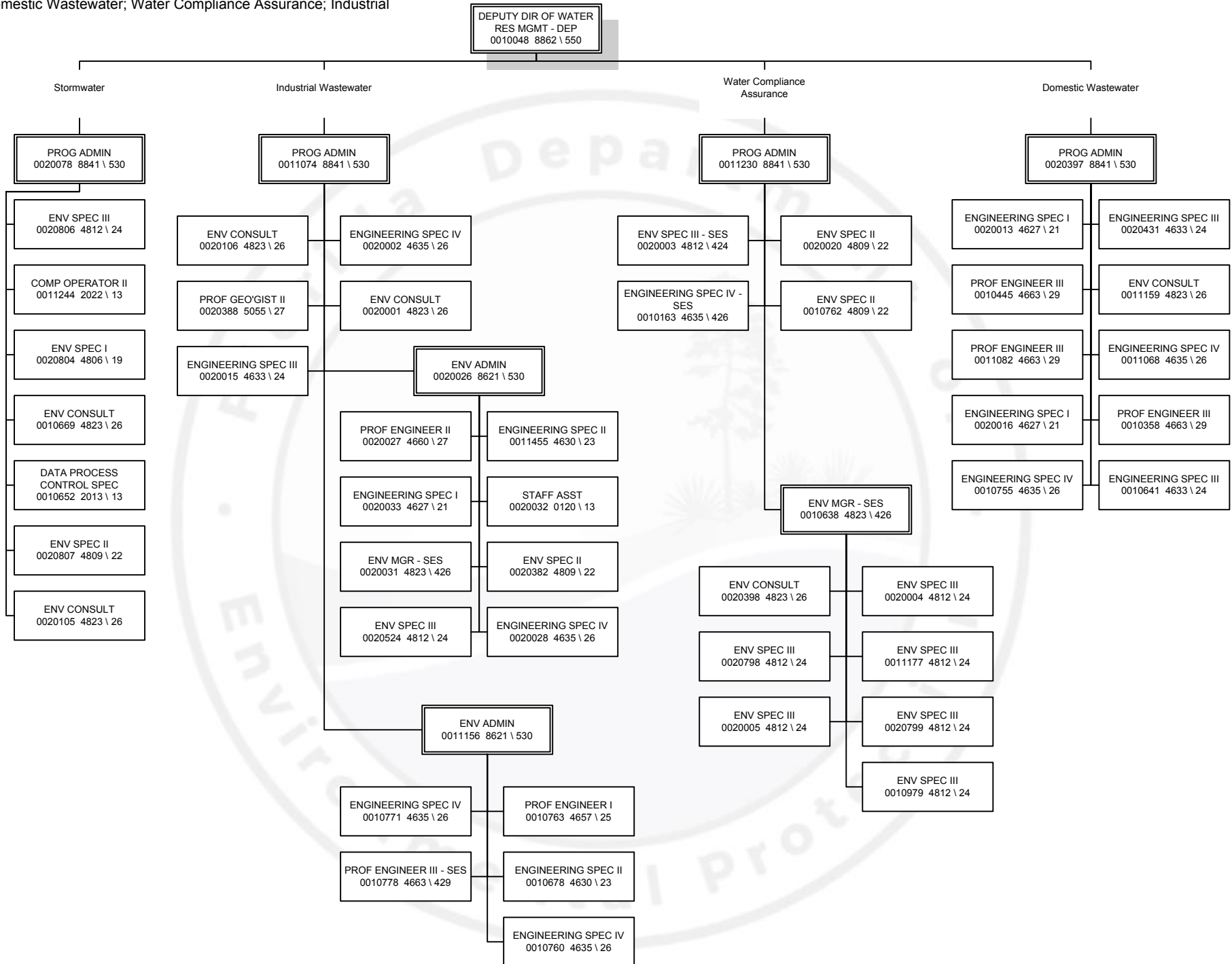


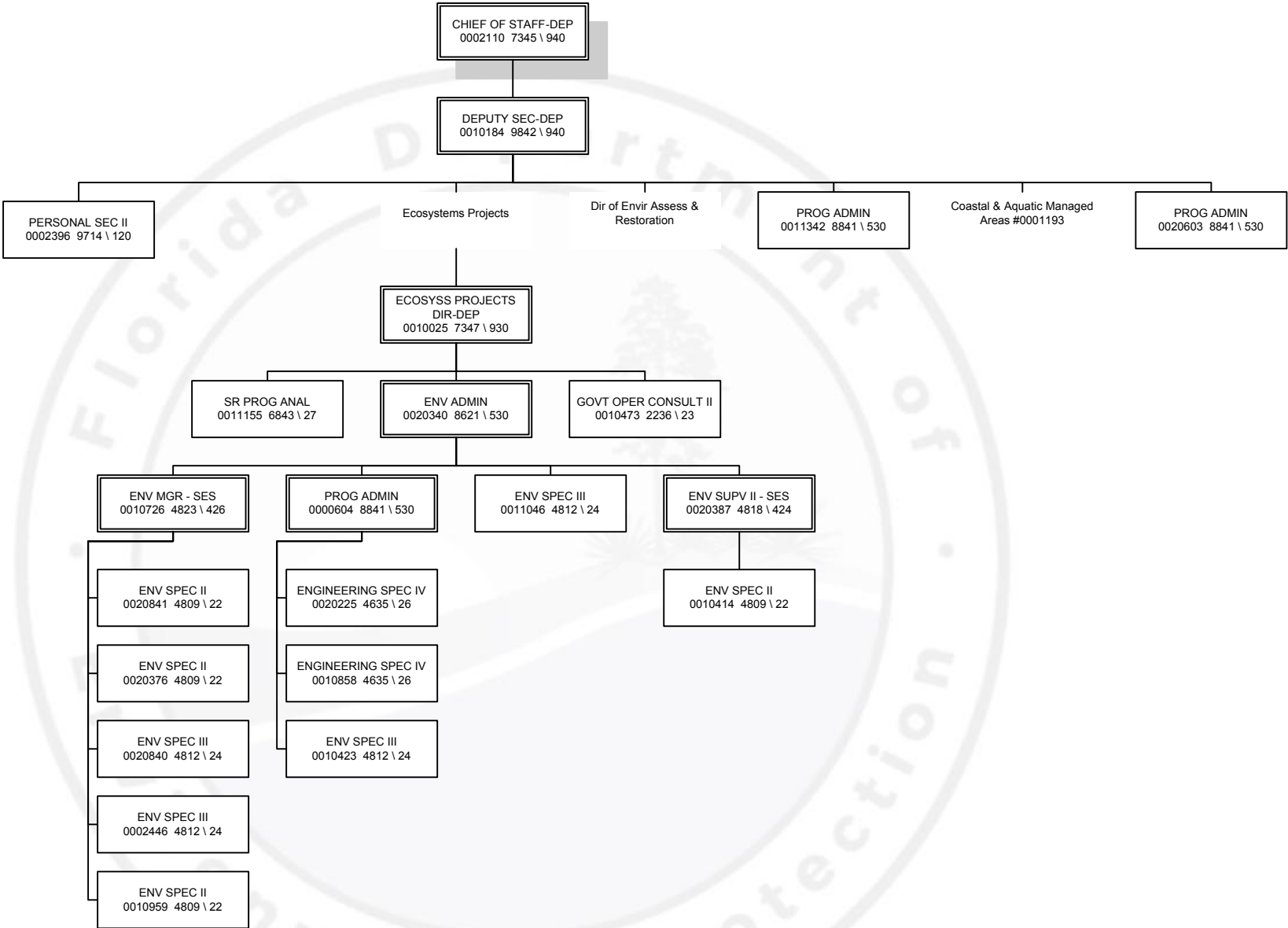


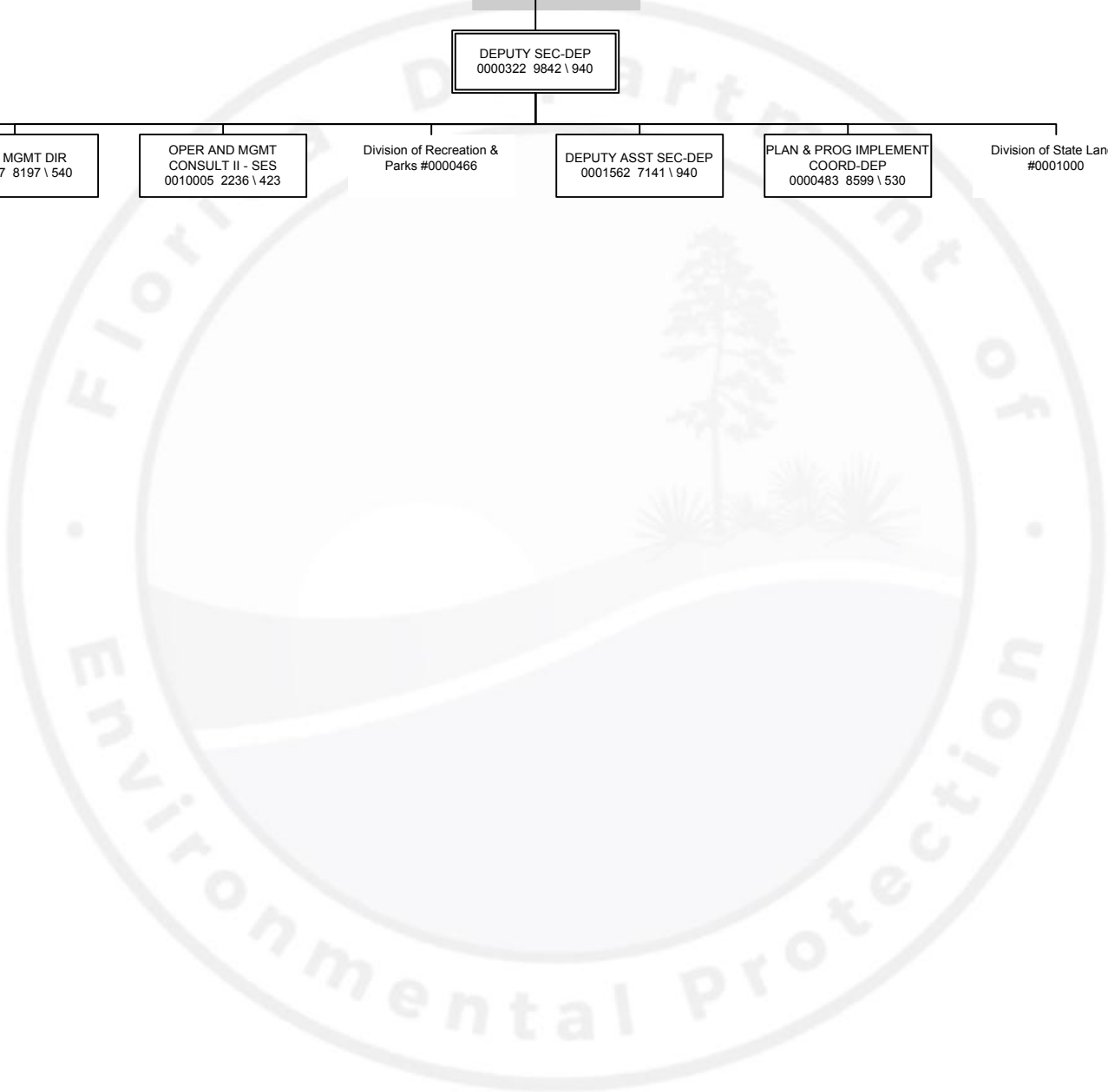
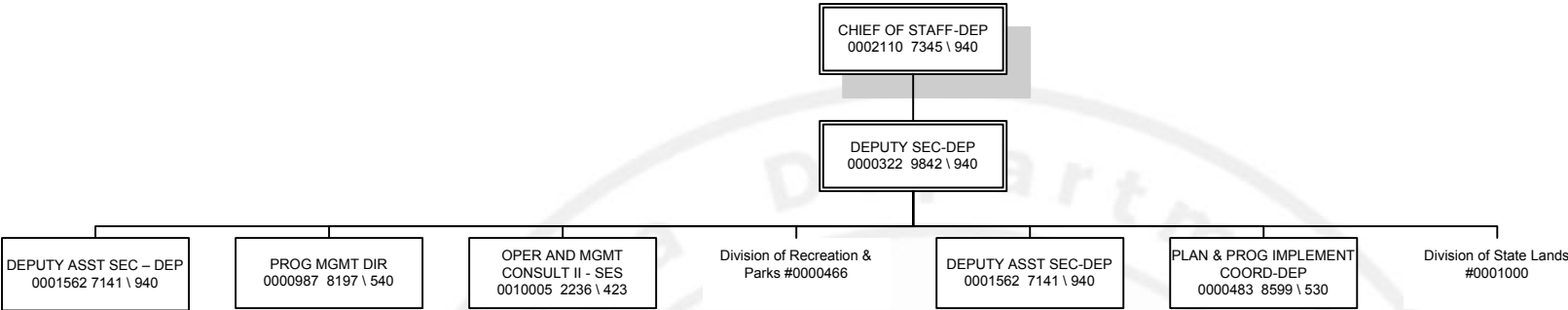


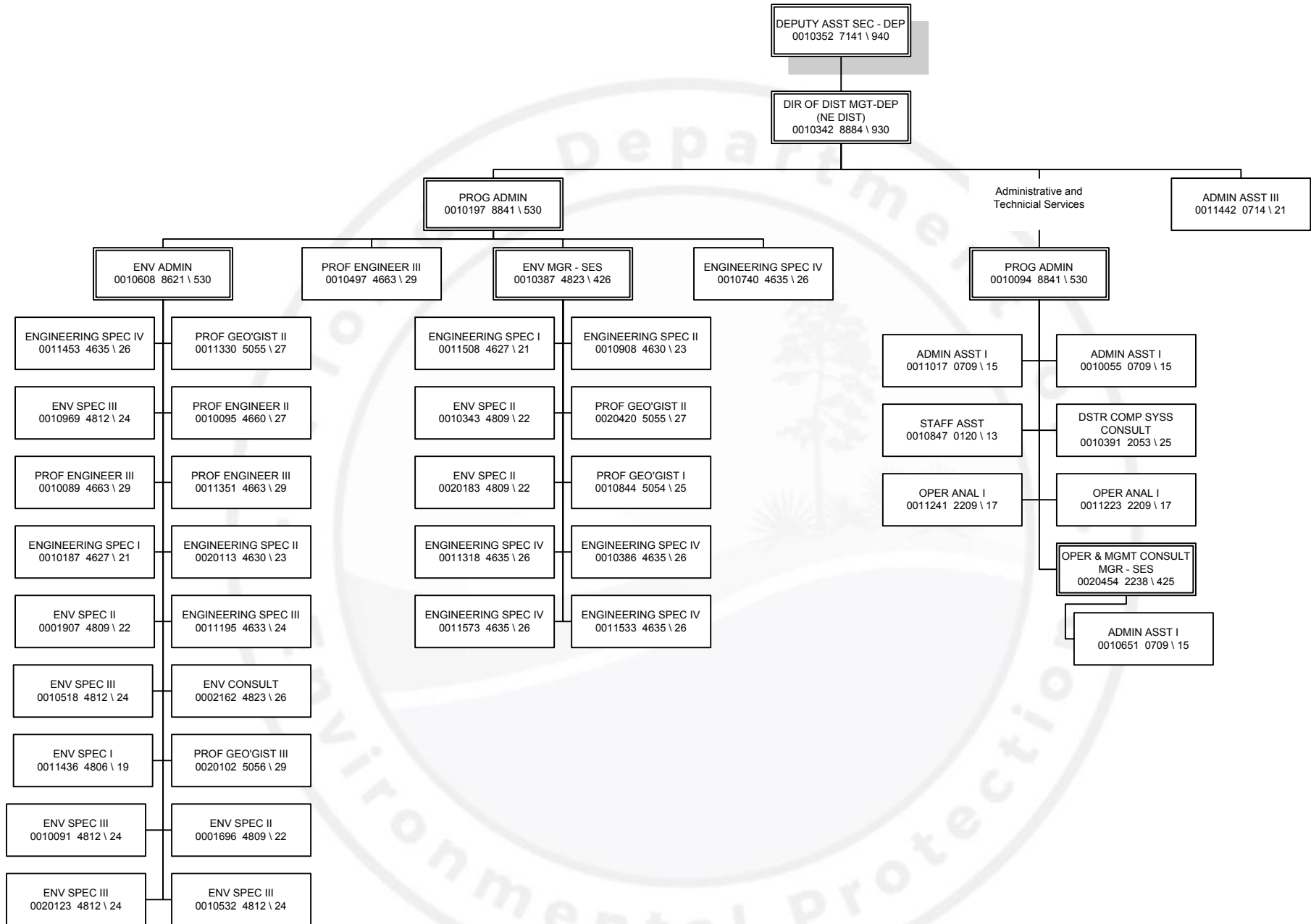


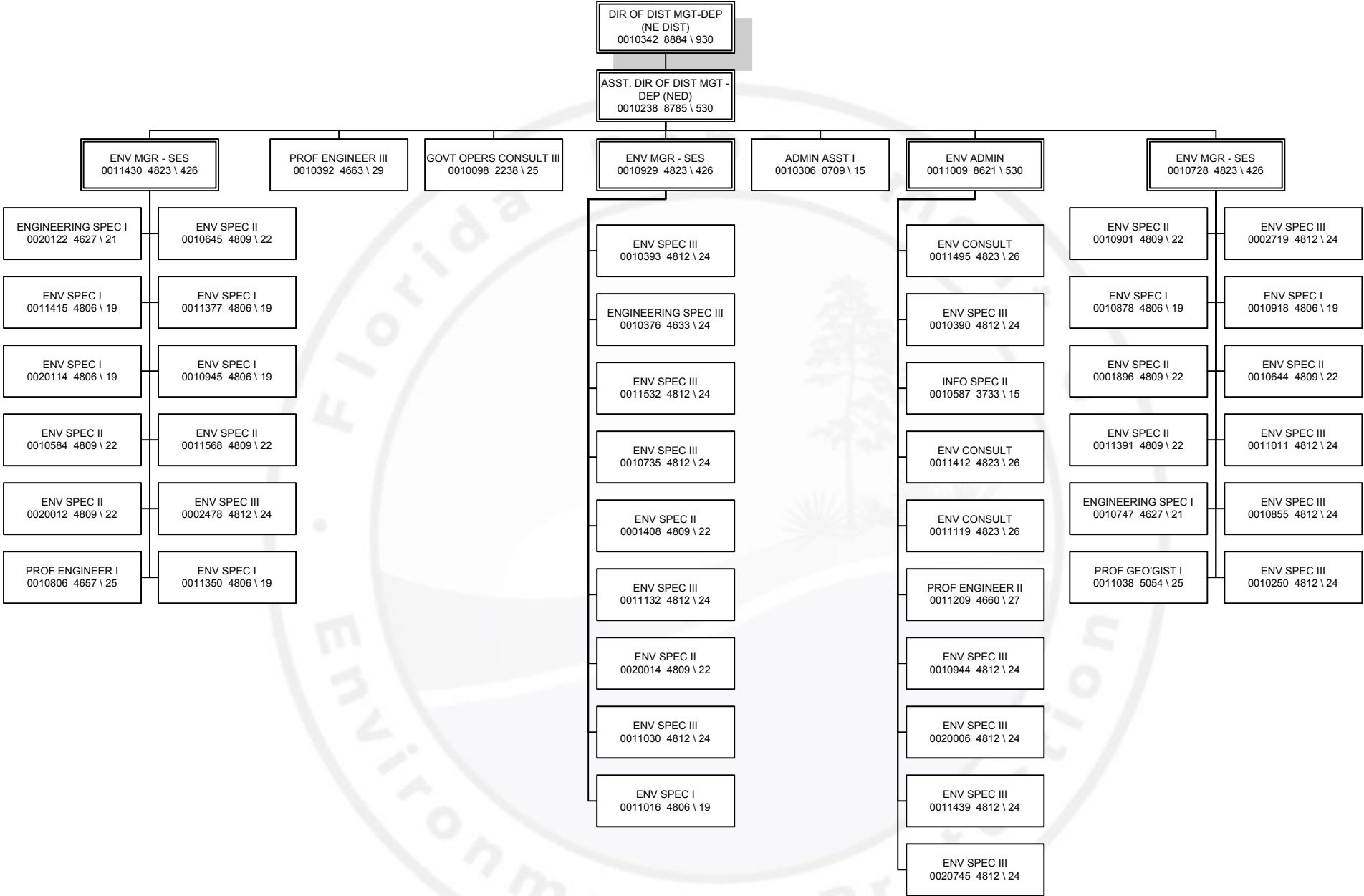


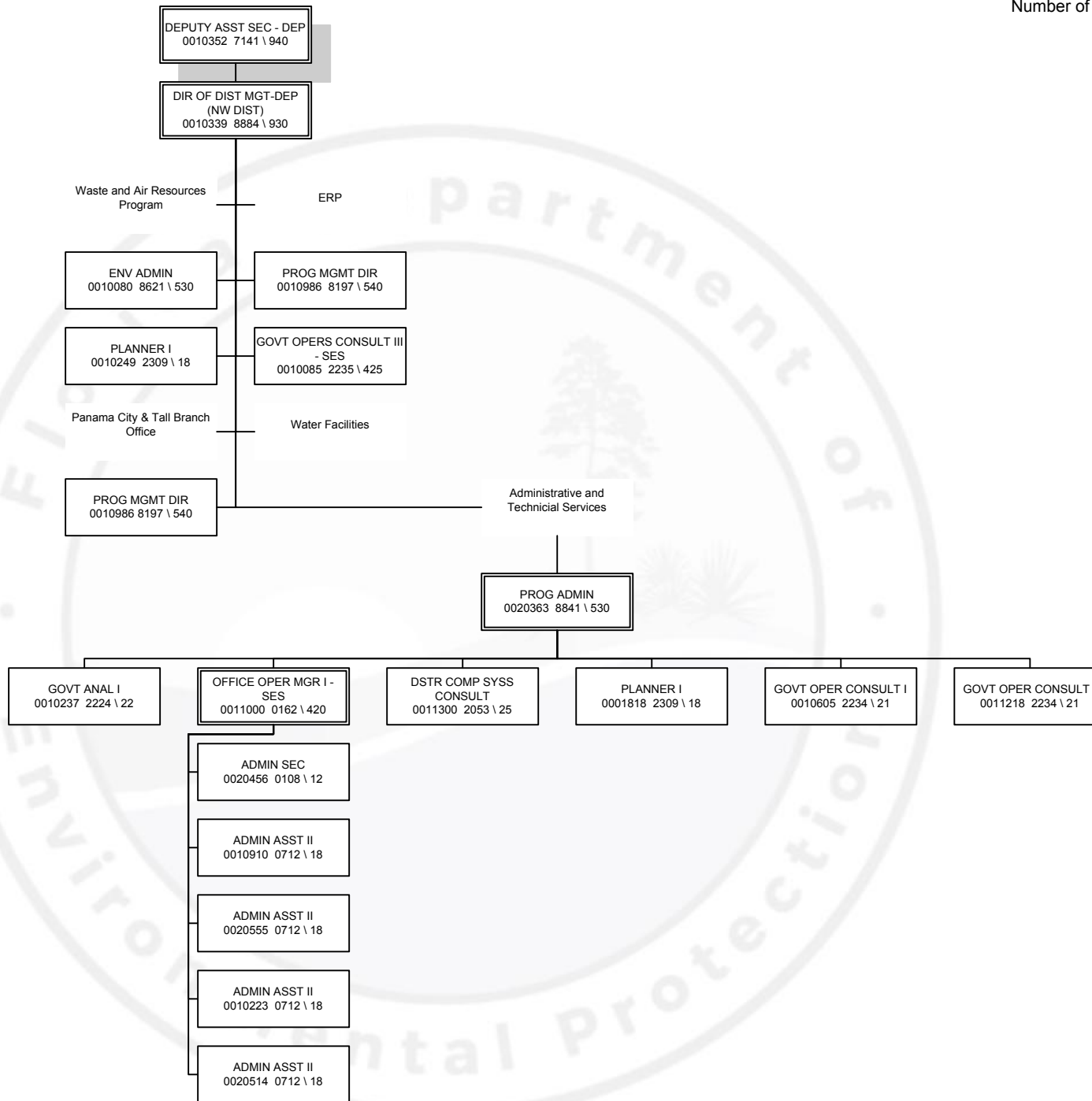




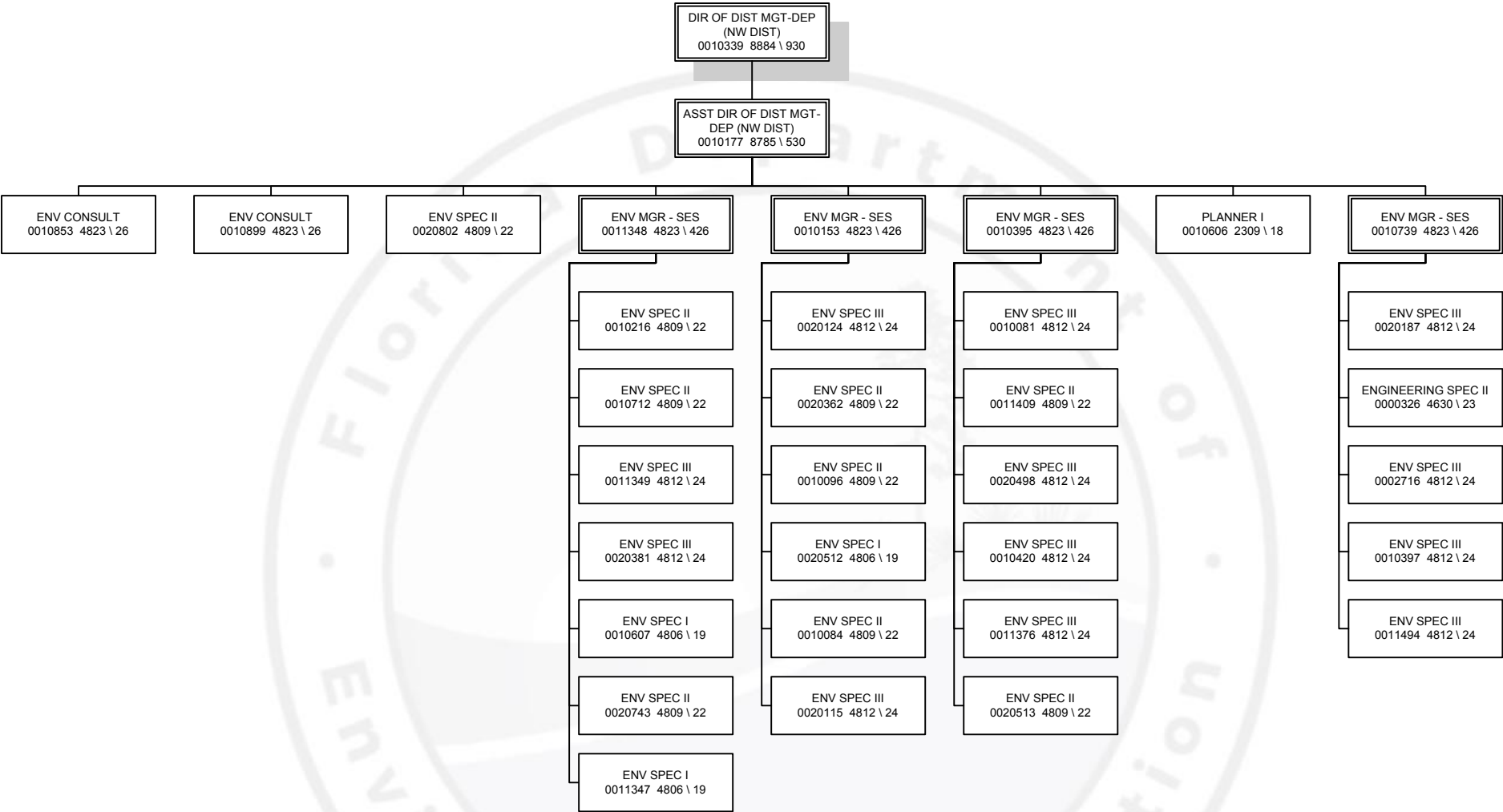


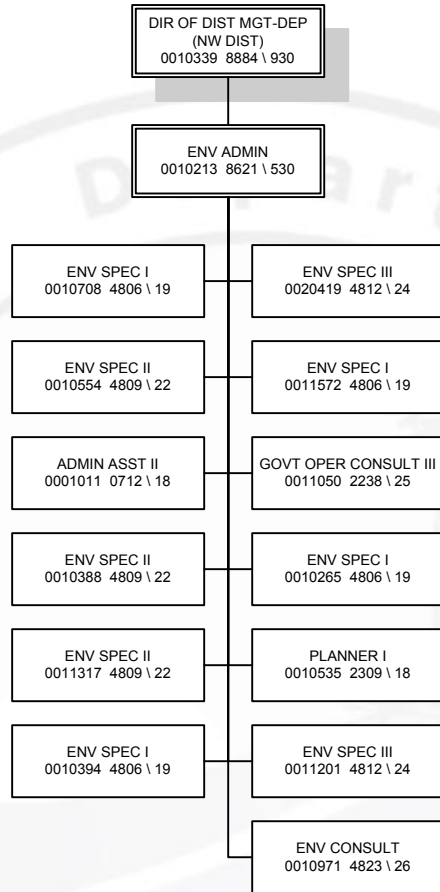


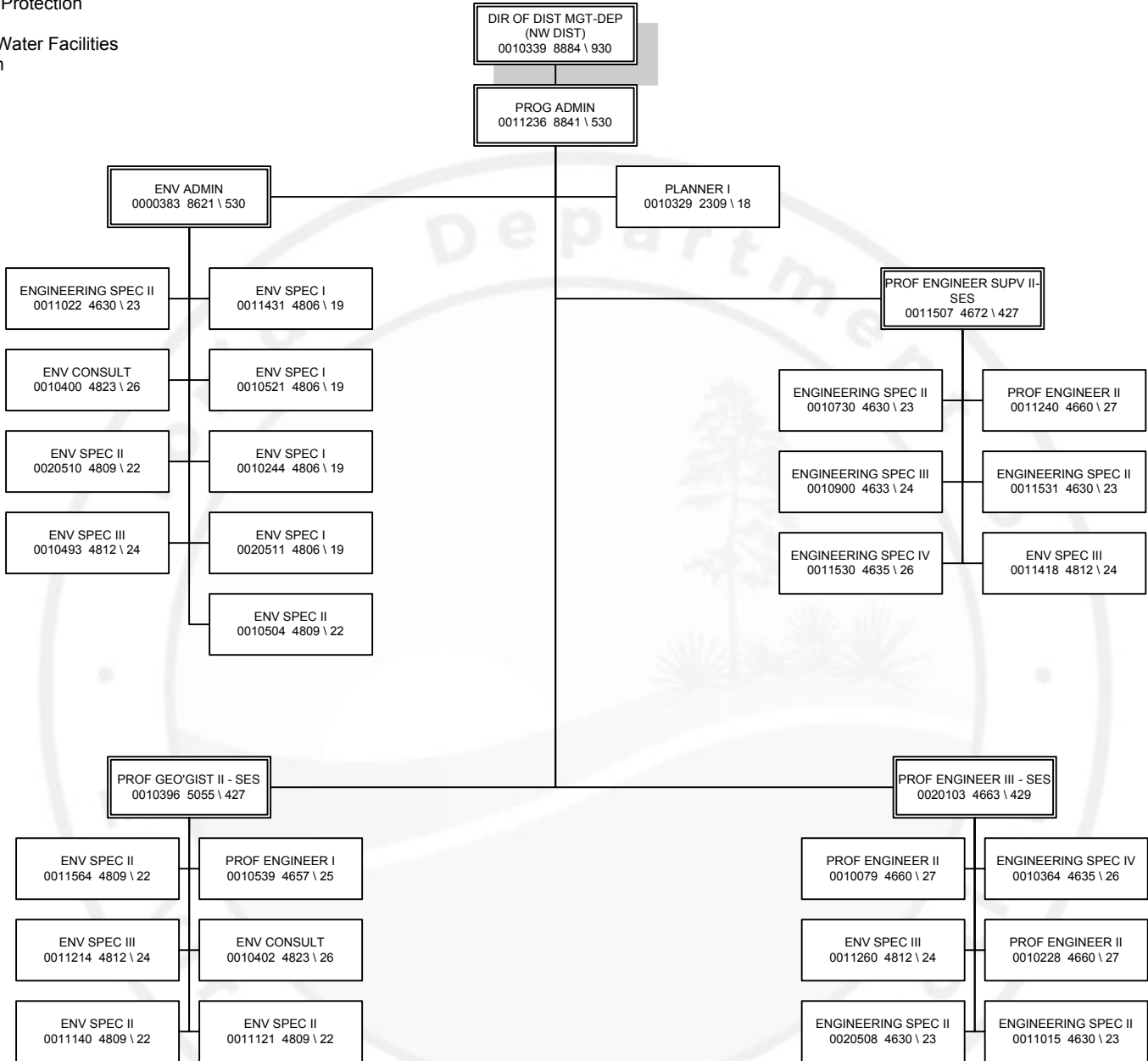


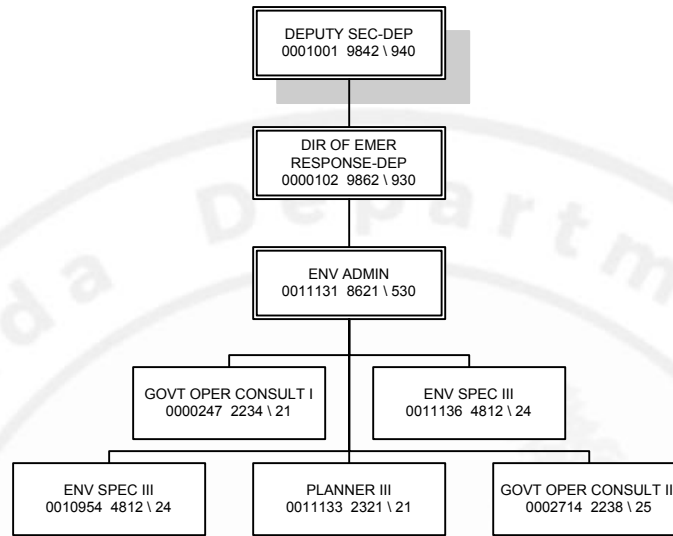


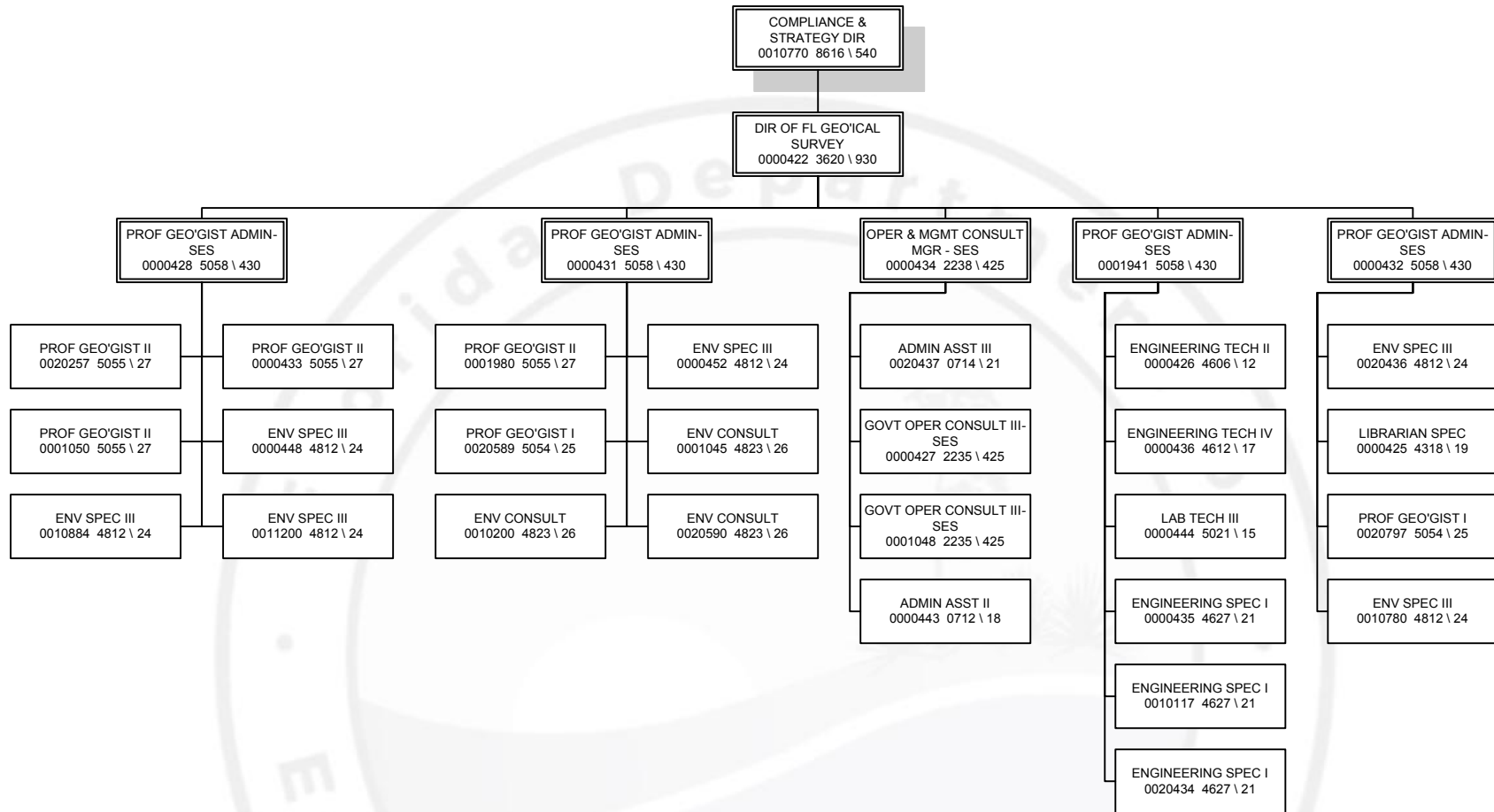


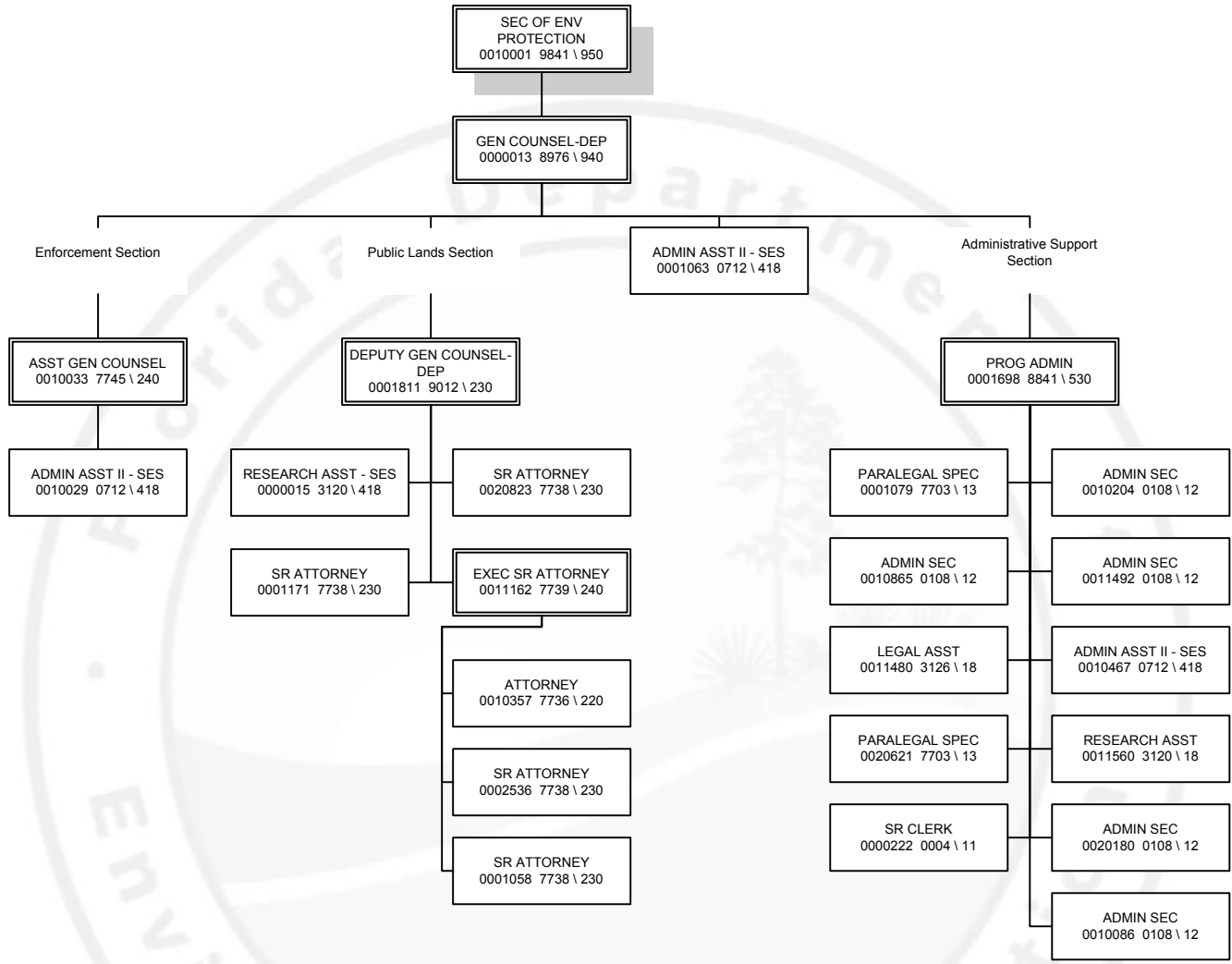


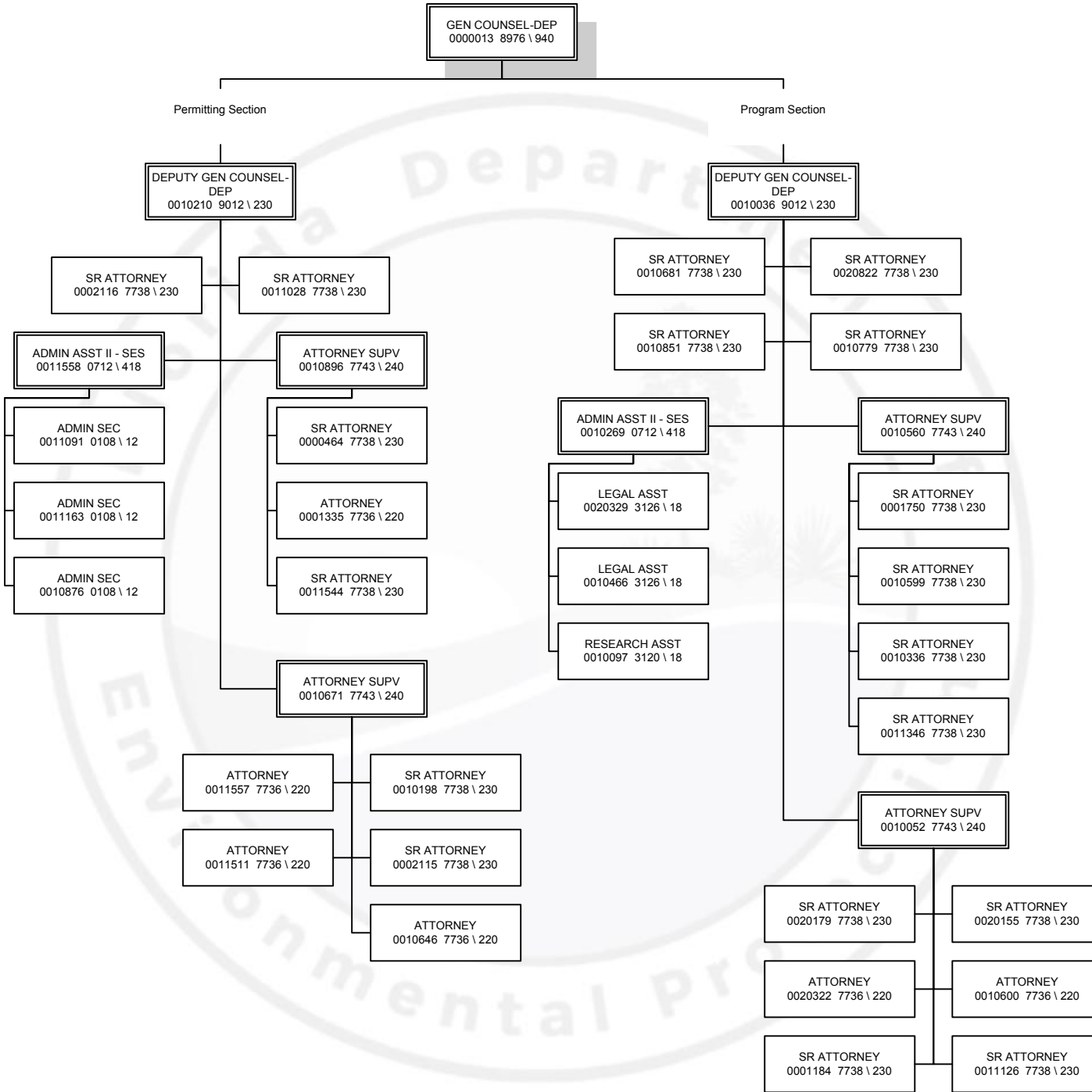


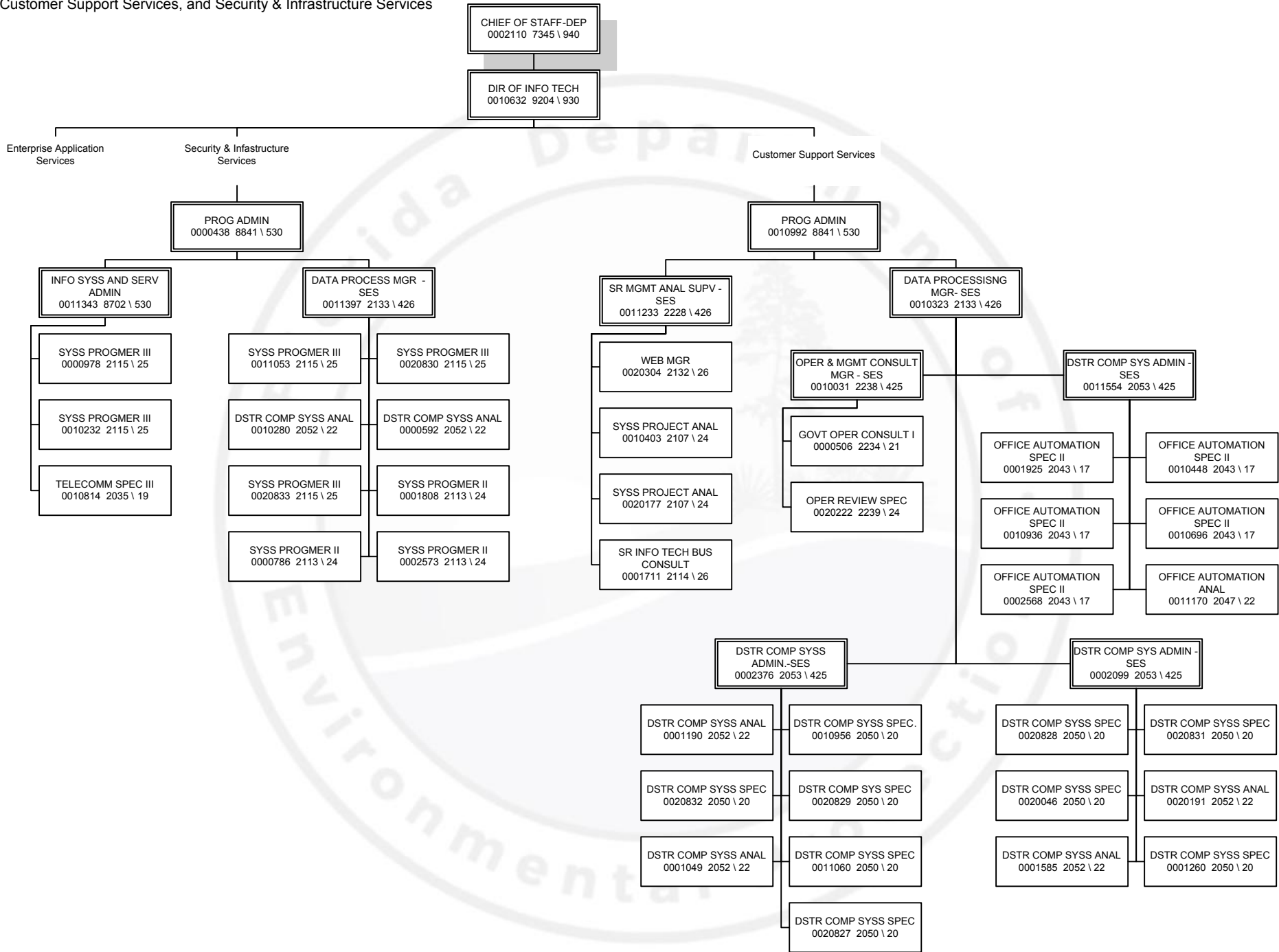




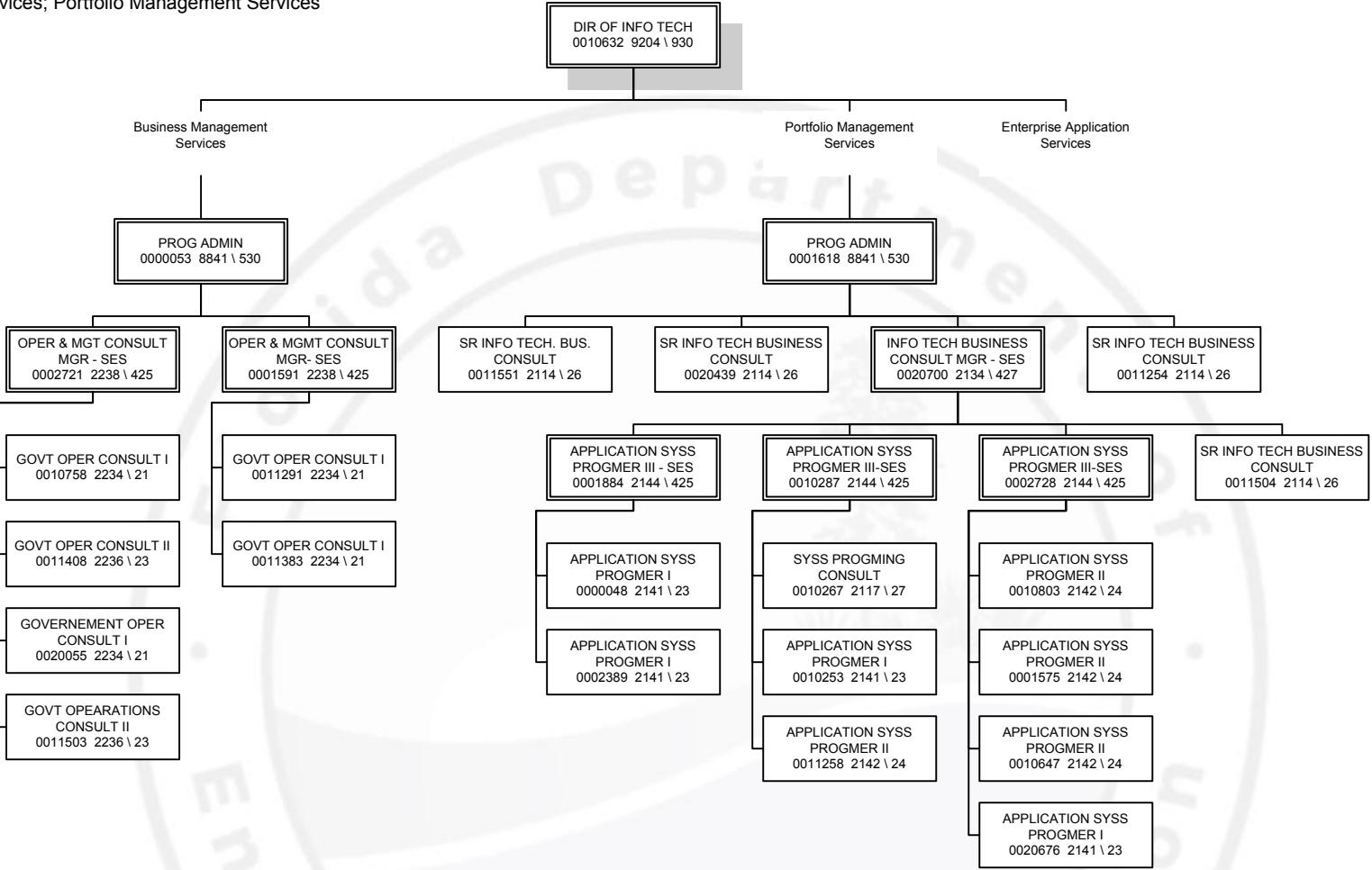


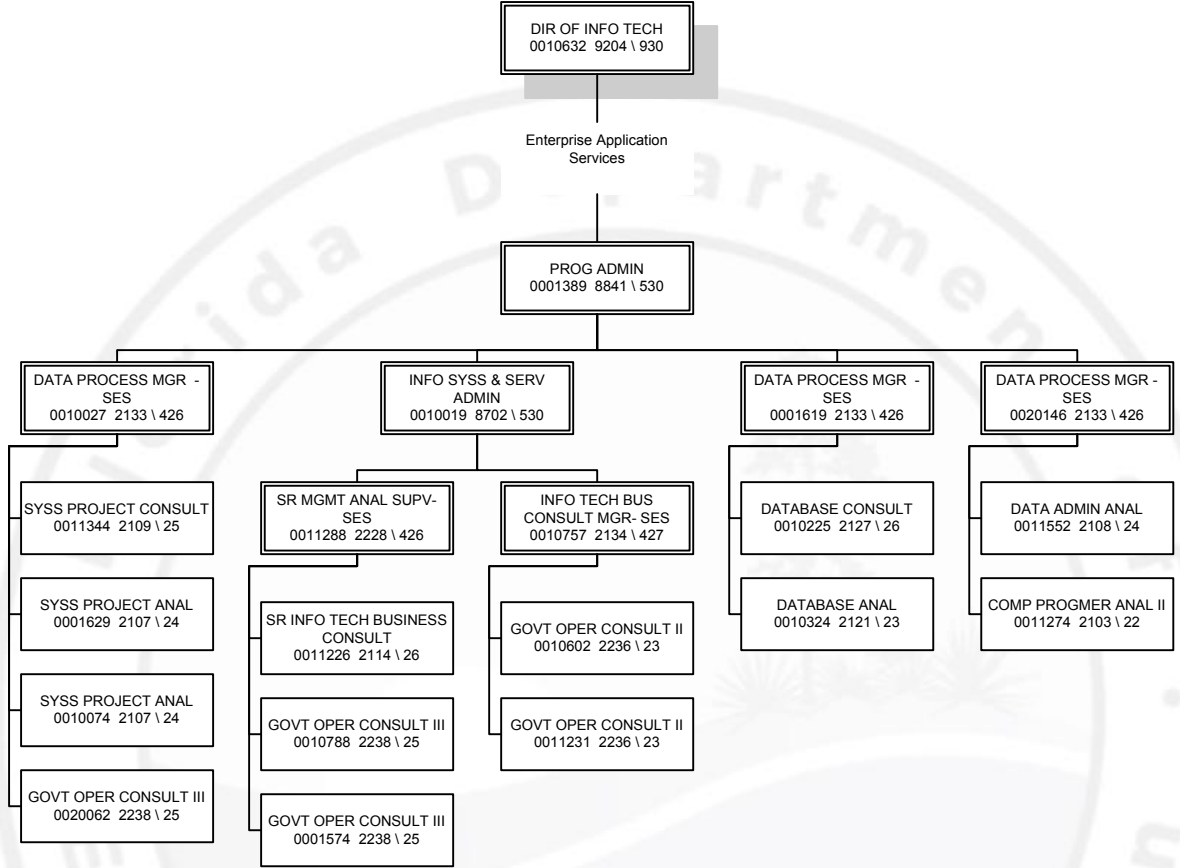


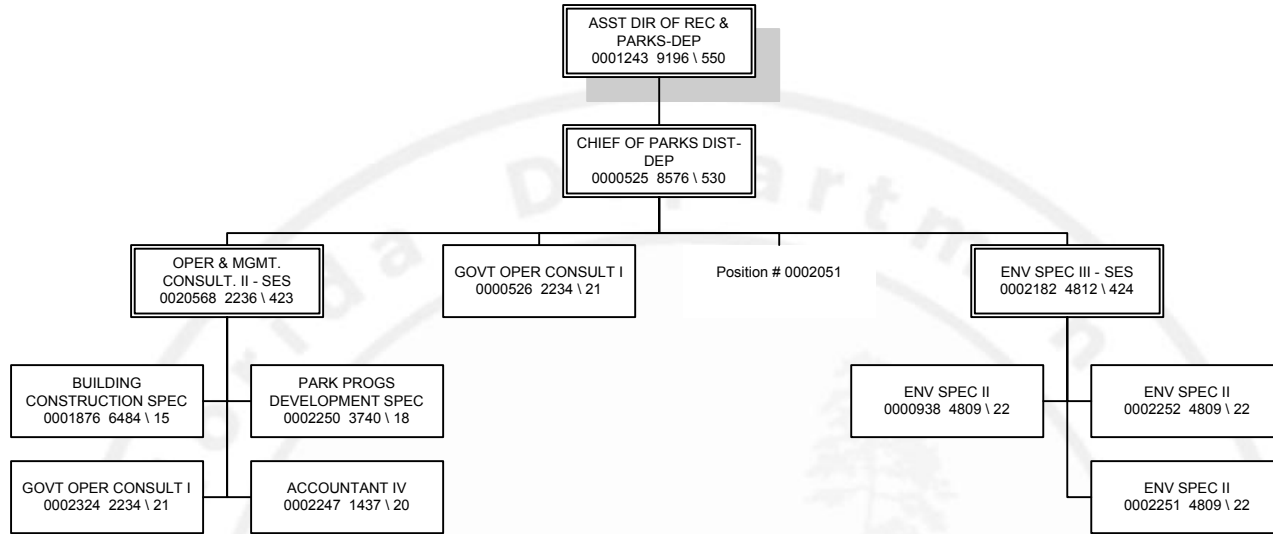


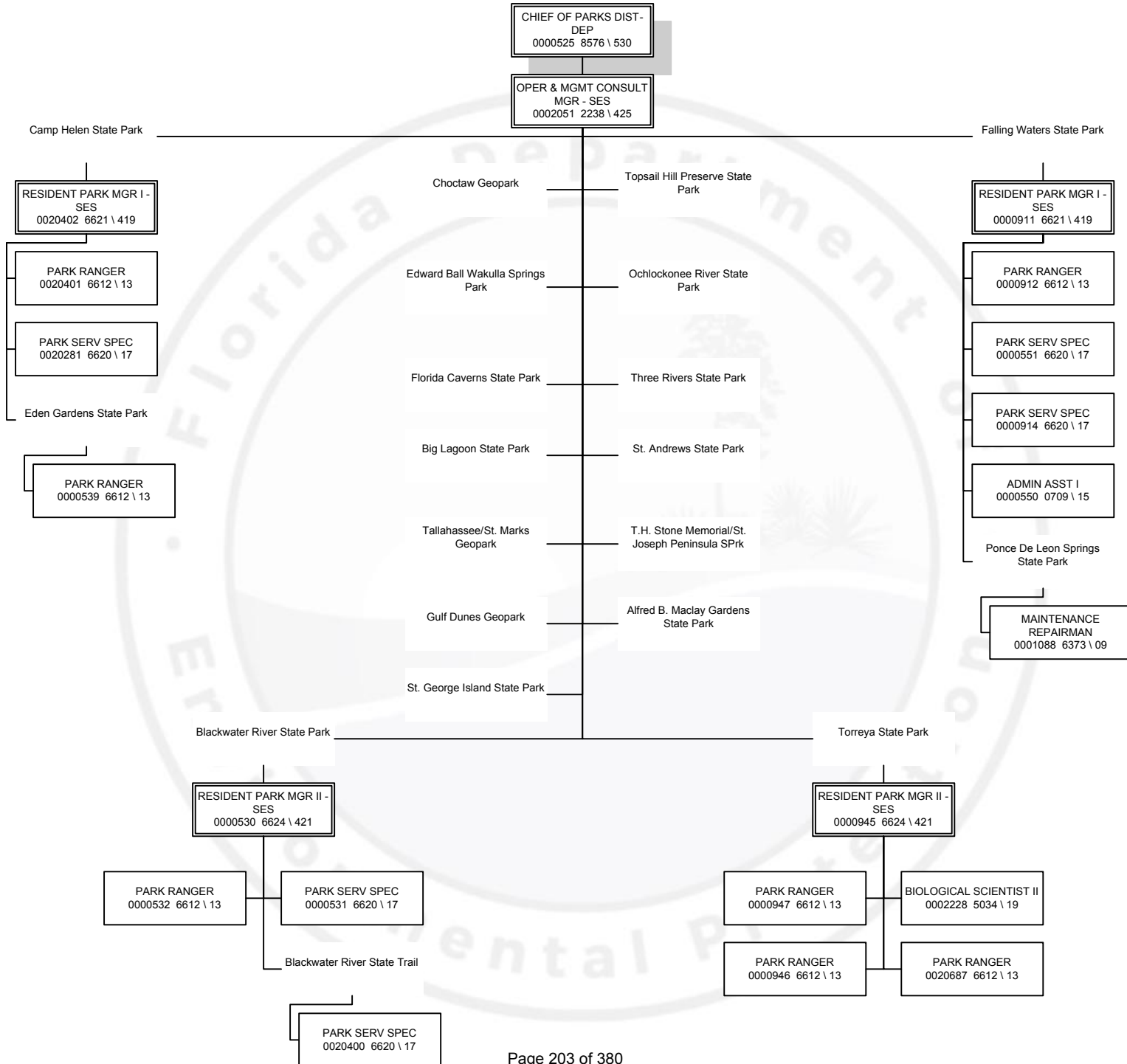


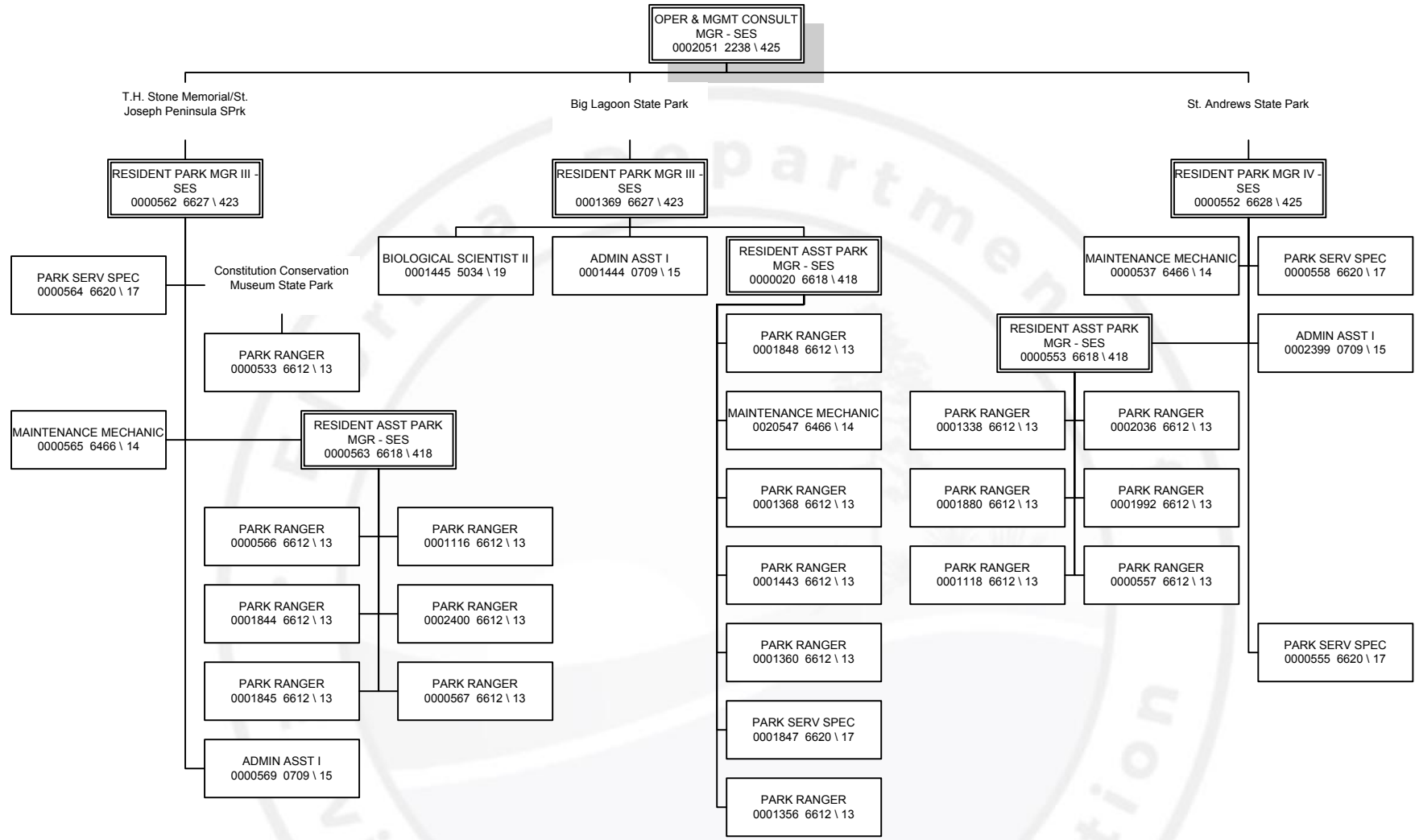


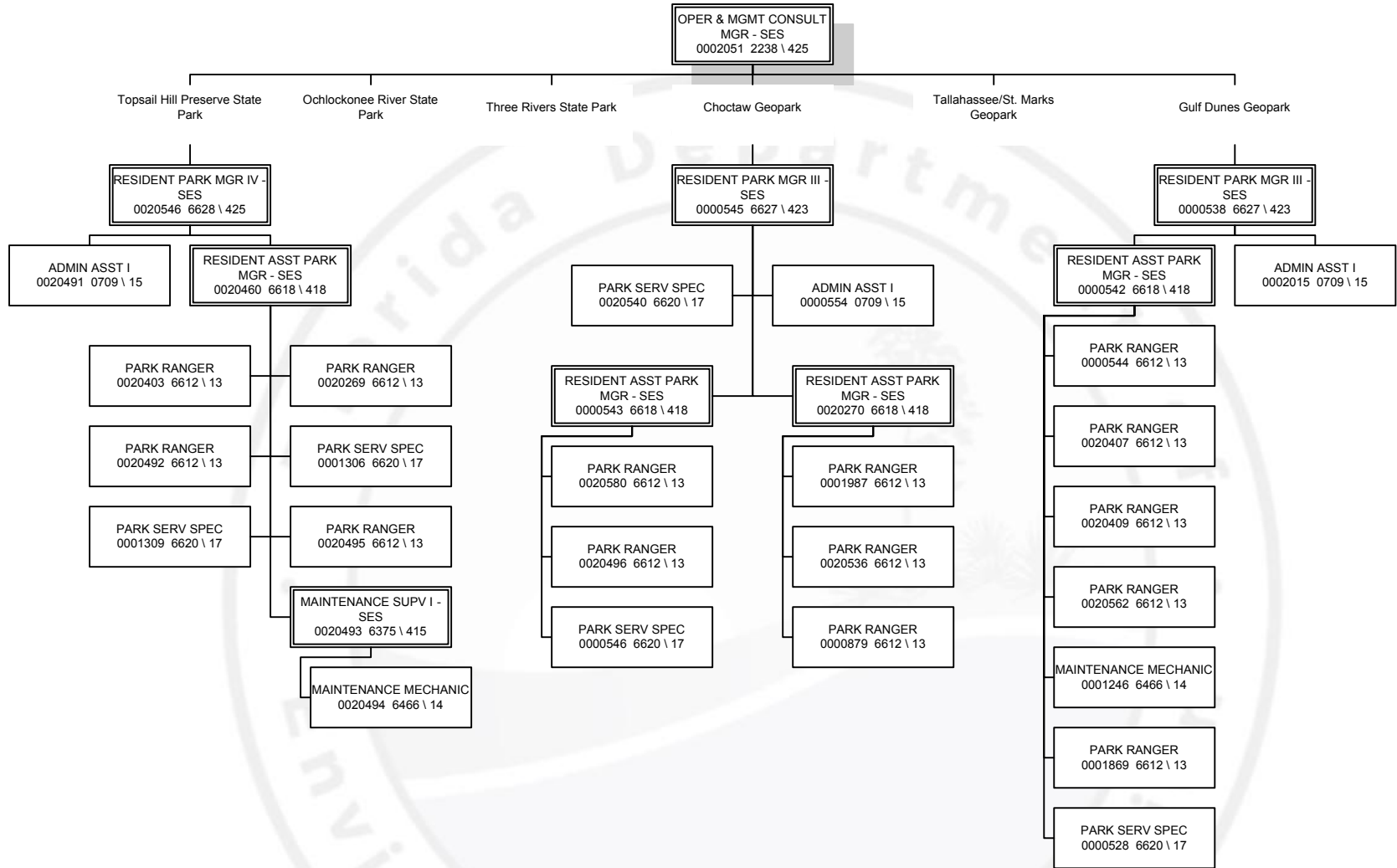


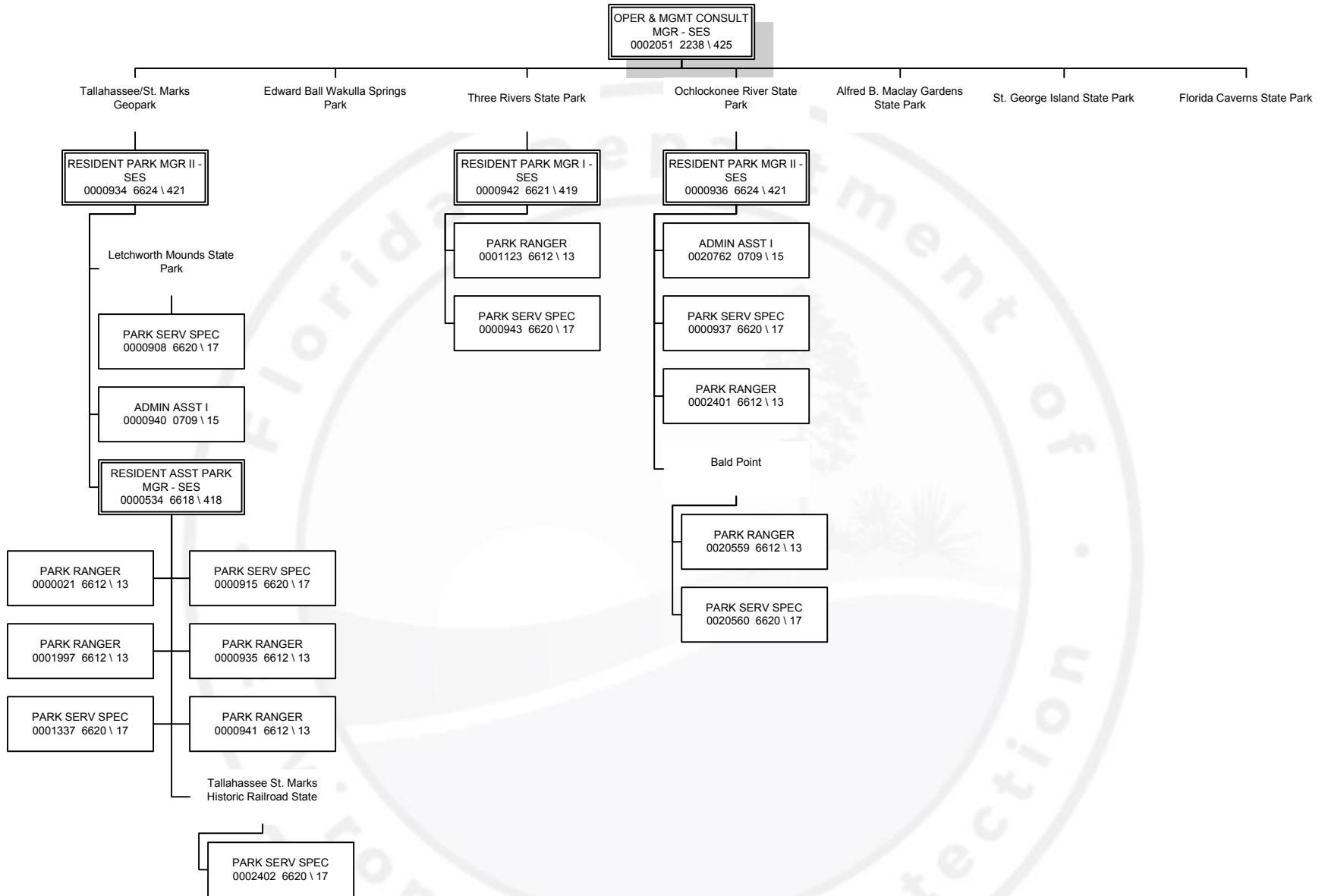


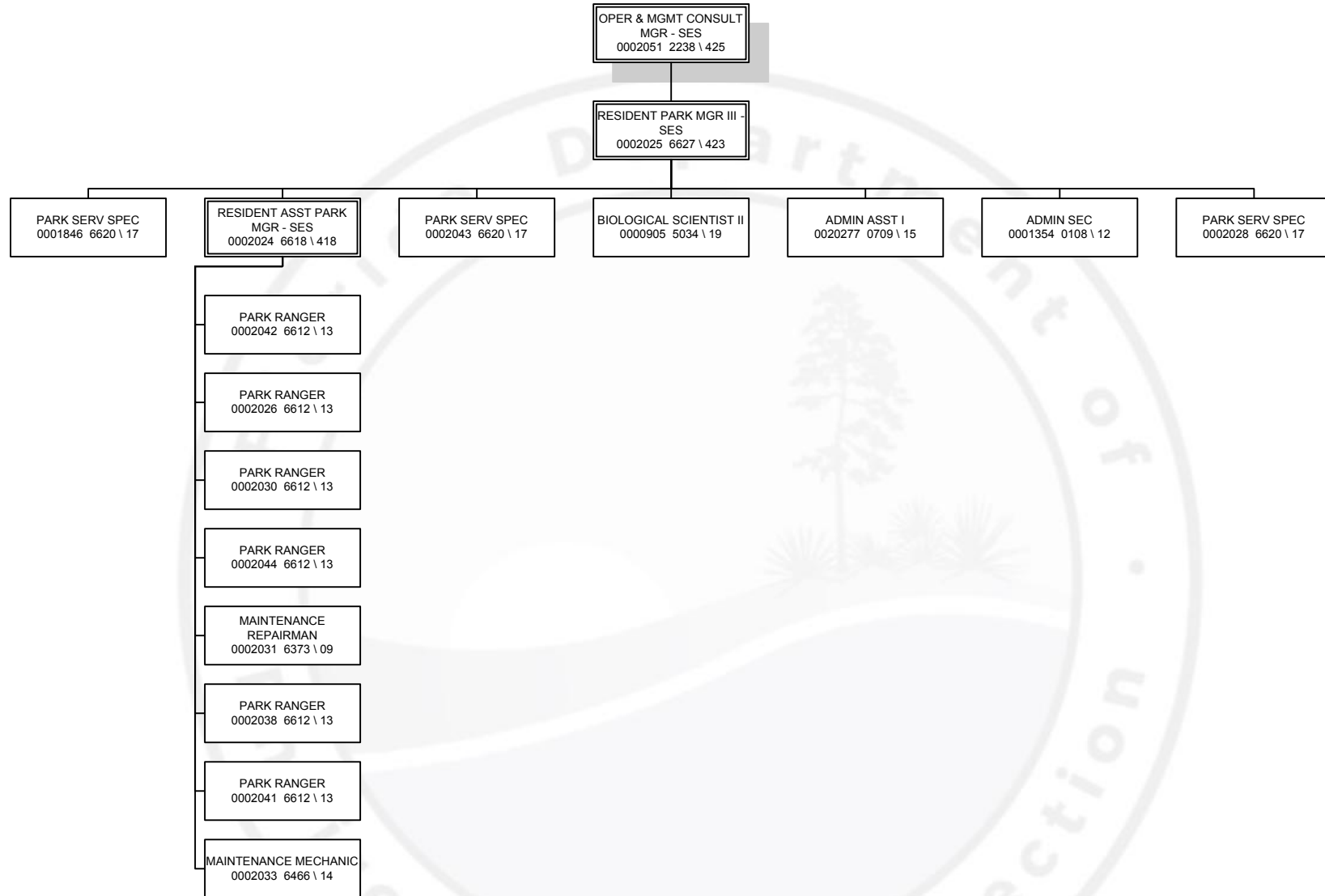




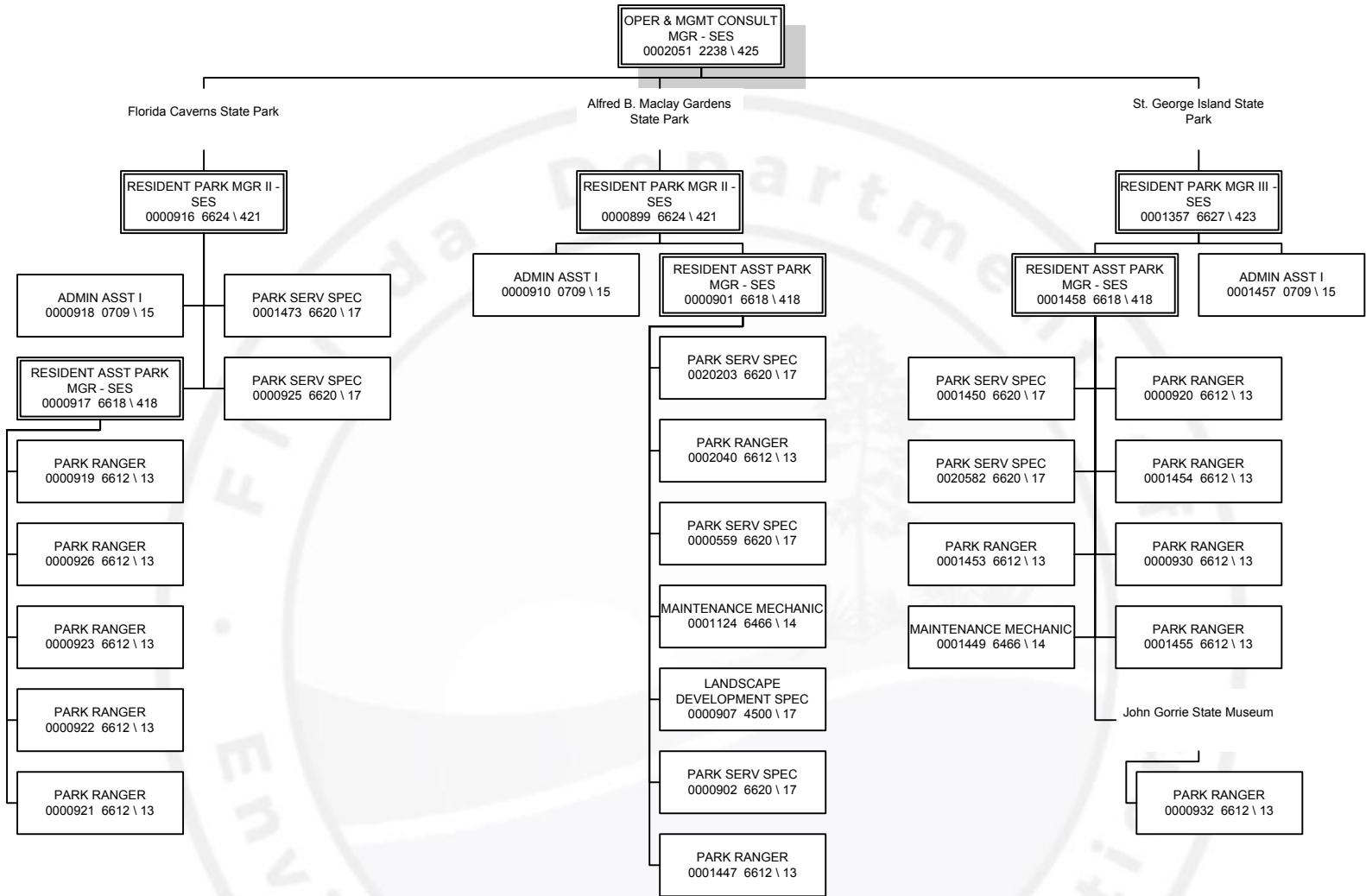


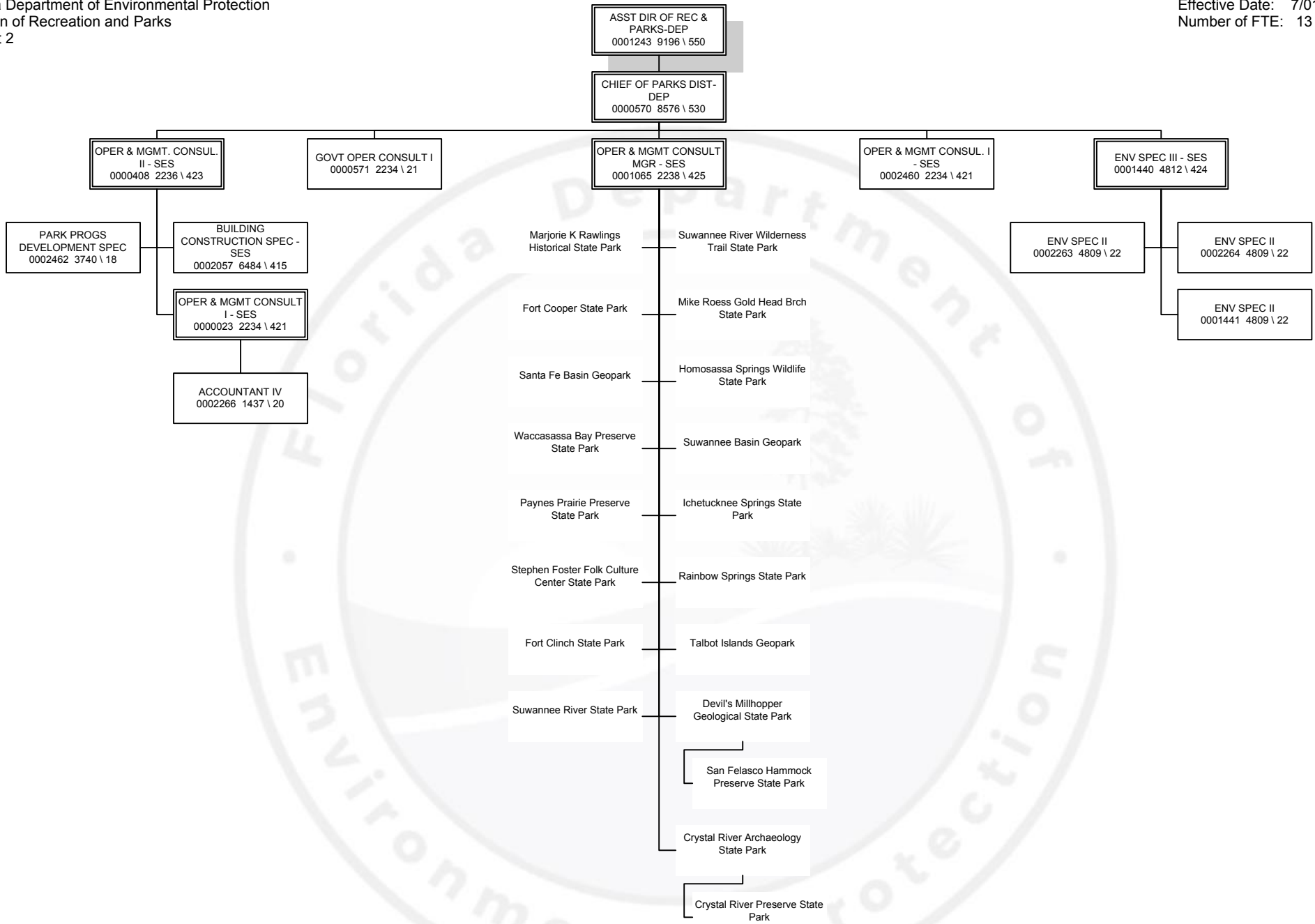




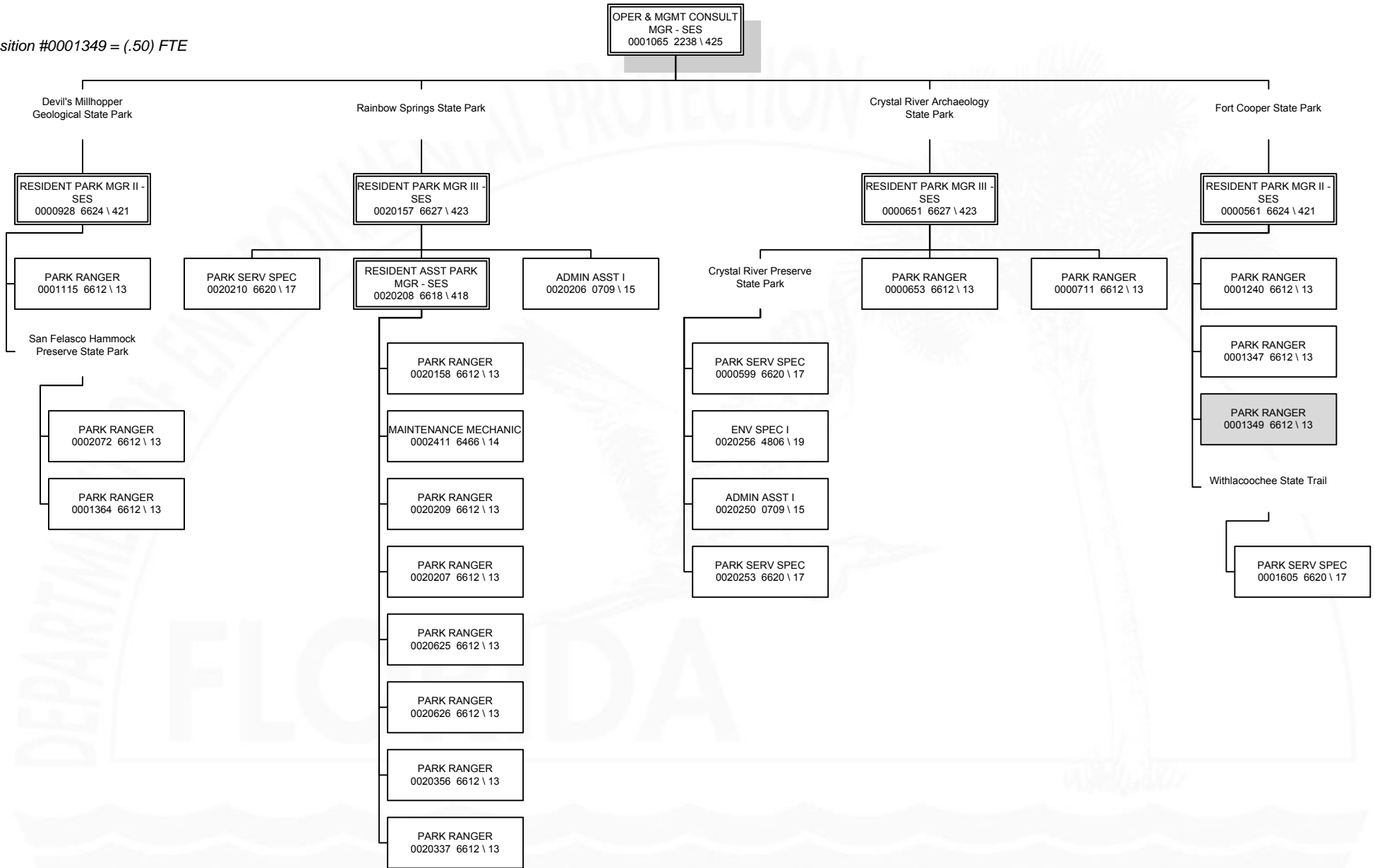


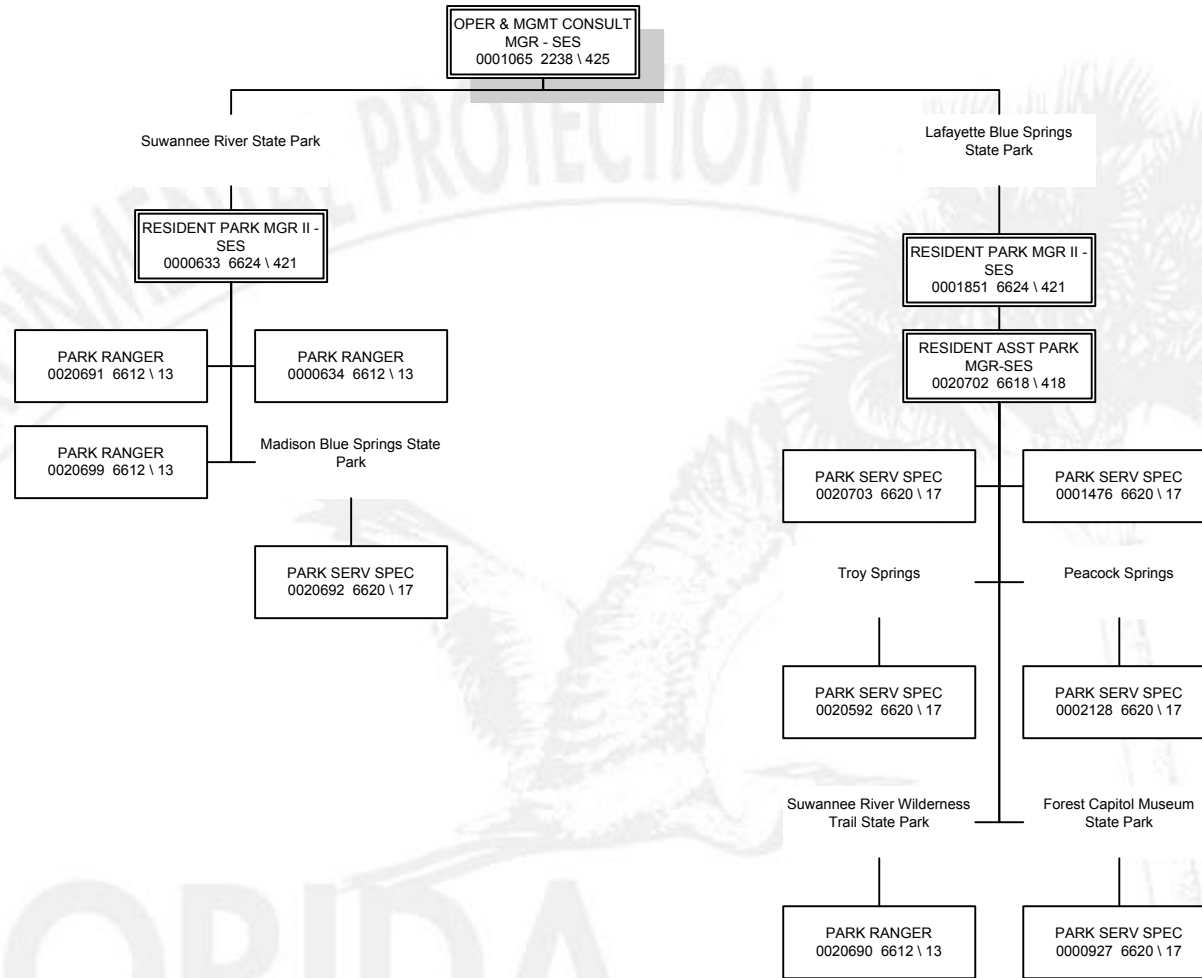




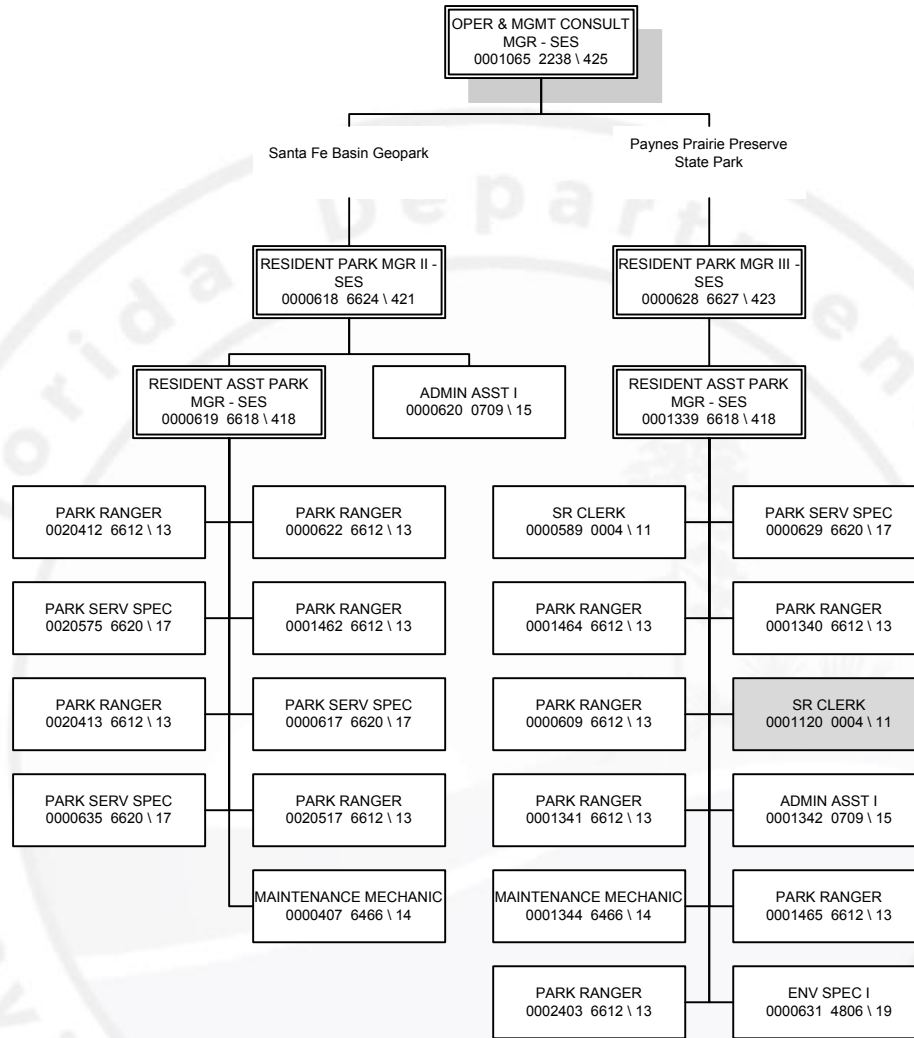


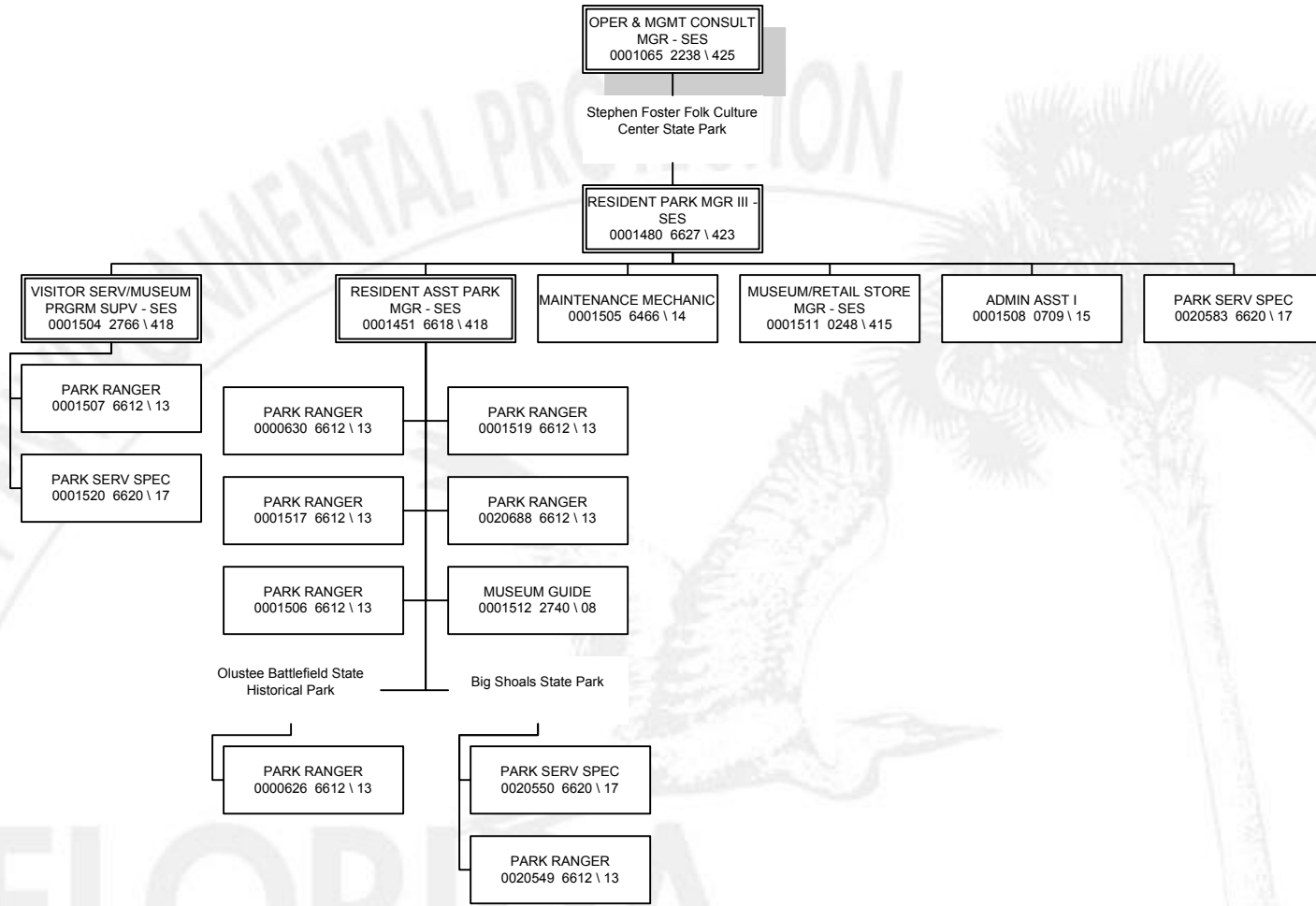
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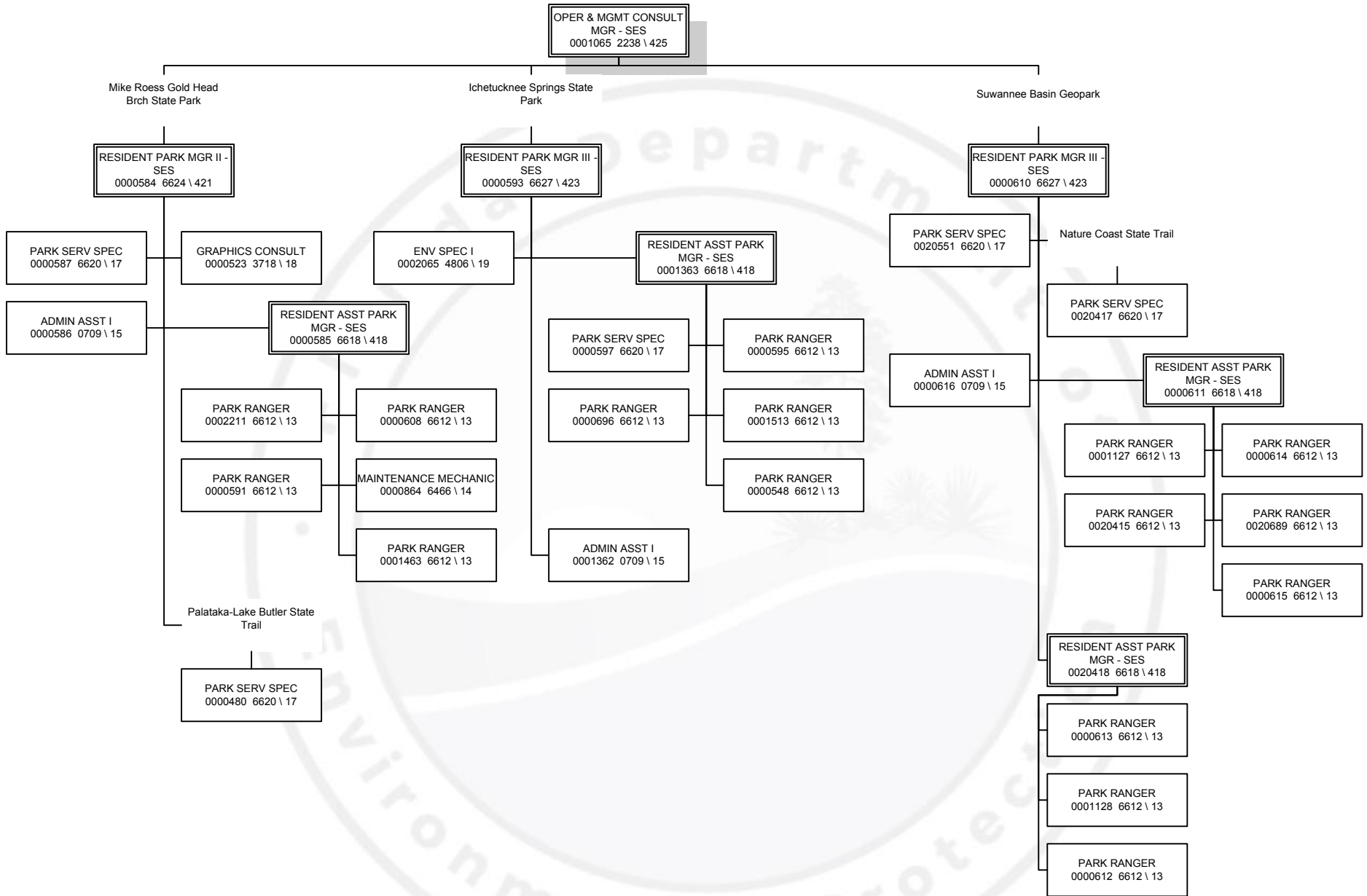




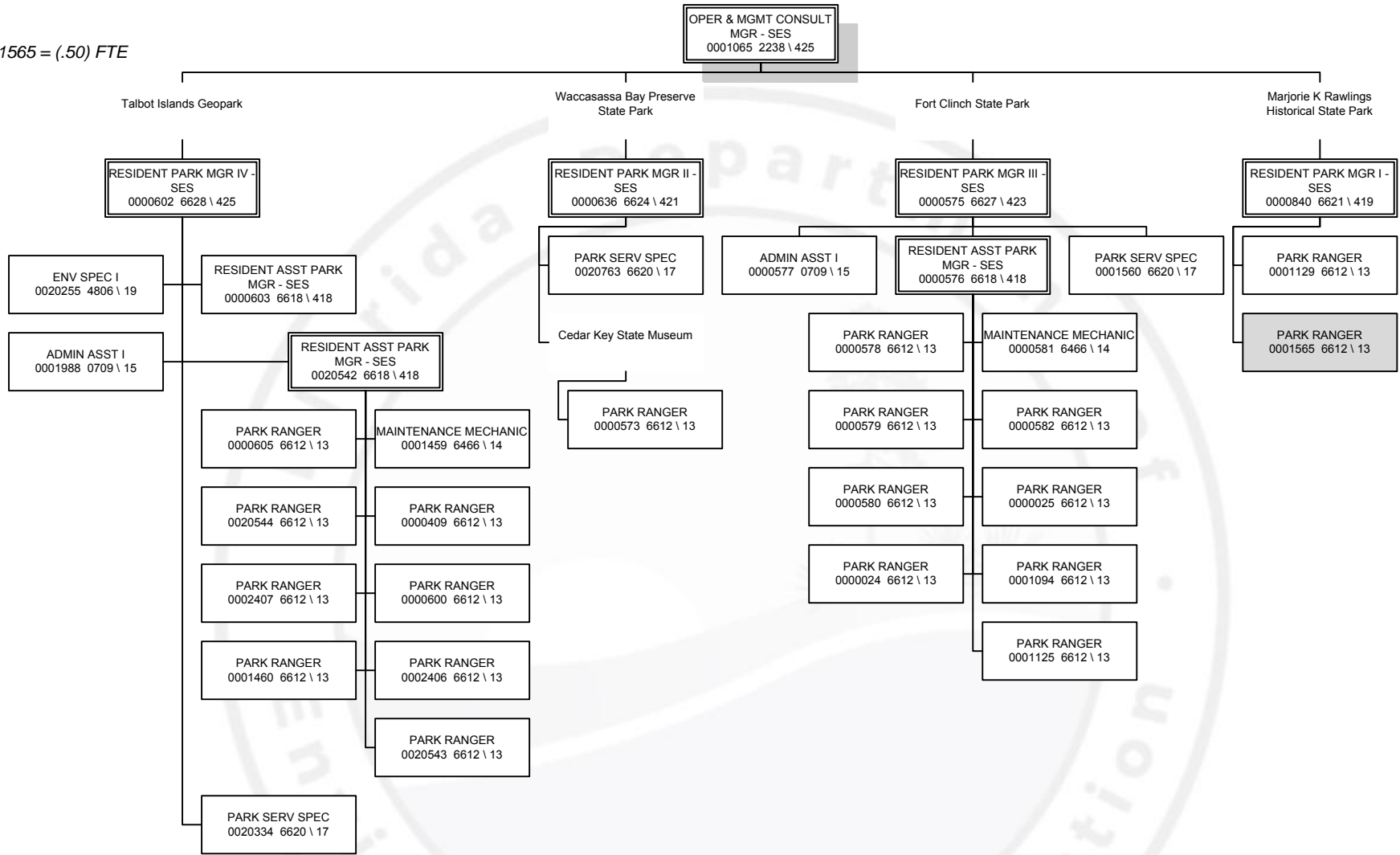
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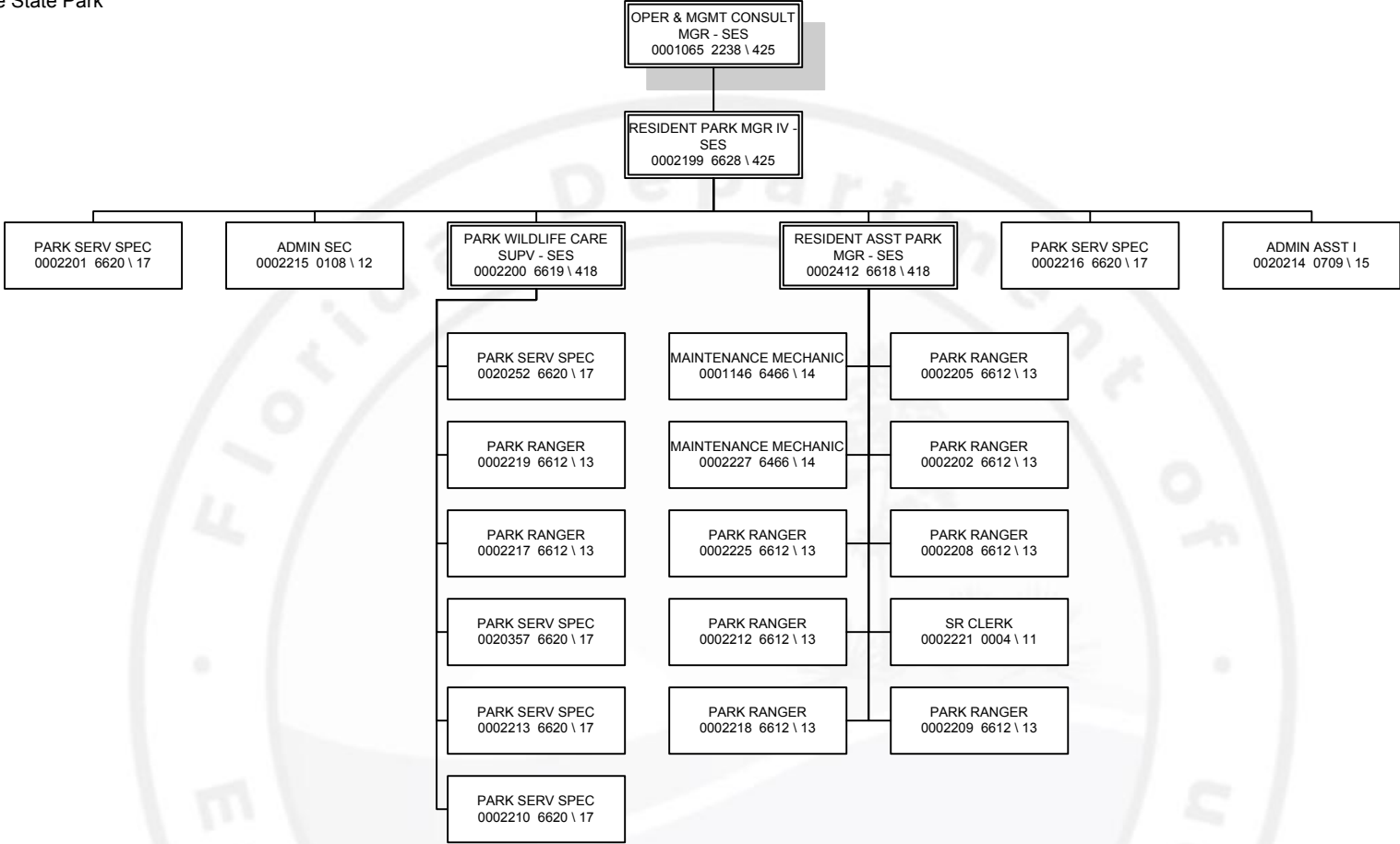


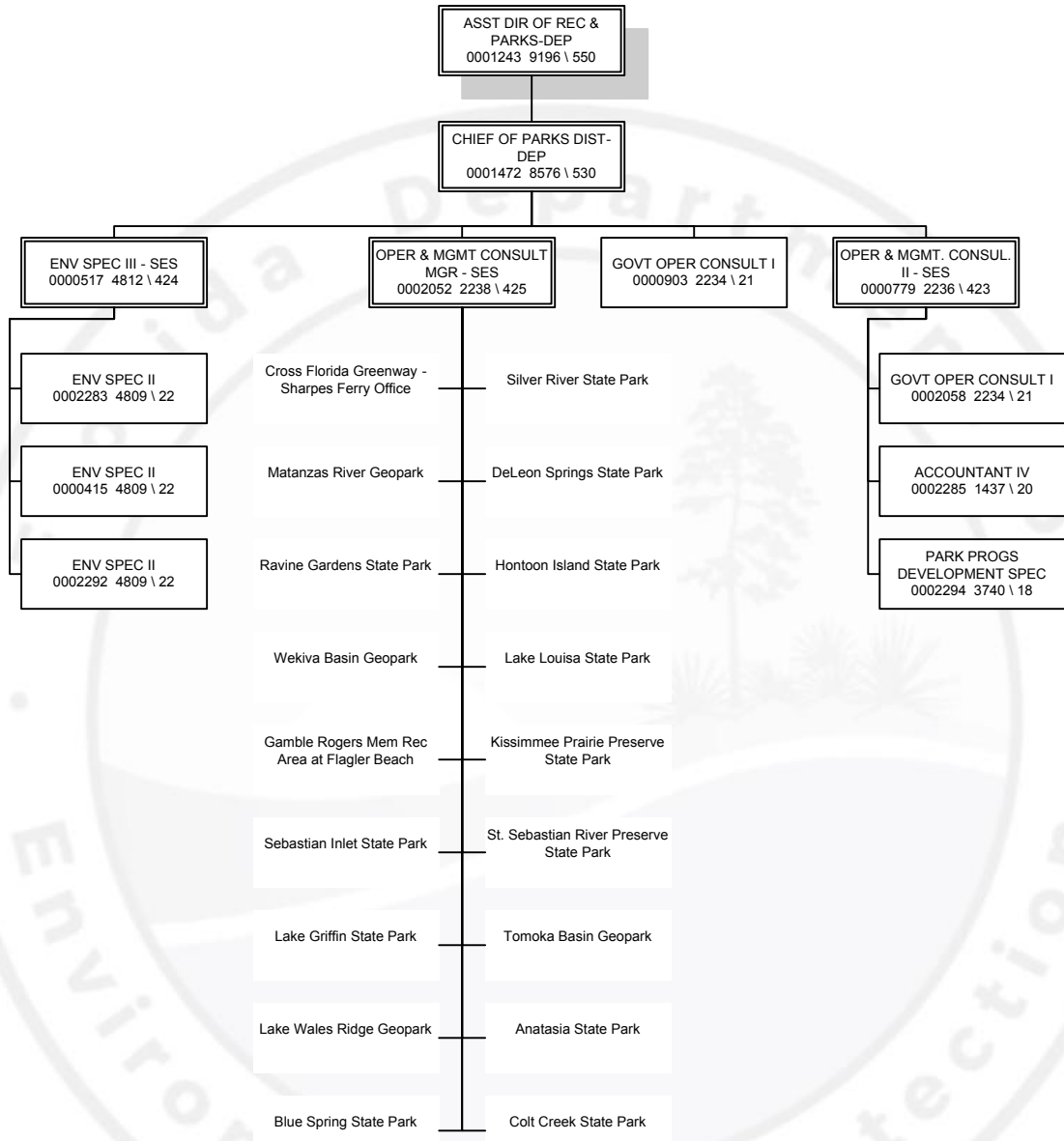


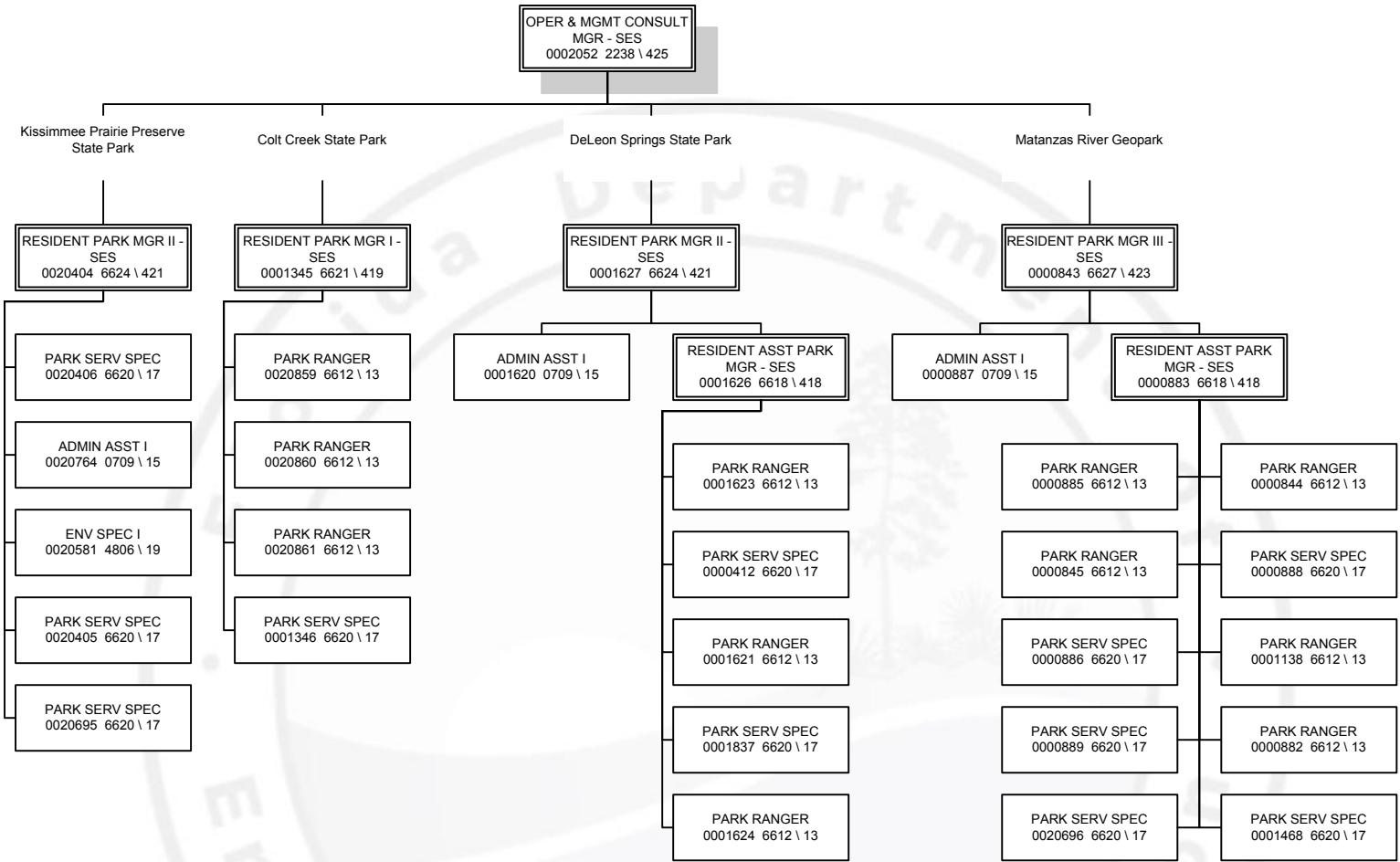
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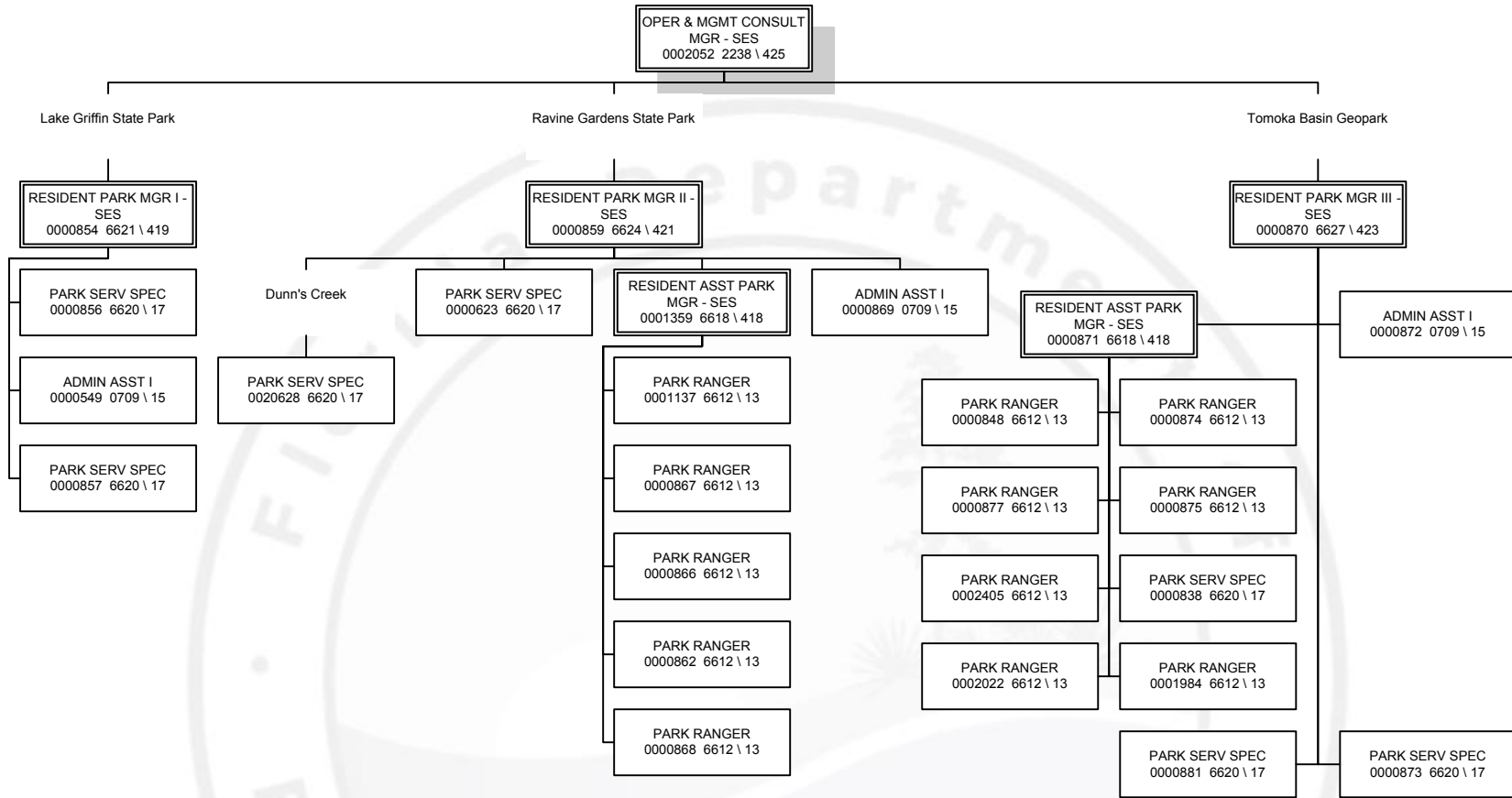


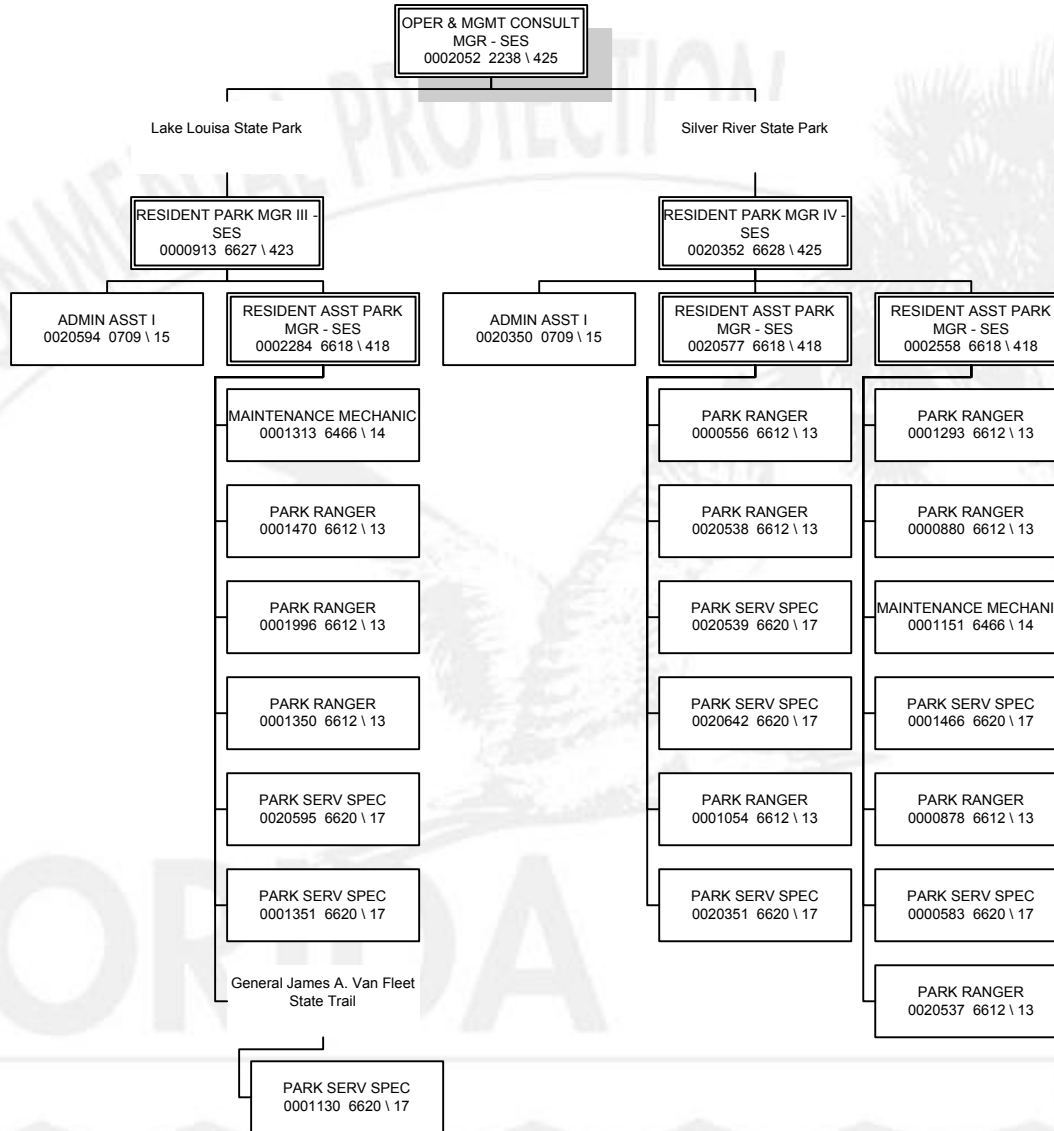


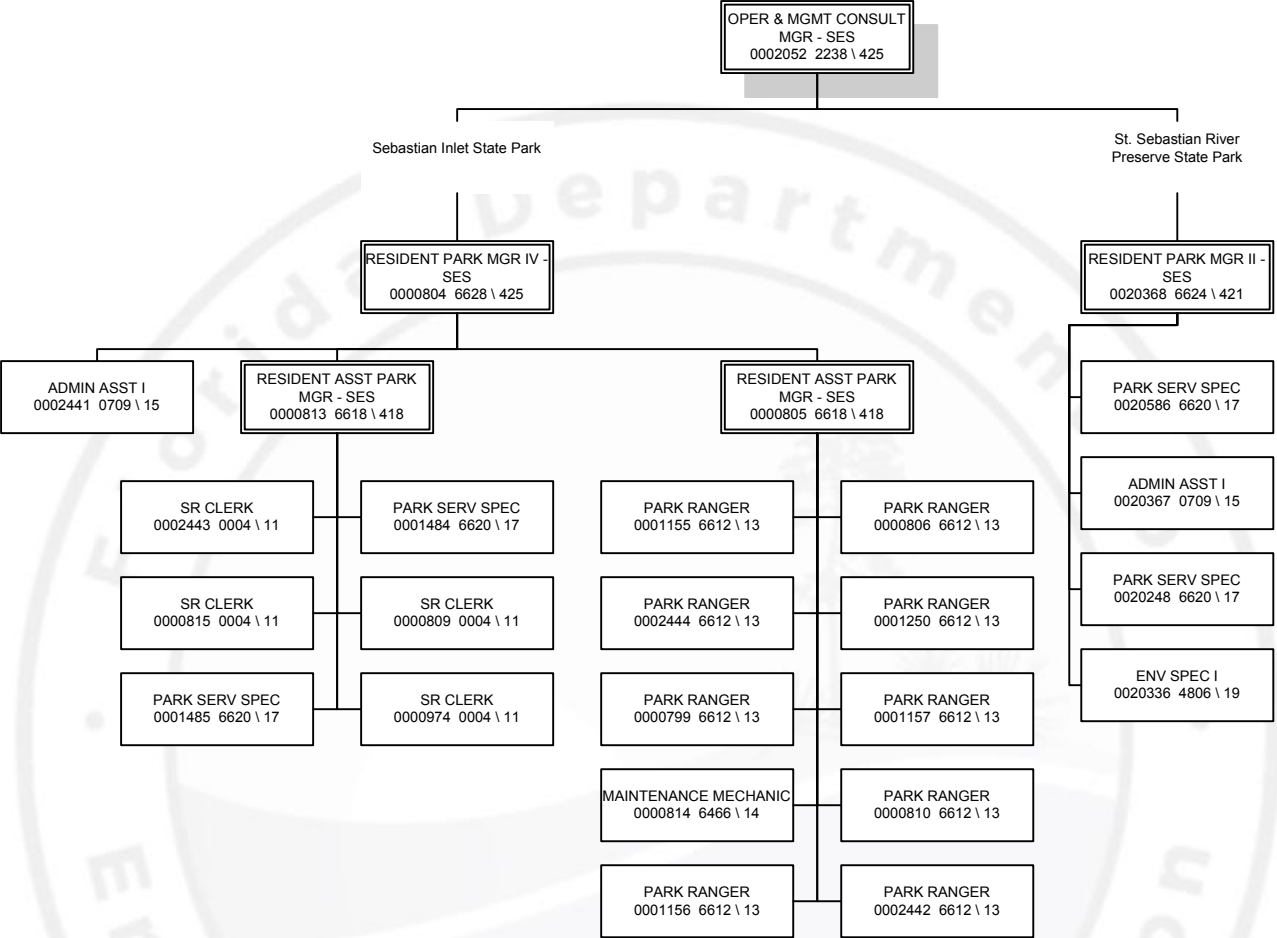


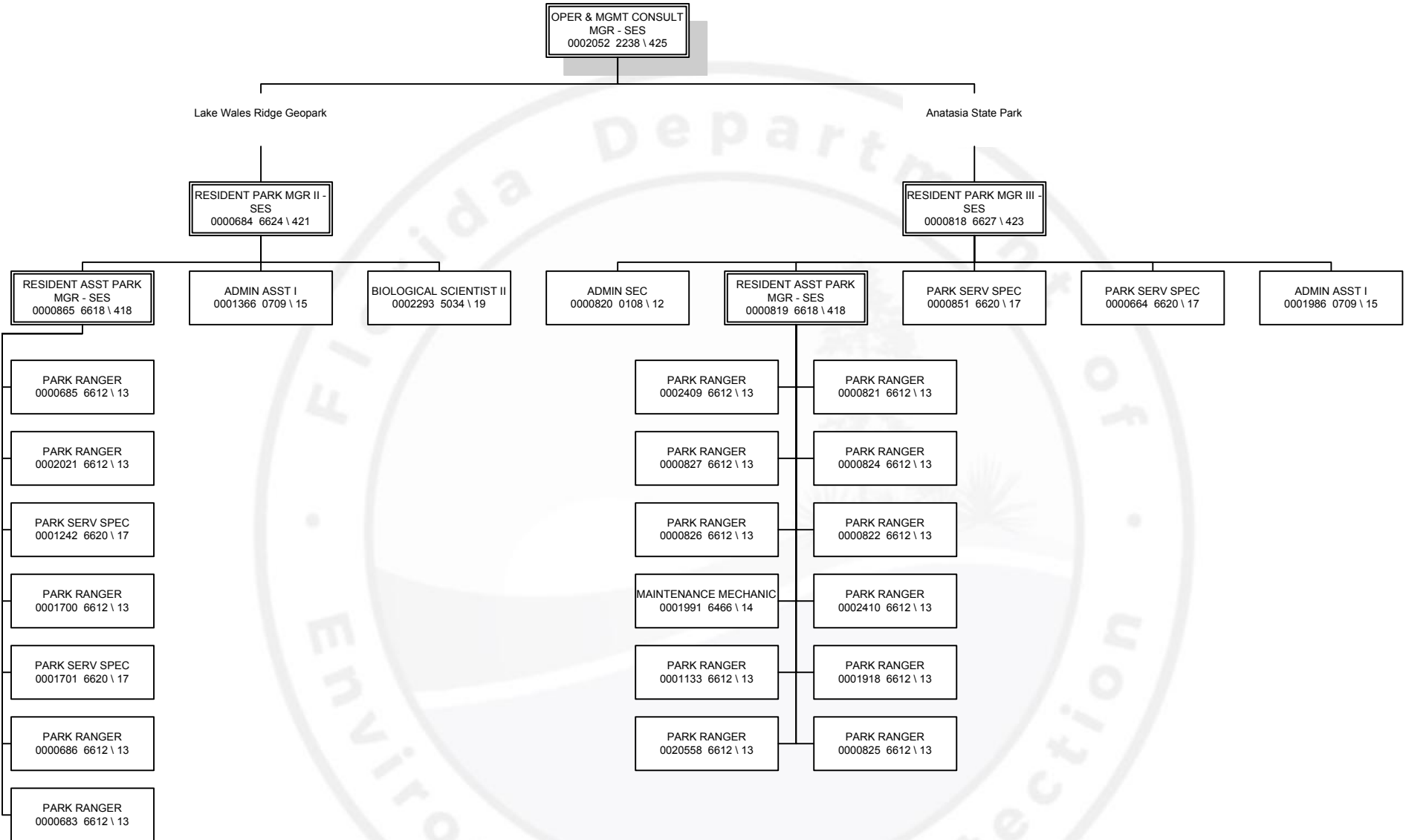


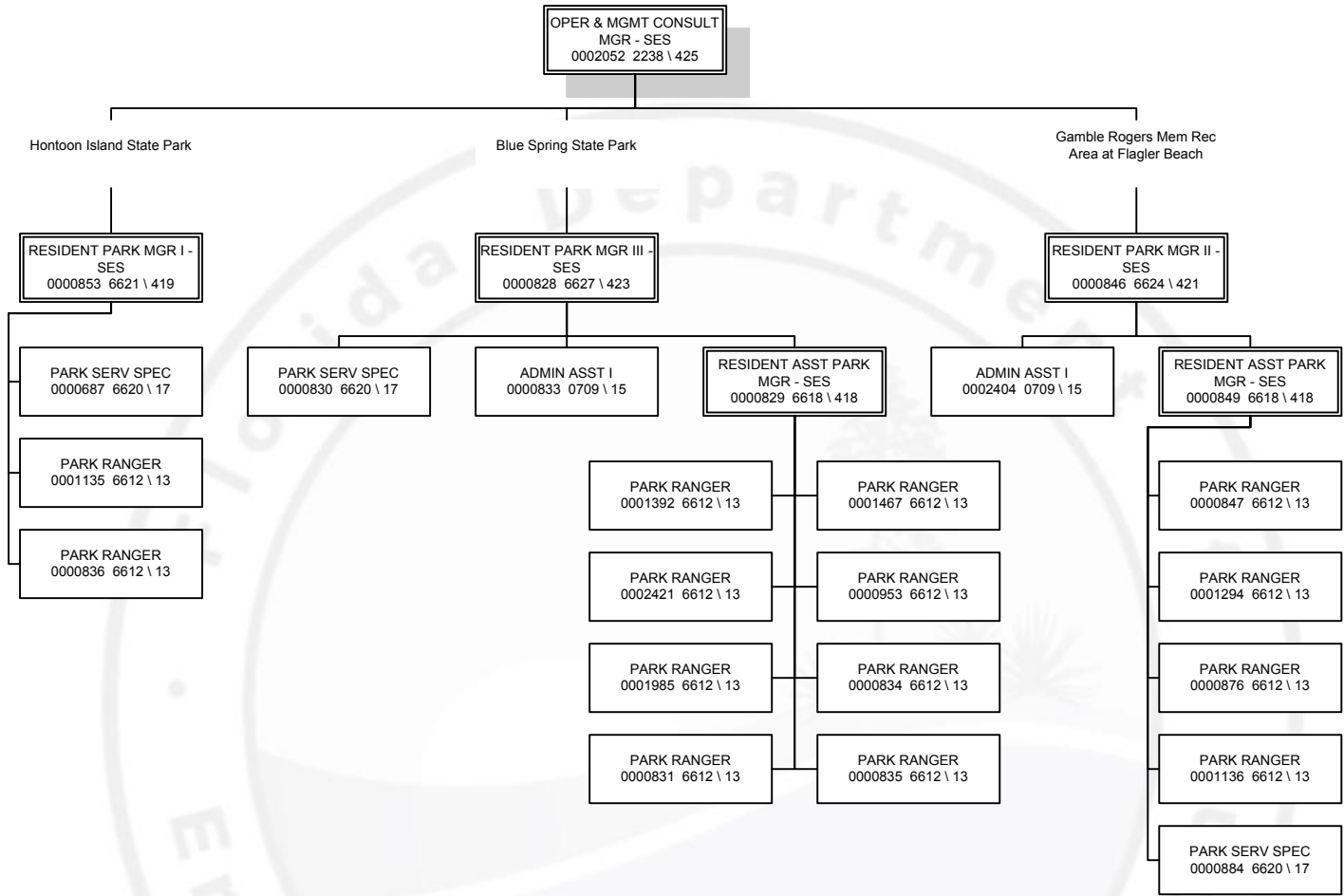




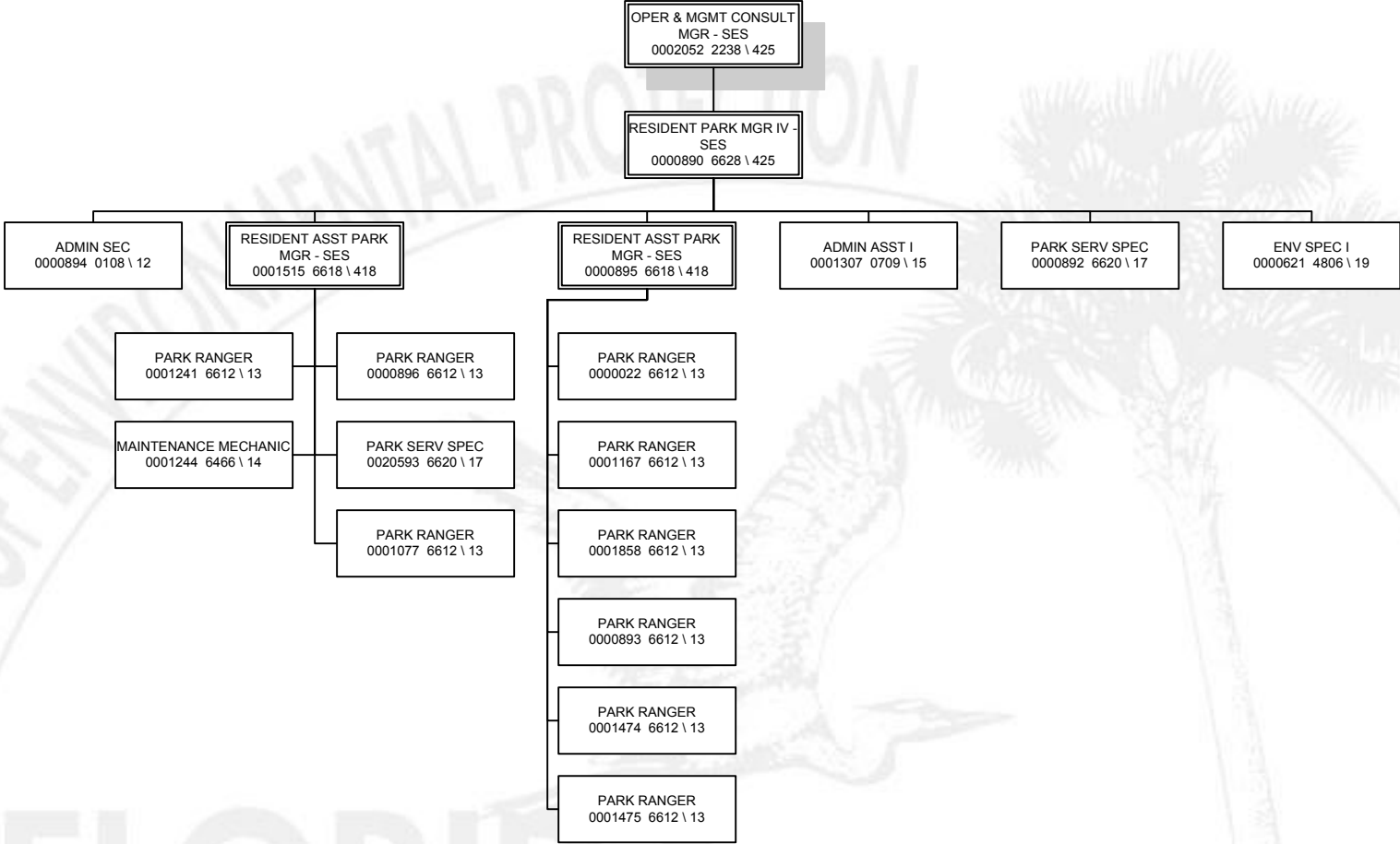


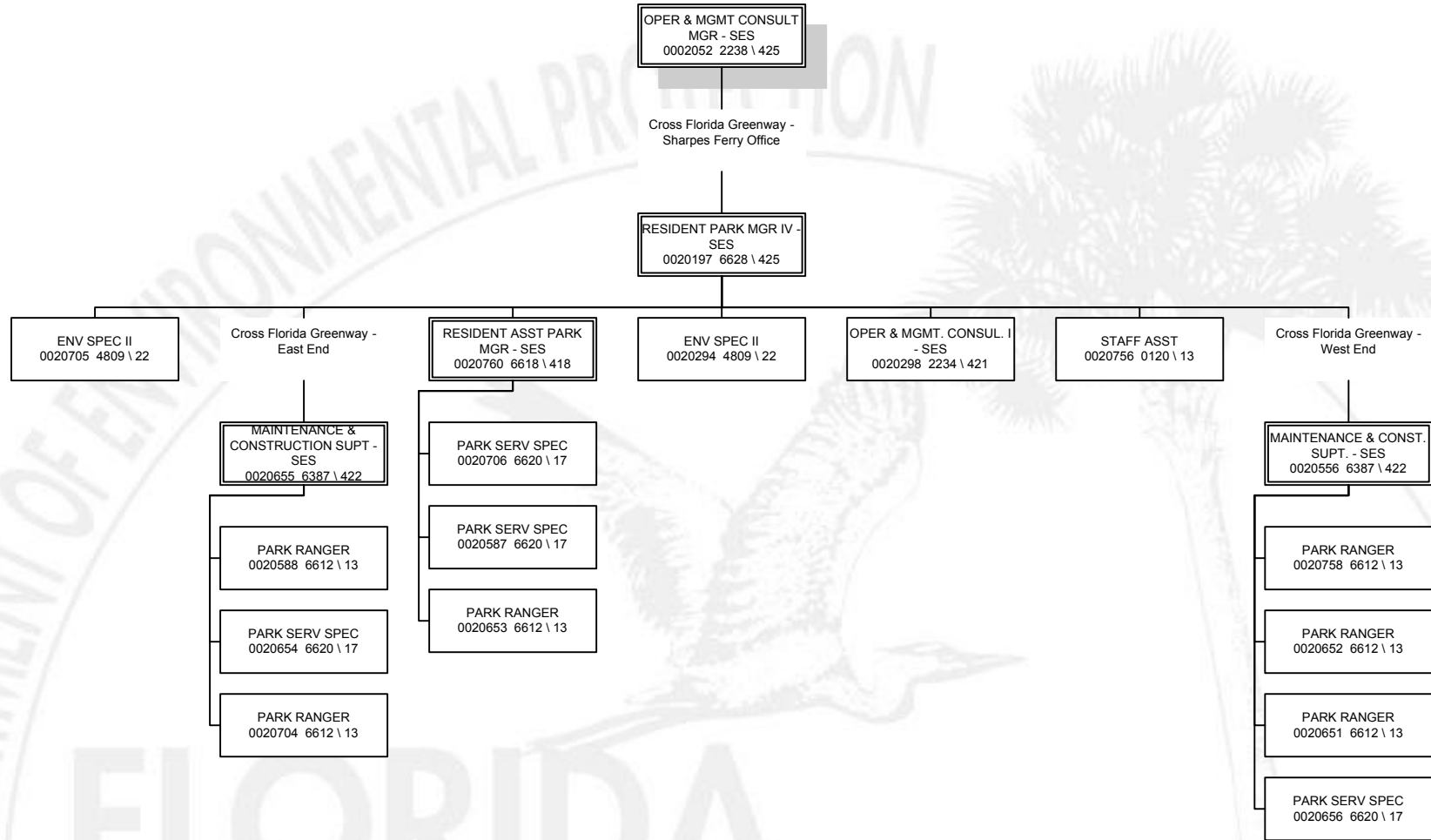


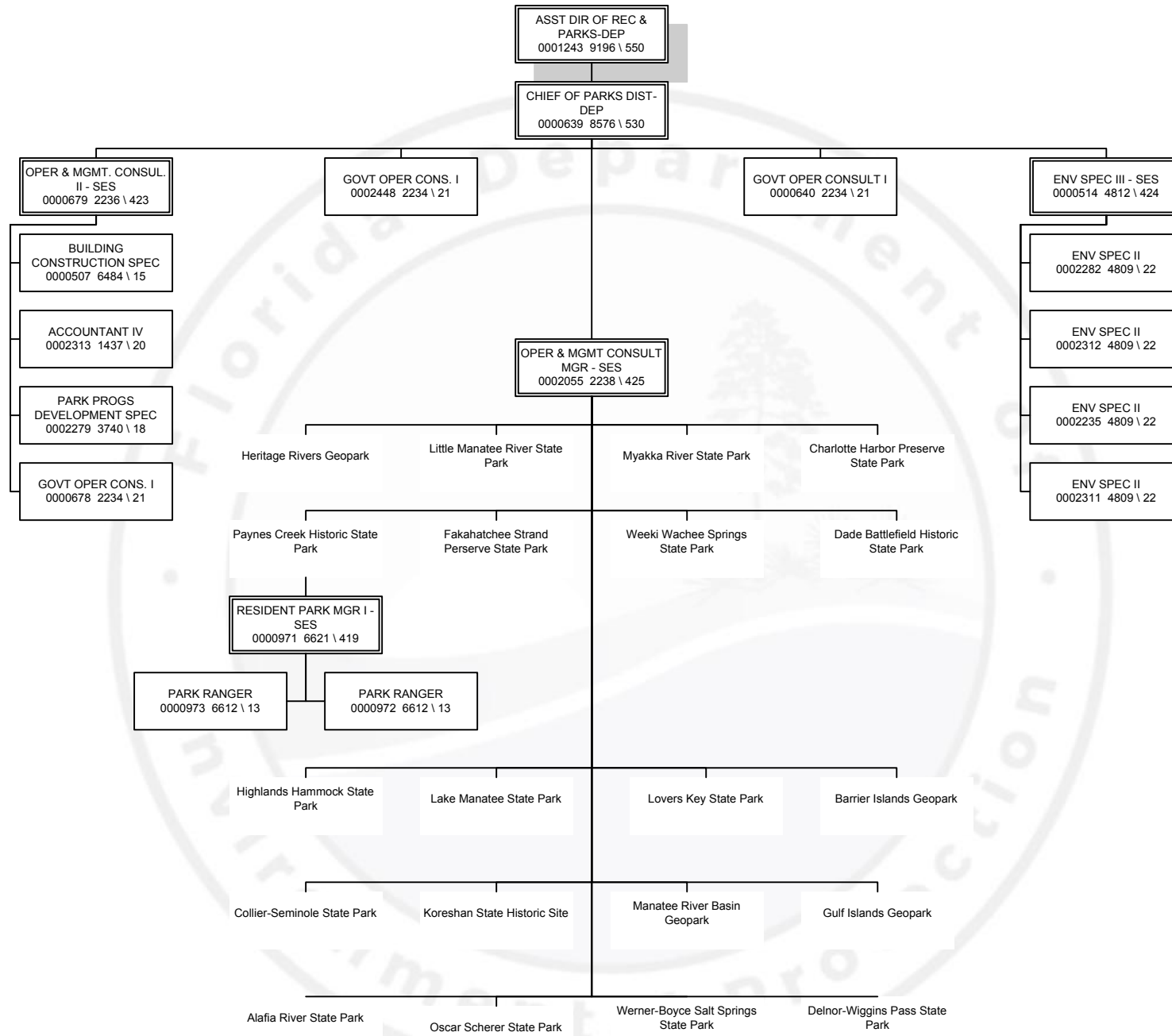


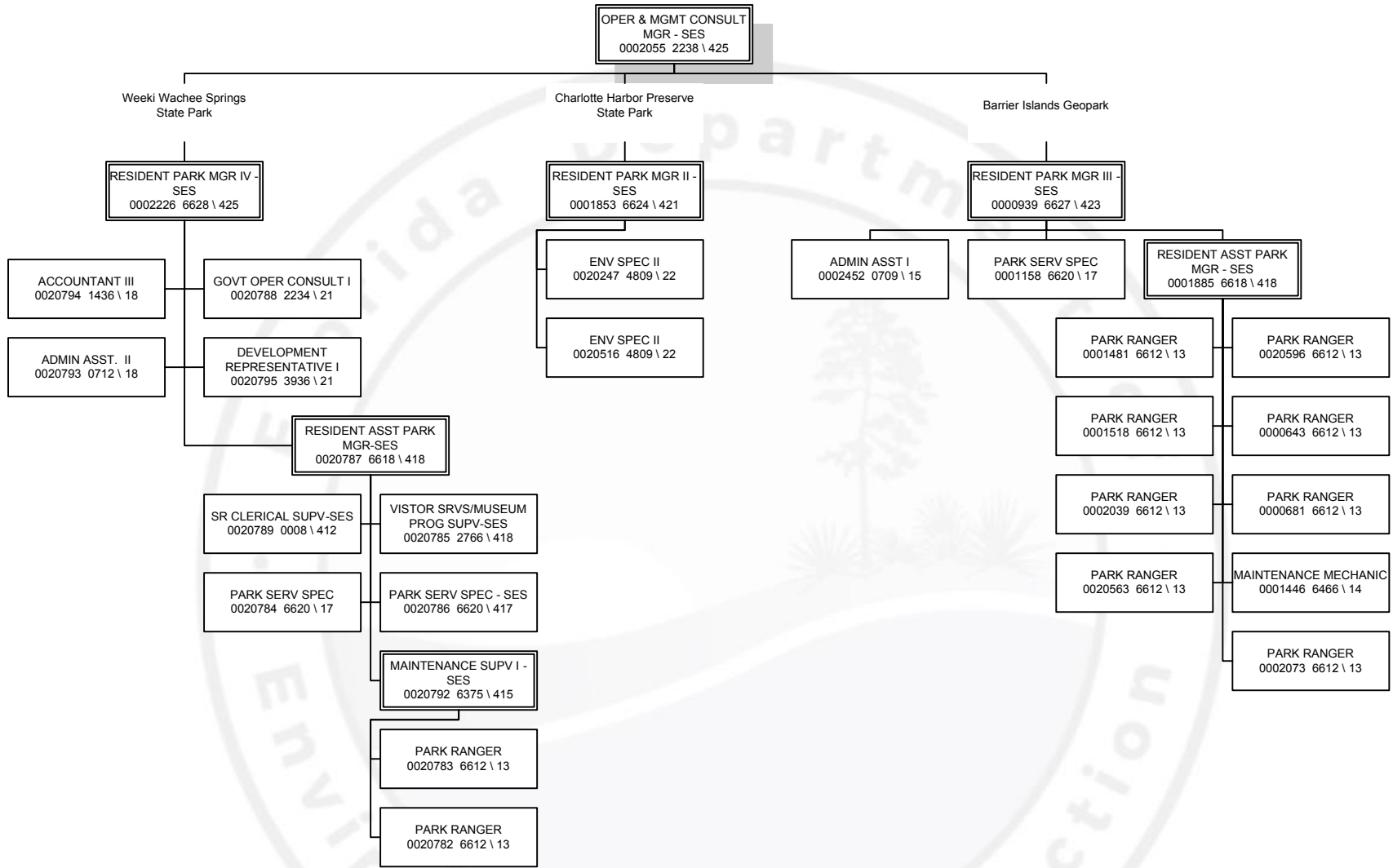


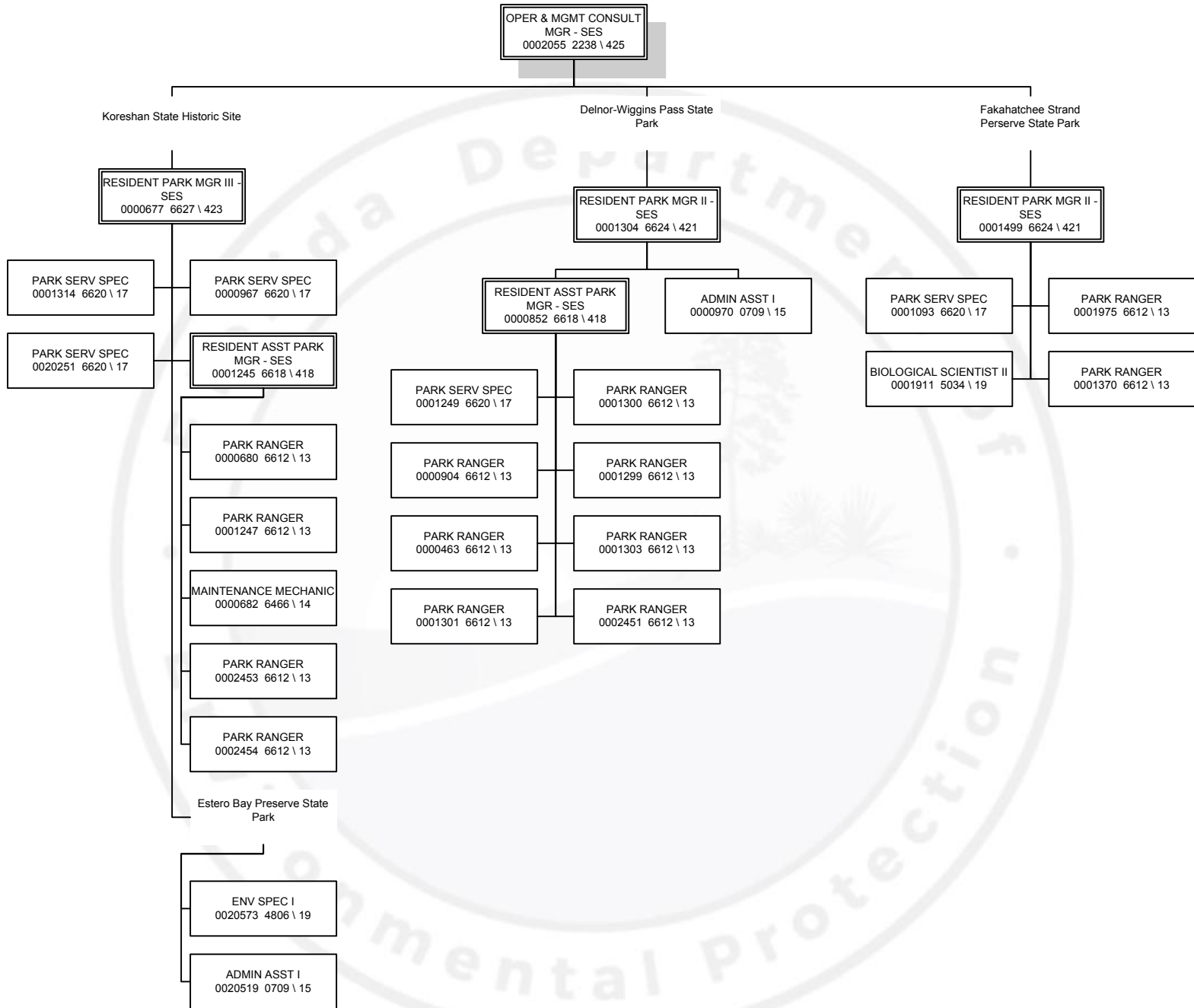


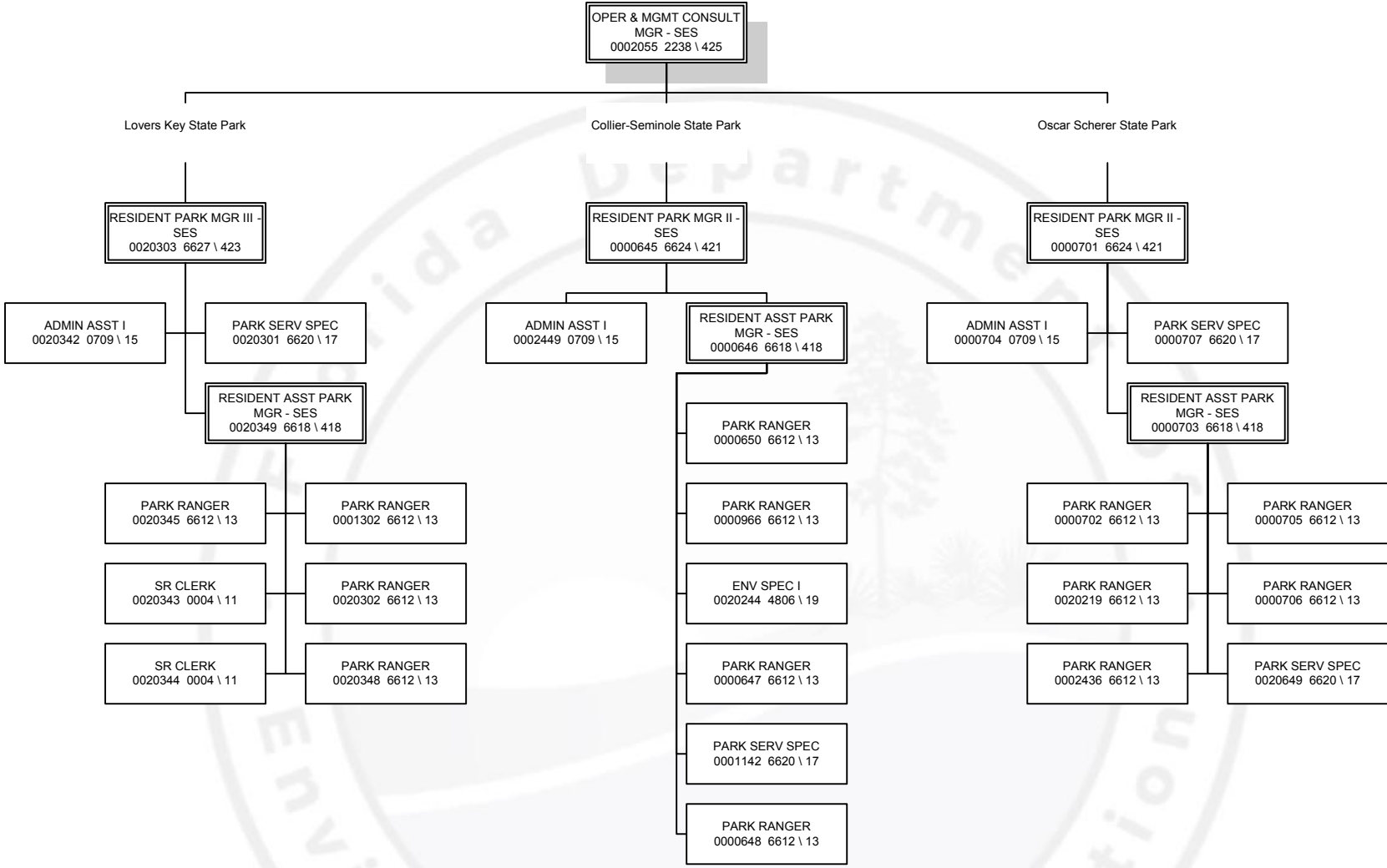


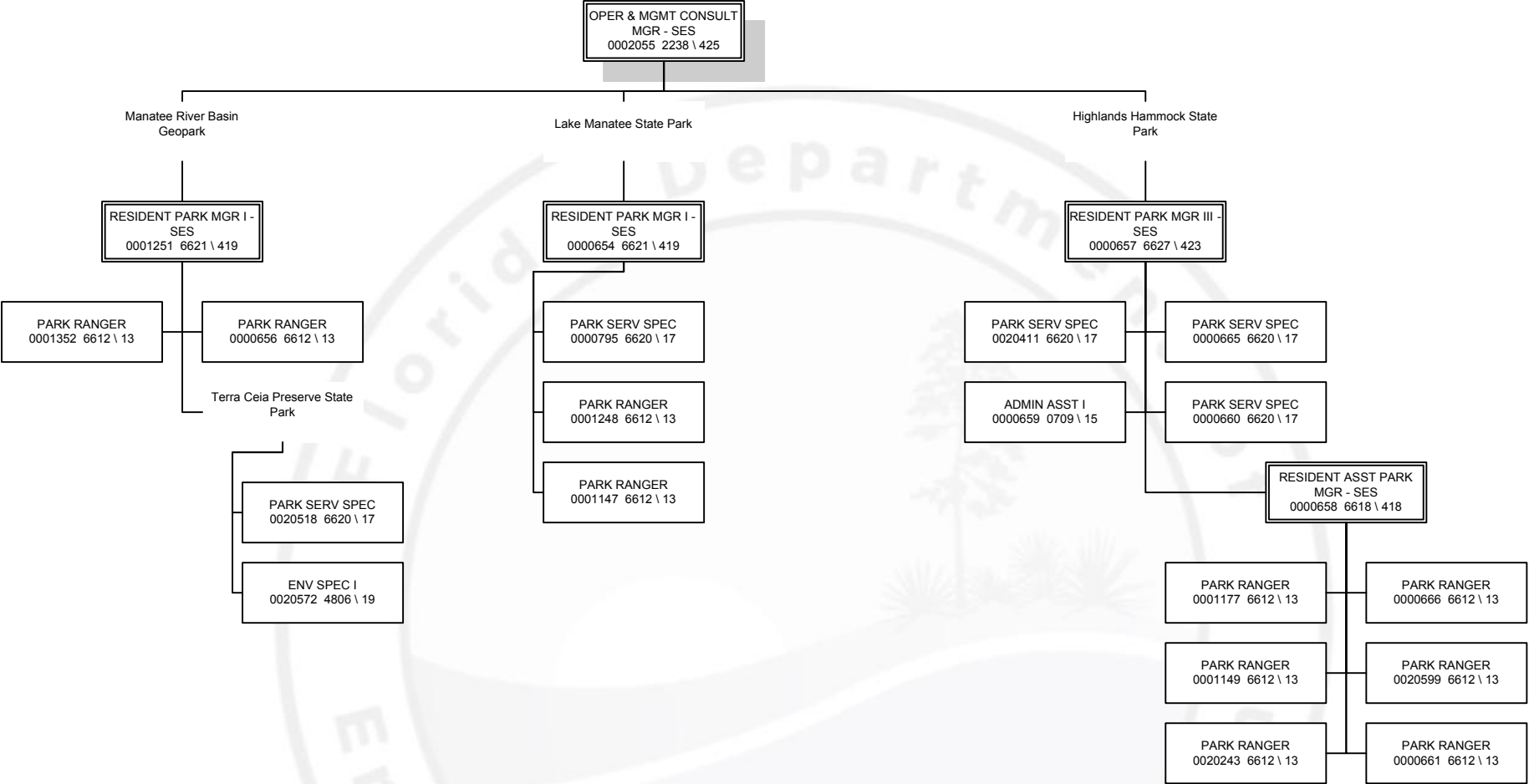


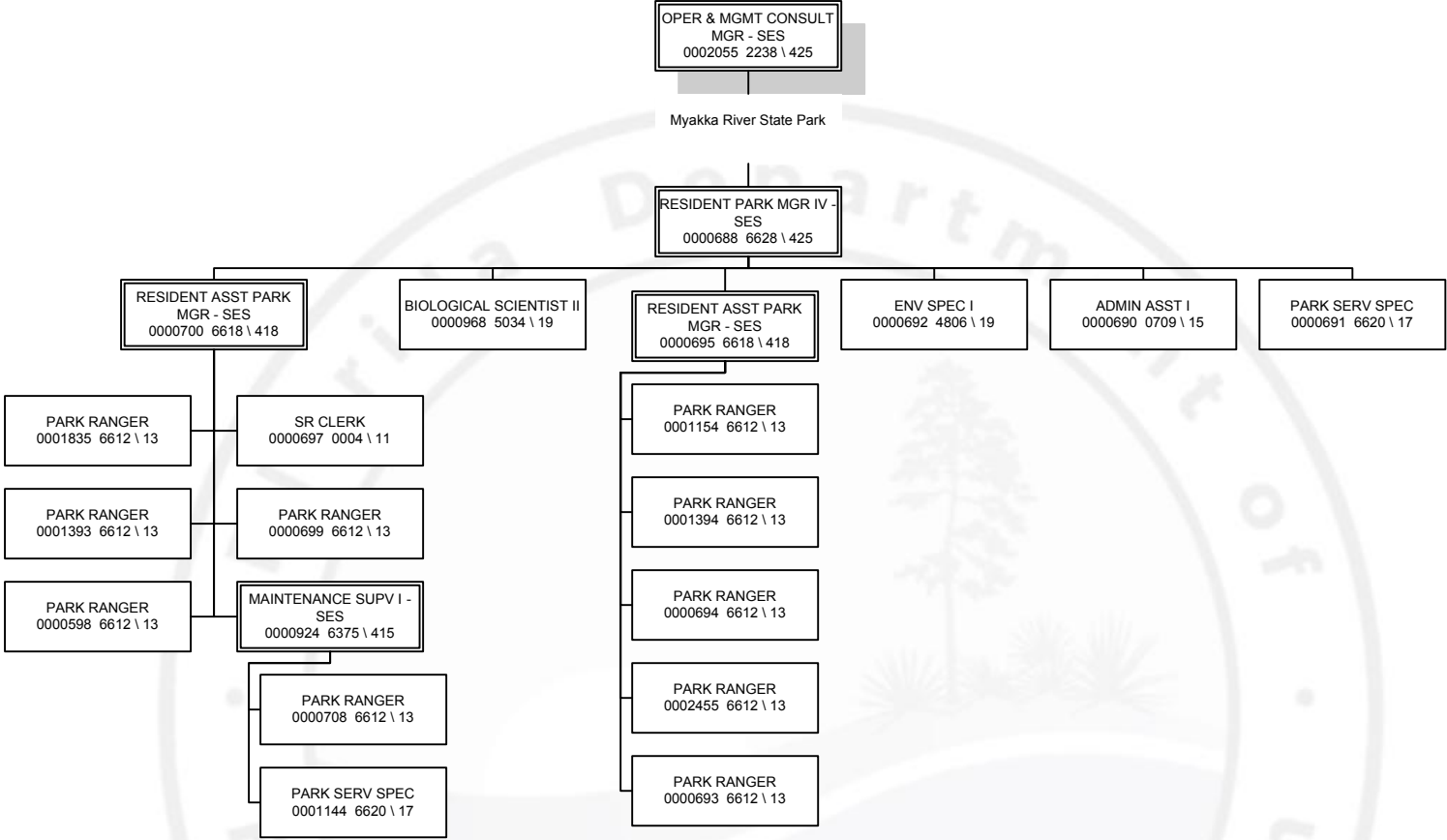






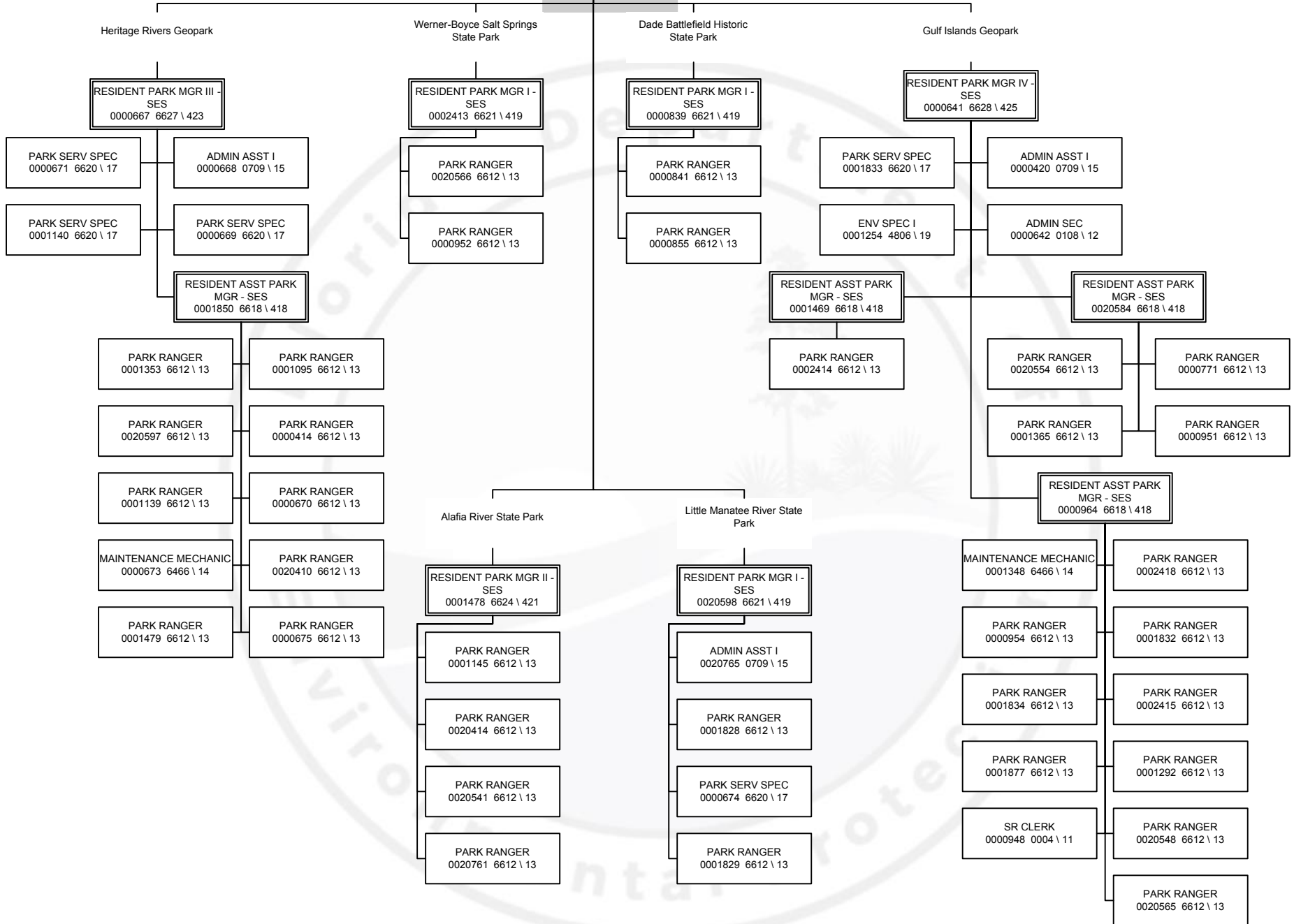








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OPER & MGMT. CONSUL.  
 II - SES  
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Bill Baggs Cape Florida State Park

Bahia Honda State Park

John U. Lloyd Beach State Park

Curry Hammock State Park

The Barnacle Historic State Park

Savannas Preserve State Park

Oleta River State Park

John D. MacArthur Beach State Park

Fort Zachary Taylor Historic State Park

Fort Pierce Inlet State Park

Long Key State Park

Jonathan Dickinson State Park

Lignumvitae Key Botany SP & Indian Key SP

Key Largo Islands Geopark

Florida Keys Overseas Heritage State Trail

St. Lucie Inlet Preserve State Park

Hugh Taylor Birch State Park

RESIDENT ASST PARK MGR - SES  
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ENV SPEC II  
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BUILDING CONSTRUCTION SPEC  
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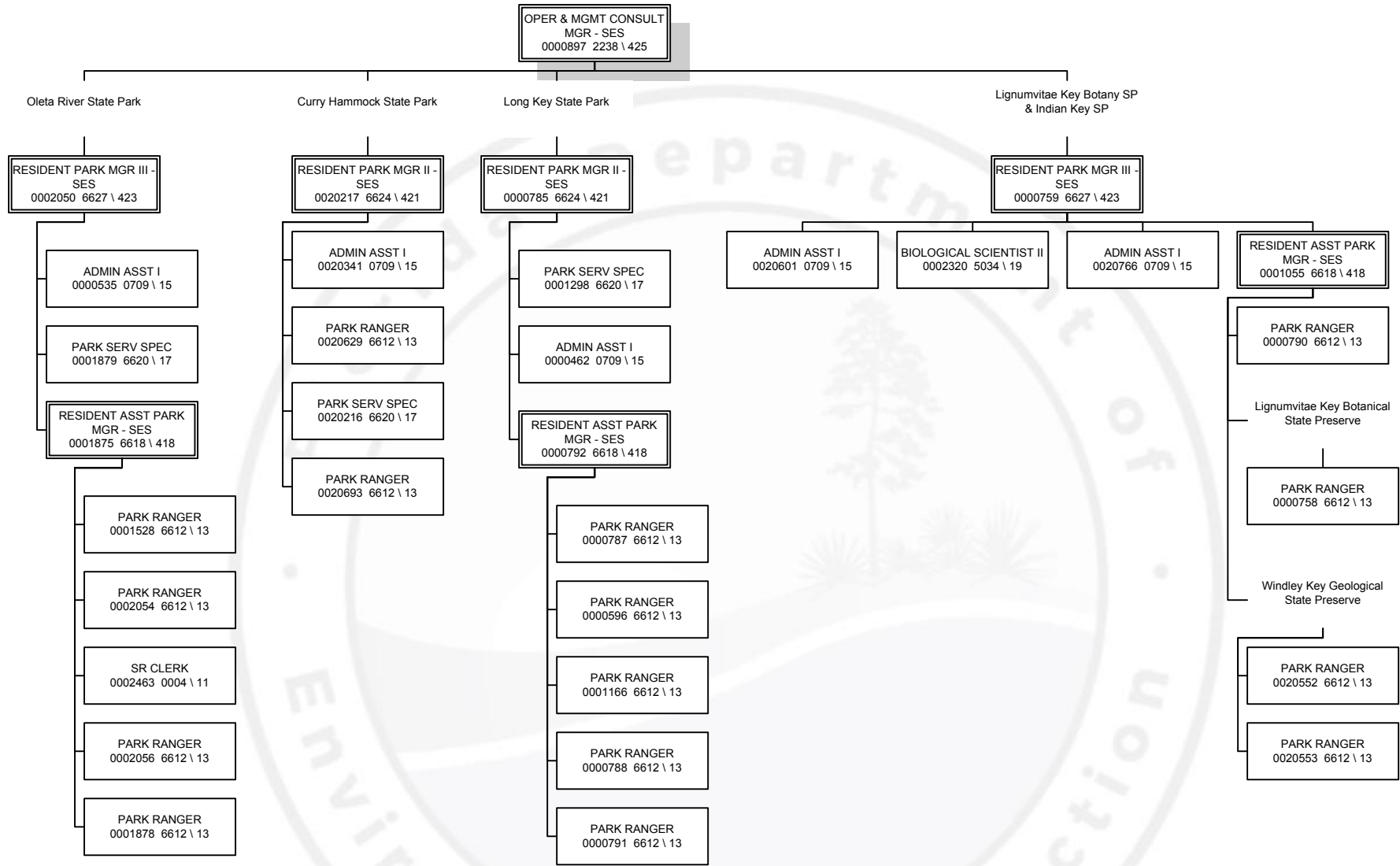
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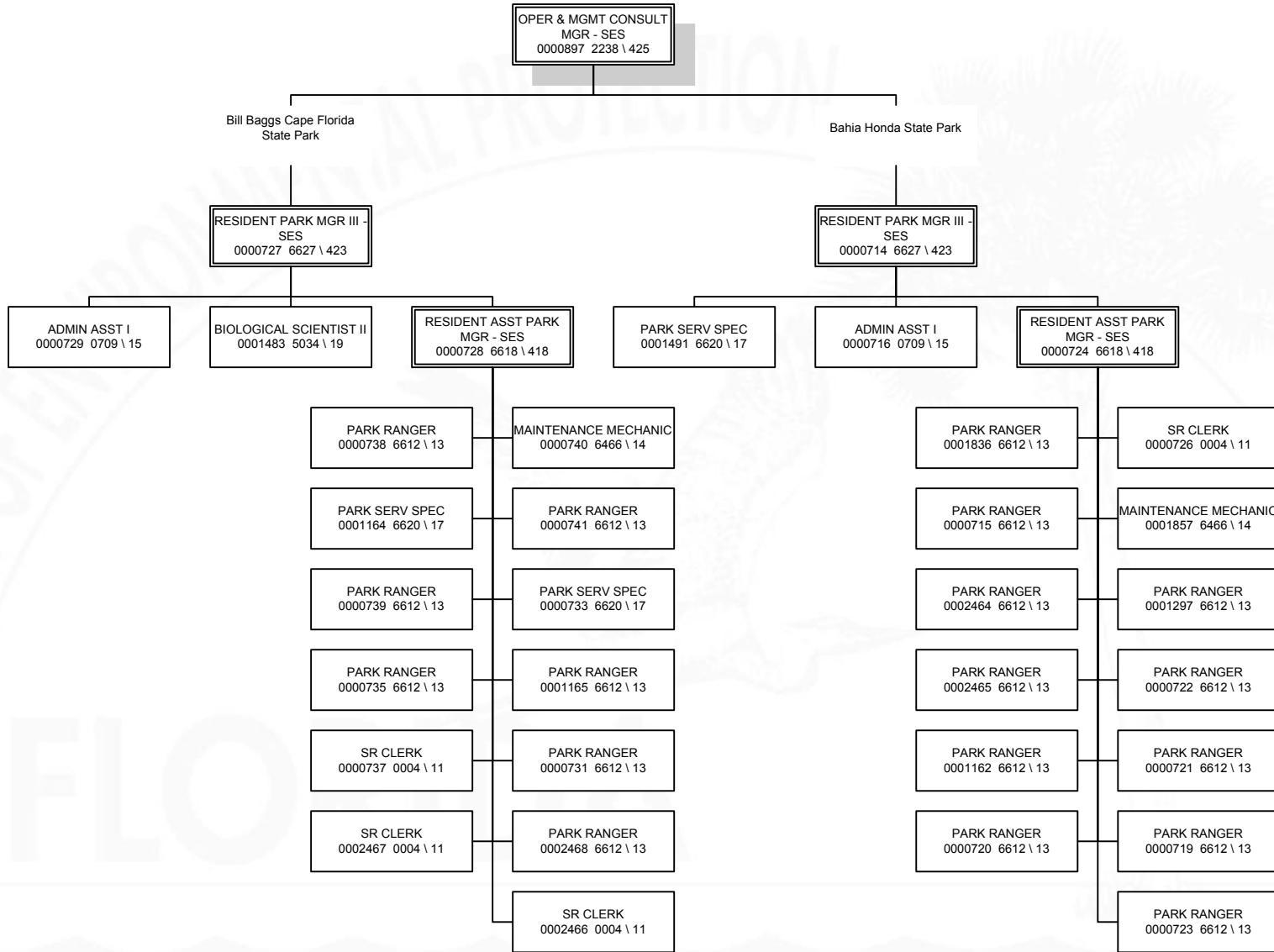
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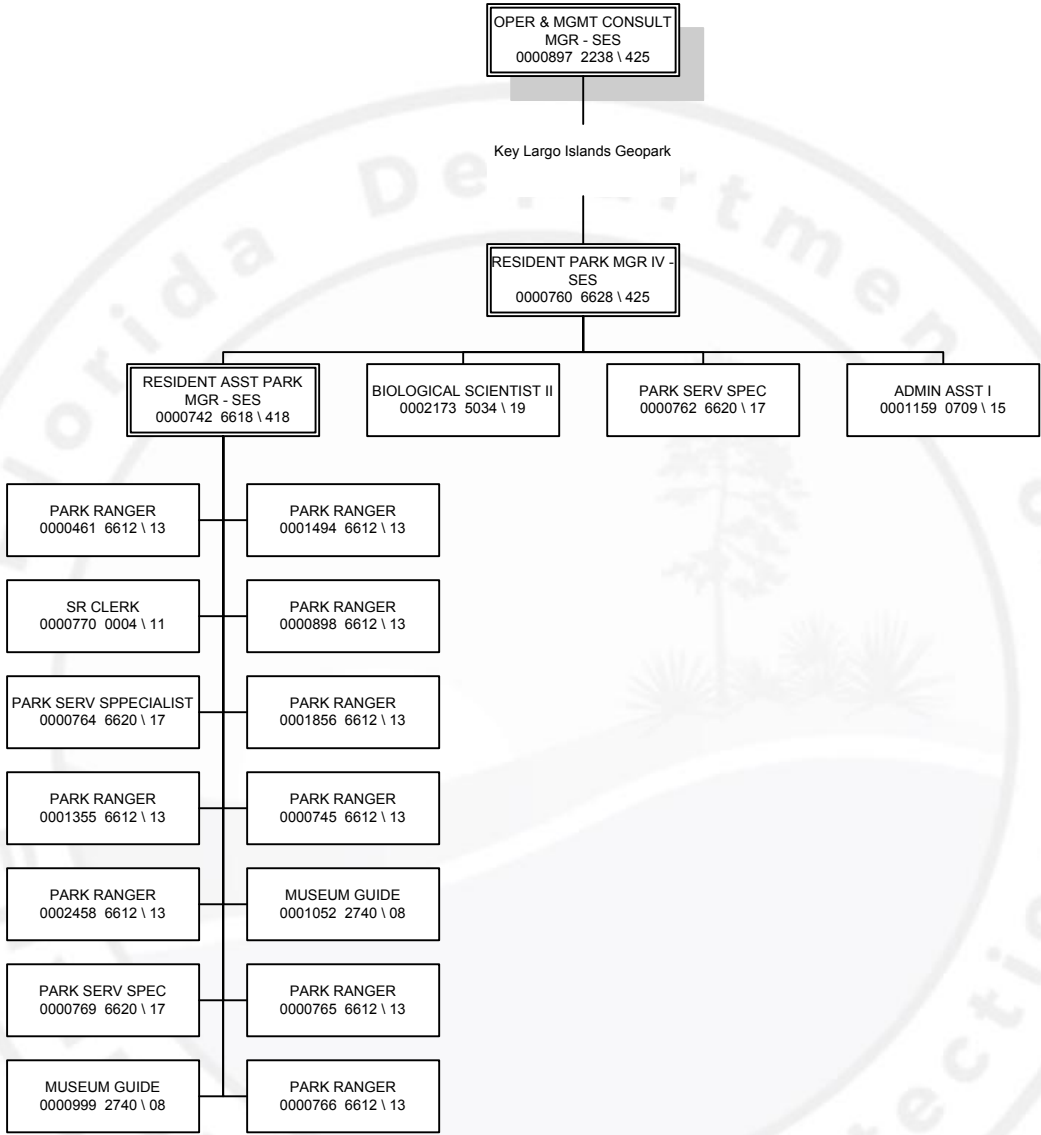
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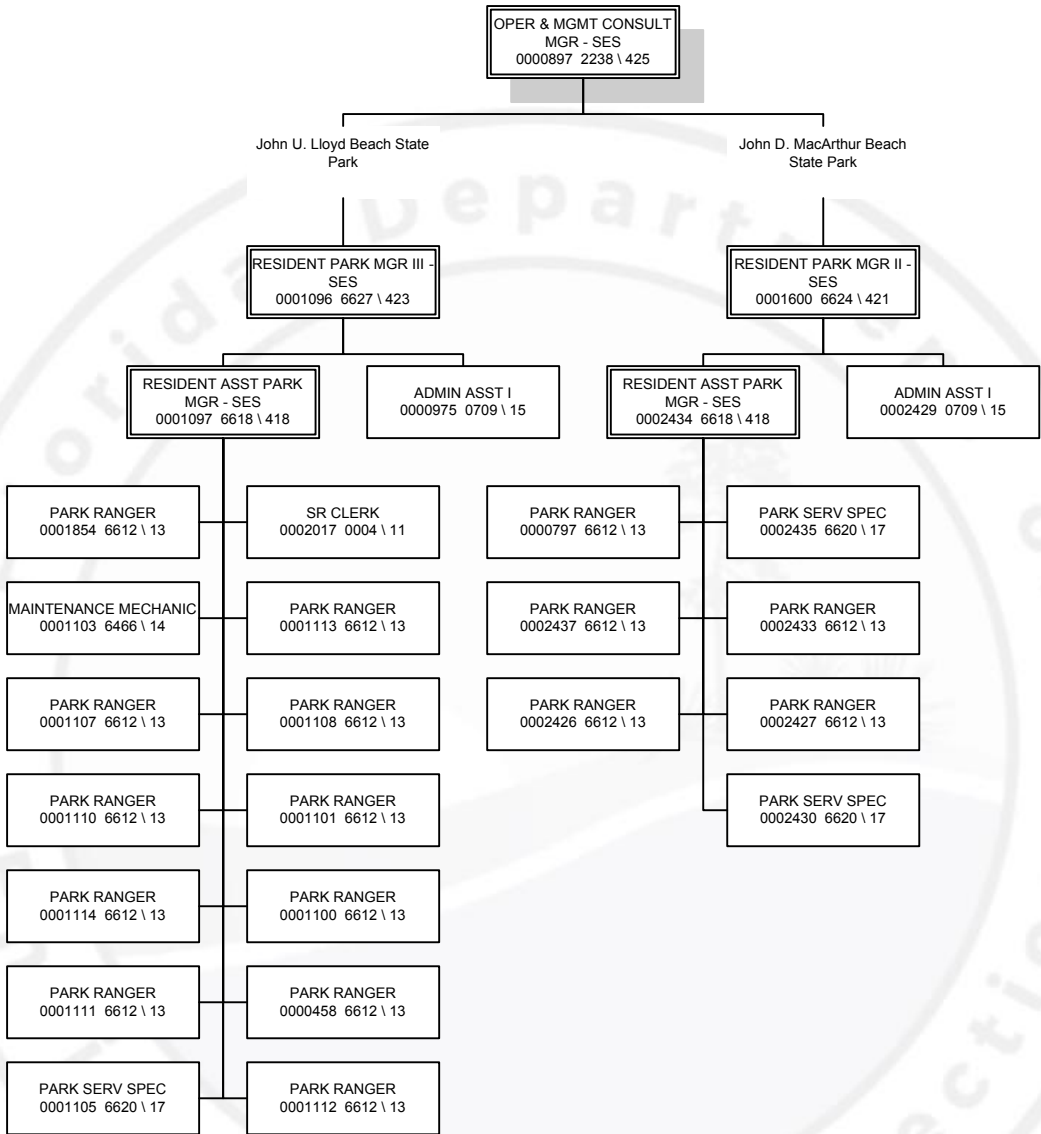
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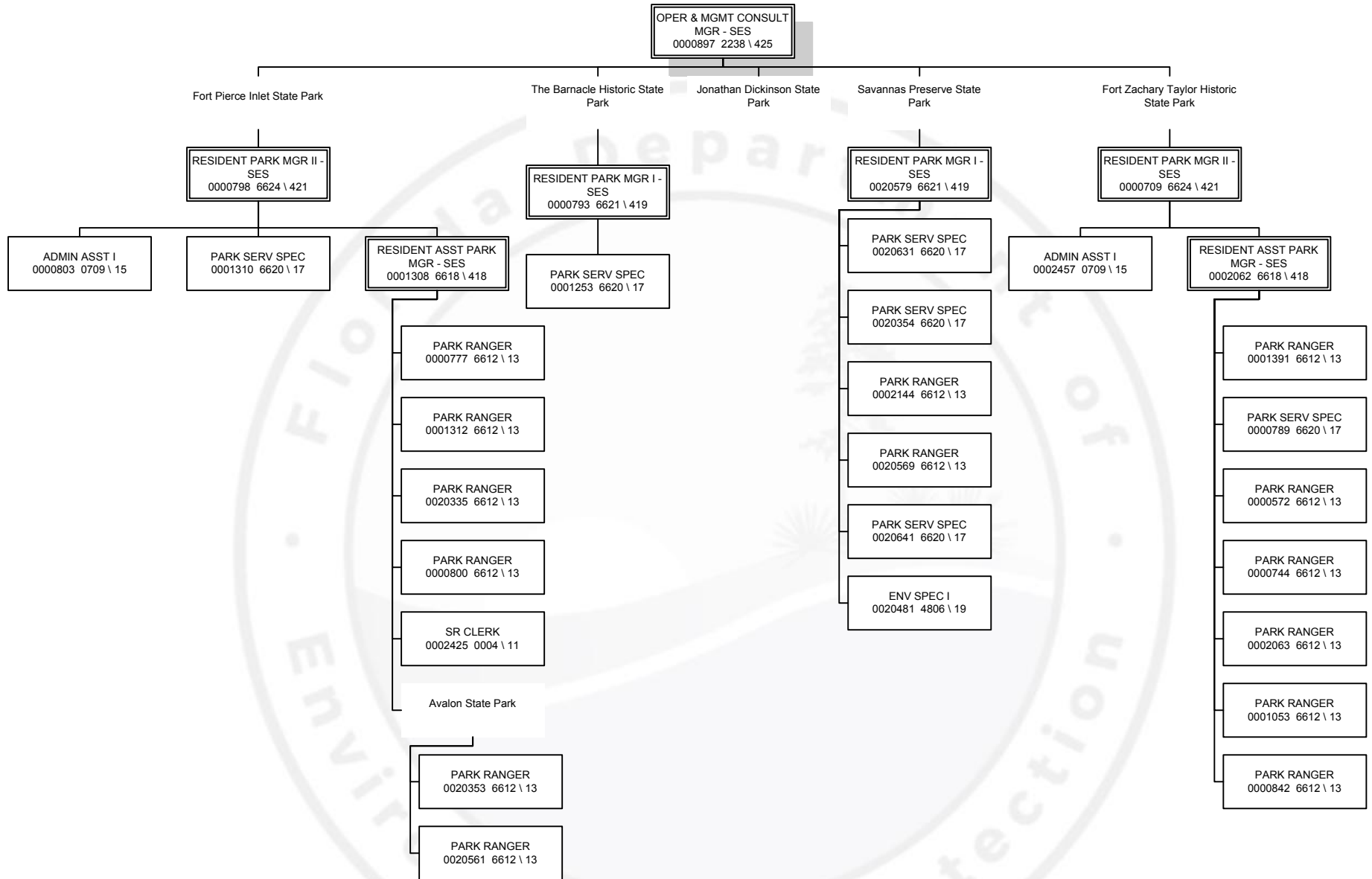
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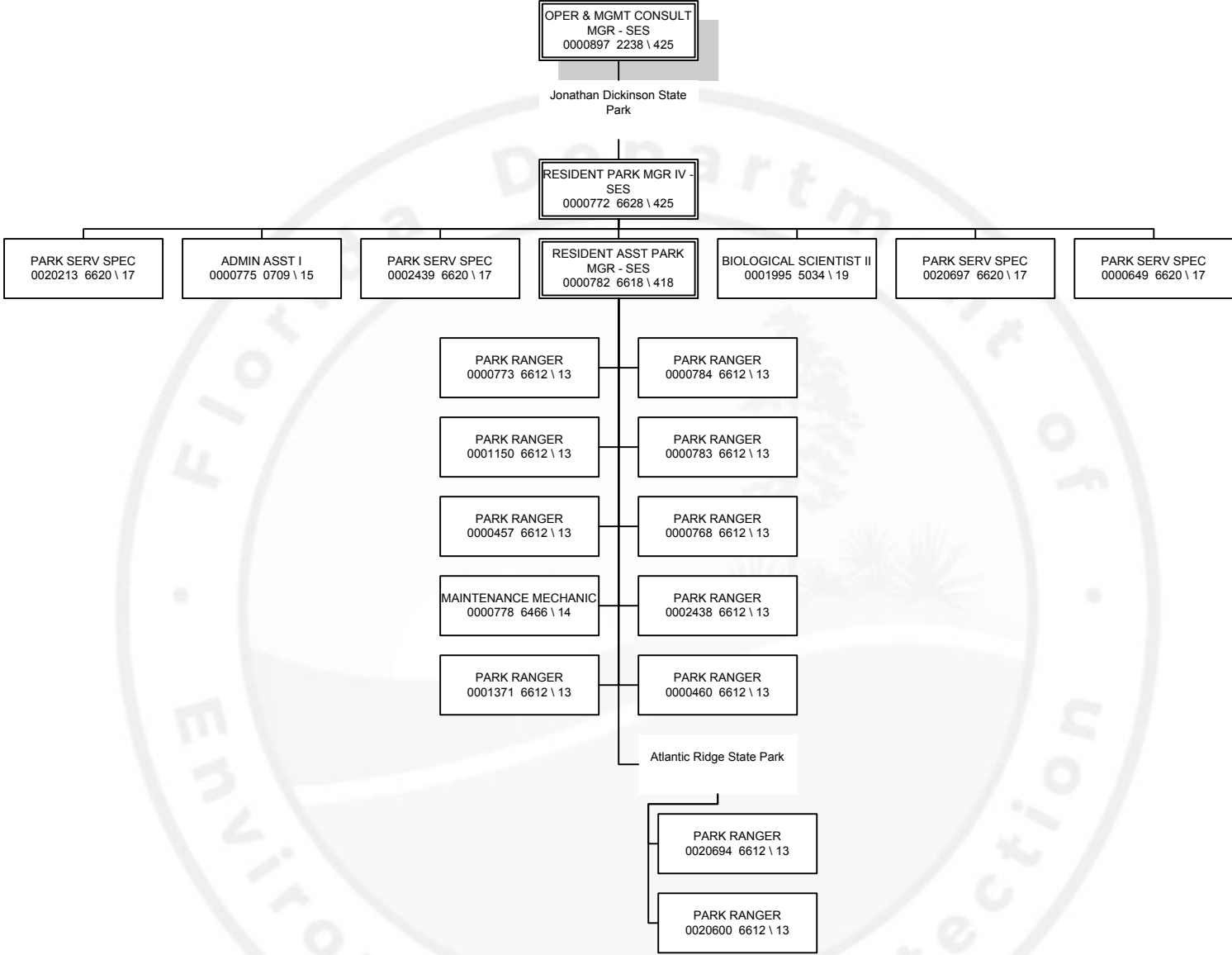




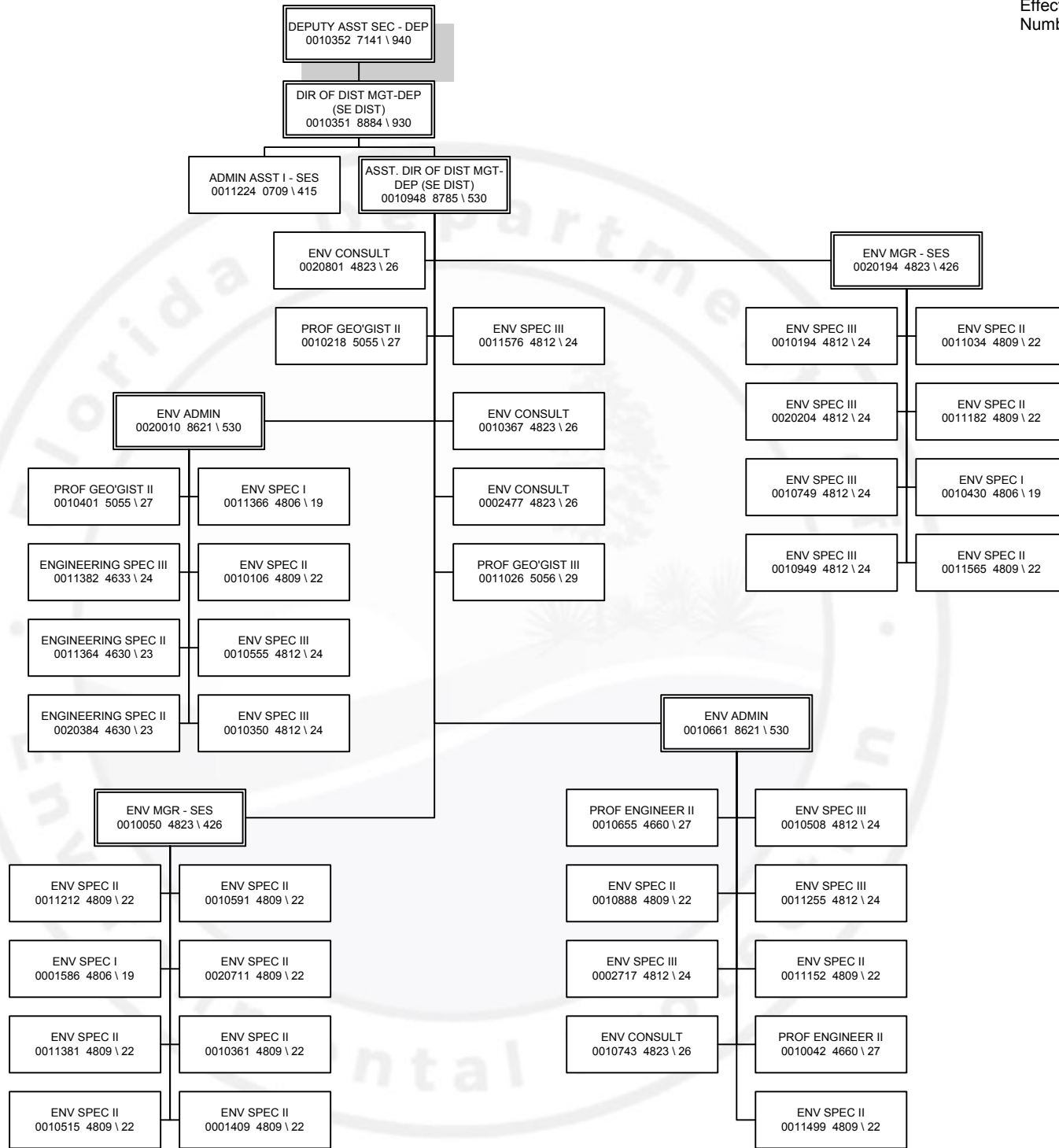


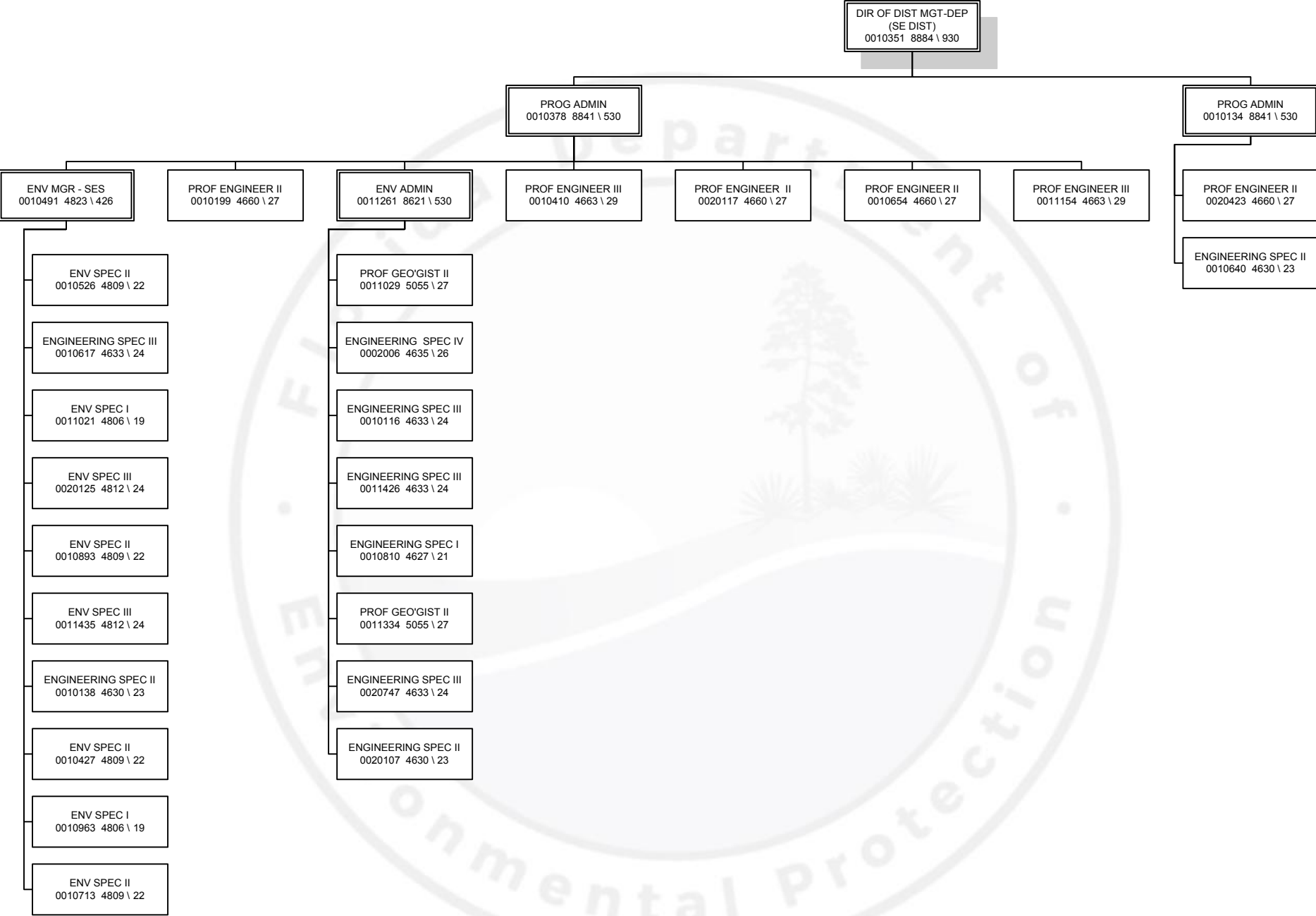


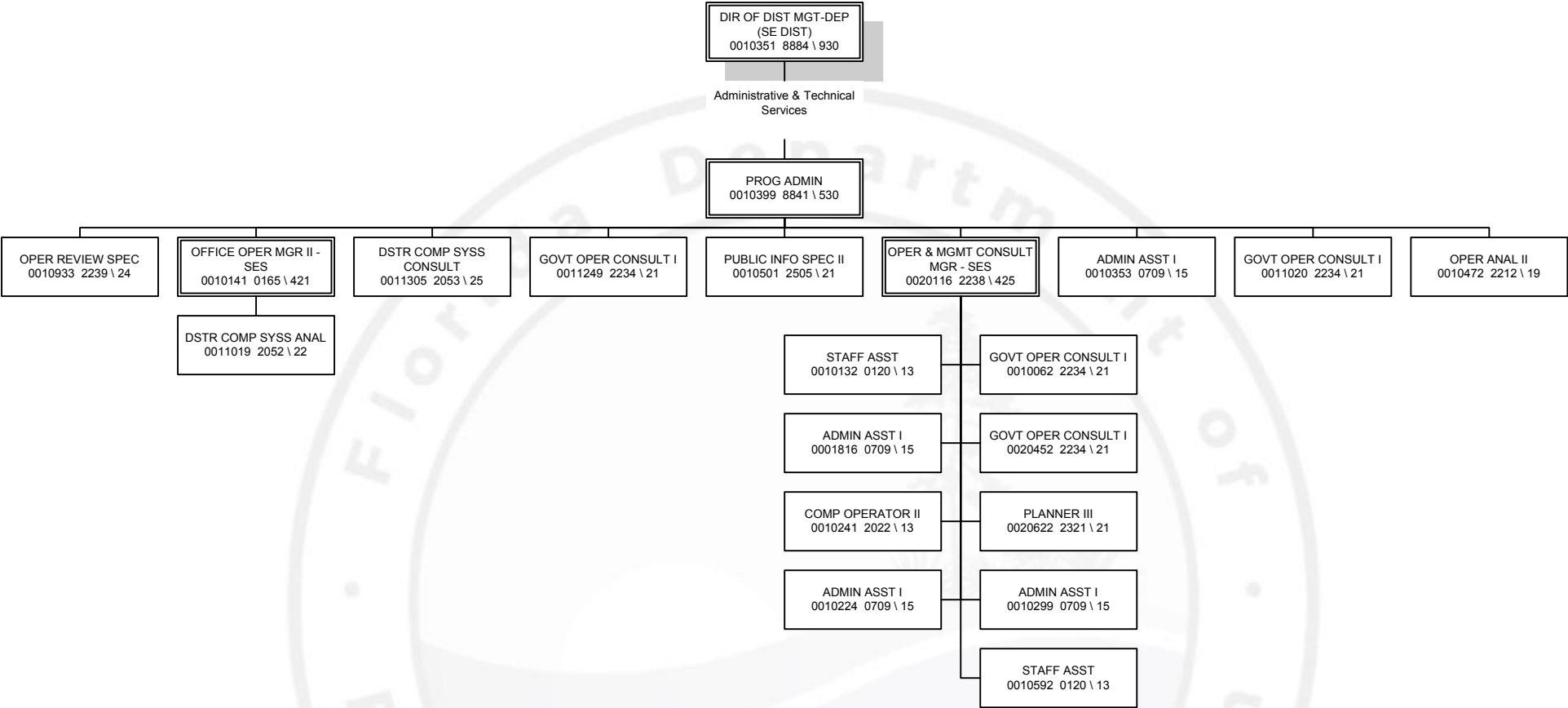


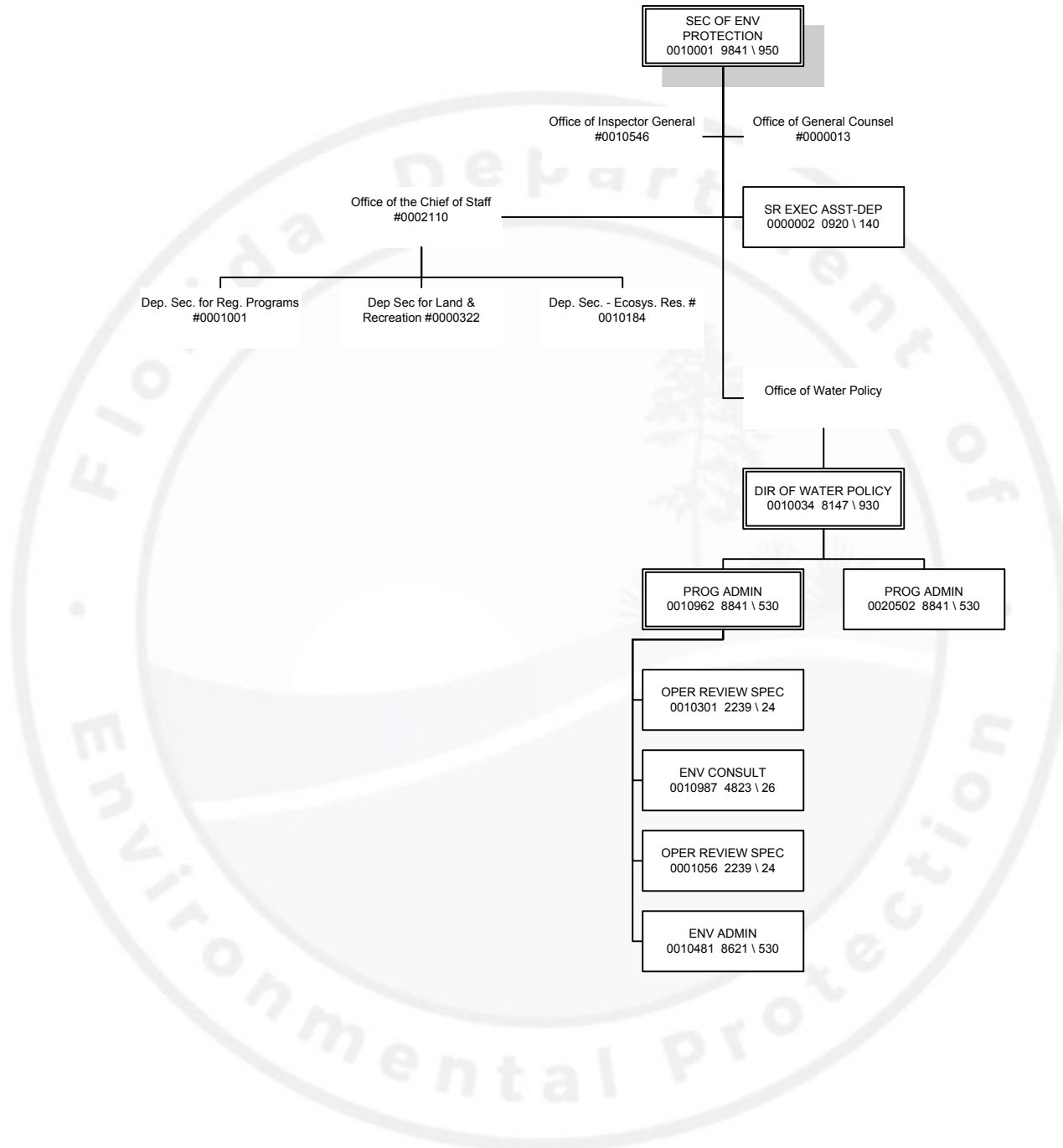


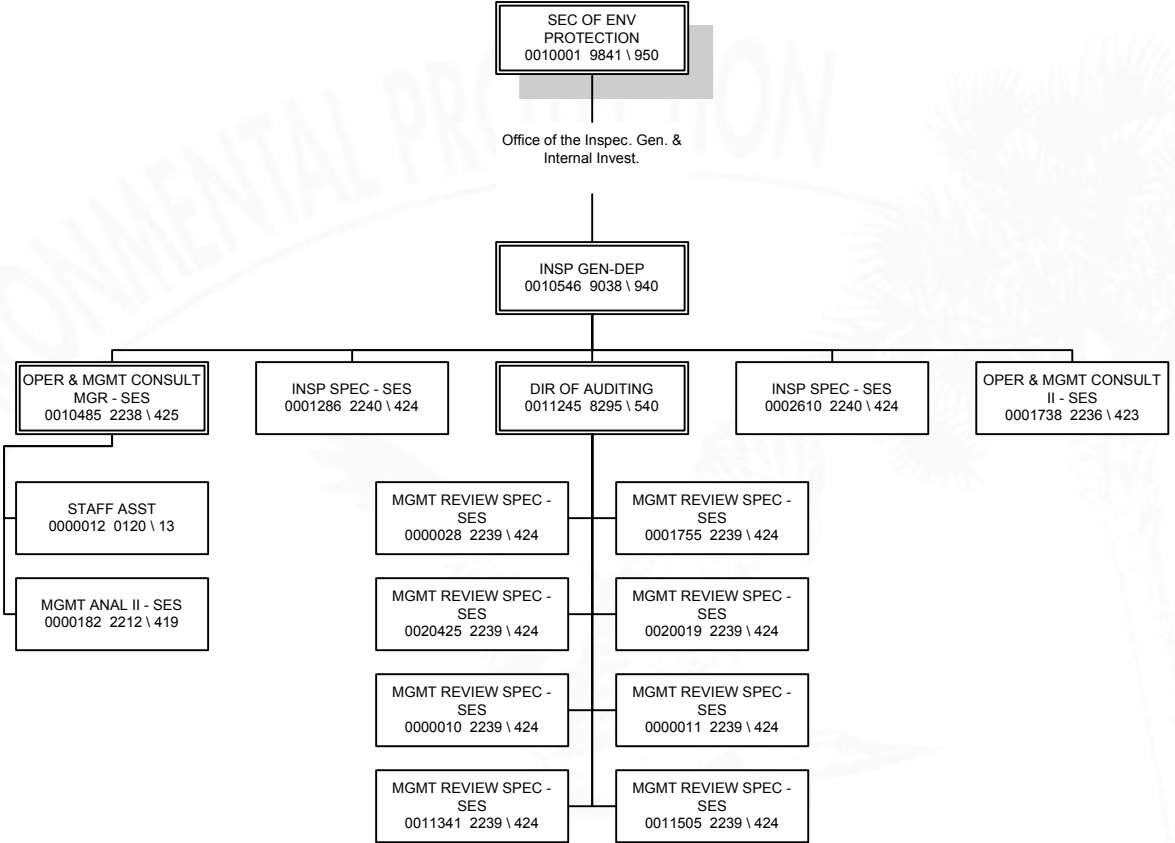


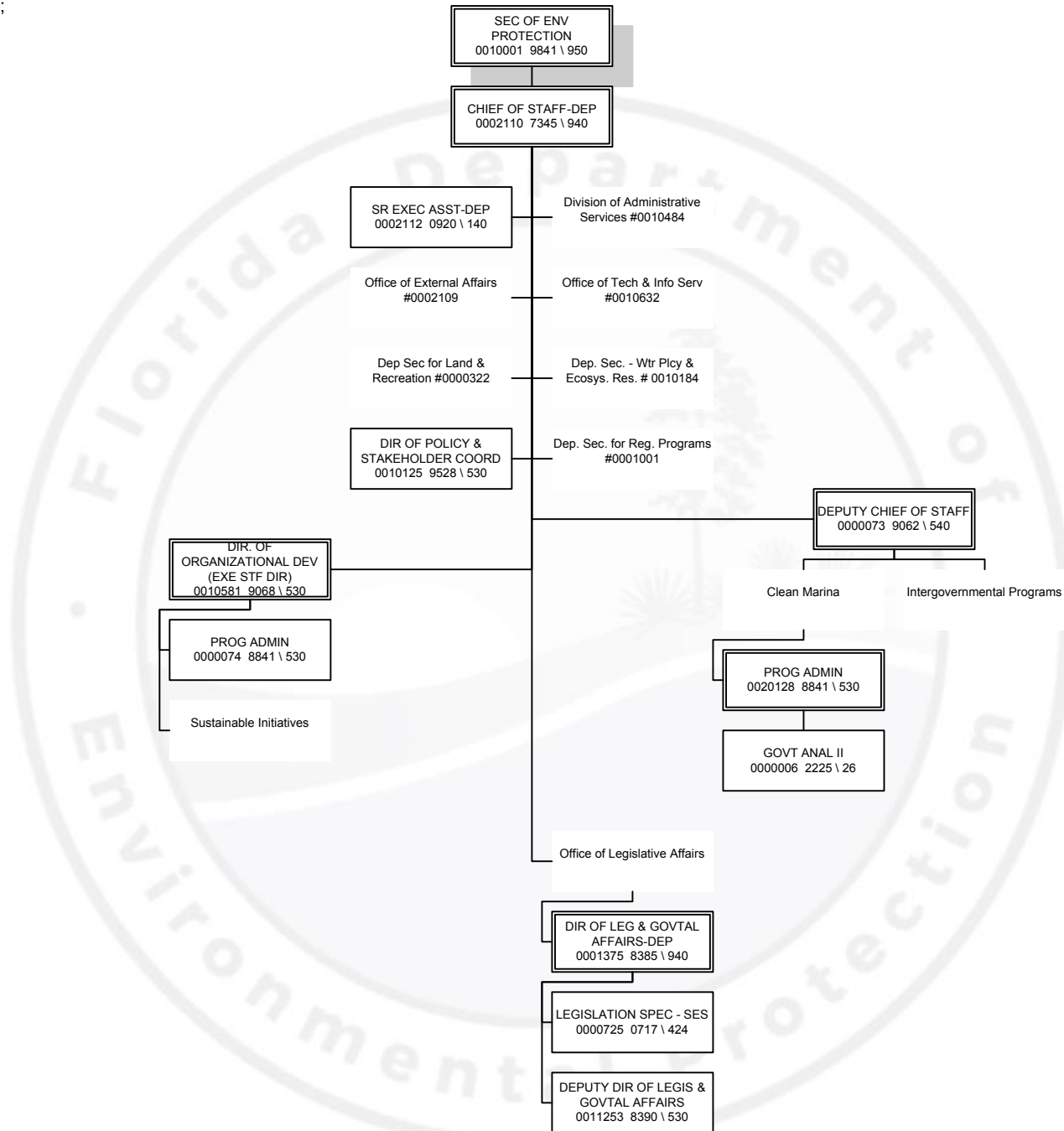


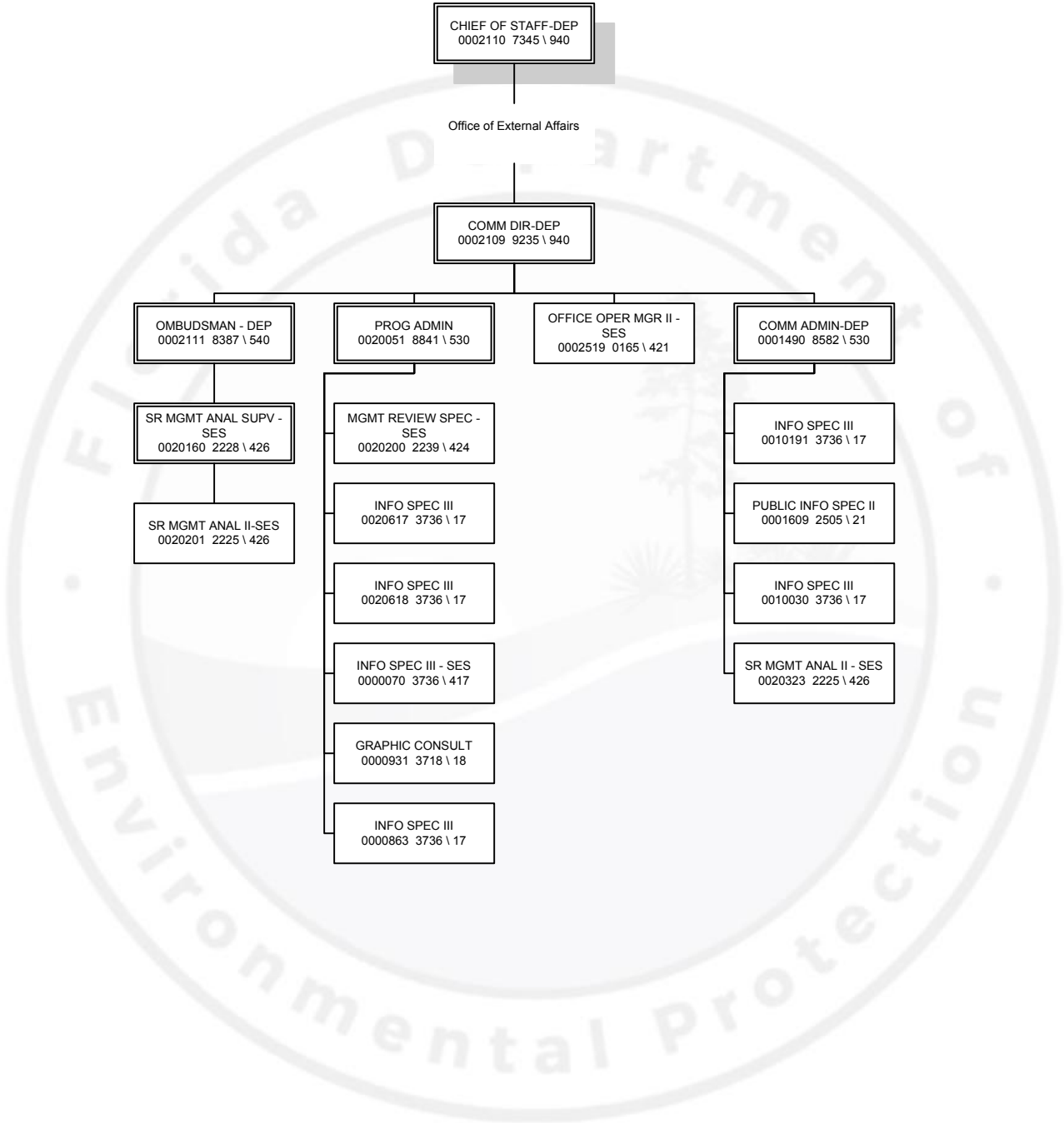


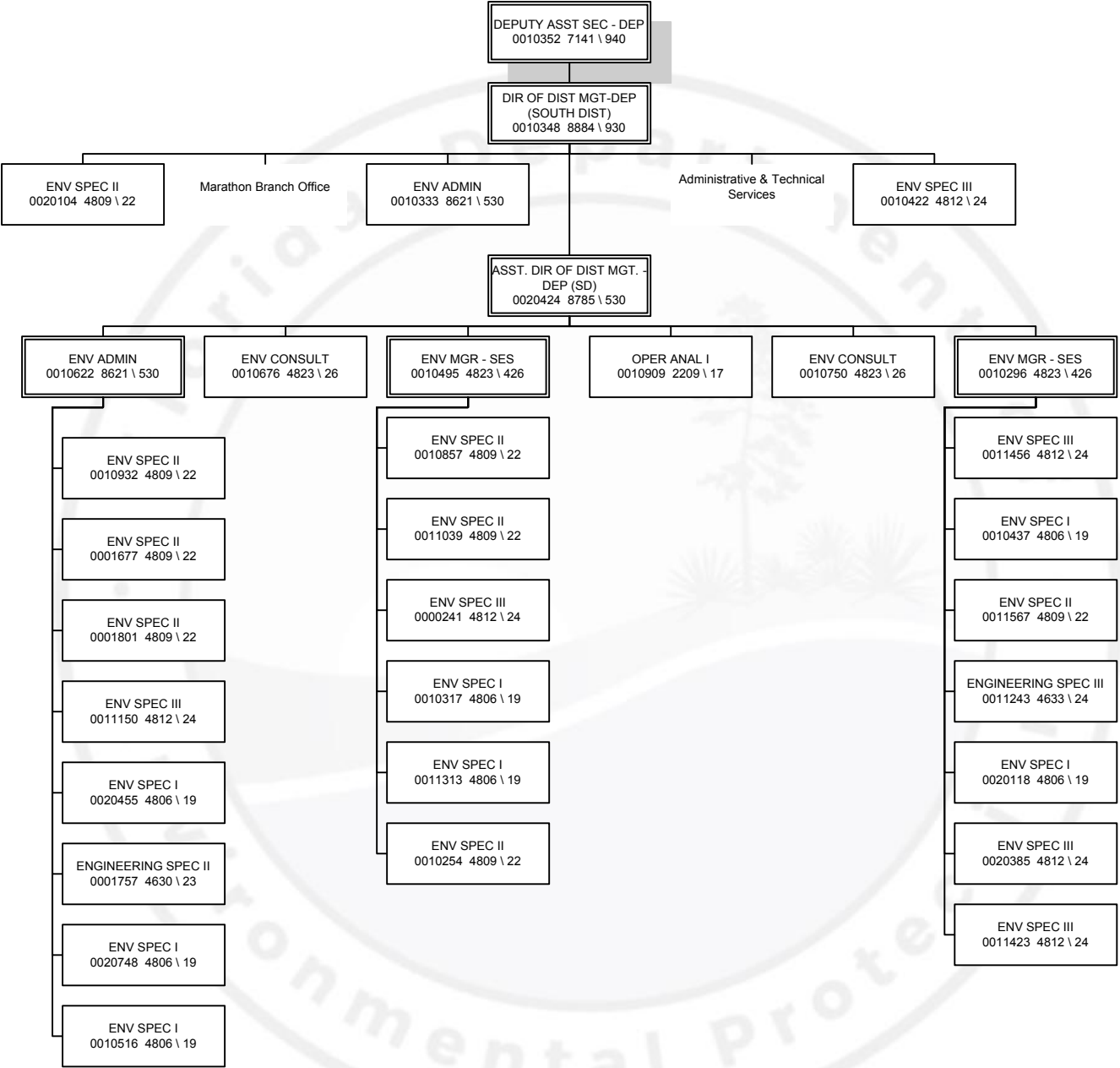




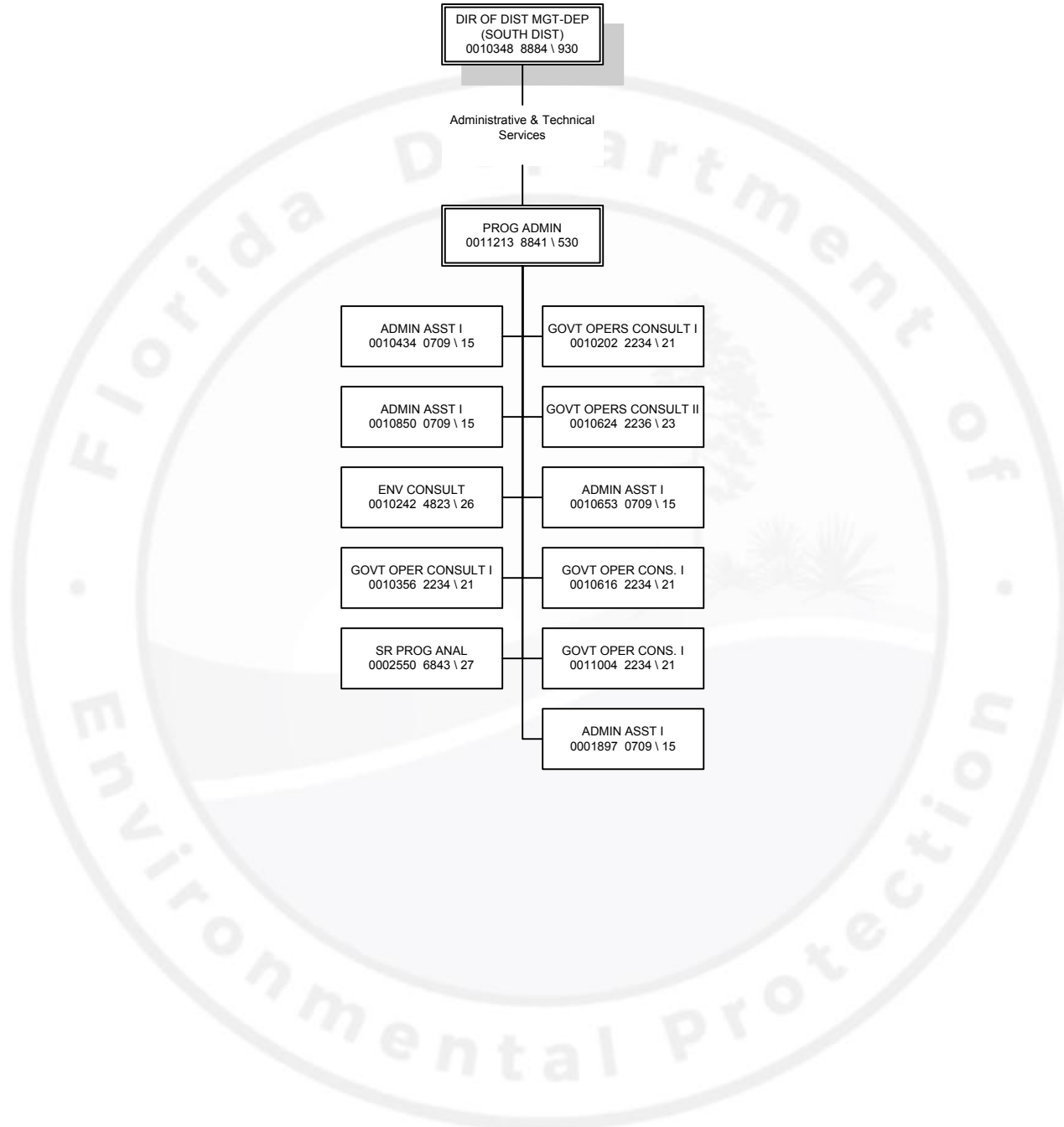


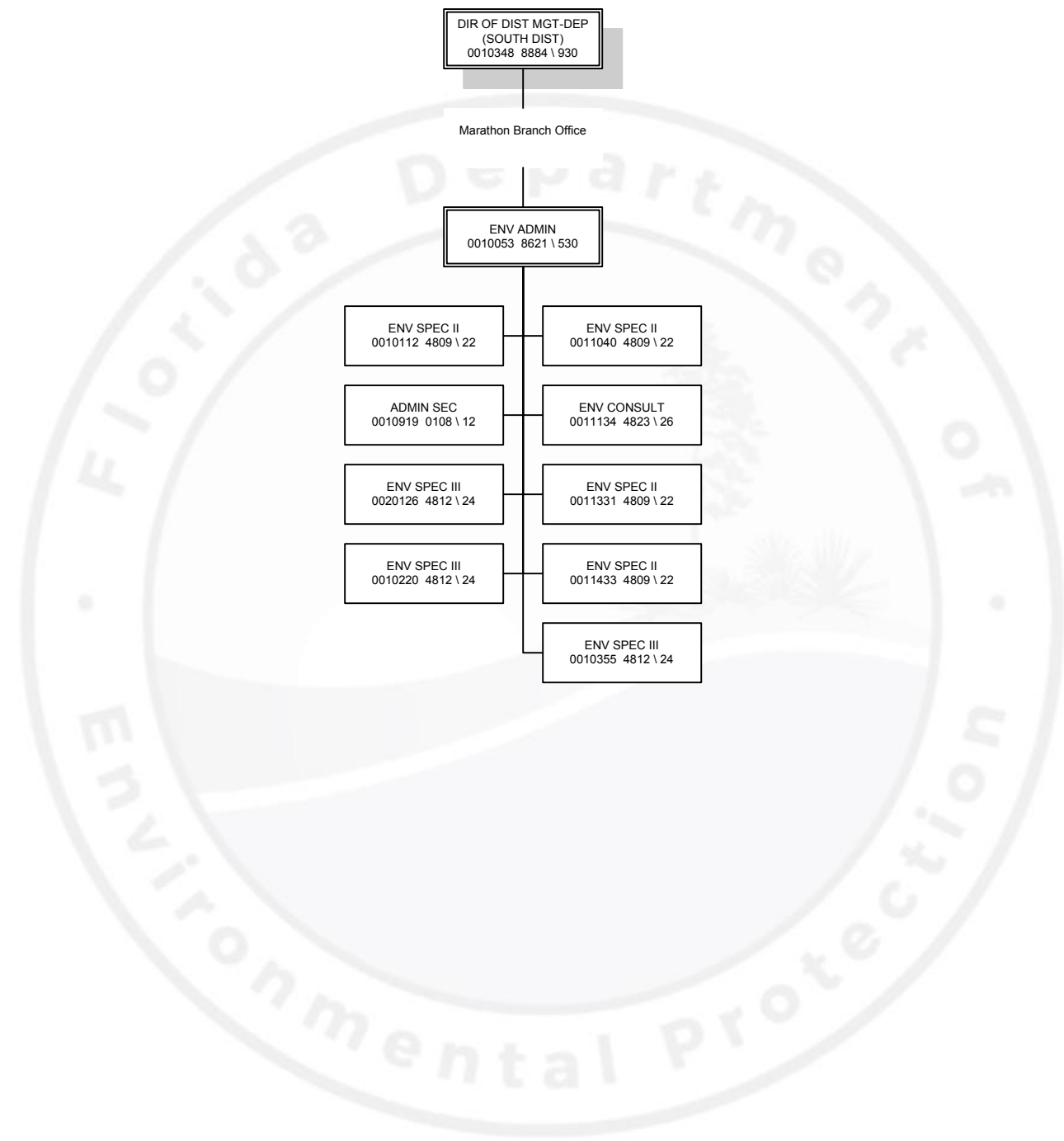


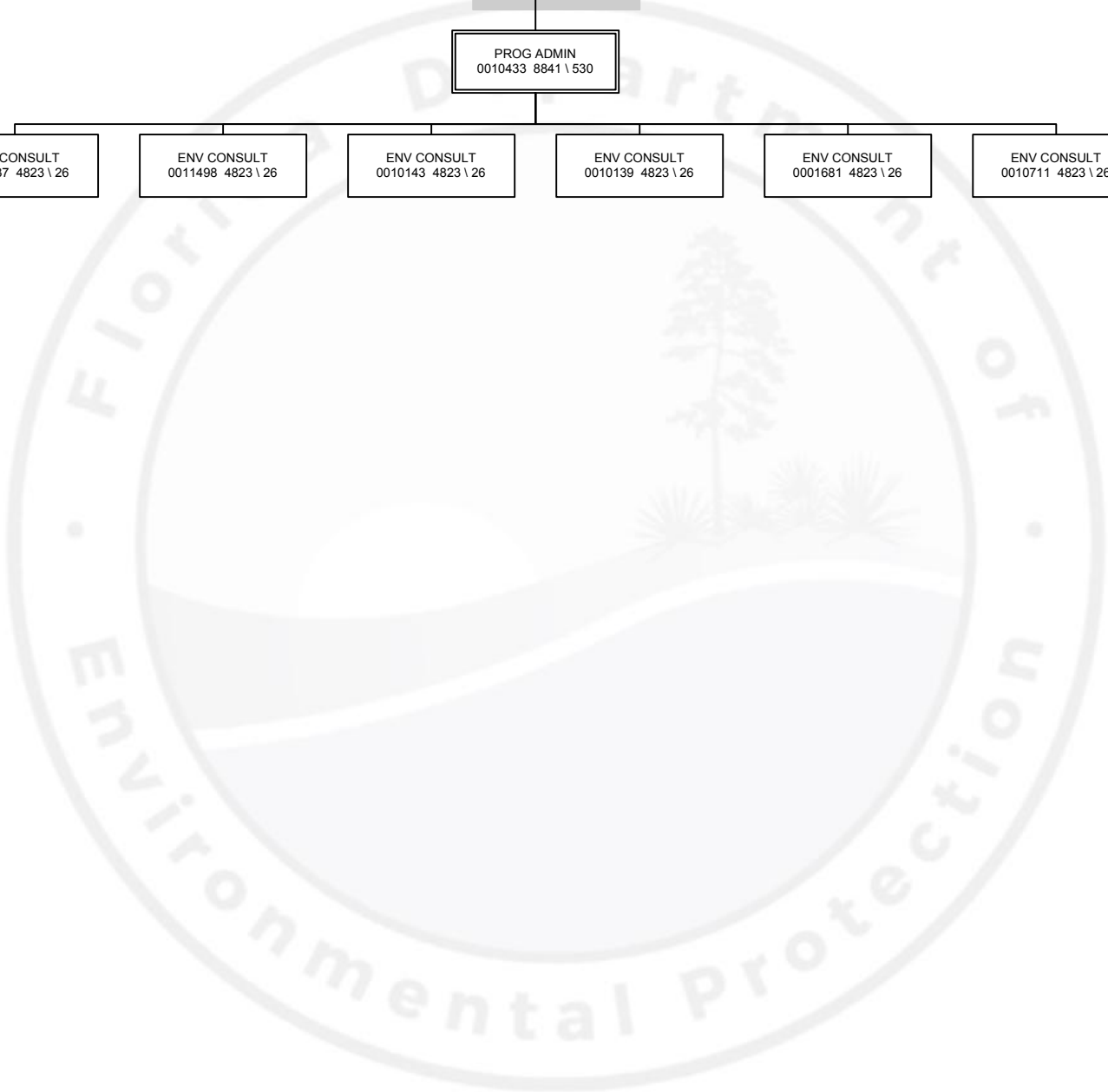
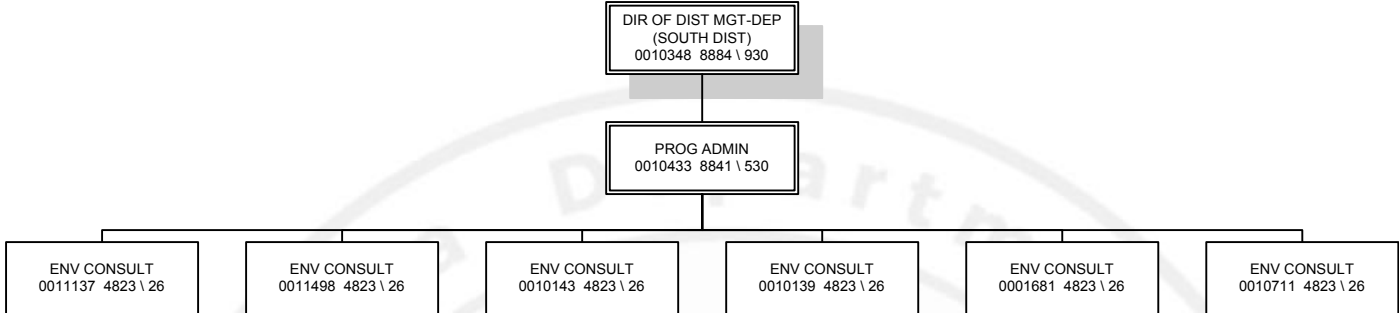


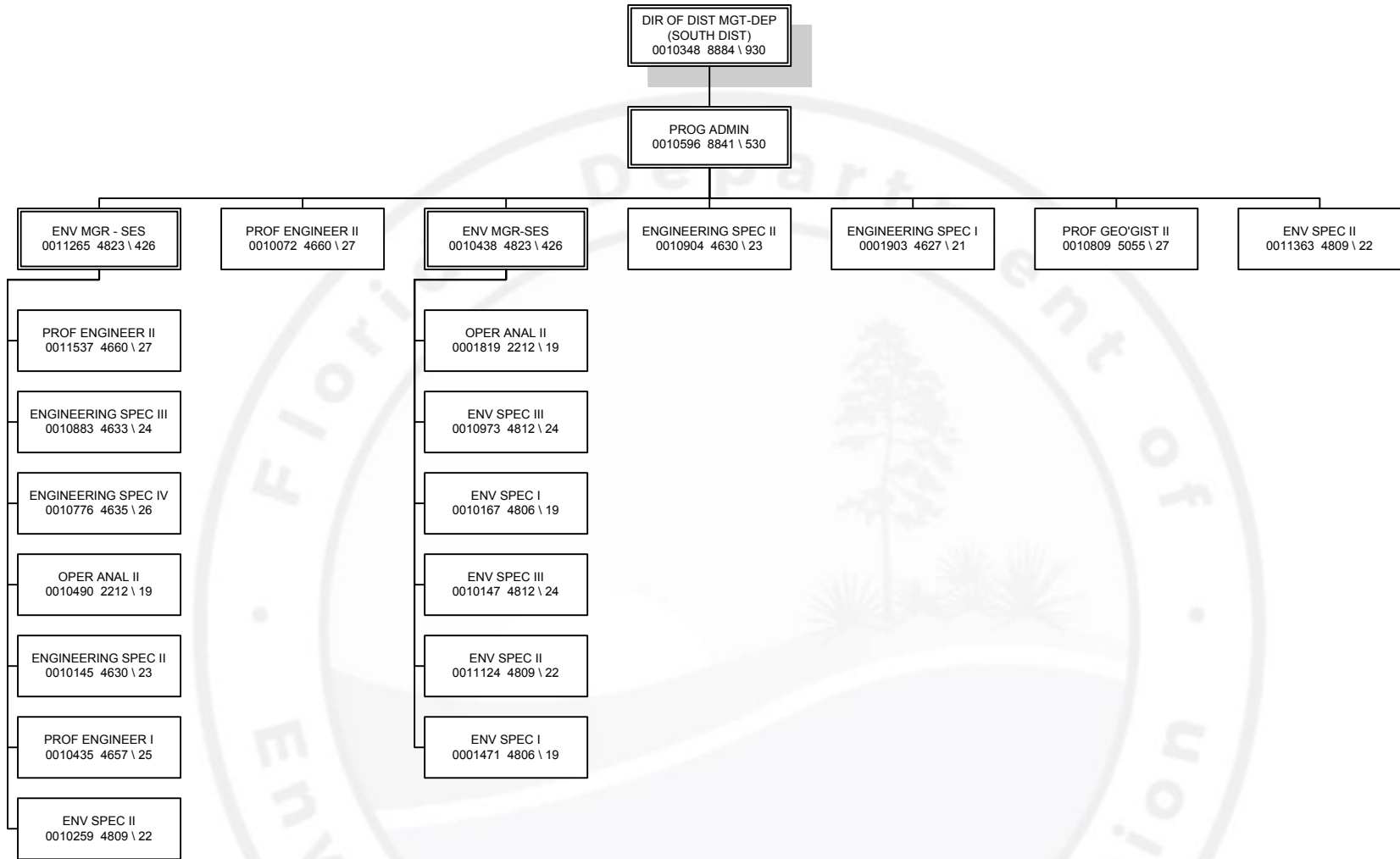


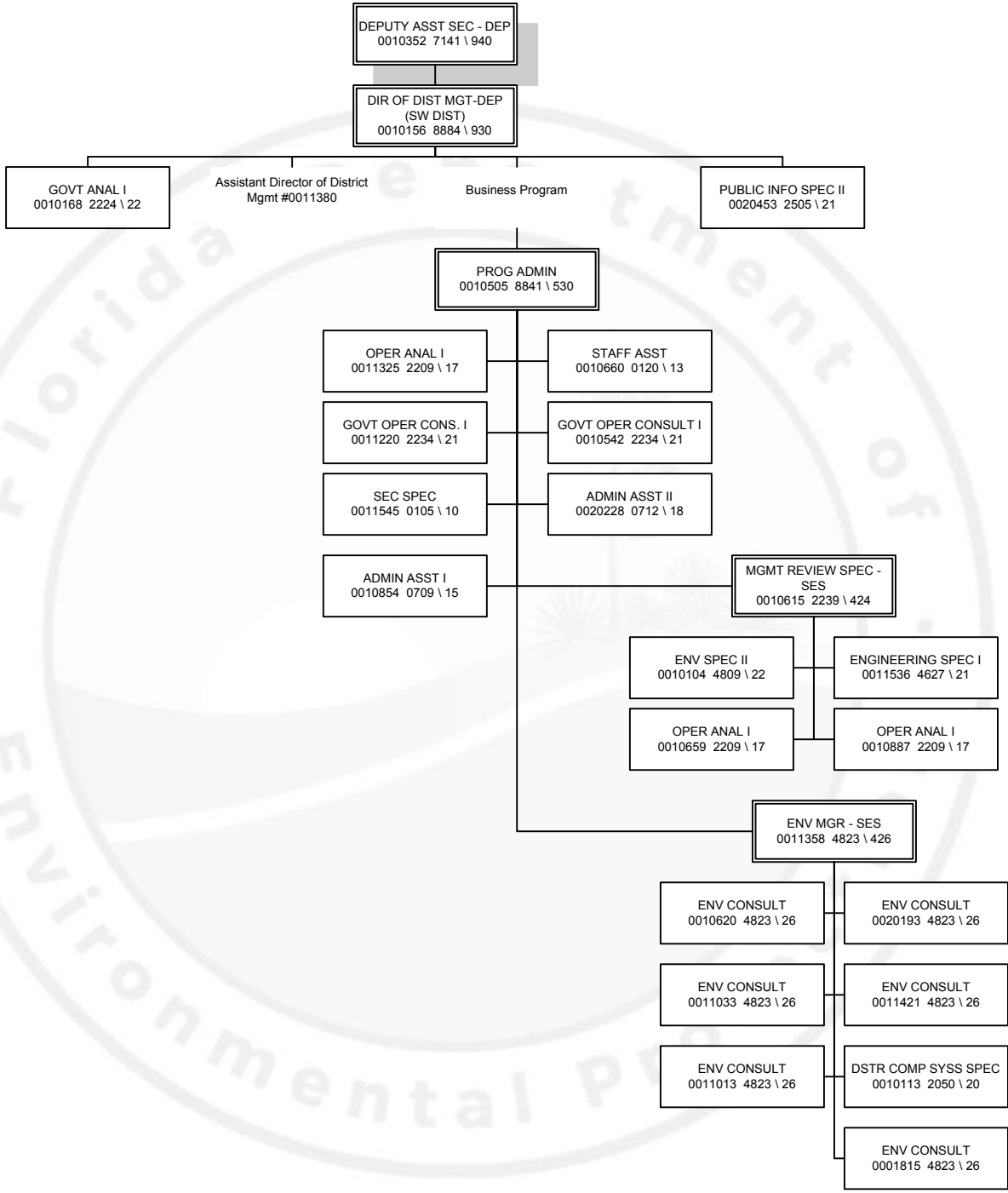


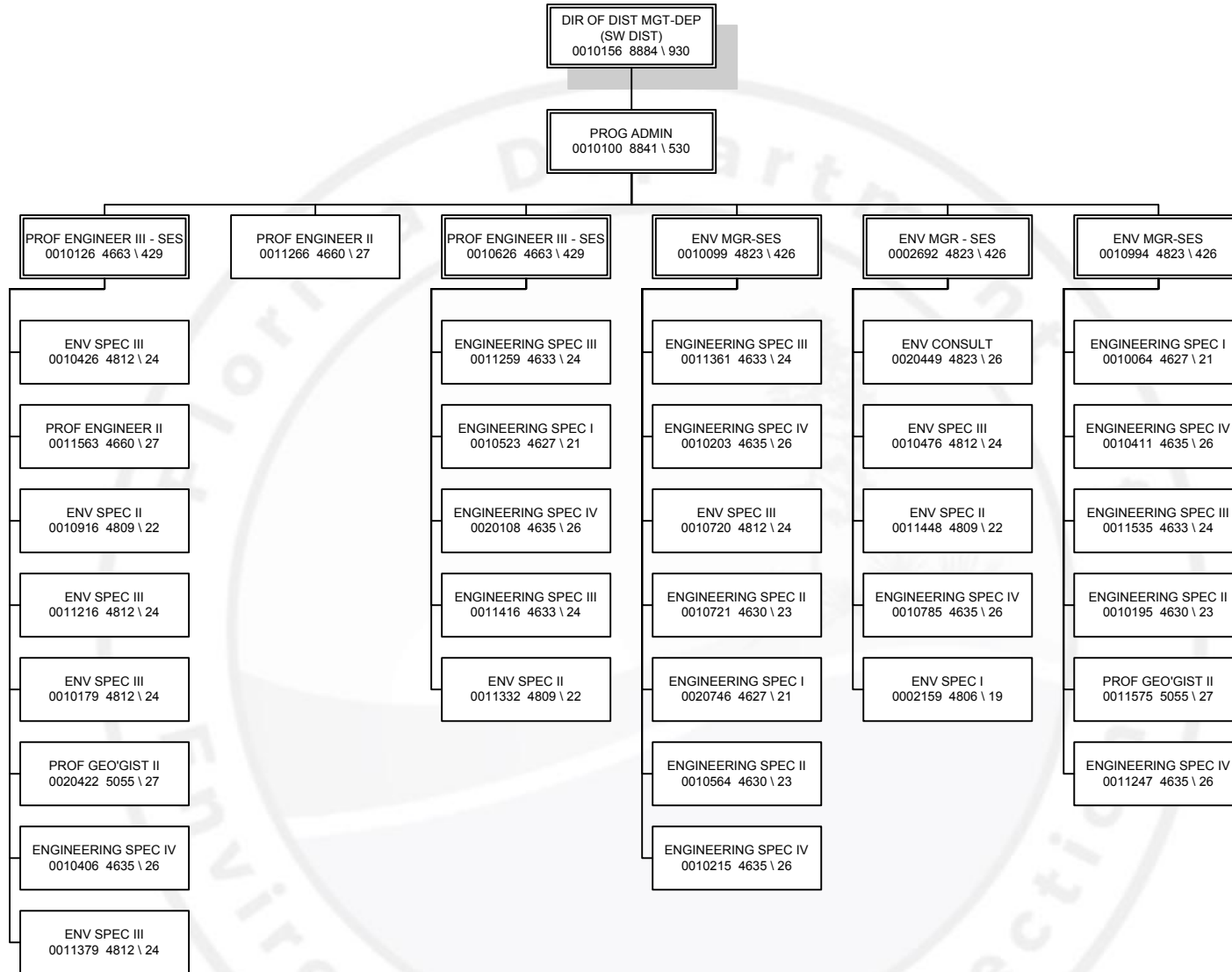


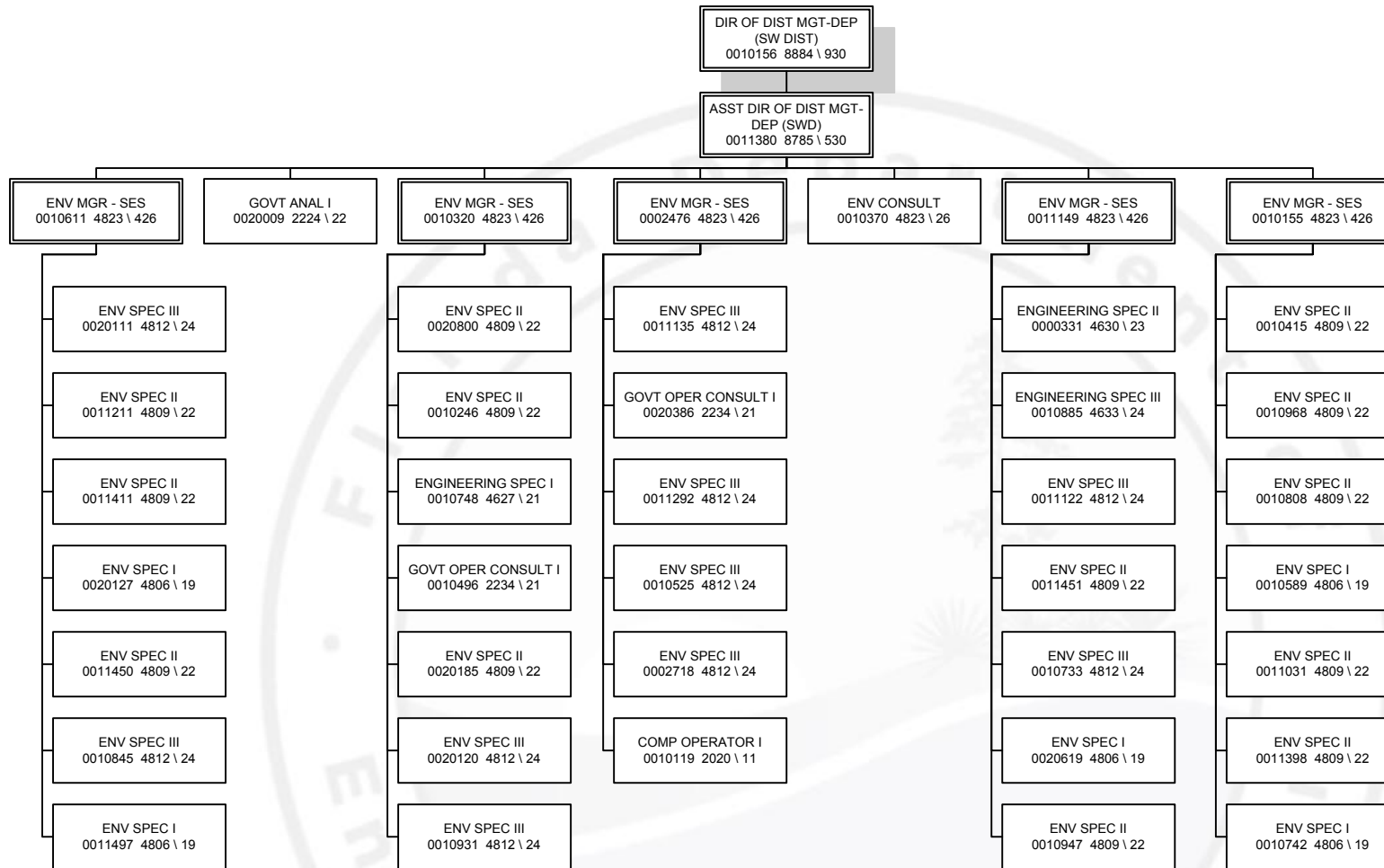












ENVIRONMENTAL PROTECTION, DEPARTMENT OF		FISCAL YEAR 2015-16			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		436,268,623		1,065,741,895	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		-16,987,466		-24,863,545	
FINAL BUDGET FOR AGENCY		419,281,157		1,040,878,350	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					2,100,000
Coordinate And Evaluate Land Management Plans * <i>Number of projects/proposals evaluated</i>		8	115,898.13	927,185	
Conduct Appraisals * <i>Number of appraisals completed on projects on current list (as amended)</i>		188	4,733.10	889,823	
Survey And Map Lands For Purchase * <i>Number of mapping products Completed on project on current list (as amended) and corresponding acres</i>		70	11,181.23	782,686	
Conduct Land Acquisition Negotiations * <i>Number of parcels (ownerships) negotiated and corresponding acres</i>		68	3,382.71	230,024	
Perform Closings On State Land Acquisitions * <i>Number of parcels (ownerships) closed and corresponding acres</i>		47	35,772.57	1,681,311	173,532,878
Public Land Leasing * <i>Number of instruments executed</i>		1,073	27,215.71	29,202,456	
Surplus Property * <i>Number of parcels sold</i>		20	24,542.40	490,848	
Oversee Responsible Party Cleanups Through Enforcement * <i>Number of known contaminated sites being cleaned up by responsible parties</i>		918	4,469.73	4,103,210	
Process Water Resource Permits * <i>Number of permits processed</i>		19,647	1,473.89	28,957,570	139,770,676
Assure Compliance With Statutory Requirements * <i>Number of regulatory inspections</i>		3,355	4,882.94	16,382,280	
Provide Technical Assistance, Public Education And Outreach * <i>Number of technical assistance, public education and outreach contacts</i>		57,505	37.26	2,142,675	
Fund Priority Public Health And Water Resource Protection And Restoration Projects * <i>Number of projects funded</i>		66	239,714.26	15,821,141	413,071,090
Establish Water Quality Criteria And Standards * <i>Number of water quality standards established</i>		9	607,110.11	5,463,991	
Monitor, Assess And Prioritize Impaired Surface And Ground Waters * <i>Number of stations monitored annually in the statewide water quality status monitoring network</i>		648	9,536.08	6,179,379	55,213,641
Develop Total Maximum Daily Load Determinations For Impaired Waters * <i>Number of total maximum daily loads adopted</i>		1	3,883,207.00	3,883,207	9,385,000
Fund Mine Reclamation Projects * <i>Number of mine reclamation projects underway</i>		16	154,401.19	2,470,419	4,200,000
Authorize/Encourage (or Require) Reuse Of Reclaimed Water Through Department And Water Management District Permitting Programs * <i>Reclaimed water capacity in average millions of gallons per day</i>		1,668	18,304.15	30,531,330	
Implement Design And Construction Projects * <i>Miles of critically eroding beach under a management plan</i>		227	1,412.70	320,683	35,875,250
Monitor Beach Erosion * <i>Miles of beaches monitored</i>		175	22,331.41	3,907,996	
Review And Approve Permits * <i>Number of permits issued</i>		1,413	264.78	374,130	
Compliance Assurance For Beach Management * <i>Enforcement or compliance inspections conducted</i>		1,586	235.90	374,130	
Intergovernmental Programs And Coastal Management * <i>Number of proposed federal and non-federal activities reviewed and/or comments obtained from state/regional agencies, including review of consistency determinations</i>		295	1,960.47	578,338	
Manage Government-funded Cleanups Of Hazardous Waste Contaminated Sites * <i>Number of known contaminated sites being cleaned up</i>		6,260	449.57	2,814,296	5,839,764
Manage Government-funded Cleanups Of Drycleaning Contaminated Sites * <i>Number of known contaminated sites being cleaned up</i>		220	4,030.55	886,721	6,500,000
Manage Government-funded Cleanups Of Petroleum Contaminated Sites * <i>Number of known contaminated sites being cleaned up</i>		6,903	4,125.34	28,477,240	133,652,192
Process Solid And Hazardous Waste Permit Applications, Variances, Exemptions, Certifications And Registrations * <i>Number of solid and hazardous waste permits, variances, exemptions, certifications and registrations processed</i>		29,018	140.80	4,085,596	
Conduct Solid And Hazardous Waste Compliance Assurance * <i>Number of inspections conducted</i>		2,404	5,037.95	12,111,236	
Conduct Petroleum Storage Systems Compliance Assurance * <i>Number of inspections conducted</i>		13,498	799.49	10,791,530	
Reduce Waste * <i>Number of local household hazardous waste collection center grants funded</i>		8	285,334.63	2,282,677	
Conduct Site Investigations * <i>Number of site investigations conducted annually</i>		50	21,307.26	1,065,363	
Conduct Site Technical Reviews * <i>Number of technical reviews conducted annually</i>		490	4,748.51	2,326,771	
Fund Waste Management Projects * <i>Number of projects funded</i>		33	16,121.52	532,010	3,000,000
Monitor Ambient Air Quality * <i>Number of quality assurance audit activities performed on ambient monitoring operations</i>		1,076	6,789.83	7,305,852	
Analyze Air Quality And Emissions * <i>Number of emission points reviewed and analyzed</i>		7,133	125.54	895,475	
Implement The Federal Clean Air Act * <i>Number of Clean Air Act plans produced</i>		16	26,833.94	429,343	
Review And Approve Air Resource Permits * <i>Number of air resource permits issued</i>		1,251	5,781.55	7,232,722	
Air Compliance Assurance * <i>Number of facility inspections</i>		4,296	1,888.81	8,114,334	
Small Business Assistance * <i>Number of Small Business Assistance Program contacts per year</i>		47,669	1.52	72,443	
Coordination Of Siting Acts, Other Certifications And Report Reviews * <i>Number of certifications and follow-ups of specified facilities</i>		83	4,277.30	355,016	
Conduct Geologic Research Projects * <i>Number of projects completed</i>		669	5,850.61	3,914,059	
Analyze Biological And Chemical Samples * <i>Number of analyses completed</i>		164,583	24.48	4,028,280	
Interpret Environmental Data * <i>Number of man hours expended</i>		22,685	35.17	797,889	
Resource Management * <i>Number of acres treated with controlled burns and exotic species removal.</i>		793,776	62.66	49,739,816	
Visitor Services/Recreation * <i>Number of visitors</i>		32,915,109	2.16	71,257,763	49,522,832
On-site Emergency Response, Off-site Coordination And Assistance And Cost Recovery * <i>Number of incidents reported</i>		1,964	697.28	1,369,458	
TOTAL				376,580,702	1,031,663,323
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				16,124,577	
REVERSIONS				26,576,008	9,215,027
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				419,281,287	1,040,878,350

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

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



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

**Agency:** Department of Environmental Protection      **Contact:** Dawn Pigott

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2016 contain revenue or expenditure estimates related to your agency?

Yes       No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2017-2018 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2017-2018 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Water and Land Conservation	R/B*	241.5	310.67
b	Other Agriculture and Environmental Programs	R/B*	113.9	23.4
c	Debt Services	R/B*	No New Series	172.4
d				
e				
f				

- 3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

\*No new bonding, this includes debt service for Florida Forever and Save Our Everglades (includes Keys Wastewater)

\* R/B = Revenue or Budget Driver

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2017 - 2018**  
**Budget Entity:** Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt	59,230,768	54,690,154	48,742,817
Principal	91,690,000	95,160,000	97,745,000
Repayment of Loans	0	0	0
Fiscal Agent or Other Fees	115,011	106,313	93,147
Other Debt Service	(3,739,877)	0	0
<b>Total Debt Service</b>	<b>147,295,902</b>	<b>149,956,467</b>	<b>146,580,964</b>

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

**SECTION II**

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

(1)	(2)	(3)	June 30, 2017	June 30, 2018
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT		
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
4.50% - 5.00%	July 1, 2026	142,350,000	0	0
Interest on Debt (G)		2,512,888	0	0
Principal (H)		6,830,000	0	0
Fiscal Agent or Other Fees (I)		10,456	0	0
Other (J)		(339,989)	0	0
<b>Total Debt Service (K)</b>		<b>9,013,354</b>	<b>0</b>	<b>0</b>

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

(1)	(2)	(3)	June 30, 2017	June 30, 2018
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT		
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
4.00% - 5.00%	July 1, 2027	141,435,000	88,740,000	0
Interest on Debt (G)		5,093,000	4,773,000	0
Principal (H)		6,400,000	6,720,000	0
Fiscal Agent or Other Fees (I)		10,456	10,631	0
Other (J)		(339,989)	0	0
<b>Total Debt Service (K)</b>		<b>11,163,467</b>	<b>11,503,631</b>	<b>0</b>

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2017 - 2018**  
**Budget Entity:** Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	<b>FY 2015 - 2016</b>	<b>FY 2016 - 2017</b>	<b>FY 2017 - 2018</b>
Interest on Debt (A)			
Principal (B)			
Repayment of Loans (C)			
Fiscal Agent or Other Fees (D)			
Other Debt Service (E)			
Total Debt Service (F)			

Explanation:  


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**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2017	June 30, 2018
4.125% - 5.000%	July 1, 2028	144,525,000	96,230,000	0
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (G)		5,306,425	4,995,925	0
Principal (H)		6,210,000	6,520,000	0
Fiscal Agent or Other Fees (I)		10,456	10,631	0
Other (J)		(339,989)	0	0
Total Debt Service (K)		11,186,892	11,526,556	0

**ISSUE:** Florida Forever Revenue Bonds - Series 2008B

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2017	June 30, 2018
3.50% - 5.25%	July 1, 2028	157,950,000	106,270,000	98,805,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (G)		6,057,975	5,704,388	5,332,163
Principal (H)		6,735,000	7,090,000	7,465,000
Fiscal Agent or Other Fees (I)		10,456	10,631	10,350
Other (J)		(339,989)	0	0
Total Debt Service (K)		12,463,442	12,805,019	12,807,512

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2017 - 2018**  
**Budget Entity:** Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (A)			
Principal (B)			
Repayment of Loans (C)			
Fiscal Agent or Other Fees (D)			
Other Debt Service (E)			
Total Debt Service (F)			

Explanation:  


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**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2017	June 30, 2018
2.00% -5.00%	July 1, 2025	87,365,000	10,000,000	10,000,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (G)		1,411,988	925,488	425,000
Principal (H)		11,345,000	11,835,000	0
Fiscal Agent or Other Fees (I)		10,456	10,631	10,350
Other (J)		(339,989)	0	0
Total Debt Service (K)		12,427,454	12,771,119	435,350

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2017	June 30, 2018
5.306% -7.045%	July 1, 2029	174,590,000	174,590,000	162,250,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (G)		11,244,304	11,244,304	11,244,304
Principal (H)		0	0	12,340,000
Fiscal Agent or Other Fees (I)		10,456	10,631	10,350
Other (J)		(339,989)	0	0
Total Debt Service (K)		10,914,771	11,254,936	23,594,654

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2017 - 2018**  
**Budget Entity:** Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (A)			
Principal (B)			
Repayment of Loans (C)			
Fiscal Agent or Other Fees (D)			
Other Debt Service (E)			
Total Debt Service (F)			

Explanation:  


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**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2017	June 30, 2018
3.00% -5.00%	July 1, 2021	127,920,000	37,025,000	28,440,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (G)		2,649,500	2,260,000	1,851,250
Principal (H)		7,790,000	8,175,000	8,585,000
Fiscal Agent or Other Fees (I)		10,456	10,631	10,350
Other (J)		(339,989)	0	0
Total Debt Service (K)		10,109,967	10,445,631	10,446,600

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2017	June 30, 2018
4.00% -5.00%	July 1, 2022	164,010,000	87,025,000	69,270,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (G)		6,001,500	5,196,500	4,351,250
Principal (H)		16,100,000	16,905,000	17,755,000
Fiscal Agent or Other Fees (I)		10,456	10,631	10,350
Other (J)		(339,989)	0	0
Total Debt Service (K)		21,771,967	22,112,131	22,116,600

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2017 - 2018**  
**Budget Entity:** Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (A)			
Principal (B)			
Repayment of Loans (C)			
Fiscal Agent or Other Fees (D)			
Other Debt Service (E)			
Total Debt Service (F)			

Explanation:  


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**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2017	June 30, 2018
4.00%-5.00%	July 1, 2023	156,620,000	102,360,000	87,310,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (G)		6,253,400	5,696,800	5,118,000
Principal (H)		13,915,000	14,470,000	15,050,000
Fiscal Agent or Other Fees (I)		10,456	10,631	10,350
Other (J)		(339,989)	0	0
Total Debt Service (K)		19,838,867	20,177,431	20,178,350

**ISSUE:** Florida Forever Revenue Bonds - Series 2014A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2017	June 30, 2018
5.00%	July 1, 2026	215,515,000	181,965,000	163,930,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (G)		10,775,750	9,957,500	9,098,250
Principal (H)		16,365,000	17,185,000	18,035,000
Fiscal Agent or Other Fees (I)		10,456	10,631	10,350
Other (J)		(339,989)	0	0
Total Debt Service (K)		26,811,217	27,153,131	27,143,600

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2017 - 2018**  
**Budget Entity:** Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	<b>FY 2015 - 2016</b>	<b>FY 2016 - 2017</b>	<b>FY 2017 - 2018</b>
Interest on Debt	(A)		
Principal	(B)		
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
Total Debt Service	(F)		

Explanation:  


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**SECTION II**

**ISSUE:** Florida Forever Revenue Bonds - Series 2015A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2017	June 30, 2018
5.0%	July 1, 2026	78,725,000	72,465,000	65,890,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt	(G)	1,924,039	3,936,250	3,623,250
Principal	(H)	0	6,260,000	6,575,000
Fiscal Agent or Other Fees	(I)	10,456	10,631	10,350
Other	(J)	(339,989)	0	0
Total Debt Service	(K)	1,594,506	10,206,881	10,208,600

**ISSUE:** Florida Forever Revenue Bonds - Series 2016A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2017	June 30, 2018
2.000-5.000%	July 1, 2028	159,765,000	0	147,825,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt	(G)	0	0	7,699,350
Principal	(H)	0	0	11,940,000
Fiscal Agent or Other Fees	(I)	0	0	10,350
Other	(J)	0	0	
Total Debt Service	(K)	0	0	19,649,700

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2017- 2018**  
**Budget Entity:** Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (A)	8,474,665	9,783,246	9,154,011
Principal (B)	14,725,000	15,795,000	16,490,000
Repayment of Loans (C)	0	0	0
Fiscal Agent or Other Fees (D)	(686,248)	171,832	161,058
Other Debt Service (E)		0	0
<b>Total Debt Service (F)</b>	<b>22,513,417</b>	<b>25,750,078</b>	<b>25,805,069</b>

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

**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2017	June 30, 2018
5.00% - 5.16%	July 1, 2027	50,000,000	30,210,000	27,720,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (G)		57,916	664,773	605,955
Principal (H)		2,310,000	2,395,000	2,490,000
Fiscal Agent or Other Fees (I)		(98,036)	24,547	26,834
Other (J)		0	0	0
<b>Total Debt Service (K)</b>		<b>2,269,880</b>	<b>3,084,320</b>	<b>3,122,789</b>

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

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2017	June 30, 2018
5.16%	July 1, 2027	50,000,000	32,520,000	30,030,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (G)		54,212	664,773	605,955
Principal (H)		2,310,000	2,395,000	2,490,000
Fiscal Agent or Other Fees (I)		(98,036)	24,547	26,834
Other (J)		0	0	0
<b>Total Debt Service (K)</b>		<b>2,266,176</b>	<b>3,084,320</b>	<b>3,122,789</b>



**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2017 - 2018**  
**Budget Entity:** Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2015 - 2016</b>	<b>FY 2016 - 2017</b>	<b>FY 2017 - 2018</b>
Interest on Debt (A)			
Principal (B)			
Repayment of Loans (C)			
Fiscal Agent or Other Fees (D)			
Other Debt Service (E)			
Total Debt Service (F)			

Explanation:  


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**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2017</b>	<b>June 30, 2018</b>
3.00% - 5.00%	July 1, 2025	98,490,000	56,065,000	50,195,000
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2015 - 2016</b>	<b>FY 2016 - 2017</b>	<b>FY 2017 - 2018</b>
Interest on Debt (G)		3,307,700	3,041,450	2,761,950
Principal (H)		5,325,000	5,590,000	5,870,000
Fiscal Agent or Other Fees (I)		(98,036)	24,548	26,834
Other (J)		0	0	0
Total Debt Service (K)		<b>8,534,664</b>	<b>8,655,998</b>	<b>8,658,784</b>

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

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2017</b>	<b>June 30, 2018</b>
2.00% - 4.00%	July 1, 2017	12,730,000	0	0
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2015 - 2016</b>	<b>FY 2016 - 2017</b>	<b>FY 2017 - 2018</b>
Interest on Debt (G)		159,200	81,200	
Principal (H)		1,950,000	2,030,000	
Fiscal Agent or Other Fees (I)		(98,035)	24,548	
Other (J)		0	0	
Total Debt Service (K)		<b>2,011,165</b>	<b>2,135,748</b>	<b>0</b>

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2017 - 2018**  
**Budget Entity:** Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (A)			
Principal (B)			
Repayment of Loans (C)			
Fiscal Agent or Other Fees (D)			
Other Debt Service (E)			
Total Debt Service (F)			

Explanation:  


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**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2017	June 30, 2018
5.00%-6.45%	July 1, 2029	30,885,000	30,885,000	28,775,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (G)		1,782,588	1,782,588	1,782,588
Principal (H)		0	0	2,110,000
Fiscal Agent or Other Fees (I)		(98,035)	24,547	26,834
Other (J)		0	0	0
Total Debt Service (K)		1,684,553	1,807,135	3,919,422

**ISSUE:** Save Our Everglades Restoration Bonds 2013A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2017	June 30, 2018
3.00%-5.00%	July 1, 2027	46,445,000	41,220,000	39,315,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (G)		1,736,000	1,665,400	1,592,000
Principal (H)		1,765,000	1,835,000	1,905,000
Fiscal Agent or Other Fees (I)		(98,035)	24,547	26,834
Other (J)		0	0	0
Total Debt Service (K)		3,402,965	3,524,947	3,523,834

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2017 - 2018**  
**Budget Entity:** Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2015 - 2016</b>	<b>FY 2016 - 2017</b>	<b>FY 2017 - 2018</b>
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation:  


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**SECTION II**

**ISSUE:** Save Our Everglades Restoration Bonds 2015A

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2016</b>	<b>June 30, 2017</b>
3.00%-5.00%	July 1, 2035	46,740,000	45,675,000	44,050,000
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2015 - 2016</b>	<b>FY 2016 - 2017</b>	<b>FY 2017 - 2018</b>
Interest on Debt (G)		1,377,049	1,883,063	1,805,563
Principal (H)		1,065,000	1,550,000	1,625,000
Fiscal Agent or Other Fees (I)		(98,035)	24,547	26,834
Other (J)		<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (K)		2,344,014	3,457,610	3,457,397

**ISSUE:**

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2016</b>	<b>June 30, 2017</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2015 - 2016</b>	<b>FY 2016 - 2017</b>	<b>FY 2017 - 2018</b>
Interest on Debt (G)		<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (H)		<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (I)		<input type="text"/>	<input type="text"/>	<input type="text"/>
Other (J)		<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (K)		<input type="text"/>	<input type="text"/>	<input type="text"/>

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2017 - 2018**  
**Budget Entity:** Waste Management - 37450300

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (A)	3,291,039	2,966,789	2,676,683
Principal (B)	6,485,000	6,810,000	7,000,000
Repayment of Loans (C)	0	0	0
Fiscal Agent or Other Fees (D)	6,710	6,062	5,381
Other Debt Service (E)	(1,130,557)	0	0
<b>Total Debt Service (F)</b>	<b>8,652,192</b>	<b>9,782,850</b>	<b>9,682,063</b>

**Explanation:** The 2010 Legislature authorized the issuance of Inland Protection bonds to pay debt service or any administrative expenses of the Inland Protection Financing Corporation for the purpose of the rehabilitation of petroleum contamination sites pursuant to sections 376.30 through 376.317, Florida Statutes.

**SECTION II**

**ISSUE:** Inland Protection Financing Corporation Revenue Bonds 2010A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2017	June 30, 2018
2.000% - 5.000%	July 1, 2016	36,115,000	0	0
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (G)		324,250	0	0
Principal (H)		6,485,000	0	0
Fiscal Agent or Other Fees (I)		3,355	0	0
Other (J)		0	0	0
<b>Total Debt Service (K)</b>		<b>6,812,605</b>	<b>0</b>	<b>0</b>

**ISSUE:** Inland Protection Financing Corporation Revenue Bonds 2010B

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2017	June 30, 2018
4.260% - 5.400%	July 1, 2024	60,615,000	53,805,000	46,805,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018
Interest on Debt (G)		2,966,789	2,966,789	2,676,683
Principal (H)		0	6,810,000	7,000,000
Fiscal Agent or Other Fees (I)		3,355	6,062	5,381
Other (J)		(1,130,557)	0	0
<b>Total Debt Service (K)</b>		<b>1,839,587</b>	<b>9,782,850</b>	<b>9,682,063</b>

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

**Budget Period: 2016 - 2017**

**Department:** Environmental Protection

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

**Budget Entity:** 37010104001

**Phone Number:** 850/245-3151

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<a href="#">A-1415DEP-033</a>	8/13/2015	Division of Waste Management	<p><b>FINDING:</b> Based on our review of STCM documentation, the County achieved compliance rates below contract standards for Task Assignments 4, 5, and 6 from FY 2012 -2013 through FY 2014-2015. According to the County, changes to program procedures were the cause for the low compliance rates.</p> <p><b>RECOMMENDATION:</b> We recommended the Division work with the County to ensure site documentation is uploaded to STCM in compliance with document management performance requirements. Because document management performance has remained below contract standards in the last three Task Assignments, we recommend the Division take steps to ensure compliance, including remedies provided in the Contract.</p>	The Division discussed the issues with the County. Corrective actions taken include the Petroleum Restoration Program calculating turnaround times on a monthly basis, hiring an additional staff to support the Professional Engineer's work load, and reorganizing the program to ensure reporting to one individual. As of the follow up on February 12, 2016: The County's STCM turnaround times have improved. The Professional Engineers assigned site load is within Contract Standards, and reorganization appears to be helping with program efficiency.	
<a href="#">A-1415DEP-034</a>	7/21/2015	Division of Waste Management	<p><b>FINDING:</b> The Contract states that charges reported on the expenditure listing under the Contract must benefit the Program. The County included an employee's cell phone bill from a different department, to the Contract expenditure listing. According to the County's Contract Manager, the reason for this was that the accounting codes for the departments were similar, and the error was an oversight. The result was higher phone charges documented in expenses in the Year End Financial Statements for the County. The amount was not significant and did not necessitate an adjustment to the ending fund balance.</p> <p><b>RECOMMENDATION:</b> We recommended the Division direct the County to ensure expenditures only related to Contract activities are included in amounts supporting the Year End Financial Statements.</p>	The Division directed the County to include expenditures only related to contract activities supported in the Year End Financial Statements. The Division verbally discussed the issue with the County and directed that expenditures be sufficiently reviewed prior to submission.	
<a href="#">A-1415DEP-037</a>	8/26/2015	Division of Recreation and Parks	<p><b>FINDING I:</b> During our site visit, the Park provided documentation of sexual predator/offender searches in the statewide database for all active volunteers. The provided documentation indicated the searches were conducted approximately two weeks prior to our site visit. Previously, Park staff did not retain search documentation. In addition, the Park did not have documentation of searches in the national database for any active volunteers. Park staff explained that searches of the national database had not been conducted.</p> <p><b>RECOMMENDATION:</b> We recommended Park Management conduct sexual predator/offender searches in the national database for all new and returning volunteers prior to the volunteer serving at the Park. Documentation of these searches should be maintained in each volunteer's personnel file.</p>	(1) The Division agreed and the Park has completed all required verifications. All files are currently up to date and all new and returning volunteer verifications will be completed in accordance with the Operations Manual, prior to the volunteer beginning work.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<a href="#">A-1415DEP-037</a>	8/26/2015	Division of Recreation and Parks	<p><b>FINDING 2:</b> Of the eight tax-exempt camping reservations reviewed during our audit, tax-exempt documentation was maintained by the Park for six. The Park collected a total of \$770.00 from these six reservations. Based on the Park's state sales tax rate of 6% and local discretionary tax rate of 4%, the amount of tax not collected for these six reservations totaled \$77.00.</p> <p><b>RECOMMENDATION:</b> We recommended the Department remit payment of \$77.00 of uncollected sales tax to the Department of Revenue. Going forward, we also recommend the Park maintain a copy of the Consumer's Certificate of Exemption from tax-exempt visitors, as required. If a copy of the Consumer's Certificate of Exemption is not provided for the reservation at the time of check-in, the Park should require payment of sales tax.</p>	<p>(2) The Division agreed with the recommendation and worked with the Bureau of Finance and Accounting to remit payment of uncollected sales tax to the Department of Revenue. Campers, both those with reservations and those who are walk-ins, seeking exemption for sales tax will be required to provide a valid Consumer's Certificate of Exemption upon check-in. The Park will maintain a copy of the Consumer's Certificate of Exemption for any sales tax-exempt transactions. If visitors cannot provide a valid Consumer's Certificate of Exemption for the transaction then the Park will require payment of sales tax.</p>	
<a href="#">A-1415DEP-038</a>	8/27/2015	Division of Recreation and Parks	<p><b>FINDING:</b> During our site visit, the Park provided documentation of sexual predator/offender searches in the statewide database for all active volunteers. However, we were unable to verify whether these searches were conducted at the time the volunteer began service. Searches of the national database had not been conducted.</p> <p><b>RECOMMENDATION:</b> We recommended Park Management conduct sexual predator/offender searches in the national database for new and returning volunteers prior to the volunteer serving at the Park. Documentation of these searches should be maintained in each volunteer's personnel file.</p>	<p>The Division agreed and the Park has completed all required verifications. All files are currently up to date and all new and returning volunteer verifications will be completed in accordance with the Operations Manual, prior to the volunteer beginning work.</p>	
<a href="#">A-1415DEP-041</a>	2/12/2016	Division of Recreation and Parks	<p><b>FINDING 1:</b> CSO Bylaws, Article V-Management, Section 1 Directors, states the Directors, by majority vote, may increase or reduce the number of Directors from time to time, and may appoint Directors to serve in any additional positions created until the next following meeting of the members, provided, however, that at no time shall the Corporation have less than 5 Directors. At the time of our audit, there were only three filled CSO Director positions. The CSO President holds two of the three filled positions including the position of Treasurer. This requires the President to write the financial summaries and create the Treasury Reports. The President also writes checks and receives and reconciles the bank statements.</p> <p><b>RECOMMENDATION:</b> We recommended the Division direct the CSO to fill the minimum five Directors positions, as outlined in their Bylaws, with five separate individuals. The duties of collecting and depositing revenue, as well as reconciling financial statements and bank accounts should be separated to provide internal control and accountability over finances.</p>	<p>(1) The Division agreed with the recommendation and at the January 11, 2016 CSO Board meeting four new officers were elected and the Board now has seven members. The Division directed the CSO to provide for separation of duties with collecting and depositing revenue, and reconciling financial statements and bank accounts which the CSO is addressing.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<a href="#">A-1415DEP-041</a>	2/12/2016	Division of Recreation and Parks	<p><b>FINDING 2:</b> According to the 2009 CSO handbook, Section 5.3, Any CSO member with a financial interest in any business dealings with the CSO, Park or Park Service should disclose any such interest to the Park Manager and to members of the CSO. That CSO member should recuse him or herself on voting on any issue that may give the appearance of a conflict of interest. The CSO President is also the concession owner in the Park. The concession's Administrative Assistant handles CSO revenue and financial documentation. CSO Board meeting minutes did not reflect that the President abstained from voting on CSO matters involving paying the concession employee.</p> <p>The CSO could not provide documentation to verify that the monthly payments to the former Park employee were approved by the Board. The concession employee has been paid for CSO accounting tasks. Without documented support for the separation between the President's employee and Board decision, the arrangement has the appearance of a conflict of interest.</p> <p><b>RECOMMENDATION</b> We recommended the Division instructed the CSO to take and retain minutes at each meeting in order to properly document all CSO business and outcome of voting results. The CSO Board, with independently voting members, should formally vote on the accounting service expenditure, ensuring that there is clear separation of duties and interest regarding payments to the concession employee.</p>	(2) The Division agreed with the recommendation and directed the CSO Board to provide for complete meetings minutes to properly document all CSO business and outcome of voting results. The Division further directed the CSO Board to formally vote on the accounting service expenditure showing abstention of anyone with any indication of a conflict of interest with a CSO Board member's business dealings. The individual serving as the CSO President, who is also the concession owner, stepped down as President at the January 11, 2016 Board Meeting and he continues to serve as a member of the Board	
<a href="#">A-1415DEP-041</a>	2/12/2016	Division of Recreation and Parks	<p><b>FINDING 3:</b> Based on the audit, the CSO general ledger contained accounting errors and inconsistencies. In addition, proper documentation was not retained in transactions including the following:</p> <ul style="list-style-type: none"> <li>• A payment listed for \$300.00 to the Jr. Rangers Program was entered incorrectly. The payment was for tax services.</li> <li>• In February 2014, payment from a recycling center for \$166.25 in revenue was received by the CSO, but the revenue was not deposited in the bank account.</li> <li>• Revenue from firewood sales was inconsistently documenting and retained.</li> </ul> <p><b>RECOMMENDATION:</b> In accordance with CSO Bylaws, we recommended the Division direct the CSO to comply and consistently document accounting practices that demonstrate accountability in recordkeeping. Receipts and invoices should be retained to maintain appropriate supporting documentation and justification for all CSO transactions. In addition, all CSO revenue should be deposited in the CSO bank account.</p>	(3) The Division agreed with the recommendation and directed the CSO Board to comply with accounting practices that demonstrate accountability in recordkeeping which the CSO is addressing. This includes the expectation that the CSO Treasurer shall pay bills by check, bills authorized by the Board, receive and file vouchers for such payment and give receipts for their payments.	
<a href="#">A-1415DEP-041</a>	2/12/2016	Division of Recreation and Parks	<p><b>FINDING 4:</b> In accordance with CSO Bylaws, Article VI-Officers, Section 7, All disbursement checks shall require the signatures of two of the following: Treasurer, President, Secretary. Based on our review, in the month of February 2014, all three checks issued had only one signature.</p> <p><b>RECOMMENDATION:</b> We recommended the Division direct the CSO to comply with the Bylaws by requiring signatures from two of the specified Board members outlined in the Bylaws when writing checks.</p>	(4) The Division agreed with the recommendation and directed the CSO Board to have disbursement checks authorized with two signatures as required in the Bylaws.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<a href="#">A-1415DEP-041</a>	2/12/2016	Division of Recreation and Parks	<p><b>FINDING 5:</b> The CSO operated a penny press machine, from which 50% of the income profits from the penny press machine during December 2014, to January 2015, was paid to an individual who purchased the machine. The agreement between the CSO and the individual regarding the penny press revenue was verbal and receipts for payments had not been documented or approved by the Board.</p> <p><b>RECOMMENDATION:</b> We recommended the Division direct the CSO to put all agreements in writing. The CSO Board should vote on a written agreement and document the related revenues and payments.</p>	(5) The Division agreed with the recommendation and directed the CSO to have all approved agreements in writing and the CSO Board should approve them. Any agreement related revenues or payments will be documented.	
<a href="#">A-1415DEP-042</a>	10/27/2015	Division of Recreation and Parks	<p><b>FINDING:</b> Based on review of sampled CSO expenditure documentation, checks did not include signatures in compliance with the CSO Bylaws. In addition, the CSO's Financial Policies and Procedures were not consistent with CSO Bylaws regarding check signature requirements.</p> <p><b>RECOMMENDATION</b> We recommended the Division direct the CSO to update their Financial Policies and Procedures, in accordance with the CSO Bylaws, so that both documents are in agreement. Further, we recommended the Division direct the CSO to comply with the Bylaws and establish a consistent process, which requires two signatures on disbursement checks.</p>	The Division agreed with the recommendation. The CSO Board met and decided to correct the Financial Policies to make them consistent with the By-Laws, which will require two authorized signatories for disbursement checks. In addition, the CSO decided to require two signatures only for those checks written for \$250.00 and above. All checks written at \$249.99 and below will have one signature. Both the Financial Policies and By-Laws will be amended to reflect this change. Amendments to the By-Laws will be presented at the May 2016 Annual Meeting. The Financial Policies will be amended and voted on at the next Board of Directors meeting scheduled for November 10, 2015.	
<a href="#">A-1415DEP-043</a>	11/19/2015	Division of Recreation and Parks	<p><b>FINDING 1:</b> During our visit, the Park provided refund documentation and indicated that 30 out of 35 refunds in the sample months did not meet the requirements outlined in the Operations Manual. Of the total refunds, 30 refunds had multiple discrepancies that included refunds with no original receipts, refunds without a reason for the refund, refunds not on a ledger, refunds that were not stamped, and refunds missing employee signatures. The total value of incomplete refund transactions for the sample months was \$560.64.</p> <p><b>RECOMMENDATION:</b> We recommend Park staff complete all refund procedures as required in the Operations Manual for all refund transactions, which include stamping refunds, obtaining the original receipts, giving reason for refunds, attaining employees' signatures, and documenting refunds on a ledger.</p>	(1) The Division agrees with the recommendation. The park now has in place the procedure of stamping refunds, obtaining the original receipts, giving reason for refunds, attaining employees' signatures, and documenting refunds on a ledger, as defined in the Operation Manual. Park management addressed this matter with park staff and reviewed Chapter 5, 14 a. at the park's personnel meeting on October 29, 2015. In addition, staff received the procedure via e-mail.	
<a href="#">A-1415DEP-043</a>	11/19/2015	Division of Recreation and Parks	<p><b>FINDING 2:</b> We reviewed tax exempt sales for the sample months of March and April 2014. The Park did not maintain tax exempt certificates for four out of the six reservations during the period. Based on the Park's sales and local option tax rate, the amount of tax not collected for the four transactions was \$18.</p> <p><b>RECOMMENDATION:</b> We recommended the Department remit payment for \$18.00 of uncollected sales tax to the Department of Revenue.</p>	(2) The Division agreed with the recommendation. A confirmation email (and proof of payment-Division of Recreation and Parks Weekly Report of Receipts) was provided verifying the additional taxes were paid.	



REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<a href="#">A-1415DEP-044</a>	2/24/2016	Division of Recreation and Parks	<p><b>FINDING:</b> The CSO Board Financial Policies state, the CSO treasurer shall approve any non-budgeted expenditures up to \$500.00; the Bylaws require approval on any non-budgeted items for expenditures of \$300.00 or less. The above documents are not consistent.</p> <p><b>RECOMMENDATION:</b> We recommended the Division direct the CSO to update their Board Financial Policies, in accordance with the CSO Bylaws, so that the documents are in agreement. The following documents are not consistent. The CSO Board Financial Policies state, the CSO treasurer shall approve any non-budgeted expenditures up to \$500.00; the Bylaws require approval on any non-budgeted items for expenditures of \$300.00 or less.</p>	The Division agreed with the recommendation. The Wekiva Wilderness Trust approved proposed changes to the Bylaws to correct this discrepancy.	
<a href="#">A-1415DEP-055</a>	3/14/2016	Division of Recreation and Parks	<p><b>FINDING 1:</b> Amounts reported in the Monthly Report of Gross Sales did not reflect register recorded cash collections. In addition, reported subcontractor sales were not based on cash register reports or pre-numbered receipts, but were based on spreadsheets generated by Concessionaire staff. Based on source documents provided by the Concessionaire, reported gross sales were understated. This resulted in an underpayment of \$386.92 in commission to the Division.</p> <p><b>RECOMMENDATION:</b> We recommended the Division work with the Concessionaire to ensure reported gross sales are derived from source documents specified in the Minimum Accounting Requirements. Specifically, cash sales should be based on cash register reports. Reported gross sales generated by subcontractors should be based on source documents including cash register reports, or receipt or ticket copies. We also recommend the Division request payment of \$386.92 from the Concessionaire for commission due on understated gross sales.</p>	(1) The Division agreed with the recommendation and directed the Concessionaire to report gross sales generated by subcontractors to be based on source documents including cash register reports, or receipt or ticket copies. The Division and Concessionaire agreed on the underpayment based on underreported gross sales and on January 29, 2016 the Concessionaire paid the Division \$386.92 to satisfy this deficiency.	
<a href="#">A-1415DEP-055</a>	3/14/2016	Division of Recreation and Parks	<p><b>FINDING 2:</b> During our site visit, we identified two of the Concessionaire's PIN Transaction Security devices that were not included as approved devices on the PCI Security Standards Council website. By not using approved devices, the Concessionaire is exposed to increased risk of breaches to payment systems and theft of payment cardholder data.</p> <p><b>RECOMMENDATION:</b> We recommended the Division work with the Concessionaire to ensure compliance with the PCI Data Security Standards by ensuring that PIN Transaction Security devices used in the Concessionaire's operations are up to date and approved for use.</p>	(2) The Division agreed with the recommendation. The Concessionaire purchased and is now using two new credit card readers that meet current PCI Data Security Standards.	
<a href="#">A-1415DEP-055</a>	3/14/2016	Division of Recreation and Parks	<p><b>FINDING 3:</b> During our site visit, we were unable to verify that all E-Verify and sexual predator/offender searches at been conducted at the time of employment, as required by the Agreement.</p> <p><b>RECOMMENDATION:</b> We recommended the Division require the Concessionaire to ensure E-Verify and sexual predator/offender searches are conducted for all Concessionaire and subcontractor employees. Documentation of these searches should be retained in employee personnel records.</p>	(3) The Division agreed with the recommendation and directed the Concessionaire to ensure E-Verify work authorizations and sexual predator/offender searches are conducted for all Concessionaire and subcontractor employees prior to employment. Park management will review the Concessionaire's personnel files for E-Verify and sexual predator/offender searches compliance during quarterly concession inspections.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<a href="#">A-1415DEP-056</a>	5/31/2016	Division of Recreation and Parks	<b>FINDING 1:</b> Based on our review of financial information, bank deposits were not always made within timeframes as specified in the Minimum Accounting Requirements. <b>RECOMMENDATION:</b> We recommended the Division work with the Concessionaire to ensure adequate resources are in place so that deposits are made daily in accordance with the Minimum Accounting Requirements.	(1) The Division agreed with the recommendation and directed the Concessionaire to ensure adequate resources are in place so that deposits are made daily in accordance with the Minimum Accounting Requirements.	
<a href="#">A-1415DEP-056</a>	5/31/2016	Division of Recreation and Parks	<b>FINDING 2:</b> Based on documentation submitted, we were unable to verify that E-Verify and sexual predator/offender searches were conducted as required in the Concessionaire Agreement. <b>RECOMMENDATION:</b> We recommended the Division require the Concessionaire to ensure E-Verify and sexual predator/offender searches are conducted for all Concessionaire and subcontractor employees. Documentation of these searches should be retained in employee personnel records.	(2) The Division agreed with the recommendation and directed the Concessionaire to ensure E-Verify work authorizations and sexual predator/offender searches are conducted for all Concessionaire and subcontractor employees prior to employment. Park management will review the Concessionaires personnel files for E-Verify and sexual predator/offender searches compliance during quarterly concession inspections.	
<a href="#">A-1415DEP-056</a>	5/31/2016	Division of Recreation and Parks	<b>FINDING 3:</b> Based on the sample months tested, refunds and voids were not approved by a Manager and customer signatures were not always obtained on refunds. <b>RECOMMENDATION:</b> We recommended the Division work with the Concessionaire to ensure customer refunds and voids are approved by management and signed as required in the Minimum Accounting Requirements.	(3) The Division agrees with the recommendation. The Division will work with the Concessionaire to ensure customer refunds and voids are approved by management and signed as required in the Minimum Accounting Requirements.	
<a href="#">A-1415DEP-058</a>	3/15/2016	Division of Recreation and Parks	<b>FINDING 1:</b> the Concessionaire provided register Z-1 reports as source documents for reported gross sales from tour boat operations, merchandise resale, and canoe/kayak rentals. The provided Z-1 reports did not agree with or support reported gross sales or sales tax collections. For sales reported from the Concessionaire's food and beverage subcontractor, the Concessionaire was unable to provide register reports, and only provided daily sales spreadsheets prepared by the subcontractor. In addition, the Concessionaire could not provide source documents or event contracts to support special event and concert sales in both months. The Concessionaire was unable to provide documentation supporting any refunds made during the audit sample months. <b>RECOMMENDATION:</b> Going forward, we recommended the Division work with the Concessionaire to ensure that source documents supporting reported gross sales and refunds are retained.	(1) The Division agreed with the recommendation and park management established a quarterly review of source documents that support reported gross sales and refunds to ensure source documents have been retained.	
<a href="#">A-1415DEP-058</a>	3/15/2016	Division of Recreation and Parks	<b>FINDING 2:</b> Based on an event contract provided by the Concessionaire, contracts provided to special event customers were not pre-numbered as required by Minimum Accounting Requirement D(1). In addition, according to Concessionaire management and the Park Manager, the Concessionaire did not provide the Park Manager with copies of event contracts each month. <b>RECOMMENDATION:</b> Going forward, we recommended the Division work with the Concessionaire to develop and issue special event contracts that are pre-numbered in accordance with Minimum Accounting Requirement D(1). In addition, we recommended the Concessionaire submit to the Park Manager copies of all special event contracts each month in accordance with Minimum Accounting Requirement.	(2) The Division agreed with the recommendation. Park management will ensure that event contracts are developed, utilized, and submitted monthly. The Division in partnership with the Bureau of Operational Services will review the Minimum Accounting Requirements that require all contracts to be pre-numbered and time stamped. This language may be outdated given current technologies.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<a href="#">A-1415DEP-058</a>	3/15/2016	Division of Recreation and Parks	<p><b>FINDING 3:</b> We reviewed the Concessionaire's deposits made for tour boat operations during the sample months to determine if cash collections were deposited within timeframes established by the Minimum Accounting Requirements. Collections on 54 days could be traced to intact deposits. Of these 54 days, collections on four (7.4%) days were deposited outside required timeframes.</p> <p><b>RECOMMENDATION:</b> We recommended the Division work with the Concessionaire to ensure that collections are deposited within five working days of collection, regardless of the amount collected. If daily collections exceed \$2,000, the Concessionaire should deposit collections daily.</p>	(3) The Division agreed with the recommendation and the Concessionaire has been directed to ensure deposits are made daily if exceeding \$2,000 or if less than \$2,000 then deposited within five working days of collection.	
<a href="#">A-1415DEP-058</a>	3/15/2016	Division of Recreation and Parks	<p><b>FINDING 4:</b> Based on our audit of Concession employee documentation, we were unable to confirm E-Verify authorizations and sexual predator/offender searches were conducted at the time of employment.</p> <p><b>RECOMMENDATION:</b> We recommended the Division ensure the Concessionaire retains original documentation of E-Verify authorizations and sexual predator/offender searches for all employees.</p>	(4) The Division agreed with the recommendation. The Concessionaire now routinely conducts the State and Federal sexual predator/offender searches of all employees prior to hire and provides them to the Park Manager. These records are maintained in a binder provided to the Park Manager. The Concessionaire was previously conducting both Social Security and Florida New Hire web page searches instead of using the E-Verify system as required. The Division has directed the Concessionaire to conduct E-Verify searches for all new employees and to maintain the results in the employee's files.	
<a href="#">A-1516DEP-002</a>	2/16/2016	Division of Waste Management	<p><b>FINDING 1:</b> Based on our audit, the County had not met interim performance percentage milestones. Payments were withheld until the County met the inspection completion requirement. The County had developed a corrective action plan based on a Department Performance Review.</p> <p><b>RECOMMENDATION 1:</b> We recommended the Program work closely with the County to ensure required task assignment required inspections were completed as required. If the County cannot meet EPA and Department inspection requirements despite the corrective action plan, we recommended the Division consider remedies provided under the Contract to include termination.</p>	(1) The Division and District are working with the County to fulfill contractual obligations in conformance with the Corrective Action Plan. This includes correction of deficiencies within specific timeframes and withholding contract payments until verification of required performance.	
<a href="#">A-1516DEP-002</a>	2/16/2016	Division of Waste Management	<p><b>FINDING 2:</b> Variable inspections listed in the FIRST database had remained open with resolution and completion documentation not provided. The contract requires that all inspections be documented in the FIRST database. Without this documentation, the Department has no assurance storage systems were installed in accordance with Department rules.</p> <p><b>RECOMMENDATION 2:</b> We recommended the Division take active steps to work with the County to ensure all open inspection activities are updated in the FIRST database and completed in a timely manner.</p>	(2) The Program and District will monitor the County's performance and respond accordingly for the proper completion and documentation of variable inspections in the FIRST database system.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<a href="#">A-1516DEP-005</a>	6/30/2016	Division of Recreation and Parks	<b>FINDING:</b> Based on a review of sampled checks, two out of four exceeding \$1,000 did not include two CSO officer signatures as required. <b>RECOMMENDATION:</b> We recommended the Division direct the CSO to ensure officers adhere to the stated by-laws regarding financial policies. If checks exceed \$1,000 they should be signed by two officers.	The Division agreed with the recommendation. The Division suggested the CSO is more diligent in following their by-laws and check signing policies. The Division has also increased the number of officers that are able to sign checks from 2 to 3 to allow for more availability if one of the authorized signers is out of town or unavailable when a check needs to be signed.	
<a href="#">A-1516DEP-010</a>	6/16/2016	Division of Recreation and Parks	<b>FINDING 1:</b> The Contract required completion of a listing of 159 capital improvements. Based on site observations, 14 had not been completed, and seven were not clearly defined or needed determination from the Division regarding ADA compliance. <b>RECOMMENDATION:</b> We recommended the Division take steps to ensure the Concessionaire meets all required capital improvements listed in the Agreement Exhibit H List of Capital Improvements. This includes providing a determination regarding ADA compliance of items listed. If any changes are needed to capital improvements as required by the Agreement, the Division should take steps necessary to amend the Agreement so clear expectations are communicated between the Division and the Concessionaire.	(1) The Division agreed with the recommendation and will make a final determination regarding ADA compliance of the items listed. The Division approved the extension of the Capital Improvement deadlines through a letter issued by the Contract Manager. The Division will formalize the extension of the deadlines through a Contract Amendment.	
<a href="#">A-1516DEP-010</a>	6/16/2016	Division of Recreation and Parks	<b>FINDING 2:</b> We were unable to verify E-Verify and sexual predator/offender searches were conducted for Concession employees at the time of employment. <b>RECOMMENDATION:</b> We recommend the Division direct the Concessionaire to ensure E-Verify searches are conducted on all employees as required in the Agreement.	(2) The Division agreed with the recommendation and directed the concessionaire to conduct E-Verify searches on all employees to include those hired prior to May 2011.	
<a href="#">A-1516DEP-011</a>	4/11/2016	Division of Recreation and Parks	<b>FINDING 1:</b> The Park Manager and Concessionaire were unable to provide copies of the Environmental Protection and Safety Plans as required by the Minimum Operational Requirements. The Concessionaire was unfamiliar with the contract requirement for implementation of these items. <b>RECOMMENDATION:</b> We recommended the Division direct the Concessionaire to implement and document an Environmental Protection and Safety Plan as required in the Agreement.	(1) The Division agreed with the recommendation and park management has provided an Environmental Protection and Safety Plan template to the Concessionaire to assist in development of the Concessionaires Safety Plan for the types of services and equipment offered by the Concessionaire. The Division has directed the Concessionaire to submit the plans to the Park and District by April 1 for review and approval.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<a href="#">A-1516DEP-011</a>	4/11/2016	Division of Recreation and Parks	<p><b>FINDING 2:</b> The Concessionaire made 62 cash deposits. Of these 62 cash deposits, 30 deposits exceeded \$2,000 per day, but were deposited between two to three days later (excluding weekends). We verified the existence of safes at the points of sale except the Camp Store. Per interviews with the Concessionaire, un-deposited cash receipts generated at the Camp Store are maintained in an unsecure location. Upon discussion of this issue, the Concessionaire indicated that another safe was to be installed at the Camp Store or any un-deposited cash receipts will be transferred to other secure locations going forward.</p> <p><b>RECOMMENDATION:</b> We recommended the Division direct the Concessionaire to deposit cash receipts that exceed \$2,000 daily in accordance with the Minimum Accounting Requirements. We also recommend the Division direct the Concessionaire to provide adequate protection to un-deposited receipts generated at all concession locations.</p>	(2) The Division agreed with the recommendation and Concessionaire will purchase a safe for the Camp Store and will follow the Minimum Accounting Requirements and make deposits daily when receipts exceed \$2,000.	
<a href="#">A-1516DEP-011</a>	4/11/2016	Division of Recreation and Parks	<p><b>FINDING 3:</b> During our review, revenue-supporting documentation was not provided for the Pontoon Shack cash transactions. The Concessionaire indicated that the liability waiver signed by the customers at the Pontoon Shack serves as the customer's receipt. The receipt is provided to the customer and the carbon copy is retained by the Concessionaire for reconciliation at the end of each day. After reconciliation, the receipts are discarded. As a result, the Division does not have assurance of the accuracy of reported cash collections. According to the Concessionaire, procedures have since been modified to ensure that Pontoon Shack receipts are maintained.</p> <p><b>RECOMMENDATION:</b> We recommended the Division direct the Concessionaire to develop and document procedures to retain all receipts generated at the Pontoon Shack.</p>	(3) The Division agreed with the recommendation and the Concessionaire has implemented a procedure to maintain receipts for all Pontoon Shack sales.	
<a href="#">A-1516DEP-011</a>	4/11/2016	Division of Recreation and Parks	<p><b>FINDING 4:</b> Based on review of available documentation, we were unable to verify that E-Verify and sexual predator/offender searches were completed for Concession employees at the time of employment.</p> <p><b>RECOMMENDATION:</b> We recommended the Division direct the Concessionaire to conduct E-Verify authorizations and sexual predator/offender searches on all employees at the time of hire, and retain documentation of these authorizations and searches.</p>	(4) The Division agreed with the recommendation. The Division directed the concessionaire to ensure E-Verify work authorizations and sexual predator/offender searches are conducted for all Concessionaire employees prior to employment. Park management will review the Concessionaires personnel files for E-Verify and sexual predator/offender search retained documentation during quarterly concession inspections.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<a href="#">A-1516DEP-011</a>	4/11/2016	Division of Recreation and Parks	<p><b>FINDING 5:</b> According to the Concessionaire, a verbal agreement was made between the Concessionaire and the subcontractor who operates the Concession boat. Under this verbal agreement, the subcontractor maintains the kayak portion of the Pontoon Shack operations and provides the required commission to the Concessionaire for submission to the Division. This subcontractor does not use an electronic register or other approved receipt system to record sales, does not offer receipts to customers, and does not generate or maintain revenue-supporting documentation. According to the Concessionaire, a decision is pending on whether this subcontractor will be released from service or an official subcontract agreement will be set up and an authorized sales recording system will be implemented.</p> <p><b>RECOMMENDATION:</b> We recommend the Division direct the Concessionaire to establish a formal subcontractor agreement with the individual currently operating the Concession boat. We also recommend the Division require the Concessionaire to ensure subcontractor compliance with the Minimum Accounting Requirements regarding use of authorized sales recording systems, disbursement of customer receipts, and retention of revenue supporting documentation.</p>	(5) The Division agreed with the recommendation and Concessionaire has been directed to establish a formal subcontractor agreement with the individual currently operating the Concession boat if this arrangement continues. The subcontractor will be required to comply with the Minimum Accounting Requirements regarding use of authorized sales recording systems, disbursement of customer receipts, and retention of revenue supporting documentation.	
<a href="#">A-1516DEP-011</a>	4/11/2016	Division of Recreation and Parks	<p><b>FINDING 6:</b> Based on interviews and review of the provided documentation, the Concessionaire has excluded sales accumulated through vending machines and the rental of shuttle boats from monthly reports of gross sales.</p> <p><b>RECOMMENDATION:</b> We recommended the Division ensure that the Concessionaire includes the sale of all goods and services as defined in the Agreement in the monthly reports of gross sales. Further, the Division should direct the Concessionaire to pay \$793.36 (\$408.99 + 384.37) for vending machine and shuttle boat rental commissions. The Division should take steps to recuperate commission payments on sales not included in the total gross sales commission calculation for periods outside the scope of this audit.</p>	(6) The Division agreed with the recommendation and all sales for goods and services defined by the Agreement are now being reported and applicable commission paid to the Department. The Division will collect from the Concessionaire \$793.36 for vending machine and shuttle boat rental commissions.	
<a href="#">A-1516DEP-012</a>	6/8/2016	Division of Waste Management	<p><b>FINDING:</b> Of the 284 facilities with documented violations, 61 (21%) did not have a Non-Compliance Letter issued within ten working days as required. Six facilities with 15 violations did not include documented follow-up activity in FIRST within the required timeframe of 180 days from the date of the last documented activity. Of the six facilities, two included six violations that were referred to the District for enforcement. The violations were considered minor and paid re-inspections generally are not required. However, to meet the County's level of effort requirement, there should have been a documented course of action decision between the County Inspector and District Task Manager.</p> <p><b>RECOMMENDATION:</b> We recommended the Division take steps to ensure the County documents and takes appropriate courses of action needed regarding the issuance of Non-Compliance Letters and follow-up on violations, as stated in Contract Guidance Document F Level of Effort.</p>	The Division agreed with the recommendation. The Compliance Assistance Program will be addressing the Finding concerning the failure of contractor to consistently issue a Non-Compliance Letter within ten working days by notifying the county of this failure in writing. This communication will reinforce the departments expectation. All future task assignments, including the Contract Guidance Documents will be reissued to reemphasize the importance of compliance by the county contractors. To monitor performance in meeting this requirement specifically, an electronic tool to monitor all contractor performance will be developed. It is anticipated that this tool will be operational by July 31, 2016.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<a href="#">A-1516DEP-013</a>	5/20/2016	Division of Water Restoration Assistance	<p><b>FINDING 1:</b> Due to calculation errors in the SRF database regarding atypical amortization schedules, current loans receivable of the CWSRF were overstated in the Department's financial statements by \$24,286,496.50 (two incorrect semi-annual payments of \$12,301,883.85 minus two correct semi-annual payments of \$158,635.60). The Department provided financial statements that reflect a correction of the misstated amounts. The Department has provided financial statements that reflect a correction of the misstated amounts.</p> <p><b>RECOMMENDATION:</b> We recommended the Departments Office of Technology and Information Services put processes in place that ensure review of amendments to atypical amortization schedules manually processed in the State Revolving Fund database are performed. As part of these processes, the resulting financial reports should be verified by State Revolving Fund Program administration.</p>	(1) The Office of Technology and Information Services and the State Revolving Fund Program implemented procedures to ensure reviews of amendments to manually processed amortization schedules.	
<a href="#">A-1516DEP-014</a>	3/28/2016	Office of Operations	<p><b>FINDING:</b> Per the Agreement, restroom entry doors, with the ability to secure from the outside after dark, were to be installed at the restroom facilities. During our site visit, we noted that locking mechanisms were not installed on the restroom doors. According to the Agreement, four picnic tables were to be purchased and used to construct a picnic area at the Washington Sports Complex. During the site visit, we noted that two of the four picnic tables purchased were missing. Per the Agreement, the renovation of the baseball field was to include leveling and improvement of the infield and the replacement of a warped board on a dugout bench. During the site visit, we noted that both the infield and the board on the dugout bench appeared to be in the same condition as pictures submitted in the application packet.</p> <p><b>RECOMMENDATION:</b> We recommended the Office of Operations work with the Agency to ensure outside locking mechanisms are installed on both restroom entry doors and that these restrooms remain accessible to the public at reasonable times. We also recommend the Office of Operations direct the Agency to ensure four picnic tables are maintained in the picnic area as specified in the Agreement. The Office of Operations should also direct the Agency to level and improve the quality of the infield and replace the warped board on the dugout bench as required by the Agreement.</p>	The Office of Operations agreed with the recommendations and is working with the Agency to address the deficiencies. The Agency will immediately begin the process of resolving the issues noted in the audit, and will send pictures upon completion to ensure project is in compliance with program rules and regulations. The Office of Operations will implement site visits and final inspections based on 20 percent of grant projects funded per fiscal year, per grant program, to ensure deliverables are complete, prior to funding reimbursement.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<a href="#">A-1516DEP-015</a>	3/28/2016	Office of Operations	<p><b>FINDING 1:</b> The Grantee did not obtain written quotations from two or more vendors for five of the six purchases over \$2,500 as required by the City of Port St. Joe Procurement Procedures.</p> <p><b>RECOMMENDATION:</b> We recommended the Office of Operations ensure grant recipients follow adopted procurement procedures and maintain records of written quotes where applicable and as required by their procurement procedures. Any expenditures of grant funds should be appropriately supported with formal bids and approvals as necessary, prior to payment.</p>	<p>(1) The Office of Operations agreed with the recommendation and is working with the City to address the deficiencies. The City will immediately begin the process of resolving these issues, provide an explanation for not following the procedures, and will send pictures upon completion to ensure project is in compliance with program rules and regulations. The Office of Operations has revised the FRDAP grant program application to reiterate the need for applicants to certify they will adhere to their local procurement policies and procedures for any and all expenditure of grant funds. It has also been expressed that these expenditures should be appropriately supported with formal bids and approvals, as necessary, prior to payment. The Office of Operations will implement site visits and final inspections based on 20 percent of projects funded each fiscal year, per grant program, to ensure developed facilities are open for public utilization prior to payment.</p>	
<a href="#">A-1516DEP-015</a>	3/28/2016	Office of Operations	<p><b>FINDING 2:</b> According to chapter 62D-5.059(2), F.A.C, project sites shall be open to the public at reasonable times. Only one of the four renovated restrooms was accessible at time of our site visit.</p> <p><b>RECOMMENDATION:</b> We recommended the Office of Operations direct the City to ensure restrooms remain open at reasonable times for public use of the basketball court, trail, and playground as specified in Rule 62D-5.059(2) F.A.C.</p>	<p>(2) The Office of Operations agreed with the recommendation and worked with the City to ensure developed facilities are open for public use.</p>	
<a href="#">A-1516DEP-029</a>	6/28/2016	Division of Recreation and Parks	<p><b>FINDING 1:</b> According to the Volunteer Manpower Augmentation Report, CSO volunteer hours reported were 2,605. CSO volunteer hours supported records were 2,563. One member's hours reported by CSO were 50 hours less than recorded on the Manpower Augmentation Report in the 1st quarter. A second member's hours reported by the CSO were 4 hours more than reported on the Manpower Augmentation Report in the 1st quarter. A third member with 4 reported CSO volunteer hours was not reflected in the Manpower Augmentation Report in the 1st quarter.</p> <p><b>RECOMMENDATION:</b> We recommended that the Division direct the CSO to ensure that all CSO member hours are accurately reported and submitted monthly to the Park's volunteer coordinator as required.</p>	<p>(1) The Division agreed with the recommendation. The Division will direct the CSO to be more diligent in following the guidelines for reporting hours as directed in the CSO Handbook.</p>	
<a href="#">A-1516DEP-029</a>	6/28/2016	Division of Recreation and Parks	<p><b>FINDING 2:</b> We reviewed sexual offender and predator searches. For the 19 members, 17 were performed ranging from 1 month to 2 years and 8 months after CSO member applications were dated.</p> <p><b>RECOMMENDATION:</b> We recommended the Division direct the CSO to conduct sexual offender and predator searches before assigning any new CSO members as required in the CSO Handbook.</p>	<p>(2) The Division agreed with the recommendation. The Division will direct the CSO to follow the guidelines as written in the CSO Handbook: The CSO will conduct sexual offender and predator searches before assigning any new CSO members.</p>	



REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<a href="#">A-1516DEP-035</a>	6/30/2016	Division of Waste Management	<p><b>FINDING 1:</b> Due to changes in District Staff and difficulties in identifying all task related documents and correspondence, the County was paid for two facilities more than the total assigned.</p> <p><b>RECOMMENDATION:</b> We recommended the Division provide sufficient review of task assignment facilities listing, prior to issuance of the task assignment to minimize revisions and payment for unnecessary routine inspections. Additionally, we recommended the Division take steps to ensure that Program and District Management upload the Contract task assignments, exhibits, invoice packages, Program Reviews, approvals for facility substitutions, and other supporting documents to the Petroleum OCULUS database. We also recommended the Division take steps to work with the County to meet Contract performance requirements regarding the issuance of Non-Compliance Letters.</p>	(1) The next Task Assignment list will be sent to Counties for verification prior to the beginning of the task period in order to minimize needed list modifications. The Program will use ensure Contract documents including Task Assignments, invoices, Performance Reviews, and associated correspondence are included in OCULUS going forward.	
<a href="#">A-1516DEP-035</a>	6/30/2016	Division of Waste Management	<p><b>FINDING 2:</b> The County did not meet the Contract guidance performance requirement regarding issuance of Non-Compliance Letters.</p> <p><b>RECOMMENDATION:</b> We recommended the Division take steps to ensure the County documents and takes appropriate courses of action needed regarding the issuance of Non-Compliance Letters as stated in the Contract Guidance Document F Level of Effort.</p>	(2) This issue will be addressed during the next District Teleconference and the following County Teleconference. Further, the Program will be developing a tool to query the database and provide a report that will monitor the county's performance.	

Office of Policy and Budget - July 2016

# Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Executive Direction & Support Services
Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Tyler Knox

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

Action	Program or Service (Budget Entity Codes)				
	37010100	37010200	37010300	37010400	

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI)</b>	Y	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	Y	Y	

### AUDITS:

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

## 2. EXHIBIT A (EADR, EXA)

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

## 3. EXHIBIT B (EXBR, EXB)

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

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y	Y	Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	Y	Y	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	Y	N/A	
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y	N/A	
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A	N/A	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	N/A	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A	N/A	
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #17-001?	N/A	N/A	Y	N/A	

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A	N/A	N/A	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	N/A	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	N/A	
<b>AUDIT:</b>						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y	Y	Y	
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A	N/A	N/A	
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A	N/A	N/A	
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A	N/A	N/A	
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y	N/A	N/A	N/A	

Action	Program or Service (Budget Entity Codes)				
	37010100	37010200	37010300	37010400	

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).				
TIP	If an appropriation made in the FY 2016-17 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A	N/A
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	N/A	N/A	Y

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	Y	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	Y	Y	N/A	
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	Y	N/A	N/A	
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y	Y	
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	Y	Y	Y	
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	N/A	N/A	Y	
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	N/A	Y	Y	
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	Y	Y	Y	
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y	Y	Y	
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y	Y	Y	Y	
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						



Action	Program or Service (Budget Entity Codes)				
	37010100	37010200	37010300	37010400	
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	Y	Y	
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1 Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	N/A	Y	Y	
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1 Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	
<b>TIP</b> If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y	Y	Y	Y	
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1 <b>NOT REQUIRED FOR THIS YEAR</b>					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>					
14.1 Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	
<b>15. SCHEDULE VIIIC (EADR, S8C)</b> <b>(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)</b>					
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	N/A	Y	N/A	N/A	
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	N/A	N/A	N/A	N/A	
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A	N/A	N/A	
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	N/A	N/A	N/A	N/A	
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A	N/A	
<b>AUDIT:</b>					

		Program or Service (Budget Entity Codes)				
Action		37010100	37010200	37010300	37010400	
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )		Y	N/A	Y	
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y	Y	
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	Y	
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	N/A	N/A	N/A	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y	Y	
<b>TIP</b>	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	N/A	N/A	N/A	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	N/A	

Action	Program or Service (Budget Entity Codes)				
	37010100	37010200	37010300	37010400	

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

**18. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	N/A	N/A	N/A
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	N/A	N/A	N/A
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				

**19. FLORIDA FISCAL PORTAL**

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y
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# Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Land Administration and Management/Land and Recreation Operation Services
Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Tyler Knox

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

	Program or Service (Budget Entity Codes)				
Action	37100400	37100500			

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI)</b>	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y			

## AUDITS:

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

## 2. EXHIBIT A (EADR, EXA)

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

## 3. EXHIBIT B (EXBR, EXB)

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

Action		Program or Service (Budget Entity Codes)				
		37100400	37100500			
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					

	Program or Service (Budget Entity Codes)				
Action	37100400	37100500			

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 2015-16 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

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

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

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

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	Y	Y		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #17-001?	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		37100400	37100500			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y			
<b>AUDIT:</b>						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A			
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A			
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A			
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y	N/A			

	Program or Service (Budget Entity Codes)				
Action	37100400	37100500			

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.	
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).	
TIP	If an appropriation made in the FY 2016-17 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	N/A		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	N/A		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	N/A		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	N/A		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	N/A		



Action	Program or Service (Budget Entity Codes)				
	37100400	37100500			
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A			
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A			
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	N/A			
8.10 Are the statutory authority references correct?	Y	N/A			
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	N/A			
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	N/A			
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	N/A			
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A			
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	N/A			
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	N/A			
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	N/A			
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	N/A			
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	N/A			
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	N/A			
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	N/A			
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	N/A			
8.24 Are prior year September operating reversions appropriately shown in column A01?	Y	N/A			

Action	Program or Service (Budget Entity Codes)				
	37100400	37100500			

8.25	Are current year September operating reversions appropriately shown in column A02?	Y	N/A			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	N/A			
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	N/A			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	N/A			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	N/A			

**AUDITS:**

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	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. ( <b>SC1R, DEPT</b> )	Y	N/A			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y	N/A			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	N/A			

TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

**9. SCHEDULE II (PSCR, SC2)**

**AUDIT:**

		Program or Service (Budget Entity Codes)				
Action		37100400	37100500			
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	N/A	N/A			
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	N/A			
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.						
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y	Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y			
<b>15. SCHEDULE VIIIC (EADR, S8C)</b> <b>(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)</b>						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	N/A	N/A			
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	N/A	N/A			
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A			
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	N/A	N/A			
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A			
AUDIT:						

Action	Program or Service (Budget Entity Codes)				
	37100400	37100500			
15.6 Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y	N/A			
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)</b>					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y			
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y			
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	N/A			
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do <b>NOT</b> have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	N/A			
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y			
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
17.1 Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y			
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y			
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y			
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	N/A			
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	N/A			

	Program or Service (Budget Entity Codes)				
Action	37100400	37100500			

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**18. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	N/A			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	N/A			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	N/A			
18.5	Are the appropriate counties identified in the narrative?	Y	N/A			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

**19. FLORIDA FISCAL PORTAL**

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y			
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# Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/District Offices
Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Tyler Knox

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

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

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI)</b>	Y	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	Y	Y	

### AUDITS:

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

## 2. EXHIBIT A (EADR, EXA)

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

## 3. EXHIBIT B (EXBR, EXB)

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

Action		Program or Service (Budget Entity Codes)				
		37150100	37150300	37150400	37150500	
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y	Y	Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					

Action		Program or Service (Budget Entity Codes)				
		37150100	37150300	37150400	37150500	
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 2015-16 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	Y	Y	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	N/A	N/A	N/A	N/A	
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A	N/A	
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	Y	Y	Y	Y	
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A	N/A	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #17-001?	N/A	N/A	Y	N/A	



Action		Program or Service (Budget Entity Codes)				
		37150100	37150300	37150400	37150500	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	N/A	N/A	N/A	N/A	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A	N/A	N/A	N/A	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A	N/A	N/A	N/A	
<b>AUDIT:</b>						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y	Y	Y	
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A	N/A	N/A	N/A	
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A	N/A	N/A	N/A	
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	Y	N/A	N/A	N/A	
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	N/A	N/A	N/A	N/A	

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

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).				
TIP	If an appropriation made in the FY 2016-17 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	N/A	N/A	N/A
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	N/A	N/A	N/A
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	N/A	N/A	N/A
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	N/A	N/A	N/A
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	N/A	N/A	N/A
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		37150100	37150300	37150400	37150500	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	N/A	N/A	N/A	
8.10	Are the statutory authority references correct?	Y	N/A	N/A	N/A	
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	N/A	N/A	N/A	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	N/A	N/A	N/A	
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	N/A	N/A	N/A	
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	N/A	N/A	
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A	
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	N/A	N/A	N/A	
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A	N/A	
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	N/A	N/A	N/A	
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	N/A	N/A	N/A	
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	N/A	N/A	N/A	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	N/A	N/A	N/A	
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	N/A	N/A	N/A	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	N/A	N/A	N/A	
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	N/A	N/A	N/A	

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

8.25	Are current year September operating reversions appropriately shown in column A02?	Y	N/A	N/A	N/A	
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	N/A	N/A	N/A	
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	N/A	N/A	N/A	
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	N/A	N/A	N/A	
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	N/A	N/A	N/A	

**AUDITS:**

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	N/A	N/A	N/A	
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	N/A	N/A	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. ( <b>SC1R, DEPT</b> )	Y	N/A	N/A	N/A	
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y	N/A	N/A	N/A	
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	N/A	N/A	N/A	

TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

**9. SCHEDULE II (PSCR, SC2)**

**AUDIT:**

Action	Program or Service (Budget Entity Codes)				
	37150100	37150300	37150400	37150500	
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	Y	Y	
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1 Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y	Y	Y	
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1 Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	N/A	
<b>TIP</b> If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y	Y	Y	Y	
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1 <b>NOT REQUIRED FOR THIS YEAR</b>	N/A	N/A	N/A	N/A	
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>					
14.1 Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	
<b>15. SCHEDULE VIIIC (EADR, S8C)</b> (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)					
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.	N/A	N/A	N/A	N/A	
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	N/A	N/A	N/A	N/A	
15.3 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A	N/A	N/A	
15.4 Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	N/A	N/A	N/A	N/A	
15.5 Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A	N/A	
<b>AUDIT:</b>					

Action	Program or Service (Budget Entity Codes)				
	37150100	37150300	37150400	37150500	
15.6 Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y	Y	Y	Y	
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)</b>					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y	Y	
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	Y	
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A	N/A	N/A	
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y	Y	
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
17.1 Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	N/A	N/A	N/A	
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	N/A	

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

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**18. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	N/A	N/A	N/A	N/A
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				

**19. FLORIDA FISCAL PORTAL**

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y
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# Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Policy & Ecosystem Restoration
Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Tyler Knot

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

	Program or Service (Budget Entity Codes)				
Action	37200100				

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

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

## 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				

## 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:



		Program or Service (Budget Entity Codes)				
Action		37200100				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
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, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	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.					

	Program or Service (Budget Entity Codes)				
Action	37200100				

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 2015-16 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

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

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

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

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 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 pages 67 through 69 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 72 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	Y			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #17-001?	N/A			

		Program or Service (Budget Entity Codes)				
Action		37200100				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
<b>AUDIT:</b>						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y				

	Program or Service (Budget Entity Codes)				
Action	37200100				

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).				
TIP	If an appropriation made in the FY 2016-17 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; 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?	N/A			

		Program or Service (Budget Entity Codes)				
Action		37200100				
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 section 215.32(2)(b), Florida Statutes - 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	37200100				

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?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

**AUDITS:**

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	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. ( <b>SC1R, DEPT</b> )	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's 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:**

		Program or Service (Budget Entity Codes)				
Action		37200100				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.						
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y				
<b>15. SCHEDULE VIIIC (EADR, S8C)</b> (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:						

		Program or Service (Budget Entity Codes)				
Action		37200100				
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y				
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS 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 Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US</b>	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				



	Program or Service (Budget Entity Codes)				
Action	37200100				

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**18. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	Y				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

**19. FLORIDA FISCAL PORTAL**

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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# Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Restoration Assistance
Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Tyler Knox

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

	Program or Service (Budget Entity Codes)				
Action	37220100				

## 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

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

## 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				

## 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:

		Program or Service (Budget Entity Codes)				
Action		37220100				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					

		Program or Service (Budget Entity Codes)				
Action		37220100				
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 2015-16 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 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 pages 67 through 69 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 72 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	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?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #17-001?	Y				

		Program or Service (Budget Entity Codes)				
Action		37220100				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
<b>AUDIT:</b>						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	Y				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y				

		Program or Service (Budget Entity Codes)				
Action		37220100				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; 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?	N/A				

Action		Program or Service (Budget Entity Codes)				
		37220100				
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 section 215.32(2)(b), Florida Statutes - 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? <b>The agency can provide a list of individual</b>	N/J				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate 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	37220100				

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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	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. ( <b>SC1R, DEPT</b> )	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's 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:**



		Program or Service (Budget Entity Codes)				
Action		37220100				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
<b>TIP</b> If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.						
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y				
<b>15. SCHEDULE VIIIC (EADR, S8C)</b> <b>(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)</b>						
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				
<b>AUDIT:</b>						

		Program or Service (Budget Entity Codes)				
Action		37220100				
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y				
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
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	Does manual exhibits tie to LAS/PBS 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 Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				

	Program or Service (Budget Entity Codes)				
Action	37220100				

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**18. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	Y				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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				
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# Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Science and Laboratory Services
Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Tyler Knox

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

	Program or Service (Budget Entity Codes)				
Action	87300100				

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

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

## 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				

## 3. EXHIBIT B (EXBR, EXB)

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

		Program or Service (Budget Entity Codes)				
Action		37300100				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					

	Program or Service (Budget Entity Codes)			
Action	37300100			

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 2015-16 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

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

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

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

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 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 pages 67 through 69 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 72 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			
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 #17-001?	N/A			

		Program or Service (Budget Entity Codes)			
Action		00100100			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y			
<b>AUDIT:</b>					
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y			

	Program or Service (Budget Entity Codes)				
Action	37300100				

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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).				
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TIP	If an appropriation made in the FY 2016-17 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
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8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
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			



		Program or Service (Budget Entity Codes)				
Action		001				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to 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?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$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	37300100				

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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	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. ( <b>SC1R, DEPT</b> )	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's 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:**

		Program or Service (Budget Entity Codes)			
Action		37300100			
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y			
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied? (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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>					
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y			
<b>15. SCHEDULE VIIIC (EADR, S8C)</b> (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:					

	Program or Service (Budget Entity Codes)				
Action	37500100				

15.6 Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A				
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**16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)**

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
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16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
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**AUDITS INCLUDED IN THE SCHEDULE XI REPORT:**

16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
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16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				
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16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y				
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16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A				
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16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
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**TIP** If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.

**17. MANUALLY PREPARED EXHIBITS & SCHEDULES**

17.1 Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
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17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y				
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17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
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17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US</b> ?	N/A				
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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				
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	Program or Service (Budget Entity Codes)				
Action	37300100				

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**18. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	Y				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

**19. FLORIDA FISCAL PORTAL**

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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# Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Beach Management/Water Resource Management
Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Tyler Knox

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

	Program or Service (Budget Entity Codes)				
Action	37350100	37350400			

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI)</b>	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y			

## AUDITS:

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

## 2. EXHIBIT A (EADR, EXA)

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

## 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	Y			
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## AUDITS:

Action		Program or Service (Budget Entity Codes)				
		37350100	37350400			
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					

	Program or Service (Budget Entity Codes)				
Action	37350100	37350400			

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 2015-16 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

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

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

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

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	N/A	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	Y	Y		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #17-001?	N/A	Y		



Action		Program or Service (Budget Entity Codes)				
		57350100	57350400			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A	Y			
<b>AUDIT:</b>						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A			
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A			
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	Y	N/A			
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	N/A	Y			

	Program or Service (Budget Entity Codes)				
Action	37350100	37350400			

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.	
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).	
TIP	If an appropriation made in the FY 2016-17 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		57350100	57350400			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y			
8.10	Are the statutory authority references correct?	Y	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y			
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y			

Action	Program or Service (Budget Entity Codes)				
	37350100	37350400			

8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y			
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y			

**AUDITS:**

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

**9. SCHEDULE II (PSCR, SC2)**

**AUDIT:**

		Program or Service (Budget Entity Codes)				
Action		37350100	37350400			
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y			
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y			
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y	Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A	N/A			
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y			
<b>15. SCHEDULE VIIIC (EADR, S8C)</b> <b>(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)</b>						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	N/A	N/A			
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	N/A	N/A			
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A			
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	N/A	N/A			
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A			
<b>AUDIT:</b>						

Action		Program or Service (Budget Entity Codes)				
		37350100	37350400			
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y	Y			
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y			
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A			

	Program or Service (Budget Entity Codes)				
Action	37350100	37350400			

**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	Y		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	Y		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	N/A	Y		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	Y		
18.5	Are the appropriate counties identified in the narrative?	N/A	Y		
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A		
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				

**19. FLORIDA FISCAL PORTAL**

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		
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## Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Division of Waste Management
Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Tyler Knox

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

	Program or Service (Budget Entity Codes)				
Action	37450300				

### 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

### AUDITS:

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

### 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				

### 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:



		Program or Service (Budget Entity Codes)				
Action		37450300				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					

	Program or Service (Budget Entity Codes)				
Action	37450300				

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 2015-16 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

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

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

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

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 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 pages 67 through 69 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 72 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 #17-001?	N/A			

		Program or Service (Budget Entity Codes)				
Action		37450300				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
<b>AUDIT:</b>						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y				

	Program or Service (Budget Entity Codes)				
Action	37450300				

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.	
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).	
TIP	If an appropriation made in the FY 2016-17 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; 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			

		Program or Service (Budget Entity Codes)				
Action		37450300				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to 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?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$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	37450300				

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?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

**AUDITS:**

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	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. ( <b>SC1R, DEPT</b> )	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

**9. SCHEDULE II (PSCR, SC2)**

**AUDIT:**

		Program or Service (Budget Entity Codes)				
Action		37450300				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y				
<b>15. SCHEDULE VIIIC (EADR, S8C)</b> <b>(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)</b>						
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				
<b>AUDIT:</b>						

	Program or Service (Budget Entity Codes)				
Action	37450300				

15.6 Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A				
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**16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)**

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A				
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16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
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**AUDITS INCLUDED IN THE SCHEDULE XI REPORT:**

16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
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16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				
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16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y				
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16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y				
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16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
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<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
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**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				
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17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y				
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17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
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17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US</b> ?	Y				
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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				
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	Program or Service (Budget Entity Codes)				
Action	37450300				

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

**18. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y			
18.5	Are the appropriate counties identified in the narrative?	Y			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				

**19. FLORIDA FISCAL PORTAL**

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			
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## Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/State Park Operations/Coastal and Aquatic Managed Areas
Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Tyler Knox

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

	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

### 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI)</b>	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y			

### AUDITS:

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

### 2. EXHIBIT A (EADR, EXA)

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

### 3. EXHIBIT B (EXBR, EXB)

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

Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					

	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

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 2015-16 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

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

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

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

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #17-001?	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	Y			
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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y			
<b>AUDIT:</b>						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A			
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A			
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	Y			
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y	Y			

	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).				
TIP	If an appropriation made in the FY 2016-17 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	N/A		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	N/A		

Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	N/A			
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 section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y			
8.10	Are the statutory authority references correct?	Y	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y			
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	N/A			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	N/A			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	N/A			

Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y			
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	N/A			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y			
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Y	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						



		Program or Service (Budget Entity Codes)				
Action		37500300	37500400			
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y			
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y			
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	N/A			
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.						
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y	Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y			
<b>15. SCHEDULE VIIIC (EADR, S8C)</b> (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y			
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y			
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y			
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y			
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y			
AUDIT:						

Action	Program or Service (Budget Entity Codes)				
	37500300	37500400			
15.6 Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y	Y			
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)</b>					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y			
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y			
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y			
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y			
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y			
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y			
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
17.1 Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y			
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y			
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y			
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	N/A			
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y			

	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

**18. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y		
18.5	Are the appropriate counties identified in the narrative?	Y	Y		
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y		
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				

**19. FLORIDA FISCAL PORTAL**

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		
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# Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Air Resources Management
Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Tyler Knox

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

	Program or Service (Budget Entity Codes)				
Action	37550300	37550500			

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI)</b>	N/A	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	N/A	Y			

## AUDITS:

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

## 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	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	N/A	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?	N/A	Y			

## 3. EXHIBIT B (EXBR, EXB)

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

		Program or Service (Budget Entity Codes)				
Action		37550300	37550500			
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	N/A	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	N/A	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, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	N/A	Y			
4.2	Is the program component code and title used correct?	N/A	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	N/A	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	N/A	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	N/A	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	N/A	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.					

	Program or Service (Budget Entity Codes)				
Action	37550300	37550500			

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 2015-16 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	Y		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				

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

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	N/A	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	N/A	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	N/A	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	Y		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	Y		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	Y		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #17-001?	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		37550300	37550500			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	N/A	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.	N/A	Y			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A	Y			
<b>AUDIT:</b>						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	N/A	Y			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A			
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A			
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A			
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	N/A	N/A			

	Program or Service (Budget Entity Codes)				
Action	37550300	37550500			

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 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 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).				
TIP	If an appropriation made in the FY 2016-17 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A	Y		



Action		Program or Service (Budget Entity Codes)				
		37550300	37550500			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	Y			
8.10	Are the statutory authority references correct?	N/A	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A	N/A			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	Y			
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A	Y			

Action	Program or Service (Budget Entity Codes)				
	37550300	37550500			

8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	N/A			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A	Y			
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	Y			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A	Y			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	Y			

**AUDITS:**

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	N/A	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	N/A	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	N/A	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

**9. SCHEDULE II (PSCR, SC2)**

**AUDIT:**

		Program or Service (Budget Entity Codes)				
Action		37550300	37550500			
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	N/A	Y			
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A	Y			
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	Y			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	N/A	Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A	N/A			
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	N/A	N/A			
<b>15. SCHEDULE VIIIC (EADR, S8C)</b> (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	Y			
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	N/A	Y			
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	Y			
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	N/A	Y			
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A			
<b>AUDIT:</b>						

	Program or Service (Budget Entity Codes)				
Action	37550300	37550500			

15.6 Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A	Y			
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**16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)**

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A	Y			
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16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	Y			
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**AUDITS INCLUDED IN THE SCHEDULE XI REPORT:**

16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	N/A	Y			
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16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A	Y			
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16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	Y			
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16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A	Y			
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16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/A	Y			
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<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
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**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	Y			
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17.2 Does manual exhibits tie to LAS/PBS where applicable?	N/A	Y			
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17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	Y			
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17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US</b> ?	N/A	Y			
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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	Y			
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	Program or Service (Budget Entity Codes)				
Action	37550300	37550500			

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

**18. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	Y		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	Y		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	N/A	Y		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A		
18.5	Are the appropriate counties identified in the narrative?	N/A	Y		
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	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?	N/A	Y		
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