



Florida Department of Environmental Protection

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

Rick Scott
Governor

Carlos Lopez-Cantera
Lt. Governor

Noah Valenstein
Secretary

LEGISLATIVE BUDGET REQUEST

Department of Environmental Protection

Tallahassee

September 18, 2017

Cynthia Kelly, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-0001

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

Mike Hansen, 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 2018-19 Fiscal Year. This submission has been approved by Noah Valenstein, Secretary.

A handwritten signature in blue ink that reads "R. B. Wilson".

Bob Wilson, Chief of Staff

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 10 2 021024 ADMINISTRATIVE TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	96,672.17
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	602,351.33
15101	DUE FROM EMPLOYEES	
001801	REIMBURSEMENTS	66.36
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000500	INTEREST	11.55
001800	REFUNDS	1,581.97
	** GL 15102 TOTAL	1,593.52
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	768.99
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001500	TRANSFERS	210,000.00
001800	REFUNDS	0.00
	** GL 16200 TOTAL	210,000.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	70,905.47-
040000	EXPENSES	0.00
040000	CF EXPENSES	86,555.52-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	354,500.07-
	** GL 31100 TOTAL	511,961.06-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	373.65-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	6,705.80-
	** GL 32100 TOTAL	7,079.45-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	414.14-
040000	EXPENSES	0.00
040000	CF EXPENSES	40,194.47-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	22.68-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 10 2 021024 ADMINISTRATIVE TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	49.90-
	** GL 35300 TOTAL	40,681.19-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	660.82-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	34,673.04
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	127,000.00-
	** GL 38600 TOTAL	92,326.96-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	258,742.89-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	7,130.97
040000	EXPENSES	82,576.94
040000	CF EXPENSES	13,595.50
100777	CONTRACTED SERVICES	18,338.53
100777	CF CONTRACTED SERVICES	9,244.00
	** GL 94100 TOTAL	130,885.94
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	7,130.97-
040000	EXPENSES	82,576.94-
040000	CF EXPENSES	13,595.50-
100777	CONTRACTED SERVICES	18,338.53-
100777	CF CONTRACTED SERVICES	9,244.00-
	** GL 98100 TOTAL	130,885.94-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	94,121.31
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	19,349,612.37
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	97.56
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	13,100.00
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	31,572.29
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	11,895.61-
001202	PENALTIES	15.00-
	** GL 15900 TOTAL	11,910.61-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	100.00
16300	DUE FROM OTHER DEPARTMENTS	
001620	DISTRIBUTIONS - SUBJECT TO SERVICE CHARGE	835,028.00
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	1,538,943.32
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	113,157.60-
040000	EXPENSES	0.00
040000	CF EXPENSES	16,645.55-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	74,274.76-
088040	17 MAJOR DISASTERS EMERGENCY REPAIRS	554,105.81-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	1,120.43-
105152	PUBLIC ASSISTANCE-ST OPS	0.00

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

CAT			BEGINNING BALANCE
105152	CF	PUBLIC ASSISTANCE-ST OPS	667,194.95-
		** GL 31100 TOTAL	1,426,499.10-
32100		ACCRUED SALARIES AND WAGES	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	445.63-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	1,387.31-
		** GL 32100 TOTAL	1,832.94-
35200		DUE TO STATE FUNDS, WITHIN DEPARTMENT	
180222		TRANSFER TO WORKING CAPITAL TF	49,500.00-
185080		TR TO ADMIN TF	12,600.00-
		** GL 35200 TOTAL	62,100.00-
35300		DUE TO OTHER DEPARTMENTS	
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	32,423.70-
040000		EXPENSES	0.00
040000	CF	EXPENSES	1,672.42-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,048.79-
		** GL 35300 TOTAL	36,144.91-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	293,649.88-
040000		EXPENSES	0.00
040000	CF	EXPENSES	416.04-
100180		DIST CO-MTR V REG PROCEEDS	0.00
100180	CF	DIST CO-MTR V REG PROCEEDS	548,589.25-
100195		ASBESTOS REMOVAL PROG FEE	0.00
100195	CF	ASBESTOS REMOVAL PROG FEE	1,440.00-
105152		PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF	PUBLIC ASSISTANCE-ST OPS	59,824.13-
		** GL 35500 TOTAL	903,919.30-
35600		DUE TO GENERAL REVENUE	
180200		TR/GENERAL REVENUE-SWCAP	3,588.65-
310322		SERVICE CHARGE TO GEN REV	308,063.82-
		** GL 35600 TOTAL	311,652.47-
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
000000		BALANCE BROUGHT FORWARD	74,310.50-
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	4,117.71-
		** GL 38600 TOTAL	78,428.21-

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

CAT		BEGINNING BALANCE
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	13,736,361.92-
57201	FUND BALANCE RESTRICTED TITLE V	
000000	BALANCE BROUGHT FORWARD	5,294,036.00-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	63,612.98
040000	EXPENSES	5,551.12
060000	OPERATING CAPITAL OUTLAY	60,793.26
060000 CF	OPERATING CAPITAL OUTLAY	73,391.40
100777	CONTRACTED SERVICES	4,916.64
105152	PUBLIC ASSISTANCE-ST OPS	220,347.62
105152 CF	PUBLIC ASSISTANCE-ST OPS	133,852.42
	** GL 94100 TOTAL	562,465.44
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	63,612.98-
040000	EXPENSES	5,551.12-
060000	OPERATING CAPITAL OUTLAY	60,793.26-
060000 CF	OPERATING CAPITAL OUTLAY	73,391.40-
100777	CONTRACTED SERVICES	4,916.64-
105152	PUBLIC ASSISTANCE-ST OPS	220,347.62-
105152 CF	PUBLIC ASSISTANCE-ST OPS	133,852.42-
	** GL 98100 TOTAL	562,465.44-
	*** 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	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	102,178.01
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	376,616,583.94
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	581,166.66
15400	LOANS AND NOTES RECEIVABLE	
002300	REPAYMENT OF LOANS	36,901,115.42
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
002300	REPAYMENT OF LOANS	11,143.09
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	12,188,636.20
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300	REPAYMENT OF LOANS	330,570,023.54
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	37,713.15-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	756,933,133.71-
94100	ENCUMBRANCES	
140129	11 DRINK WATER FAC CONSTR-SRL	6,208,663.00
140129	12 DRINK WATER FAC CONSTR-SRL	24,735,449.00
140129	13 DRINK WATER FAC CONSTR-SRL	15,176,030.00
140129	14 DRINK WATER FAC CONSTR-SRL	52,448,645.04
140129	15 DRINK WATER FAC CONSTR-SRL	43,823,886.00
140129	16 DRINK WATER FAC CONSTR-SRL	28,410,983.96
	** GL 94100 TOTAL	170,803,657.00

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	6,208,663.00-
140129	12 DRINK WATER FAC CONSTR-SRL	24,735,449.00-
140129	13 DRINK WATER FAC CONSTR-SRL	15,176,030.00-
140129	14 DRINK WATER FAC CONSTR-SRL	52,448,645.04-
140129	15 DRINK WATER FAC CONSTR-SRL	43,823,886.00-
140129	16 DRINK WATER FAC CONSTR-SRL	28,410,983.96-
	** GL 98100 TOTAL	170,803,657.00-
	*** 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	260,407.43
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	323.80-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	260,083.63-
	*** FUND TOTAL	0.00

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

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	100,493.94
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,142,906.27
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000400	MISCELLANEOUS RECEIPTS	2,914.83
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	2,840.00
001801	REIMBURSEMENTS	4,684.94
	** GL 15102 TOTAL	10,439.77
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
001202	PENALTIES	15.00
001800	REFUNDS	40.00
	** GL 15103 TOTAL	55.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	5,807.69
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000400	MISCELLANEOUS RECEIPTS	2,914.83-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	750.00-
001202	PENALTIES	15.00-
001800	REFUNDS	40.00-
001801	REIMBURSEMENTS	4,684.94-
	** GL 15900 TOTAL	8,404.77-
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	754,888.99
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	221.11-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	12,835.09-
102577	DRUM REMOVAL AND DISPOSAL	0.00
102577	CF DRUM REMOVAL AND DISPOSAL	17,826.00-
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	8,041.91-
	** GL 31100 TOTAL	38,924.11-

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

CAT		BEGINNING BALANCE
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	122.69-
102261	ON-CALL FEES	0.00
102261	CF ON-CALL FEES	10,548.23-
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	722.58-
	** GL 32100 TOTAL	11,393.50-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	135.97-
180222	TRANSFER TO WORKING CAPITAL TF	16,000.00-
185080	TR TO ADMIN TF	8,400.00-
	** GL 35200 TOTAL	24,535.97-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	7.00-
102577	DRUM REMOVAL AND DISPOSAL	0.00
102577	CF DRUM REMOVAL AND DISPOSAL	0.11-
108041	G/A DEEPWATER-PT-NRDA	0.00
108041	CF G/A DEEPWATER-PT-NRDA	2,045.28-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	376.87-
	** GL 35300 TOTAL	2,429.26-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	1,764.92-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	11,075.82-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
001111	DEEPWATER HORIZON	194,787.40-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,959,838.48-
57501	FUND BALANCE RESTRICTED-COURT ORDER-MO	
000000	BALANCE BROUGHT FORWARD	761,437.43-
94100	ENCUMBRANCES	
040000	EXPENSES	349.91
101492	HAZARDOUS WASTE CLEANUP	4,361.26
102577	DRUM REMOVAL AND DISPOSAL	4,000.00

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

CAT		BEGINNING BALANCE
108040	G/A-DEEPWATER/NRDA/SO	8,000.00
108041	G/A DEEPWATER-PT-NRDA	73,584.91
	** GL 94100 TOTAL	90,296.08
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	349.91-
101492	HAZARDOUS WASTE CLEANUP	4,361.26-
102577	DRUM REMOVAL AND DISPOSAL	4,000.00-
108040	G/A-DEEPWATER/NRDA/SO	8,000.00-
108041	G/A DEEPWATER-PT-NRDA	73,584.91-
	** GL 98100 TOTAL	90,296.08-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 099005 COASTAL PROTECTION TF - NAT RES DMGE RESTORATION		
G-L	G-L ACCOUNT NAME	
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	59,815,625.25
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	92,410.91
31100	ACCOUNTS PAYABLE	
083654 12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	86,761.10-
087127 17	NRDR/FINAL - DEEPWATER HOR	264.72-
	** GL 31100 TOTAL	87,025.82-
32100	ACCRUED SALARIES AND WAGES	
083654 12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	22,024.34-
087127 17	NRDR/FINAL - DEEPWATER HOR	4,564.19-
	** GL 32100 TOTAL	26,588.53-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
083654 12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	689.10-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	5,996.74-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57502	FUND BALANCE RESTRICTED-COURT ORDER-NR	
000000	BALANCE BROUGHT FORWARD	59,787,735.97-
94100	ENCUMBRANCES	
083654 12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	5,528,919.34
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
083654 12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	5,528,919.34-
	*** 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		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,482,126.07
31100	ACCOUNTS PAYABLE	
080039 15	STATE PARK FACILITY IMPROV	284,223.93-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,197,902.14-
94100	ENCUMBRANCES	
080039 15	STATE PARK FACILITY IMPROV	1,983,484.88
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080039 15	STATE PARK FACILITY IMPROV	1,983,484.88-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	22,933,932.26
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000500	INTEREST	2,578.05
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
140047	07 G/A-WATER PROJECTS	1,089,966.52
140047	08 G/A-WATER PROJECTS	100,000.00
	** GL 25500 TOTAL	1,189,966.52
25800	ADVANCES TO COMPONENT UNITS	
140047	06 G/A-WATER PROJECTS	1,305,035.05
140047	07 G/A-WATER PROJECTS	668,373.03
140047	08 G/A-WATER PROJECTS	475,188.17
140047	09 G/A-WATER PROJECTS	4,700.26
	** GL 25800 TOTAL	2,453,296.51
31100	ACCOUNTS PAYABLE	
084205	97 MITIGATION-POLK CO PKY	66,379.07-
140126	14 BEACH PROJECTS - STW	1,471,389.05-
	** GL 31100 TOTAL	1,537,768.12-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
140126	07 BEACH PROJECTS - STW	37,238.52-
140126	08 BEACH PROJECTS - STW	29,346.72-
140126	09 BEACH PROJECTS - STW	4,747.28-
140126	10 BEACH PROJECTS - STW	666,535.16-
140126	14 BEACH PROJECTS - STW	63,934.85-
140126	15 BEACH PROJECTS - STW	114,027.56-
	** GL 35500 TOTAL	915,830.09-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	523.05-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	24,125,652.08-
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
088061	BEACH PROJ - STW	0.00
141116	01 STW RESTORATION PROJECTS	0.00
141116	03 STW RESTORATION PROJECTS	0.00
	** GL 55500 TOTAL	0.00

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

CAT	ENCUMBRANCES	BEGINNING BALANCE
94100		
084205	97 MITIGATION-POLK CO PKY	910,019.69
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	420,763.00
140047	08 G/A-WATER PROJECTS	548,762.00
140126	07 BEACH PROJECTS - STW	415,704.11
140126	09 BEACH PROJECTS - STW	879,166.03
140126	10 BEACH PROJECTS - STW	646,774.39
140126	11 BEACH PROJECTS - STW	843,746.25
140126	12 BEACH PROJECTS - STW	100,540.66
140126	13 BEACH PROJECTS - STW	66,651.33
140126	14 BEACH PROJECTS - STW	6,611,715.12
140126	15 BEACH PROJECTS - STW	4,555,328.22
	** GL 94100 TOTAL	19,103,440.80
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
084205	97 MITIGATION-POLK CO PKY	910,019.69-
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	420,763.00-
140047	08 G/A-WATER PROJECTS	548,762.00-
140126	07 BEACH PROJECTS - STW	415,704.11-
140126	09 BEACH PROJECTS - STW	879,166.03-
140126	10 BEACH PROJECTS - STW	646,774.39-
140126	11 BEACH PROJECTS - STW	843,746.25-
140126	12 BEACH PROJECTS - STW	100,540.66-
140126	13 BEACH PROJECTS - STW	66,651.33-
140126	14 BEACH PROJECTS - STW	6,611,715.12-
140126	15 BEACH PROJECTS - STW	4,555,328.22-
	** GL 98100 TOTAL	19,103,440.80-
	*** 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	4,930.00
000400	MISCELLANEOUS RECEIPTS	19.80
001202	PENALTIES	60.00
	** GL 11100 TOTAL	5,009.80
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	10,101,603.94
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	11,260.00
000400	MISCELLANEOUS RECEIPTS	9.90
001202	PENALTIES	40.00
	** GL 12400 TOTAL	11,309.90
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	200,899,149.33
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	213.44
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	236,915.25
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	2,535.00
001202	PENALTIES	23,943.13
001800	REFUNDS	1,719.94
001801	REIMBURSEMENTS	248,333.07
002900	SALE OF SURPLUS PROPERTY	12,763.00
	** GL 15102 TOTAL	526,209.39
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200	LICENSES	1,530.35
000400	MISCELLANEOUS RECEIPTS	20.25
001202	PENALTIES	726.25
	** GL 15103 TOTAL	2,276.85
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	305,681.24
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	132,551.23-
000400	MISCELLANEOUS RECEIPTS	20.25-
001202	PENALTIES	24,699.38-
001801	REIMBURSEMENTS	224,768.27-
	** GL 15900 TOTAL	382,039.13-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	13,945.00
001202	PENALTIES	140.00
	** GL 16200 TOTAL	14,085.00
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	19,622,900.11
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200	LICENSES	475.00
001202	PENALTIES	60.00
	** GL 16500 TOTAL	535.00
16502	DUE FROM COUNTIES	
001202	PENALTIES	20.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	324.42-
040000	EXPENSES	0.00
040000	CF EXPENSES	8,902.17-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	20,437.96-
082474	14 CLEANUP OF STATE/LANDS	3,022.61-
087888	14 PETRO TANKS/PREAPPROVALS	944,152.17-
087889	15 PETROLEUM TANKS CLEANUP	1,686,552.23-
087889	16 PETROLEUM TANKS CLEANUP	4,428,766.89-
087889	17 PETROLEUM TANKS CLEANUP	4,044,844.92-
088040	17 MAJOR DISASTERS EMERGENCY REPAIRS	153,870.22-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	68,357.91-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	322,856.13-
104138	LOC GVT CLEANUP CONTRACT	90,197.17
104138	CF LOC GVT CLEANUP CONTRACT	90,197.17-
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	4,804,842.33-
	** GL 31100 TOTAL	16,486,929.96-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	208.70-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	5,593.33-
104132	UNDERGROUND TANK CLEANUP	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
104132	CF UNDERGROUND TANK CLEANUP	2,188.29-
	** GL 32100 TOTAL	7,990.32-
33101	DEPOSITS PAYABLE ESCROW	
000000	BALANCE BROUGHT FORWARD	150,000.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	50.00-
000200	LICENSES	675.00-
180222	TRANSFER TO WORKING CAPITAL TF	182,000.00-
185080	TR TO ADMIN TF	84,000.00-
	** GL 35200 TOTAL	266,725.00-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	21.00-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	84,999.33-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	1,532.24-
104138	LOC GVT CLEANUP CONTRACT	0.00
104138	CF LOC GVT CLEANUP CONTRACT	71,289.23-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	19,836.31-
	** GL 35300 TOTAL	177,678.11-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
087889	17 PETROLEUM TANKS CLEANUP	26,793.73-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	165,983.56-
104138	LOC GVT CLEANUP CONTRACT	90,197.17-
104138	CF LOC GVT CLEANUP CONTRACT	1,471,527.11-
	** GL 35500 TOTAL	1,754,501.57-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	145,945.50-
35749	DUE TO UNIVERSITIES	
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	12,000.00-
	** GL 35749 TOTAL	12,000.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	9,084.97-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	59,126.36-
	** GL 38600 TOTAL	68,211.33-

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	2,535.00-
001801	REIMBURSEMENTS	23,164.50-
	** GL 47300 TOTAL	25,699.50-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	207,011,273.58-
57402	FUND BALANCE RESTRICTED BROWNFIELD LN	
000000	BALANCE BROUGHT FORWARD	5,000,000.00-
94100	ENCUMBRANCES	
040000	EXPENSES	14,792.81
060000	OPERATING CAPITAL OUTLAY	20,437.96
060000	CF OPERATING CAPITAL OUTLAY	21,598.35
082474	14 CLEANUP OF STATE/LANDS	84,795.64
082474	17 CLEANUP OF STATE/LANDS	750,000.00
087888	14 PETRO TANKS/PREAPPROVALS	11,857,452.60
087889	15 PETROLEUM TANKS CLEANUP	33,832,452.66
087889	16 PETROLEUM TANKS CLEANUP	53,170,388.76
087889	17 PETROLEUM TANKS CLEANUP	83,019,865.55
088040	17 MAJOR DISASTERS EMERGENCY REPAIRS	748,973.03
100029	STG TK COMPL VERIFICATION	206,249.46
100777	CONTRACTED SERVICES	98,414.55
104132	UNDERGROUND TANK CLEANUP	391,805.18
104138	LOC GVT CLEANUP CONTRACT	1,149,508.99
105152	PUBLIC ASSISTANCE-ST OPS	5,738.51
105152	CF PUBLIC ASSISTANCE-ST OPS	199,952.25
	** GL 94100 TOTAL	185,572,426.30
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	14,792.81-
060000	OPERATING CAPITAL OUTLAY	20,437.96-
060000	CF OPERATING CAPITAL OUTLAY	21,598.35-
082474	14 CLEANUP OF STATE/LANDS	84,795.64-
082474	17 CLEANUP OF STATE/LANDS	750,000.00-
087888	14 PETRO TANKS/PREAPPROVALS	11,857,452.60-
087889	15 PETROLEUM TANKS CLEANUP	33,832,452.66-
087889	16 PETROLEUM TANKS CLEANUP	53,170,388.76-
087889	17 PETROLEUM TANKS CLEANUP	83,019,865.55-
088040	17 MAJOR DISASTERS EMERGENCY REPAIRS	748,973.03-
100029	STG TK COMPL VERIFICATION	206,249.46-
100777	CONTRACTED SERVICES	98,414.55-
104132	UNDERGROUND TANK CLEANUP	391,805.18-
104138	LOC GVT CLEANUP CONTRACT	1,149,508.99-

BGTRBAL-10 AS OF 07/01/17

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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

CAT		BEGINNING BALANCE
105152	PUBLIC ASSISTANCE-ST OPS	5,738.51-
105152	CF PUBLIC ASSISTANCE-ST OPS	199,952.25-
	** GL 98100 TOTAL	185,572,426.30-
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/17

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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

BGTRBAL-10 AS OF 07/01/17

37000000000
BEGINNING TRIAL BALANCE BY FUND
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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

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

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	0.00
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	127,976,757.88
15301		DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		INTEREST	147,233.79
35300		DUE TO OTHER DEPARTMENTS	
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	9,554.31-
35700		DUE TO COMPONENT UNIT/PRIMARY	
141117	12	EVERGLADES RESTORATION	51,586.97-
141117	14	EVERGLADES RESTORATION	81,889.56-
141117	17	EVERGLADES RESTORATION	10,441,836.76-
		** GL 35700 TOTAL	10,575,313.29-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	117,539,124.07-
		*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/17

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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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	18,167,489.70
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	27,996.43
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,816.74-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
141121 15	G/A-FLA KEYS WASTEWATER	545,874.92-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57100	RESTRICTED BY CREDITORS	
000000	BALANCE BROUGHT FORWARD	17,647,794.47-
94100	ENCUMBRANCES	
141121 15	G/A-FLA KEYS WASTEWATER	17,143,386.62
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
141121 15	G/A-FLA KEYS WASTEWATER	17,143,386.62-
	*** 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		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	4,503,172.93
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	40,012,485.41
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	3,035.43
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	200,270.97
15400	LOANS AND NOTES RECEIVABLE	
000100	FEEES	8,528,761.78
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000100	FEEES	29,105.66
16300	DUE FROM OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	95,725.94
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	10,617,347.49
000702	US GRANTS-DEEPWATER HORIZON	167.77
	** GL 16400 TOTAL	10,617,515.26
16503	DUE FROM MUNICIPALITIES	
001970	SALES OF GOODS/SERVICES TO FEDERAL GOVERNME	6,770.82
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	117,268.78-
040000	EXPENSES	0.00
040000	CF EXPENSES	2,106.53-
087125	17 RESTORE/DEEPWATER HORIZON	4.34-
088137	15 GRANTS & DONAT SPDG AUTH	110.62-
088137	16 GRANTS & DONAT SPDG AUTH	340,390.13-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021	CF ACQUISITION/MOTOR VEHICLES	63,619.44-
100628	WATER QUALITY MGMT/PLAN	0.00
100628	CF WATER QUALITY MGMT/PLAN	138,217.27-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	3,440.00-
101011	FED WASTE PLANNING GRANTS	0.00
101011	CF FED WASTE PLANNING GRANTS	62,370.43-

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

CAT		BEGINNING BALANCE
101196	AMERICORPS	0.00
101196 CF	AMERICORPS	62.48-
101494	HAZARDOUS WASTE SITE REST	0.00
101494 CF	HAZARDOUS WASTE SITE REST	164,868.75-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	149,863.98-
104132	UNDERGROUND TANK CLEANUP	0.00
104132 CF	UNDERGROUND TANK CLEANUP	17,267.00-
109950	WETLANDS PROTECTION	0.00
109950 CF	WETLANDS PROTECTION	198.00-
140076 15	G/A-NPS MGMT PLANNING	55.78-
140076 16	G/A-NPS MGMT PLANNING	48,333.36-
140076 17	G/A-NPS MGMT PLANNING	131,627.71-
140122 16	CLEAN MARINA	5,168.71-
140122 17	CLEAN MARINA	1,683.00-
	** GL 31100 TOTAL	1,246,656.31-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	2,044.85-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	18,695.13-
087125 17	RESTORE/DEEPWATER HORIZON	74.76-
088137 15	GRANTS & DONAT SPDG AUTH	1,907.20-
100628	WATER QUALITY MGMT/PLAN	0.00
100628 CF	WATER QUALITY MGMT/PLAN	29,974.96-
101196	AMERICORPS	0.00
101196 CF	AMERICORPS	1,008.42-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	24,515.48-
140122 17	CLEAN MARINA	8,247.32-
	** GL 32100 TOTAL	86,468.12-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
087125 17	RESTORE/DEEPWATER HORIZON	167.30-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	2,066.20-
100628	WATER QUALITY MGMT/PLAN	0.00
100628 CF	WATER QUALITY MGMT/PLAN	22,261.25-
101196	AMERICORPS	0.00
101196 CF	AMERICORPS	701.56-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	30,009.59-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,669.74-
	** GL 35300 TOTAL	59,708.34-

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

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35500		DUE TO OTHER GOVERNMENTAL UNITS	
101011		FED WASTE PLANNING GRANTS	0.00
101011	CF	FED WASTE PLANNING GRANTS	3,669.00-
102080		MARINE RESEARCH GRANTS	0.00
102080	CF	MARINE RESEARCH GRANTS	297.41-
140061	16	FLORIDA CZM PROGRAM	40,600.00-
140076	14	G/A-NPS MGMT PLANNING	259,056.43-
140122	17	CLEAN MARINA	2,388.02-
140185	15	NAT'L REC TRAIL GRANTS	7,500.00-
		** GL 35500 TOTAL	313,510.86-
35600		DUE TO GENERAL REVENUE	
180200		TR/GENERAL REVENUE-SWCAP	14,136.44-
310322		SERVICE CHARGE TO GEN REV	1,796.43-
		** GL 35600 TOTAL	15,932.87-
35700		DUE TO COMPONENT UNIT/PRIMARY	
140076	17	G/A-NPS MGMT PLANNING	24,000.00-
35749		DUE TO UNIVERSITIES	
101494		HAZARDOUS WASTE SITE REST	0.00
101494	CF	HAZARDOUS WASTE SITE REST	16,000.00-
140076	16	G/A-NPS MGMT PLANNING	31,007.57-
		** GL 35749 TOTAL	47,007.57-
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
000000		BALANCE BROUGHT FORWARD	129,774.16-
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	450.00-
		** GL 38600 TOTAL	130,224.16-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	10,118,007.25-
57202		FUND BALANCE RESTRICTED SRF GRANT ALLO	
000000		BALANCE BROUGHT FORWARD	23,381,508.95-
000100		FEES	0.00
		** GL 57202 TOTAL	23,381,508.95-
57203		FUND BALANCE RESTRICTED SRF SERVICE FE	
000000		BALANCE BROUGHT FORWARD	17,531,719.42-

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
57204	FUND BALANCE RESTRICTED DWSRF SERVICE		
000000	BALANCE BROUGHT FORWARD		11,041,933.05-
94100	ENCUMBRANCES		
030000	OTHER PERSONAL SERVICES		223,387.55
040000	EXPENSES		320.05
087125	17	RESTORE/DEEPWATER HORIZON	4,777,506.38
088137	16	GRANTS & DONAT SPDG AUTH	2,801,894.15
088137	17	GRANTS & DONAT SPDG AUTH	3,614.09
100021	CF	ACQUISITION/MOTOR VEHICLES	63,619.44
100628		WATER QUALITY MGMT/PLAN	99,622.39
100777		CONTRACTED SERVICES	3,780.00
100777	CF	CONTRACTED SERVICES	8,000.00
101011		FED WASTE PLANNING GRANTS	96,250.00
101196		AMERICORPS	3,586.25
101196	CF	AMERICORPS	1,266.25
101494		HAZARDOUS WASTE SITE REST	692,331.27
102080		MARINE RESEARCH GRANTS	1,057,622.54
104132		UNDERGROUND TANK CLEANUP	14,365.50
140001	15	FED LAND/WATER CONSV/GRNTS	1,400,000.00
140001	16	FED LAND/WATER CONSV/GRNTS	3,400,000.00
140001	17	FED LAND/WATER CONSV/GRNTS	1,895,563.00
140061	15	FLORIDA CZM PROGRAM	304,713.58
140061	16	FLORIDA CZM PROGRAM	452,793.27
140061	17	FLORIDA CZM PROGRAM	114,088.93
140076	13	G/A-NPS MGMT PLANNING	216,446.45
140076	14	G/A-NPS MGMT PLANNING	2,297,236.43
140076	15	G/A-NPS MGMT PLANNING	5,685,043.50
140076	16	G/A-NPS MGMT PLANNING	7,481,481.93
140076	17	G/A-NPS MGMT PLANNING	1,954,184.52
140122	11	CLEAN MARINA	32,849.67
140122	12	CLEAN MARINA	18,855.64
140122	13	CLEAN MARINA	28,894.62
140122	14	CLEAN MARINA	4,684.01
140122	15	CLEAN MARINA	231,491.55
140122	16	CLEAN MARINA	459,495.28
140122	17	CLEAN MARINA	1,027,821.71
140185	15	NAT'L REC TRAIL GRANTS	2,157,477.00
140185	16	NAT'L REC TRAIL GRANTS	2,327,286.82
140185	17	NAT'L REC TRAIL GRANTS	518,270.00
143276	16	SMALL CO WASTEWTR TRMT GNT	232,300.80
143276	17	SMALL CO WASTEWTR TRMT GNT	281,514.00
		** GL 94100 TOTAL	42,369,658.57

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

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
030000	OTHER PERSONAL SERVICES	223,387.55-
040000	EXPENSES	320.05-
087125	17 RESTORE/DEEPWATER HORIZON	4,777,506.38-
088137	16 GRANTS & DONAT SPDG AUTH	2,801,894.15-
088137	17 GRANTS & DONAT SPDG AUTH	3,614.09-
100021	CF ACQUISITION/MOTOR VEHICLES	63,619.44-
100628	WATER QUALITY MGMT/PLAN	99,622.39-
100777	CONTRACTED SERVICES	3,780.00-
100777	CF CONTRACTED SERVICES	8,000.00-
101011	FED WASTE PLANNING GRANTS	96,250.00-
101196	AMERICORPS	3,586.25-
101196	CF AMERICORPS	1,266.25-
101494	HAZARDOUS WASTE SITE REST	692,331.27-
102080	MARINE RESEARCH GRANTS	1,057,622.54-
104132	UNDERGROUND TANK CLEANUP	14,365.50-
140001	15 FED LAND/WATER CONSV/GRNTS	1,400,000.00-
140001	16 FED LAND/WATER CONSV/GRNTS	3,400,000.00-
140001	17 FED LAND/WATER CONSV/GRNTS	1,895,563.00-
140061	15 FLORIDA CZM PROGRAM	304,713.58-
140061	16 FLORIDA CZM PROGRAM	452,793.27-
140061	17 FLORIDA CZM PROGRAM	114,088.93-
140076	13 G/A-NPS MGMT PLANNING	216,446.45-
140076	14 G/A-NPS MGMT PLANNING	2,297,236.43-
140076	15 G/A-NPS MGMT PLANNING	5,685,043.50-
140076	16 G/A-NPS MGMT PLANNING	7,481,481.93-
140076	17 G/A-NPS MGMT PLANNING	1,954,184.52-
140122	11 CLEAN MARINA	32,849.67-
140122	12 CLEAN MARINA	18,855.64-
140122	13 CLEAN MARINA	28,894.62-
140122	14 CLEAN MARINA	4,684.01-
140122	15 CLEAN MARINA	231,491.55-
140122	16 CLEAN MARINA	459,495.28-
140122	17 CLEAN MARINA	1,027,821.71-
140185	15 NAT'L REC TRAIL GRANTS	2,157,477.00-
140185	16 NAT'L REC TRAIL GRANTS	2,327,286.82-
140185	17 NAT'L REC TRAIL GRANTS	518,270.00-
143276	16 SMALL CO WASTEWTR TRMT GNT	232,300.80-
143276	17 SMALL CO WASTEWTR TRMT GNT	281,514.00-
	** GL 98100 TOTAL	42,369,658.57-
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/17

37000000000
BEGINNING TRIAL BALANCE BY FUND
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
20 2 332011 FLORIDA PRESERVATION 2000 TRUST FUND
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	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	95,607.51
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,334,438.31
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	2,150.13
16300	DUE FROM OTHER DEPARTMENTS	
001000	STATE GRANTS	331,793.82
001500	TRANSFERS	226,061.89
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	7,534.53
	** GL 16300 TOTAL	565,390.24
16502	DUE FROM COUNTIES	
000800	CITY OR COUNTY GRANTS	78,163.15
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	38,400.00
	** GL 16502 TOTAL	116,563.15
16503	DUE FROM MUNICIPALITIES	
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	6,086.50
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	38,345.37
	** GL 16503 TOTAL	44,431.87
16504	DUE FROM OTH ST POLITICAL SUBDIVISIONS	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	236,405.63
16700	DUE FROM COMPONENT UNIT/PRIMARY	
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	6,490.25
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	63,226.80
	** GL 16700 TOTAL	69,717.05
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	513.73-
040000	EXPENSES	0.00
040000	CF EXPENSES	80.00-
087126	16 NFWF/DEEPWATER HORIZON	1,948.35-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
088137 16	GRANTS & DONAT SPDG AUTH	14,363.34-
088137 17	GRANTS & DONAT SPDG AUTH	27,989.68-
100039	WMD LAB SUPPORT	0.00
100039 CF	WMD LAB SUPPORT	76,328.73-
100592	DISBURSE DONATIONS	0.00
100592 CF	DISBURSE DONATIONS	227.59-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	14,458.72-
	** GL 31100 TOTAL	135,910.14-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	8,857.46-
087126 16	NFWF/DEEPWATER HORIZON	12,904.85-
088137 17	GRANTS & DONAT SPDG AUTH	1,136.24-
100592	DISBURSE DONATIONS	0.00
100592 CF	DISBURSE DONATIONS	3,924.09-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	7,909.40-
	** GL 32100 TOTAL	34,732.04-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001510	TRANSFER OF FEDERAL FUNDS	0.00
087126 15	NFWF/DEEPWATER HORIZON	522.79-
087126 16	NFWF/DEEPWATER HORIZON	439.14-
	** GL 35200 TOTAL	961.93-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	139.52-
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	9,332.23-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	816.64-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000800	CITY OR COUNTY GRANTS	420,826.40-
001100	OTHER GRANTS	84,081.03-
001500	TRANSFERS	180,425.41-
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	88,632.09-
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	190,822.37-
	** GL 38900 TOTAL	964,787.30-

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	1,318,024.09-
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	834,082.40
088137	16 GRANTS & DONAT SPDG AUTH	329,715.25
088137	17 GRANTS & DONAT SPDG AUTH	501,950.36
100039	WMD LAB SUPPORT	15,085.05
100039	CF WMD LAB SUPPORT	10,265.10
102080	MARINE RESEARCH GRANTS	14,000.00

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
140122	15	CLEAN MARINA	91,594.74
140122	16	CLEAN MARINA	68,680.69
140122	17	CLEAN MARINA	24,603.83
		** GL 94100 TOTAL	1,889,977.42
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
087126	16	NFWF/DEEPWATER HORIZON	834,082.40-
088137	16	GRANTS & DONAT SPDG AUTH	329,715.25-
088137	17	GRANTS & DONAT SPDG AUTH	501,950.36-
100039		WMD LAB SUPPORT	15,085.05-
100039	CF	WMD LAB SUPPORT	10,265.10-
102080		MARINE RESEARCH GRANTS	14,000.00-
105501		G/A-COASTAL MGT REQRMNTS	0.00
140122	15	CLEAN MARINA	91,594.74-
140122	16	CLEAN MARINA	68,680.69-
140122	17	CLEAN MARINA	24,603.83-
		** GL 98100 TOTAL	1,889,977.42-
		*** 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		142,017,118.55
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM		
000500	INTEREST		499.78
15301	DUE FROM INTEREST EARNINGS INVESTMENTS		
000500	INTEREST		190,548.35
31100	ACCOUNTS PAYABLE		
084108	16	LAND ACQ, ENVIR/UNIQ, STW	40,834.58-
084110	11	WORKING WATERFRONTS PRGRAM	6,600.00-
		** GL 31100 TOTAL	47,434.58-
32100	ACCRUED SALARIES AND WAGES		
084108	16	LAND ACQ, ENVIR/UNIQ, STW	5,353.34-
35300	DUE TO OTHER DEPARTMENTS		
084108	16	LAND ACQ, ENVIR/UNIQ, STW	2,737.88-
181057	TR/AGENCIES/FLA FOREVER		0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		12,365.09-
		** GL 35300 TOTAL	15,102.97-
35500	DUE TO OTHER GOVERNMENTAL UNITS		
084108	16	LAND ACQ, ENVIR/UNIQ, STW	658.95-
35700	DUE TO COMPONENT UNIT/PRIMARY		
140124	11	AID/WMD-LAND ACQUISITION	46,554.90-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		142,244,061.94-
94100	ENCUMBRANCES		
084108	16	LAND ACQ, ENVIR/UNIQ, STW	92,985.31
084108	17	LAND ACQ, ENVIR/UNIQ, STW	1,900.00
084110	11	WORKING WATERFRONTS PRGRAM	2,272,489.00
084112	11	LAND ACQUISITION-FCT	1,478,180.00
140124	11	AID/WMD-LAND ACQUISITION	131,901.66
		** GL 94100 TOTAL	3,977,455.97

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
20 2 348014 FL FOREVER NON-BOND FUNDING SOURCES
G-L G-L ACCOUNT NAME

CAT		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100			
084108	16	LAND ACQ, ENVIR/UNIQ, STW	92,985.31-
084108	17	LAND ACQ, ENVIR/UNIQ, STW	1,900.00-
084110	11	WORKING WATERFRONTS PRGRAM	2,272,489.00-
084112	11	LAND ACQUISITION-FCT	1,478,180.00-
140124	11	AID/WMD-LAND ACQUISITION	131,901.66-
		** GL 98100 TOTAL	3,977,455.97-
		*** FUND TOTAL	0.00

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

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

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

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

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

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

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	7,151,314.58
15301		DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		INTEREST	15,596.77
35300		DUE TO OTHER DEPARTMENTS	
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,012.10-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
57100		RESTRICTED BY CREDITORS	
000000		BALANCE BROUGHT FORWARD	5,690,050.11-
084108	09	LAND ACQ, ENVIR/UNIQ, STW	1,475,849.14-
		** GL 57100 TOTAL	7,165,899.25-
94100		ENCUMBRANCES	
080111	09	ACQ/RAILROAD RIGHTS OF WAY	3,625.00
083045	09	LAND ACQUISITION	21,766.00
084110	09	WORKING WATERFRONTS PRGRAM	2,349.57
084112	09	LAND ACQUISITION-FCT	2,011,820.00
140124	09	AID/WMD-LAND ACQUISITION	427,300.37
		** GL 94100 TOTAL	2,466,860.94
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080111	09	ACQ/RAILROAD RIGHTS OF WAY	3,625.00-
083045	09	LAND ACQUISITION	21,766.00-
084110	09	WORKING WATERFRONTS PRGRAM	2,349.57-
084112	09	LAND ACQUISITION-FCT	2,011,820.00-
140124	09	AID/WMD-LAND ACQUISITION	427,300.37-
		** GL 98100 TOTAL	2,466,860.94-
		*** FUND TOTAL	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	
000100	FEEES	1,944.00
002100	LAND SALES OR LEASES	647.84
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	45.35
	** GL 11100 TOTAL	2,637.19
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	874,028.50
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEES	1,296.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	17,482,877.74
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	2,803.49
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100	FEEES	40,252.00
000500	INTEREST	4,923.98
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	25,040.00
002100	LAND SALES OR LEASES	1,635,085.34
	** GL 15102 TOTAL	1,705,301.32
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEES	25.00
001202	PENALTIES	70.21
002100	LAND SALES OR LEASES	1,312.28
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	91.86
	** GL 15103 TOTAL	1,499.35
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	27,376.77
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEES	11,011.00-
000500	INTEREST	4,108.97-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	25,040.00-
002100	LAND SALES OR LEASES	270,399.40-
	** GL 15900 TOTAL	310,559.37-

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	22,155.26
002100	LAND SALES OR LEASES	4,497.01
	** GL 16200 TOTAL	26,652.27
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000100	FEEES	2,100.00
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002100	LAND SALES OR LEASES	442,983.94
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	199,409.40-
040000	EXPENSES	0.00
040000	CF EXPENSES	47,284.72-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021	CF ACQUISITION/MOTOR VEHICLES	37,557.81-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	631,268.31-
	** GL 31100 TOTAL	915,520.24-
31300	CONSTRUCTION CONTRACTS PAYABLE	
000100	FEEES	0.00
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,301.36-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	7,541.38-
	** GL 32100 TOTAL	8,842.74-
33101	DEPOSITS PAYABLE ESCROW	
001800	REFUNDS	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	0.00
180222	TRANSFER TO WORKING CAPITAL TF	44,000.00-
185080	TR TO ADMIN TF	16,800.00-
	** GL 35200 TOTAL	60,800.00-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,592.00-
101496	STATE LANDS STEWARDSHIP	0.00

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

CAT			BEGINNING BALANCE
101496	CF	STATE LANDS STEWARDSHIP	2,409.36-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,776.53-
		** GL 35300 TOTAL	5,777.89-
35600		DUE TO GENERAL REVENUE	
310228		PAYMENT OF SALES TAX	32,421.10-
310322		SERVICE CHARGE TO GEN REV	732,640.53-
		** GL 35600 TOTAL	765,061.63-
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
000000		BALANCE BROUGHT FORWARD	75,527.36-
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	420.00-
		** GL 38600 TOTAL	75,947.36-
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	17,984,063.40-
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	46,972.00
030000	CF	OTHER PERSONAL SERVICES	13,445.84
040000		EXPENSES	42,593.89
100021		ACQUISITION/MOTOR VEHICLES	37,557.81
100777		CONTRACTED SERVICES	516,848.68
100777	CF	CONTRACTED SERVICES	314,386.71
101496		STATE LANDS STEWARDSHIP	0.01
		** GL 94100 TOTAL	971,804.94
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	46,972.00-
030000	CF	OTHER PERSONAL SERVICES	13,445.84-
040000		EXPENSES	42,593.89-
100021		ACQUISITION/MOTOR VEHICLES	37,557.81-
100777		CONTRACTED SERVICES	516,848.68-

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

CAT			BEGINNING BALANCE
100777	CF	CONTRACTED SERVICES	314,386.71-
101496		STATE LANDS STEWARDSHIP	0.01-
		** GL 98100 TOTAL	971,804.94-
		*** 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	297,670,833.08
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	4,817.15
001801	REIMBURSEMENTS	34.86
	** GL 15101 TOTAL	4,852.01
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800	REFUNDS	577.60
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	1,954.30
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	18,433,133.20
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	12,062.84-
040000	EXPENSES	0.00
040000	CF EXPENSES	96,018.31-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	3,963.62-
080039	16 STATE PARK FACILITY IMPROV	1,573,779.23-
080039	17 STATE PARK FACILITY IMPROV	288,425.44-
080811	17 LAND MANAGEMENT	794,698.19-
083643	16 MAIN/REP/CONST-STATEWIDE	25,500.09-
083643	17 MAIN/REP/CONST-STATEWIDE	39,841.49-

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	91,282.38-
088130	16	REMOVE ACCESS BARRIERS-STW	50,457.06-
088964	13	TOTAL MAX DAILY LOADS	0.00
088964	14	TOTAL MAX DAILY LOADS	303,101.79-
100718		LAND MANAGEMENT	0.00
100718	CF	LAND MANAGEMENT	461,510.04-
100777		CONTRACTED SERVICES	0.00
100777	CF	CONTRACTED SERVICES	61,845.04-
101496		STATE LANDS STEWARDSHIP	0.00
101496	CF	STATE LANDS STEWARDSHIP	71,357.99-
102331		OVERTIME	0.00
103882		CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF	CAMA/CARL MANAGEMENT FUNDS	146,989.63-
103886		GREENWAYS CARL MGMT FUND	0.00
103886	CF	GREENWAYS CARL MGMT FUND	52,591.72-
105010		G/A-ORCA KILROY MONITORING	0.00
105010	CF	G/A-ORCA KILROY MONITORING	62,417.49-
105019		G/A-INDIAN RIV LAG/LAKE O	0.00
105019	CF	G/A-INDIAN RIV LAG/LAKE O	350,000.00-
108025		TOTAL MAXIMUM DAILY LOADS	0.00
108025	CF	TOTAL MAXIMUM DAILY LOADS	2,011.32-
140126	16	BEACH PROJECTS - STW	632,534.81-
		** GL 31100 TOTAL	5,120,388.48-
32100		ACCRUED SALARIES AND WAGES	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	15,595.34-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	20,778.73-
080039	17	STATE PARK FACILITY IMPROV	6,398.00-
083643	17	MAIN/REP/CONST-STATEWIDE	876.52-
100718		LAND MANAGEMENT	0.00
100718	CF	LAND MANAGEMENT	108,170.19-
103882		CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF	CAMA/CARL MANAGEMENT FUNDS	11,120.09-
103886		GREENWAYS CARL MGMT FUND	0.00
103886	CF	GREENWAYS CARL MGMT FUND	41,148.97-
108025		TOTAL MAXIMUM DAILY LOADS	0.00
108025	CF	TOTAL MAXIMUM DAILY LOADS	16,589.74-
		** GL 32100 TOTAL	220,677.58-
35300		DUE TO OTHER DEPARTMENTS	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	2,066.77-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	64.40-

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

CAT			BEGINNING BALANCE
040000		EXPENSES	0.00
040000	CF	EXPENSES	0.35-
088964	13	TOTAL MAX DAILY LOADS	0.00
100718		LAND MANAGEMENT	0.00
100718	CF	LAND MANAGEMENT	198.76-
100777		CONTRACTED SERVICES	0.00
100777	CF	CONTRACTED SERVICES	614.34-
103886		GREENWAYS CARL MGMT FUND	0.00
103886	CF	GREENWAYS CARL MGMT FUND	1,513.94-
108025		TOTAL MAXIMUM DAILY LOADS	0.00
108025	CF	TOTAL MAXIMUM DAILY LOADS	108.22-
180072		TR DOC REV TO DACS/LATF	2,920,775.05-
180074		TR DOCREV TO FWCC/LATF	2,726,123.44-
180076		TR DOC REV TO DOS/LATF	237,375.94-
		** GL 35300 TOTAL	5,888,841.21-
35400		DUE TO FEDERAL GOVERNMENT	
030000	CF	OTHER PERSONAL SERVICES	0.00
108025		TOTAL MAXIMUM DAILY LOADS	0.00
108025	CF	TOTAL MAXIMUM DAILY LOADS	14,020.00-
		** GL 35400 TOTAL	14,020.00-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
040000		EXPENSES	0.00
040000	CF	EXPENSES	1,638.61-
100718		LAND MANAGEMENT	0.00
100718	CF	LAND MANAGEMENT	381.99-
100777		CONTRACTED SERVICES	0.00
100777	CF	CONTRACTED SERVICES	175.00-
103886		GREENWAYS CARL MGMT FUND	0.00
103886	CF	GREENWAYS CARL MGMT FUND	1,140.44-
140126	16	BEACH PROJECTS - STW	3,448.91-
140126	17	BEACH PROJECTS - STW	836,856.00-
		** GL 35500 TOTAL	843,640.95-
35600		DUE TO GENERAL REVENUE	
310322		SERVICE CHARGE TO GEN REV	36.62-
35700		DUE TO COMPONENT UNIT/PRIMARY	
087870	16	SPRINGS RESTORATION	751,742.14-
087870	17	SPRINGS RESTORATION	136,294.55-
088964	12	TOTAL MAX DAILY LOADS	454,874.52-
088964	13	TOTAL MAX DAILY LOADS	374,501.72-
088964	14	TOTAL MAX DAILY LOADS	81,541.72-
088964	16	TOTAL MAX DAILY LOADS	720,344.68-
108025		TOTAL MAXIMUM DAILY LOADS	0.00

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

CAT			BEGINNING BALANCE
108025	CF	TOTAL MAXIMUM DAILY LOADS	1,357.90-
		** GL 35700 TOTAL	2,520,657.23-
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
000000		BALANCE BROUGHT FORWARD	191,505.26-
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	206,440.93-
		** GL 38600 TOTAL	397,946.19-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	287,066,418.49-
55100		FUND BALANCE RESERVED FOR ENCUMBRANCES	
100027		GROUND WTR/MONITOR NETWRK	0.00
55500		FB RESERVED FOR LONG-TERM RECEIVABLES	
080945		PARK DEVELOPMENT	0.00
080945	01	PARK DEVELOPMENT	0.00
088140		FACILITY REPAIR NEEDS-STW	0.00
140898	01	CATEGORY NAME NOT ON TITLE FILE	0.00
		** GL 55500 TOTAL	0.00
57302		FUND BALANCE RESTRICTED DEBT SERVICE	
000000		BALANCE BROUGHT FORWARD	14,038,723.44-
94100		ENCUMBRANCES	
030000		OTHER PERSONAL SERVICES	6,190.63
030000	CF	OTHER PERSONAL SERVICES	6,900.00
040000		EXPENSES	63,625.34
060000		OPERATING CAPITAL OUTLAY	3,963.62
080005	15	ST ANDREWS STATE PARK	114,292.86
080039	16	STATE PARK FACILITY IMPROV	1,841,501.07
080039	17	STATE PARK FACILITY IMPROV	3,706,832.87
080167	16	LAKE AOPKA RESTORATION	2,000,000.00
080811	16	LAND MANAGEMENT	374,182.56
080811	17	LAND MANAGEMENT	4,806,577.64
083643	16	MAIN/REP/CONST-STATEWIDE	22,793.96
083643	17	MAIN/REP/CONST-STATEWIDE	16,750.39
087870	16	SPRINGS RESTORATION	32,385,003.43
087870	17	SPRINGS RESTORATION	33,896,684.57
088130	15	REMOVE ACCESS BARRIERS-STW	169,474.71
088130	16	REMOVE ACCESS BARRIERS-STW	933,605.57
088964	11	TOTAL MAX DAILY LOADS	1,011,000.00
088964	12	TOTAL MAX DAILY LOADS	2,350,166.08
088964	13	TOTAL MAX DAILY LOADS	2,974,419.83
088964	14	TOTAL MAX DAILY LOADS	2,730,717.93

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

CAT			BEGINNING BALANCE
088964	15	TOTAL MAX DAILY LOADS	5,731,213.24
088964	16	TOTAL MAX DAILY LOADS	5,088,341.28
100718		LAND MANAGEMENT	379,308.38
100718	CF	LAND MANAGEMENT	70,172.19
100777		CONTRACTED SERVICES	57,886.46
100777	CF	CONTRACTED SERVICES	4,340.46
101496		STATE LANDS STEWARDSHIP	8,702.00
103882		CAMA/CARL MANAGEMENT FUNDS	179,126.58
103882	CF	CAMA/CARL MANAGEMENT FUNDS	4,987.50
103886		GREENWAYS CARL MGMT FUND	106,877.74
103886	CF	GREENWAYS CARL MGMT FUND	19,796.00
108025		TOTAL MAXIMUM DAILY LOADS	92,123.47
108025	CF	TOTAL MAXIMUM DAILY LOADS	34,000.00
140002	17	FL RECR DEV ASST GRANTS	300,000.00
140076	16	G/A-NPS MGMT PLANNING	1,938,118.00
140126	16	BEACH PROJECTS - STW	16,973,570.68
140126	17	BEACH PROJECTS - STW	5,923,804.50
140694	15	LOCAL PARKS	300,000.00
140694	17	LOCAL PARKS	130,000.00
145554	16	BREVARD CO MUCK DREDGING	425,538.00
		** GL 94100 TOTAL	127,182,589.54
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	6,190.63-
030000	CF	OTHER PERSONAL SERVICES	6,900.00-
040000		EXPENSES	63,625.34-
060000		OPERATING CAPITAL OUTLAY	3,963.62-
080005	15	ST ANDREWS STATE PARK	114,292.86-
080039	16	STATE PARK FACILITY IMPROV	1,841,501.07-
080039	17	STATE PARK FACILITY IMPROV	3,706,832.87-
080167	16	LAKE AOPKA RESTORATION	2,000,000.00-
080811	16	LAND MANAGEMENT	374,182.56-
080811	17	LAND MANAGEMENT	4,806,577.64-
083643	16	MAIN/REP/CONST-STATEWIDE	22,793.96-
083643	17	MAIN/REP/CONST-STATEWIDE	16,750.39-
087870	16	SPRINGS RESTORATION	32,385,003.43-
087870	17	SPRINGS RESTORATION	33,896,684.57-
088130	15	REMOVE ACCESS BARRIERS-STW	169,474.71-
088130	16	REMOVE ACCESS BARRIERS-STW	933,605.57-
088964	11	TOTAL MAX DAILY LOADS	1,011,000.00-
088964	12	TOTAL MAX DAILY LOADS	2,350,166.08-
088964	13	TOTAL MAX DAILY LOADS	2,974,419.83-
088964	14	TOTAL MAX DAILY LOADS	2,730,717.93-
088964	15	TOTAL MAX DAILY LOADS	5,731,213.24-
088964	16	TOTAL MAX DAILY LOADS	5,088,341.28-
100718		LAND MANAGEMENT	379,308.38-

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

CAT			BEGINNING BALANCE
100718	CF	LAND MANAGEMENT	70,172.19-
100777		CONTRACTED SERVICES	57,886.46-
100777	CF	CONTRACTED SERVICES	4,340.46-
101496		STATE LANDS STEWARDSHIP	8,702.00-
103882		CAMA/CARL MANAGEMENT FUNDS	179,126.58-
103882	CF	CAMA/CARL MANAGEMENT FUNDS	4,987.50-
103886		GREENWAYS CARL MGMT FUND	106,877.74-
103886	CF	GREENWAYS CARL MGMT FUND	19,796.00-
108025		TOTAL MAXIMUM DAILY LOADS	92,123.47-
108025	CF	TOTAL MAXIMUM DAILY LOADS	34,000.00-
140002	17	FL RECR DEV ASST GRANTS	300,000.00-
140076	16	G/A-NPS MGMT PLANNING	1,938,118.00-
140126	16	BEACH PROJECTS - STW	16,973,570.68-
140126	17	BEACH PROJECTS - STW	5,923,804.50-
140694	15	LOCAL PARKS	300,000.00-
140694	17	LOCAL PARKS	130,000.00-
145554	16	BREVARD CO MUCK DREDGING	425,538.00-
		** GL 98100 TOTAL	127,182,589.54-
		*** 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	115,763.18
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,894,031.10
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	3,188.41
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	52,989.33
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	63.78-
	** GL 31100 TOTAL	63.78-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,099.71-
	** GL 32100 TOTAL	1,099.71-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
180222	TRANSFER TO WORKING CAPITAL TF	11,000.00-
185080	TR TO ADMIN TF	2,100.00-
	** GL 35200 TOTAL	13,100.00-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	206.90-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	2,343.52-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	19,169.82-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,029,988.29-
94100	ENCUMBRANCES	
060000	OPERATING CAPITAL OUTLAY	725.95

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 499001 MINERALS TRUST FUND

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

98100 BUDGETARY FND BAL RESERVED/ENCUMBRANCE

060000 OPERATING CAPITAL OUTLAY

725.95-

*** 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	95,199.81
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	35,200,231.36
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	54,539.56
19900	OTHER CURRENT ASSETS	
080889	NON-MANDATORY LAND RECLAIM	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	275.00
040000	CF EXPENSES	2,614.16-
080889	06 NON-MANDATORY LAND RECLAIM	487,180.83-
080889	09 NON-MANDATORY LAND RECLAIM	466,357.16-
104070	HABITAT RESTORATION	0.00
104070	CF HABITAT RESTORATION	26,990.00-
	** GL 31100 TOTAL	982,867.15-
33101	DEPOSITS PAYABLE ESCROW	
000000	BALANCE BROUGHT FORWARD	8,525.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
180222	TRANSFER TO WORKING CAPITAL TF	11,000.00-
185080	TR TO ADMIN TF	4,200.00-
	** GL 35200 TOTAL	15,200.00-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	606.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,539.18-
	** GL 35300 TOTAL	4,145.18-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
104070	HABITAT RESTORATION	0.00
104070	CF HABITAT RESTORATION	3,679.10-
	** GL 35500 TOTAL	3,679.10-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	10,854.19-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 506002 NONMANDATORY LAND RECLAMATION TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	275.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	9,657.51-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	34,314,767.60-
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
080889	04 NON-MANDATORY LAND RECLAIM	0.00
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	457.00
040000	EXPENSES	191.55
060000	OPERATING CAPITAL OUTLAY	2,571.15
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	1,894,448.93
080889	07 NON-MANDATORY LAND RECLAIM	2,565,230.25
080889	08 NON-MANDATORY LAND RECLAIM	905,574.07
080889	09 NON-MANDATORY LAND RECLAIM	2,129,819.80
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	4,200,000.00
080889	17 NON-MANDATORY LAND RECLAIM	1,656,733.89
104070	HABITAT RESTORATION	30,669.10
	** GL 94100 TOTAL	29,000,224.65
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	457.00-
040000	EXPENSES	191.55-
060000	OPERATING CAPITAL OUTLAY	2,571.15-
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	1,894,448.93-
080889	07 NON-MANDATORY LAND RECLAIM	2,565,230.25-
080889	08 NON-MANDATORY LAND RECLAIM	905,574.07-
080889	09 NON-MANDATORY LAND RECLAIM	2,129,819.80-
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	4,200,000.00-
080889	17 NON-MANDATORY LAND RECLAIM	1,656,733.89-

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20 2 506002 NONMANDATORY LAND RECLAMATION TRUST FUND

G-L G-L ACCOUNT NAME

CAT

104070

HABITAT RESTORATION

** GL 98100 TOTAL

*** FUND TOTAL

BEGINNING BALANCE

30,669.10-

29,000,224.65-

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	
000100	FEES	11,400.00
000200	LICENSES	19,840.00
	** GL 11100 TOTAL	31,240.00
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	385,494.33
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	6,200.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	12,726,438.82
15101	DUE FROM EMPLOYEES	
000200	LICENSES	100.00-
001202	PENALTIES	15.00-
	** GL 15101 TOTAL	115.00-
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	89,298.74
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200	LICENSES	8,215.00
000400	MISCELLANEOUS RECEIPTS	11.00
001202	PENALTIES	545.00
	** GL 15103 TOTAL	8,771.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	20,215.24
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	95,698.74-
000400	MISCELLANEOUS RECEIPTS	11.00-
001202	PENALTIES	447.50-
	** GL 15900 TOTAL	96,157.24-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
000200	LICENSES	10,800.00
002000	SALE OF INVESTMENTS	50.00
	** GL 16100 TOTAL	10,850.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	50.00
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200	LICENSES	350.00
16502	DUE FROM COUNTIES	
000200	LICENSES	5,000.00
001202	PENALTIES	250.00
	** GL 16502 TOTAL	5,250.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	12,053.42-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021	CF ACQUISITION/MOTOR VEHICLES	4,788.56-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774	CF NAT'L POLLUT/ELIMINATION	94,415.89-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	30,552.00-
	** GL 31100 TOTAL	141,809.87-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	944.88-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774	CF NAT'L POLLUT/ELIMINATION	527.54-
	** GL 32100 TOTAL	1,472.42-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000200	LICENSES	10,850.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	75.00-
000200	LICENSES	33,268.10-
180222	TRANSFER TO WORKING CAPITAL TF	38,500.00-
185080	TR TO ADMIN TF	6,300.00-
	** GL 35200 TOTAL	78,143.10-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	38.53-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	39.06-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,311.81-
	** GL 35300 TOTAL	1,389.40-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	272,218.19-
35700	DUE TO COMPONENT UNIT/PRIMARY	
050251	CF G/A-WMD PERMITTING ASSIST	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	25,836.88-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	43,924.97-
	** GL 38600 TOTAL	69,761.85-
38800	UNEARNED REVENUE - CURRENT	
000100	FEEs	0.00
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000100	FEEs	24,000.00-
49900	OTHER LONG-TERM LIABILITIES	
102204	INTEGRATED DATABASE/REG AP	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	12,588,241.06-
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	11,687.95
100021	CF ACQUISITION/MOTOR VEHICLES	4,788.56
100777	CONTRACTED SERVICES	18,228.53
	** GL 94100 TOTAL	34,705.04

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

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	11,687.95-
100021 CF	ACQUISITION/MOTOR VEHICLES	4,788.56-
100777	CONTRACTED SERVICES	18,228.53-
	** GL 98100 TOTAL	34,705.04-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 603001 WATER PROTECTION AND SUSTAINABILITY PROGRAM TF		
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	6,195,801.93
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	9,891.53
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000500	INTEREST	145.62
25800	ADVANCES TO COMPONENT UNITS	
149931 08	G/A WMD ALTERN WATER SUPP	34,796.80
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	641.88-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	2,087.69-
35700	DUE TO COMPONENT UNIT/PRIMARY	
140008 07	G/A-SUR WATER IMP PROJ	18,027.78-
149931 08	G/A WMD ALTERN WATER SUPP	529,390.05-
	** GL 35700 TOTAL	547,417.83-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	5,690,488.48-
94100	ENCUMBRANCES	
140008 07	G/A-SUR WATER IMP PROJ	377,216.31
149931 08	G/A WMD ALTERN WATER SUPP	4,870,425.41
	** GL 94100 TOTAL	5,247,641.72
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140008 07	G/A-SUR WATER IMP PROJ	377,216.31-
149931 08	G/A WMD ALTERN WATER SUPP	4,870,425.41-
	** GL 98100 TOTAL	5,247,641.72-
	*** 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	100.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	98,505.79
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	6,252,045.15
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	12,381.38
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	70.00
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	1,864,293.66
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000500	INTEREST	13.50
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	1,495.94-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	2,000.00-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	63,102.31-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	206,706.01-
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	7,824.77-
141131	17 G/A-OSBORNE REEF TIRE REM	133,500.00-
	** GL 31100 TOTAL	414,629.03-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
180222	TRANSFER TO WORKING CAPITAL TF	38,500.00-
185080	TR TO ADMIN TF	10,500.00-
	** GL 35200 TOTAL	49,000.00-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	82.10-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	52.64-

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

CAT		BEGINNING BALANCE
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	803.45-
	** GL 35300 TOTAL	938.19-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
140134	17 SOLID WASTE MANAGEMENT	21,878.88-
35749	DUE TO UNIVERSITIES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	10,724.50-
	** GL 35749 TOTAL	10,724.50-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	28,840.80-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	7,701,398.08-
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	17,233.40
040000	EXPENSES	361.11
086000	08 WASTE TIRE ABATEMENT	19,726.76
086000	17 WASTE TIRE ABATEMENT	128,117.55
087777	16 LANDFILL CLOSURES	2,317,245.34
087777	17 LANDFILL CLOSURES	500,000.00
088661	08 REEF CLEANUP/OSBORNE REEF	22,307.23
100777	CONTRACTED SERVICES	4,945.99
101492	HAZARDOUS WASTE CLEANUP	0.99
105152	PUBLIC ASSISTANCE-ST OPS	7,365.97
140134	17 SOLID WASTE MANAGEMENT	2,103,201.23
141131	17 G/A-OSBORNE REEF TIRE REM	1,087,887.65
	** GL 94100 TOTAL	6,208,393.22
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	17,233.40-
040000	EXPENSES	361.11-
086000	08 WASTE TIRE ABATEMENT	19,726.76-
086000	17 WASTE TIRE ABATEMENT	128,117.55-
087777	16 LANDFILL CLOSURES	2,317,245.34-
087777	17 LANDFILL CLOSURES	500,000.00-
088661	08 REEF CLEANUP/OSBORNE REEF	22,307.23-
100777	CONTRACTED SERVICES	4,945.99-

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

CAT			BEGINNING BALANCE
101492		HAZARDOUS WASTE CLEANUP	0.99-
105152		PUBLIC ASSISTANCE-ST OPS	7,365.97-
140134	17	SOLID WASTE MANAGEMENT	2,103,201.23-
141131	17	G/A-OSBORNE REEF TIRE REM	1,087,887.65-
		** GL 98100 TOTAL	6,208,393.22-
		*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
002300	REPAYMENT OF LOANS	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	106,702.18
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	427,490,896.81
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	670,569.07
15400	LOANS AND NOTES RECEIVABLE	
002300	REPAYMENT OF LOANS	80,410,732.56
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
001202	PENALTIES	600.00
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300	REPAYMENT OF LOANS	916,897,767.81
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
002300	REPAYMENT OF LOANS	600.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
002300	REPAYMENT OF LOANS	29,105.66-
35300	DUE TO OTHER DEPARTMENTS	
220030	REFUND NONSTATE REVENUES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	43,514.67-
	** GL 35300 TOTAL	43,514.67-
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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION				
20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T				
G-L	G-L ACCOUNT NAME			
CAT	BEGINNING BALANCE			
57200	RESTRICTED BY FEDERAL GOVERNMENT			
000000	BALANCE BROUGHT FORWARD			
				1,425,504,048.10-
94100	ENCUMBRANCES			
140131	11	WASTEWATER TREAT FAC CONST		675,991.00
140131	12	WASTEWATER TREAT FAC CONST		5,296,520.99
140131	13	WASTEWATER TREAT FAC CONST		3,784,783.00
140131	14	WASTEWATER TREAT FAC CONST		11,042,700.00
140131	15	WASTEWATER TREAT FAC CONST		67,967,071.00
140131	16	WASTEWATER TREAT FAC CONST		161,707,050.07
140131	17	WASTEWATER TREAT FAC CONST		110,704,917.94
		** GL 94100 TOTAL		361,179,034.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE			
140131	11	WASTEWATER TREAT FAC CONST		675,991.00-
140131	12	WASTEWATER TREAT FAC CONST		5,296,520.99-
140131	13	WASTEWATER TREAT FAC CONST		3,784,783.00-
140131	14	WASTEWATER TREAT FAC CONST		11,042,700.00-
140131	15	WASTEWATER TREAT FAC CONST		67,967,071.00-
140131	16	WASTEWATER TREAT FAC CONST		161,707,050.07-
140131	17	WASTEWATER TREAT FAC CONST		110,704,917.94-
		** GL 98100 TOTAL		361,179,034.00-
		*** 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	213,731.51
040000	EXPENSES	0.00
	** GL 11100 TOTAL	213,731.51
11101	GENERAL LEDGER NAME NOT ON FILE	
040000	EXPENSES	0.00
11111	PETTY CASH 370002 PUNTA GORDA	
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	48,815.00
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	737,787.42
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	126,185.00
11207	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,034,975.41
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEES	189,995.50
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	36,247,234.19

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	7,275.43
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100	FEEs	249,796.62
000500	INTEREST	145.30
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	0.00
001204	RESTITUTION	262.85
001800	REFUNDS	3,693.10
	** GL 15102 TOTAL	253,897.87
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEs	16,814.17
001202	PENALTIES	2,077.27
	** GL 15103 TOTAL	18,891.44
15104	DUE FROM CONCESSION OPERATORS	
000118	TELEPHONE COMMISSIONS	500.00
001800	REFUNDS	25,200.00
001801	REIMBURSEMENTS	4,100.00
002102	CONCESSIONS	500,500.00
	** GL 15104 TOTAL	530,300.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	57,199.62
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEs	15,419.66-
001202	PENALTIES	1,894.45-
001204	RESTITUTION	262.85-
001800	REFUNDS	25,200.00-
	** GL 15900 TOTAL	42,776.96-
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
16900	DUE FROM CLEARING FUND	
000100	FEEs	2,343.07

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
17102	INVENTORIES PARTS AND MAINT SHOP	
000000	BALANCE BROUGHT FORWARD	0.00
105006	LAND USE PROCEEDS DISBURSE	0.00
	** GL 17102 TOTAL	0.00
17103	INVENTORIES SIGN SHOP	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 17103 TOTAL	0.00
17104	INVENTORIES GASOLINE	
000000	BALANCE BROUGHT FORWARD	7,208.33
040000	EXPENSES	8,135.51
	** GL 17104 TOTAL	15,343.84
17105	INVENTORIES MOTOR OILS	
000000	BALANCE BROUGHT FORWARD	2,492.93
040000	EXPENSES	11,284.58
	** GL 17105 TOTAL	13,777.51
17106	INVENTORIES MISC FUELS AND LUBE	
000000	BALANCE BROUGHT FORWARD	702.38
040000	EXPENSES	15,424.45
	** GL 17106 TOTAL	16,126.83
17108	INVENTORIES HERBICIDES	
000000	BALANCE BROUGHT FORWARD	114,957.46
040000	EXPENSES	418,906.07
	** GL 17108 TOTAL	533,863.53
17200	GOODS PURCHASED FOR RESALE	
000000	BALANCE BROUGHT FORWARD	1,100,711.26
040000	EXPENSES	918,497.42-
	** GL 17200 TOTAL	182,213.84
31100	ACCOUNTS PAYABLE	
000100	FEEs	132,749.90-
010000	CF SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	417,275.51-
040000	EXPENSES	0.00
040000	CF EXPENSES	331,865.57-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	139,973.56-
100592	DISBURSE DONATIONS	0.00

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

CAT		BEGINNING BALANCE
100592	CF DISBURSE DONATIONS	12,198.96-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	37,806.01-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	520,870.97-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334	CF CONTRL OF INVASIVE EXOTICS	61,025.82-
105006	LAND USE PROCEEDS DISBURSE	0.00
105006	CF LAND USE PROCEEDS DISBURSE	17,696.89-
** GL 31100 TOTAL		1,671,463.19-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	887.31-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	156,942.57-
040000	EXPENSES	0.00
040000	CF EXPENSES	107.10-
100592	DISBURSE DONATIONS	0.00
100592	CF DISBURSE DONATIONS	2,153.60-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	68,352.02-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334	CF CONTRL OF INVASIVE EXOTICS	5,867.29-
** GL 32100 TOTAL		234,309.89-
33100	DEPOSITS PAYABLE	
002700	SECURITY/ESCROW DEPOSITS	0.00
33101	DEPOSITS PAYABLE ESCROW	
002700	SECURITY/ESCROW DEPOSITS	323,700.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100	FEEs	21,507.26-
180222	TRANSFER TO WORKING CAPITAL TF	93,500.00-
185080	TR TO ADMIN TF	37,800.00-
** GL 35200 TOTAL		152,807.26-
35300	DUE TO OTHER DEPARTMENTS	
002102	CONCESSIONS	214,303.29-
010000	CF SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	7,781.44-
040000	EXPENSES	0.00
040000	CF EXPENSES	9,715.46-
101198	OUTSOURCING	0.00

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

		BEGINNING BALANCE
CAT		
101198	CF OUTSOURCING	880.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,711.80-
	** GL 35300 TOTAL	236,391.99-
35400	DUE TO FEDERAL GOVERNMENT	
000700	U S GRANTS	0.00
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	63,942.56-
100590	DISTRIB OF SURCHARGE FEES	0.00
100590	CF DISTRIB OF SURCHARGE FEES	76,558.58-
100592	DISBURSE DONATIONS	0.00
100592	CF DISBURSE DONATIONS	125.00-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	17,560.40-
310228	PAYMENT OF SALES TAX	71,434.92-
	** GL 35500 TOTAL	229,621.46-
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	340,418.71-
310322	SERVICE CHARGE TO GEN REV	1,552,582.58-
	** GL 35600 TOTAL	1,893,001.29-
35700	DUE TO COMPONENT UNIT/PRIMARY	
102151	MGT/WTR CONTROL STRUCTURES	0.00
102151	CF MGT/WTR CONTROL STRUCTURES	4,996.18-
	** GL 35700 TOTAL	4,996.18-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	221,277.22-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	2,225.28-
	** GL 38600 TOTAL	223,502.50-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000100	FEEs	30,371.04-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001800	REFUNDS	6,270.42-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	35,419,419.28-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55200 TOTAL	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
101198	OUTSOURCING	0.00
	** GL 55500 TOTAL	0.00
56100	NONSPENDABLE - INVENTORIES AND PREPAID	
000000	BALANCE BROUGHT FORWARD	289,154.71
040000	EXPENSES	1,050,480.26-
	** GL 56100 TOTAL	761,325.55-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	108,110.63
030000	CF OTHER PERSONAL SERVICES	152,498.00
040000	EXPENSES	143,650.43
040000	CF EXPENSES	582.97
060000	OPERATING CAPITAL OUTLAY	140,077.51
060000	CF OPERATING CAPITAL OUTLAY	9,135.20
100021	CF ACQUISITION/MOTOR VEHICLES	226,087.55
100592	DISBURSE DONATIONS	12,074.05
100777	CONTRACTED SERVICES	96,359.60
101198	OUTSOURCING	258,660.39
101198	CF OUTSOURCING	41,015.00
102151	MGT/WTR CONTROL STRUCTURES	26,147.34
102334	CONTRL OF INVASIVE EXOTICS	60,489.62
105006	LAND USE PROCEEDS DISBURSE	17,513.37
105006	CF LAND USE PROCEEDS DISBURSE	131,959.40
	** GL 94100 TOTAL	1,424,361.06
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	108,110.63-
030000	CF OTHER PERSONAL SERVICES	152,498.00-
040000	EXPENSES	143,650.43-
040000	CF EXPENSES	582.97-
060000	OPERATING CAPITAL OUTLAY	140,077.51-
060000	CF OPERATING CAPITAL OUTLAY	9,135.20-
100021	CF ACQUISITION/MOTOR VEHICLES	226,087.55-
100592	DISBURSE DONATIONS	12,074.05-
100777	CONTRACTED SERVICES	96,359.60-
101198	OUTSOURCING	258,660.39-

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

CAT			BEGINNING BALANCE
101198	CF	OUTSOURCING	41,015.00-
102151		MGT/WTR CONTROL STRUCTURES	26,147.34-
102334		CONTRL OF INVASIVE EXOTICS	60,489.62-
105006		LAND USE PROCEEDS DISBURSE	17,513.37-
105006	CF	LAND USE PROCEEDS DISBURSE	131,959.40-
		** GL 98100 TOTAL	1,424,361.06-
		*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	1,867,940.54
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	0.00
16700		DUE FROM COMPONENT UNIT/PRIMARY	
000500		INTEREST	70.72
25800		ADVANCES TO COMPONENT UNITS	
141116	01	STW RESTORATION PROJECTS	25,002.40
35600		DUE TO GENERAL REVENUE	
310322		SERVICE CHARGE TO GEN REV	4.99-
35700		DUE TO COMPONENT UNIT/PRIMARY	
140124	14	AID/WMD-LAND ACQUISITION	6,997.30-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	1,886,011.37-
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	171,066.39
140124	14	AID/WMD-LAND ACQUISITION	1,189,576.45
141122	15	G/A-C-51 RESERVOIR IMPLMNT	500,000.00
		** GL 94100 TOTAL	1,860,642.84
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140124	12	AID/WMD-LAND ACQUISITION	171,066.39-
140124	14	AID/WMD-LAND ACQUISITION	1,189,576.45-
141122	15	G/A-C-51 RESERVOIR IMPLMNT	500,000.00-
		** GL 98100 TOTAL	1,860,642.84-
		*** 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	600.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	181,980.86
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEES	650.00
000200	LICENSES	3,140.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	852.00
001202	PENALTIES	1,400.00
	** GL 12400 TOTAL	6,042.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	45,513,567.78
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	3,960.19
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	53,378.49
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	1,063,076.44
001202	PENALTIES	30,675.00
001800	REFUNDS	1,771.89
001801	REIMBURSEMENTS	60,424.75
	** GL 15102 TOTAL	1,209,326.57
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEES	175.00
000200	LICENSES	125.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	690.00
001202	PENALTIES	154.50
	** GL 15103 TOTAL	1,144.50
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	68,805.54
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEES	175.00-
000200	LICENSES	53,653.49-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	732,260.69-
001202	PENALTIES	30,849.50-
001801	REIMBURSEMENTS	50,674.75-
	** GL 15900 TOTAL	867,613.43-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000100	FEEES	175.00
000200	LICENSES	3,125.00
001202	PENALTIES	175.00
	** GL 16200 TOTAL	3,475.00
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	2,885,136.65
001801	REIMBURSEMENTS	500.00
	** GL 16300 TOTAL	2,885,636.65
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200	LICENSES	150.00
001202	PENALTIES	20.00
	** GL 16500 TOTAL	170.00
16503	DUE FROM MUNICIPALITIES	
001202	PENALTIES	100.00
001801	REIMBURSEMENTS	2,000.00
	** GL 16503 TOTAL	2,100.00
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	388,966.35-
040000	EXPENSES	0.00
040000	CF EXPENSES	50,008.99-
080524	17 DRY CLEAN/SITE CLEANUP	699,471.23-
088502	15 HAZARD WASTE/SITE CLEANUP	276,428.43-
088502	17 HAZARD WASTE/SITE CLEANUP	14,341.98-
088964	09 TOTAL MAX DAILY LOADS	59,957.07-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	115,144.48-
100050	EVERGLADES LAB SUPPORT	0.00
100050	CF EVERGLADES LAB SUPPORT	1,213.15-
100591	SUBMERGED RES DAMAGED REST	0.00
100591	CF SUBMERGED RES DAMAGED REST	3,586.02-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	37,767.68-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	504,456.50-
103000	DRYCLEANING CONTAM CLEANUP	0.00
103000	CF DRYCLEANING CONTAM CLEANUP	12.44-
104134	WATER WELL CLEANUP	0.00
104134	CF WATER WELL CLEANUP	62,621.59-
	** GL 31100 TOTAL	2,213,975.91-

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

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
32100	ACCRUED SALARIES AND WAGES		
010000	SALARIES AND BENEFITS		0.00
010000	CF SALARIES AND BENEFITS		432.18-
030000	OTHER PERSONAL SERVICES		0.00
030000	CF OTHER PERSONAL SERVICES		3,799.07-
100027	GROUND WTR/MONITOR NETWRK		0.00
100027	CF GROUND WTR/MONITOR NETWRK		36,832.64-
100591	SUBMERGED RES DAMAGED REST		0.00
100591	CF SUBMERGED RES DAMAGED REST		914.06-
101492	HAZARDOUS WASTE CLEANUP		0.00
101492	CF HAZARDOUS WASTE CLEANUP		1,930.01-
	** GL 32100 TOTAL		43,907.96-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT		
000200	LICENSES		0.00
001801	REIMBURSEMENTS		0.00
180222	TRANSFER TO WORKING CAPITAL TF		66,000.00-
185080	TR TO ADMIN TF		27,300.00-
	** GL 35200 TOTAL		93,300.00-
35300	DUE TO OTHER DEPARTMENTS		
010000	SALARIES AND BENEFITS		0.00
010000	CF SALARIES AND BENEFITS		874.11-
030000	OTHER PERSONAL SERVICES		0.00
030000	CF OTHER PERSONAL SERVICES		354.76-
040000	EXPENSES		0.00
040000	CF EXPENSES		162.81-
100027	GROUND WTR/MONITOR NETWRK		0.00
100027	CF GROUND WTR/MONITOR NETWRK		2.39-
101492	HAZARDOUS WASTE CLEANUP		0.00
101492	CF HAZARDOUS WASTE CLEANUP		69,508.95-
104134	WATER WELL CLEANUP		0.00
104134	CF WATER WELL CLEANUP		42,907.49-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		4,464.94-
	** GL 35300 TOTAL		118,275.45-
35400	DUE TO FEDERAL GOVERNMENT		
100027	GROUND WTR/MONITOR NETWRK		0.00
100027	CF GROUND WTR/MONITOR NETWRK		90,597.00-
104081	USGS COOPERATIVE AGREEMENT		0.00
104081	CF USGS COOPERATIVE AGREEMENT		214,897.00-
	** GL 35400 TOTAL		305,494.00-

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

CAT		BEGINNING BALANCE
35500	DUE TO OTHER GOVERNMENTAL UNITS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	50,000.00-
050840	G/A-LOCAL HAZ WASTE COL	0.00
050840	CF G/A-LOCAL HAZ WASTE COL	435,766.65-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	3,613.28-
100591	SUBMERGED RES DAMAGED REST	0.00
100591	CF SUBMERGED RES DAMAGED REST	2,000.00-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	104,266.40-
104134	WATER WELL CLEANUP	0.00
104134	CF WATER WELL CLEANUP	3,763.20-
140076	06 G/A-NPS MGMT PLANNING	0.00
140076	12 G/A-NPS MGMT PLANNING	247,580.53-
140076	14 G/A-NPS MGMT PLANNING	429,955.47-
	** GL 35500 TOTAL	1,276,945.53-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	75,810.06-
35700	DUE TO COMPONENT UNIT/PRIMARY	
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	90,565.51-
	** GL 35700 TOTAL	90,565.51-
35749	DUE TO UNIVERSITIES	
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	10,500.00-
	** GL 35749 TOTAL	10,500.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	71,829.13-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	25,326.67-
	** GL 38600 TOTAL	97,155.80-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	42,409.65-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	39,371,124.05-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
101492	HAZARDOUS WASTE CLEANUP	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
030000	OTHER PERSONAL SERVICES	0.00
55907	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55908	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55912	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55919	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
57301	FUND BALANCE RESTRICTED COURT ORDER RE	
000000	BALANCE BROUGHT FORWARD	392,854.56-
57401	FUND BALANCE RESTRICTED REEF GROUNDING	
000000	BALANCE BROUGHT FORWARD	973,463.44-
57403	FUND BALANCE RESTRICTED DRYCLEANING	
000000	BALANCE BROUGHT FORWARD	0.00
57404	FUND BALANCE RESTRICTED OPERATOR CERTI	
000000	BALANCE BROUGHT FORWARD	3,903,413.74-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	211,352.49
030000	CF OTHER PERSONAL SERVICES	25,824.58
040000	EXPENSES	60,435.25
050840	G/A-LOCAL HAZ WASTE COL	75,995.25
080524	16 DRY CLEAN/SITE CLEANUP	1,757,548.68
080524	17 DRY CLEAN/SITE CLEANUP	6,613,596.21
088502	15 HAZARD WASTE/SITE CLEANUP	1,042,983.88
088502	16 HAZARD WASTE/SITE CLEANUP	2,464,772.42
088502	17 HAZARD WASTE/SITE CLEANUP	3,634,734.32
088964	08 TOTAL MAX DAILY LOADS	750,000.00
100027	GROUND WTR/MONITOR NETWRK	202,296.75
100027	CF GROUND WTR/MONITOR NETWRK	54,622.01
100050	EVERGLADES LAB SUPPORT	639.95
100050	CF EVERGLADES LAB SUPPORT	67,555.00

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

CAT		BEGINNING BALANCE
100591	SUBMERGED RES DAMAGED REST	33.00
100777	CONTRACTED SERVICES	29,021.39
101492	HAZARDOUS WASTE CLEANUP	348,245.33
103000	DRYCLEANING CONTAM CLEANUP	23,204.75
104081	USGS COOPERATIVE AGREEMENT	214,897.00
104134	WATER WELL CLEANUP	149,764.01
140076 12	G/A-NPS MGMT PLANNING	948,794.83
140076 13	G/A-NPS MGMT PLANNING	919,262.71
140076 14	G/A-NPS MGMT PLANNING	1,322,773.03
140076 15	G/A-NPS MGMT PLANNING	4,506,915.54
140076 16	G/A-NPS MGMT PLANNING	1,851,554.04
** GL 94100 TOTAL		27,276,822.42
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	211,352.49-
030000 CF	OTHER PERSONAL SERVICES	25,824.58-
040000	EXPENSES	60,435.25-
050840	G/A-LOCAL HAZ WASTE COL	75,995.25-
080524 16	DRY CLEAN/SITE CLEANUP	1,757,548.68-
080524 17	DRY CLEAN/SITE CLEANUP	6,613,596.21-
088502 15	HAZARD WASTE/SITE CLEANUP	1,042,983.88-
088502 16	HAZARD WASTE/SITE CLEANUP	2,464,772.42-
088502 17	HAZARD WASTE/SITE CLEANUP	3,634,734.32-
088964 08	TOTAL MAX DAILY LOADS	750,000.00-
100027	GROUND WTR/MONITOR NETWRK	202,296.75-
100027 CF	GROUND WTR/MONITOR NETWRK	54,622.01-
100050	EVERGLADES LAB SUPPORT	639.95-
100050 CF	EVERGLADES LAB SUPPORT	67,555.00-
100591	SUBMERGED RES DAMAGED REST	33.00-
100777	CONTRACTED SERVICES	29,021.39-
101492	HAZARDOUS WASTE CLEANUP	348,245.33-
103000	DRYCLEANING CONTAM CLEANUP	23,204.75-
104081	USGS COOPERATIVE AGREEMENT	214,897.00-
104134	WATER WELL CLEANUP	149,764.01-
140076 12	G/A-NPS MGMT PLANNING	948,794.83-
140076 13	G/A-NPS MGMT PLANNING	919,262.71-
140076 14	G/A-NPS MGMT PLANNING	1,322,773.03-
140076 15	G/A-NPS MGMT PLANNING	4,506,915.54-
140076 16	G/A-NPS MGMT PLANNING	1,851,554.04-
** GL 98100 TOTAL		27,276,822.42-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
*** FUND TOTAL		0.00

BGTRBAL-10 AS OF 07/01/17

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
30 2 221201 SOETF GENERAL REVENUE CONTRIBUTION		
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 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

BGTRBAL-10 AS OF 07/01/17

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
30 2 348001 FLORIDA FOREVER SERIES 2001
G-L G-L ACCOUNT NAME

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

BGTRBAL-10 AS OF 07/01/17

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
30 2 348002 FLORIDA FOREVER SERIES 2002
G-L G-L ACCOUNT NAME

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

BGTRBAL-10 AS OF 07/01/17

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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

BGTRBAL-10 AS OF 07/01/17

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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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

BGTRBAL-10 AS OF 07/01/17

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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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

BGTRBAL-10 AS OF 07/01/17

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
30 2 348010 FL FOREVER SERIES 03-ISSUE 3 & SERIES 04-ISSUE 1		
G-L	G-L ACCOUNT NAME	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 07/01/17

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
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	103,108.44
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	37,639.48
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800	REFUNDS	24.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	529.29
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
004801	SALES OF DATA PROCESSING SVCS TO STATE AGEN	550,000.00
26600	ART & HISTORICAL TREASURES - NONDEPREC	
000000	BALANCE BROUGHT FORWARD	757.60
26700	LEASEHOLD IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
210014	OTHER DATA PROCESSING SVCS	0.00
	** GL 26700 TOTAL	0.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	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	290,576.36
040000	CF EXPENSES	781.74-
060000	OPERATING CAPITAL OUTLAY	652,067.48
060000	CF OPERATING CAPITAL OUTLAY	198,871.24-
080945	PARK DEVELOPMENT	19,296.91-
084108	LAND ACQ, ENVIR/UNIQ, STW	4,150.00
088140	FACILITY REPAIR NEEDS-STW	445,280.60
100027	GROUND WTR/MONITOR NETWRK	52,871.00
100628	WATER QUALITY MGMT/PLAN	74,626.99

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

CAT		BEGINNING BALANCE
101011	FED WASTE PLANNING GRANTS	9,562.02
101492	HAZARDOUS WASTE CLEANUP	10,683.88
102204	INTEGRATED DATABASE/REG AP	178,638.37
102590	POLLUTION REST CONTRACTS	1,267.38
103886	GREENWAYS CARL MGMT FUND	2,311.32
104132	UNDERGROUND TANK CLEANUP	85,503.76-
104163	PETROLEUM CLEANUP AUDITS	7,519.46
210014	OTHER DATA PROCESSING SVCS	755,455.57
210014	CF OTHER DATA PROCESSING SVCS	111,141.86-
	** GL 27600 TOTAL	2,572,502.27
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	14,825.00-
040000	EXPENSES	150,506.79-
060000	OPERATING CAPITAL OUTLAY	397,164.08-
084108	LAND ACQ, ENVIR/UNIQ, STW	4,150.00-
088140	FACILITY REPAIR NEEDS-STW	273,457.43-
100027	GROUND WTR/MONITOR NETWRK	16,742.80-
100628	WATER QUALITY MGMT/PLAN	38,422.22-
101011	FED WASTE PLANNING GRANTS	9,562.02-
101492	HAZARDOUS WASTE CLEANUP	10,683.88-
102204	INTEGRATED DATABASE/REG AP	198,408.37-
102590	POLLUTION REST CONTRACTS	1,267.38-
102903	PURCHASES FOR RESALE	387.24-
103886	GREENWAYS CARL MGMT FUND	2,311.32-
104132	UNDERGROUND TANK CLEANUP	13,448.50-
104163	PETROLEUM CLEANUP AUDITS	7,519.46-
210014	OTHER DATA PROCESSING SVCS	676,040.40-
	** GL 27700 TOTAL	1,814,896.89-
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	165,835.00
100629	DRINK WATER IMPRV-FED STM	96,000.00
101496	STATE LANDS STEWARDSHIP	10,000.00
104146	WASTE TIRE ABATEMENT PROG	9,167.00
140076	G/A-NPS MGMT PLANNING	159,000.00
210014	OTHER DATA PROCESSING SVCS	59,998.00
	** GL 28800 TOTAL	500,000.00
28900	ACC DEPR - OTHER CAPITAL ASSETS	
040000	EXPENSES	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-

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

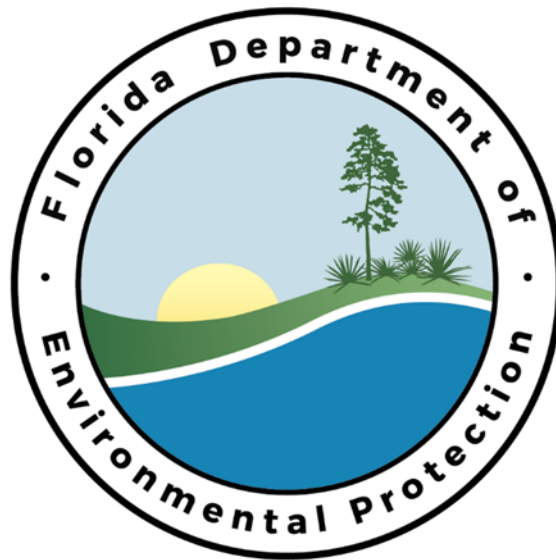
CAT		BEGINNING BALANCE
210014	OTHER DATA PROCESSING SVCS	59,998.00-
	** GL 28900 TOTAL	500,000.00-
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	2,883.08-
040000	EXPENSES	0.00
040000 CF	EXPENSES	41,622.36-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	317,617.34-
210014	OTHER DATA PROCESSING SVCS	0.00
	** GL 31100 TOTAL	362,122.78-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	37,449.58-
	** GL 32100 TOTAL	37,449.58-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	2,225.70-
040000	EXPENSES	0.00
040000 CF	EXPENSES	150,017.22-
210001	STATE DATA CENTER - AST	0.00
210001 CF	STATE DATA CENTER - AST	66,821.00-
210014	OTHER DATA PROCESSING SVCS	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	34.34-
	** GL 35300 TOTAL	219,098.26-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	171.61-
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
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-

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

G-L		BEGINNING BALANCE
CAT		
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	758,362.98-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	72,458.98-
94100	ENCUMBRANCES	
040000	EXPENSES	40,738.61
100777	CONTRACTED SERVICES	176,571.90
	** GL 94100 TOTAL	217,310.51
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	40,738.61-
100777	CONTRACTED SERVICES	176,571.90-
	** GL 98100 TOTAL	217,310.51-
	*** 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.

Agency:	Department of Environmental Protection		
Contact Person:	Robert A. Williams	Phone Number:	(850) 245-2242
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Beach Group Investments, Inc. v. Florida Department of Environmental Protection		
Court with Jurisdiction:	United States Supreme Court		
Case Number:	16A-1175		
Summary of the Complaint:	The Department denied Beach Group Investments, Inc., a permit to construct a waterfront townhome development in St Lucie County because it was seaward of the 30-year erosion projection. After the Division of Administrative Hearings upheld the denial, the Beach Group Investments, Inc. sued for inverse condemnation.		
Amount of the Claim:	\$15 million, plus prejudgment interest, costs and fees		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	On August 13, 2014, the court entered a judgment against the Department in the amount of \$15,344,349, with attorney's fees to be assessed later. 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. The motion for rehearing was denied. Beach Group sought discretionary jurisdiction with the Florida Supreme Court, which was denied. Beach Group then filed a request for extension of time to file a petition for writ of certiorari with the United States Supreme Court. The request was granted, and the petition was filed in August 2017. The Department's response is due on October 18, 2017.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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Office of Policy and Budget – July 2017

Schedule VII: Agency Litigation Inventory

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

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

Office of Policy and Budget – July 2017

Schedule VII: Agency Litigation Inventory

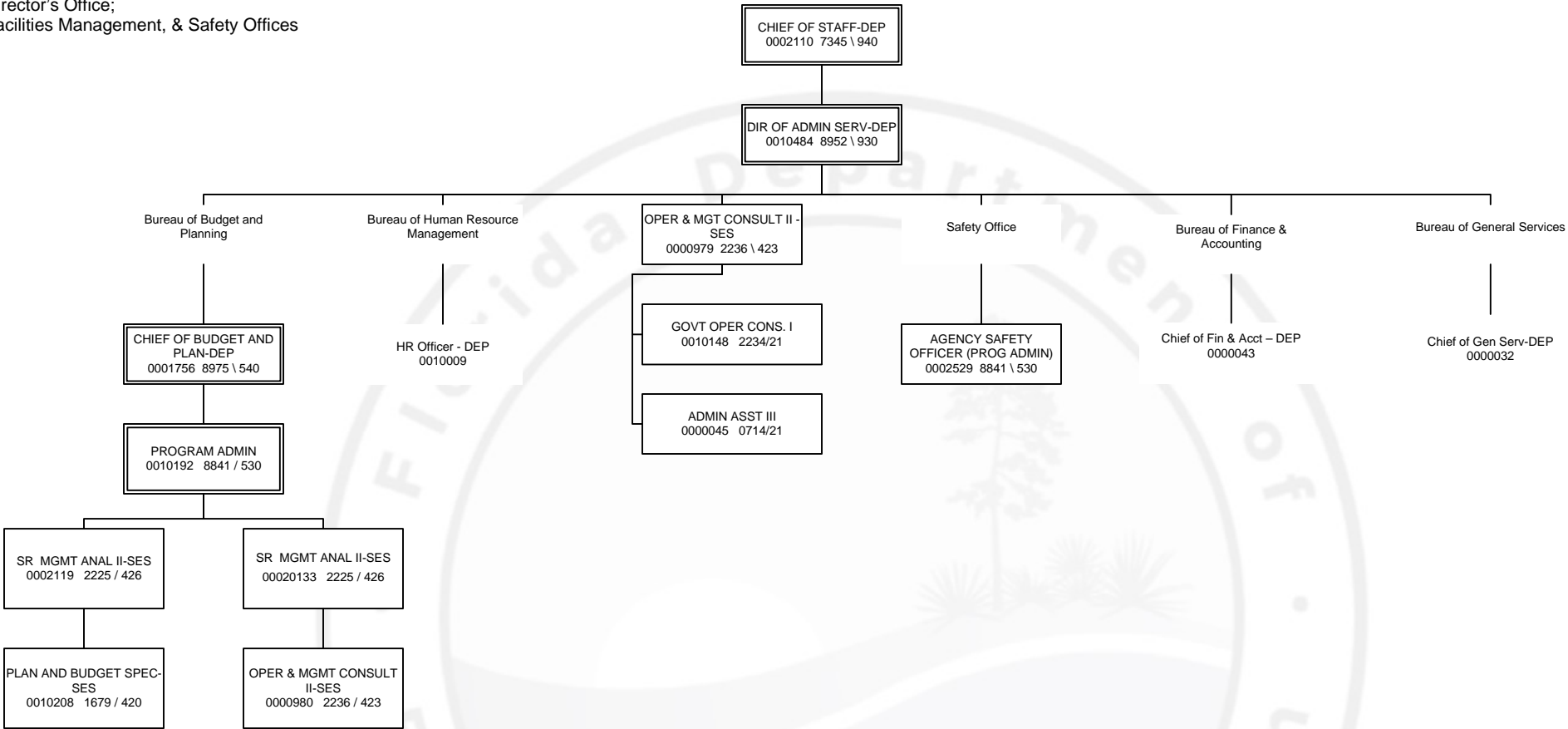
For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

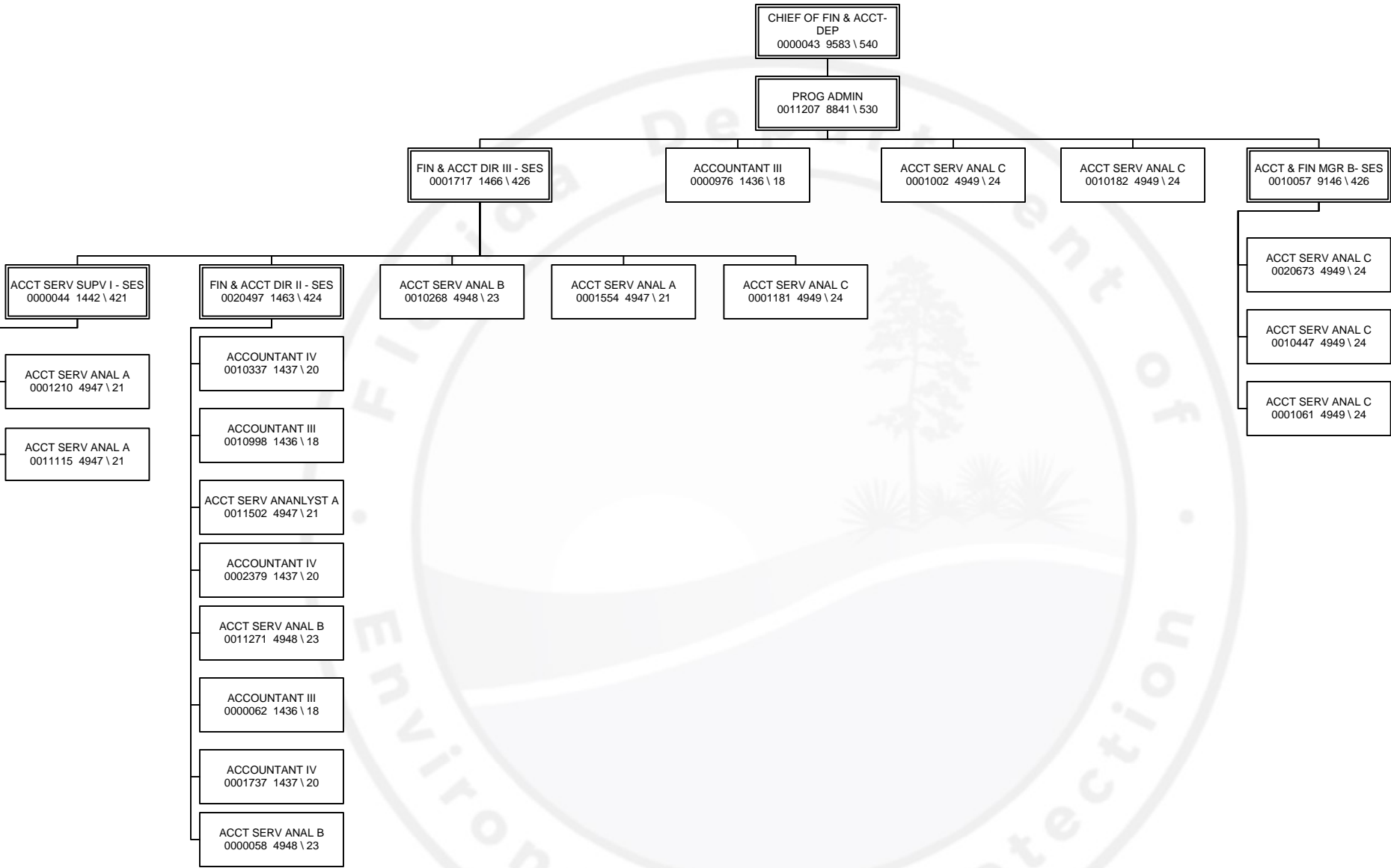
Agency:	Department of Environmental Protection		
Contact Person:	Robert A. Williams	Phone Number:	(850) 245-2242
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Florida Department of Environmental Protection, et. al vs. BP Exploration & Production, Inc., et. al		
Court with Jurisdiction:	New Orleans Federal District Court		
Case Number:	MDL 2179		
Summary of the Complaint:	Federal and state natural resource trustees sued BP for damages to natural resources caused by the Deepwater Horizon oil spill.		
Amount of the Claim:	\$3.5 Billion		
Specific Statutes or Laws (including GAA) Challenged:	Oil Pollution Act		
Status of the Case:	Consent Decree entered on April 4, 2016. Florida to receive at least \$3.2 billion over 15 years. BP made its first scheduled payment April 2017.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<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	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

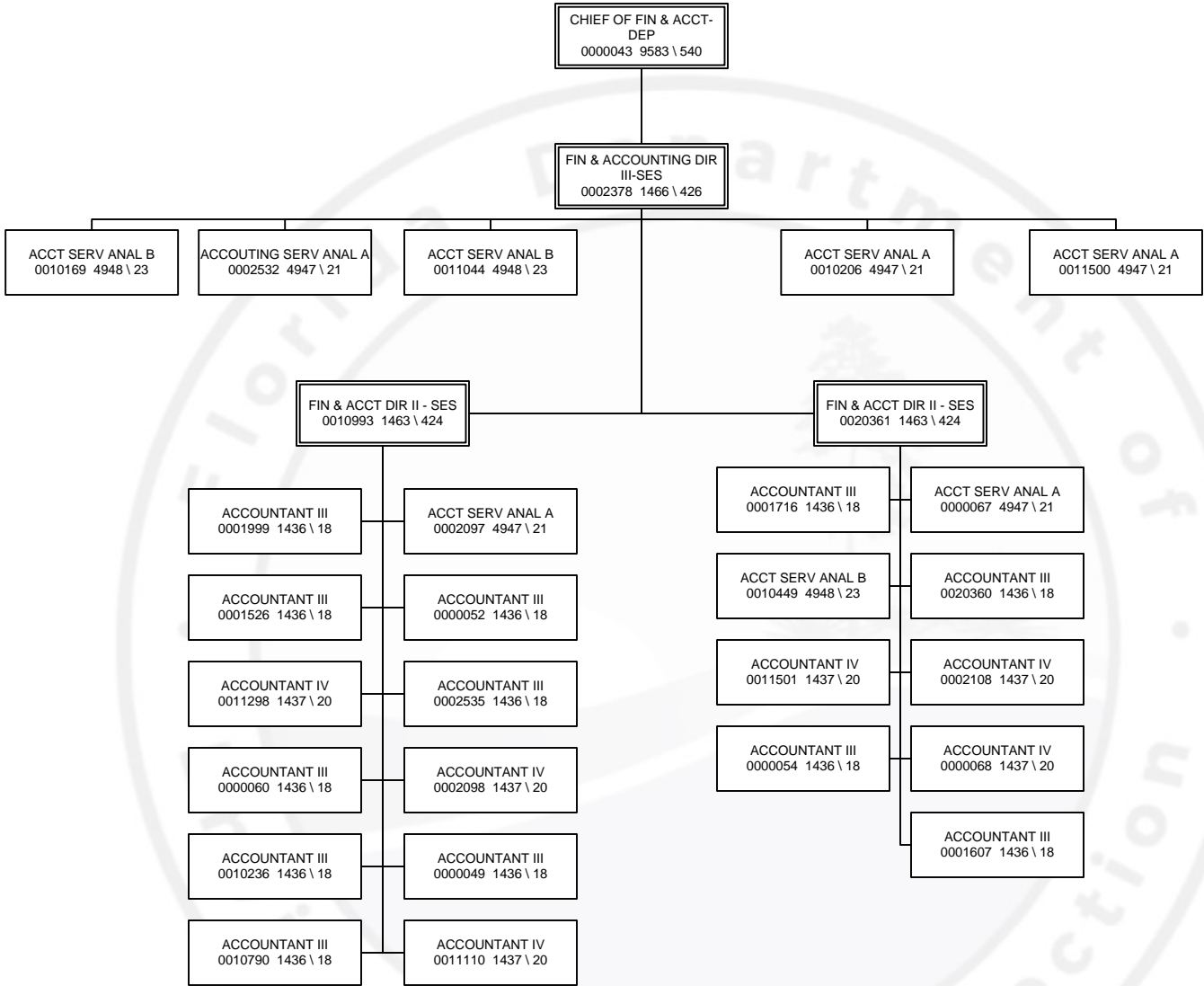
Schedule VII: Agency Litigation Inventory

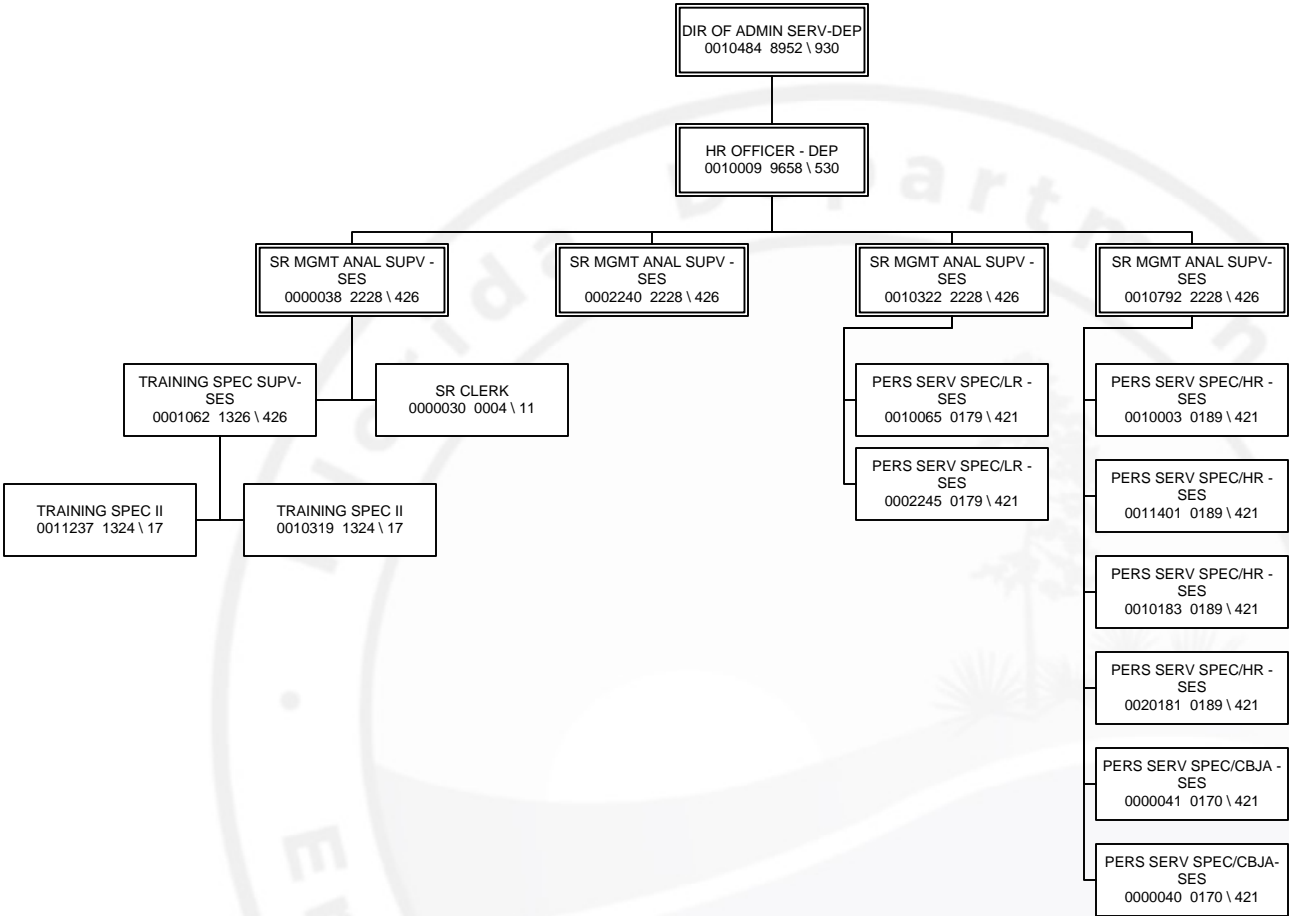
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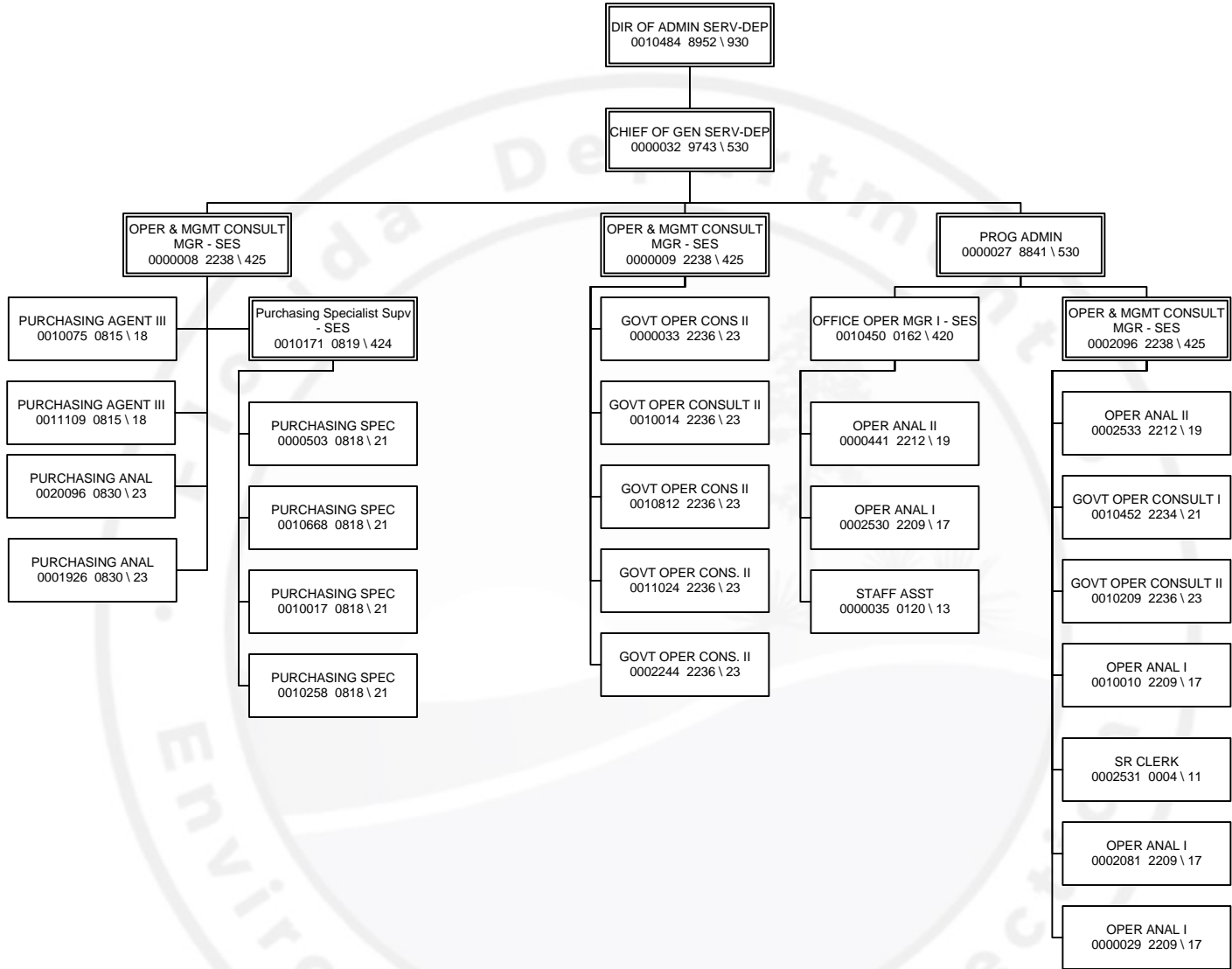
Agency:	Department of Environmental Protection		
Contact Person:	Robert A. Williams	Phone Number:	(850) 245-2242
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Miccosukee Tribe of Indians of Florida, et al. v. United States, et al.		
Court with Jurisdiction:	U.S.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

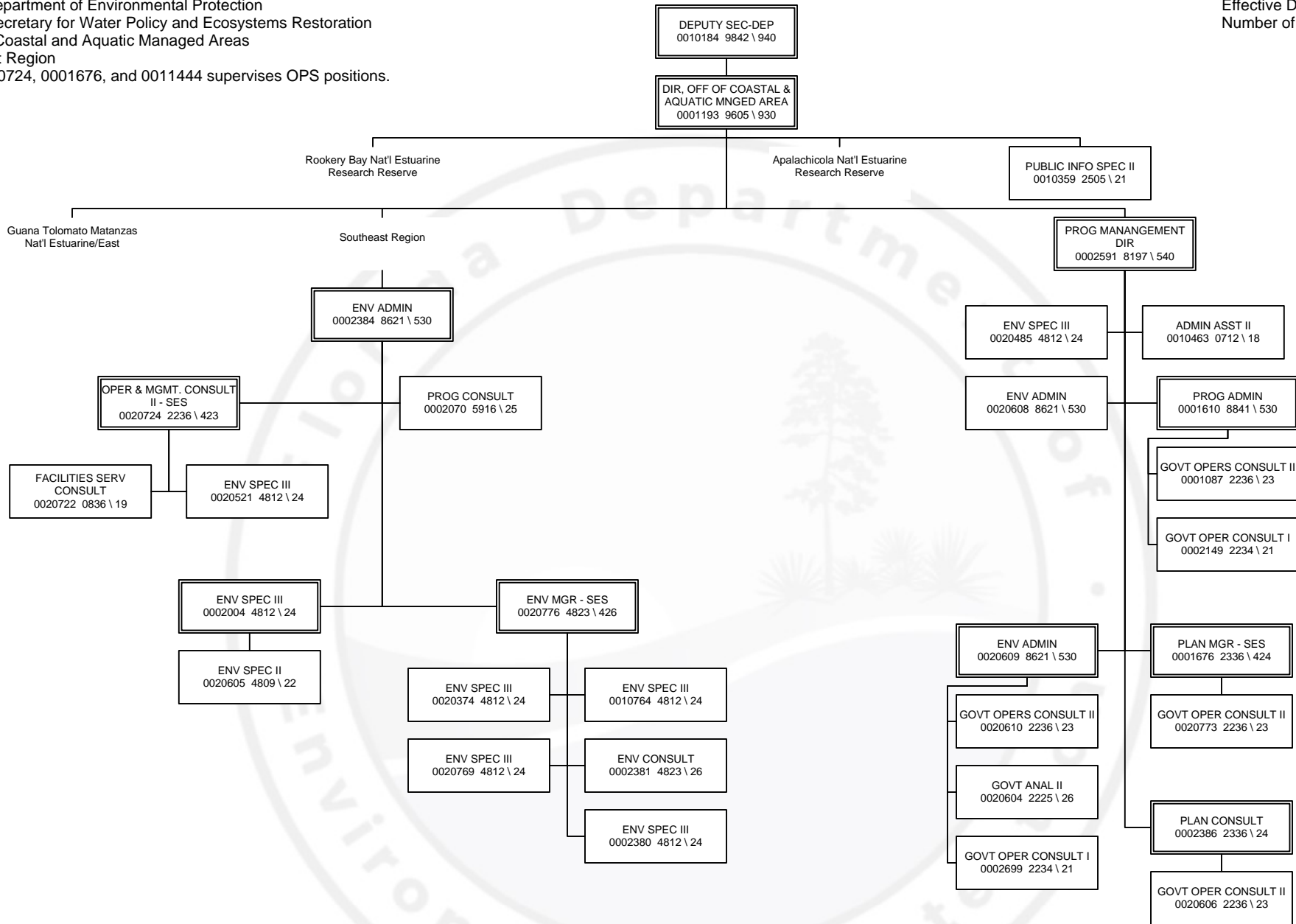




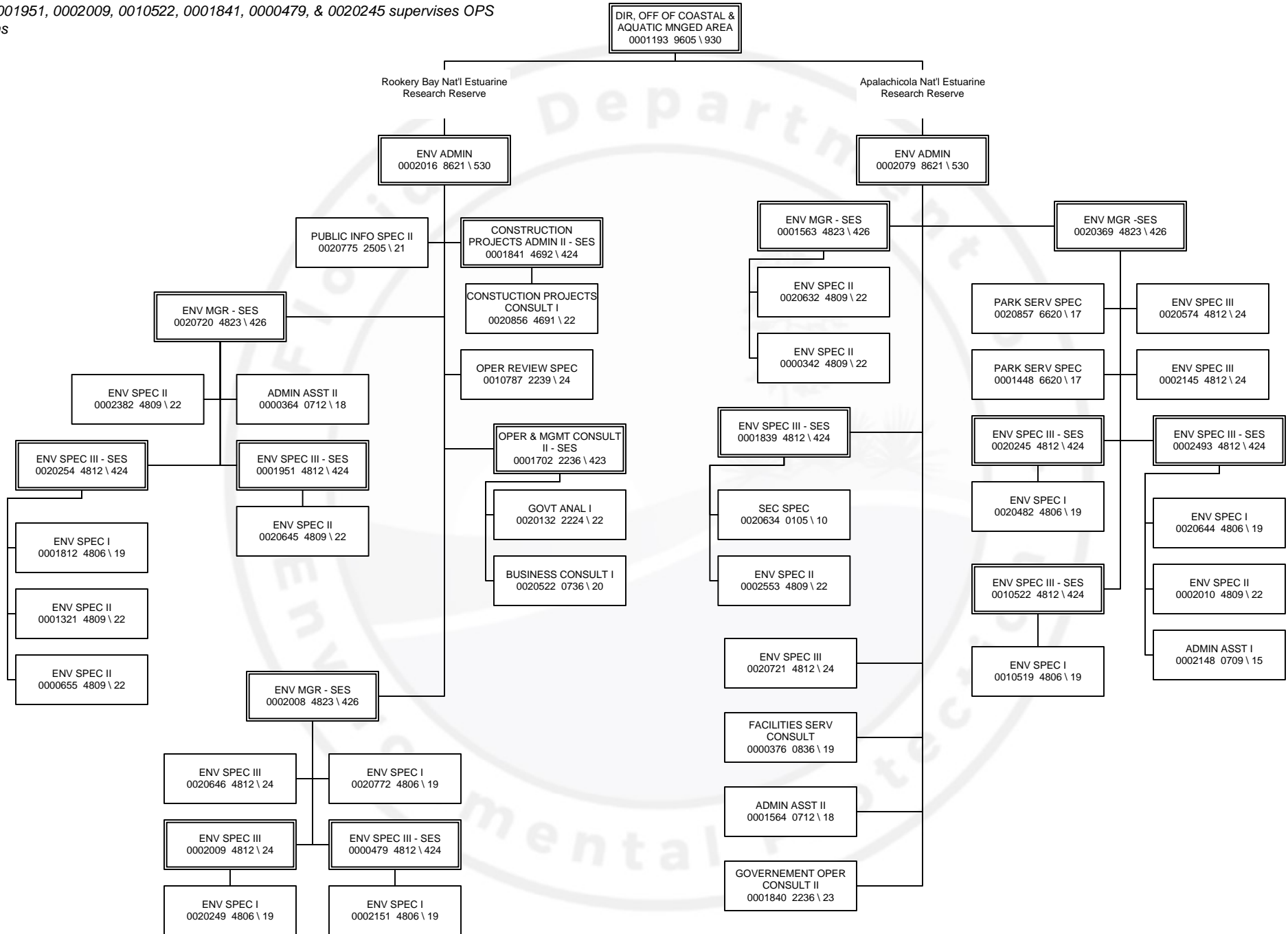


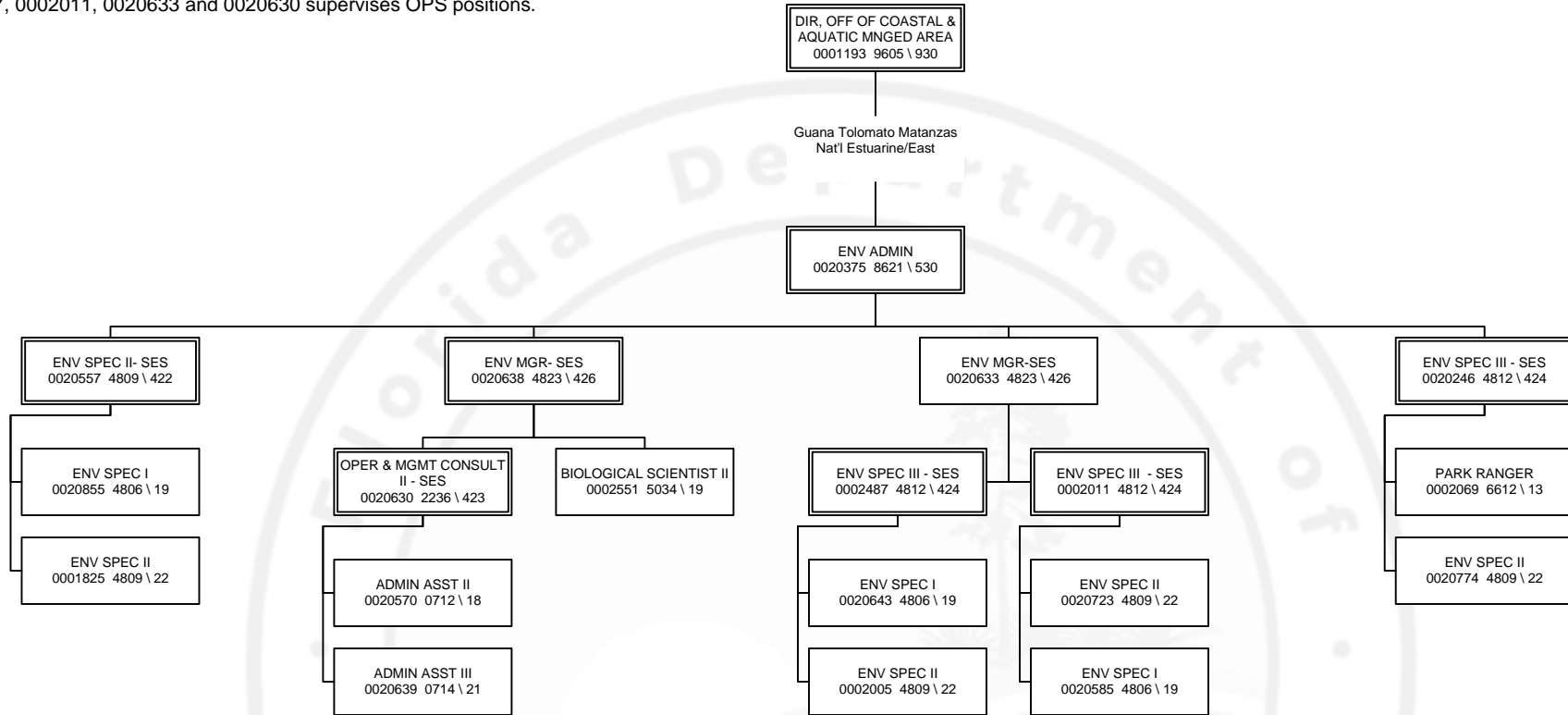


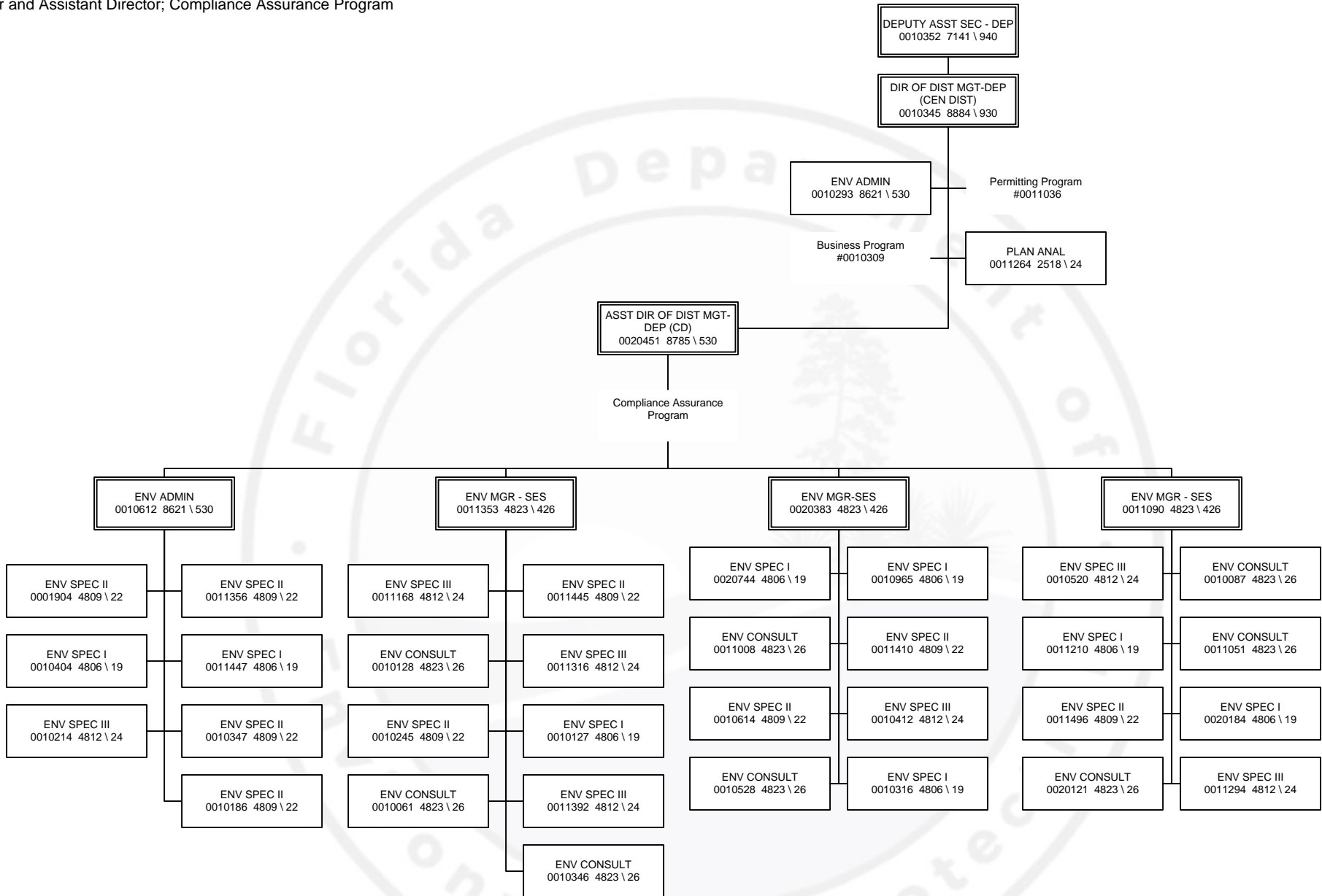


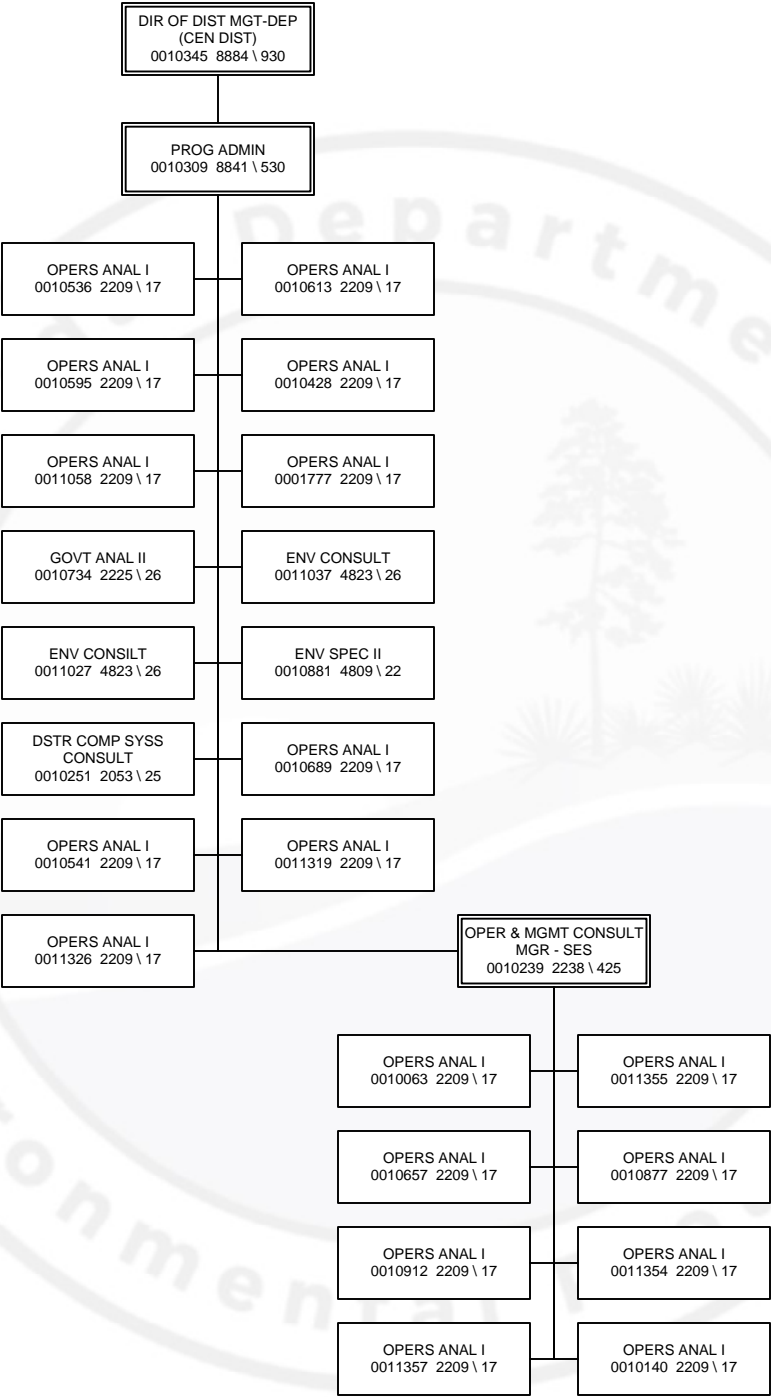


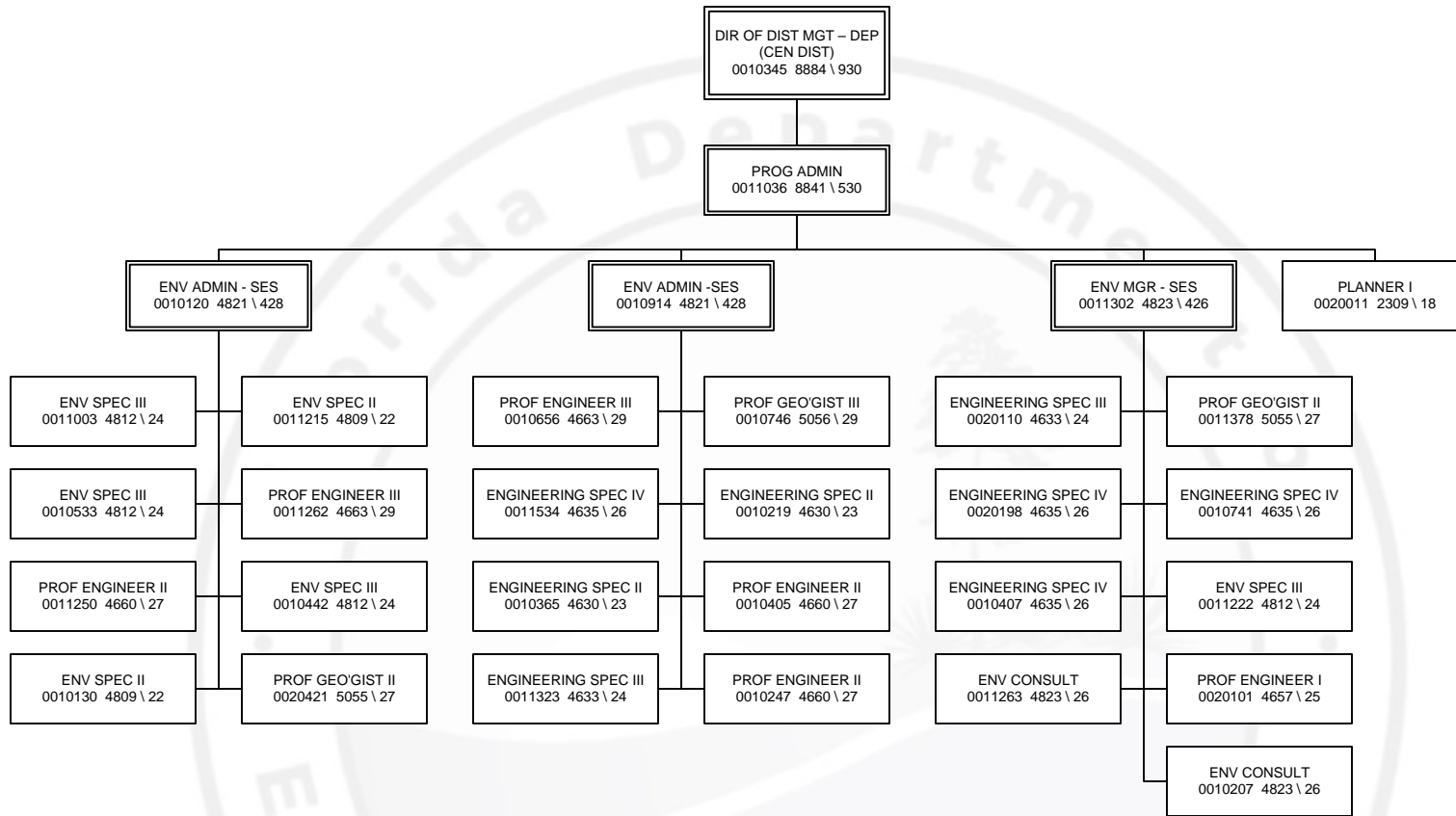
Pos# 0001951, 0002009, 0010522, 0001841, 0000479, & 0020245 supervises OPS positions

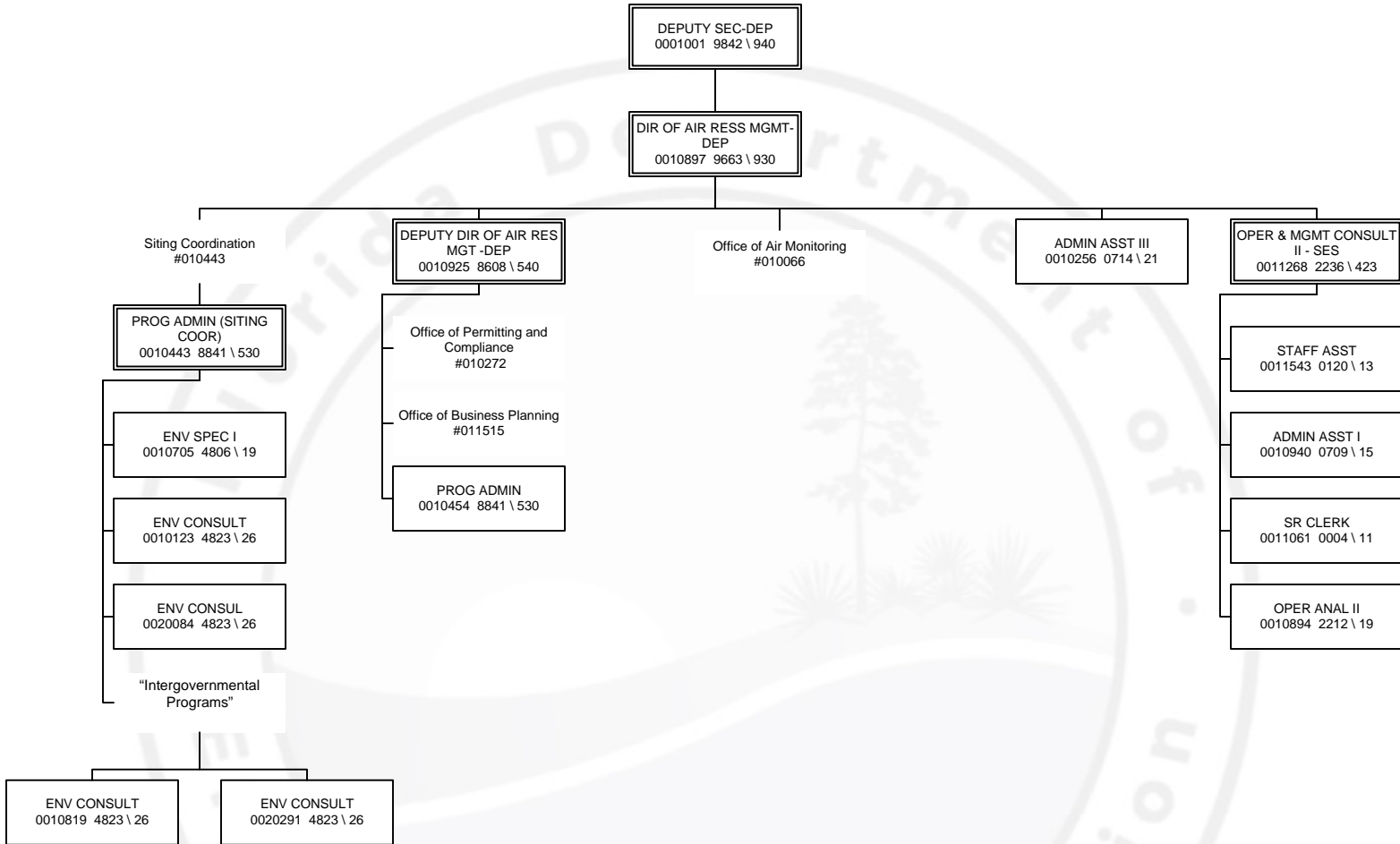


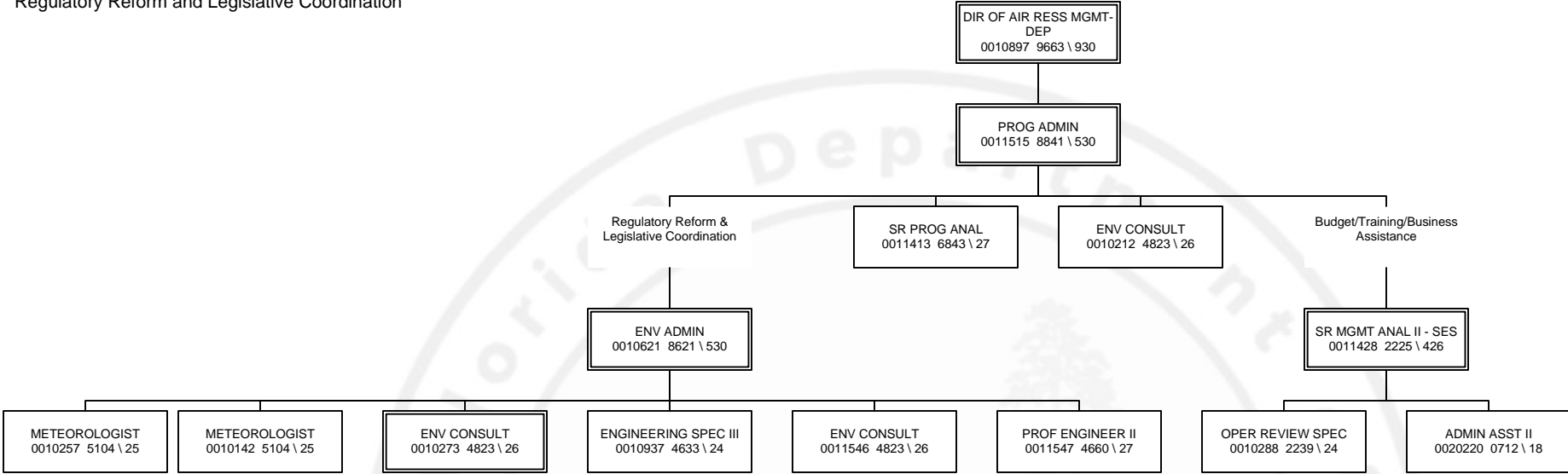


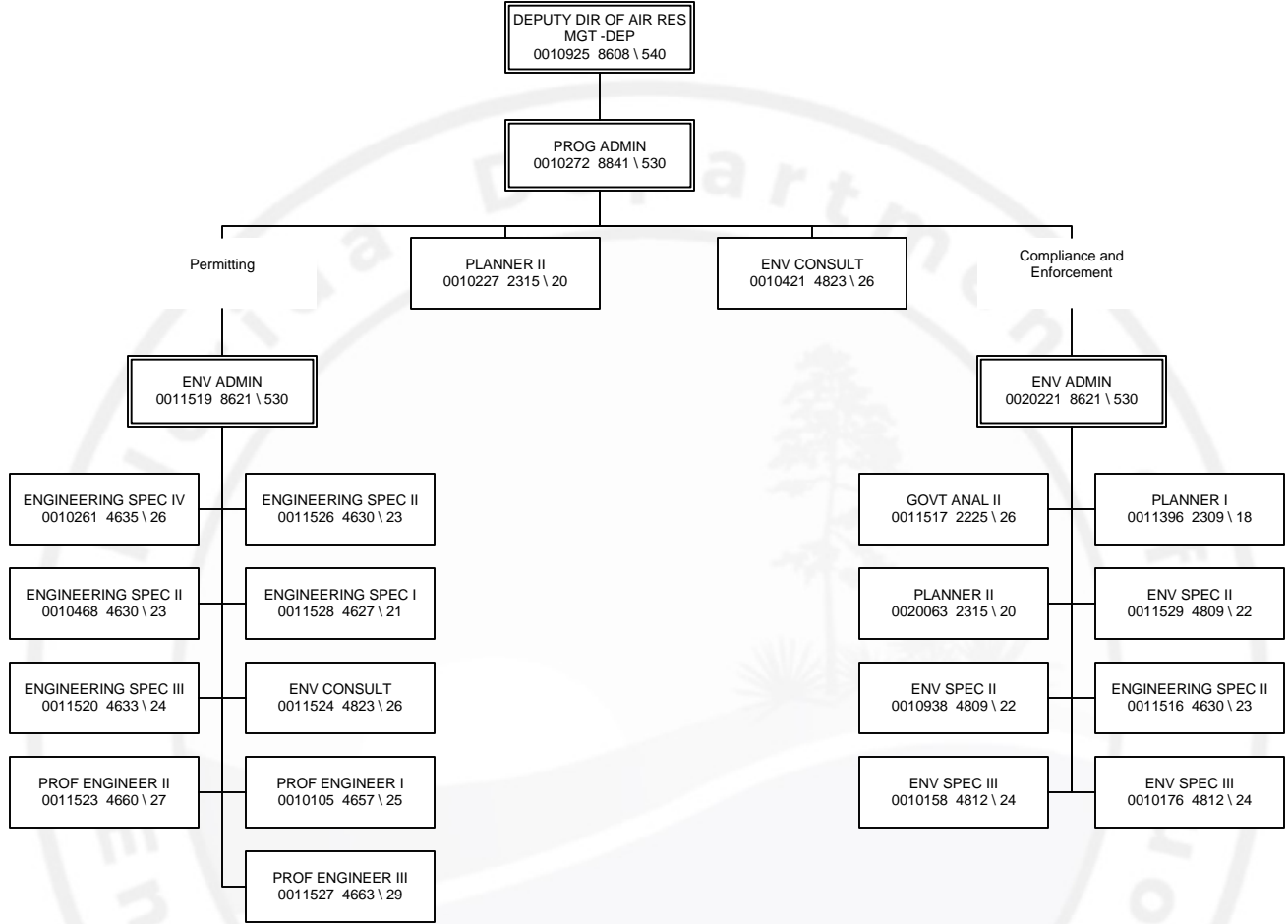


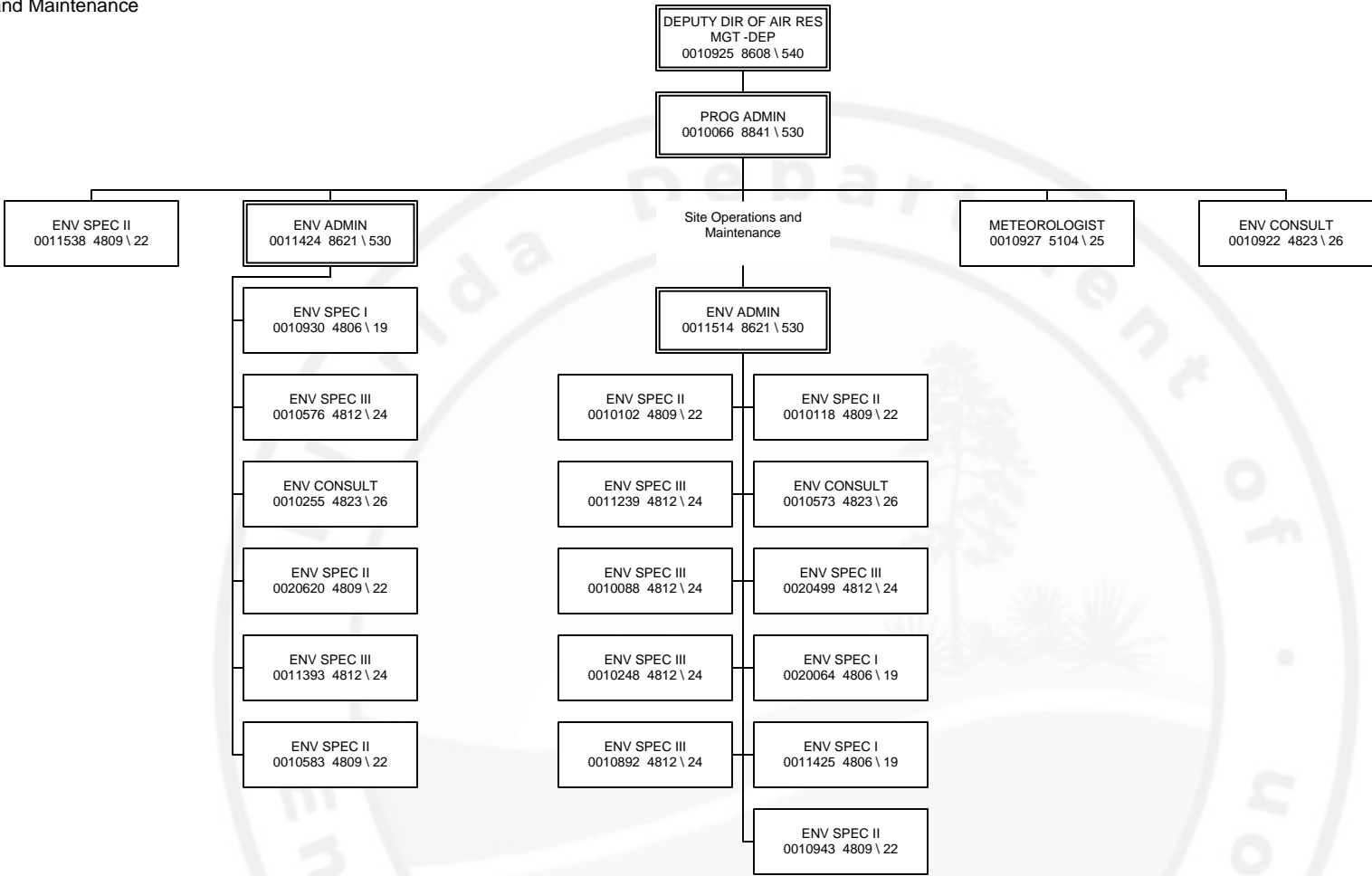


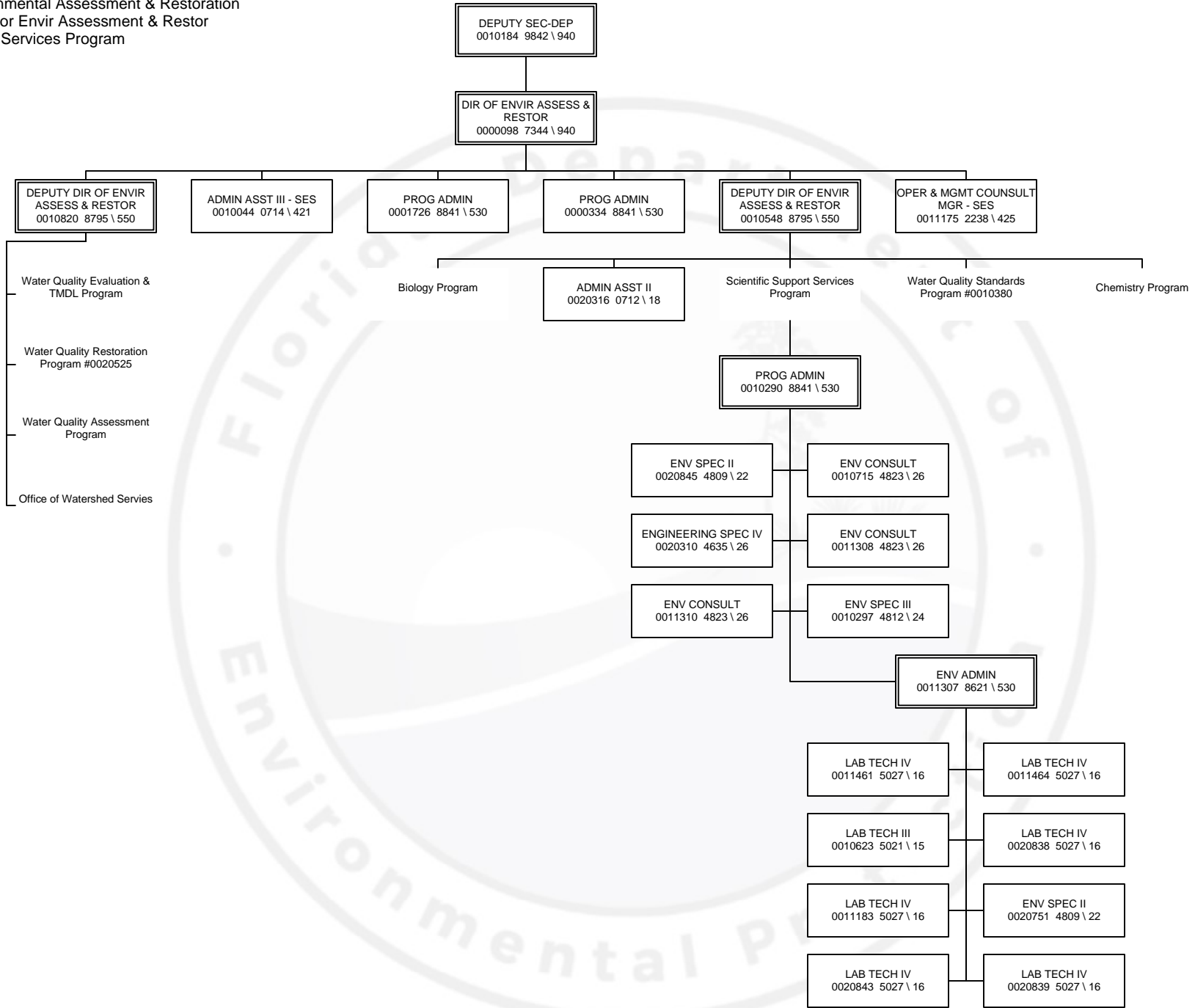




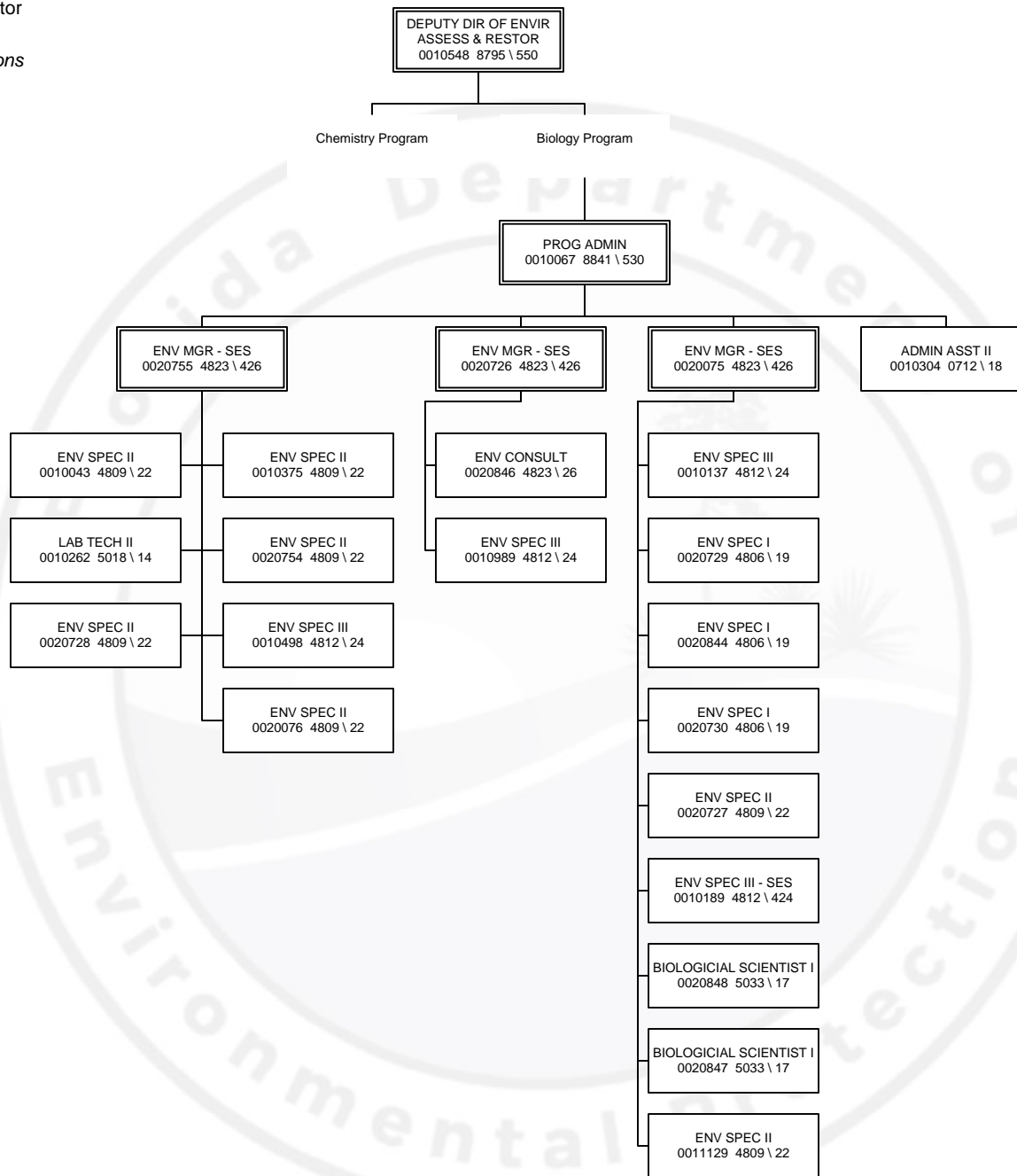


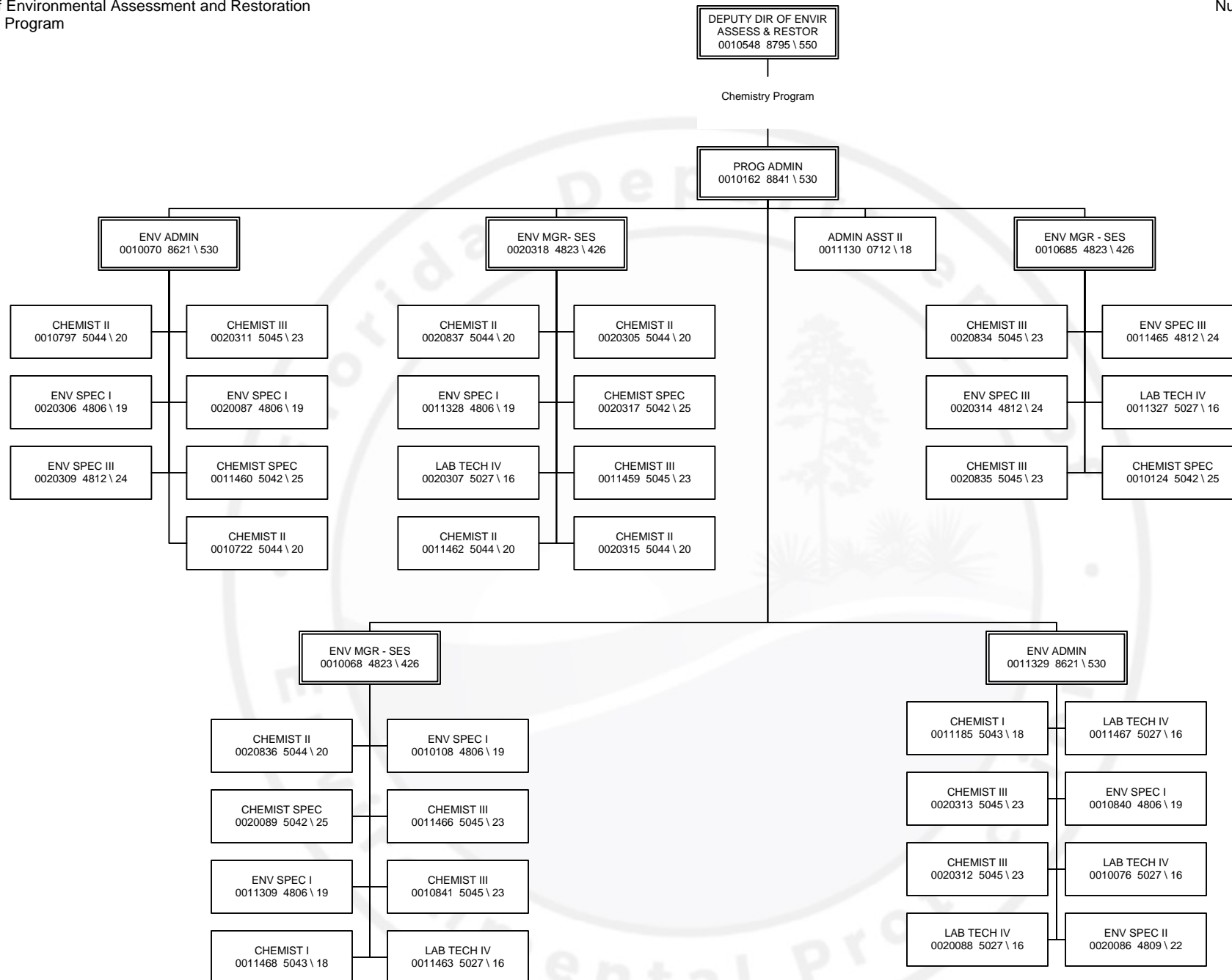


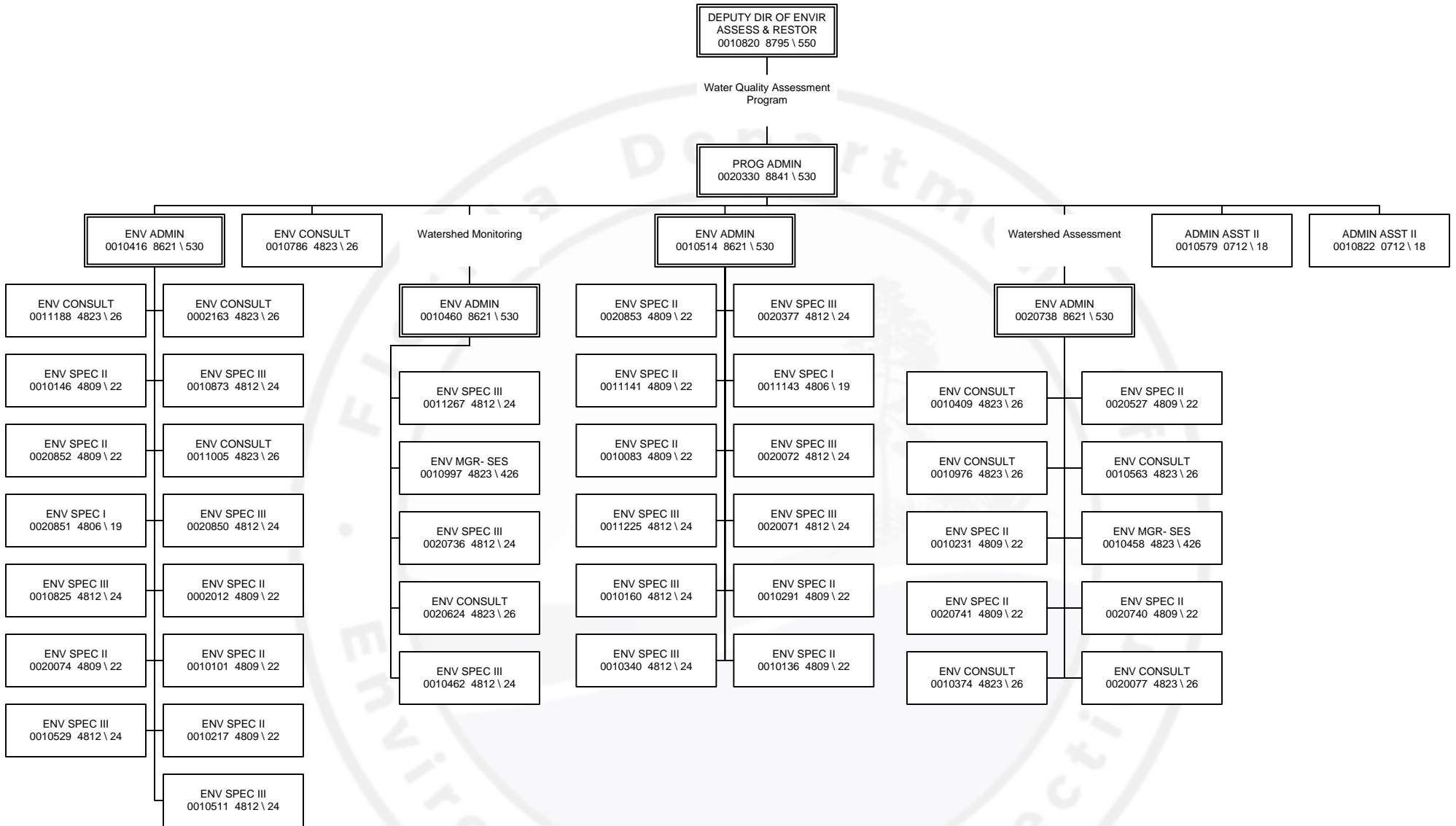


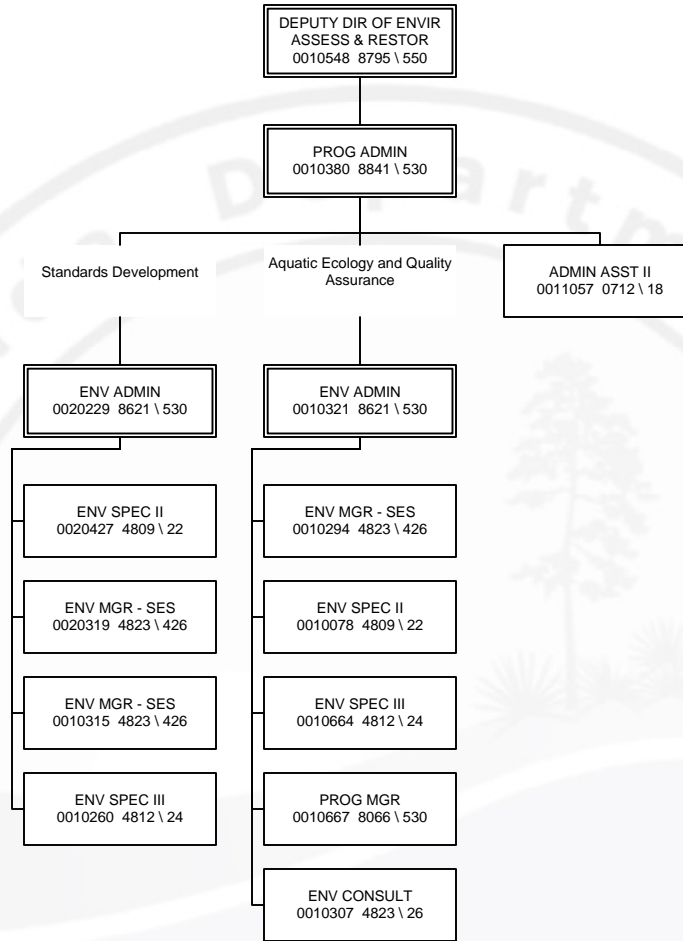


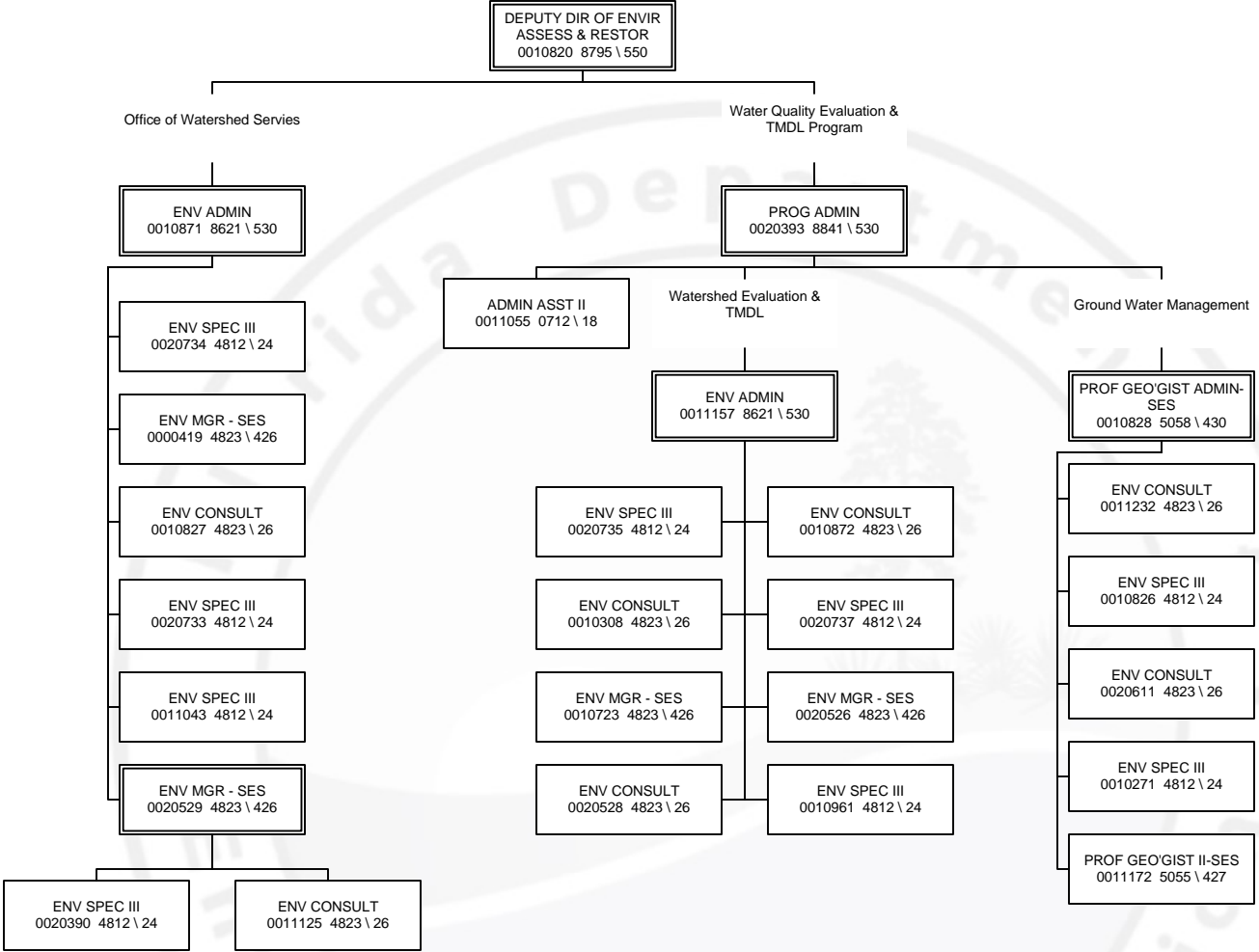
Positions #'s 0010189 supervise OPS positions

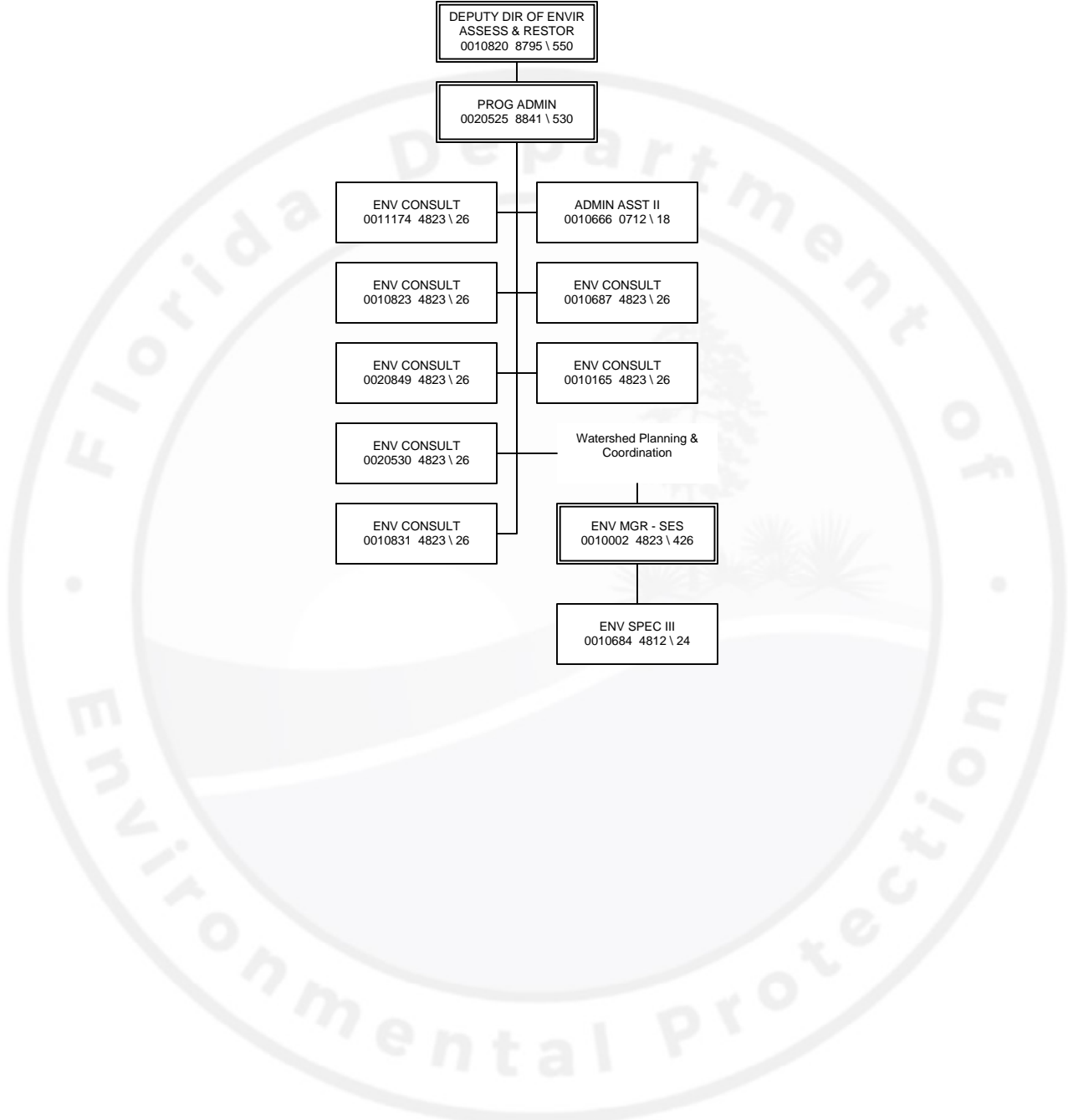




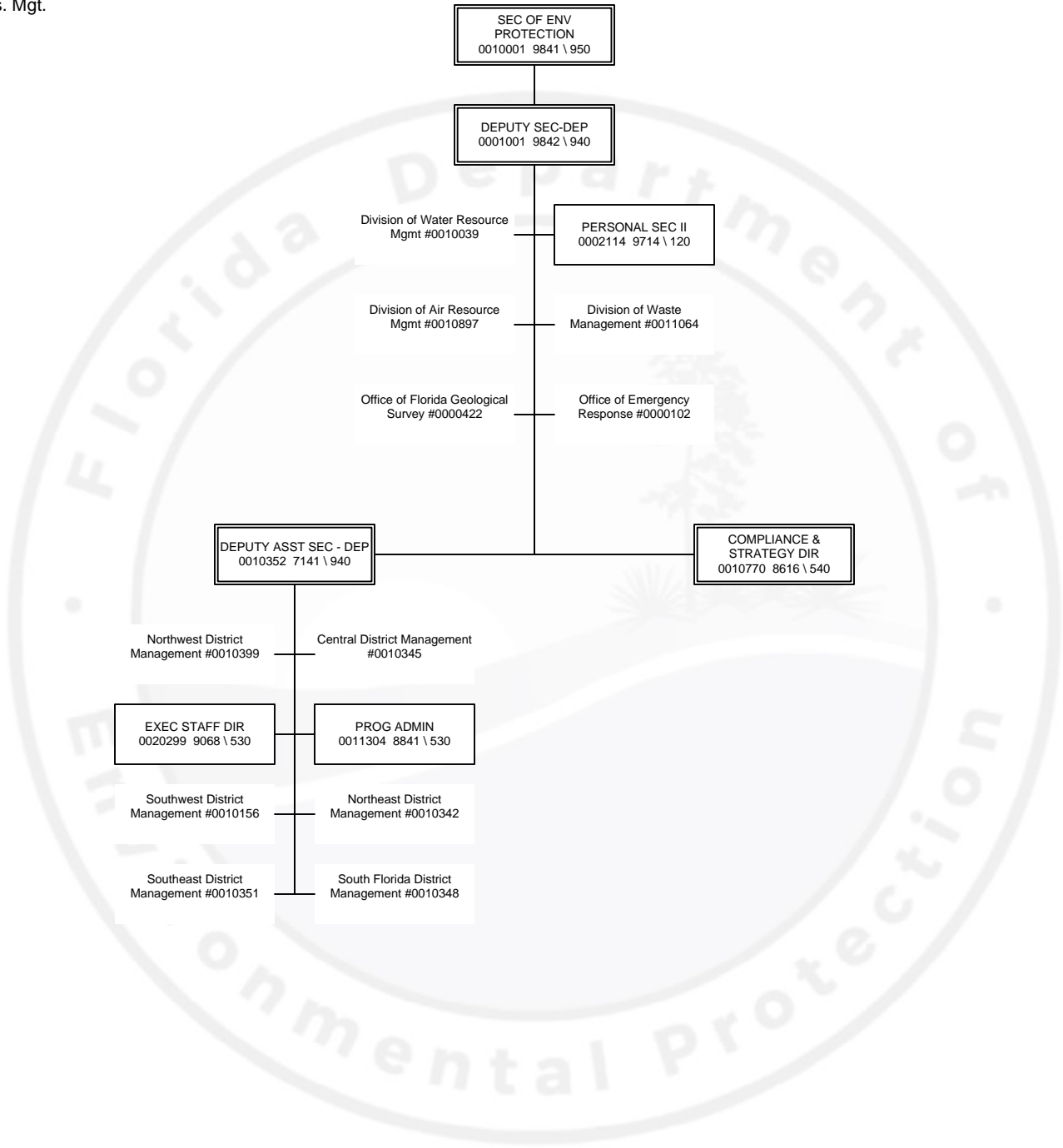


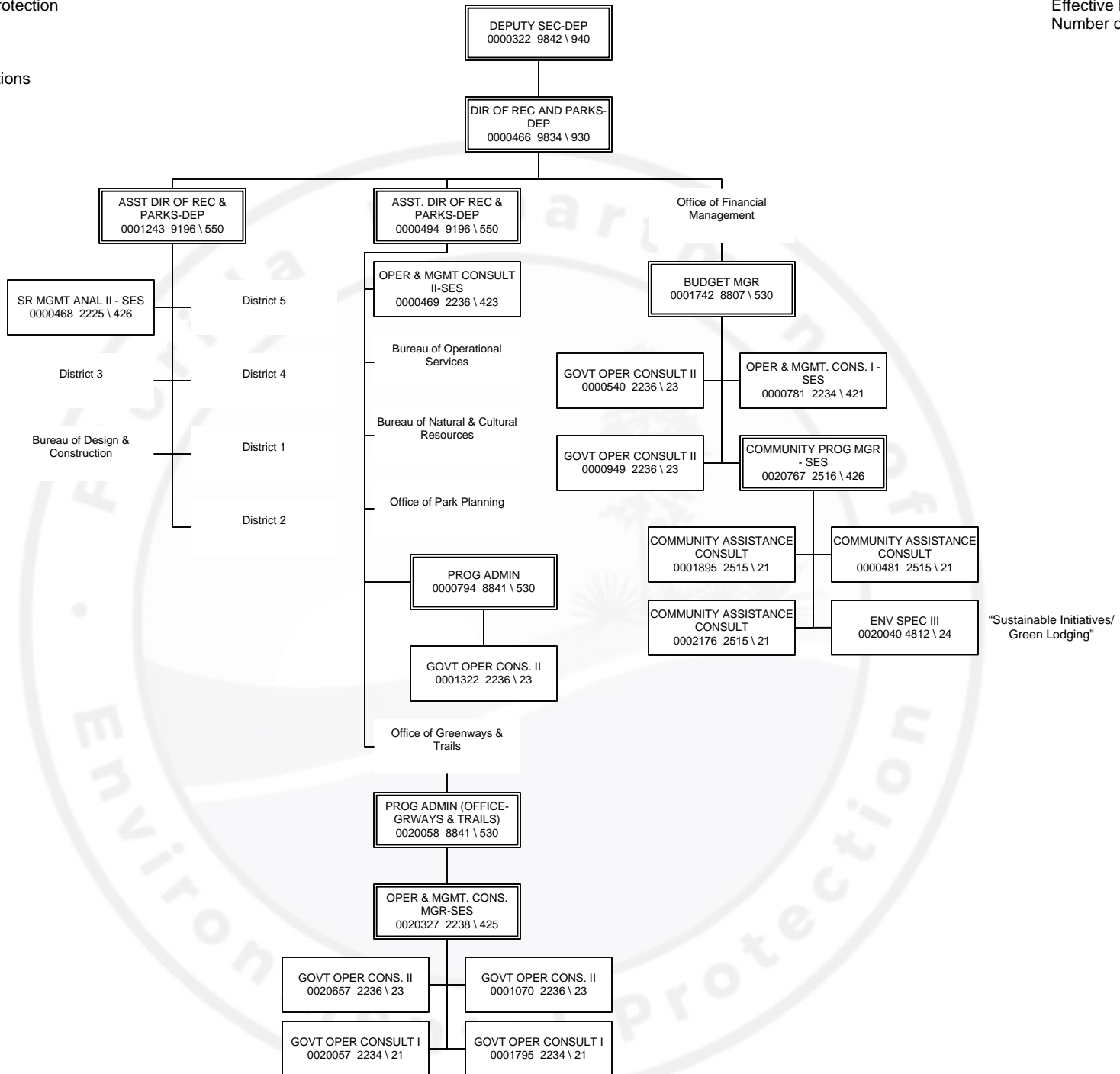




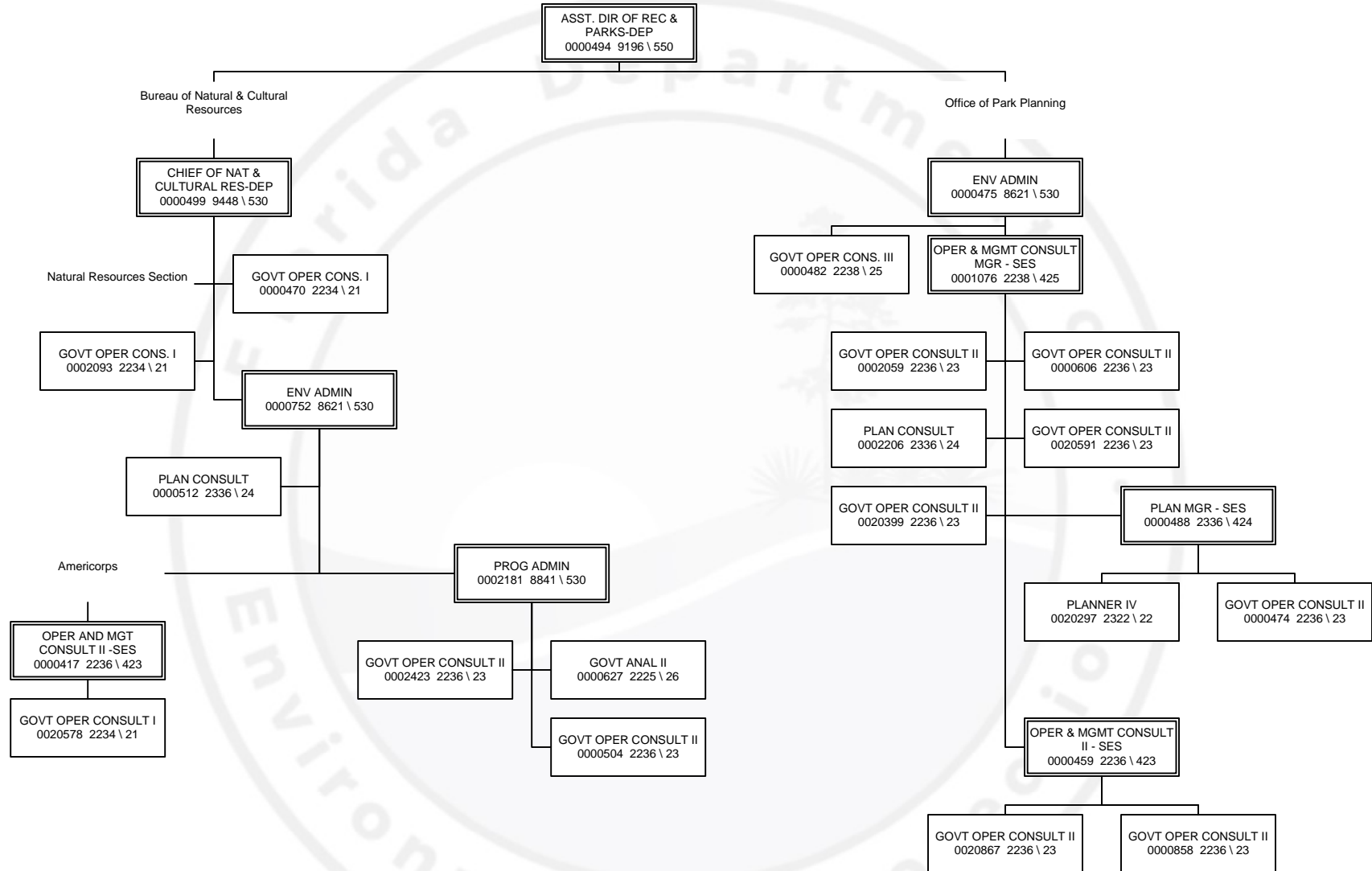


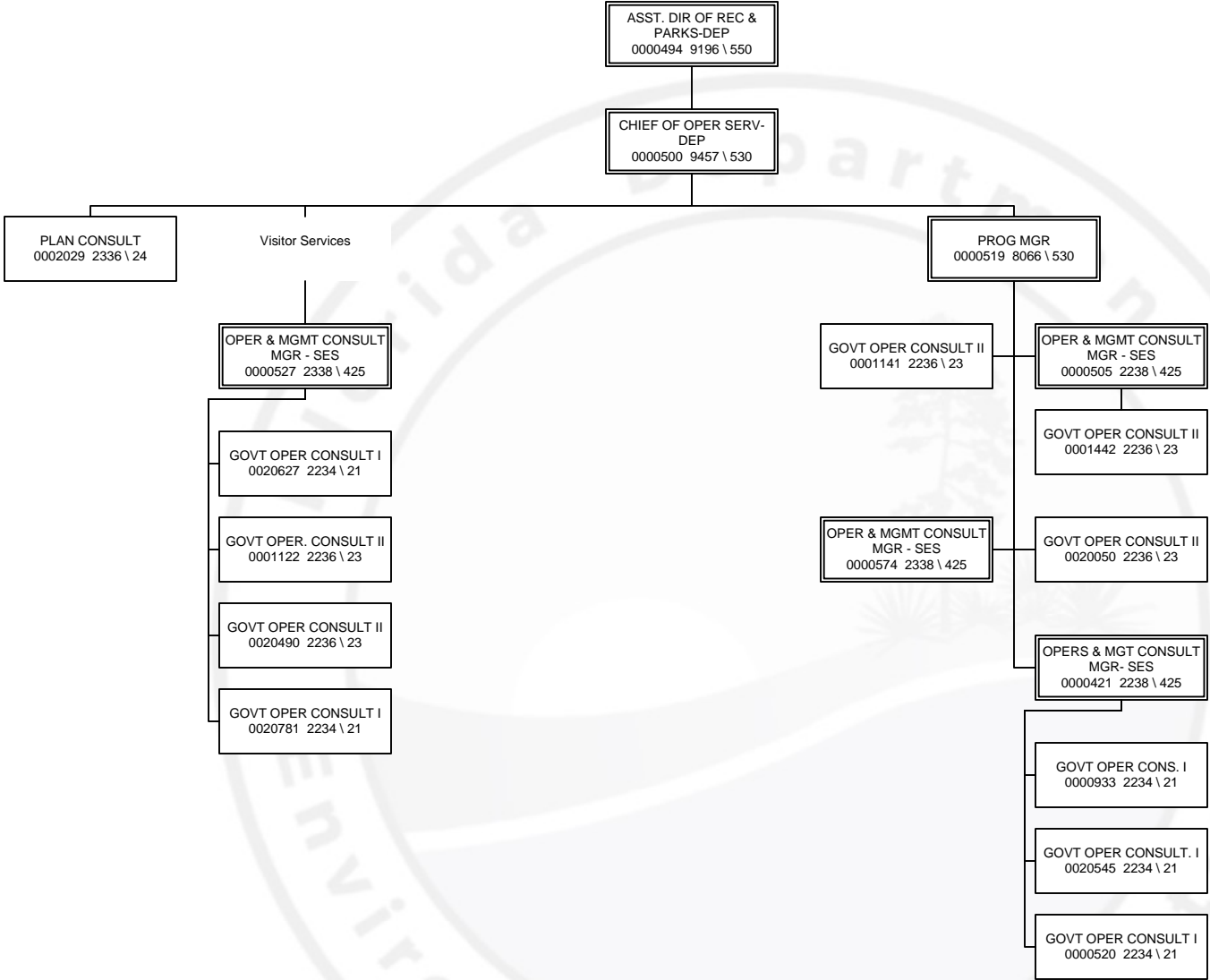
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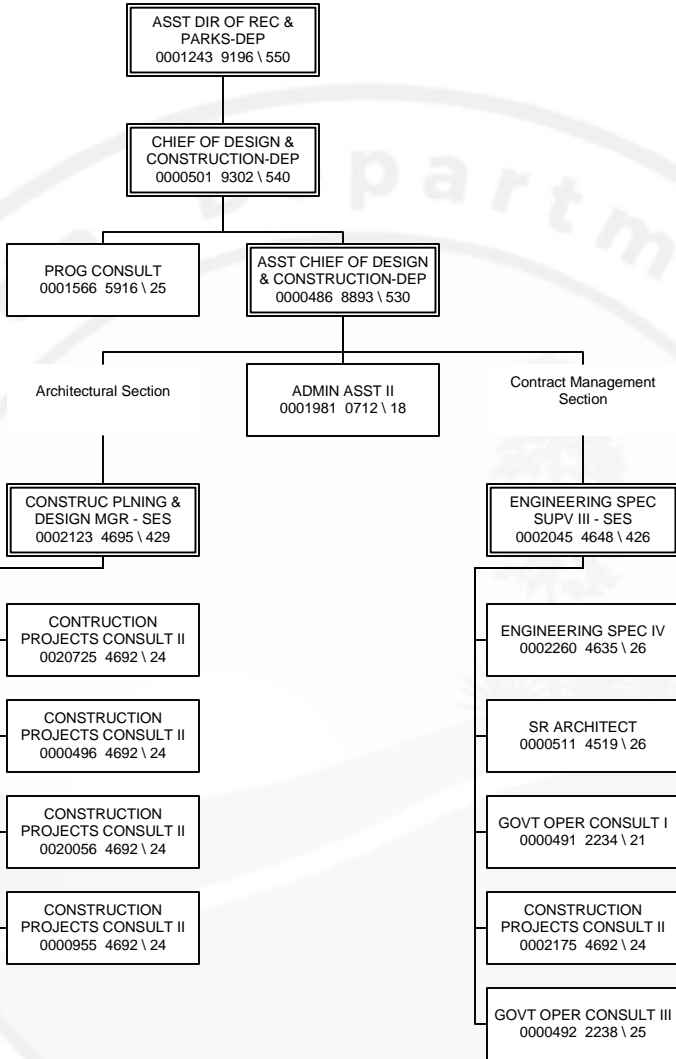


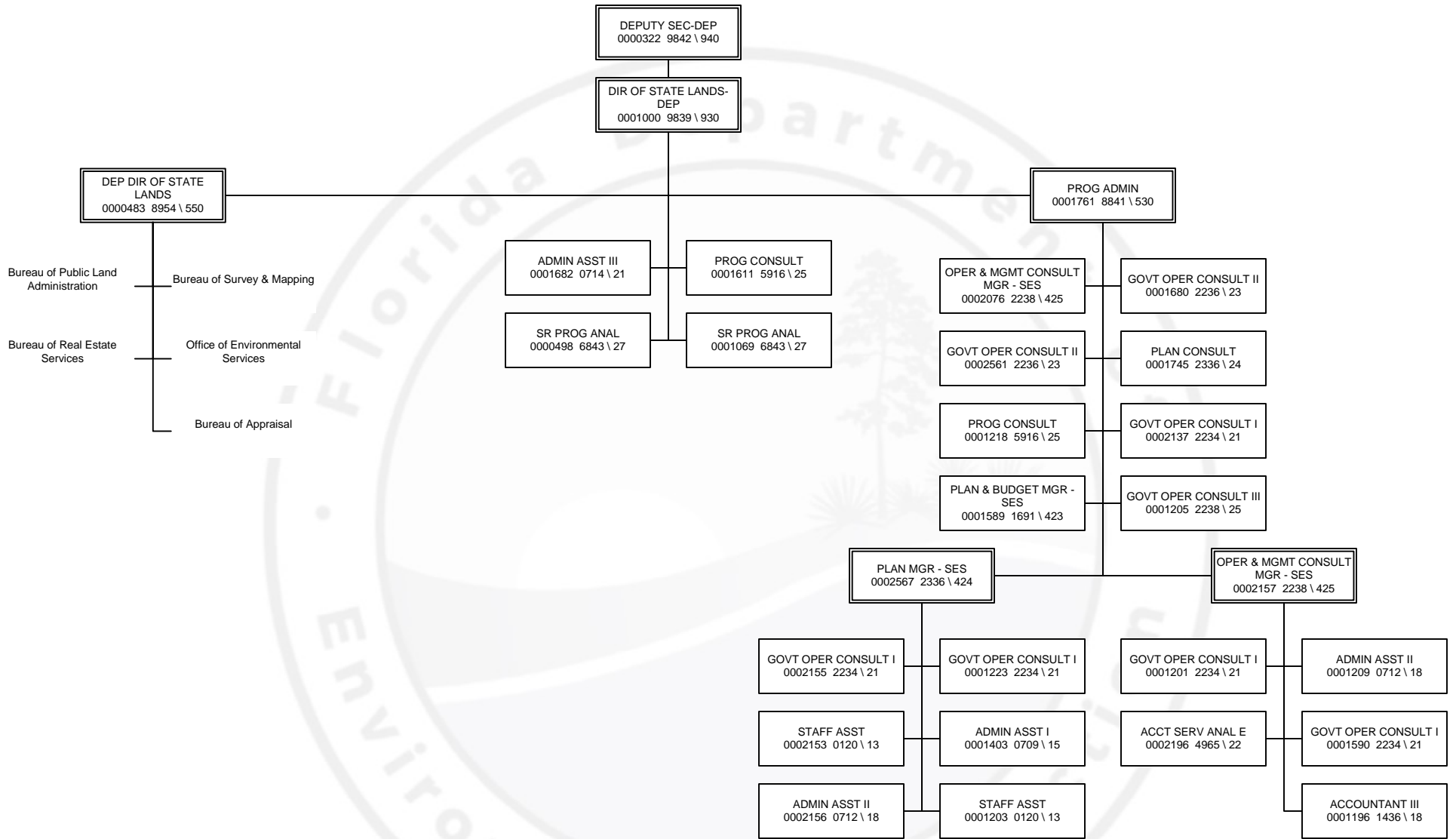


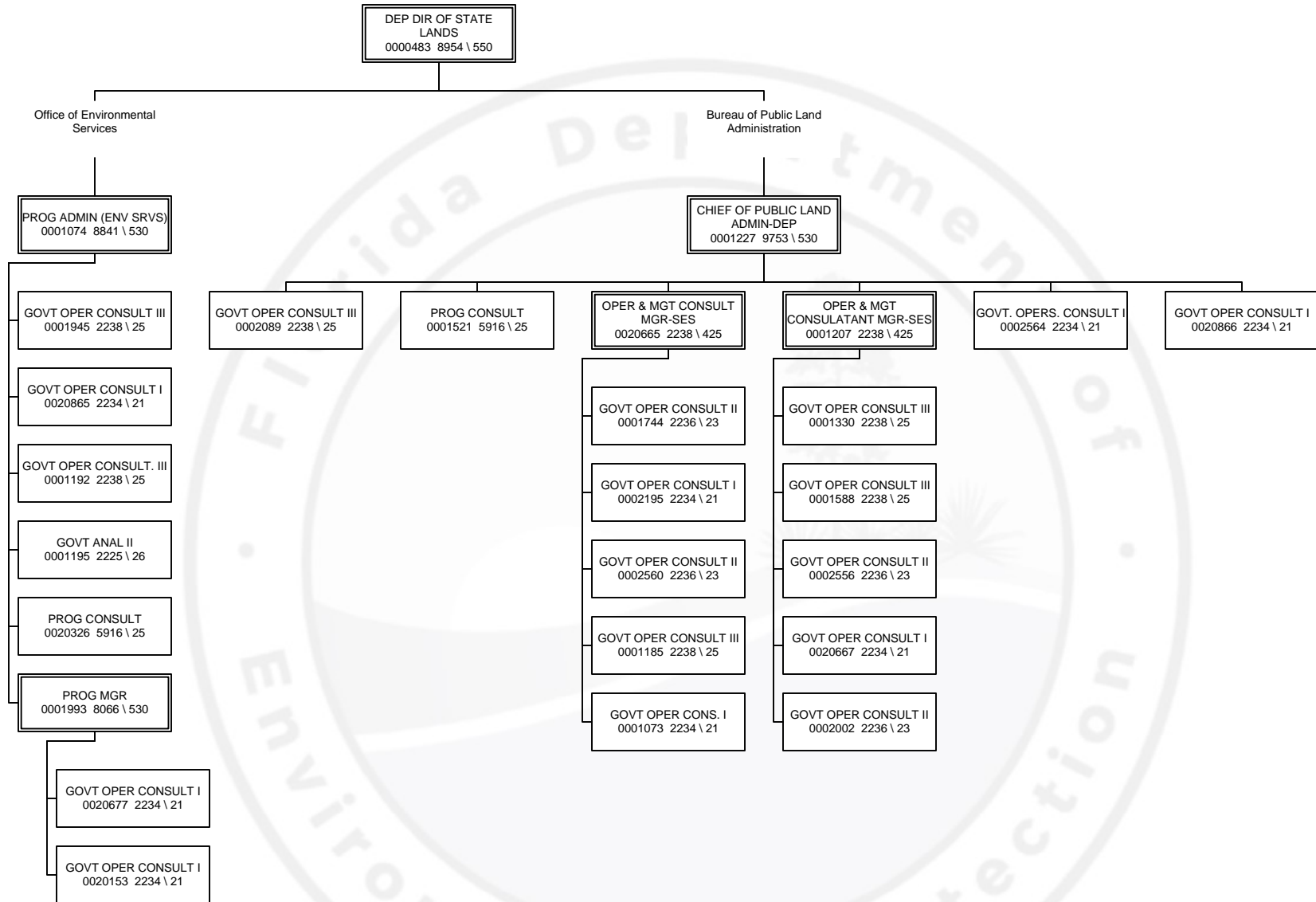
Position #'s 0000417, 0000459 and 0000488 supervise OPS Position(s)

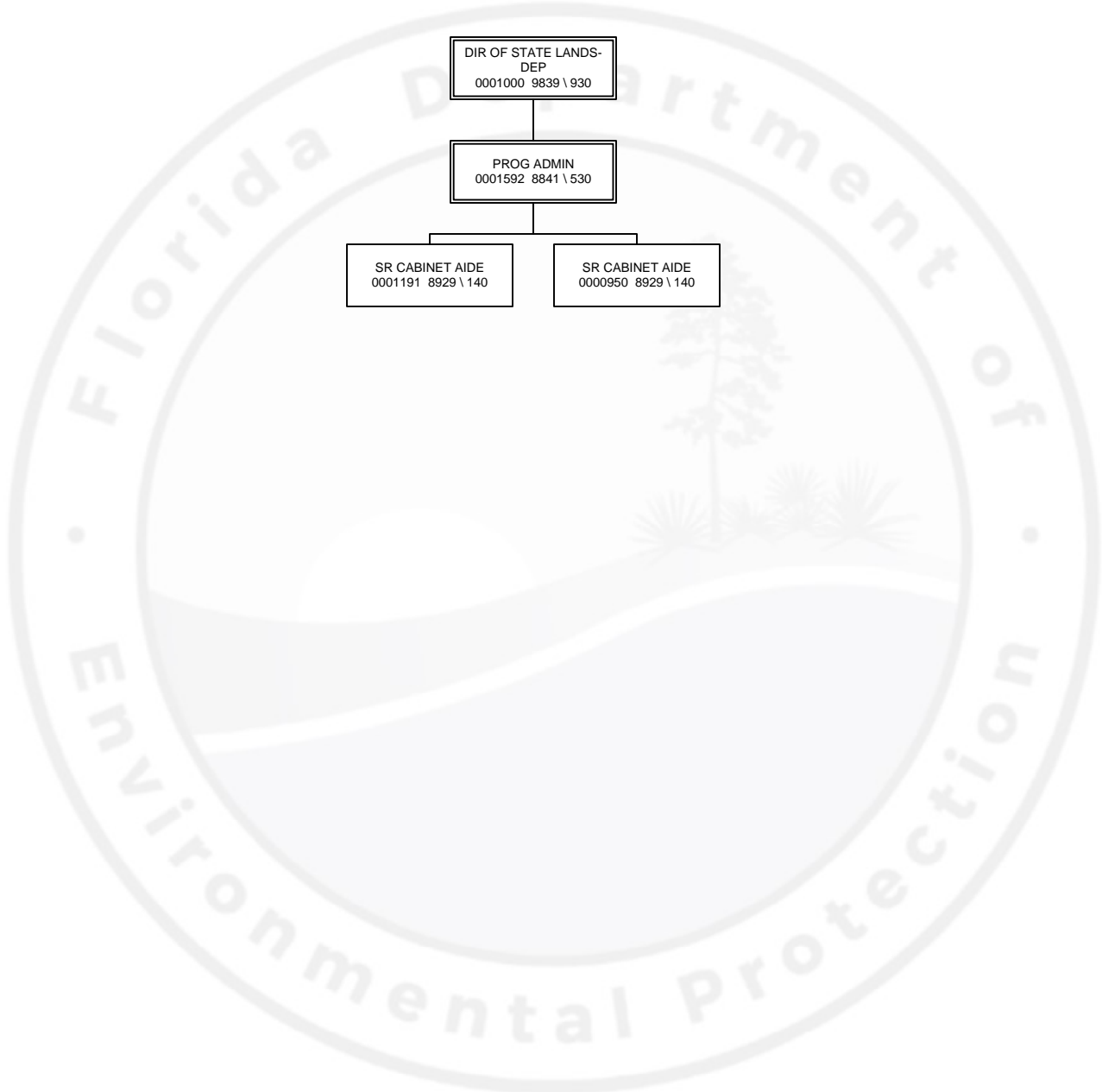


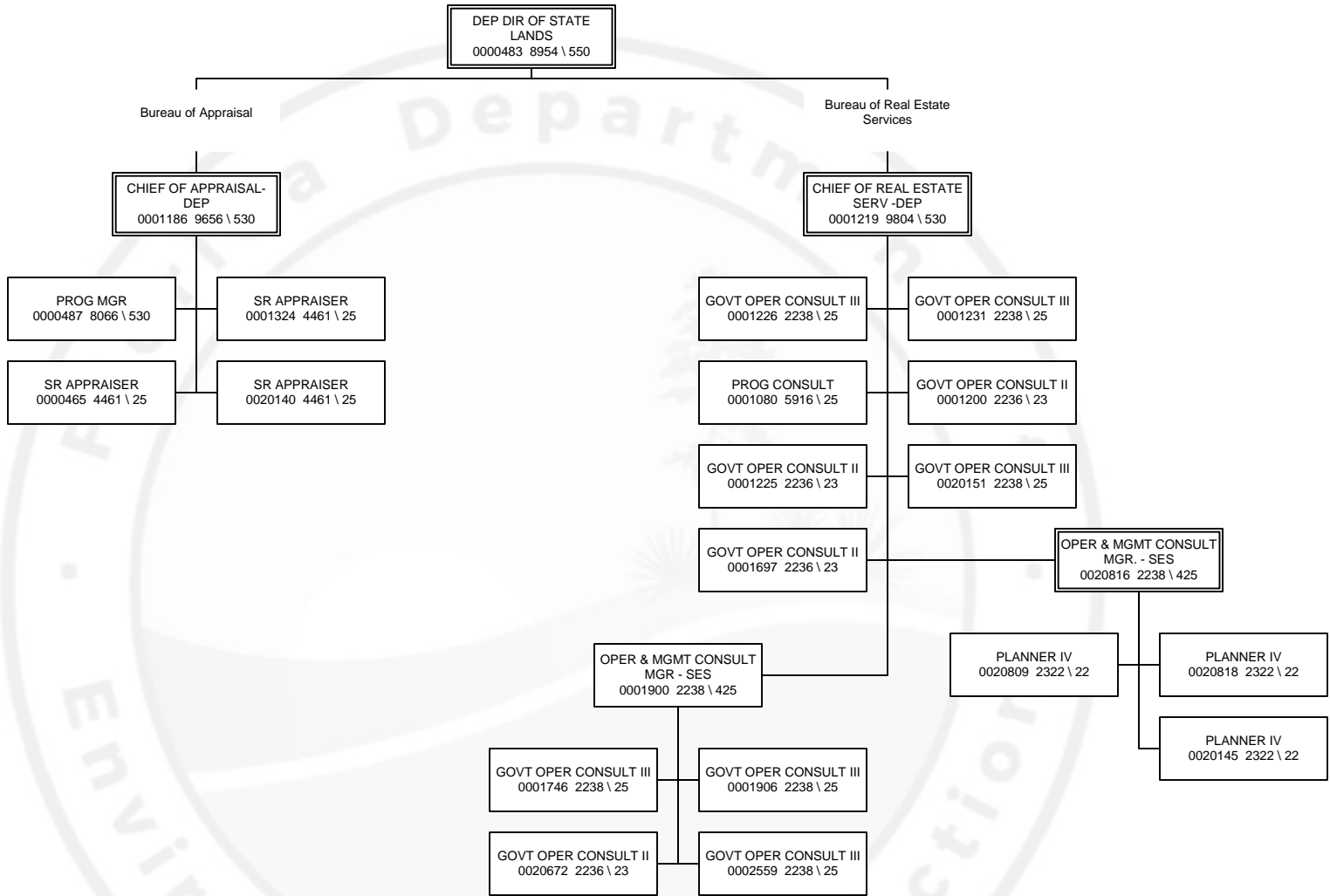


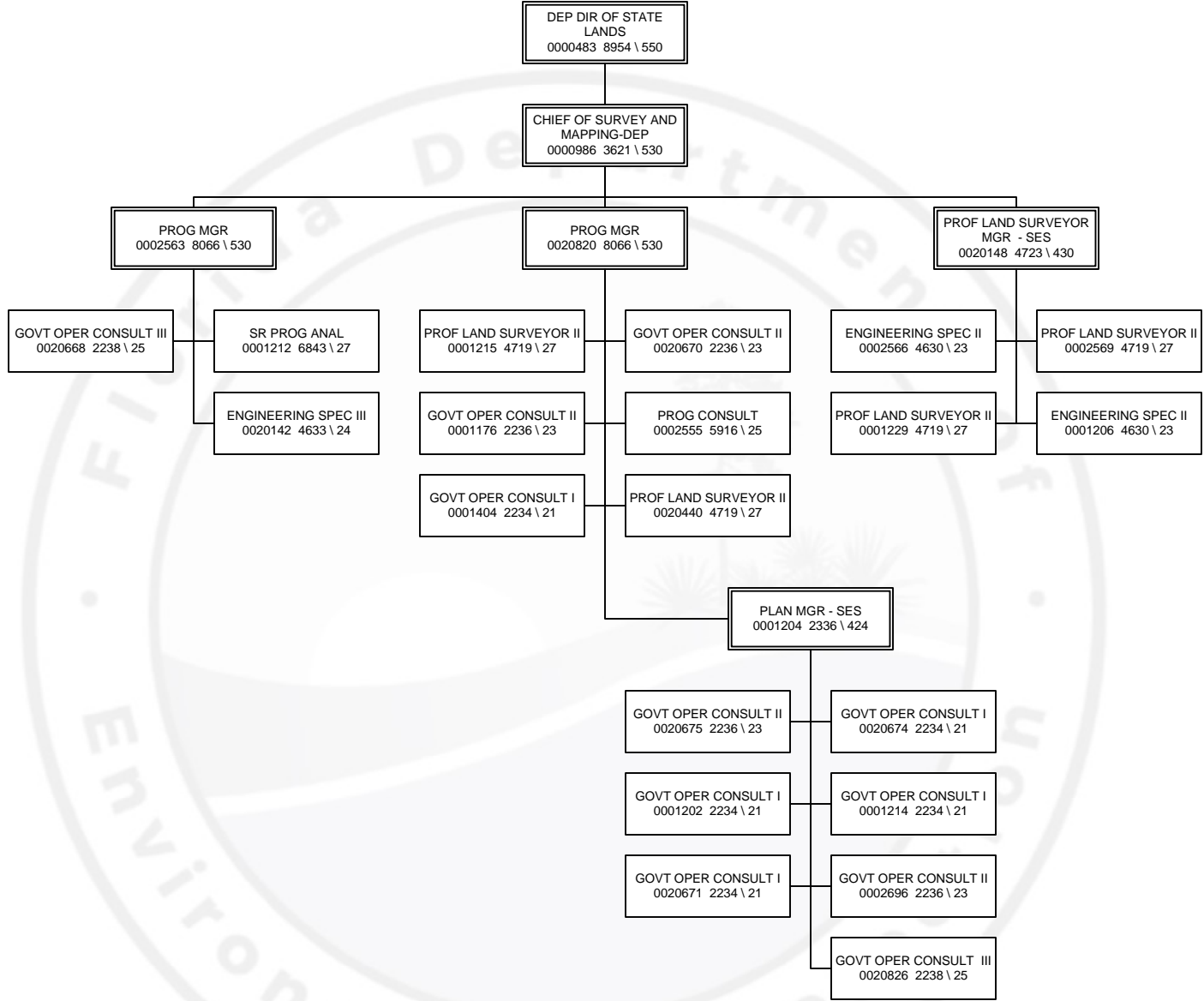


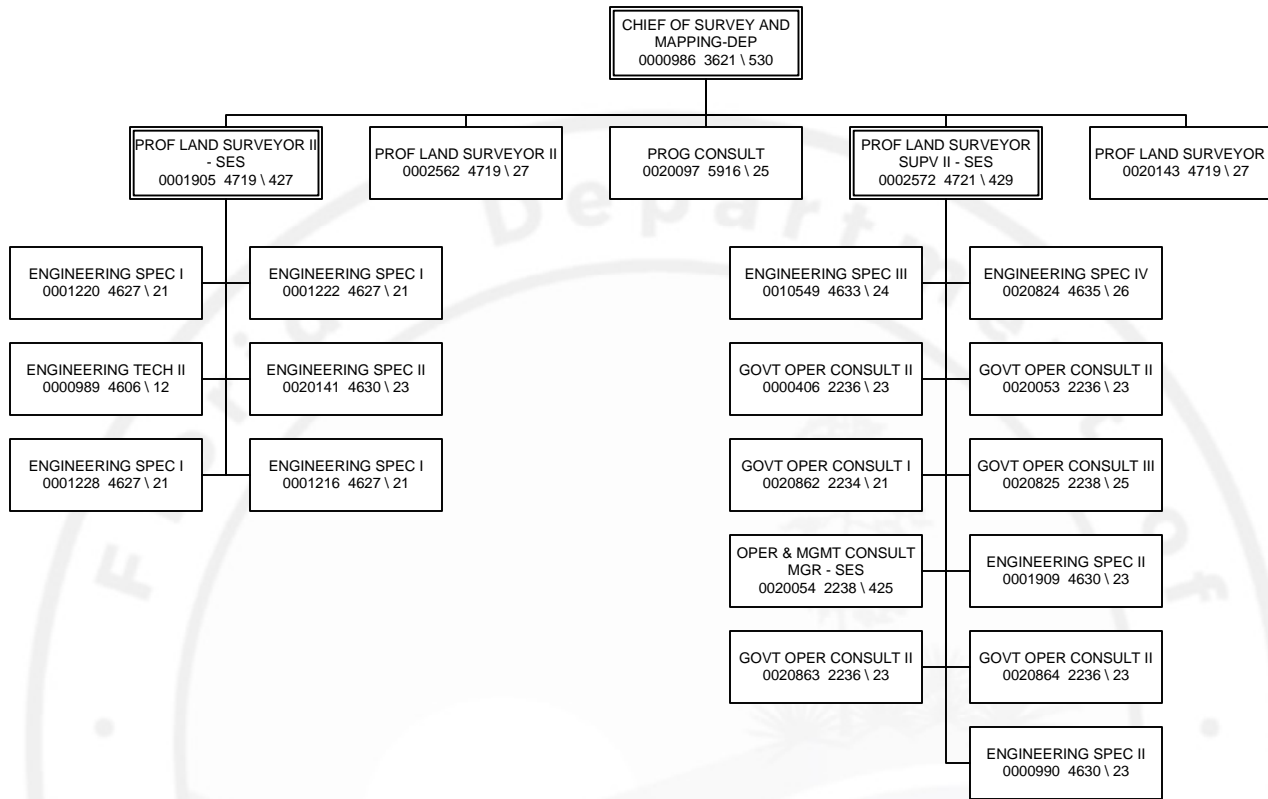


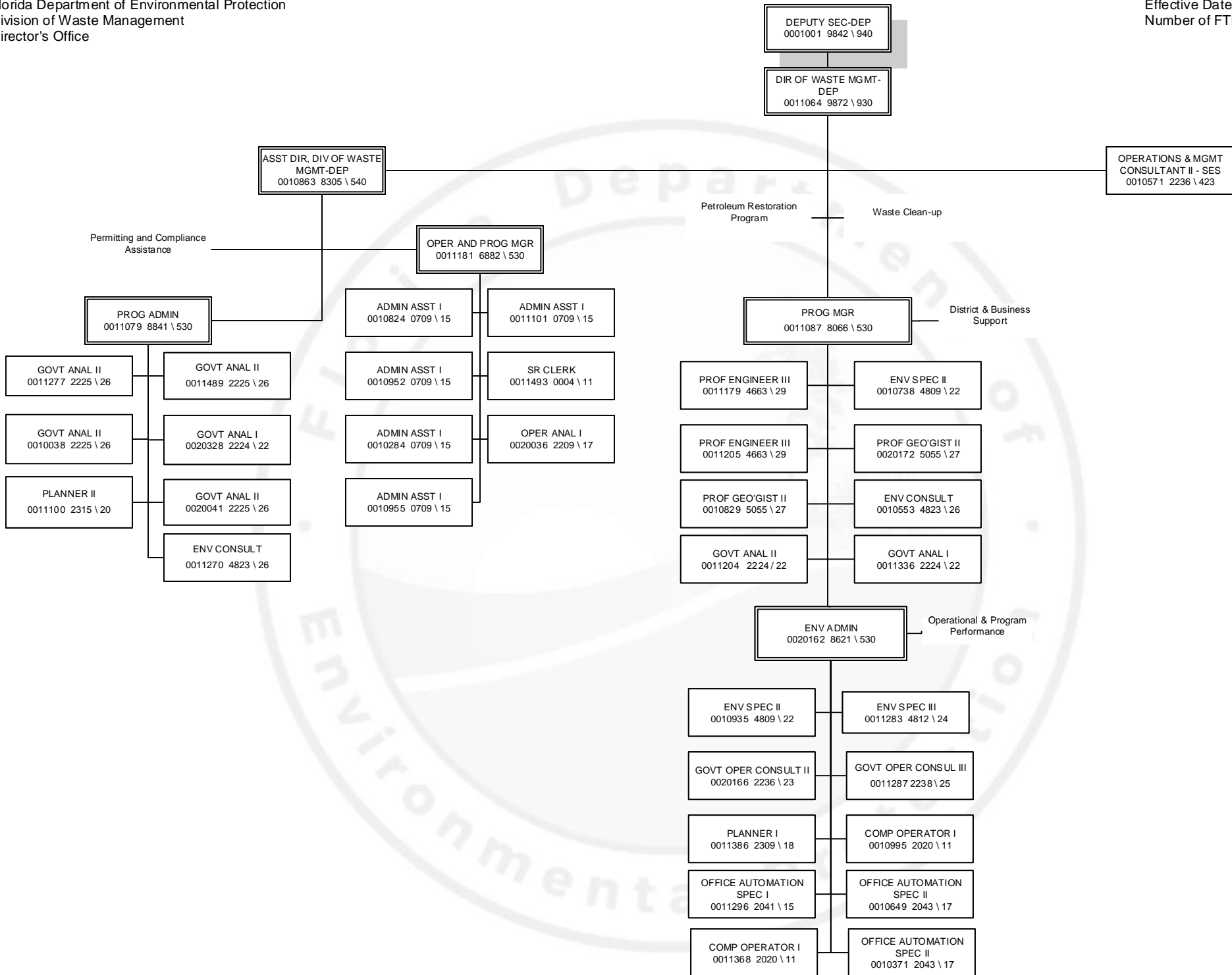


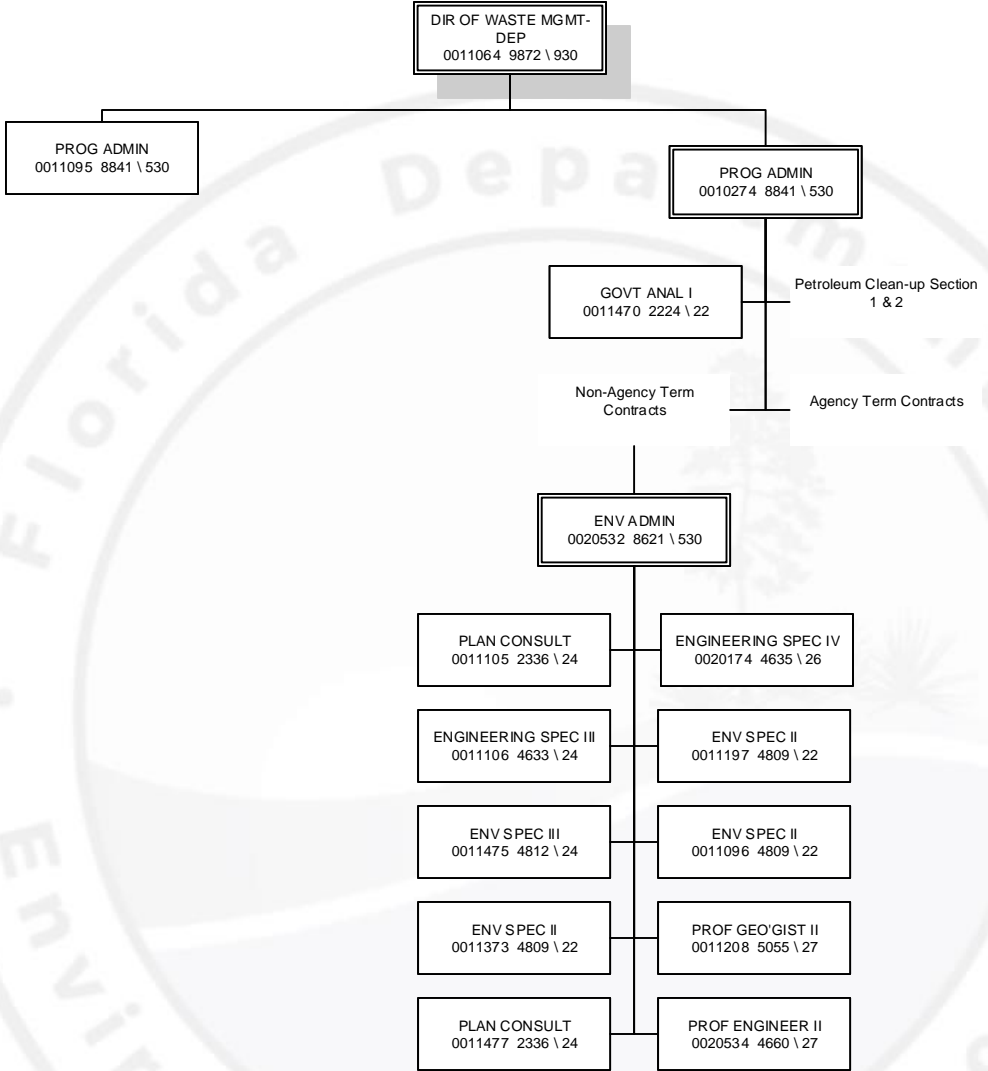


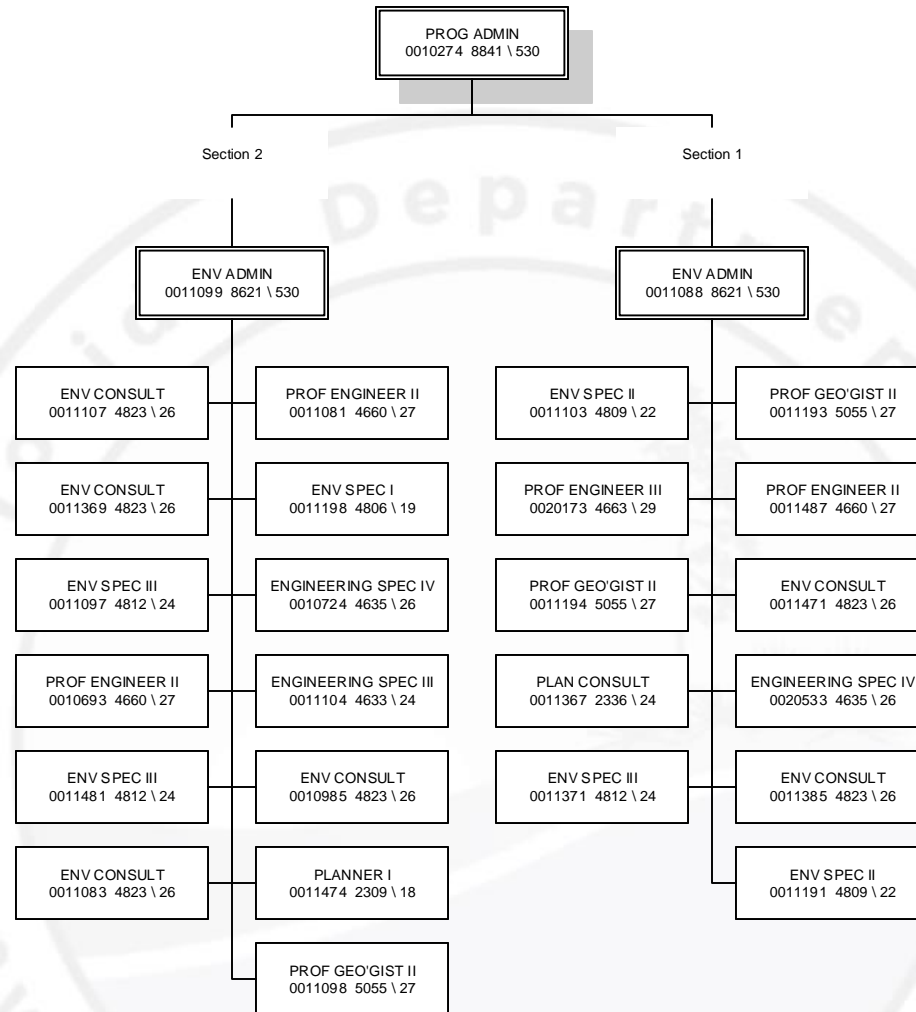


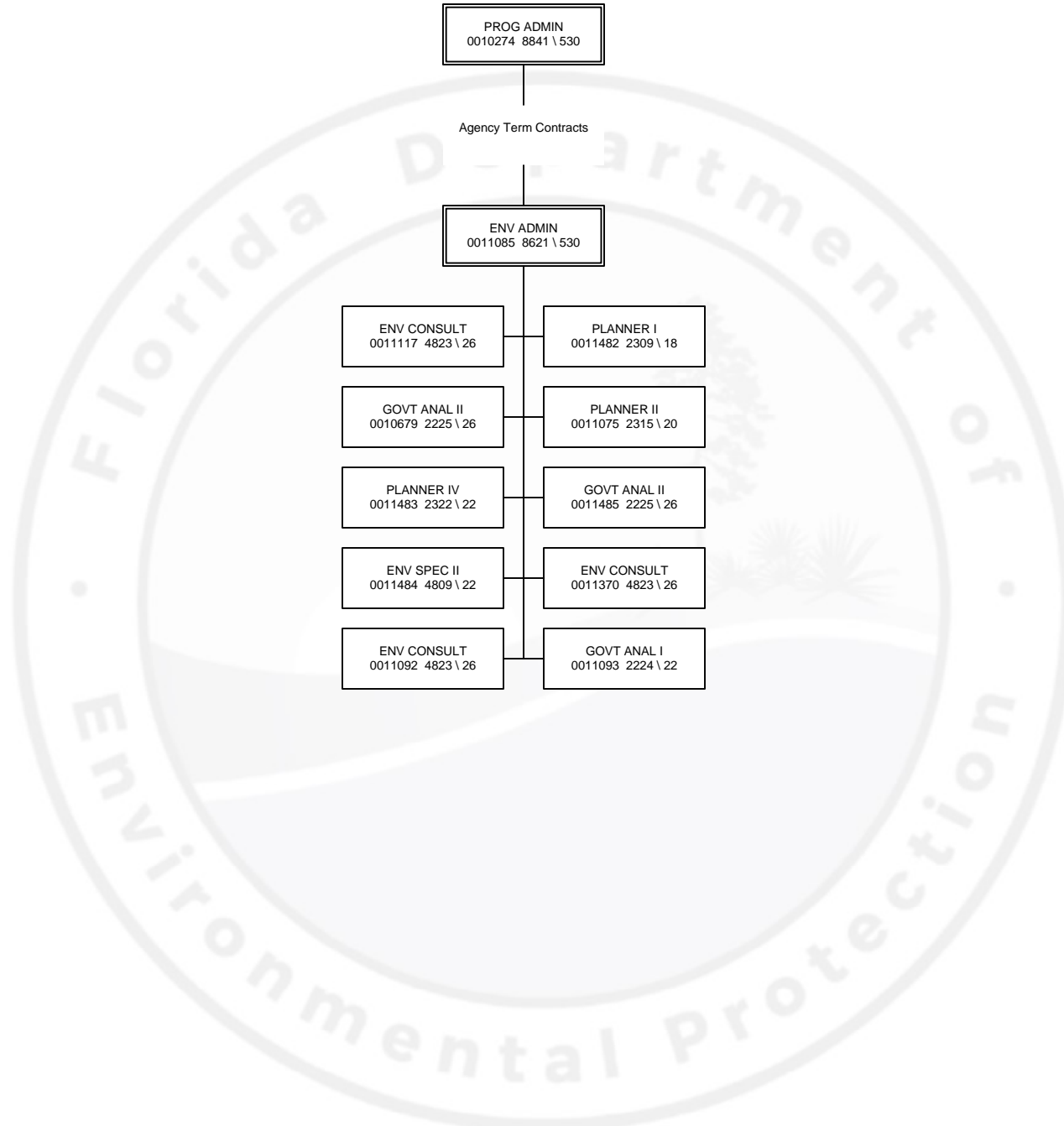


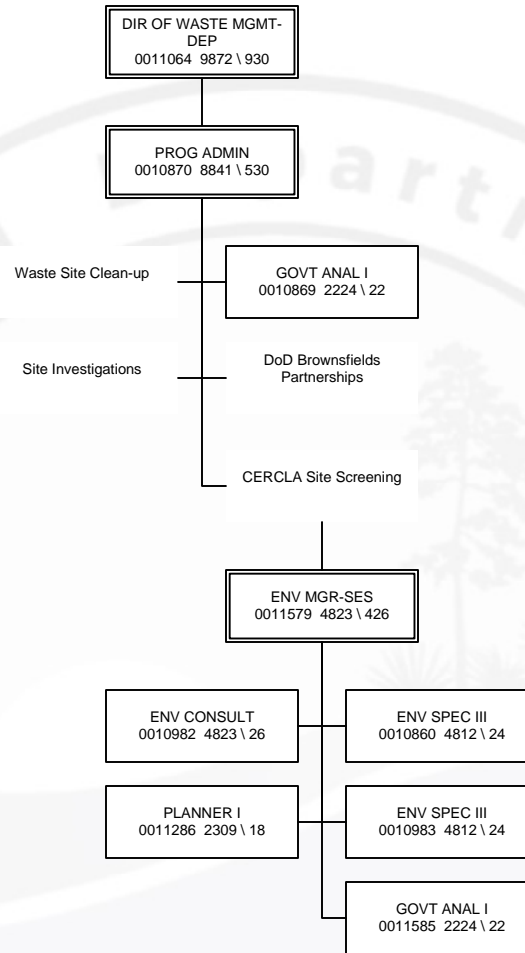


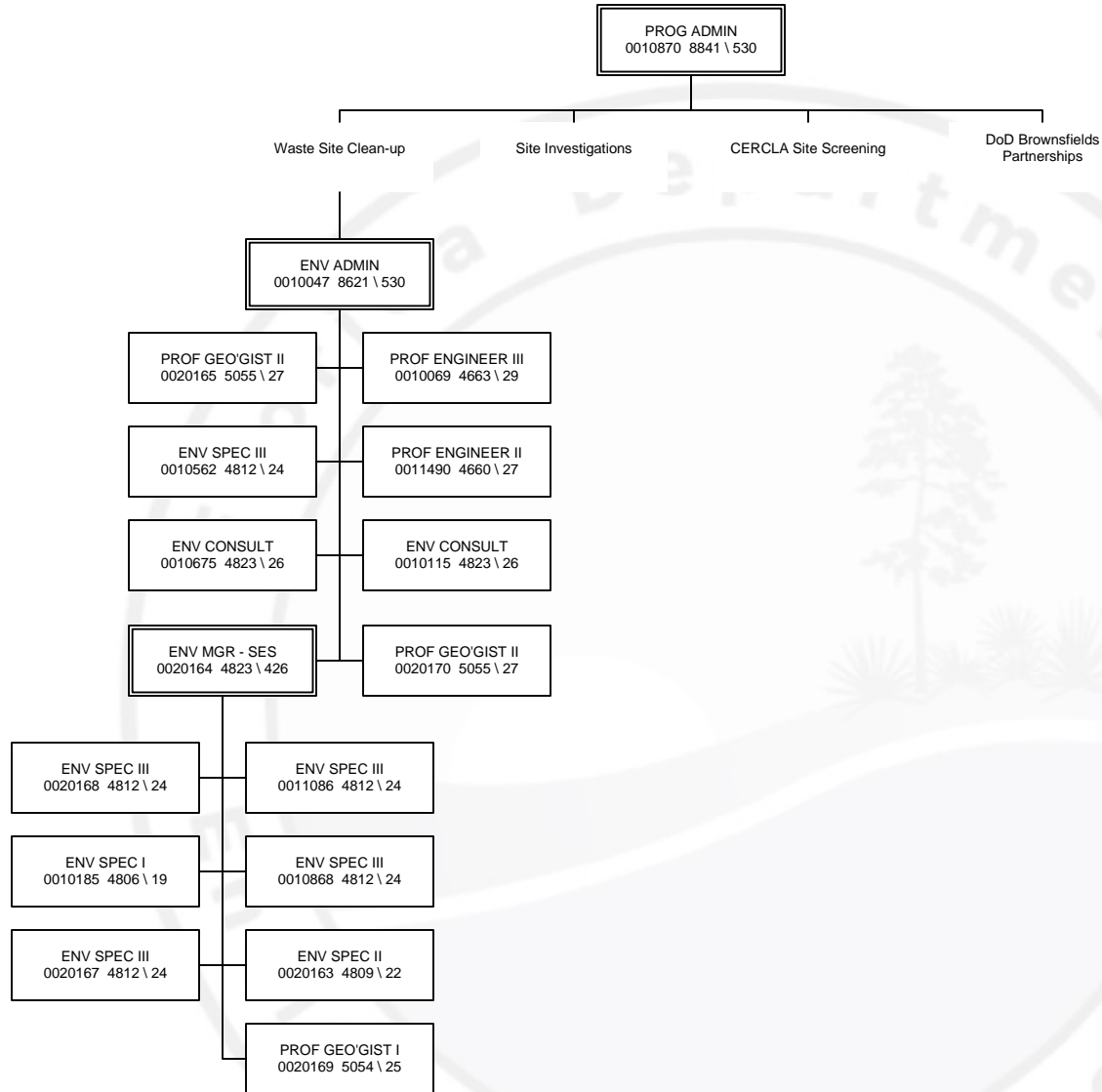


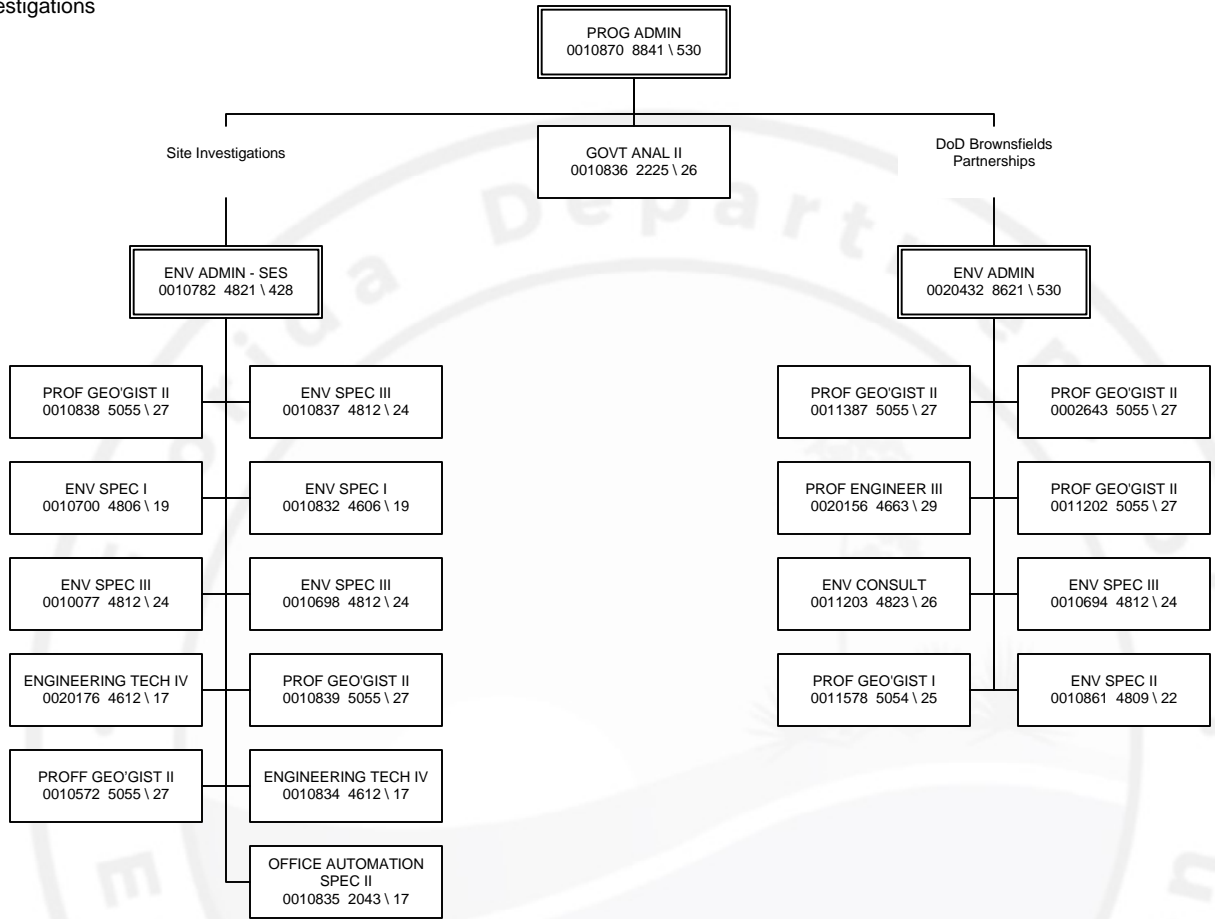


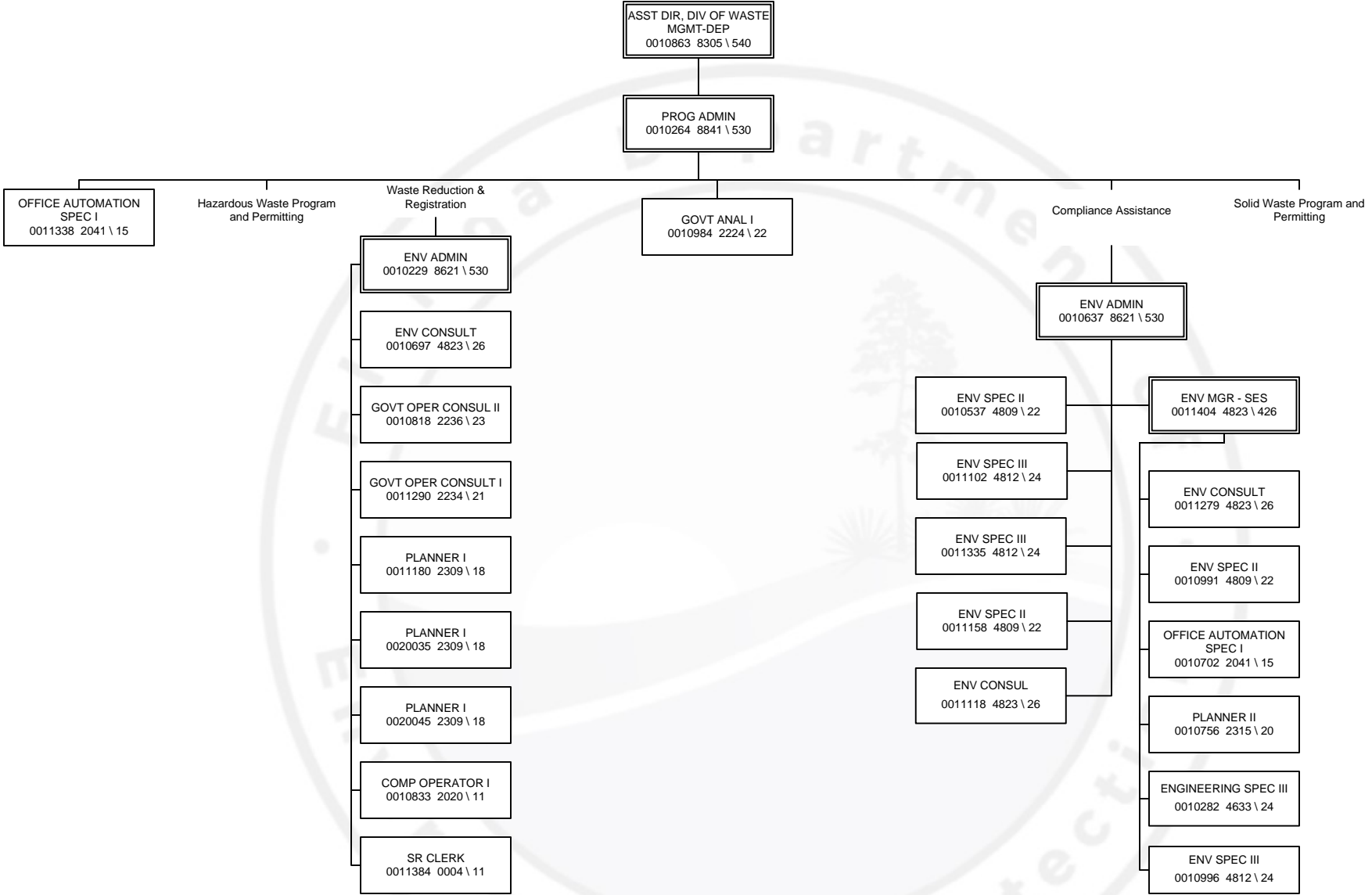


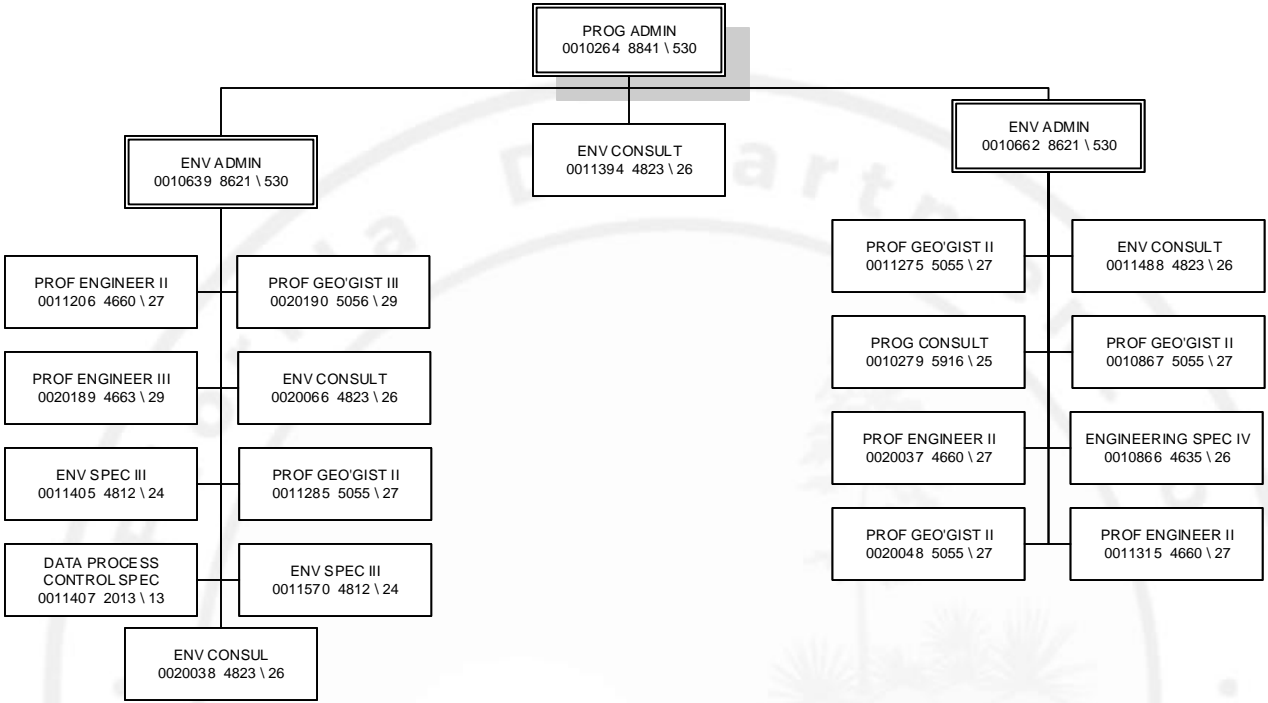


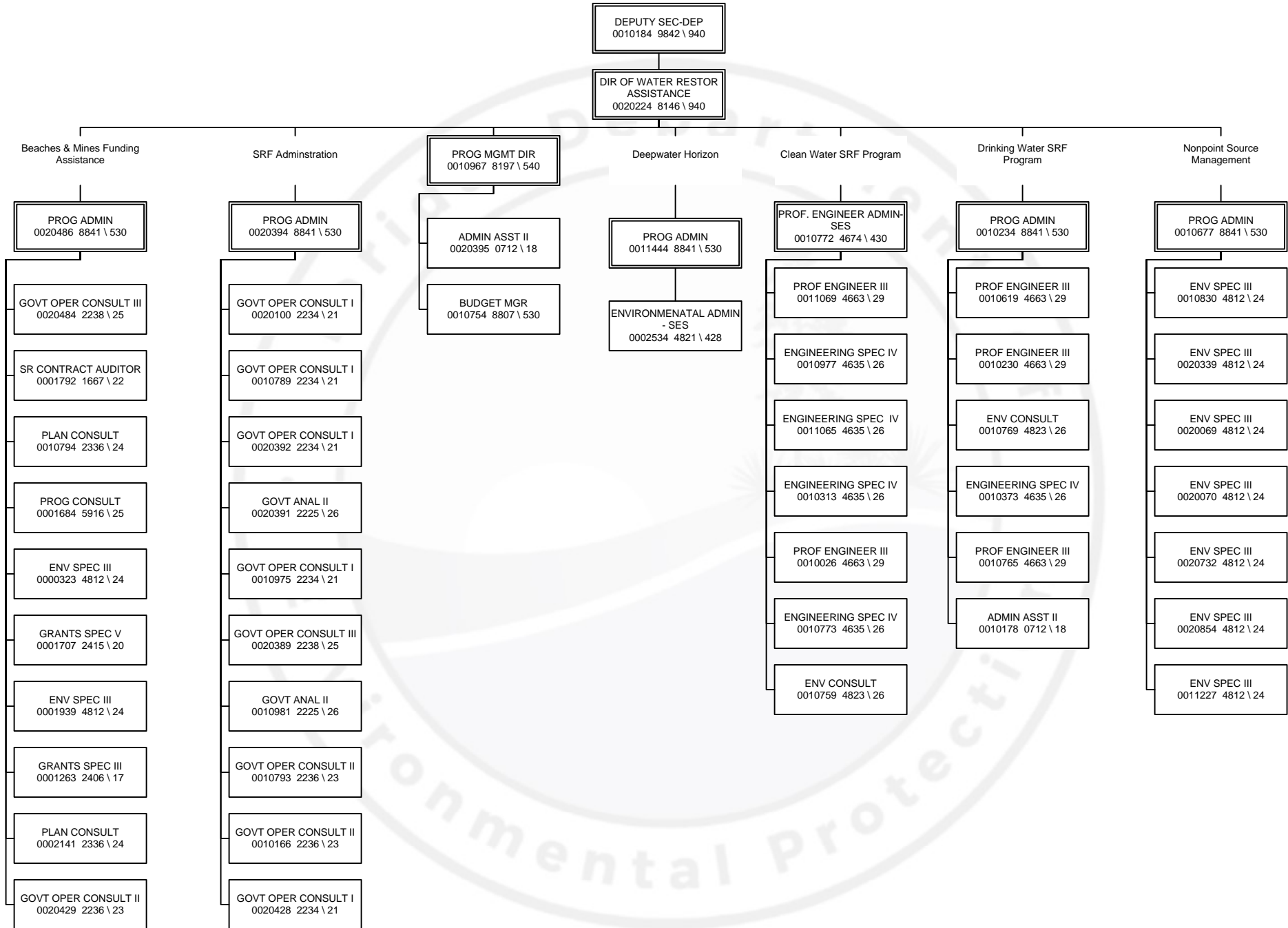


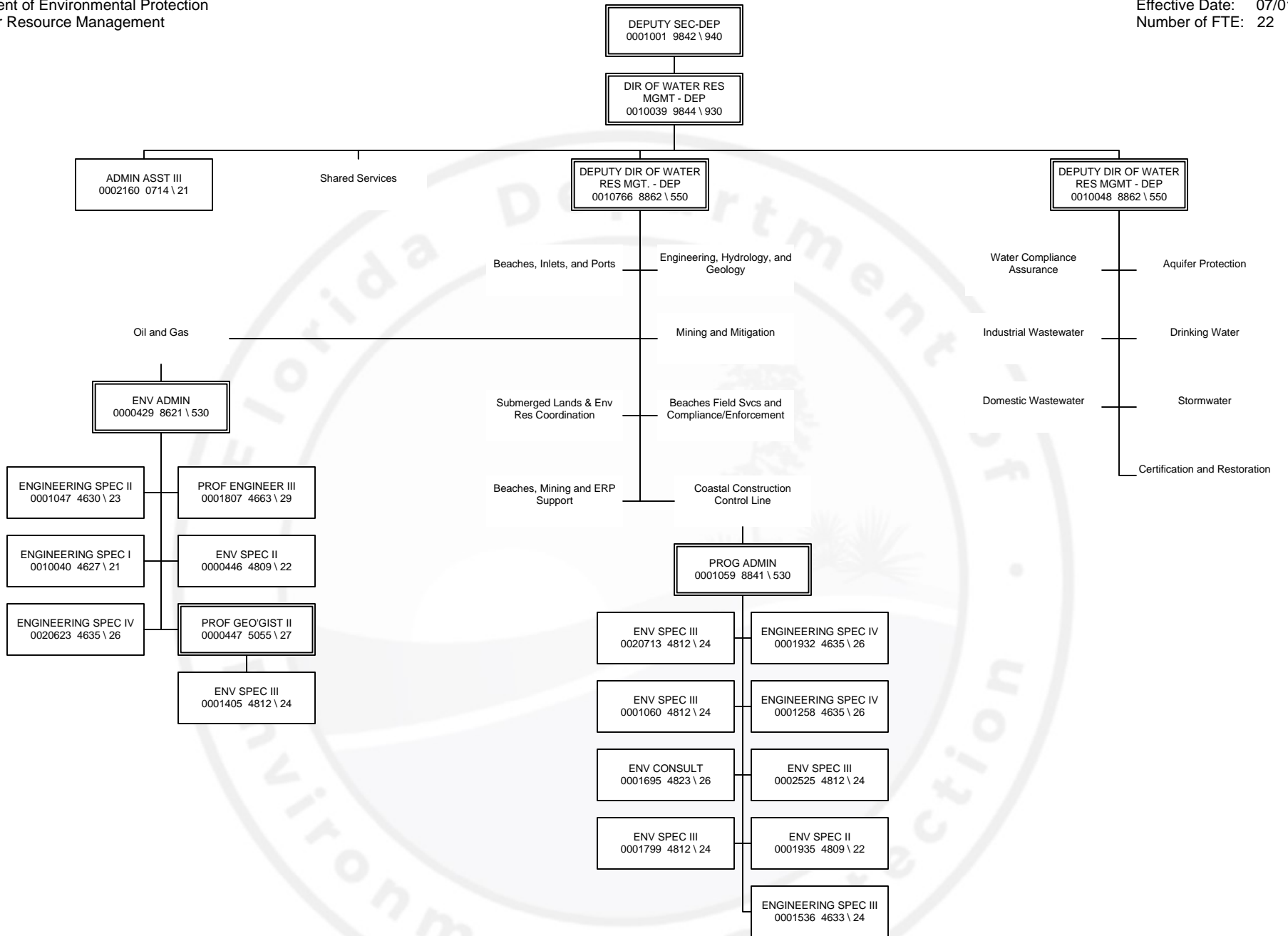


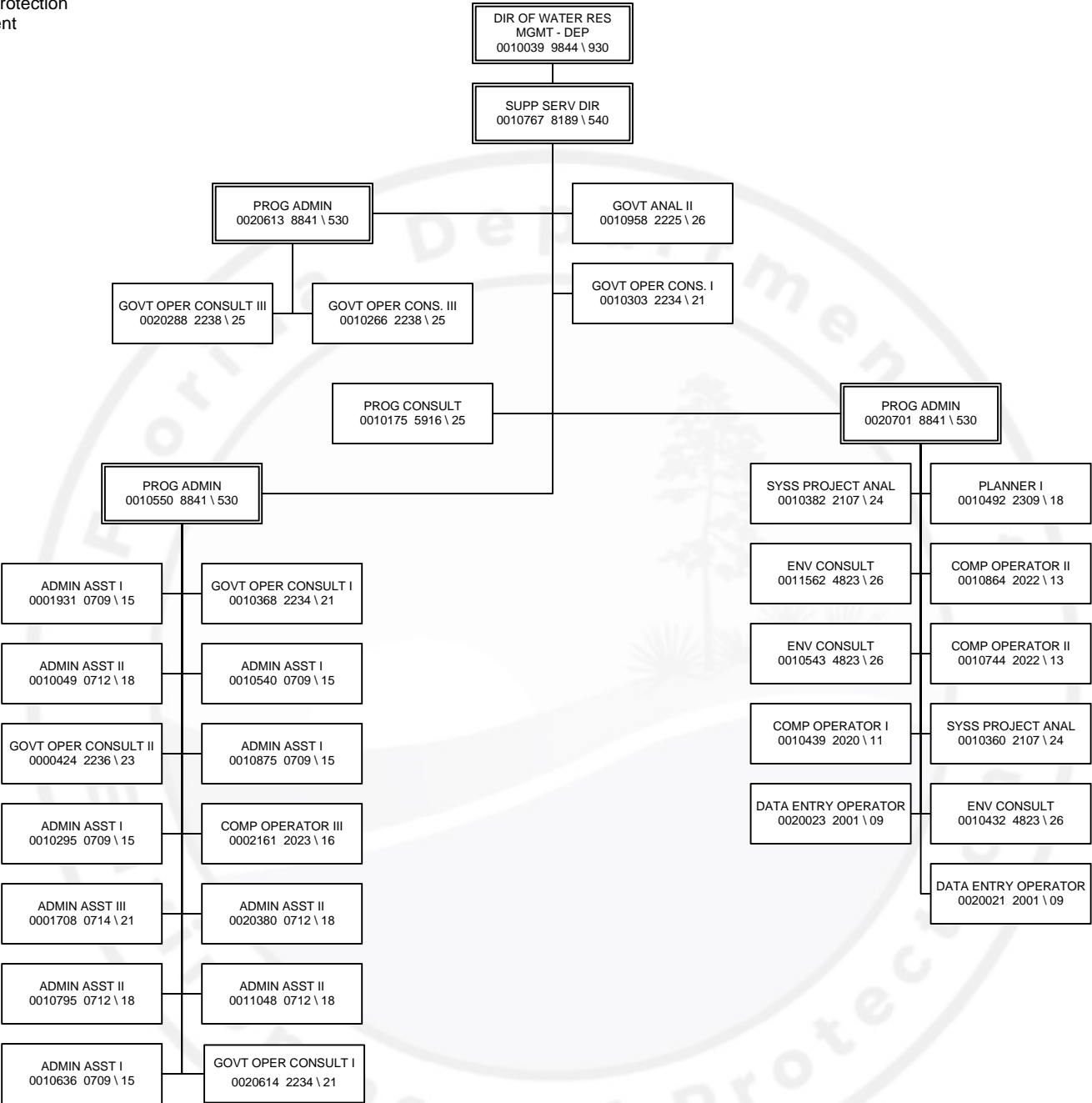


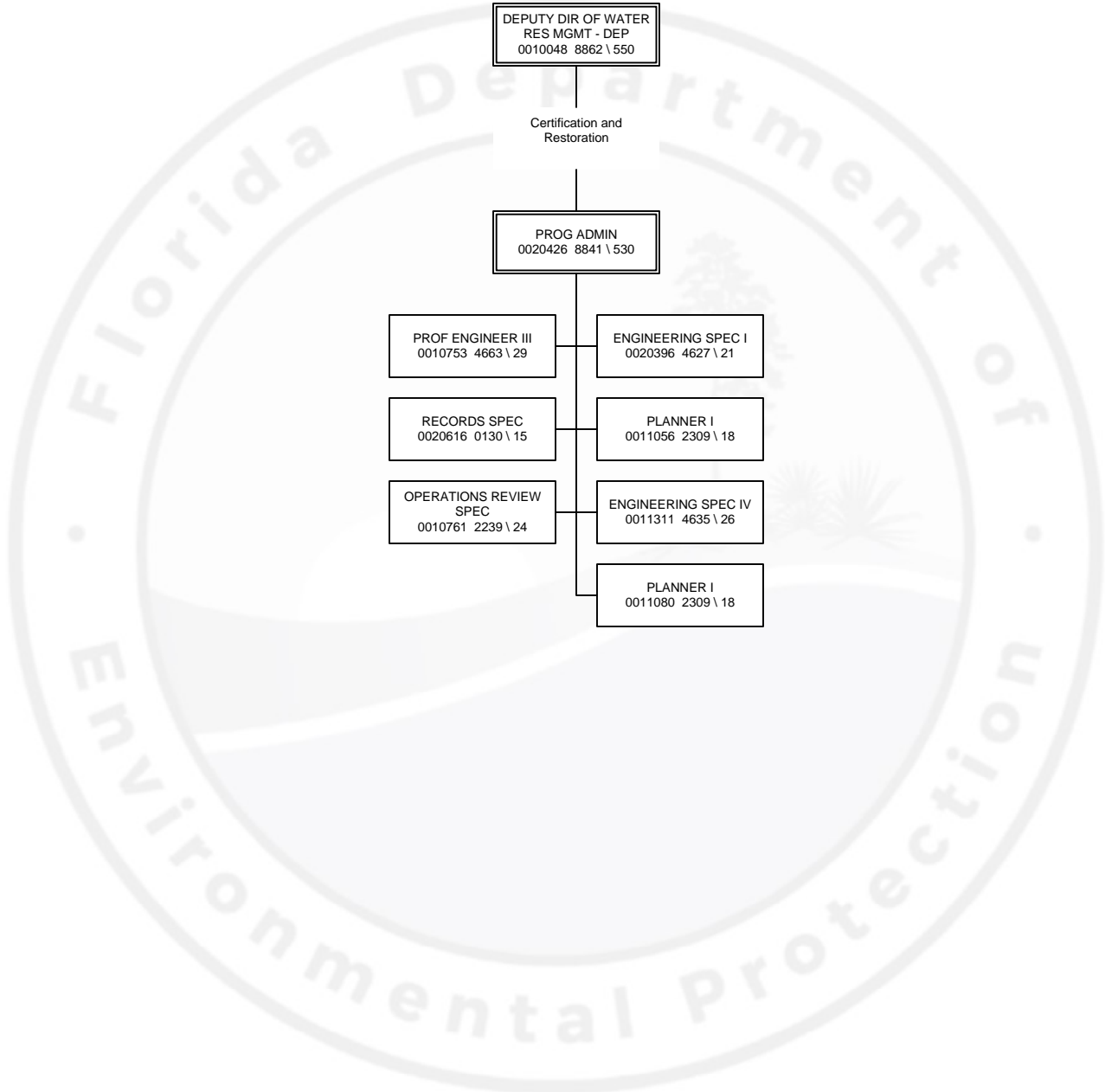


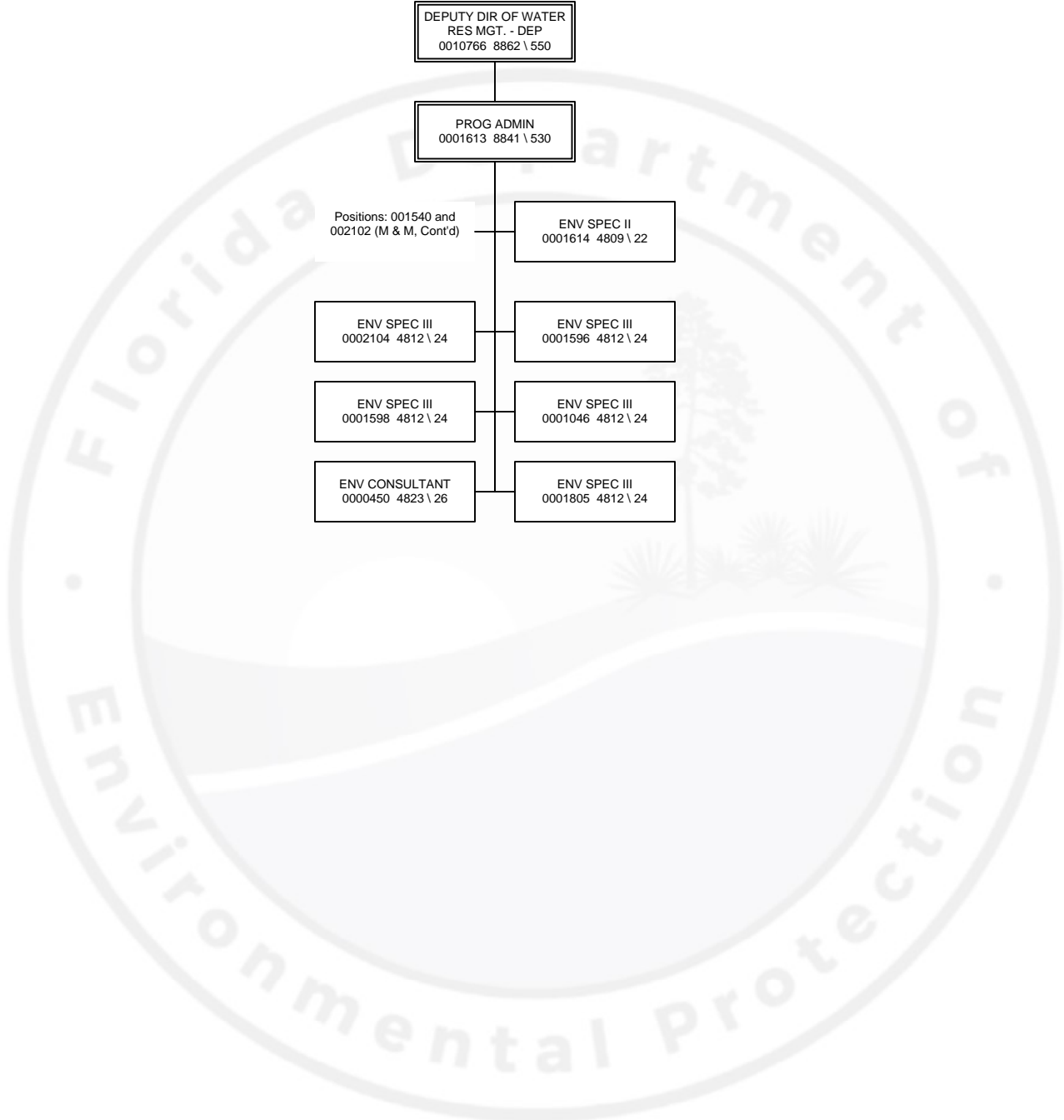


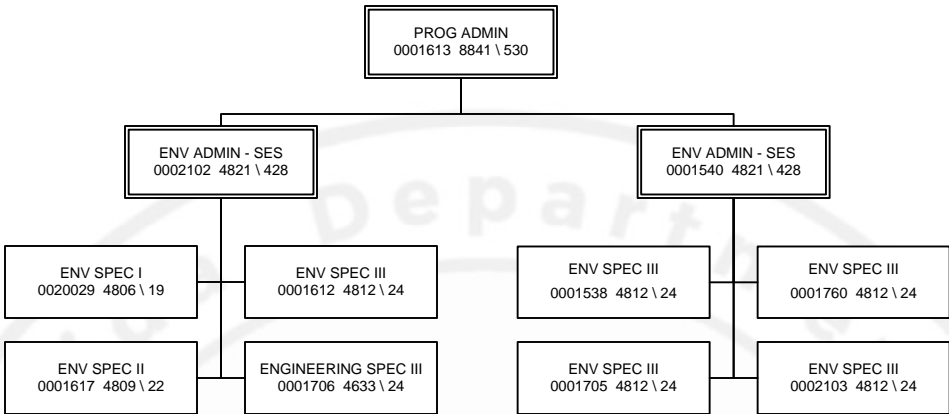


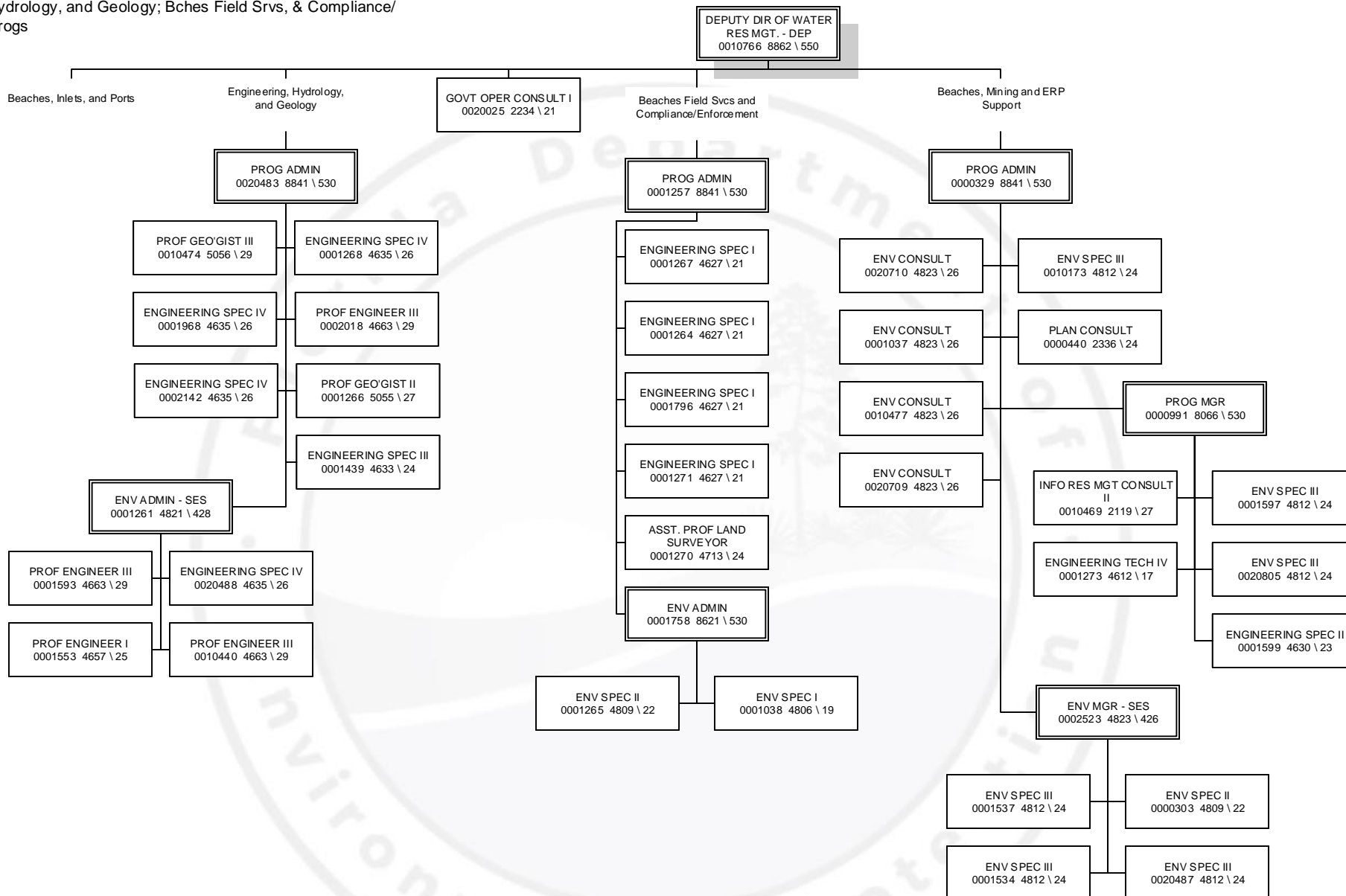


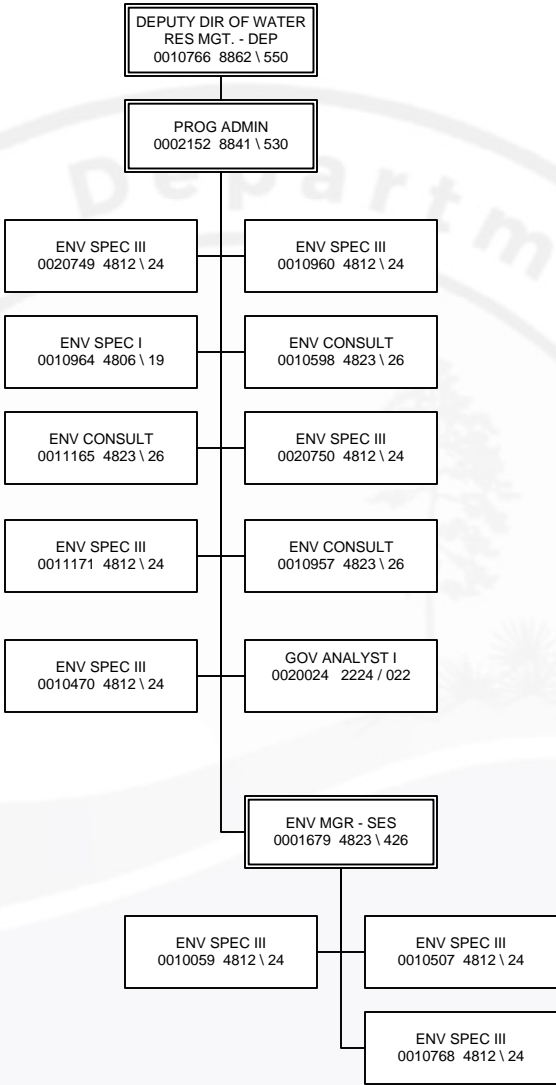


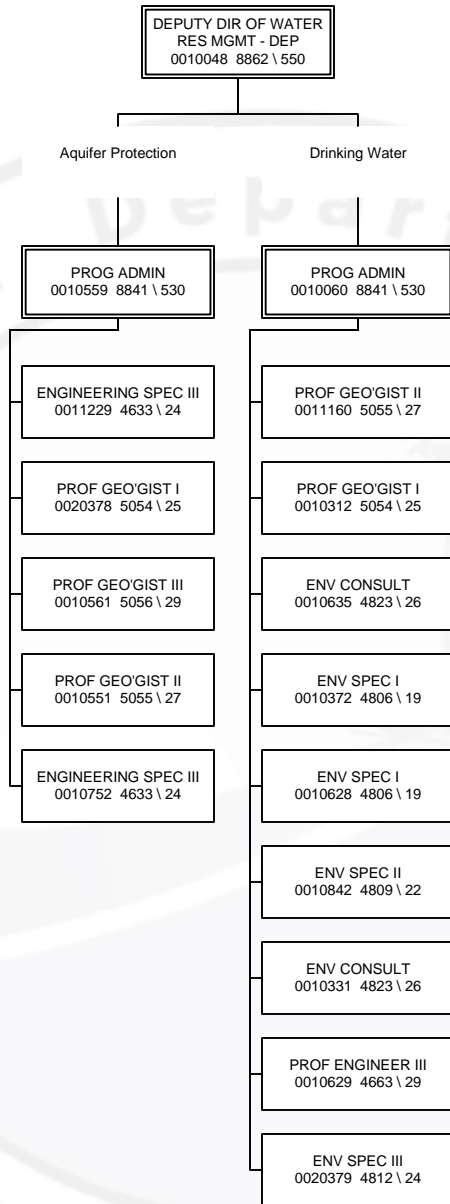


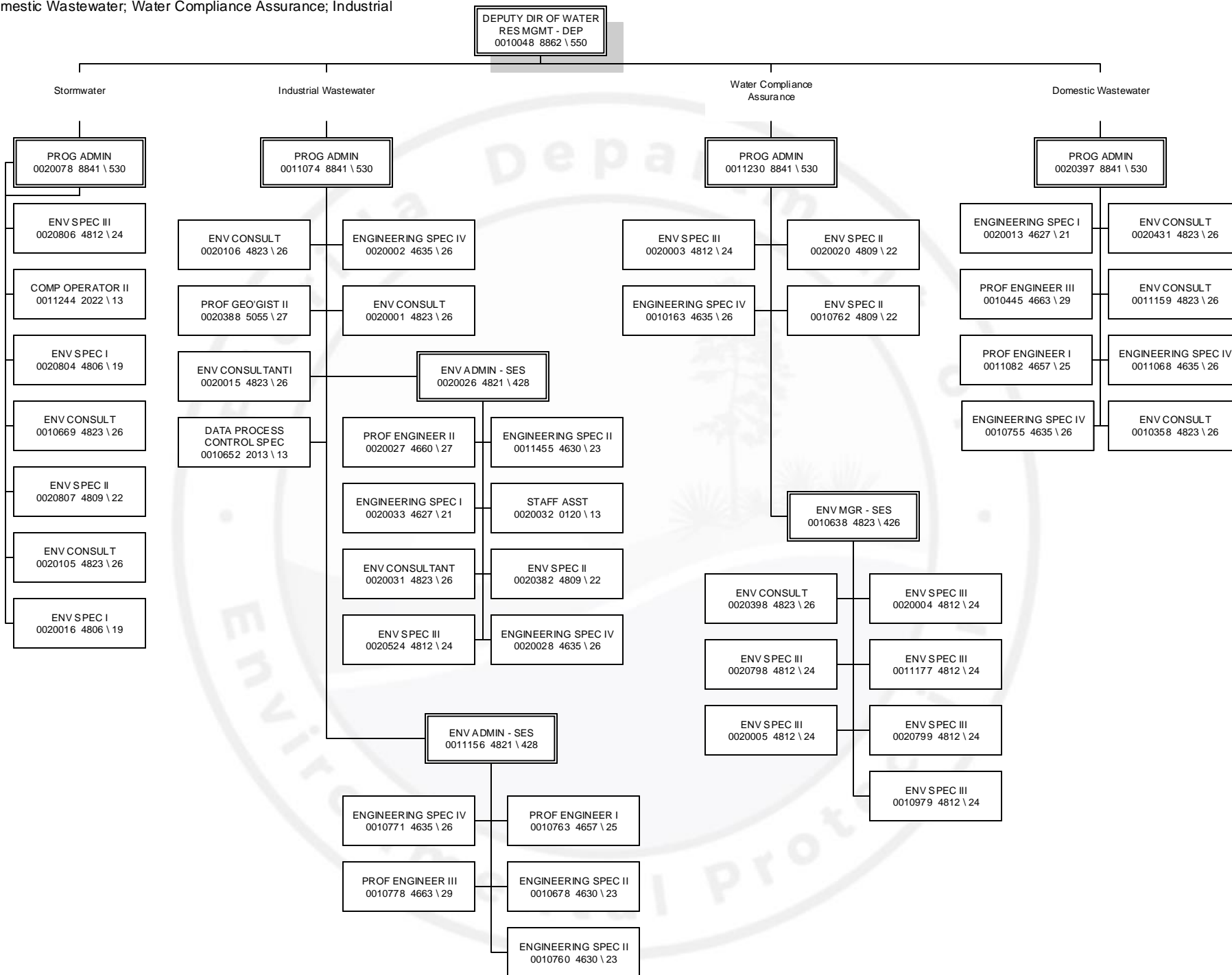


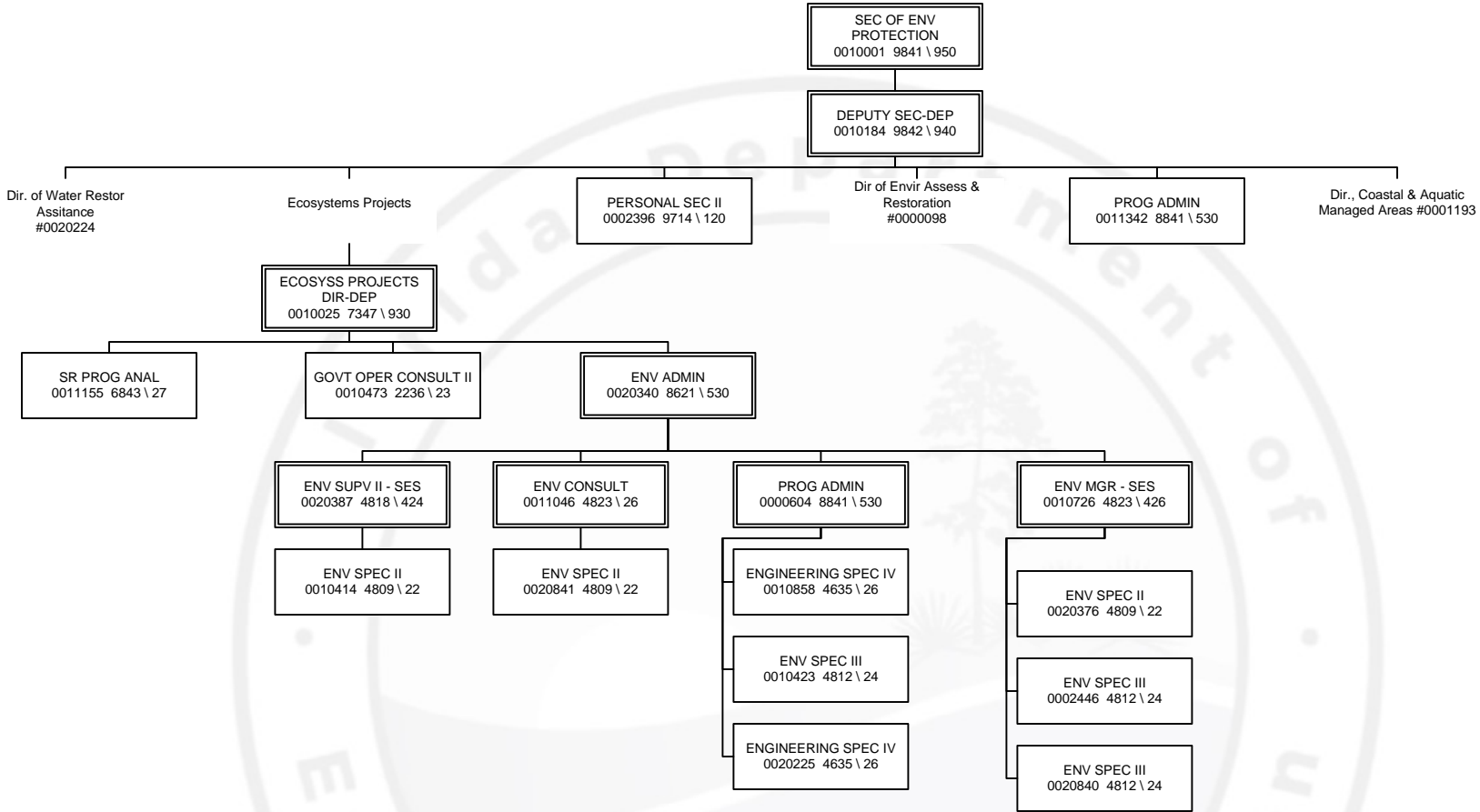


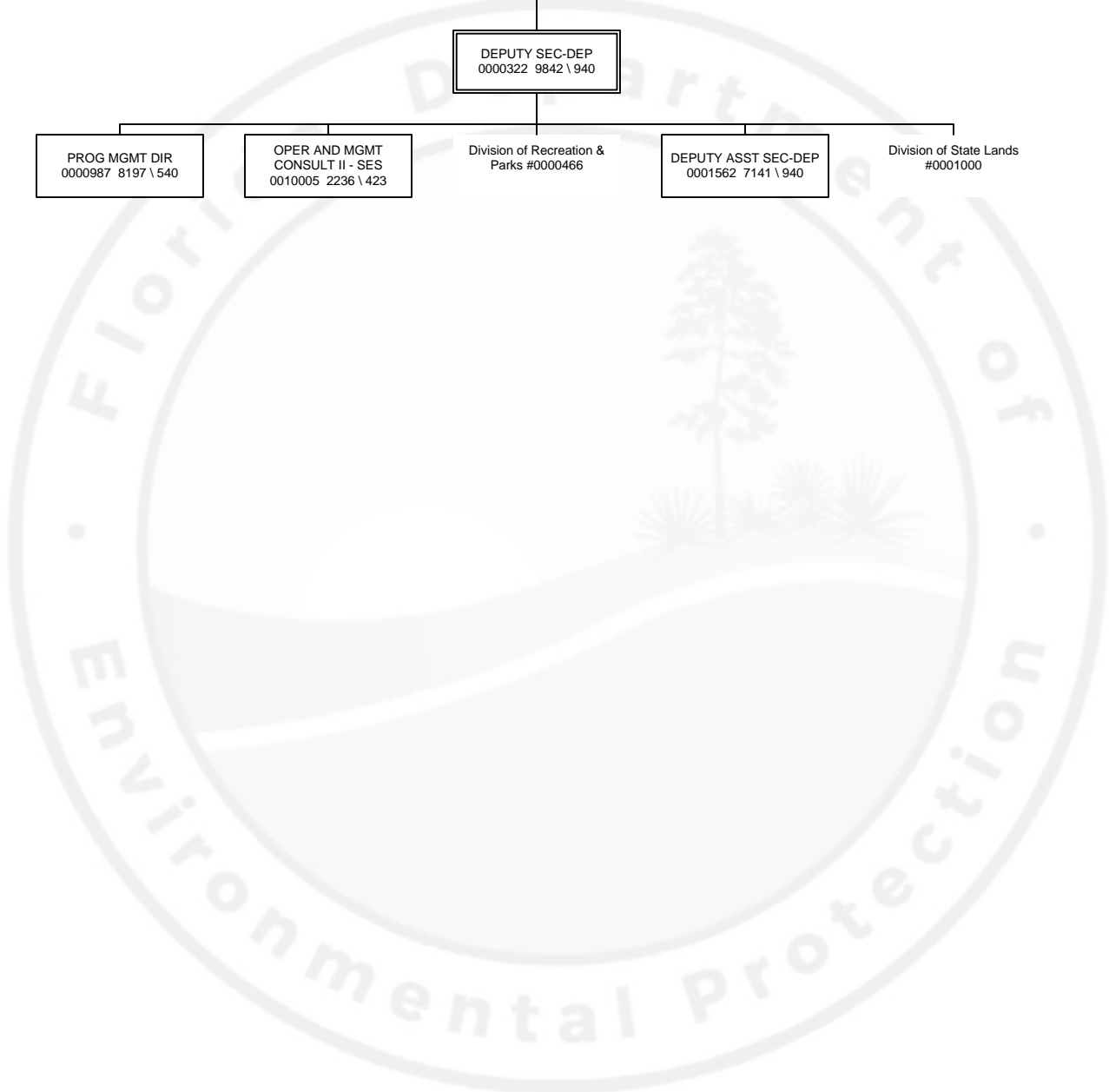
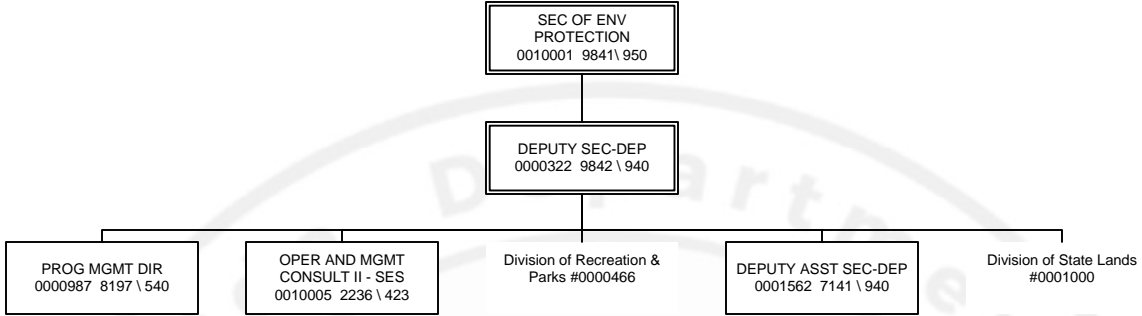


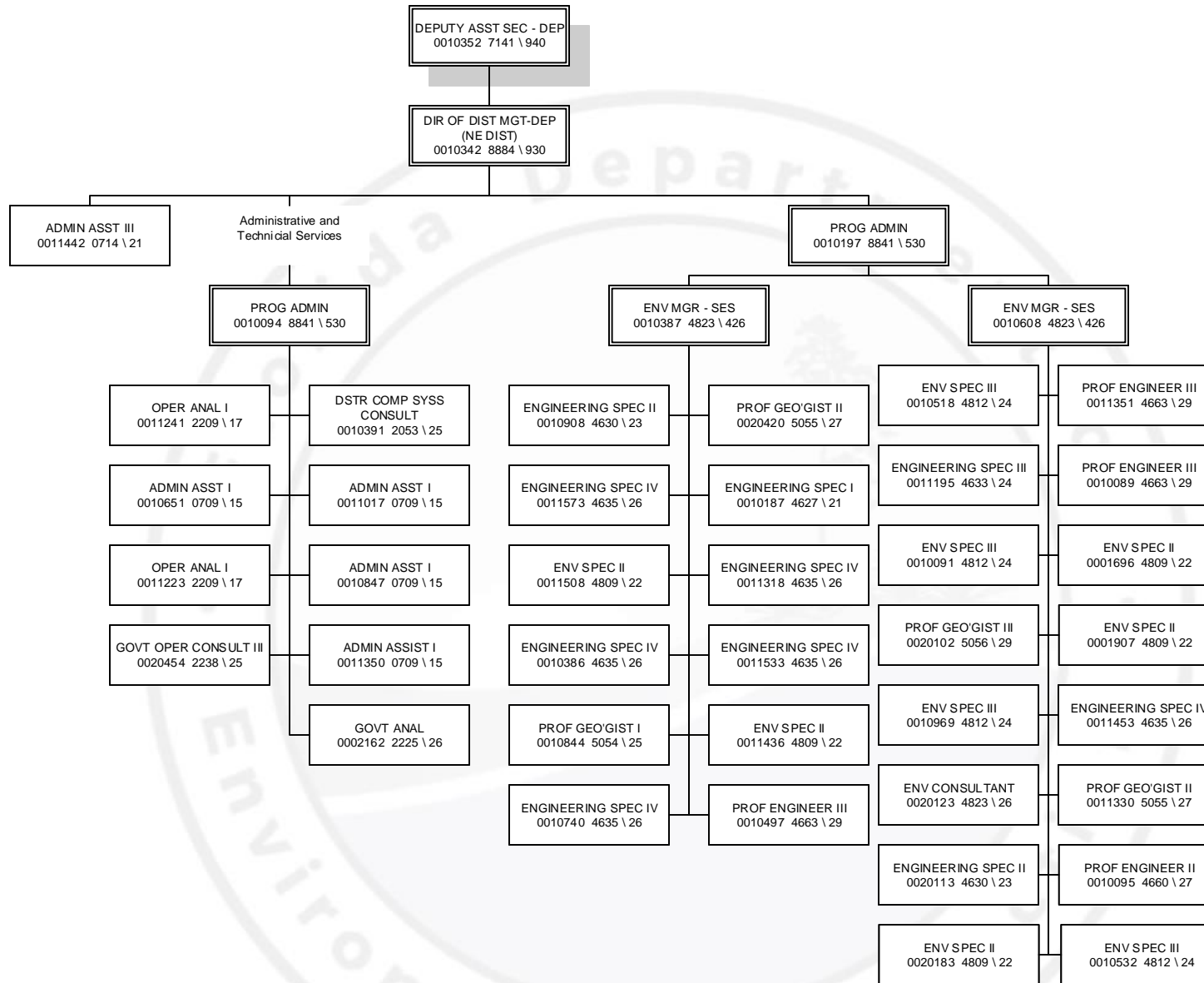


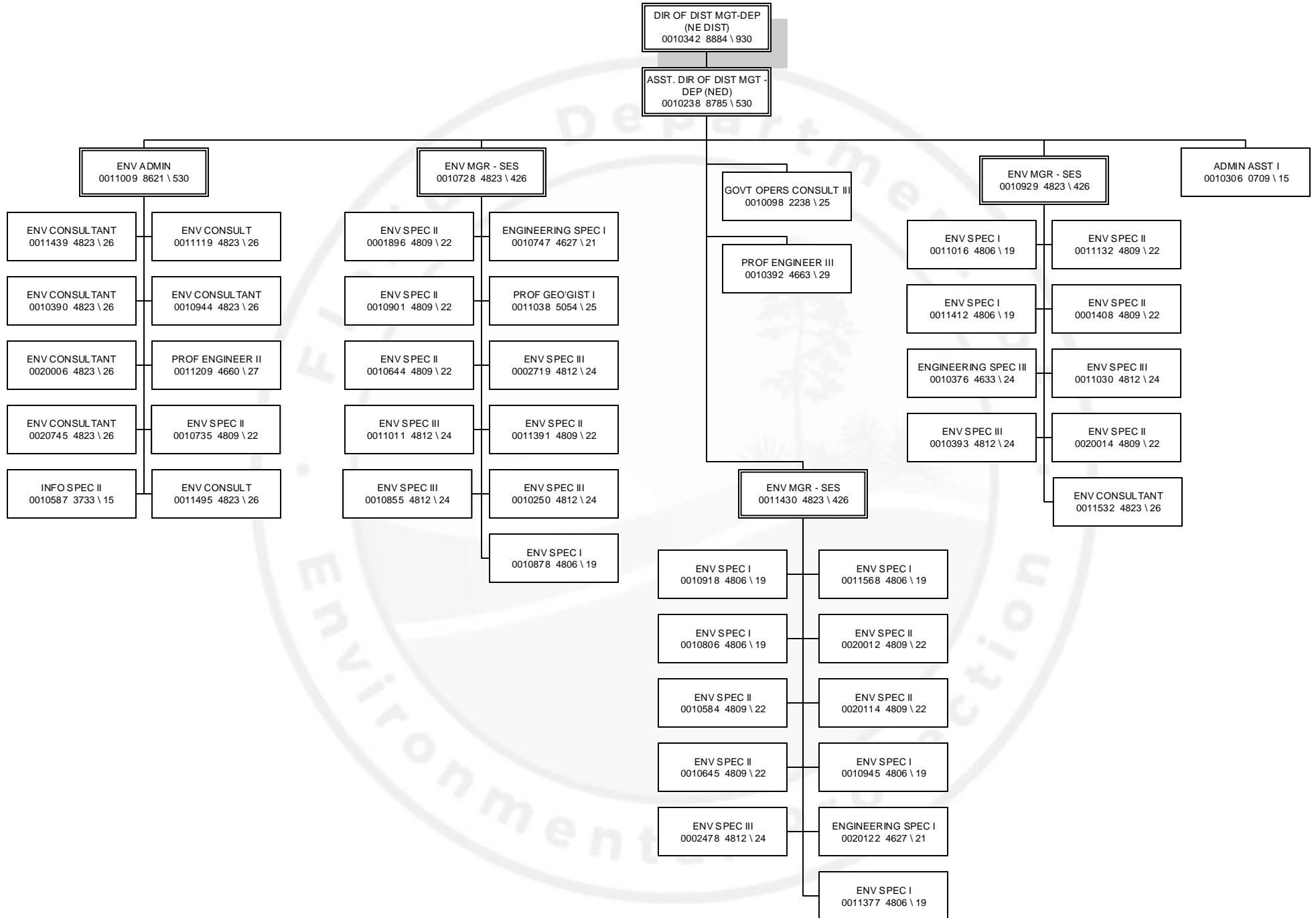


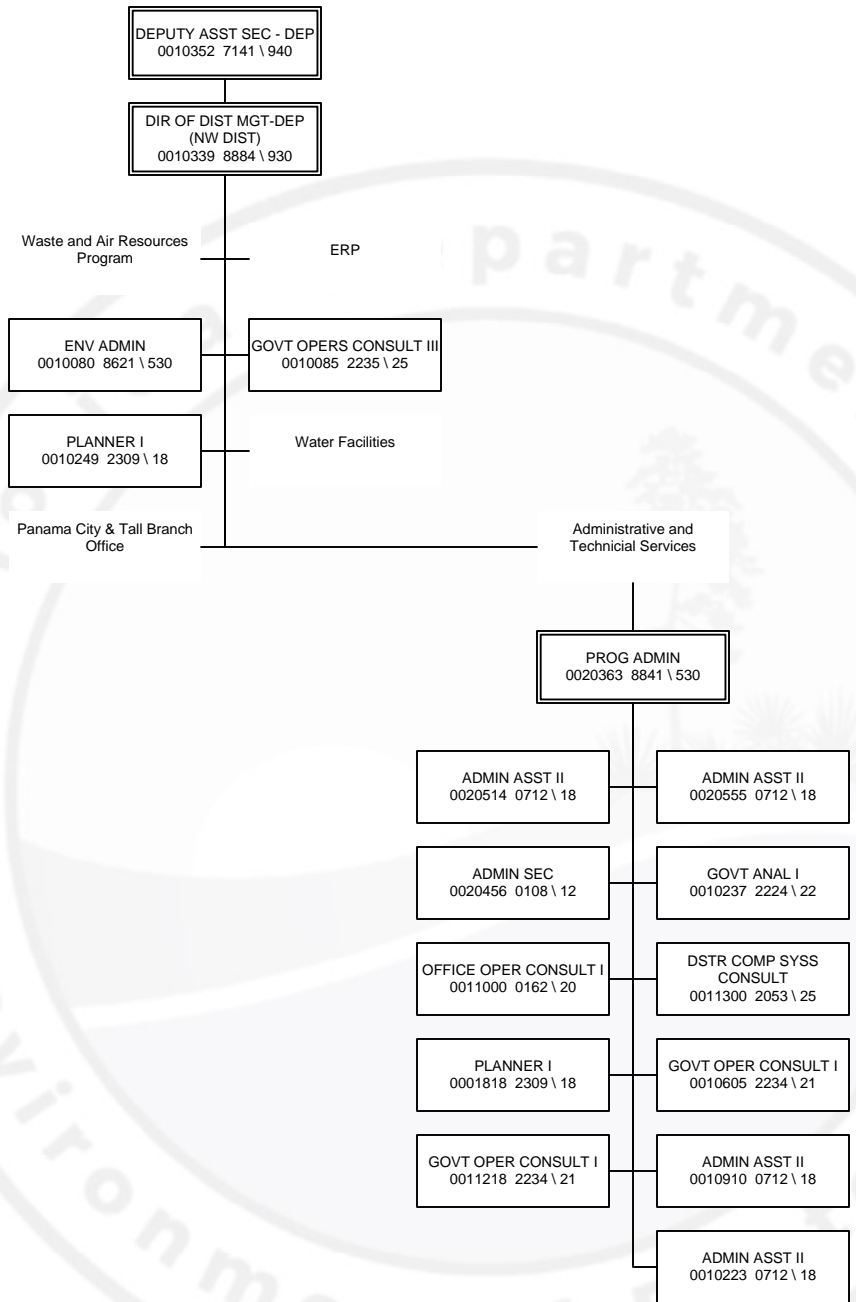


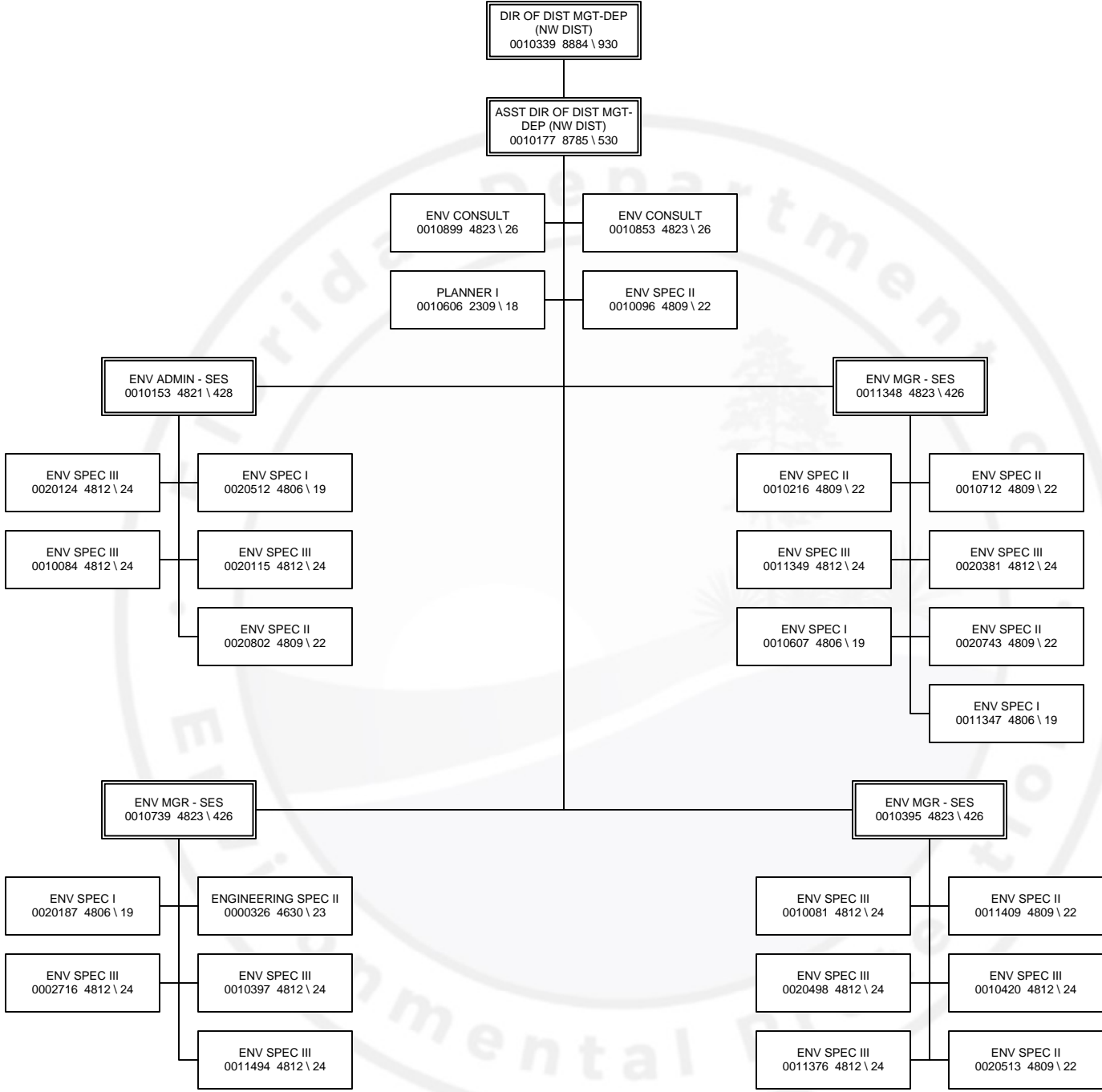


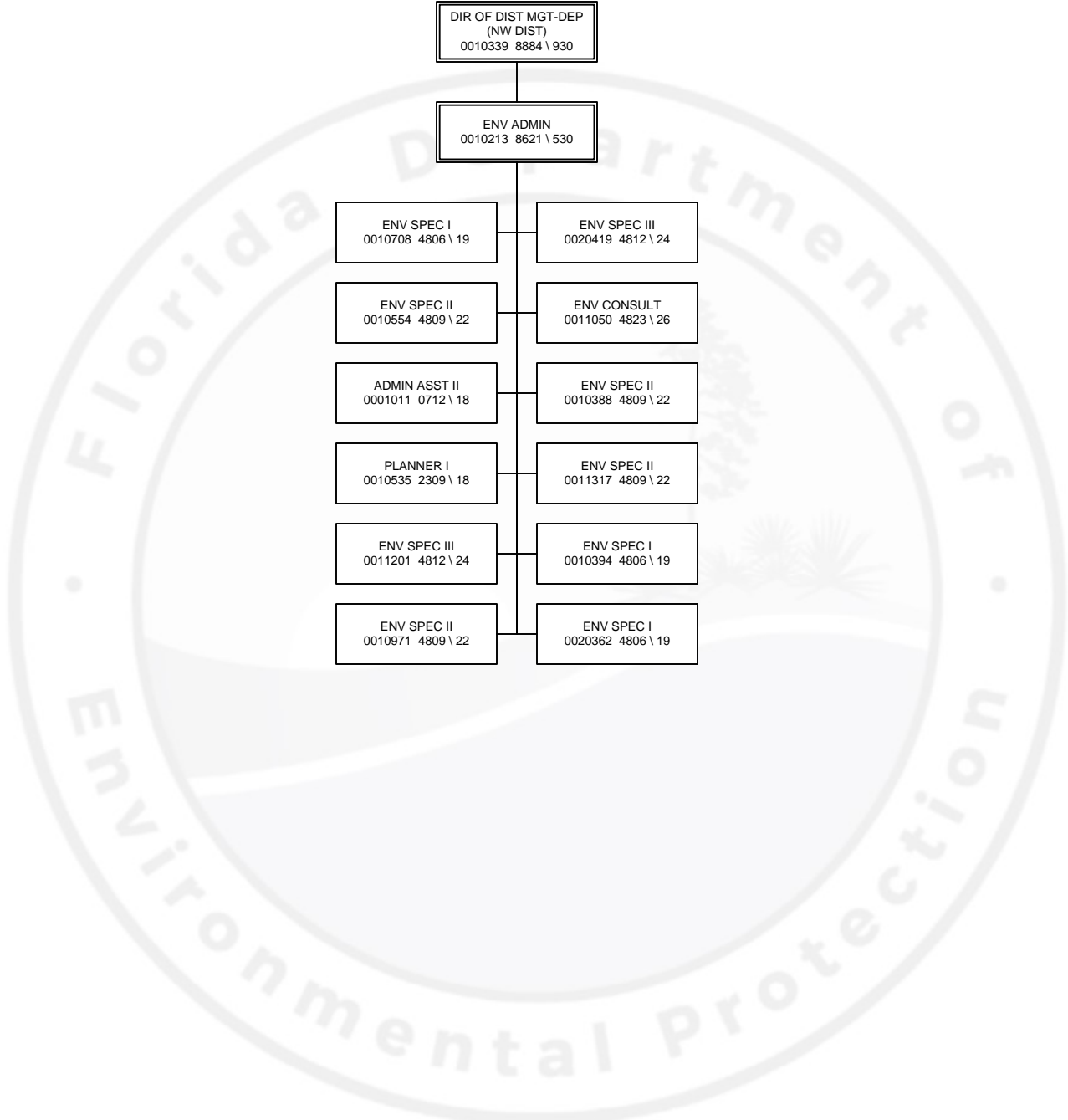


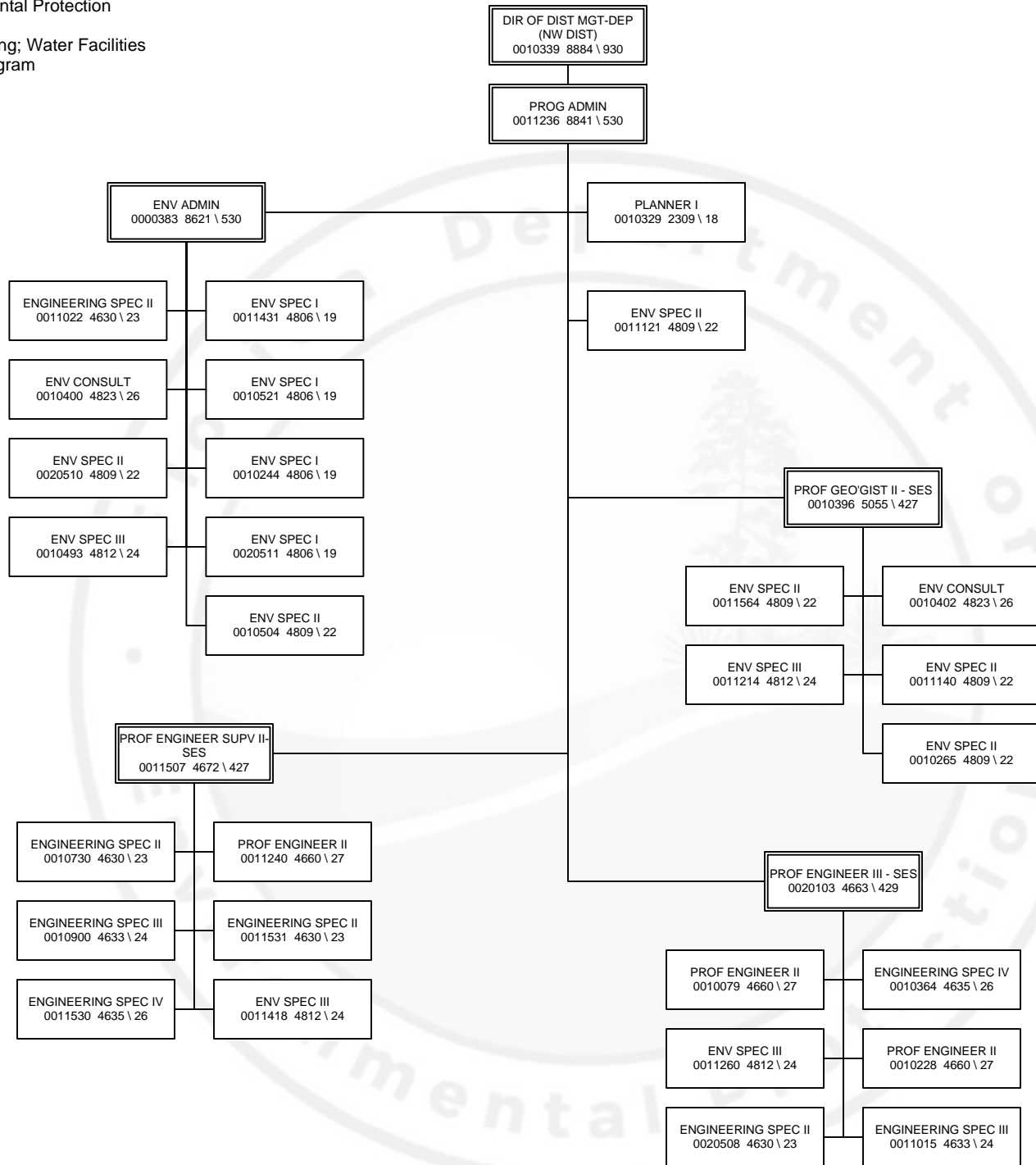


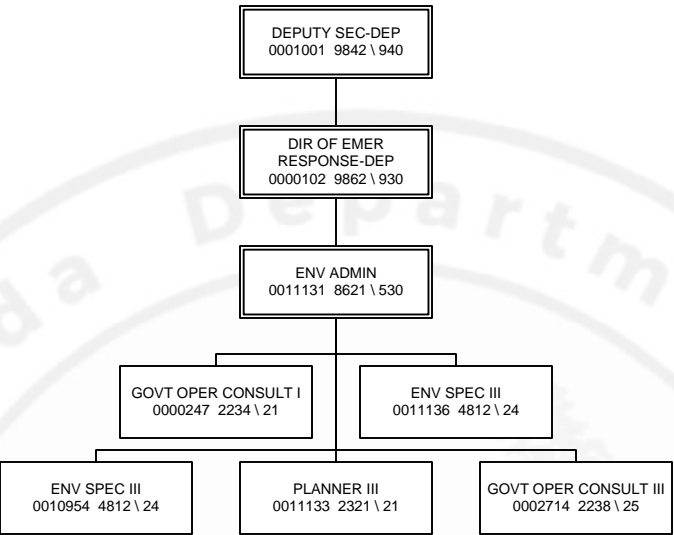


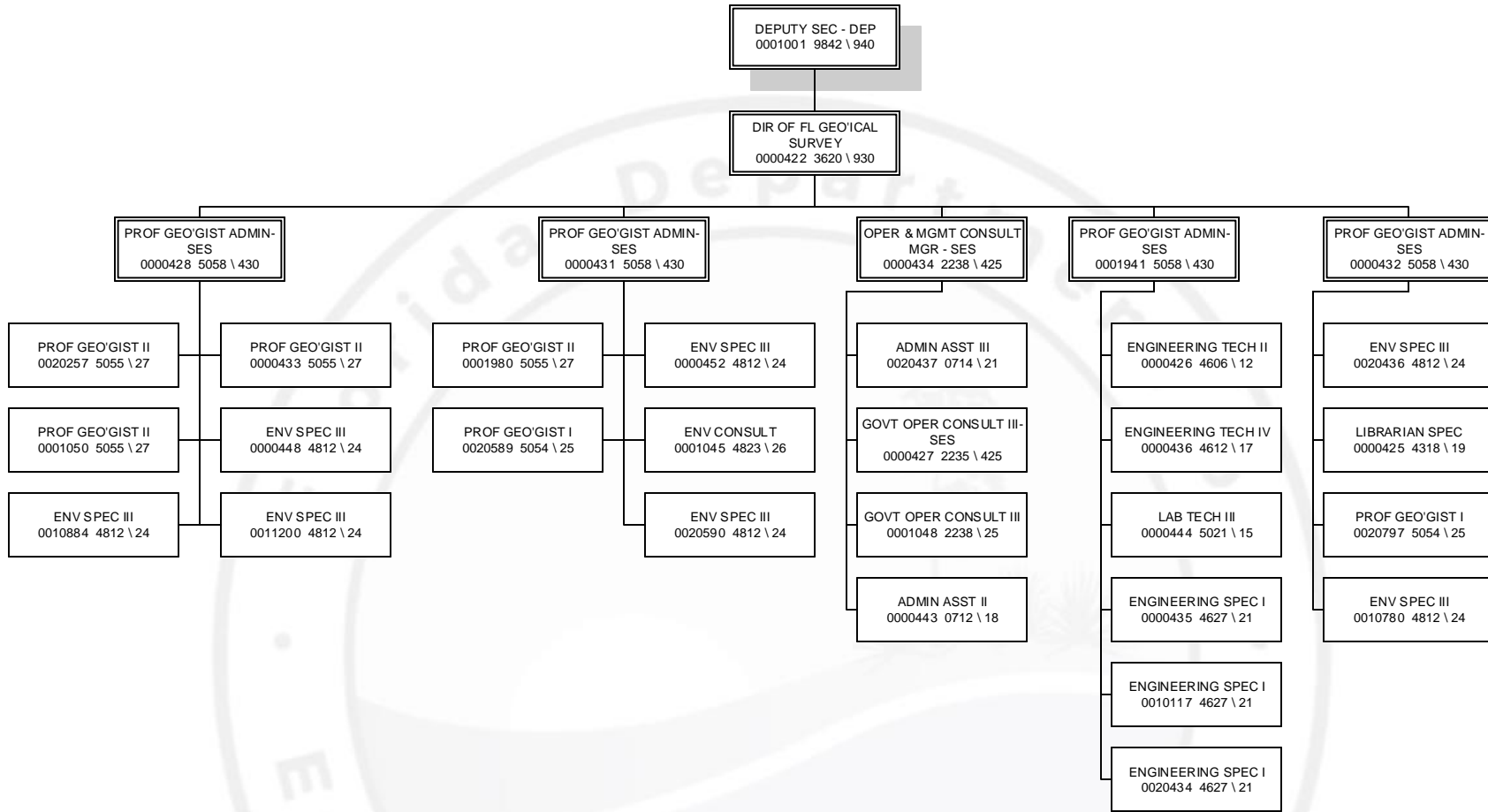


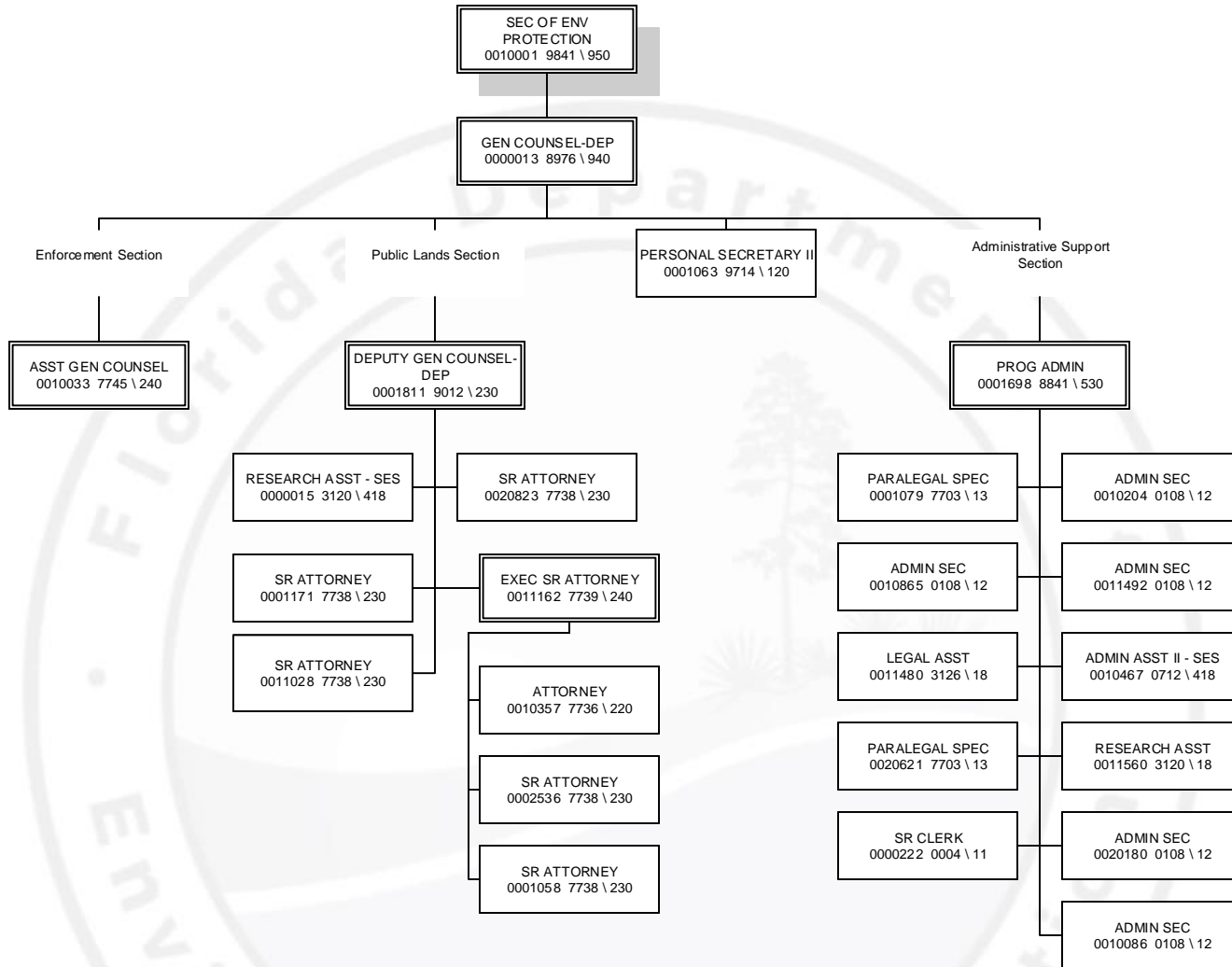


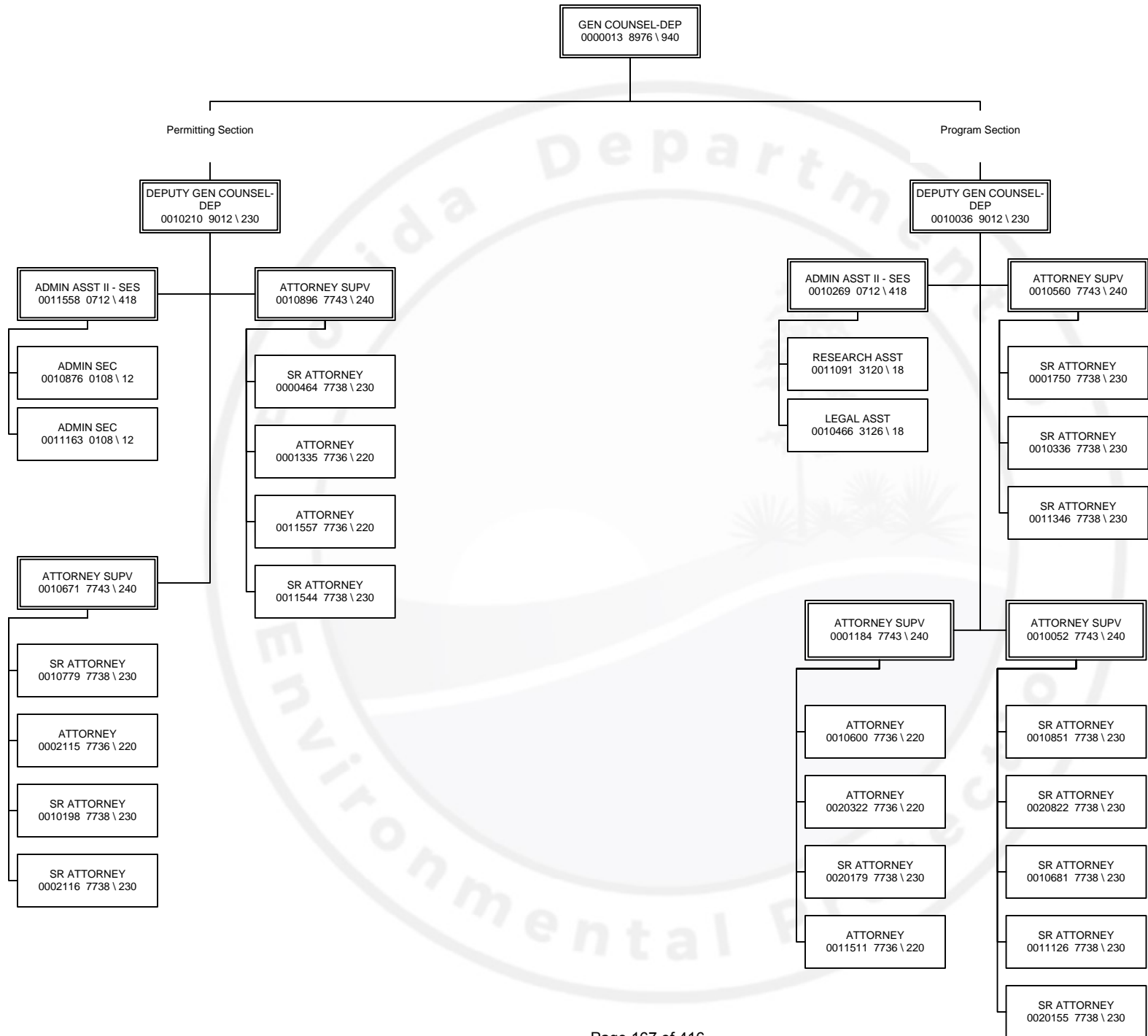


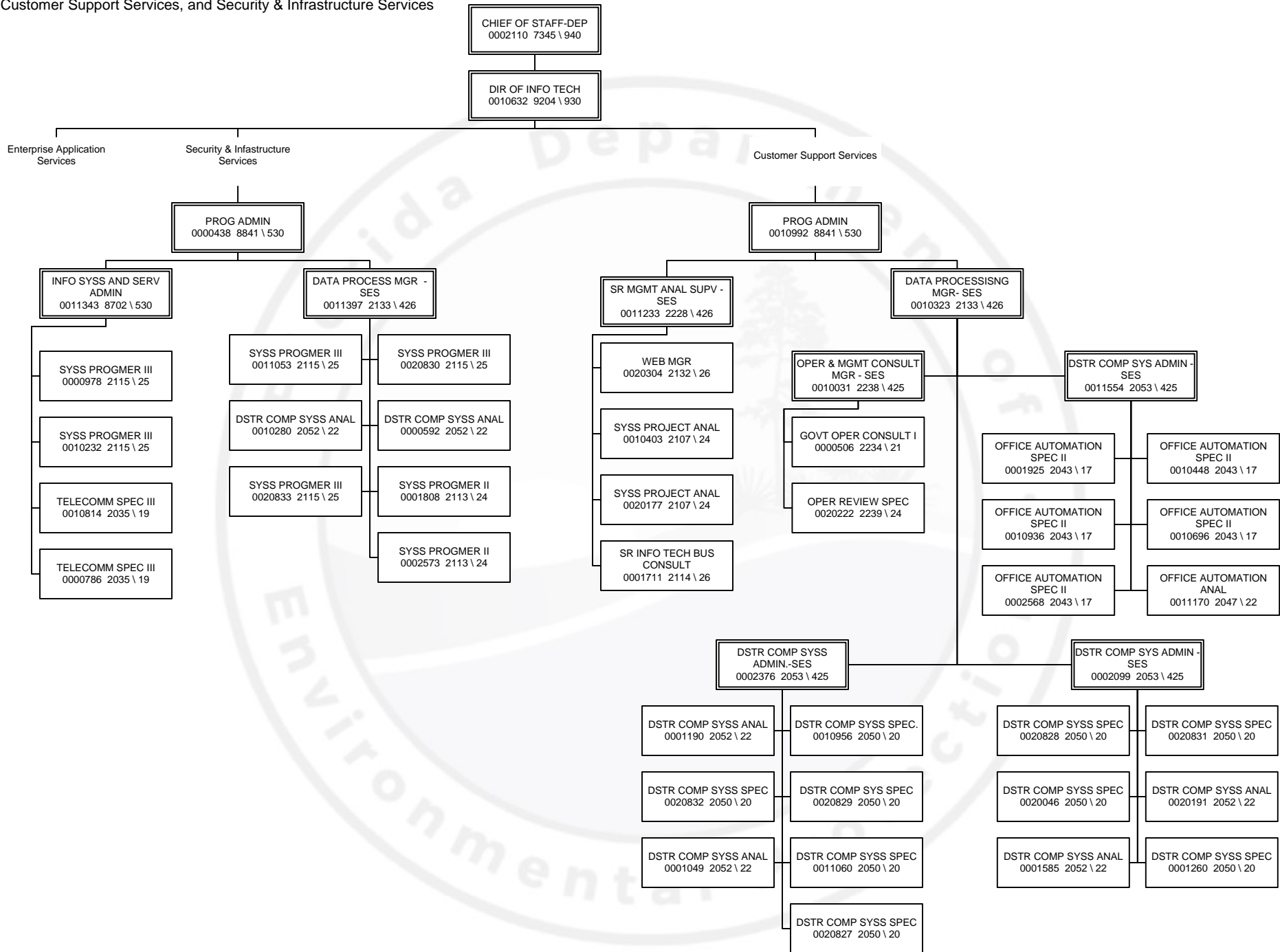


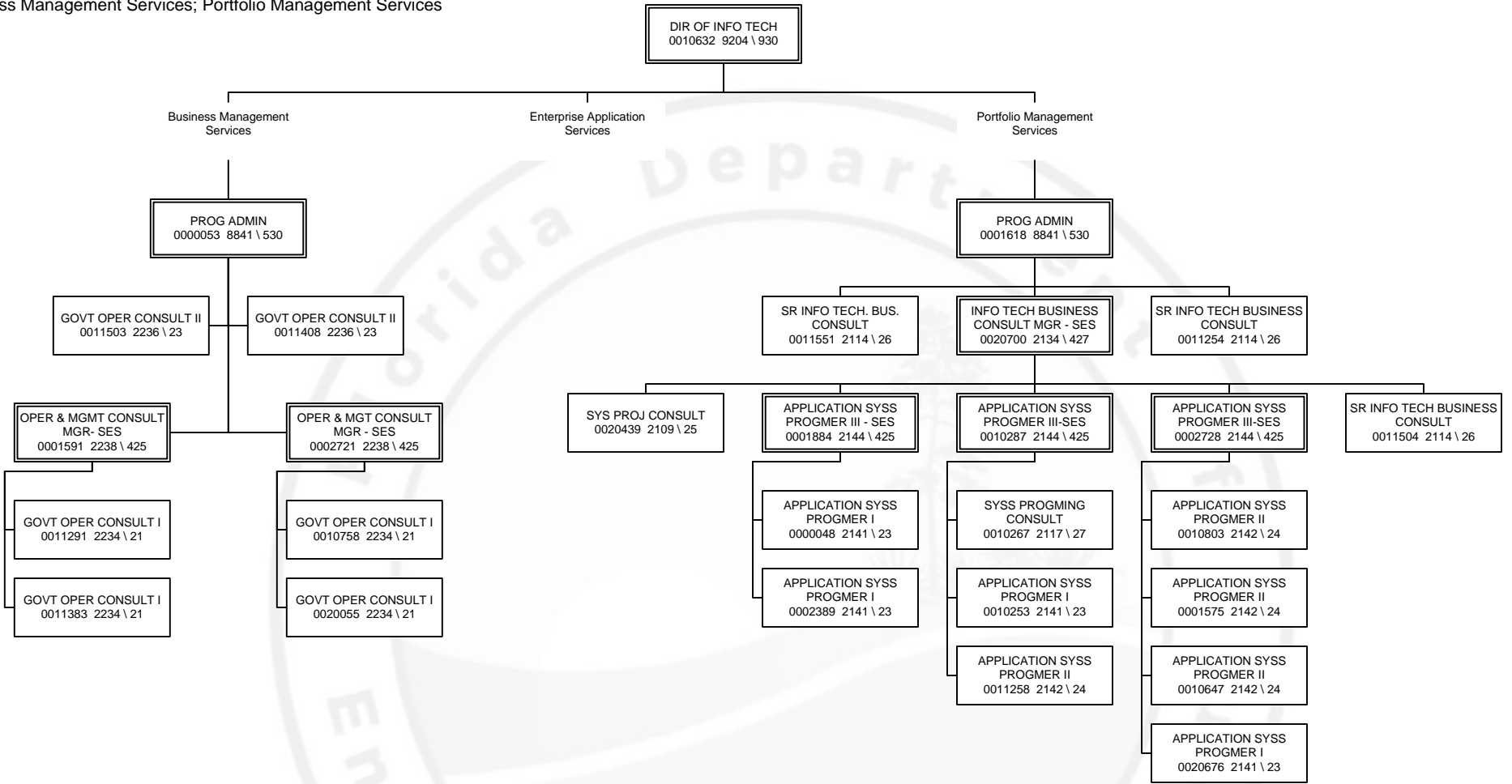


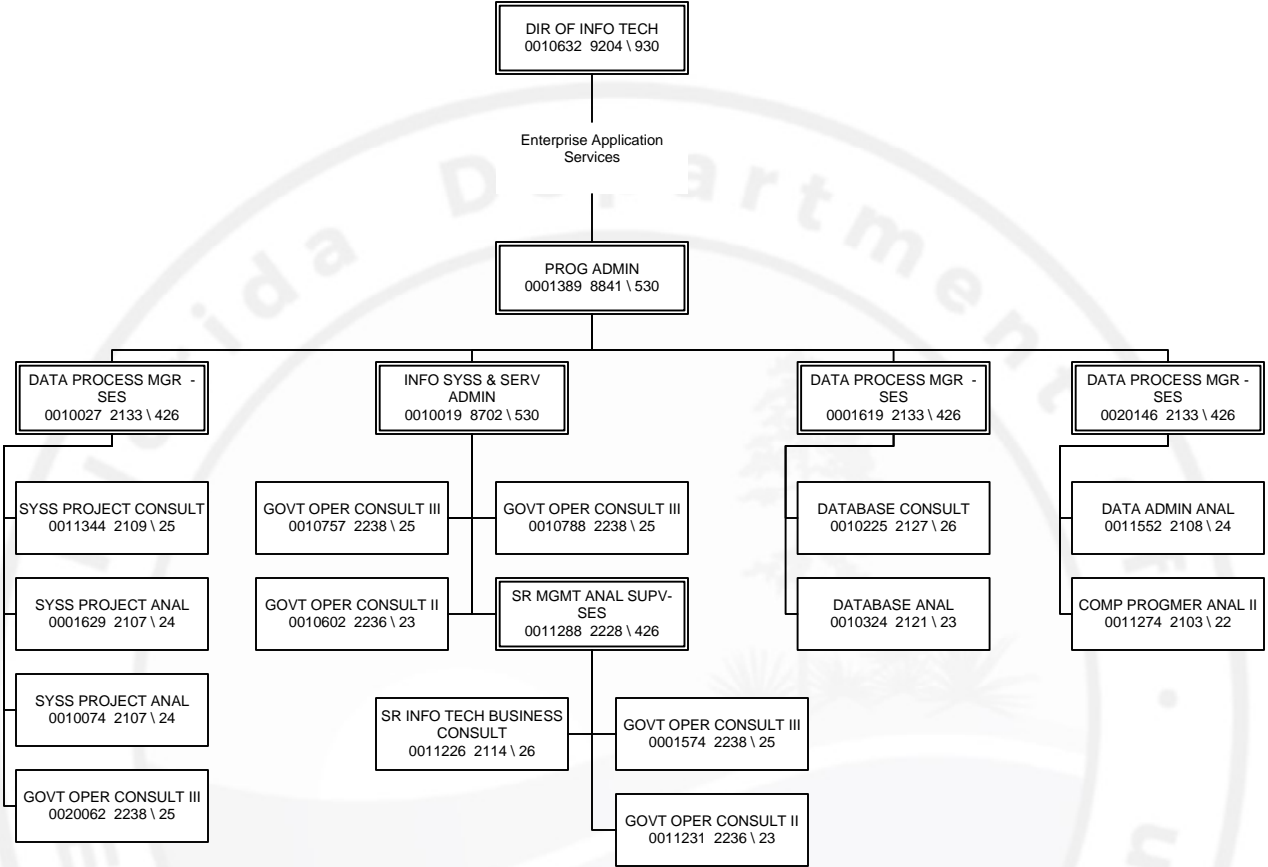


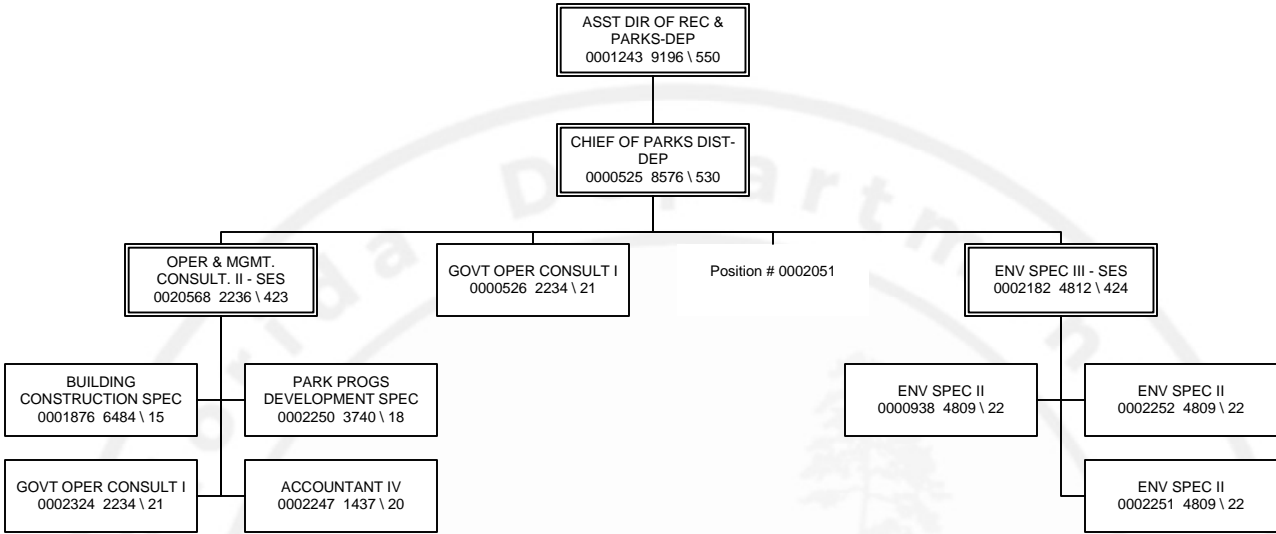


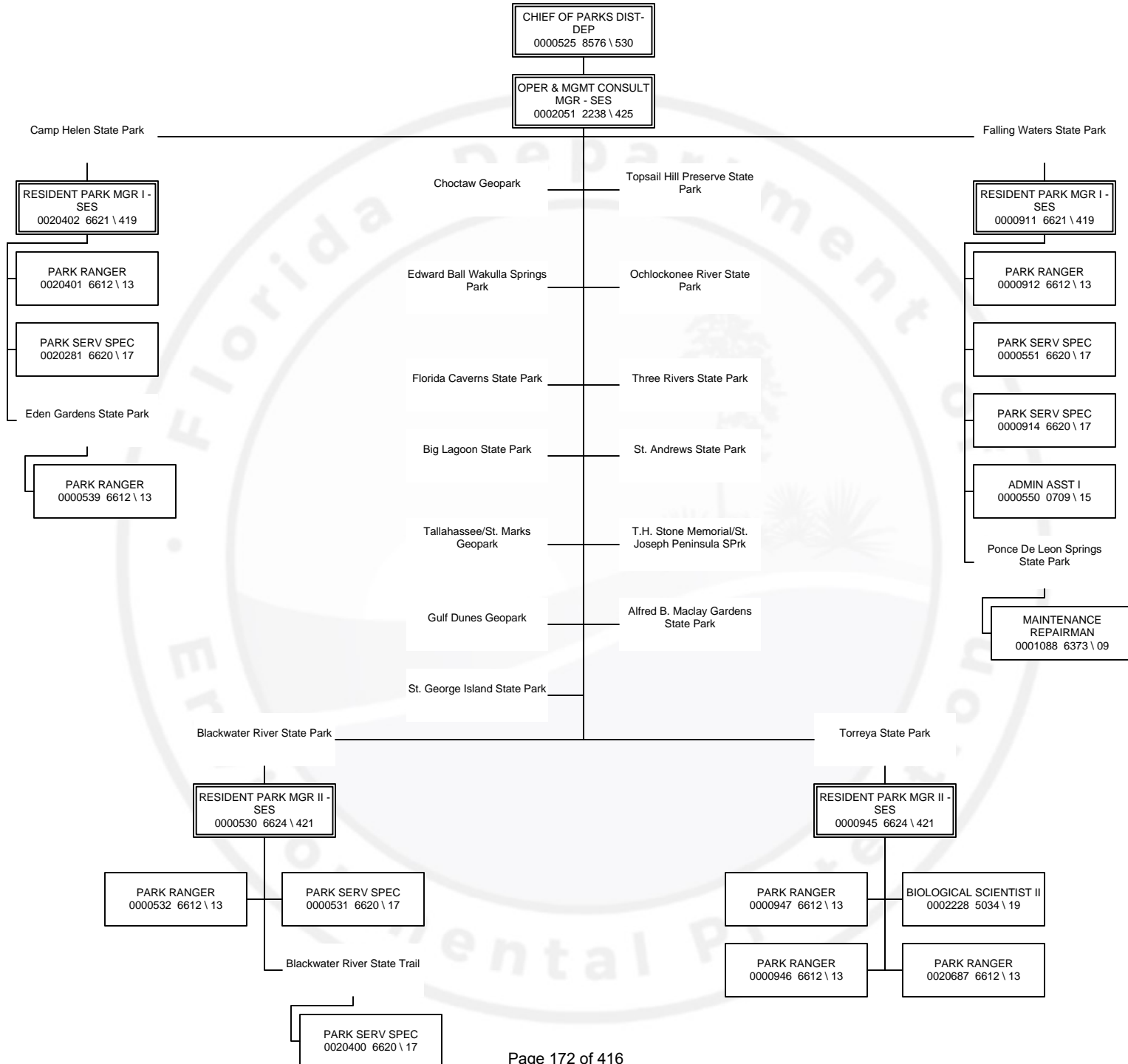


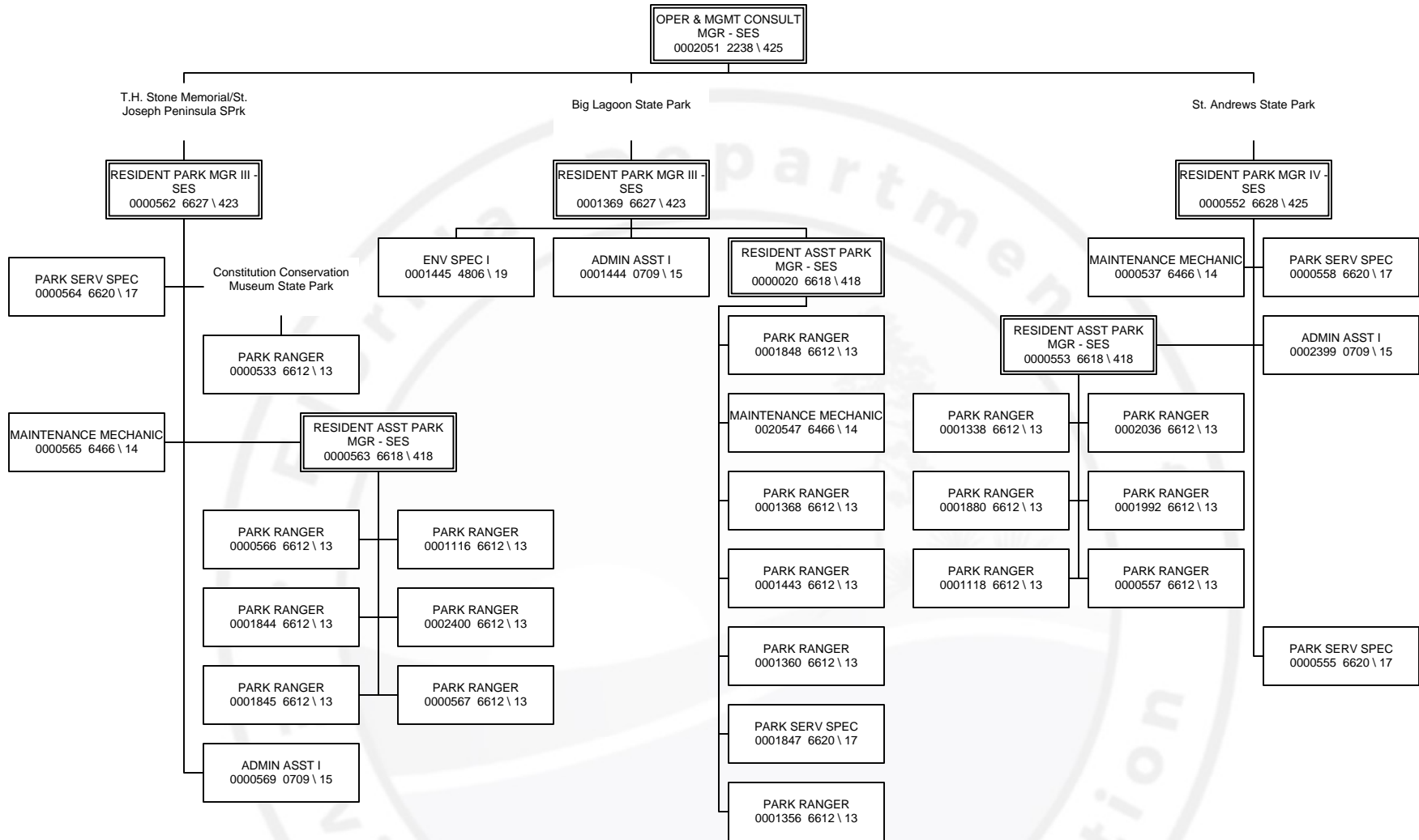


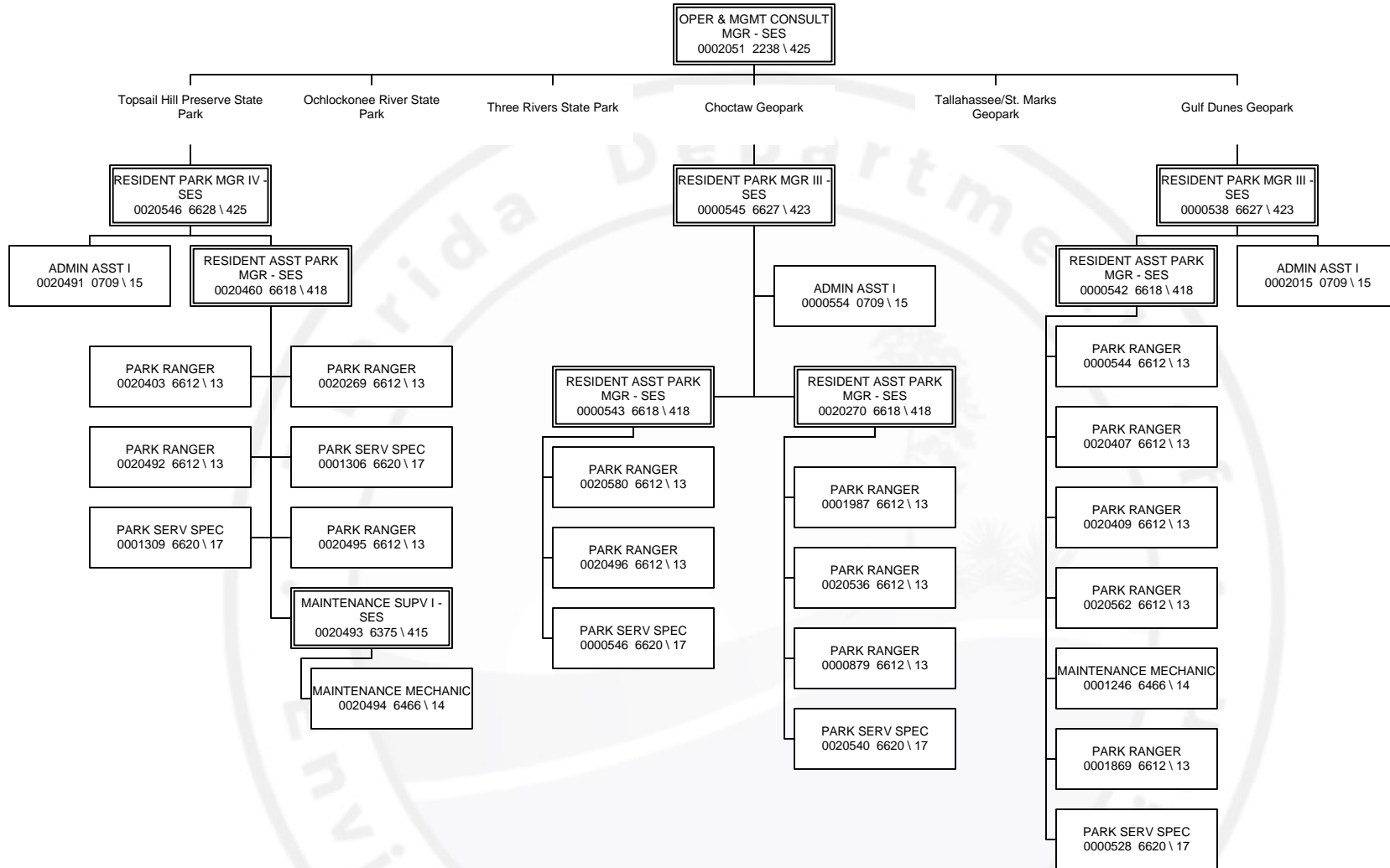


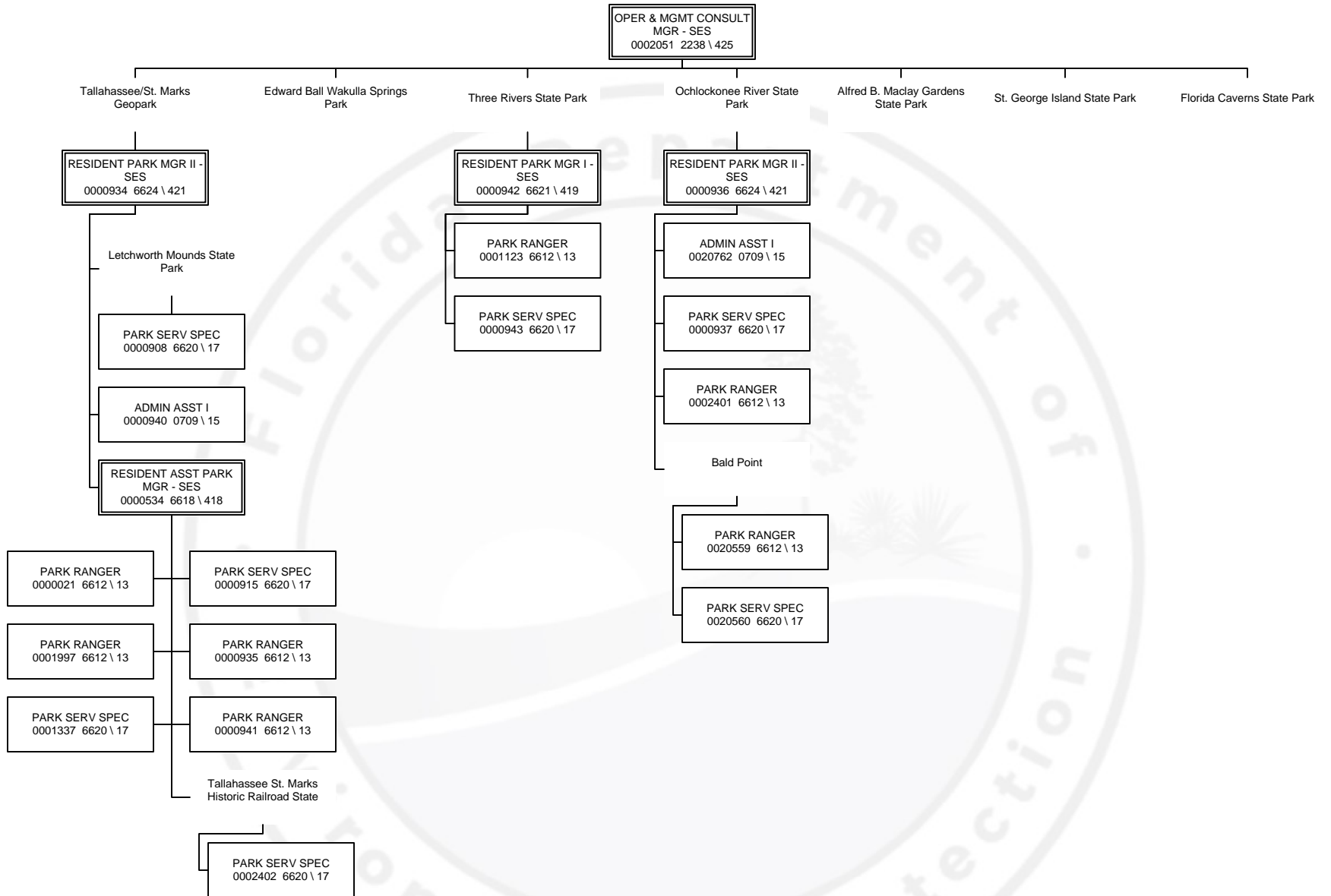


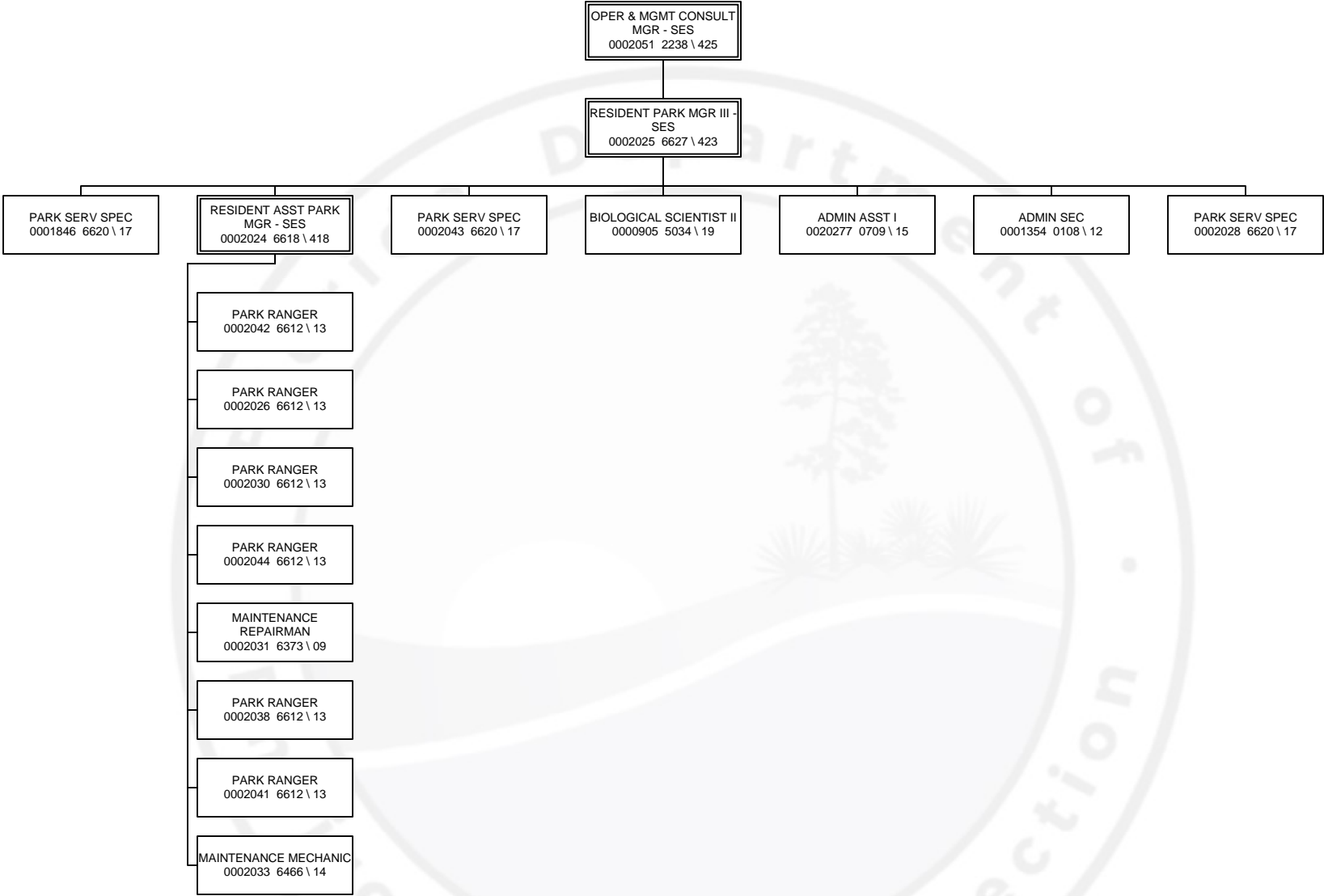


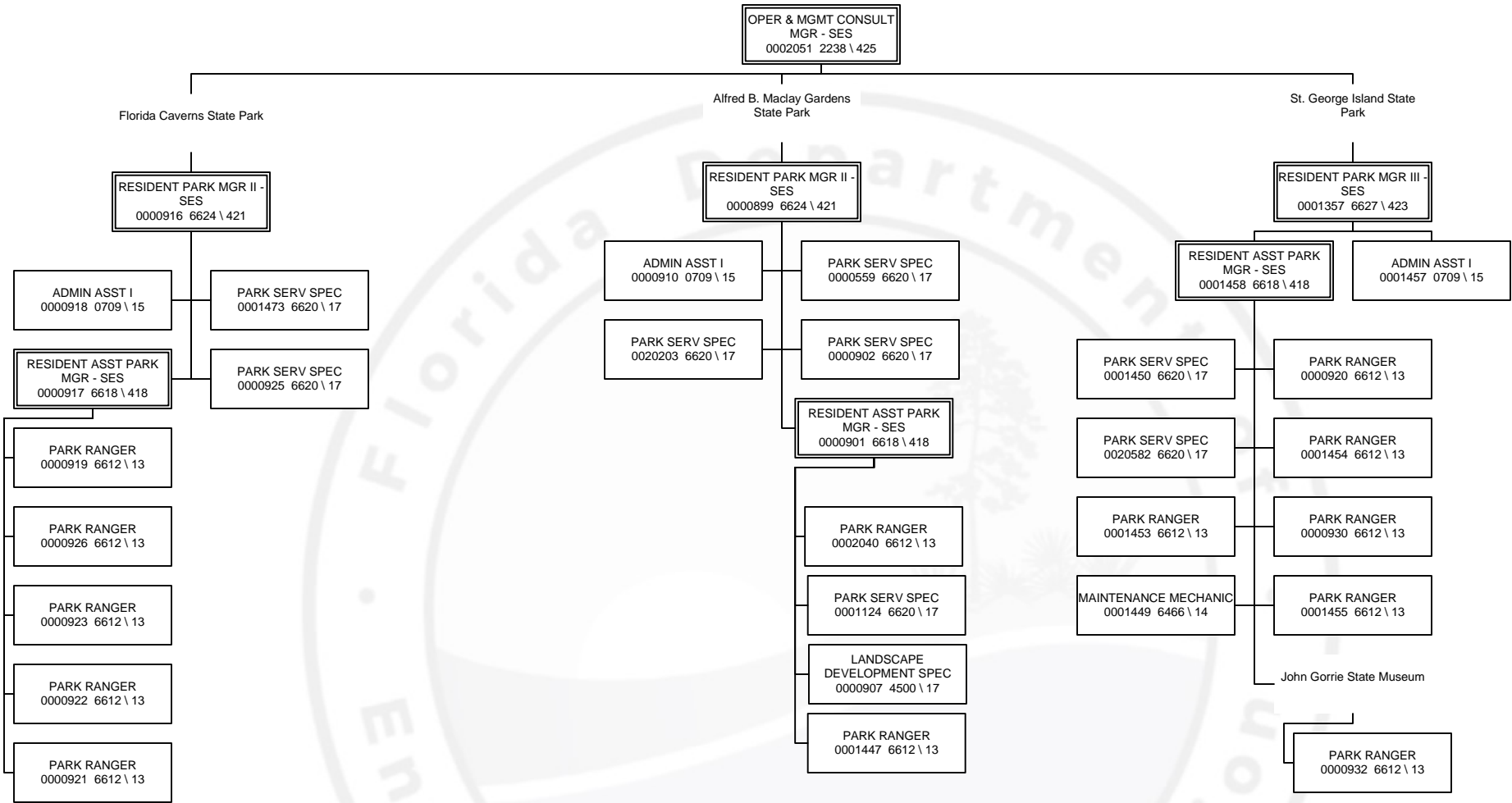




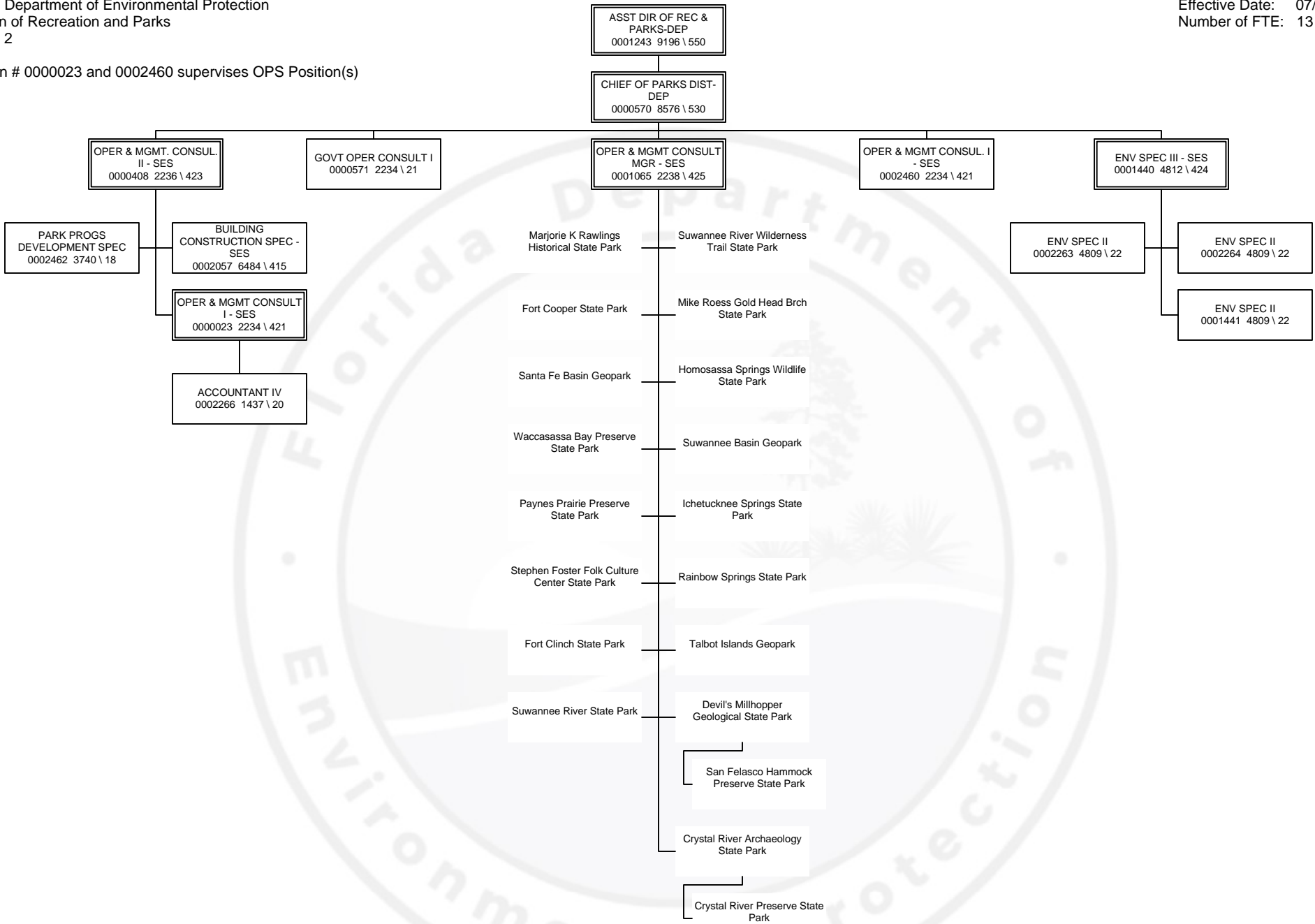




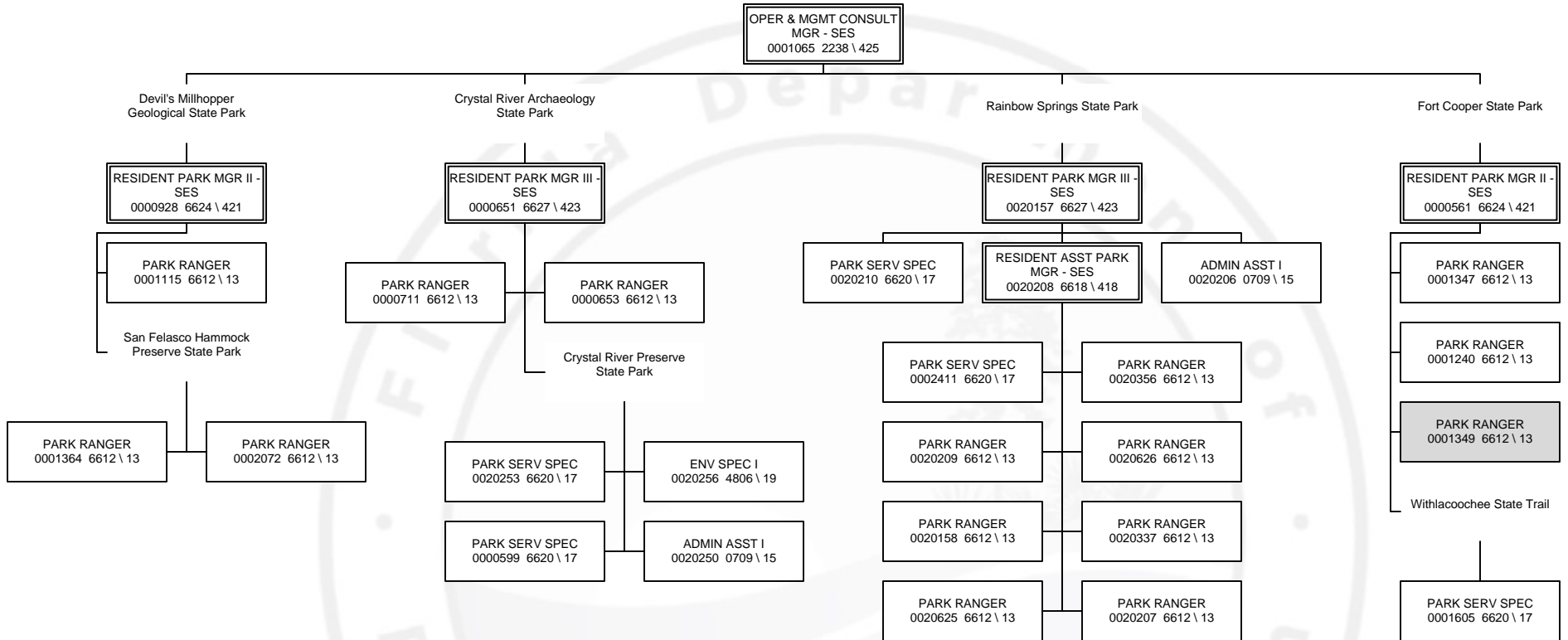


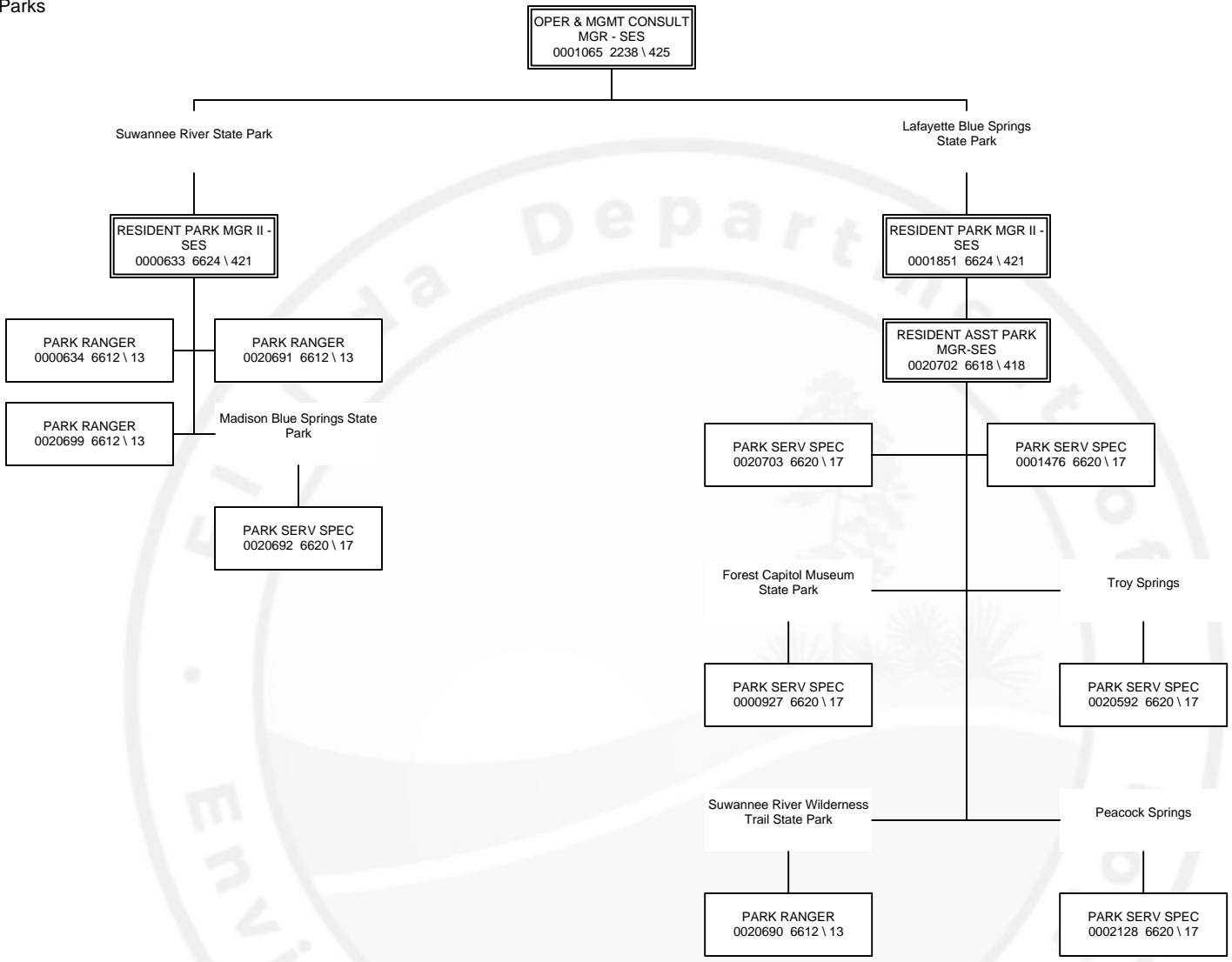


Position # 0000023 and 0002460 supervises OPS Position(s)

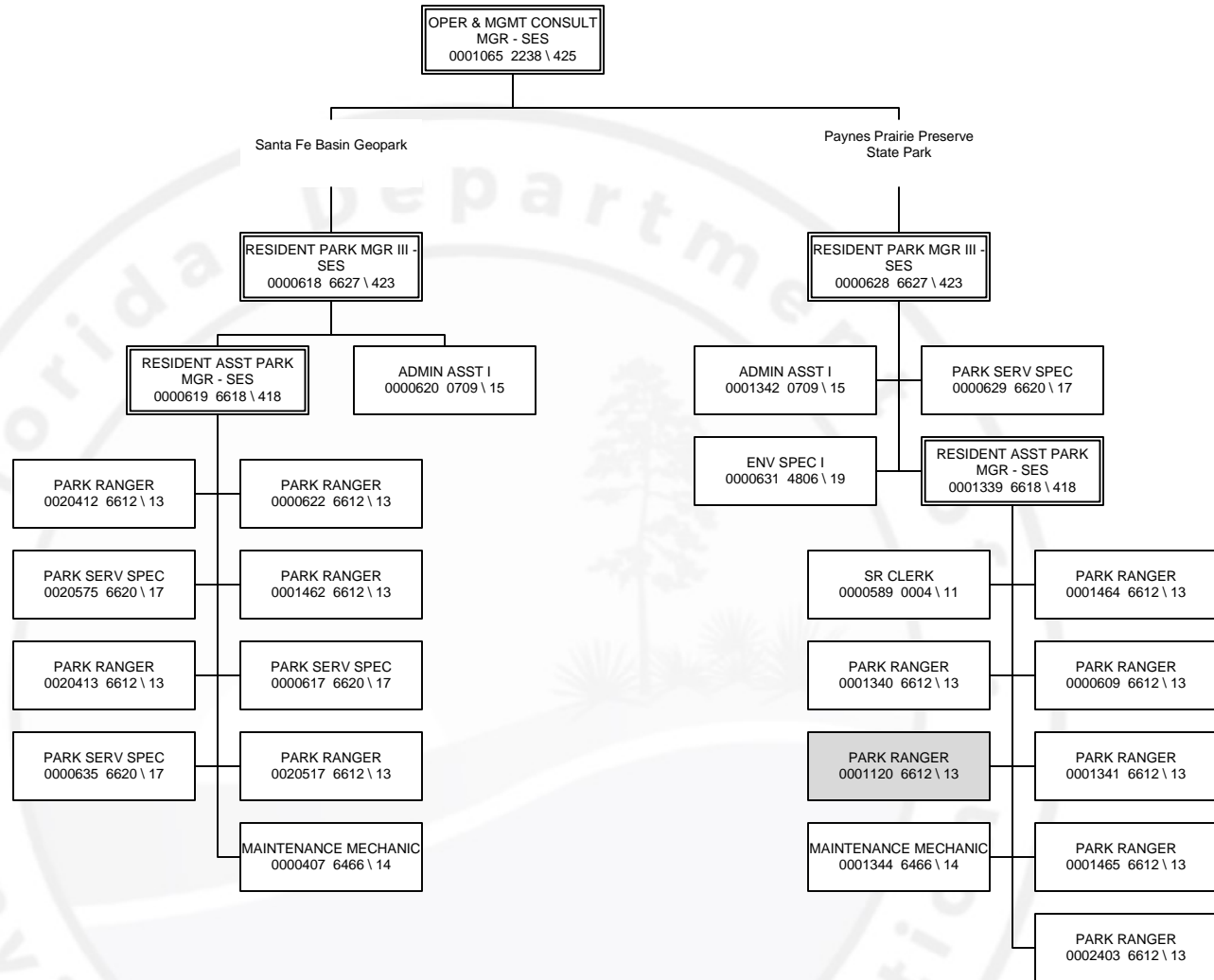


Position #0001349 = (.50) FTE

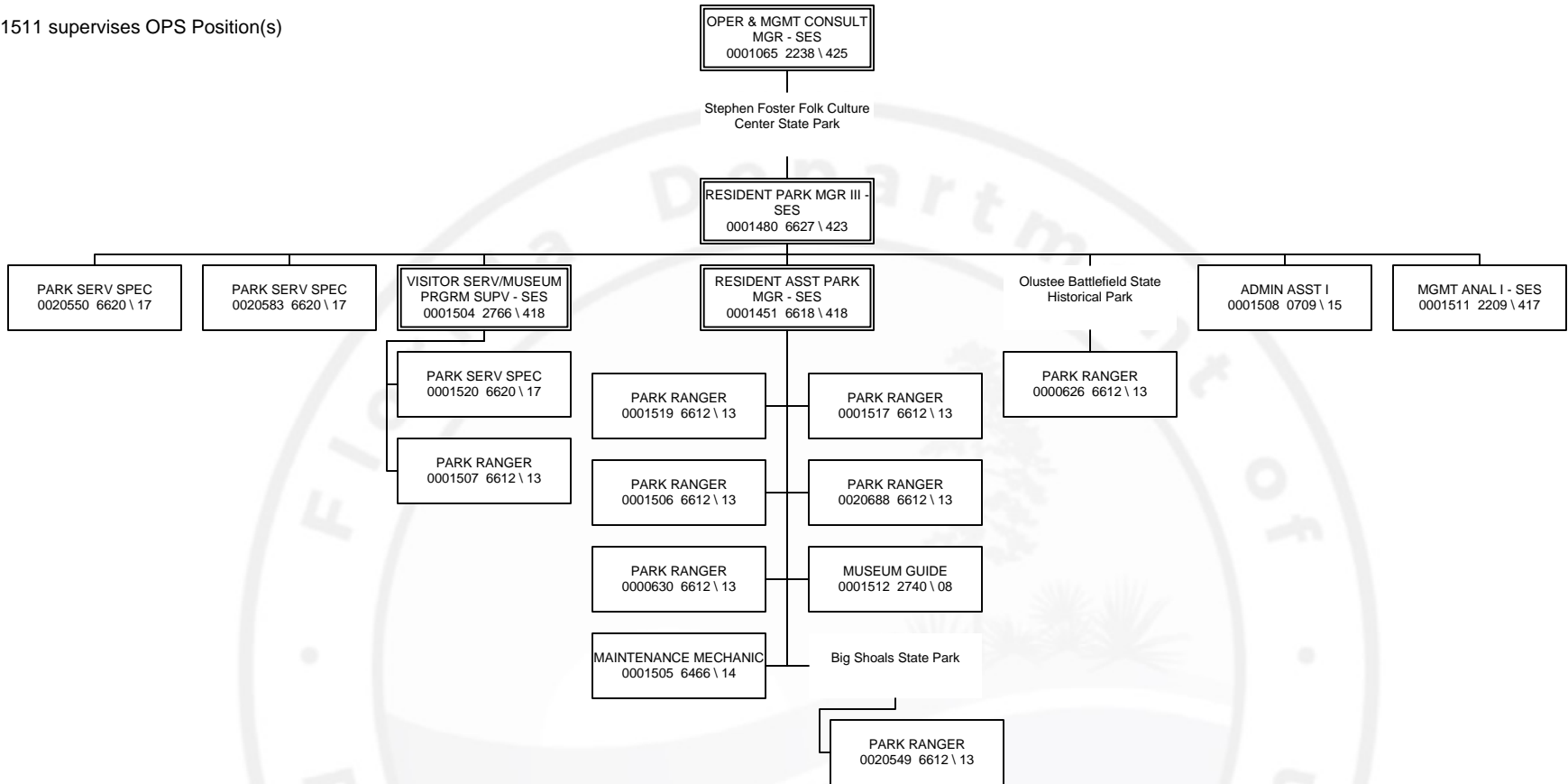




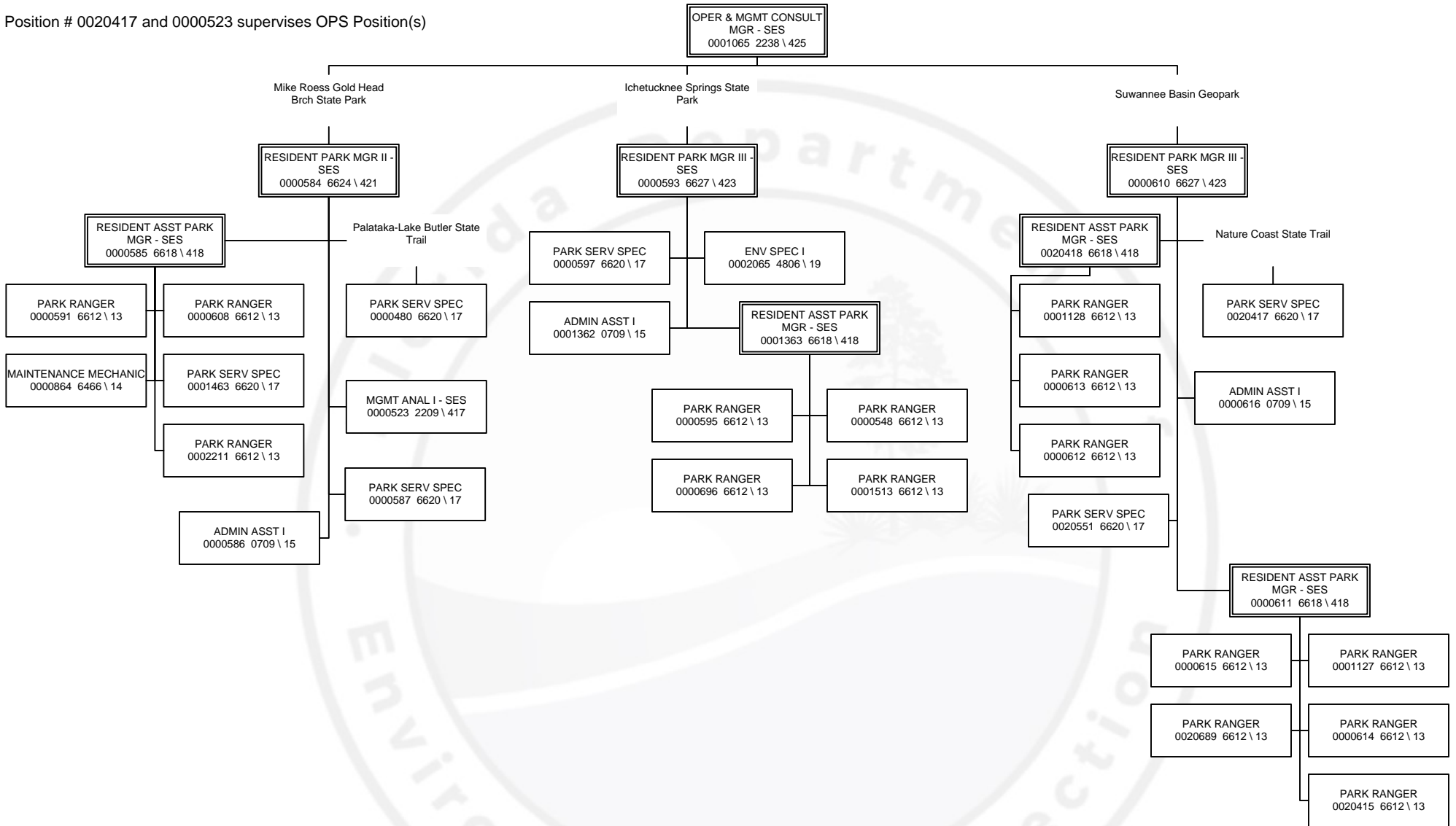
Position #0001120 = (.50) FTE



Position # 0001511 supervises OPS Position(s)

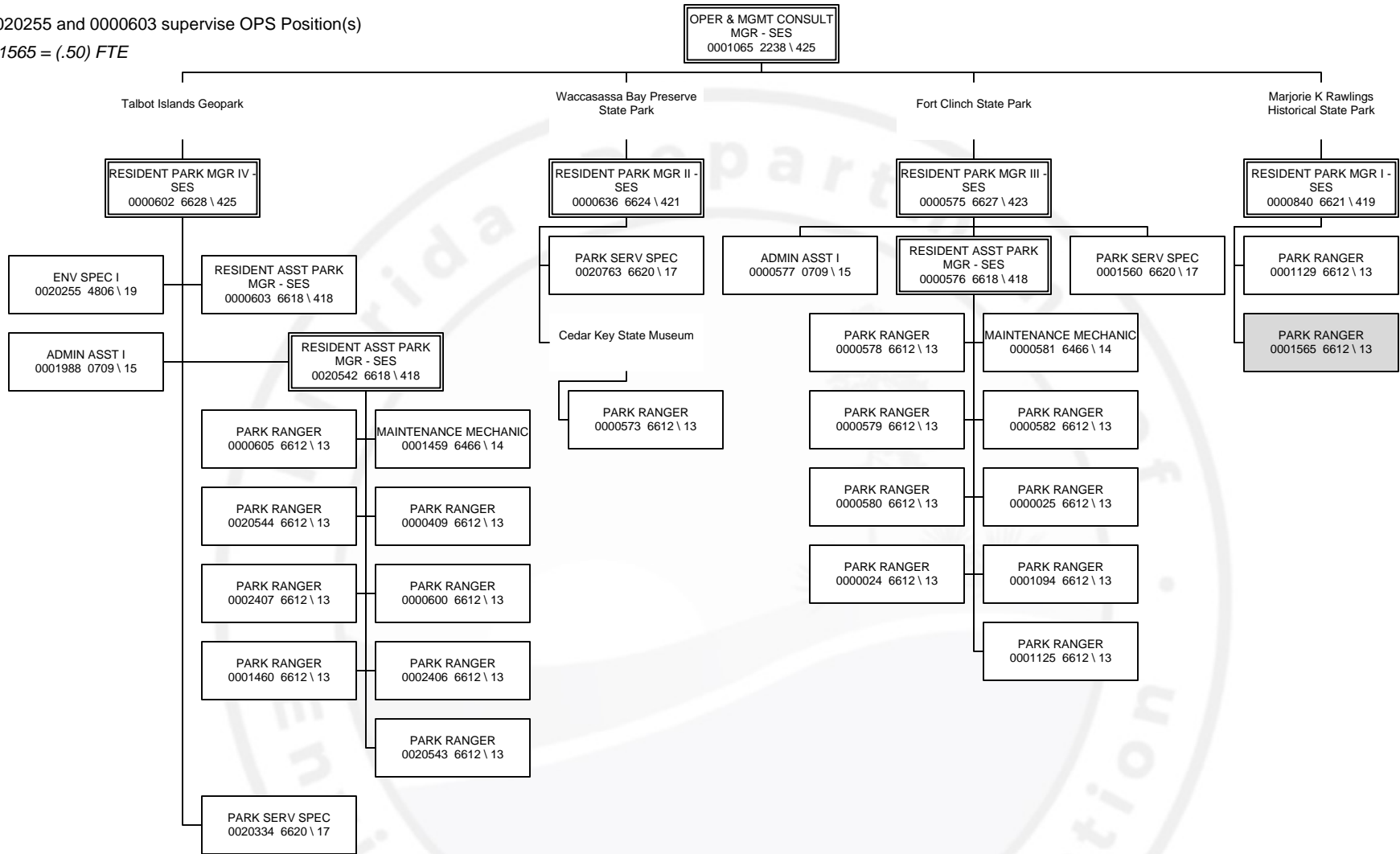


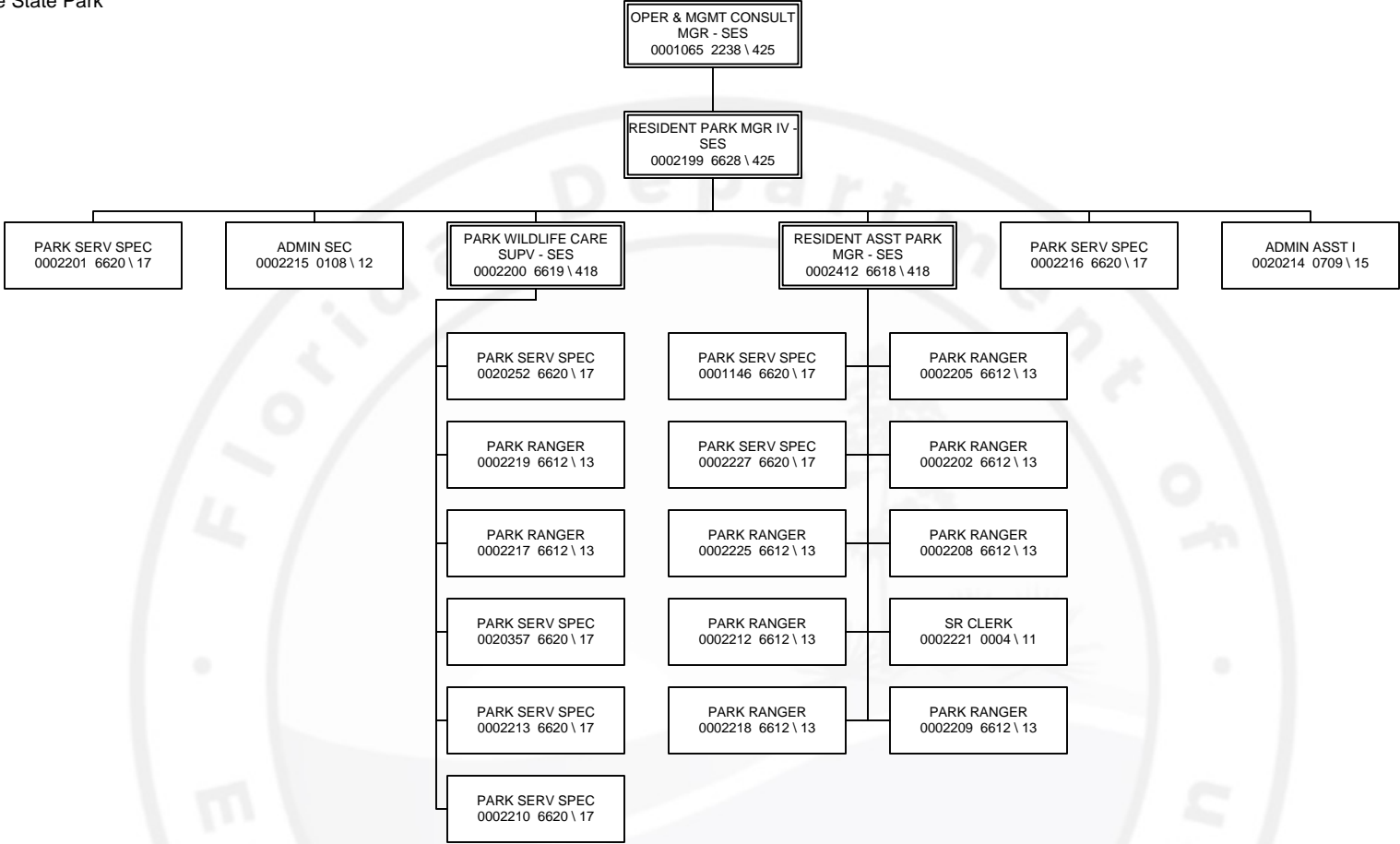
Position # 0020417 and 0000523 supervises OPS Position(s)

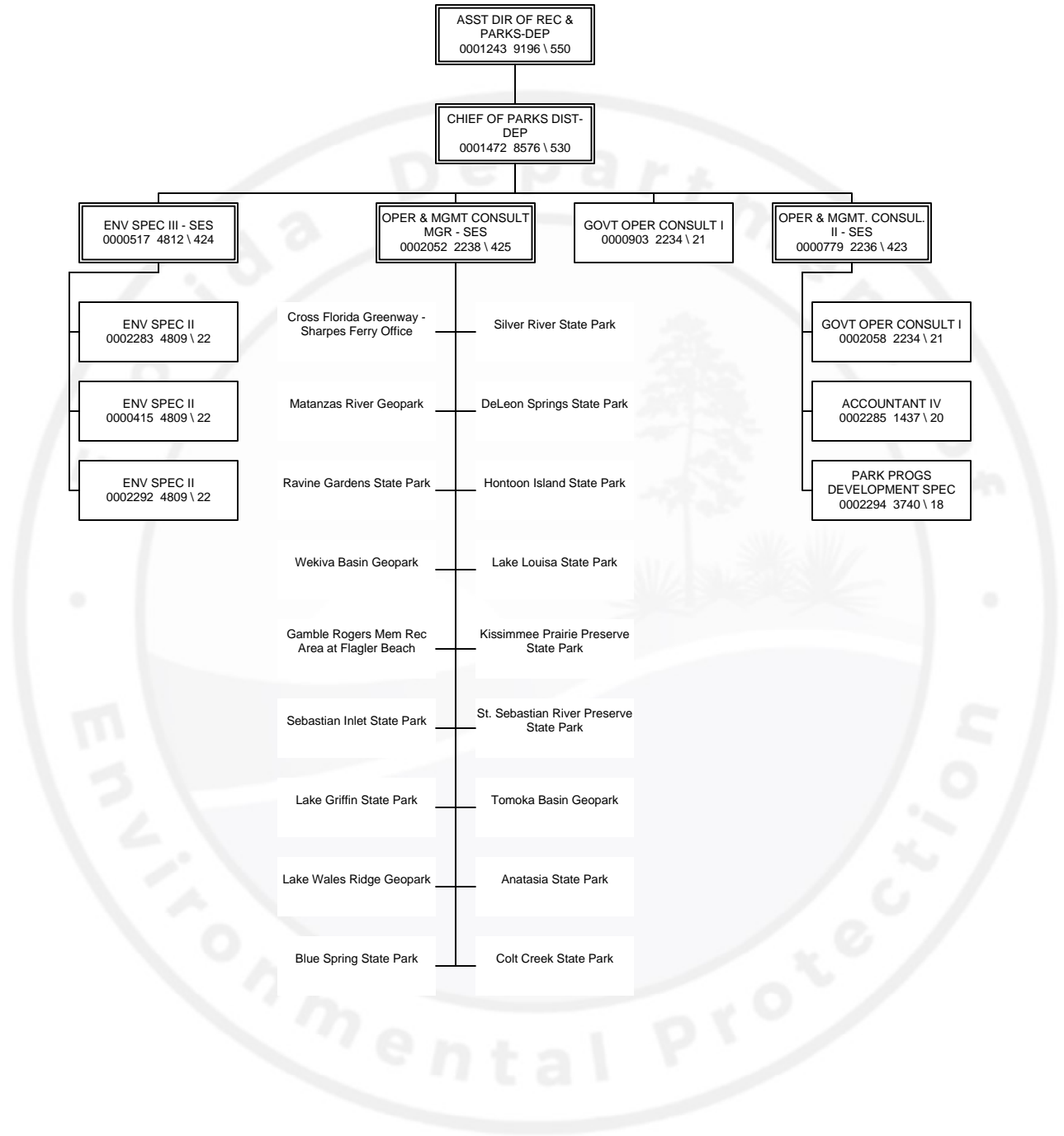


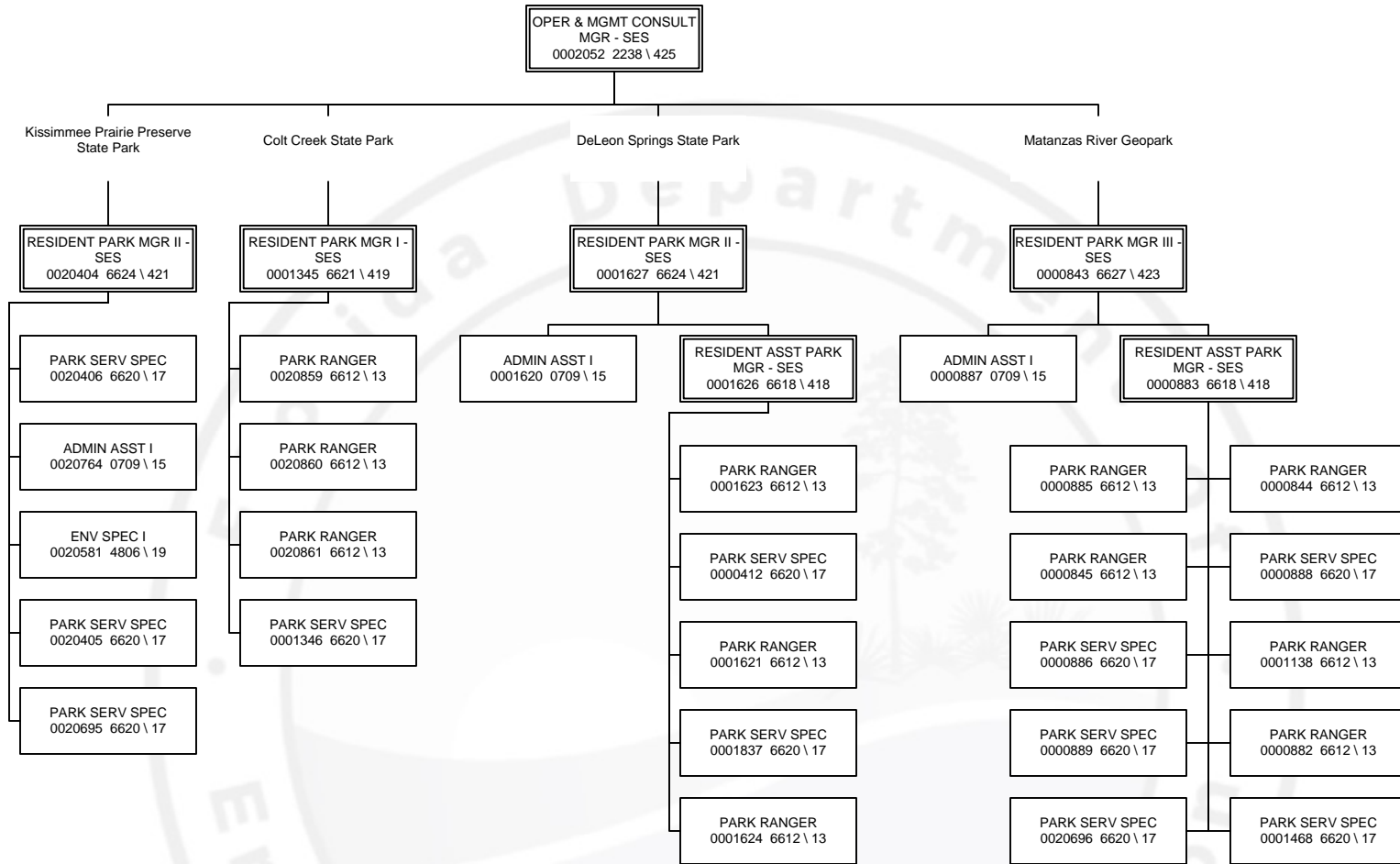
Position #'s 0020255 and 0000603 supervise OPS Position(s)

Position #0001565 = (.50) FTE







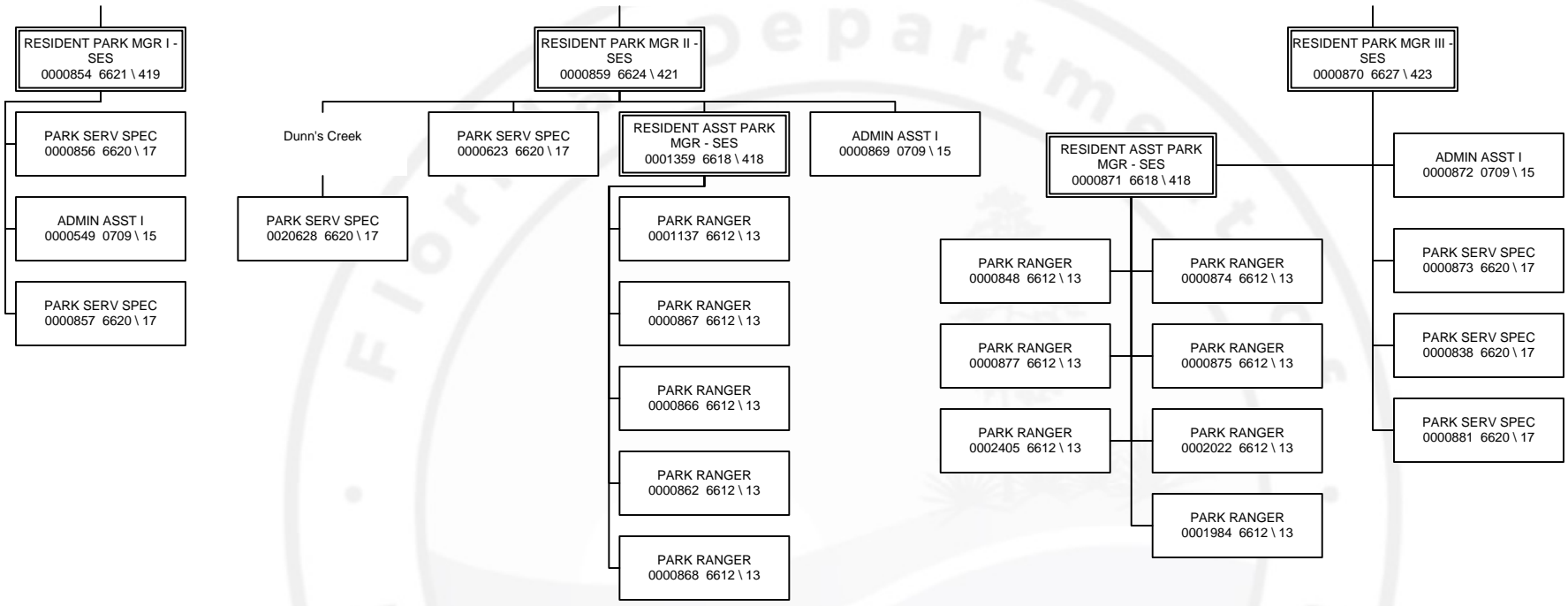


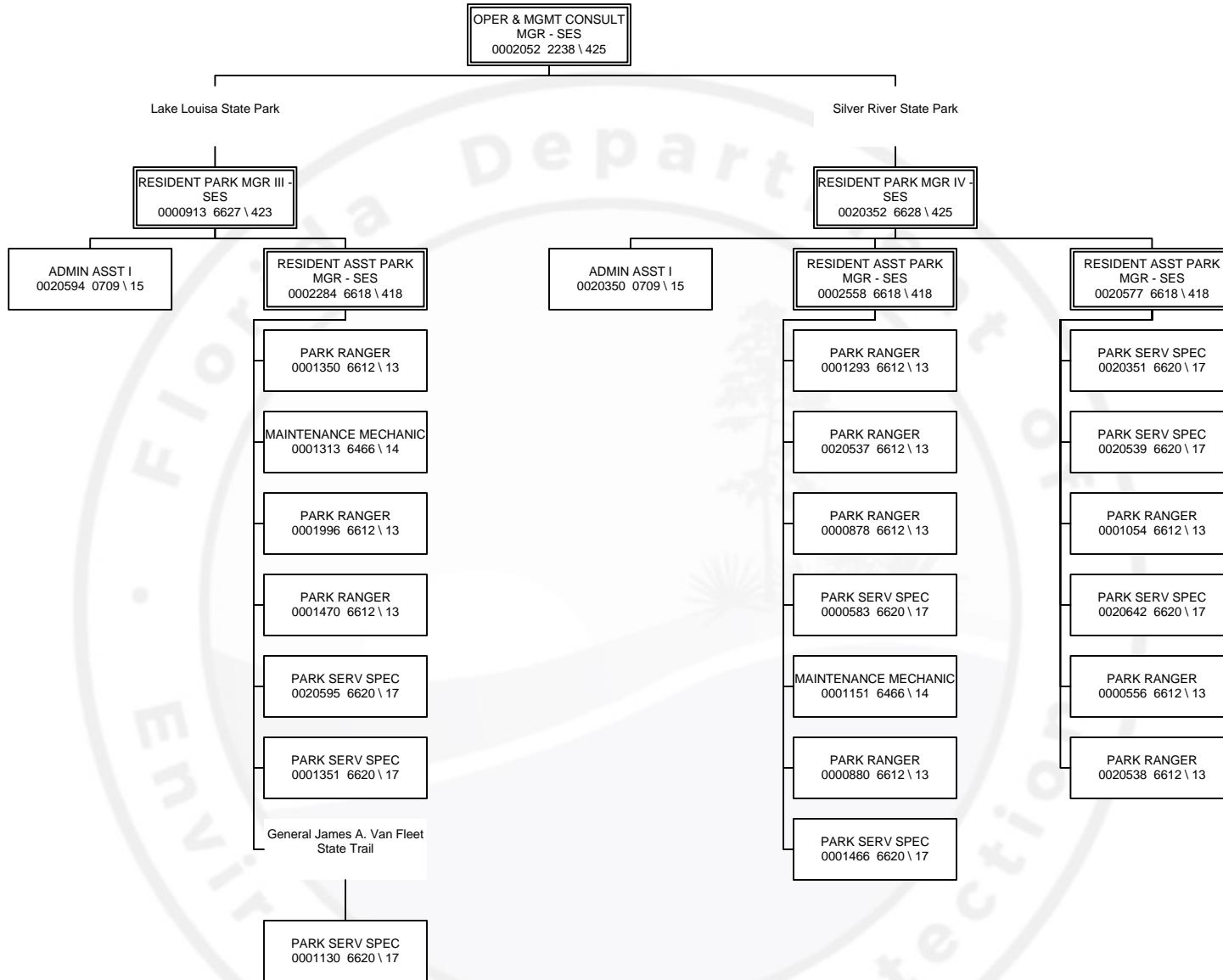
OPER & MGMT CONSULT
 MGR - SES
 0002052 2238 \ 425

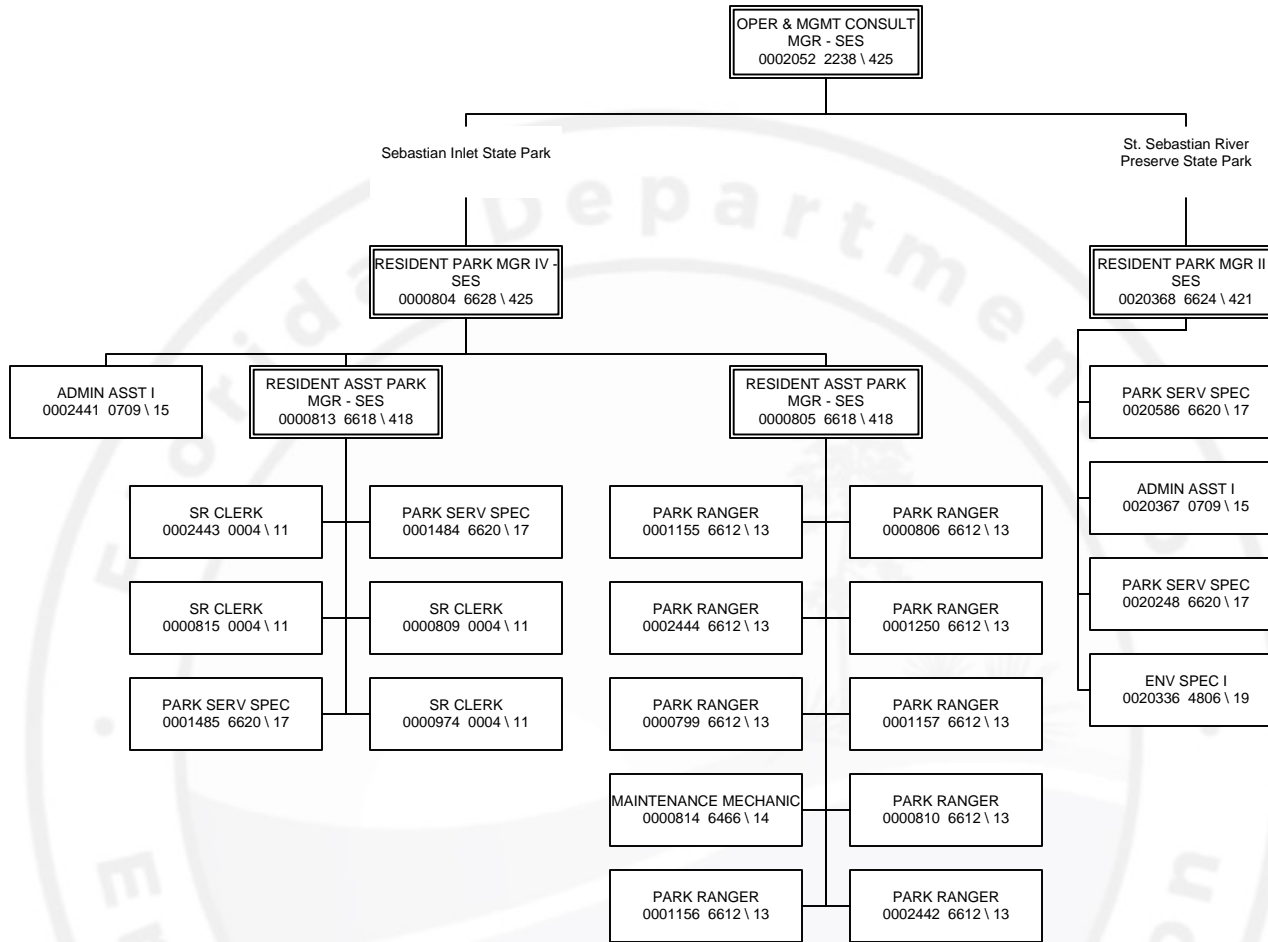
Lake Griffin State Park

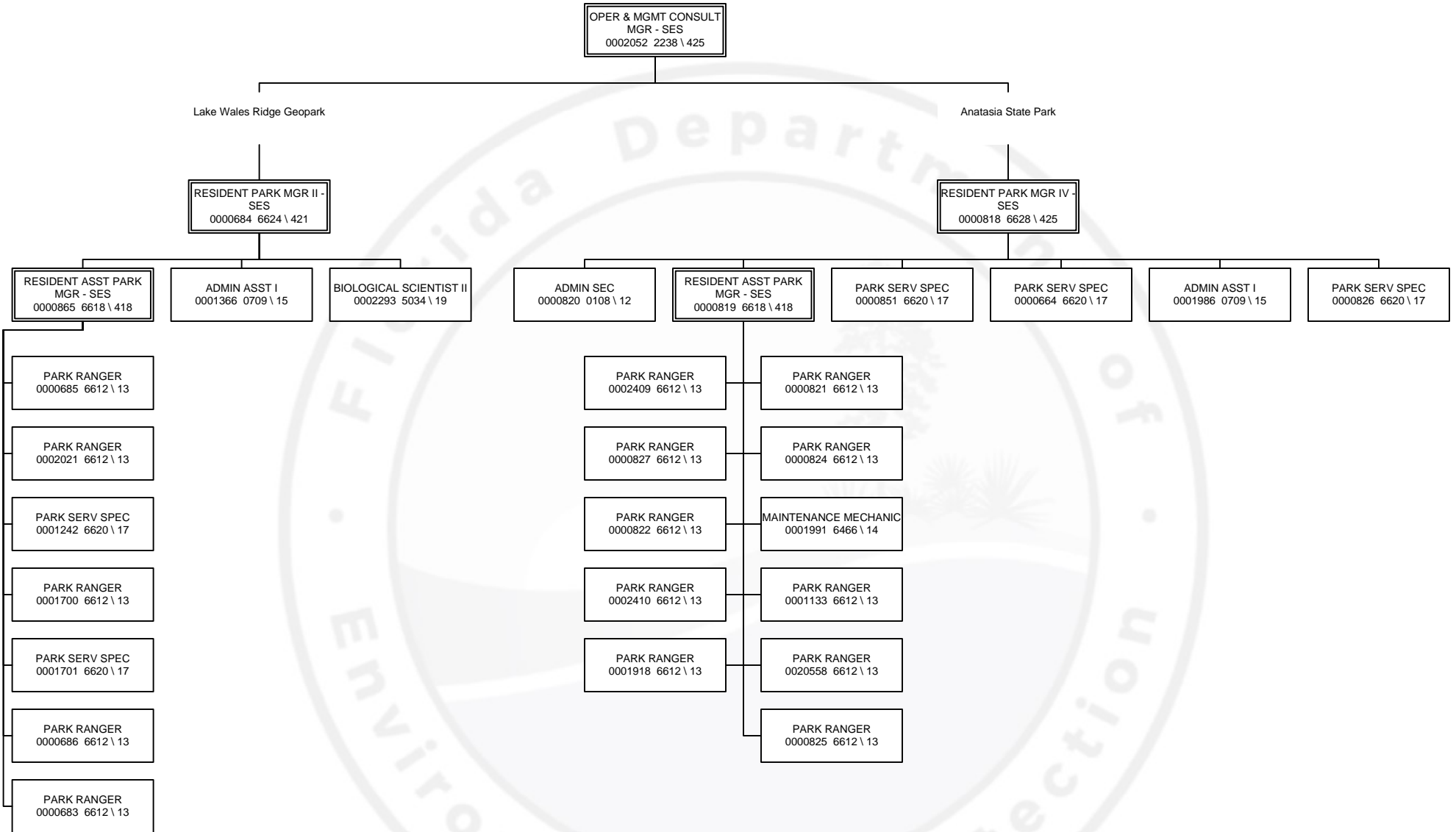
Ravine Gardens State Park

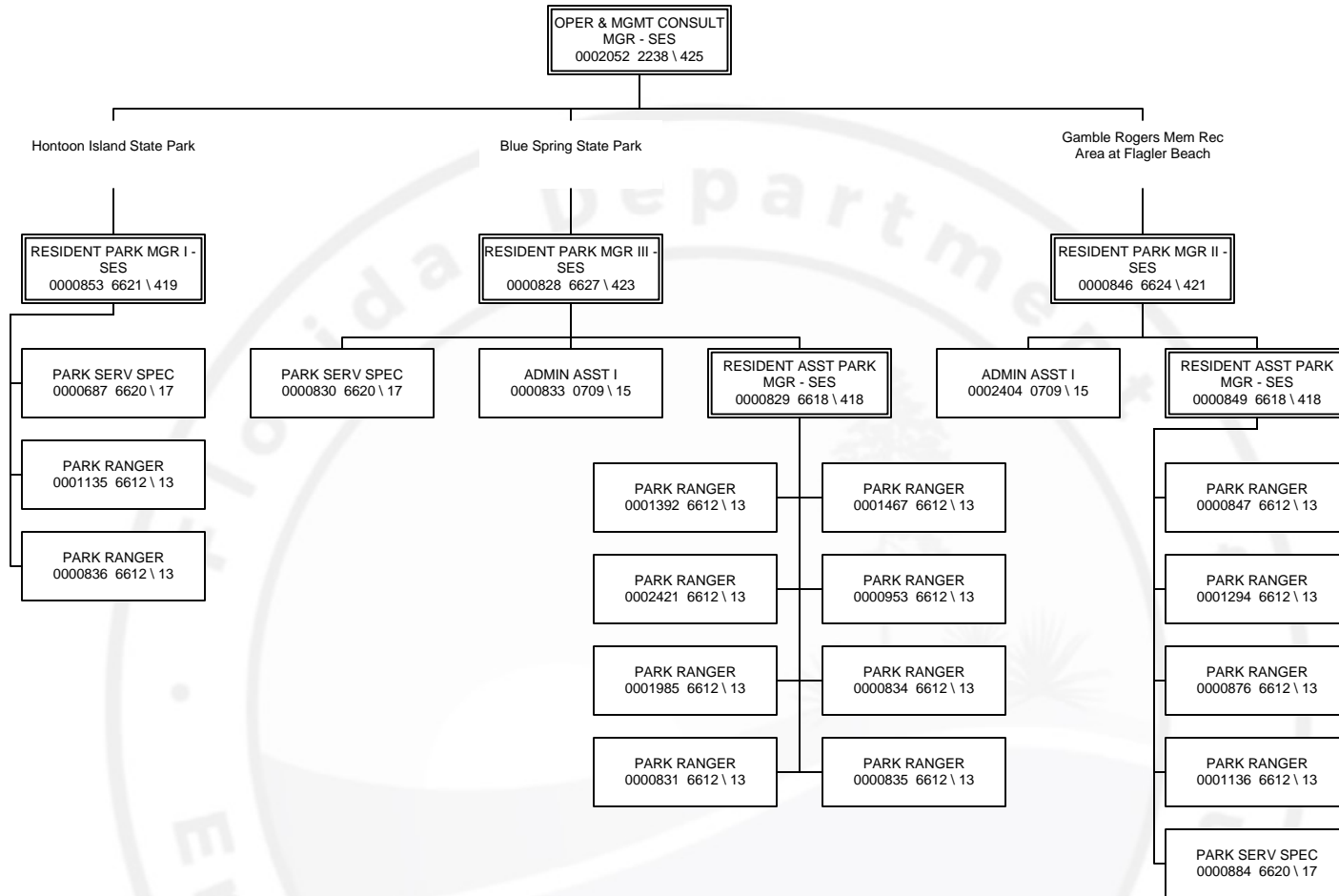
Tomoka Basin Geopark

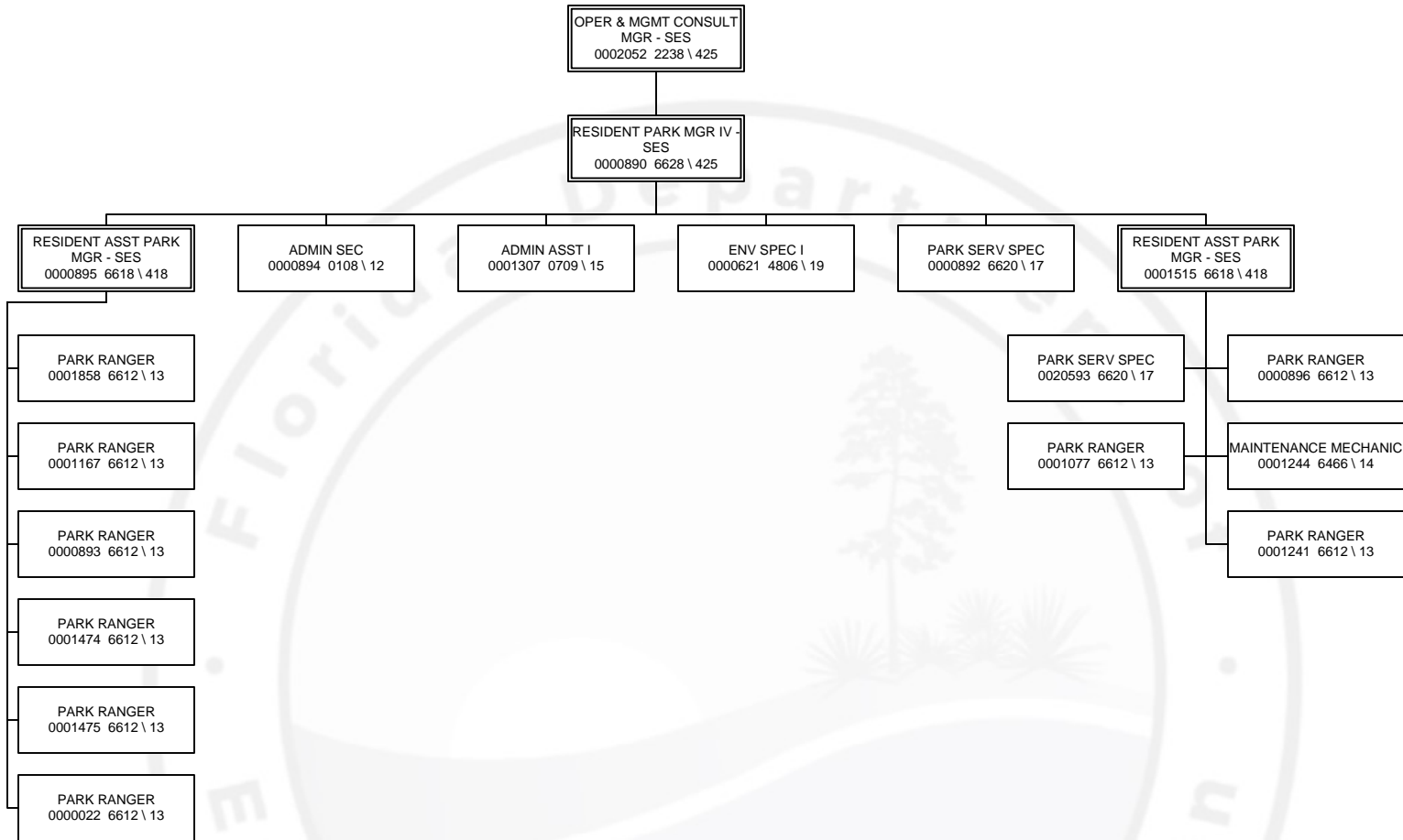


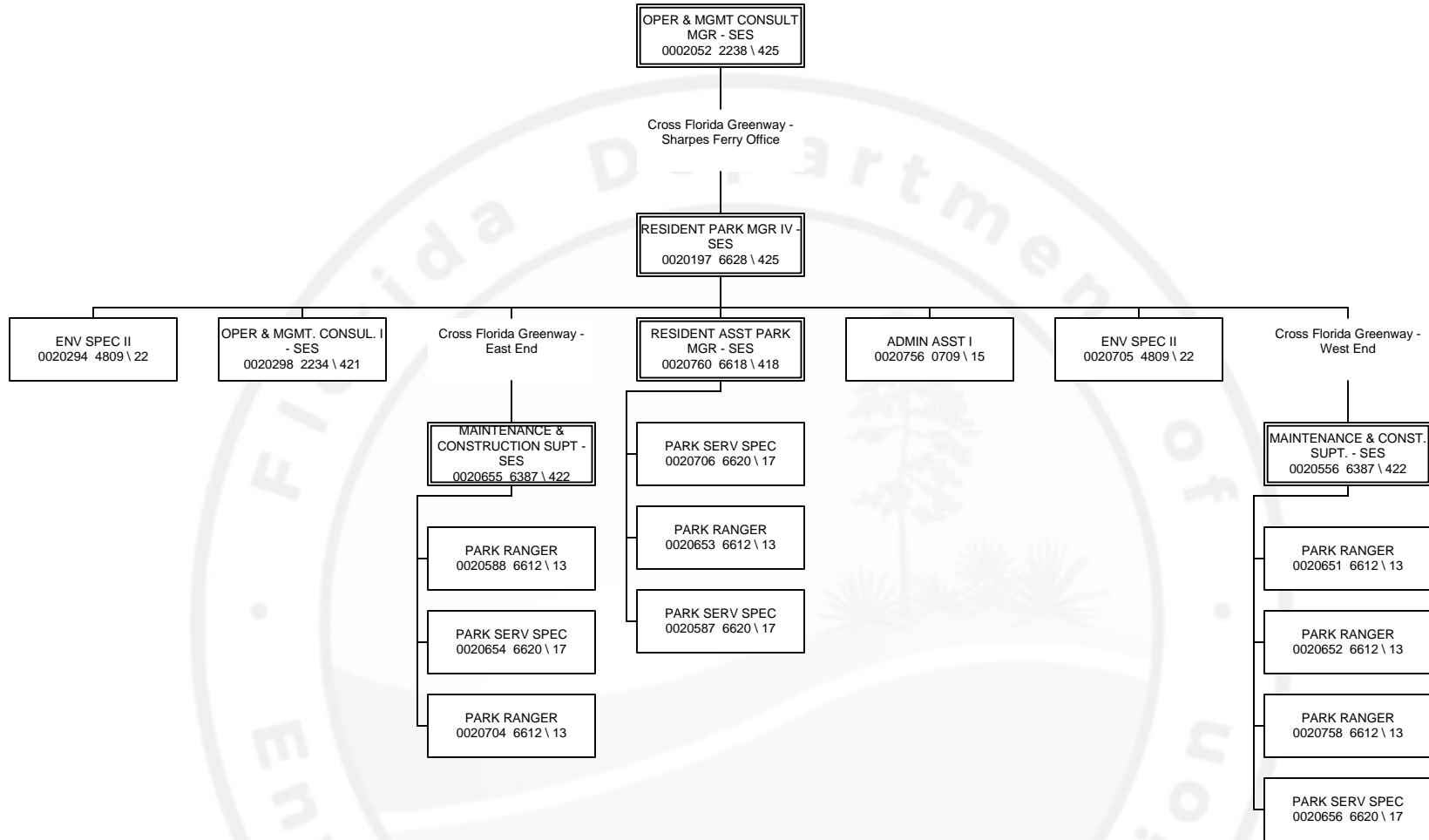


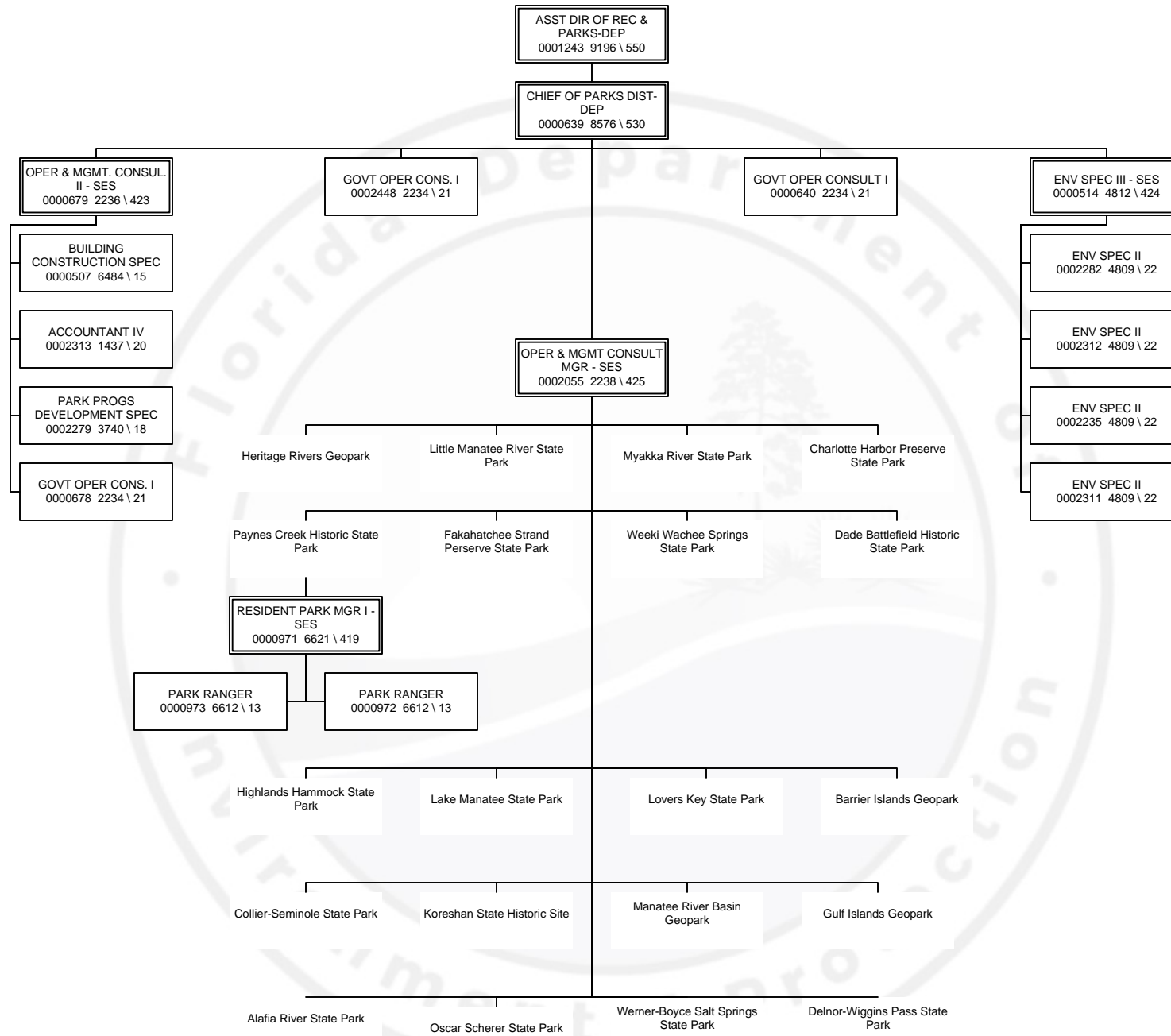




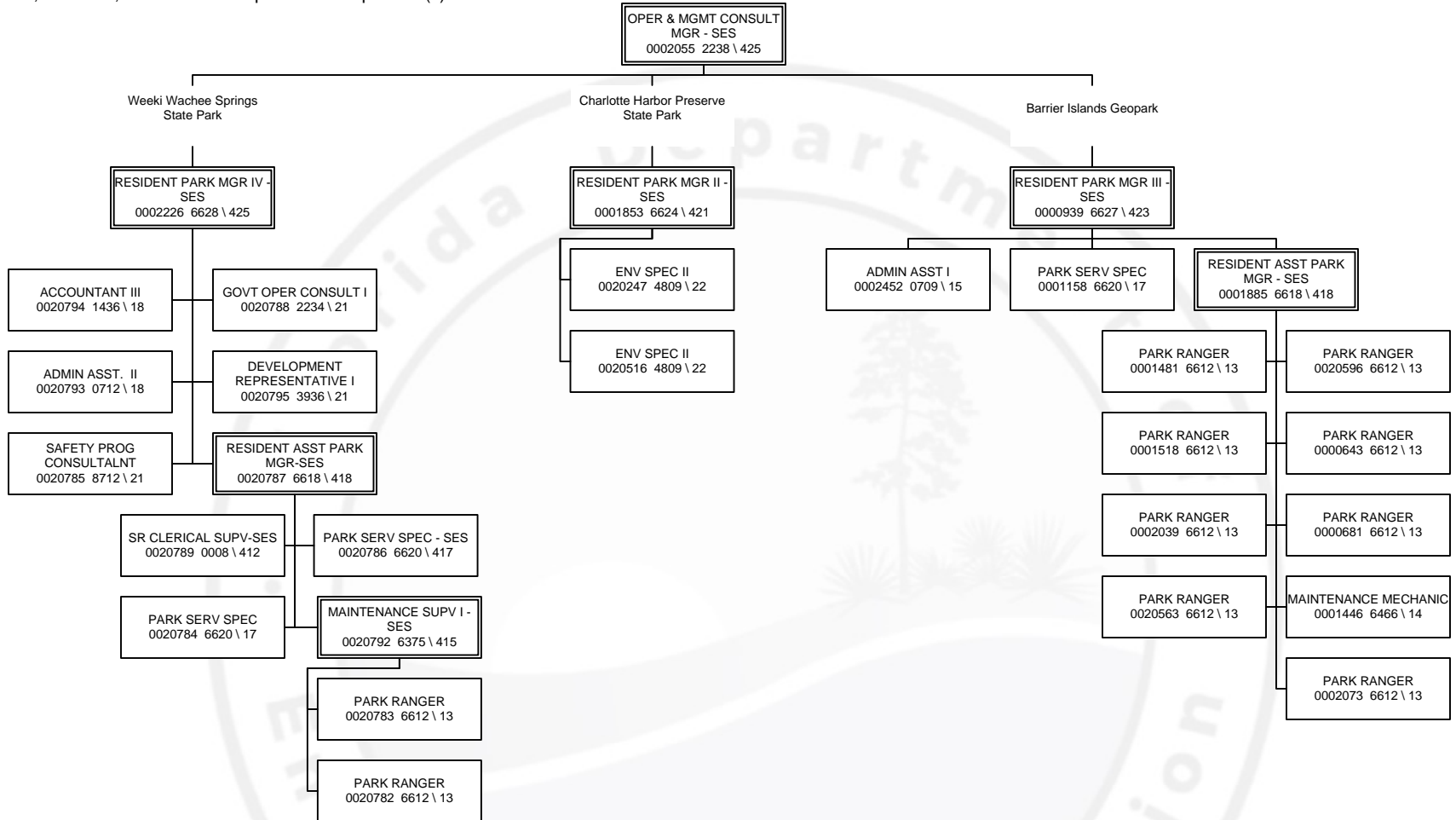


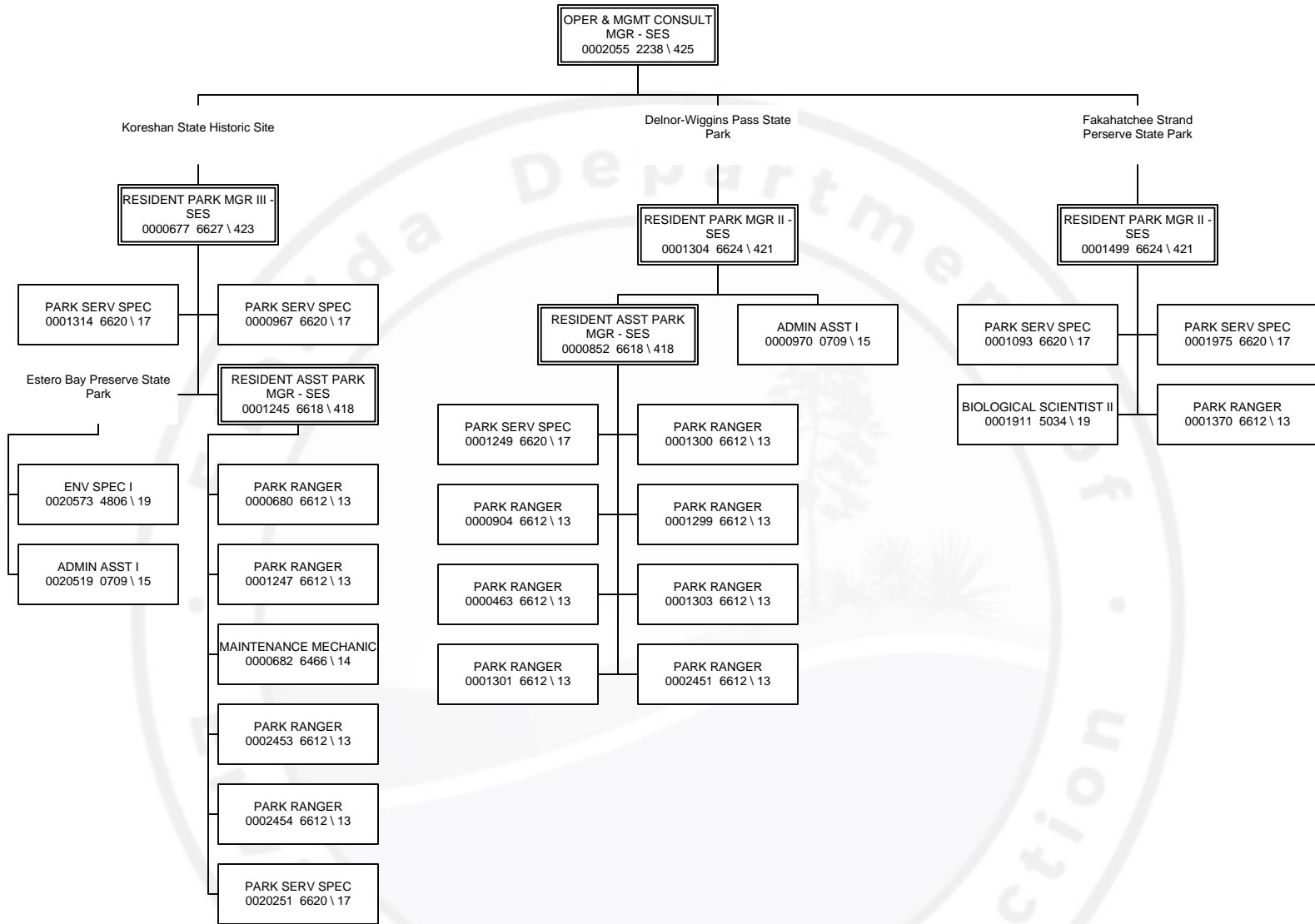


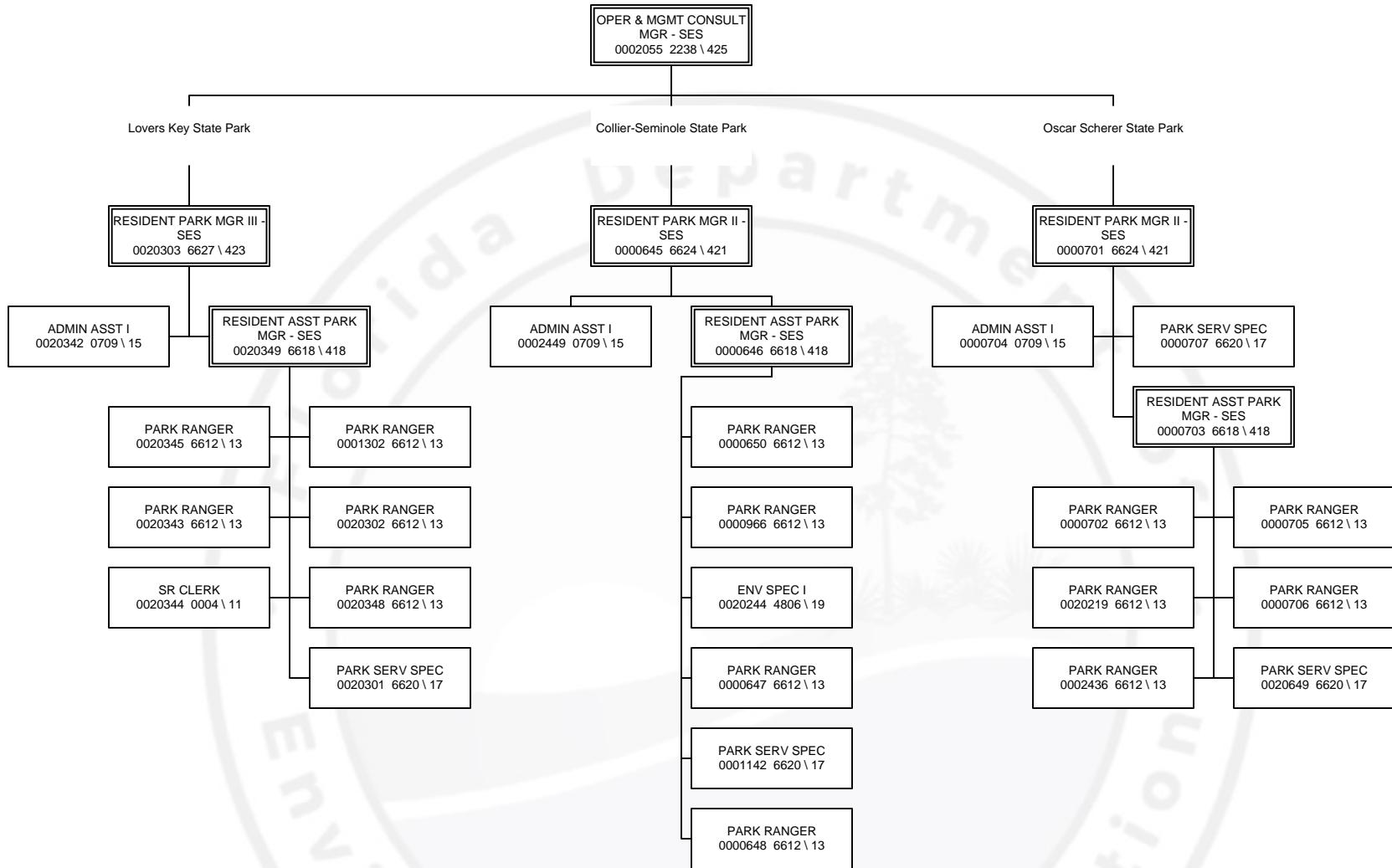


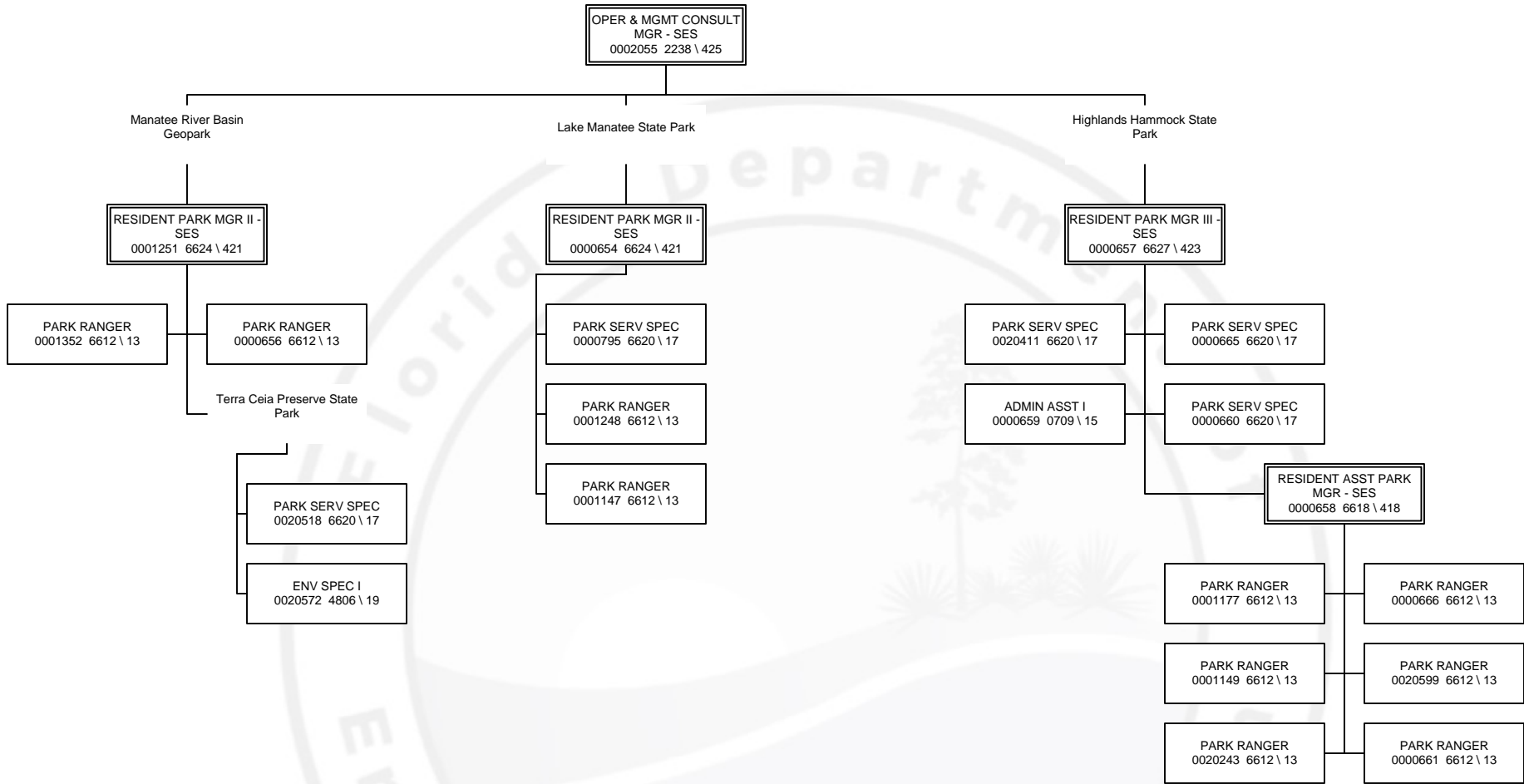


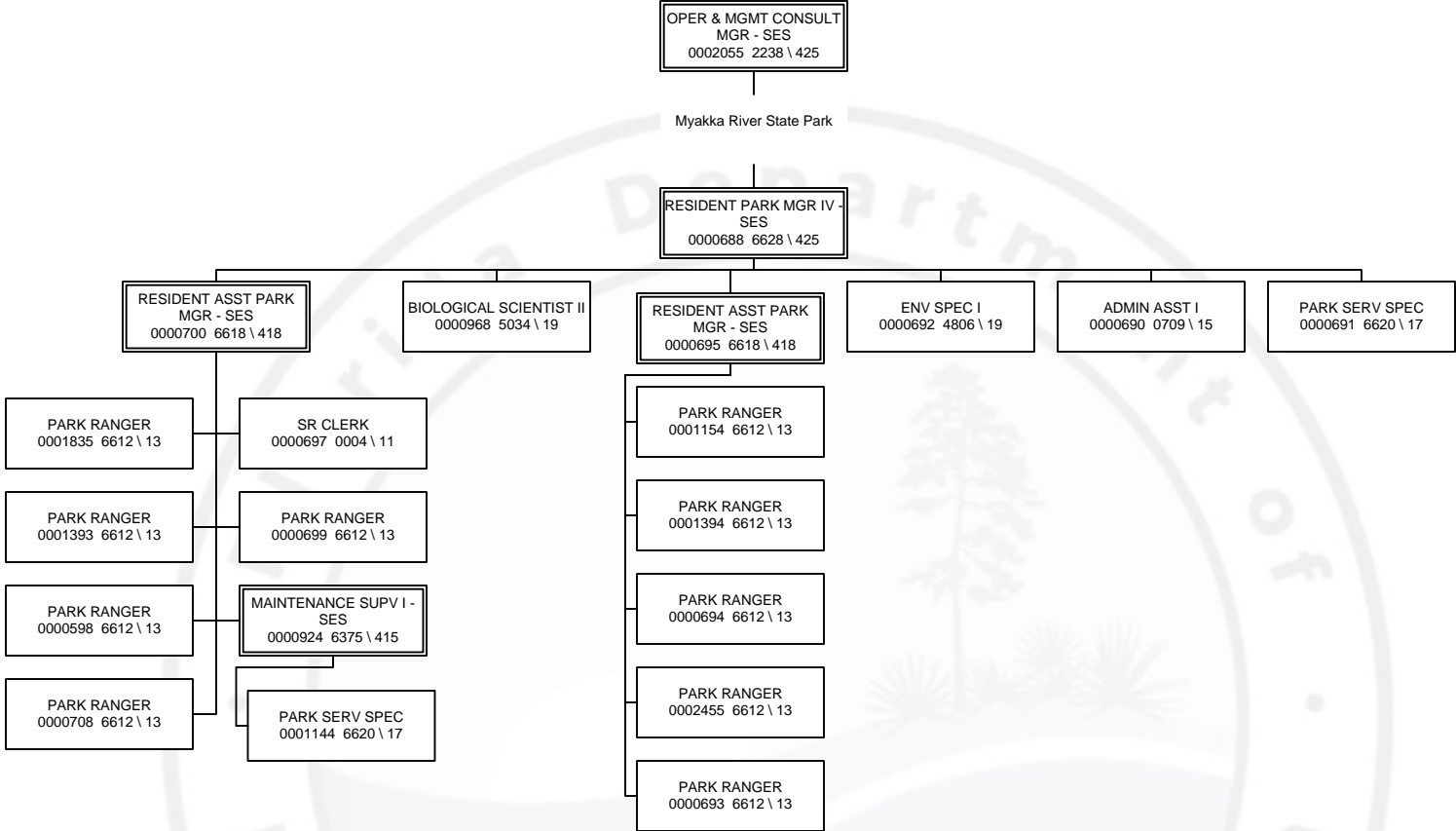
Position #'s 0020785, 0020786, and 0020789 supervise OPS position(s)

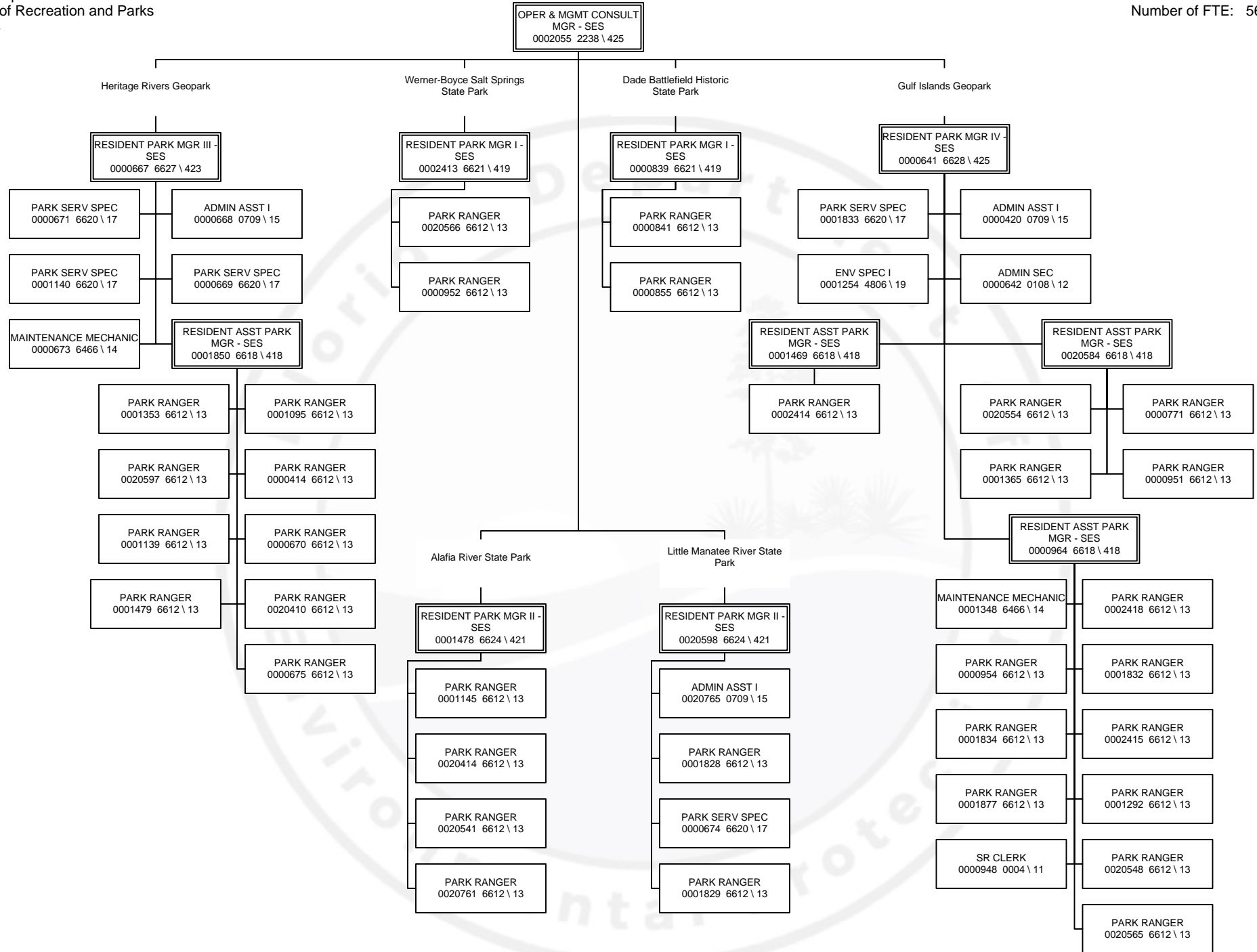




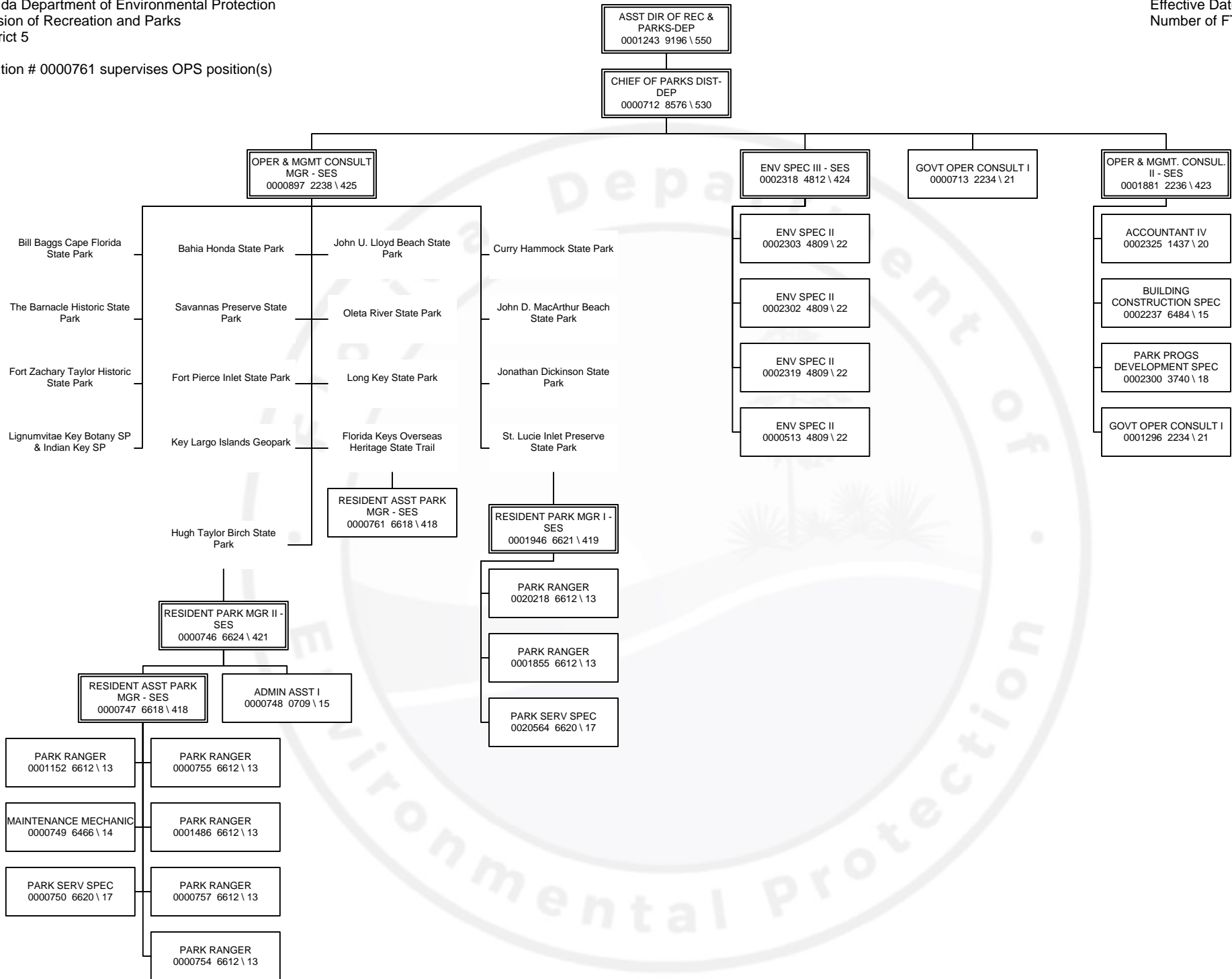


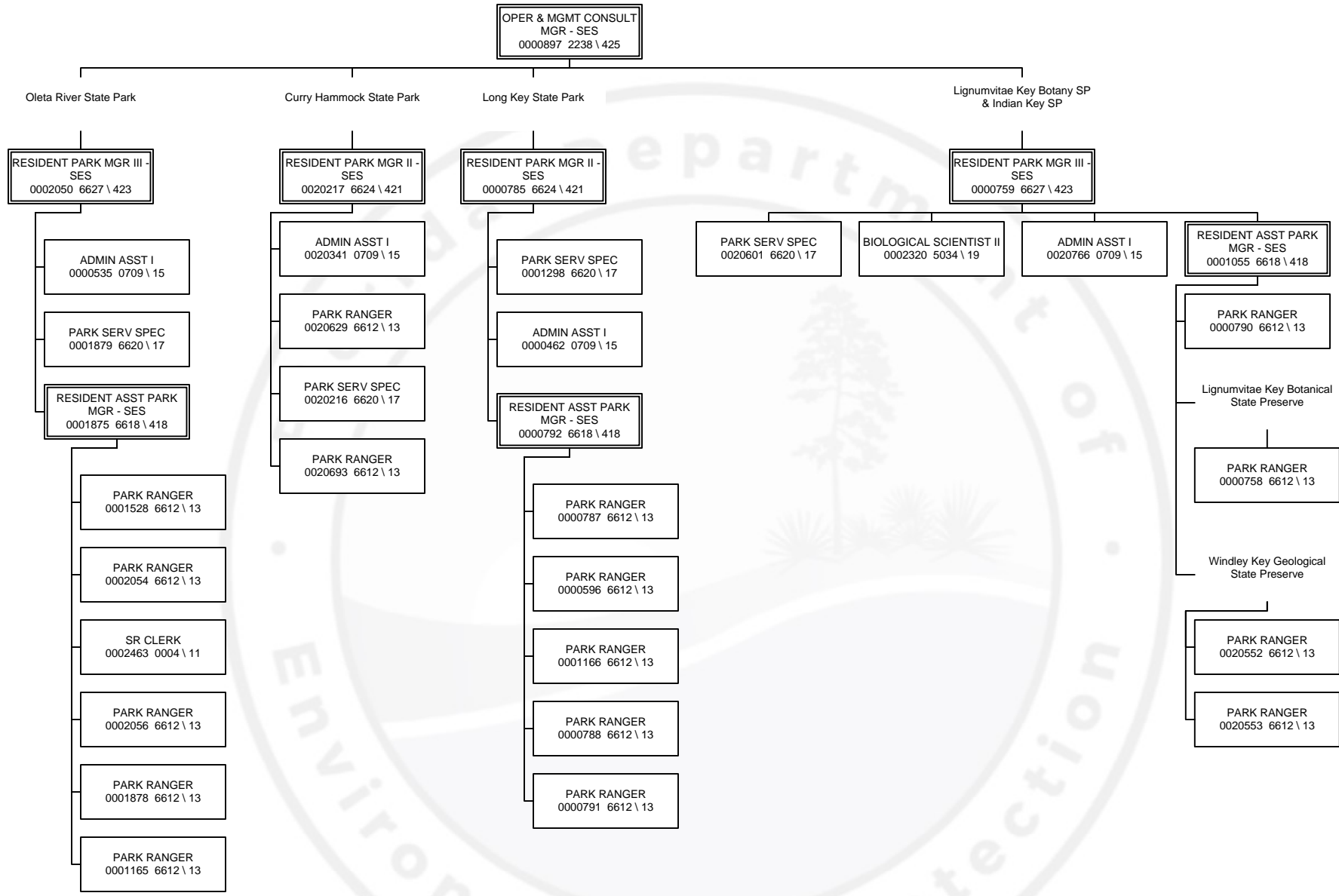


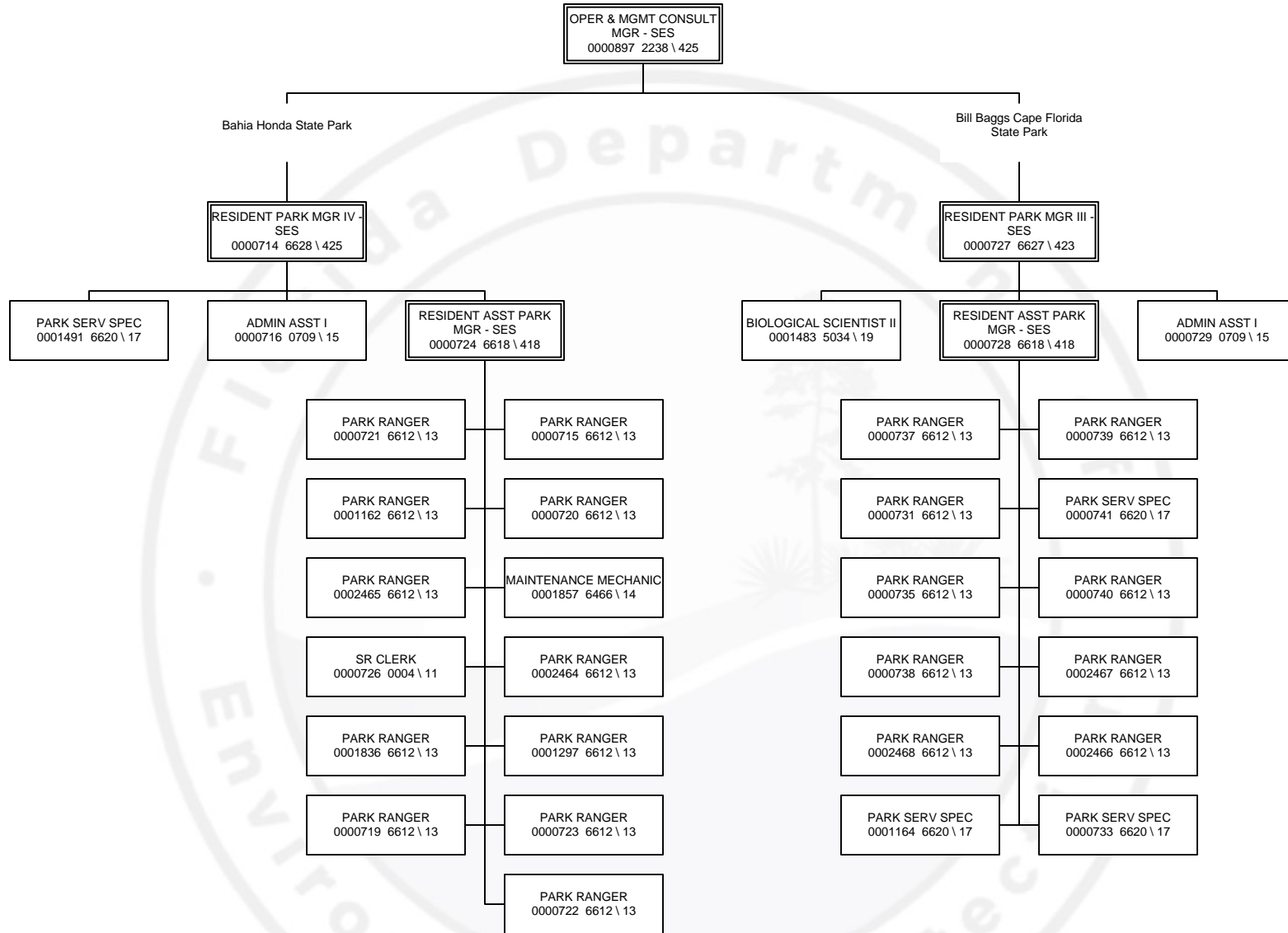


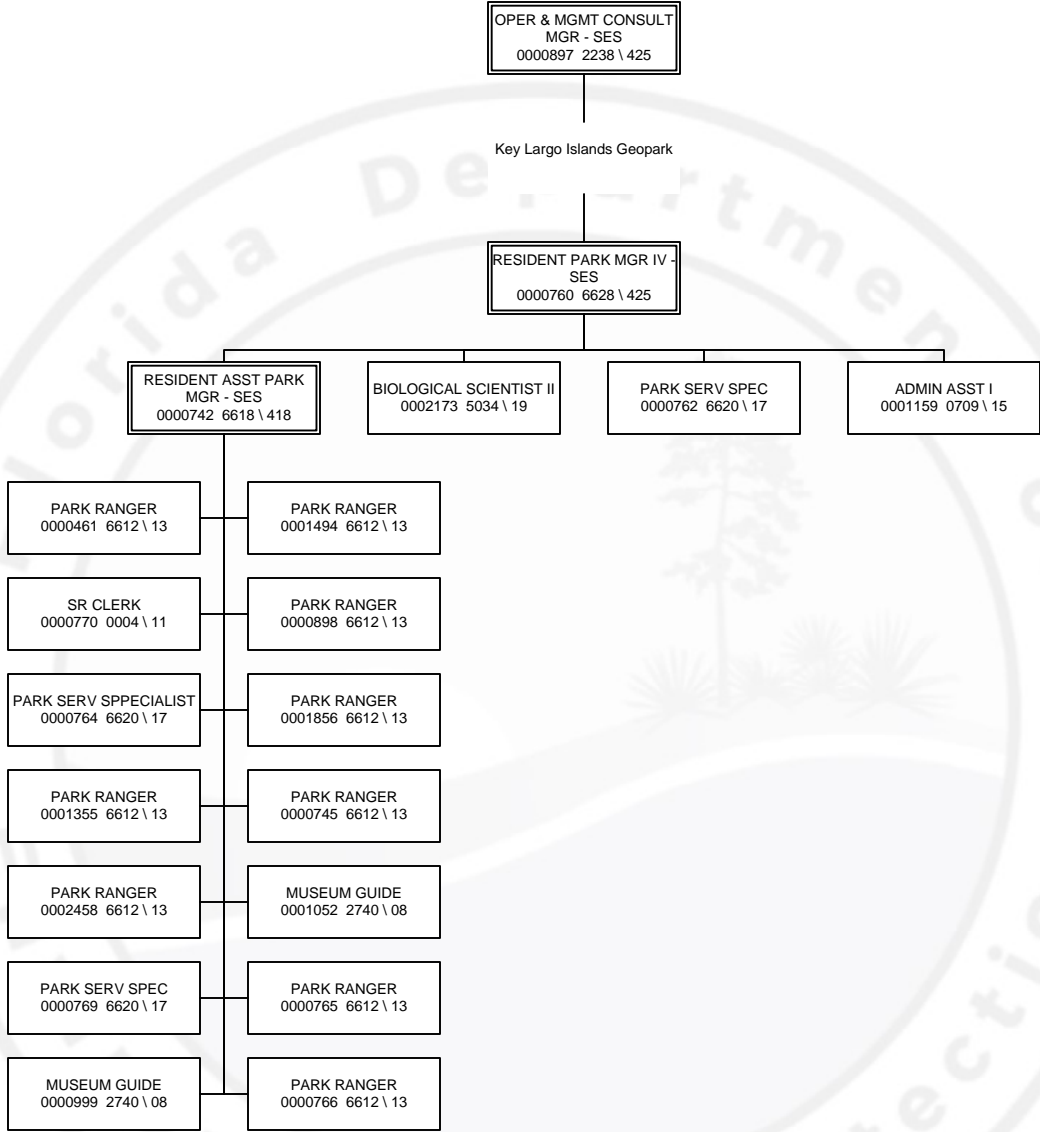


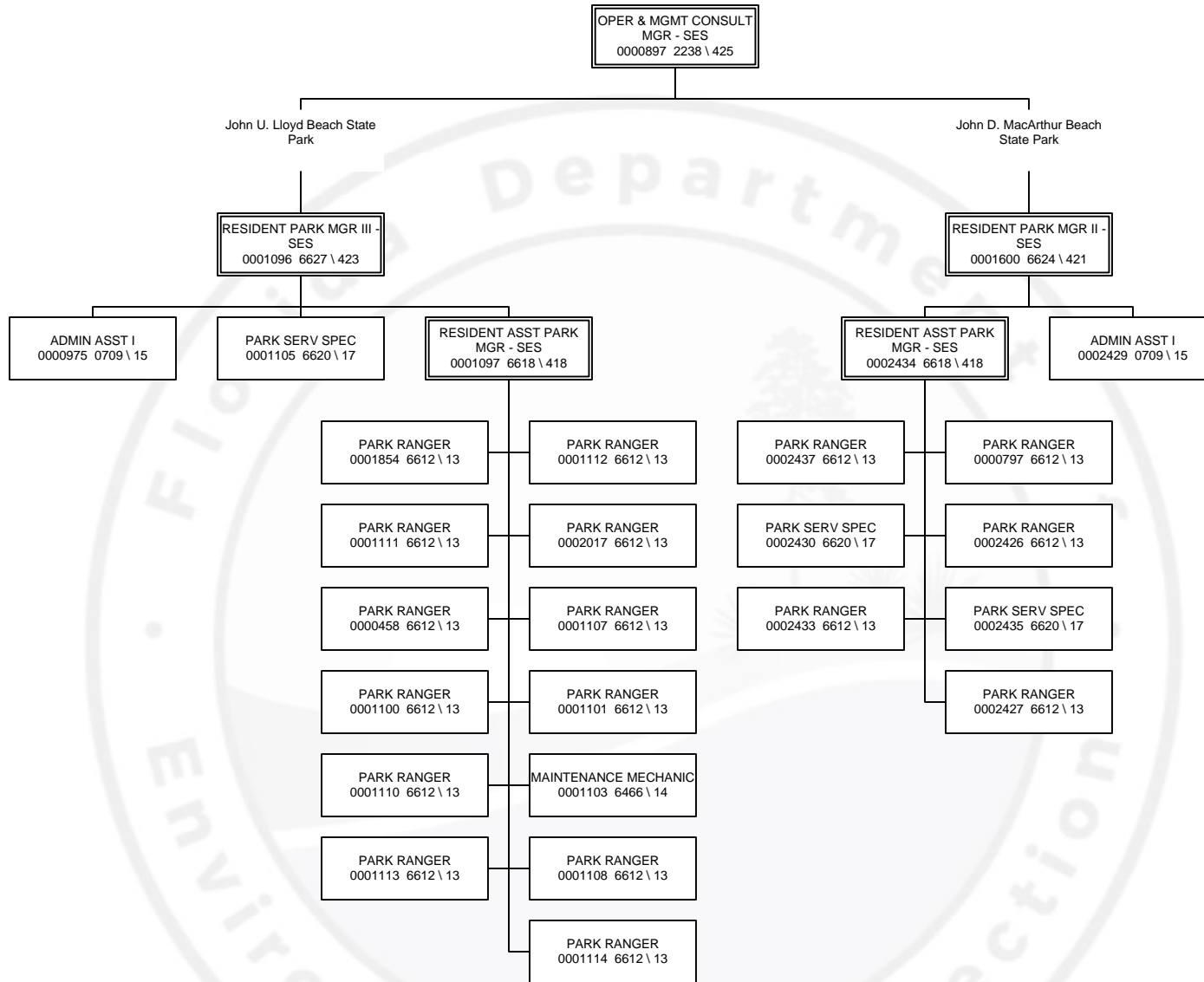
Position # 0000761 supervises OPS position(s)



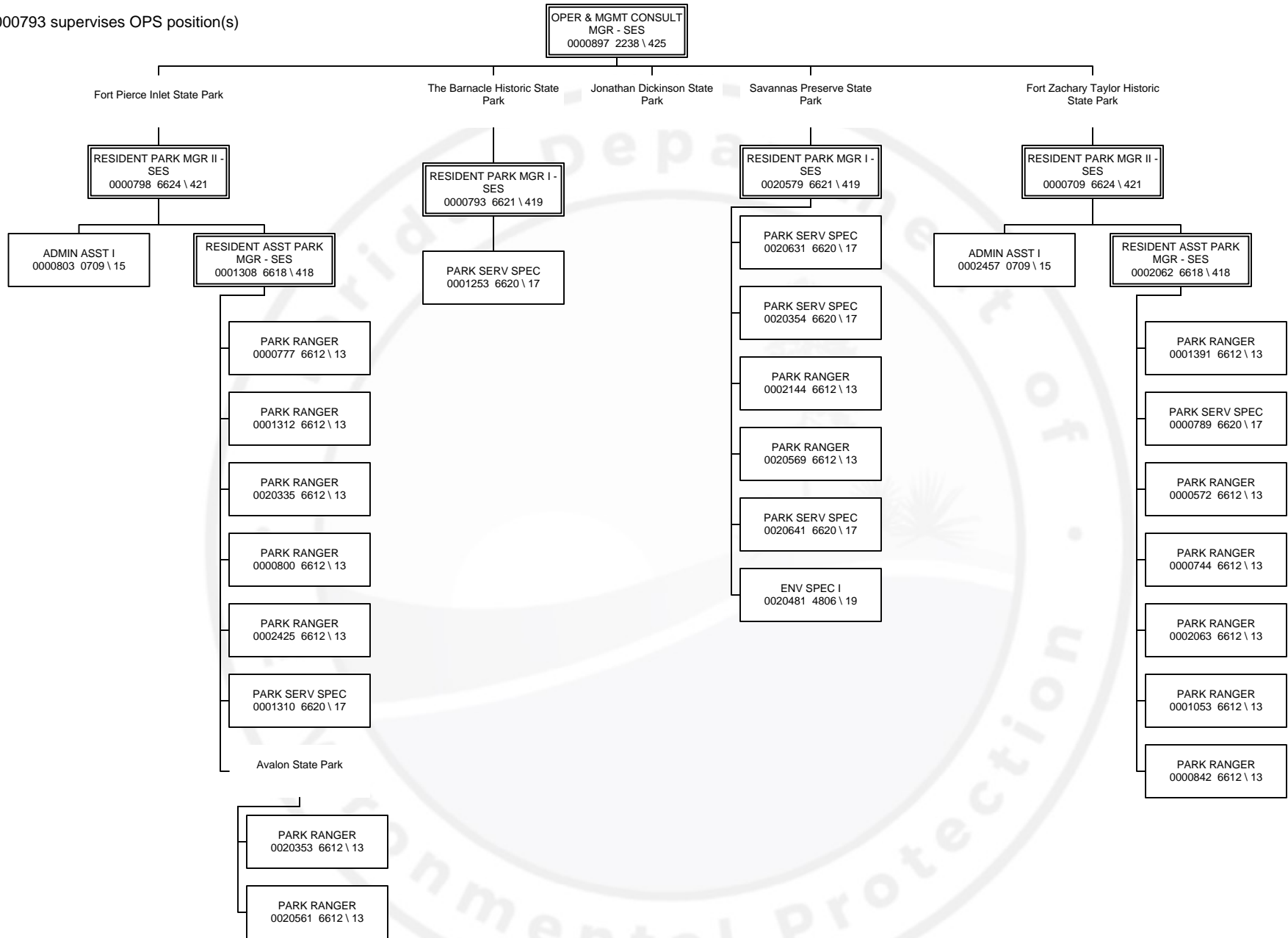


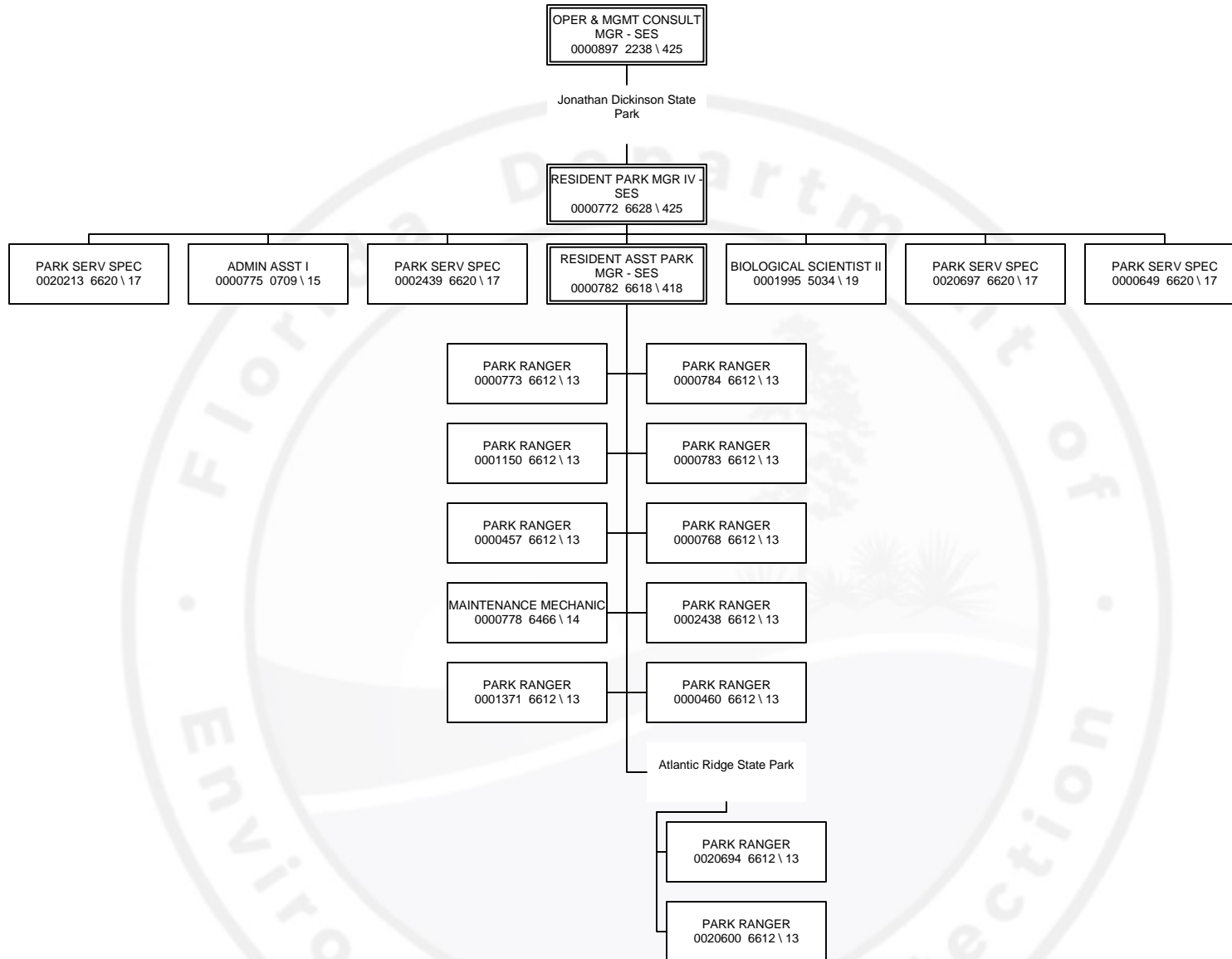


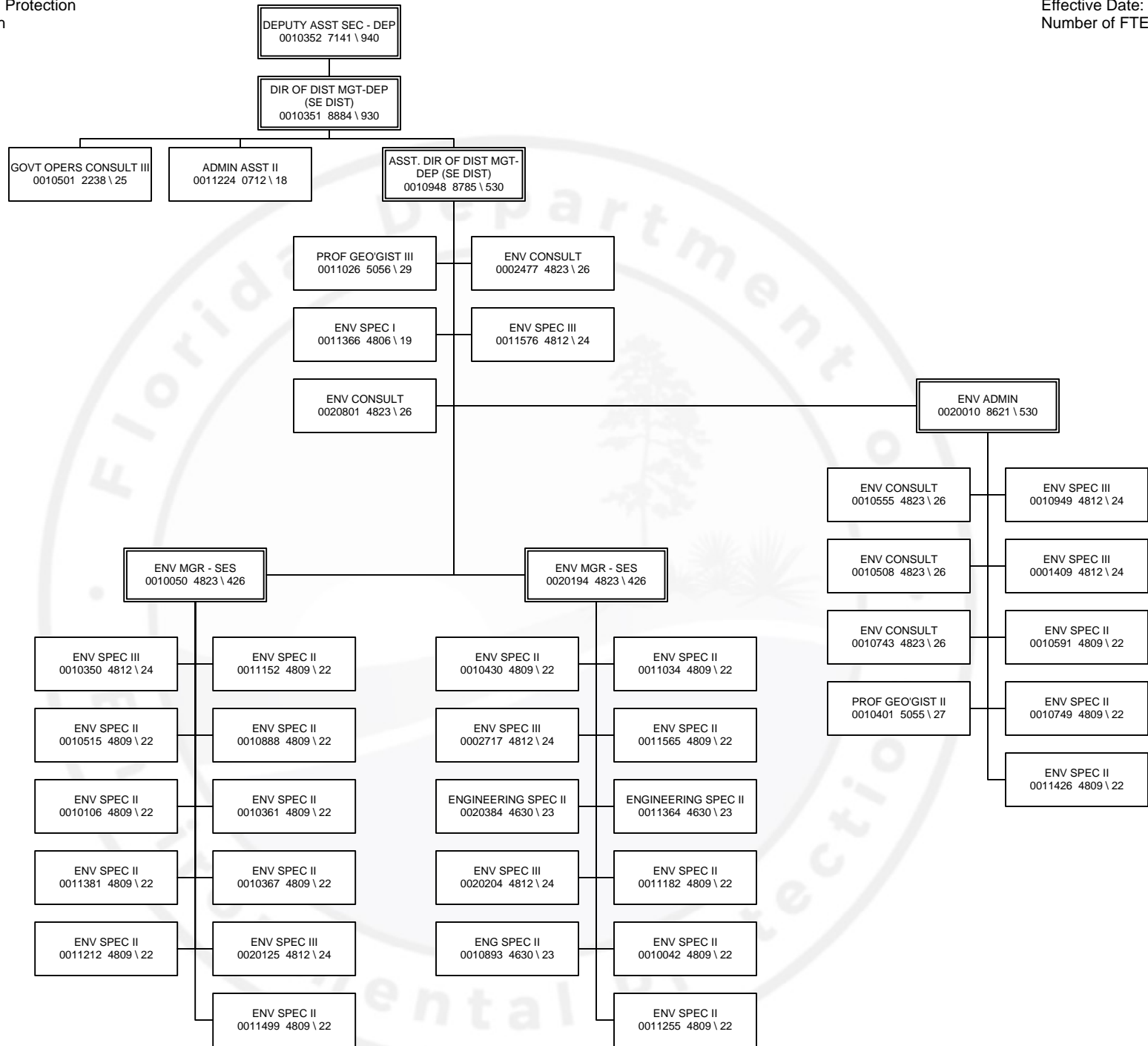


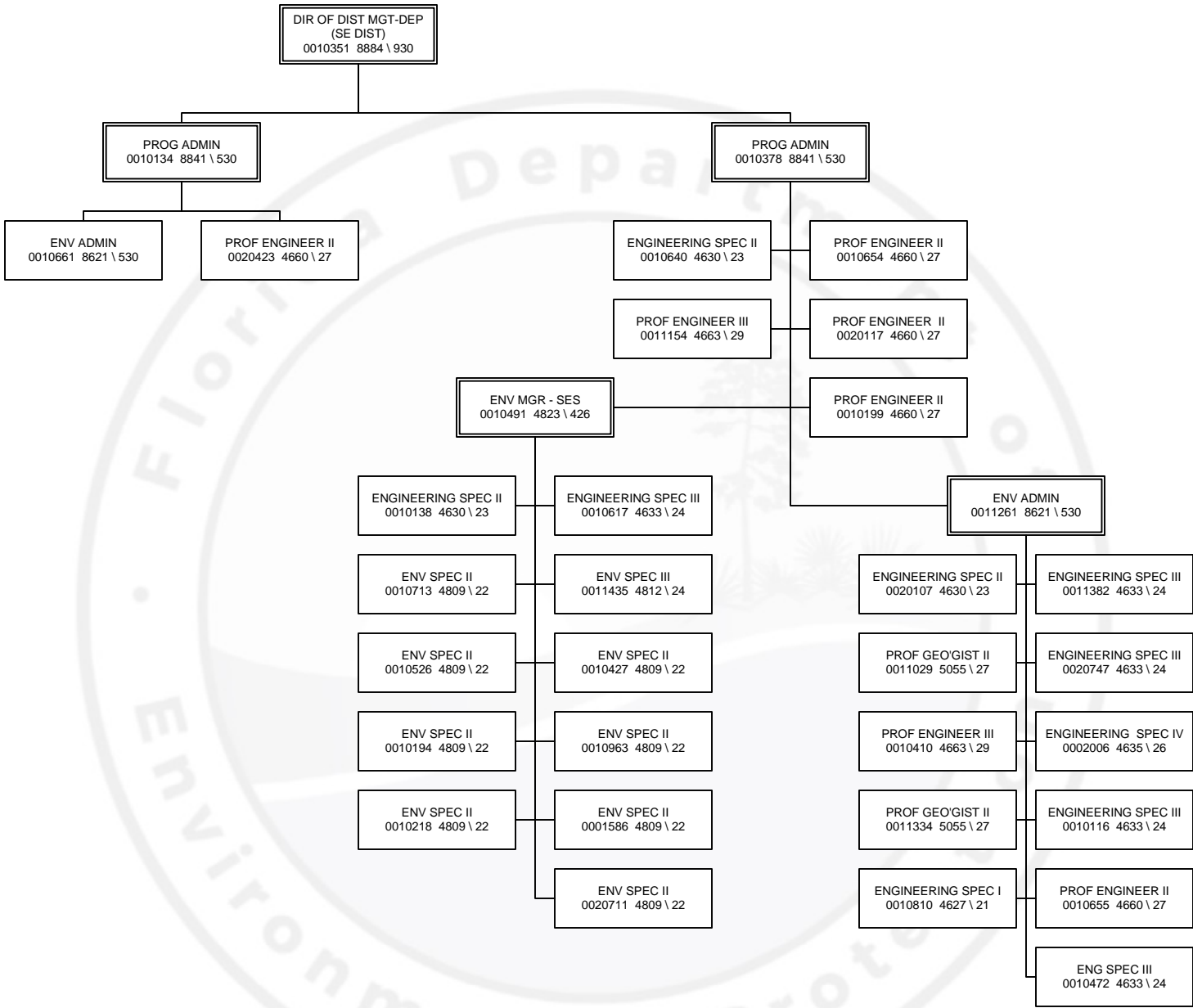


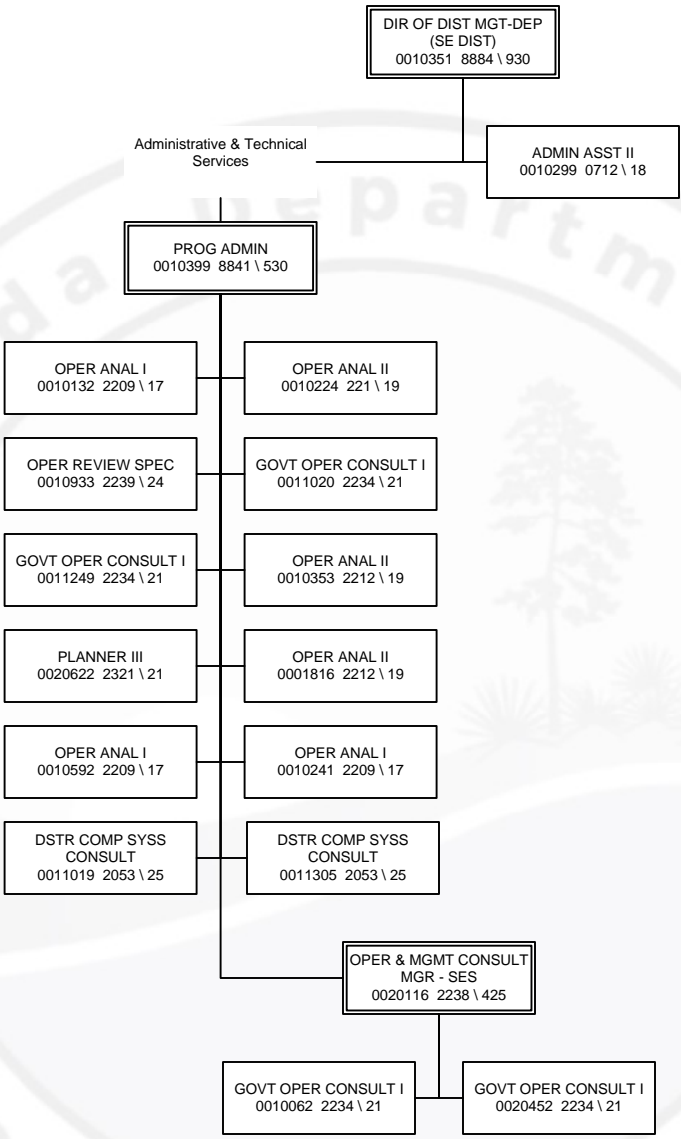
Position # 0000793 supervises OPS position(s)

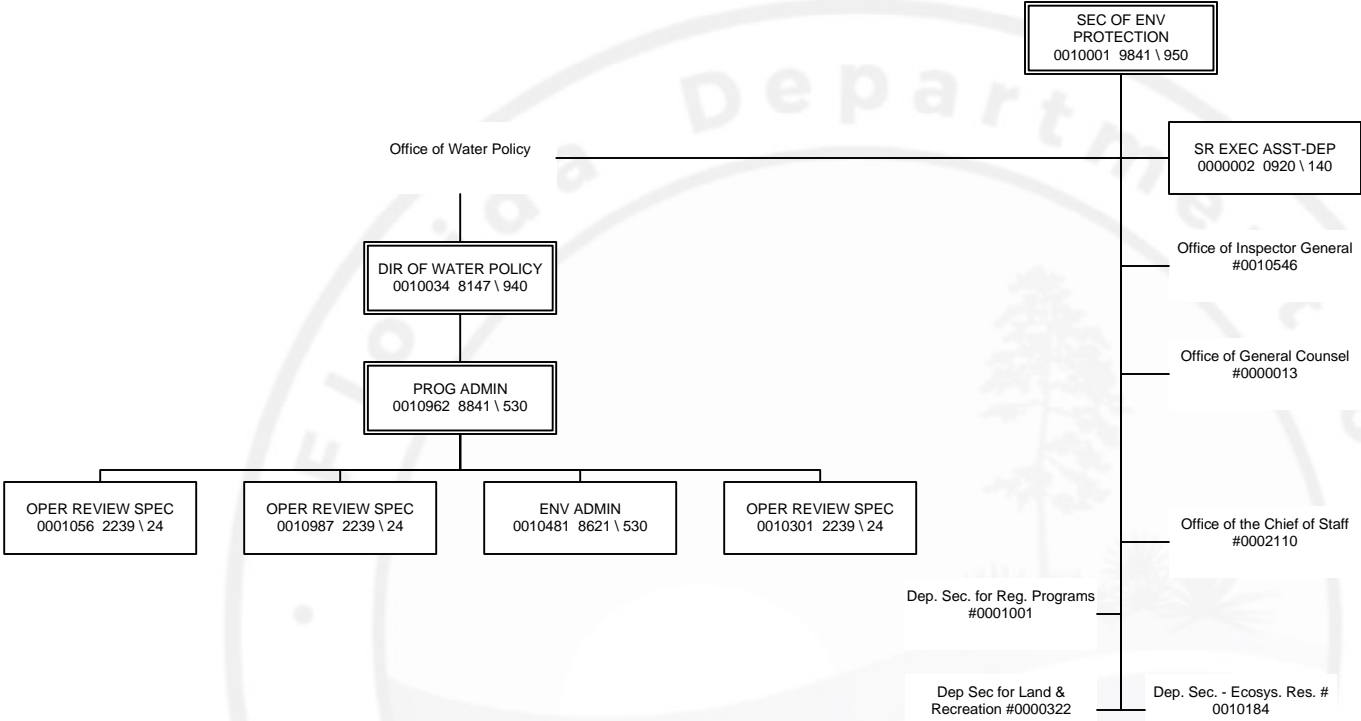




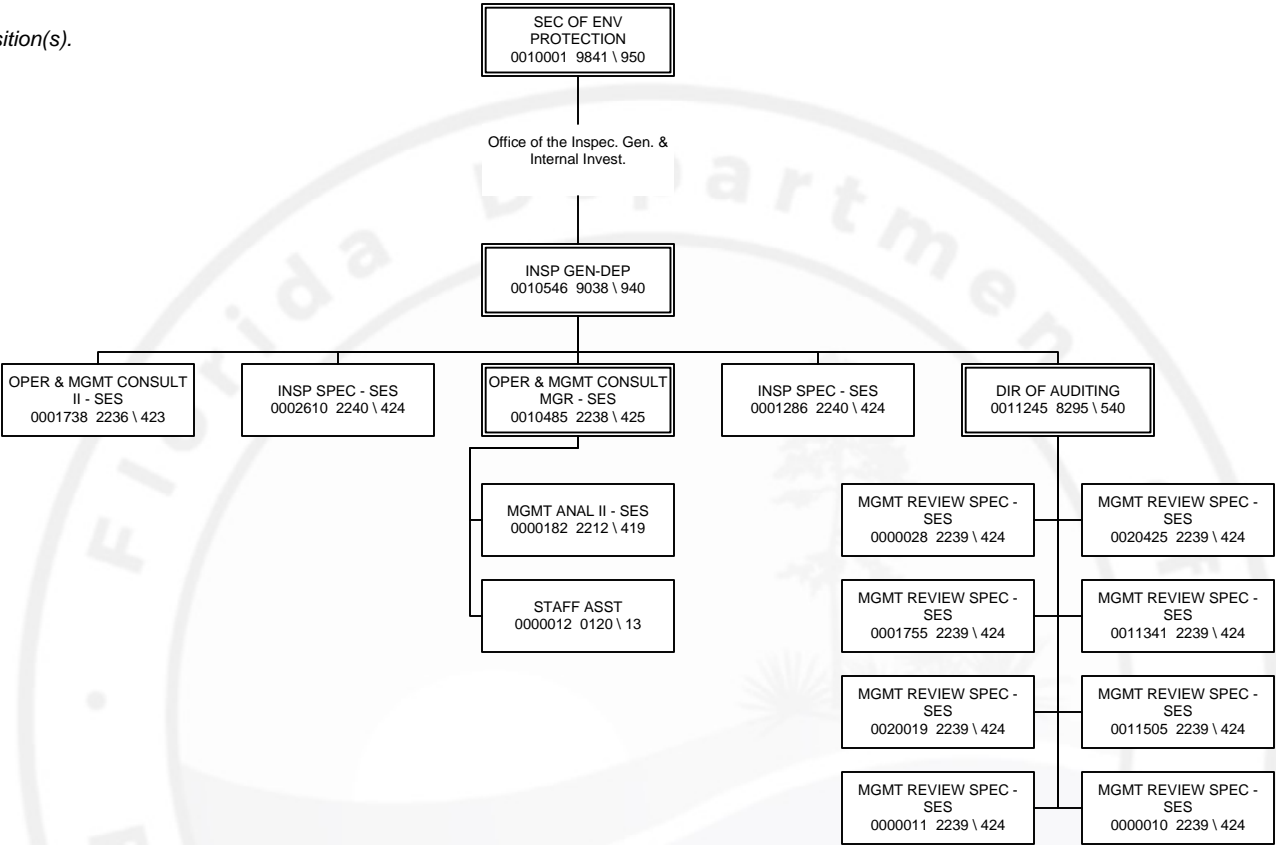




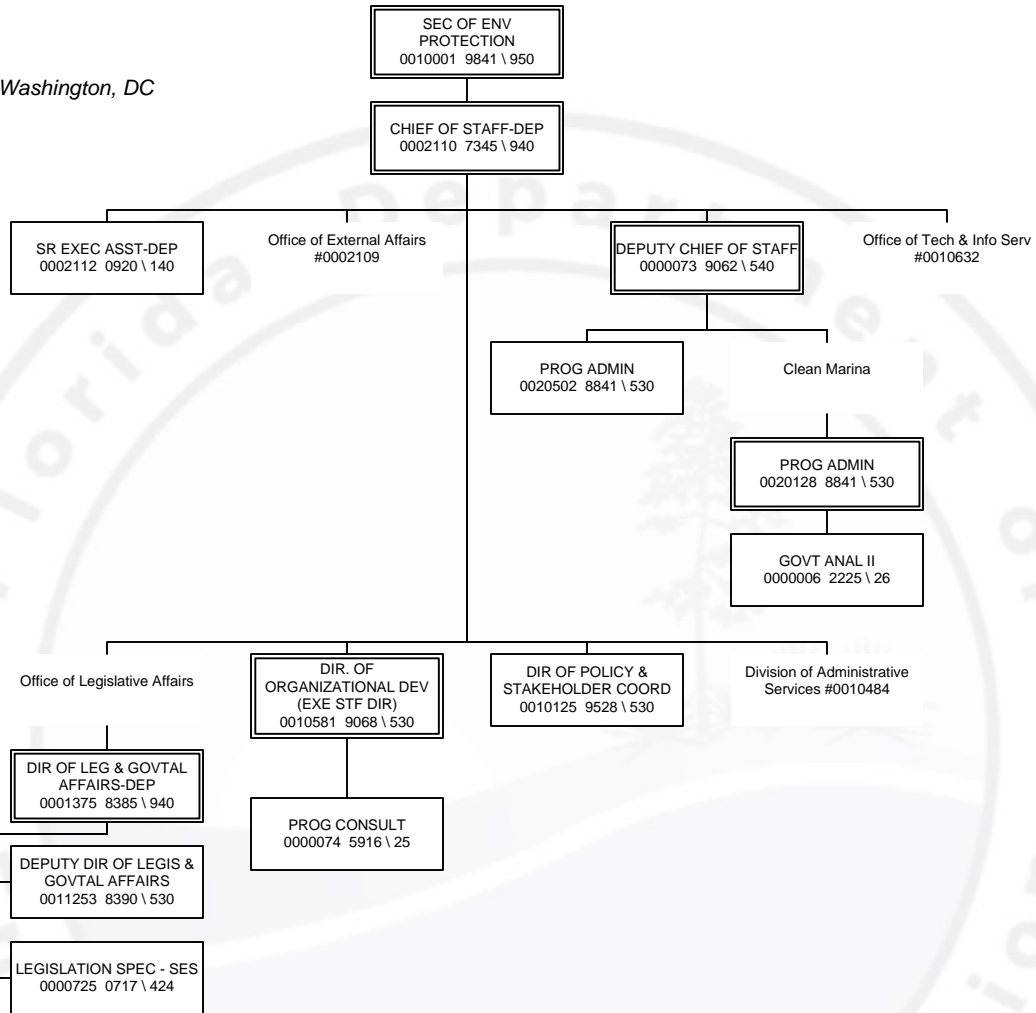


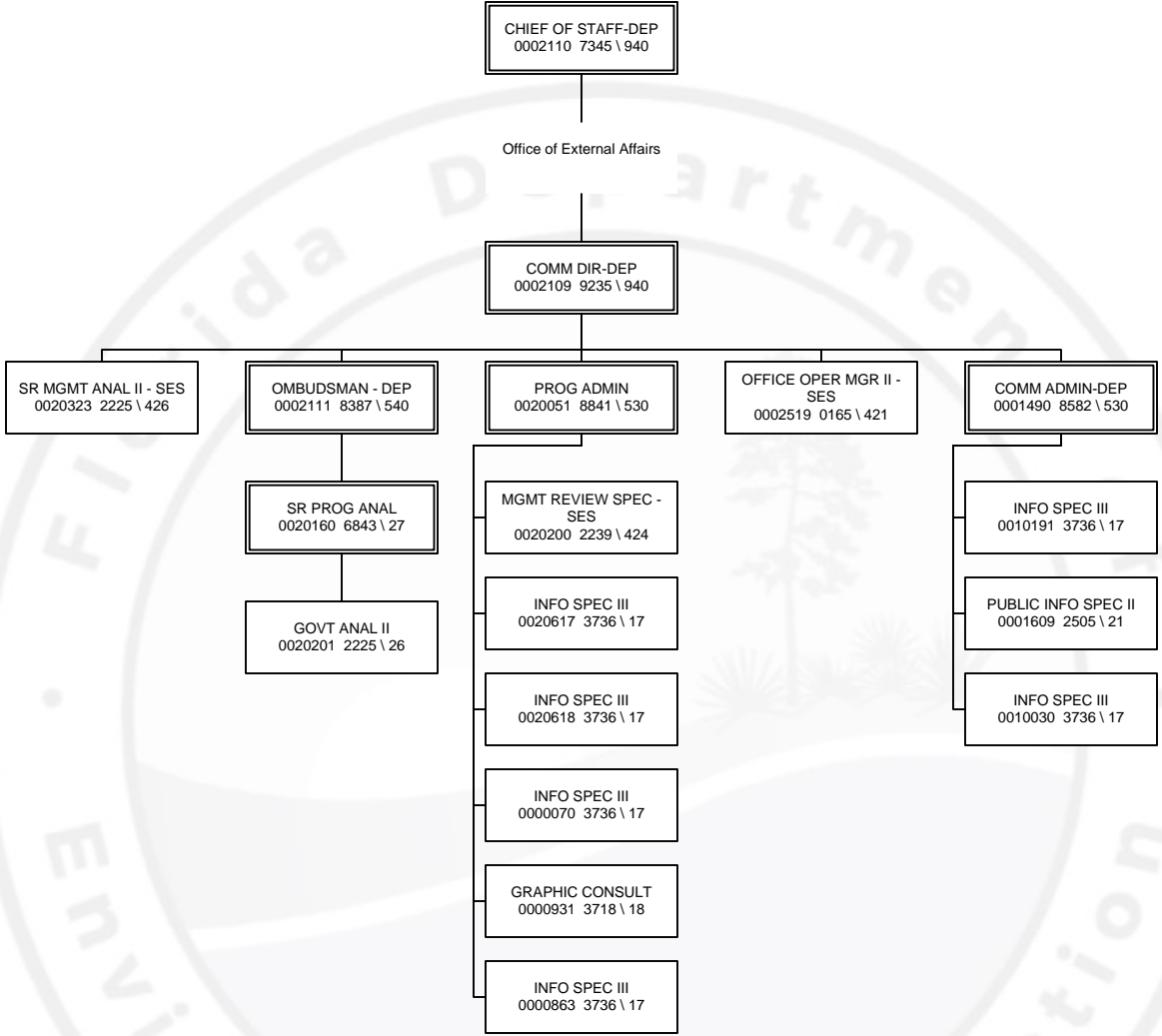


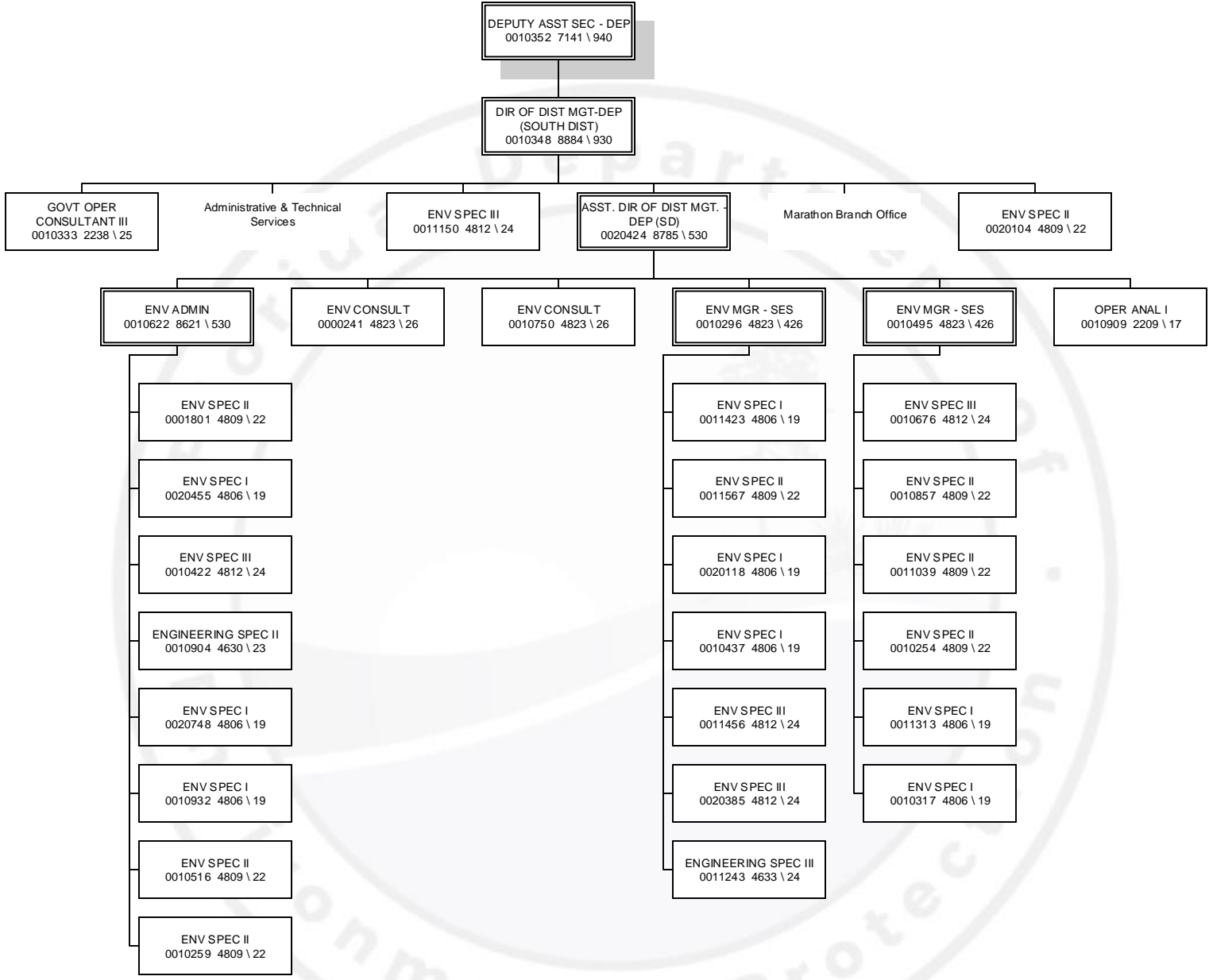
Position # 0010485 supervises OPS Position(s).

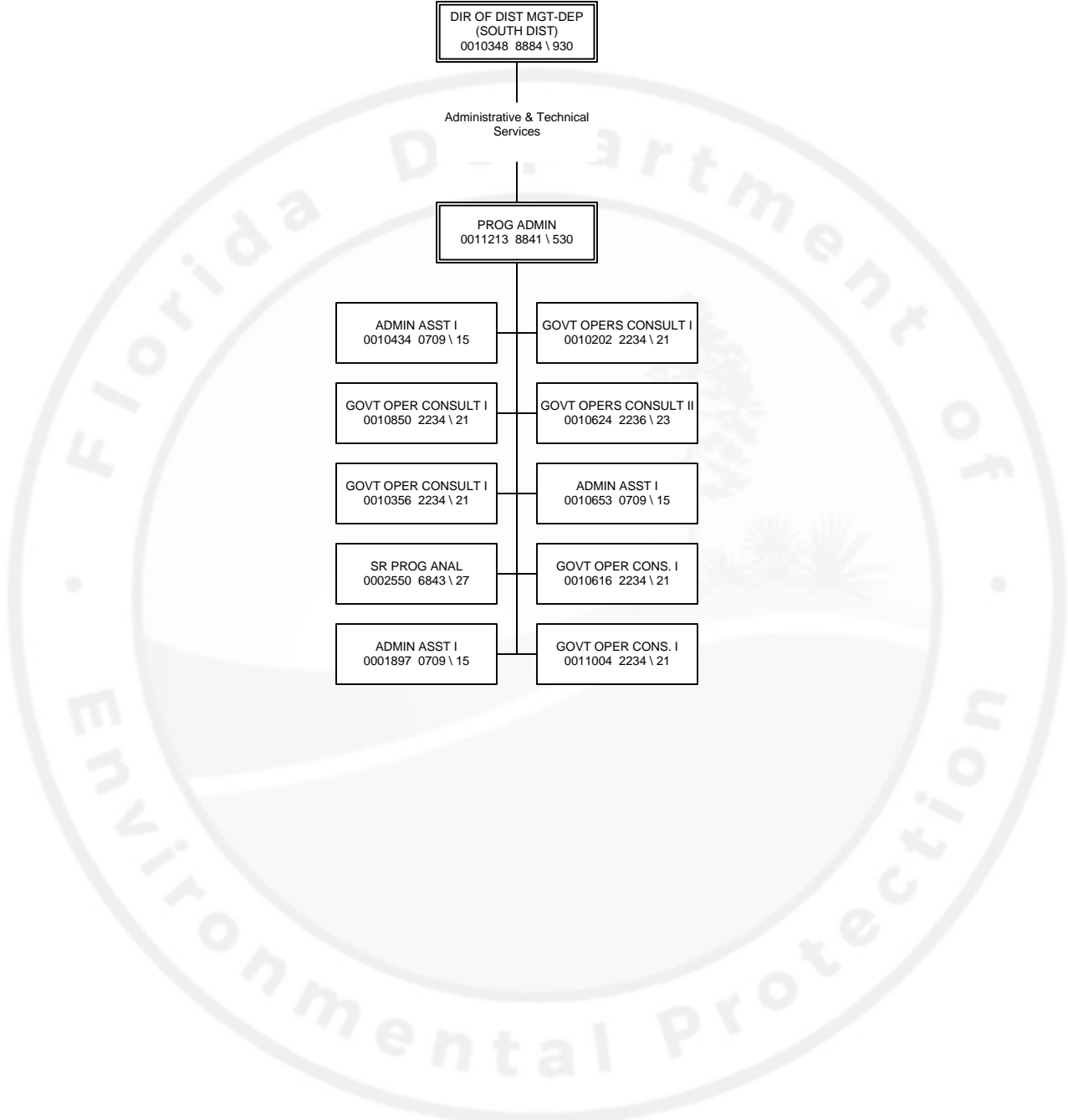


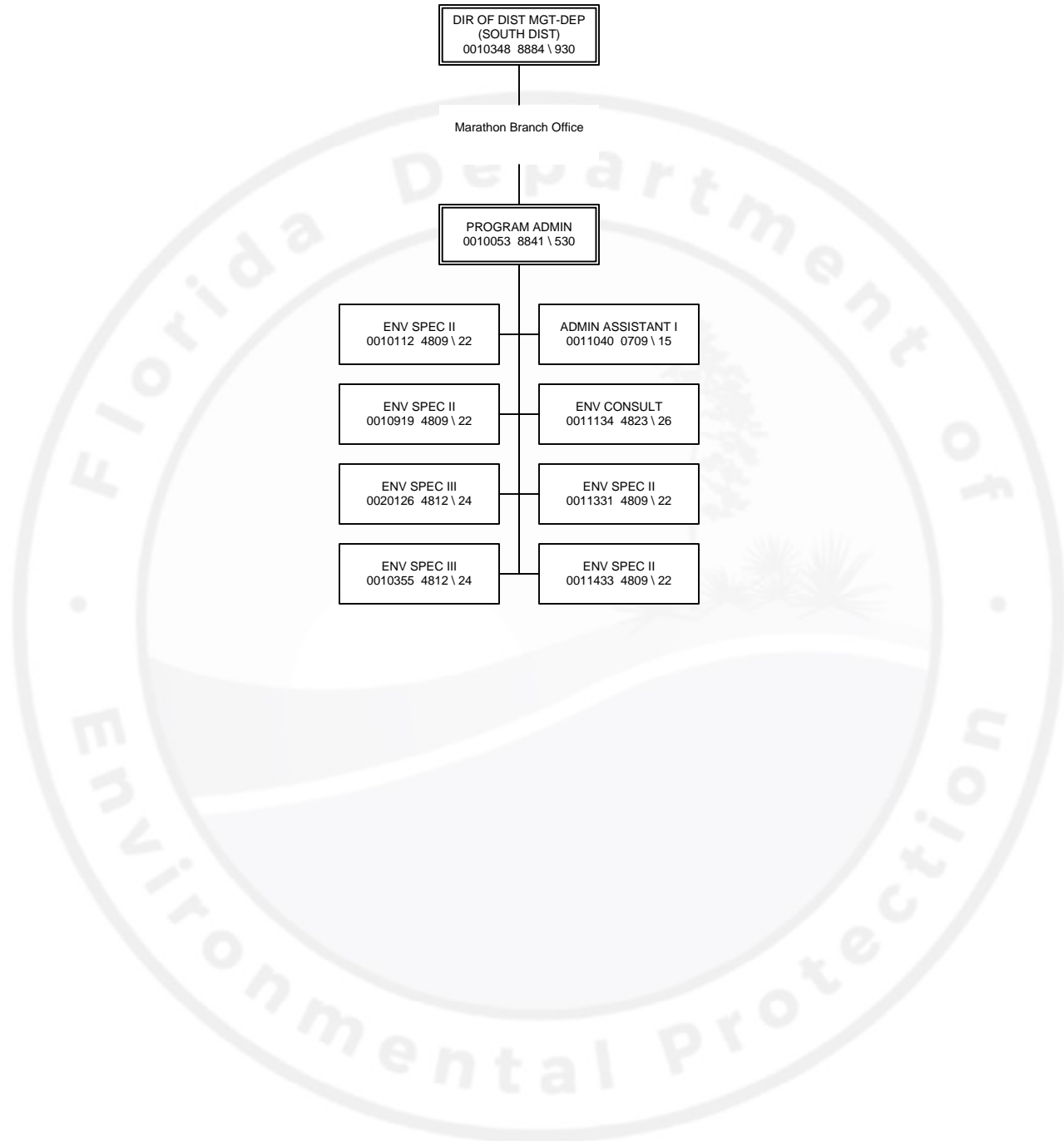
Policy Making Pos: #0000073
 #0020128 supervises OPS position(s); #0020502 is in Washington, DC
 #0010125 is funded by Cen. Dist

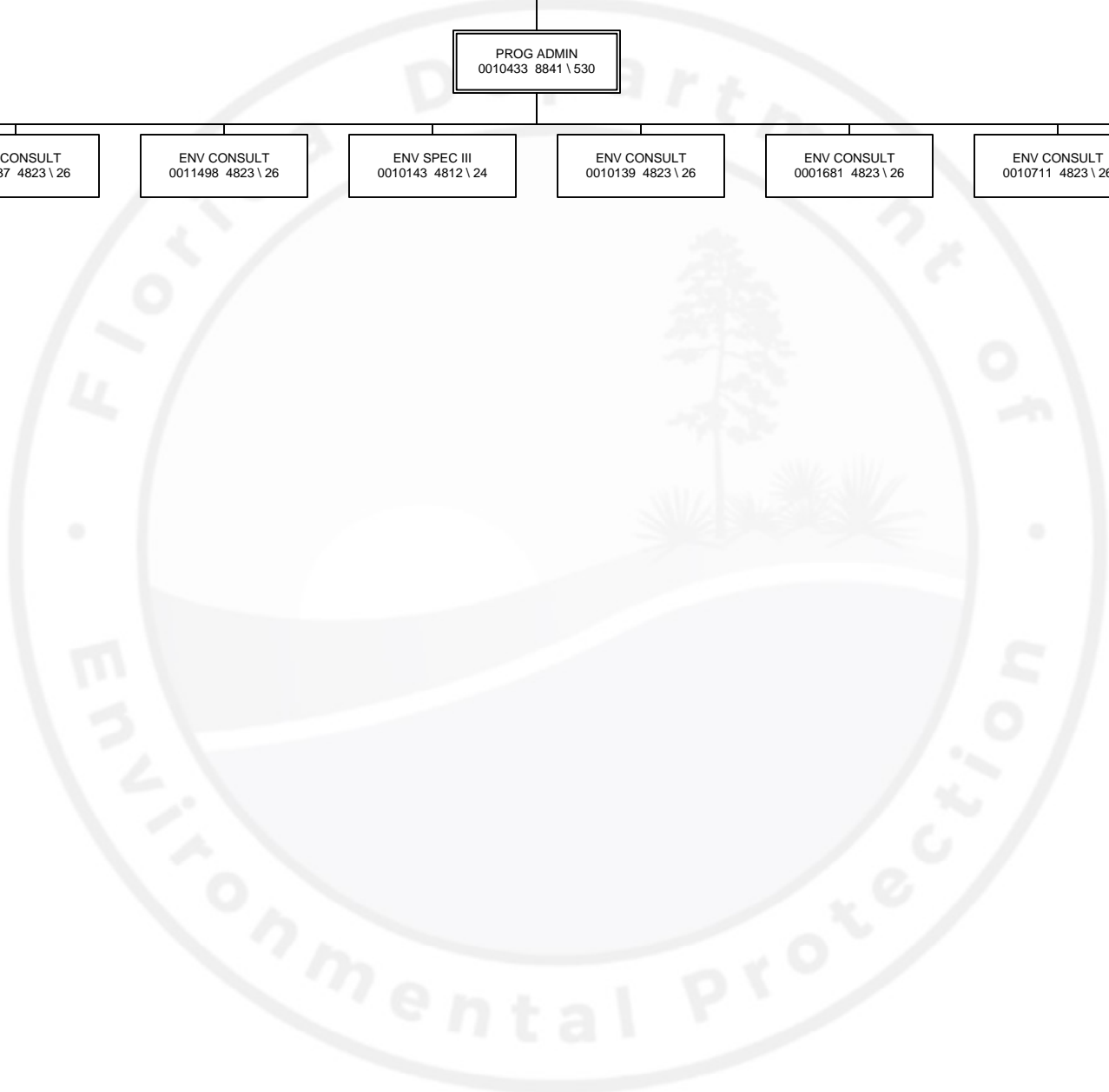
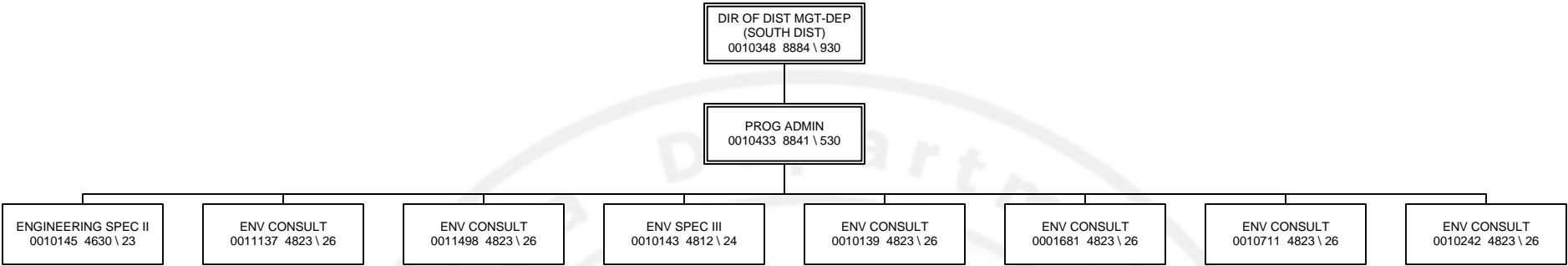


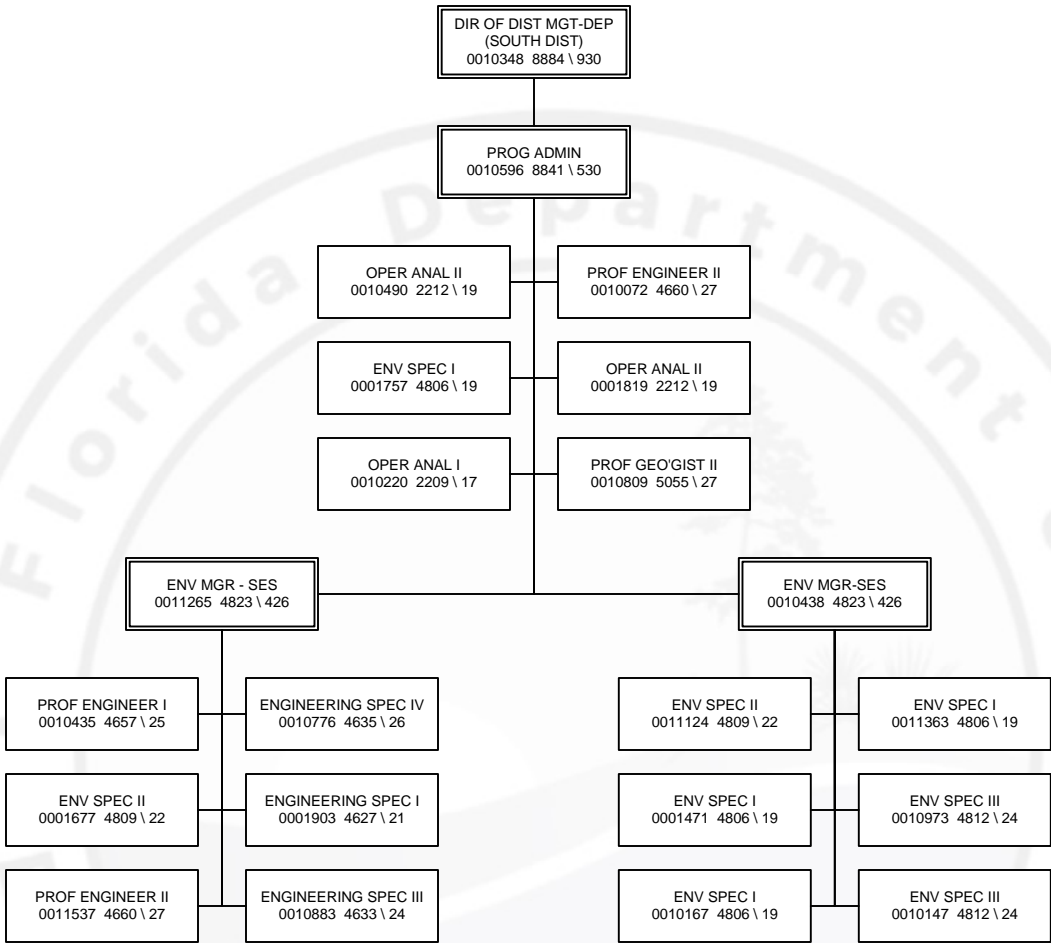


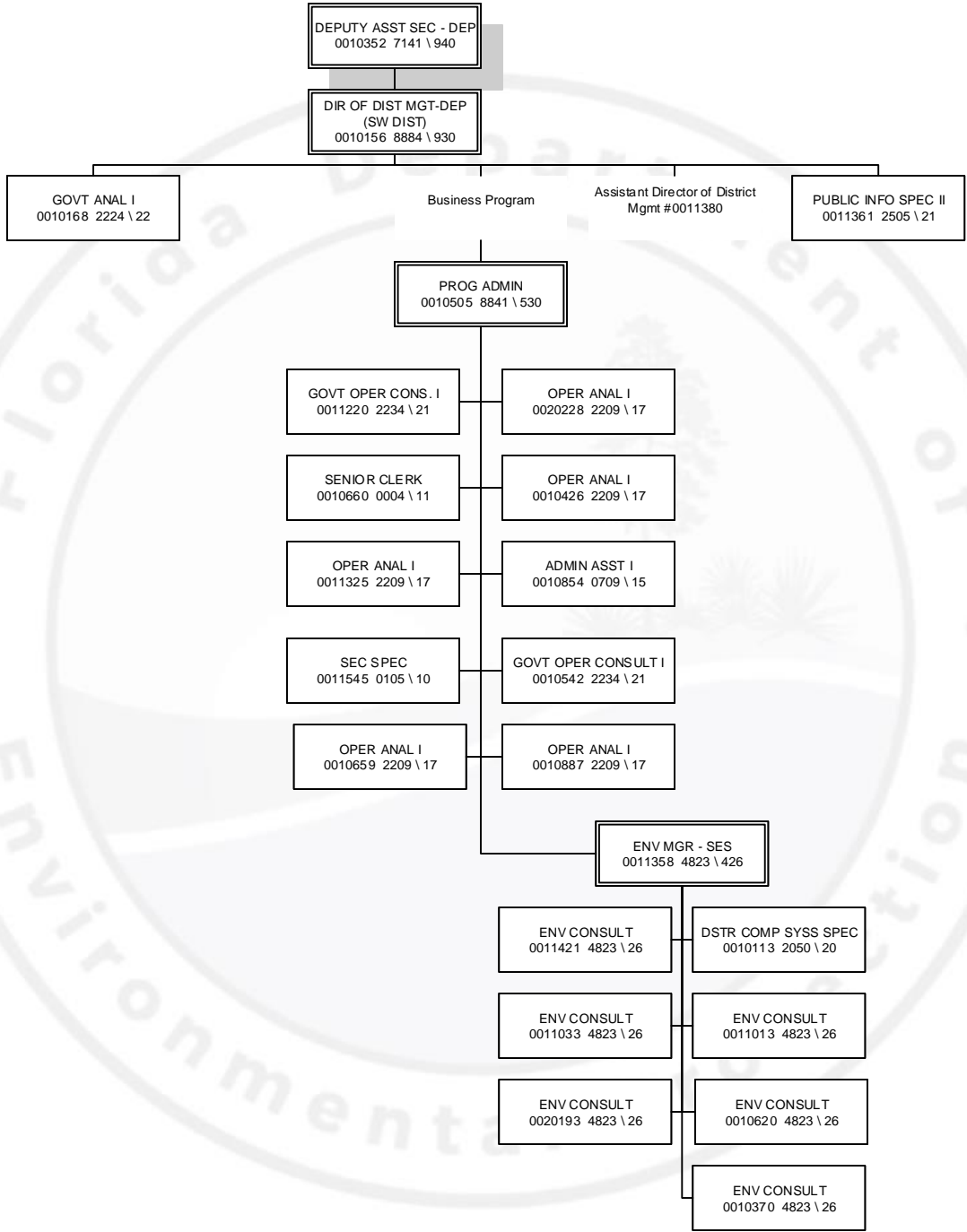


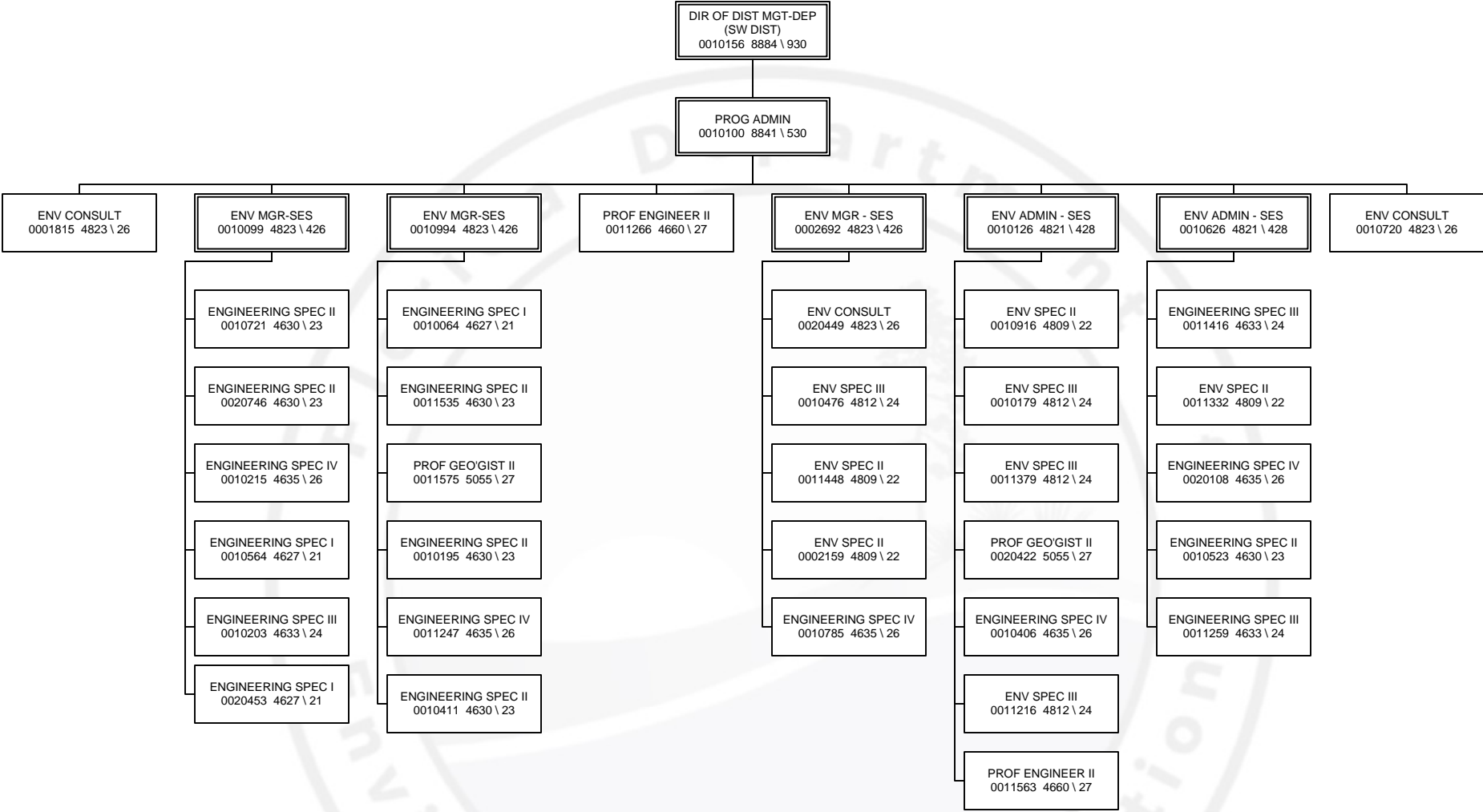


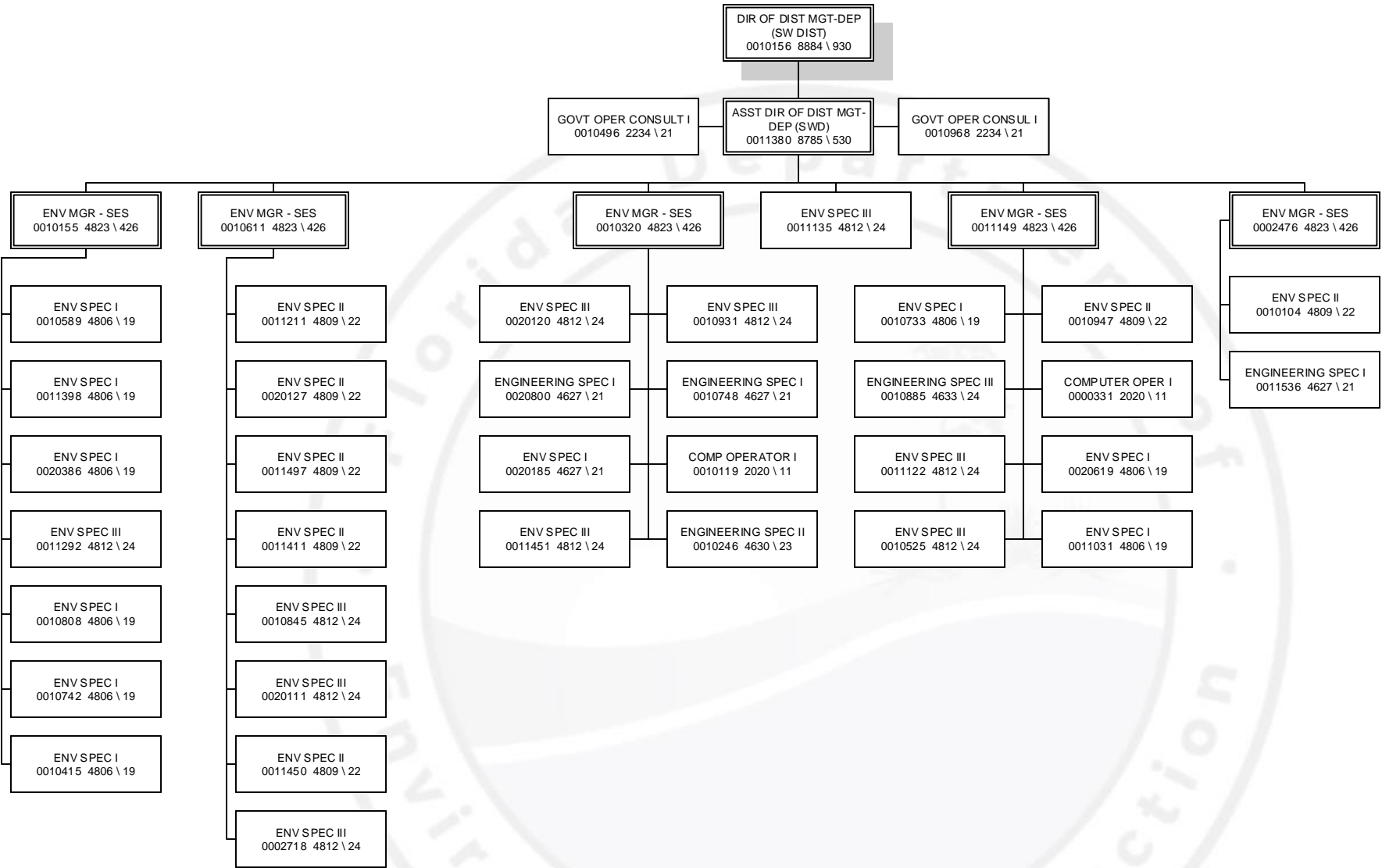












ENVIRONMENTAL PROTECTION, DEPARTMENT OF		FISCAL YEAR 2016-17			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			562,144,710	1,179,083,321	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			21,363,448	-369,304	
FINAL BUDGET FOR AGENCY			583,508,158	1,178,714,017	
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>					3,300,000
Coordinate Outreach For Conservation Land Management Plans * Number of messages to managers regarding upcoming and past due Conservation Land Management Plans		27	389,638.00	10,520,226	31,019,245
Evaluate Conservation Land Management Plans For Statutory Compliance * Number of Conservation Land Management Plans approved for BOT by ARC or administrative process		26	404,623.96	10,520,223	31,019,245
Measure Percentage Of Land Use Plans In Compliance * Number of Land Use Plans received and approved		59	178,308.86	10,520,223	31,019,245
Measure Percentage Of Land Use Plans Not In Compliance With Statutory Requirements * Number of land use plans unapproved or not recieved per statutory requirements.		1	10,520,223.00	10,520,223	31,019,245
Coordinate And Conduct On-site Land Management Reviews On Sites Exceeding 1,000 Acres * Number of Conservation Land Management Reviews conducted		31	339,362.03	10,520,223	31,019,245
Prepare Individual Reports Of Finding From Onsite Conservation Land Management Reviews & Compile Annual Reports Required By Statute * Annual report provided to ARC and BOT		1	10,520,223.00	10,520,223	31,019,245
Measurement Of Time From The Date Of Approval Of An Application Or Delegation Of Authority To Time Of Mailout To The Lessee For Signature * Average number of days to process upland and submerged land instruments. Goal is 45 days or less.		38	276,077.68	10,490,952	31,019,252
Fund Priority Beach Projects * Miles of critically eroded beaches nourished/retored		229	27,862.35	6,380,478	498,289,976
Oversee Responsible Party Cleanups Through Enforcement * Number of known contaminated sites being cleaned up by responsible parties		905	4,964.95	4,493,280	
Process Water Resource Permits * Number of permits processed		28,537	794.05	22,659,932	243,039,635
Assure Compliance With Statutory Requirements * Number of regulatory inspections		4,352	3,695.63	16,083,401	
Provide Technical Assistance, Public Education And Outreach * Number of technical assistance, public education and outreach contacts		80,799	23.40	1,890,695	
Fund Priority Public Health And Water Resource Protection And Restoration Projects * Number of projects funded		63	227,989.37	14,363,330	10,935,000
Establish Water Quality Criteria And Standards * Number of water quality standards established		89	66,236.76	5,895,072	
Monitor, Assess And Prioritize Impaired Surface And Ground Waters * Number of stations monitored annually in the statewide water quality status monitoring network		662	9,588.26	6,347,427	
Develop Total Maximum Daily Load Determinations For Impaired Waters * Number of total maximum daily loads adopted		13	332,204.38	4,318,657	
Fund Mine Reclamation Projects * Number of mine reclamation projects underway		16	156,615.88	2,505,854	
Authorize/Encourage (or Require) Reuse Of Reclaimed Water Through Department And Water Management District Permitting Programs * Reclaimed water capacity in average millions of gallons per day		1,645	79,750.00	131,188,752	
Monitor Beach Erosion * Miles of beaches monitored		141	31,298.71	4,413,118	
Intergovernmental Programs And Coastal Management * Number of proposed federal and non-federal activities reviewed and/or comments obtained from state/regional agencies, including review of consistency determinations		295	1,617.46	477,151	
Manage Government-funded Cleanups Of Hazardous Waste Contaminated Sites * Number of known contaminated sites being cleaned up		104	29,432.91	3,061,023	4,500,000
Manage Government-funded Cleanups Of Drycleaning Contaminated Sites * Number of known contaminated sites being cleaned up		246	3,723.20	915,907	8,500,000
Manage Government-funded Cleanups Of Petroleum Contaminated Sites * Number of known contaminated sites being cleaned up		6,715	3,866.82	25,965,687	127,763,880
Process Solid And Hazardous Waste Permit Applications, Variances, Exemptions, Certifications And Registrations * Number of solid and hazardous waste permits, variances, exemptions, certifications and registrations processed		28,095	142.65	4,007,699	
Conduct Solid And Hazardous Waste Compliance Assurance * Number of inspections conducted		2,282	5,417.26	12,362,187	
Conduct Petroleum Storage Systems Compliance Assurance * Number of inspections conducted		13,698	783.12	10,727,151	
Reduce Waste * Number of local household hazardous waste collection center grants funded		5	411,710.40	2,058,552	
Conduct Site Investigations * Number of site investigations conducted annually		43	26,068.65	1,120,952	
Conduct Site Technical Reviews * Number of technical reviews conducted annually		963	2,524.39	2,430,986	
Fund Waste Management Projects * Number of projects funded		33	16,258.85	536,542	6,550,000
Monitor Ambient Air Quality * Number of quality assurance audit activities performed on ambient monitoring operations		7,659	924.85	7,083,455	
Analyze Air Quality And Emissions * Number of emission points reviewed and analyzed		20	42,877.05	857,541	
Implement The Federal Clean Air Act * Number of Clean Air Act plans produced		20	21,985.90	439,718	
Review And Approve Air Resource Permits * Number of air resource permits issued		1,749	4,206.84	7,357,769	
Air Compliance Assurance * Number of facility inspections		4,311	1,879.88	8,104,144	
Small Business Assistance * Number of Small Business Assistance Program contacts per year		30,586	2.45	74,869	
Coordination Of Siting Acts, Other Certifications And Report Reviews * Number of certifications and follow-ups of specified facilities		62	6,090.23	377,594	
Conduct Geologic Research Projects * Number of projects completed		702	5,633.30	3,954,579	
Analyze Biological And Chemical Samples * Number of analyses completed		166,919	29.43	4,912,186	
Interpret Environmental Data * Number of man hours expended		24,270	21.69	526,512	
Resource Management * Number of acres treated with controlled burns and exotic species removal.		792,480	64.48	51,097,950	
Visitor Services/Recreation * Number of visitors		1,074,451	85.47	91,831,775	51,105,406
On-site Emergency Response, Off-site Coordination And Assistance And Cost Recovery * Number of incidents reported		894	1,469.06	1,313,340	
TOTAL				535,747,558	1,171,118,619
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				16,458,319	
REVERSIONS				31,302,308	8,120,398
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				583,508,185	1,179,239,017

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 2017 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 2018-2019 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 2018-2019 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Water and Land Conservation	R/B*	294.2	374.7
b	Other Agriculture and Environmental Programs	R/B*	92.8	16.5
c	Debt Services	R/B*	No New Series	*170.4
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 IV-B FOR SUBMERGED AND UPLANDS PUBLIC REVENUE SYSTEM (SUPRS)

TRANSFORMATION PROJECT

For Fiscal Year 2018-2019



DEPARTMENT OF ENVIRONMENTAL PROTECTION

SEPTEMBER 2017

Contents

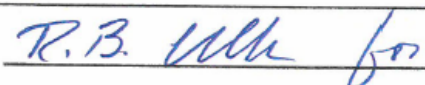
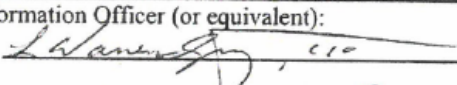
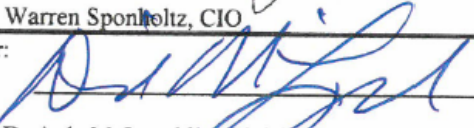
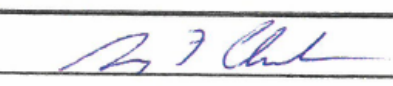
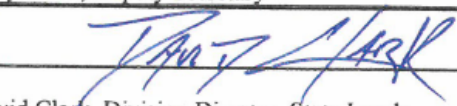
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1. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Florida Department of Environmental Protection	Schedule IV-B Submission Date: September 15, 2017
Project Name: Submerged and Uplands Public Revenue System (SUPRS) Transformation Project (STP)	Is this project included in the Agency's LRPP? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
FY 2018-19 LBR Issue Code: 36305C0	FY 2018-2019 LBR Issue Title: SUBMERGED AND UPLANDS PUBLIC REVENUE SYSTEM (SUPRS) TECHNOLOGY REFRESH - STATE LANDS
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Charlotte Shea, 850-245-2580, charlotte.shea@dep.state.fl.us Suzanne Lane, 850-245-2614, suzanne.lane@dep.state.fl.us	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head: 	Date: 9/15/2017
Printed Name: Noah Valenstein, Secretary	
Agency Chief Information Officer (or equivalent): 	Date: 9/13/2017
Printed Name: Warren Sponholtz, CIO	
Budget Officer: 	Date: 9/15/17
Printed Name: Darinda McLaughlin, Division Director, Administrative Services	
Planning Officer: 	Date: 9-15-17
Printed Name: Gary Clark, Deputy Secretary	
Project Sponsor: 	Date: 9/13/17
Printed Name: David Clark, Division Director, State Lands	

Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Charlotte Shea, 850-245-2580 / charlotte.shea@dep.state.fl.us
Cost Benefit Analysis:	Byron Ward, 850-245-2557 / Byron.Ward@dep.state.fl.us
Risk Analysis:	Charlotte Shea, 850-245-2580 / charlotte.shea@dep.state.fl.us
Technology Planning:	Rebecca Northup, 850-245-8284 / Rebecca.Northup@dep.state.fl.us
Project Planning:	Charlotte Shea, 850-245-2580 / charlotte.shea@dep.state.fl.us

2. Schedule IV-B Business Case – Strategic Needs Assessment

A. Background and Strategic Needs Assessment

1. Business Need

The Florida Department of Environmental Protection, Florida's lead agency for environmental management and stewardship, is one of the more diverse agencies in state government—protecting our air, water and land. The vision of the Florida Department of Environmental Protection is to create strong community partnerships, safeguard Florida's natural resources, and enhance its ecosystems.

The department is focusing on six strategic goals to help achieve this vision:

1. Focus taxpayer resources on projects that provide a direct benefit to the environment and local communities.
2. Establish and consistently use clear metrics to evaluate and strengthen the department's programs, activities and services.
3. Partner with communities and businesses to protect natural resources and promote economic growth.
4. Improve the quality of natural resources through long-term planning, restoration and maintenance.
5. Empower employees to solve problems through innovation and efficiency.
6. Proactively communicate a clear and consistent message both internally and externally.

The Florida Department of Environmental Protection's (DEP) Division of State Lands (hereinafter "Division" or "DSL") is Florida's lead agency for environmental management and stewardship, serving as staff to the Board of Trustees of the Internal Improvement Trust Fund (Governor and Cabinet) (hereinafter "Board of Trustees" or "Board"). As such, the Division's role goes far beyond just acquiring lands for protection. It provides oversight for the management of activities on more than 12 million acres of public lands including lakes, rivers and islands. These public lands help assure all Florida's residents and visitors can truly appreciate Florida's unique landscapes.

Florida Forever is Florida's conservation and recreation lands acquisition program, a blueprint for conserving our natural resources and renewing our commitment to conserve our natural and cultural heritage. It replaces Preservation 2000 (P2000), the largest acquisition program of its kind in the United States. With a total of 10.1 million acres of conservation land in Florida, more than 2.4 million acres were purchased under the Florida Forever and P2000 programs. The Division of State Lands also assists landowners who want to sell land to the state, buy land from the state or gain access to public lands.

The Division of State Lands administers the land vested to the Board of Trustees of the Internal Improvement Trust Fund, to "protect natural resources and promote economic growth" and "improve the quality of natural resources through long-term planning, restoration and maintenance". To communicate the responsibilities for those who manage and/or use the land, there are various types of legal agreements: primarily leases, easements, subleases, and commercial leases. The DSL Bureau of Public Land Administration (BPLA), representing the Board of Trustees, enters into these agreements with governments (local, state, and federal), businesses, and individuals. The land and resources referred to in the various legal documents are divided into two main types: *submerged lands* and *uplands*.

Submerged Lands

Submerged lands include, but are not limited to, tidal lands, islands, sandbars, shallow banks and lands waterward of the ordinary or mean high water line, beneath navigable fresh water or beneath tidally-influenced waters. The State of Florida acquired title to sovereignty submerged lands on March 3, 1845, by virtue of statehood. Sovereignty submerged lands, *as well as other submerged lands not obtained at statehood*, include all submerged lands, title to which is held by the Board of Trustees (Governor and Cabinet) of the Internal Improvement Trust Fund. Application processing for the use of submerged lands begins at either the DEP District or Water Management District Offices. The Submerged Lands Section then prepares the submerged land leases and easements. This includes term renewals, modifications and assignment to new upland owners.

The rules that govern sovereignty submerged lands include:

- Rule 18-18, F.A.C. - Biscayne Bay Aquatic Preserve
- Rule 18-20, F.A.C. - Florida Aquatic Preserves
- Rule 18-21, F.A.C. - Sovereignty Submerged Lands Management

Uplands, including Commercial Leases

For the Division of State Lands' purposes, uplands are defined as those lands above the mean high water line (or ordinary high water line), in other words, not submerged lands, title to which is vested in the Board of Trustees of the Internal Improvement Trust Fund of the State of Florida. Commercial leases are leases for revenue-generating activities on state-owned lands, such as grazing, mining, oil and gas, and agricultural purposes. The Board of Trustees has ownership of over 3 million acres of upland property. State-owned uplands are managed for a variety of uses including parks, forests, wildlife management areas, historic sites, educational facilities (including public universities), and correctional institutions.

The Division of State Lands' Bureau of Public Land Administration includes an Uplands Section which, as staff to the Board of Trustees, administers the state-owned uplands for use by state and federal agencies, state universities and community colleges, cities, counties and various public and private entities and the commercial leases.

The following instruments for the use of state-owned uplands are prepared by the Uplands Section:

1. leases
2. subleases
3. easements
4. consent of use agreements
5. releases of lease
6. amendments
7. other authorizations

Rule 18-2, F.A.C. - Management of Uplands vested in the Board of Trustees, governs uplands and commercial leases.

The fees or revenue from use of these state-owned lands or resources is collected by the DSL Revenue Section using the Submerged and Uplands Public Revenue System (SUPRS).

Revenue Section

The Revenue Section mission is “to provide all State Lands customers with a timely, accurate and comprehensive response to inquiries related to fees, income reporting and the collection of those fees, ultimately, fostering a partnership that will ensure a continuous trusting relationship.” It is the Revenue Section staff who use the Submerged and Uplands Public Revenue System (SUPRS) to perform their daily work and meet their mission.

The DSL Revenue Section currently utilizes the mission-critical, but nearing end-of-life cycle Oracle Forms front-end system, with inadequately integrated and architected Oracle database—the Submerged and Uplands Public Revenue System (SUPRS)—to address these agency and division needs:

Primary functions:

- **Invoicing** for submerged lands, uplands, commercial leases, and miscellaneous other land-related transactions
- **Processing of payments** for instruments for submerged lands, uplands, and miscellaneous other land-related transactions

Functions within the above areas, also performed by the Revenue Section staff:

1. Calculation of payments in arrears
2. Collections for payments for instruments for submerged lands, uplands, and miscellaneous other land-related transactions
3. Tracking of revenue reporting for submerged land leases
4. Reconciling of invoices to payments, utilizing DEP Cash Receiving Application (CRA) data
5. Ability to review and approve all critical instrument data entered by DSL BPLA staff
6. Ability to manage SUPRS code administration (to include insertion, editing, and retiring of new code values) used by the DSL Revenue section staff and, for some data, by the DSL BPLA staff
7. Monitoring staff performance statistics

Invoicing Function

The Revenue section creates invoices (in general terms, to charge the lessee “rent” for the use of the state-owned land or resource) in three main categories: Submerged Lands, Uplands, and other Division of State Lands (BOT) interests.

During FY 16/17, the Revenue Section processed nearly 5,000 invoices in SUPRS. For this document, processed means an invoice that was created and not voided. The chart below shows the processed invoice counts for the last ten fiscal years. In the Revenue Section, there are five persons who create these invoices, primarily in a manual way, requiring that they “touch” each one. This manual process is described in more detail below.

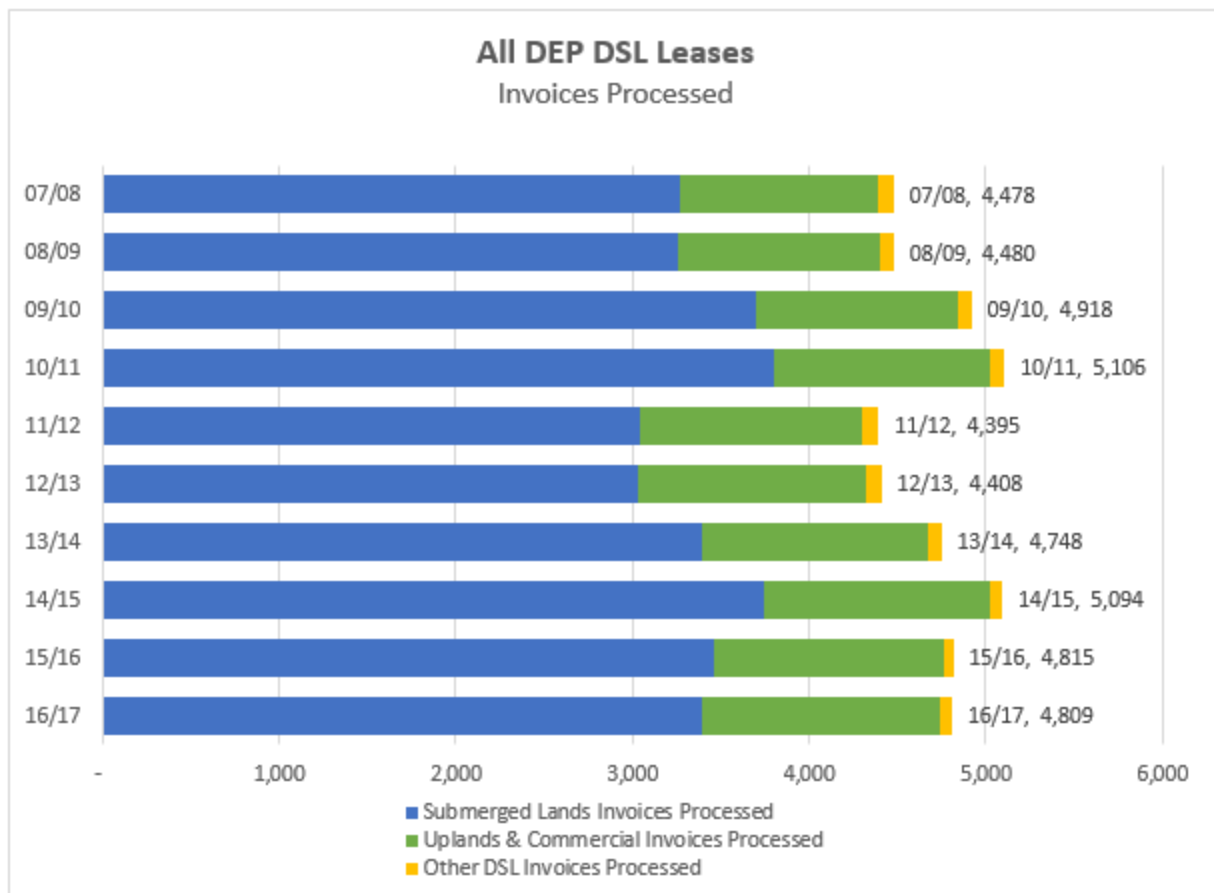


Figure 1: Count of DSL Processed Invoices, by Fiscal Year

What are the amounts represented by these DSL invoices? The chart below shows that, on average, over \$21 million in invoices are created per year and during FY 16/17, the Revenue staff created invoices totaling over \$31 million.

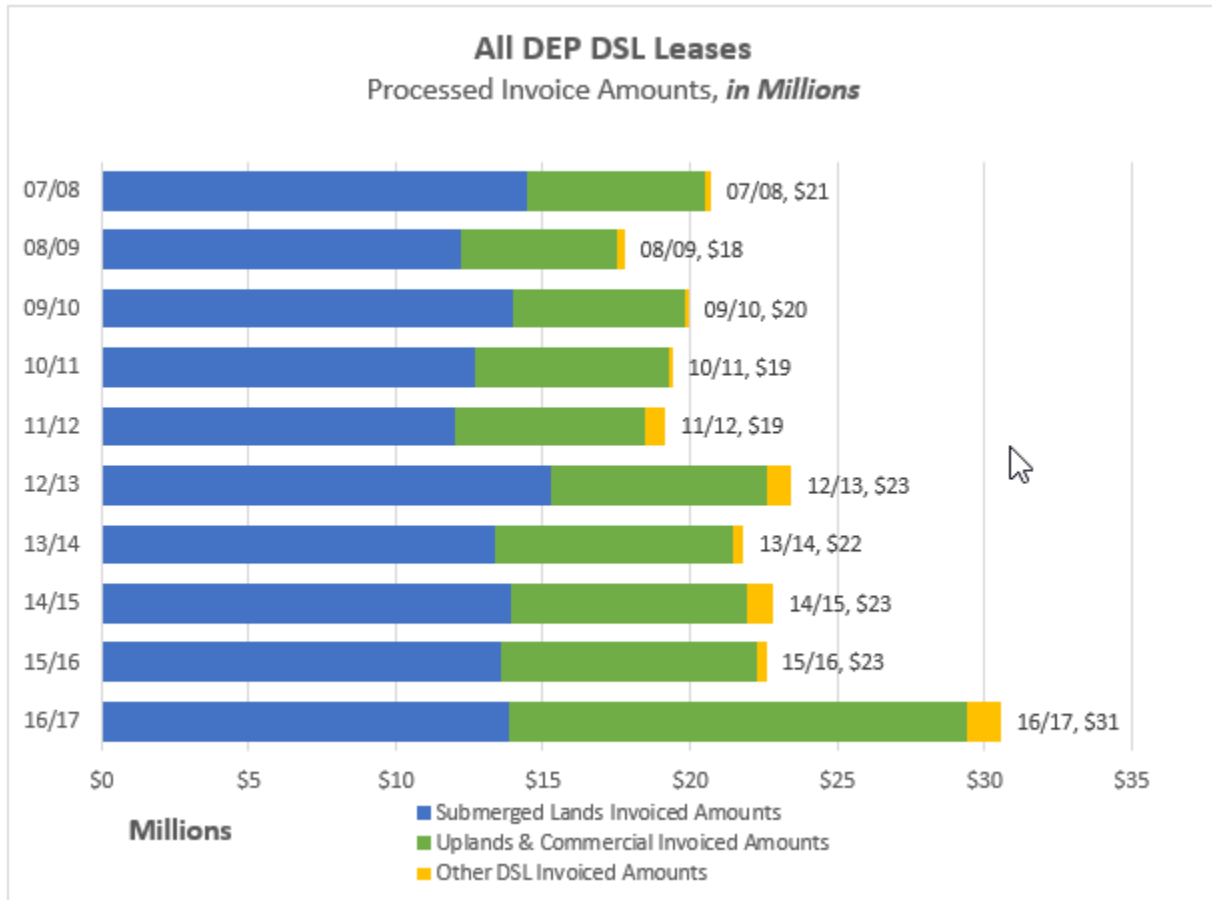


Figure 2: Totals of DSL Processed Invoices, by Fiscal Year¹

The submerged lands invoices make up on average more than 70% of the invoices created, for more than 60% of the total invoice amounts. Using SUPRS, each of these invoices is created one at a time using a manual process, printed, and sent out via the US mail.

Many Uplands invoices (not including commercial leases) have the same due date and amount due. Several years ago, the Revenue Section requested that these invoices be created in a “batch” effort to minimize some of the manual process. Now, these invoices are created once a year *outside of the system*, using a manual process (writing SQL scripts to insert the invoice records to Oracle tables), the invoices are printed *outside of the system* using a customized Crystal Report which replicates the invoice, and sent out via the US mail.

Additional DSL invoices, that do not fall into the Submerged or Uplands and commercial lease invoice category, are also created one at a time using a manual process, printed, and sent out via the US mail.

These manual processes for handling the billing for the Division of State Lands are not in line with this DEP strategic goal: “Empower employees to solve problems through innovation and efficiency”. These SUPRS invoicing processes need to be automated.

¹ Note: The reason for the “jump” in invoiced amount during 16/17 to \$31 million from \$23 million in the previous FY is primarily from two commercial (mining) lease fees (for two different lessees) going up from \$250,000 in the one year to over \$5 million for one and from \$2.6 million to over \$4 million for the other.

Payment Processing Function and ESSA

Another primary responsibility of the DSL Revenue Section is posting payments for the SUPRS invoices. The payments, posted to the DEP Cash Receiving Application (CRA) and then linked to invoices in SUPRS, are all deposited to the Internal Improvement Trust Fund (IITF). The IITF is used for funding a substantial part of the DSL operating budget (for salaries, expenses, etc.), as well as for other uses in the agency, as needed.

How much revenue is generated from payment of these DSL invoices? During FY 16/17, the revenue collected as SUPRS payments totaled over \$30 million. The revenue from SUPRS payments, averaged from the last five fiscal years, is over \$28 million.

Starting in 2011, the option became available for DEP customers to pay their DSL invoices using the Enterprise Self Service Authorizations (ESSA) System. ESSA allows for payment of invoices and fees by credit and debit card, plus EFT from a business or personal bank account, all done electronically. This automation eliminates these manual steps:

1. When a payment is made in ESSA, the payment is automatically posted in CRA – this eliminates the need for staff in DEP Finance & Accounting or the District offices to log into CRA and enter the payment details
2. When a payment is made in ESSA, the payment is automatically linked to an invoice in SUPRS and the payment is fully processed – this eliminates the need for any of the Revenue Section staff to touch that payment

Since 2011, the use of ESSA has steadily increased. During FY 16/17, over 16% of all SUPRS payments were processed using ESSA. The chart below shows the number of SUPRS processed payments for the last ten fiscal years as well as the count percentage for ESSA payments from 2007.

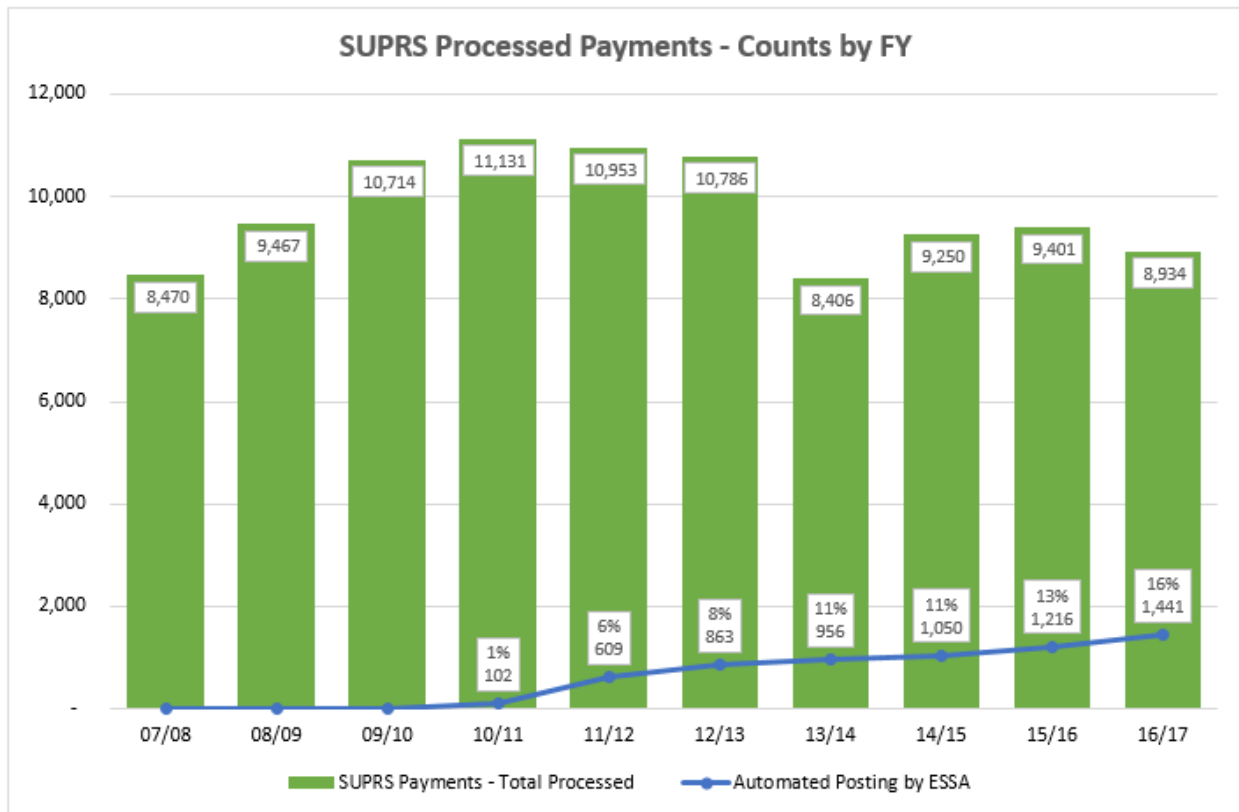


Figure 3: SUPRS Processed Payments, by FY, with ESSA numbers

Currently, all SUPRS invoices are created manually and sent out via US Mail, unless the customer specifically requests that an electronic invoice be sent to their email. One of the primary business objectives of this project is to

allow all SUPRS invoices to be sent electronically. It is presumed that when a customer receives their invoice electronically, with an active hyperlink to the web address where they can pay electronically (ESSA) that even more electronic payments will occur.

Need for SUPRS Transformation Project

This project is to accomplish a transformation of the Submerged and Uplands Public Revenue System (SUPRS). SUPRS originated in 2004 and most aspects of the original system remain unchanged. The significantly outdated processes and technology result in multiple inefficient work arounds by staff.

Because the technology (Oracle Forms and Active Server Pages 3.0) is effectively reaching the end of its life, it is difficult to add the required features as business processes change and to make any improvements to the existing functionality. The built-in functions that are critical to meet the requirements of Florida Statutes are at risk of no longer being supported and the system has started to experience response time and performance issues. Integration points with newer systems (e.g., Florida State Owned Land and Records Information System: FL-SOLARIS², BTLDS, and LMS) have proven to be challenging and cannot be effectively implemented until the technology is updated. Supporting this legacy platform requires manual intervention and work-arounds from developers (which costs money) and users resulting in significant risk and uncertainty in the success of meeting statutory requirements and conducting mission critical enterprise system tasks for State Lands. This instability puts other important DSL systems, such as the FL-SOLARIS Land Inventory Tracking System (used by over 200 users in more than 60 agencies) and FL-SOLARIS Facility Inventory Tracking System (used by more than 350 users in nearly 80 different agencies), at risk as well. A technology refresh is critical to ensure continued ability to comply with the requirements in Florida Status 253 and to effectively track the generation of revenue on state lands.

2. Business Objectives

The high-level business objectives align with these agency strategic goals:

- Empower employees to solve problems through innovation and efficiency.
- Protect natural resources and promote economic growth.
- Improve the quality of natural resources through long-term planning, restoration and maintenance.

The key business objectives for improved processes include:

1. Further develop and expand paperless capabilities to process revenue. Integrate data into easily accessible interface(s) and provide a standardized means to facilitate the revenue processes
2. Provide easily accessible interface(s) to data, and provide a standardized method to convert data into information
3. Enhance the customer experience in all interactions with or within the Department.
4. Optimize revenue generation on state-owned lands through enhanced invoicing and payment processing information and techniques
5. Enable an enterprise customer service operation
6. Leverage a modern enterprise solution to improve the ability to recognize and respond to opportunities and issues

² Section 216.0153, Florida Statutes, directed the Department of Environmental Protection (DEP) to create a comprehensive state-owned real property system. As such, the Florida State Owned Lands and Records Information System (FL-SOLARIS) was developed. This system is comprised of two main modules: The Facilities Inventory Tracking System (FITS) and the Lands Information Tracking System (LITS). All state agencies, the judicial branch, and water management districts are required to submit pertinent land and facility data into the FL-SOLARIS system. To ensure the ability to meet Legislative requirements, DEP will ensure the FL-SOLARIS system covers all state lands and facilities. This includes lands that the State has fee interest in, and/or is a conservation easement acquired through a formal acquisition process for the purpose of protecting the land and not for regulatory purposes. Additionally, DMS and DEP shall develop and maintain an automated inventory of all facilities owned, leased, rented, or otherwise occupied and maintained by state agencies, judicial branch, and water management districts.

B. Baseline Analysis

1. Current Business Process(es) –

The Revenue Section consists of six positions. The primary function of this group is invoicing and payment processing for the Division of State Lands.

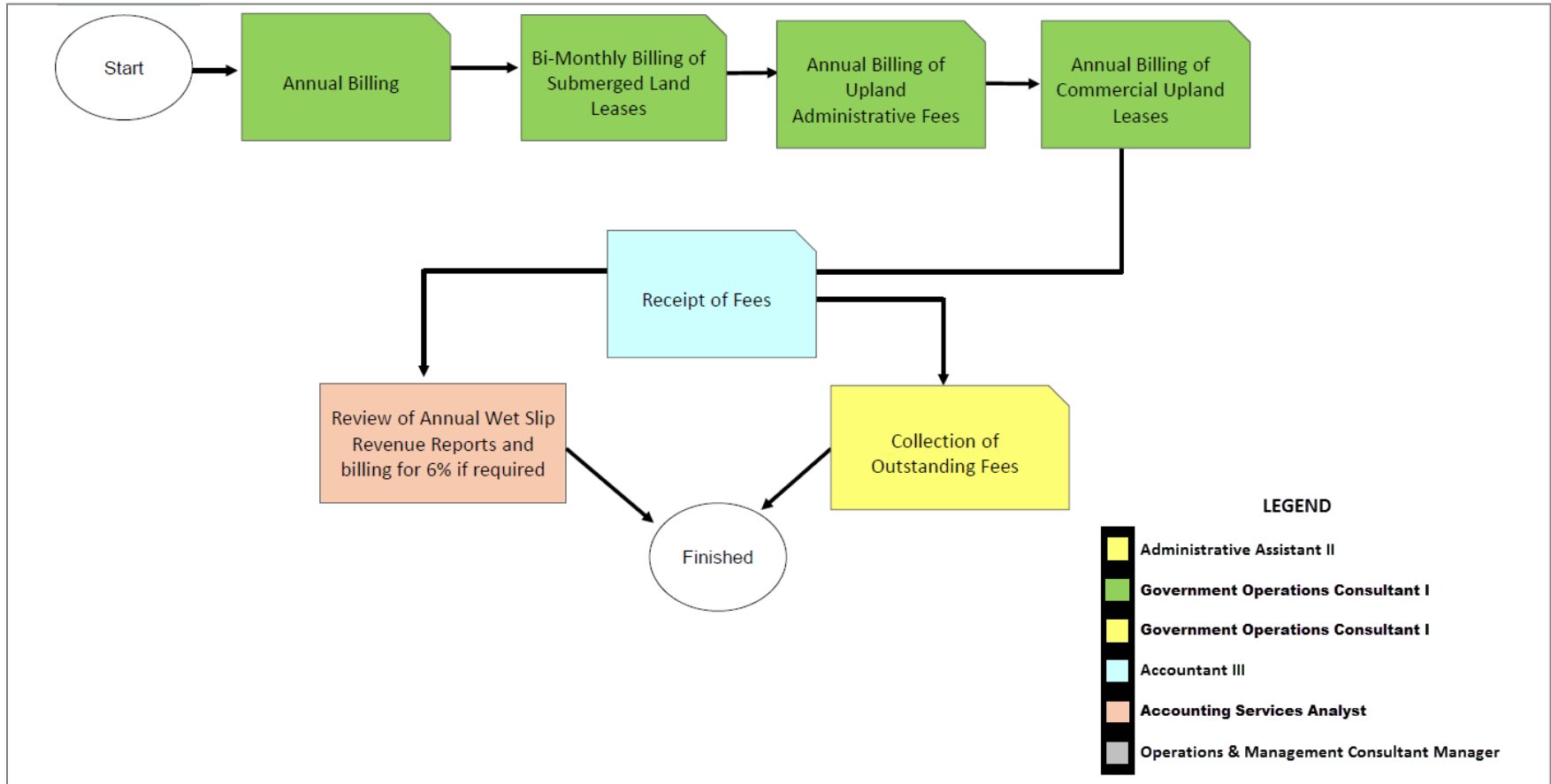


Figure 4: High Level Overview of Revenue Section Processes

State Lands Systems Overview

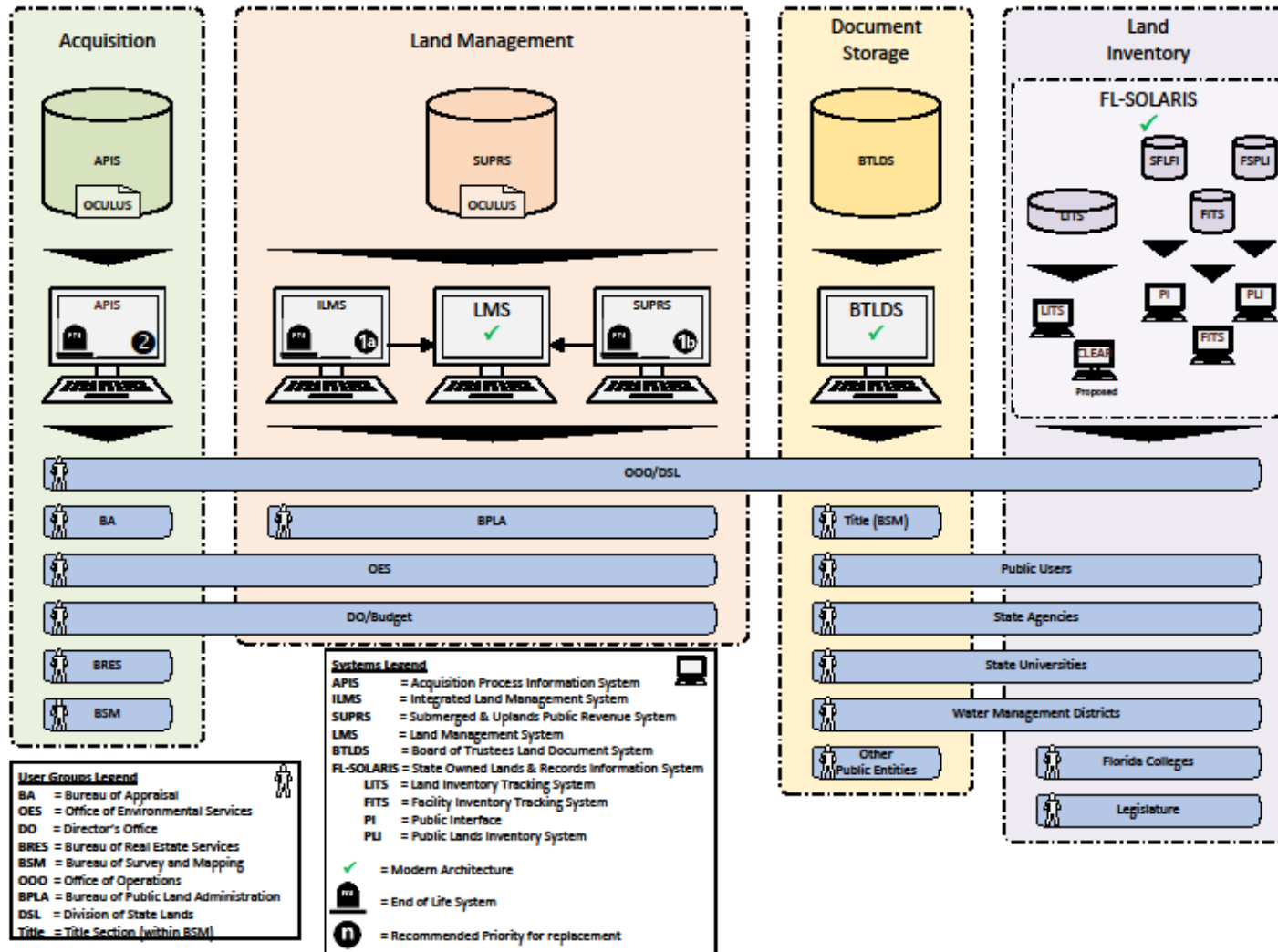


Figure 5 High-Level Overview of All DSL Related Systems

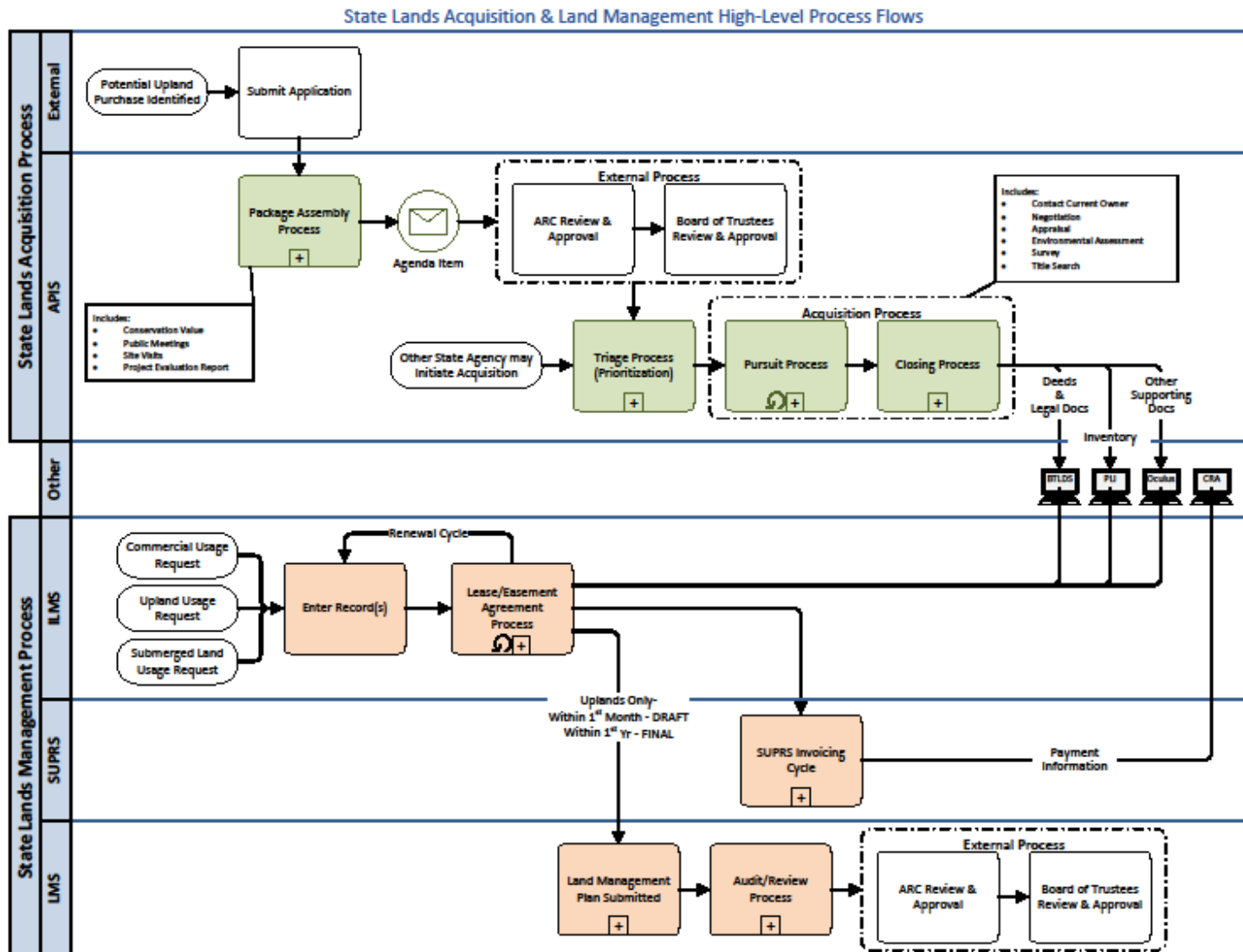


Figure 6 High-Level Overview of State Lands Acquisition & Land Management High Level Process Flows

2. Assumptions and Constraints

The following are the known assumptions and constraints for the project:

- Staff with advanced skills necessary will be available.
- Funding levels will be sufficient.
- Current environment will remain stable and not impact staff availability needed for conversion.
- Development and deployment of the Land Management System (LMS) continues on schedule.
- Transformation of the Integrated Land Management System (ILMS) to be added to the new LMS occurs on schedule.
- DEP Primary Data Center at the State Data Center (SDC) can accommodate any special infrastructure requirements.
- Interoperability with the appropriate Oracle databases must be ensured irrespective of maintaining the current software or migrating to alternate software.
- Interoperability with required internal agency or interagency source systems must be ensured (e.g., Cash Receiving Application, Integrated Land Management System and FL-SOLARIS Land Inventory Tracking).
- It is assumed that when a customer receives their invoice electronically, with an active hyperlink to the web address where they can pay electronically (ESSA) that even more electronic payments will occur.
- To meet future requirements, all software applications and systems must be maintained at an efficient level.

C. Proposed Business Process Requirements

1. Proposed Business Process Requirements

In order to meet the ever-increasing needs of the Department's land management, the SUPRS program requires a modern and integrated system that provides more efficient transaction processing, greater consistency and improved data integrity with supported and stable platforms. During the project, detailed "To-Be" business process flows incorporating many proposed process and automated workflow improvements will be designed. These improved process flows, as well as the high-level requirements documented in this section, will be used as a starting point for the more detailed requirements gathering process.

The following high-level business requirements were gathered from a preliminary business analysis. These high-level requirements will certainly be updated as the project analysis phase occurs.

The following high-level business requirements should be met by all modules of the proposed system:

- System should utilize automated workflow to reduce processing time through auto-assignment, dashboard management, and integration with the existing LMS, CRA, and FL-SOLARIS LITS
- System should provide for improved correspondence functionality and ability to e-mail
- System should provide for breadcrumb navigation and improved notes functionality
- System should provide for online password retrieval and resets
- System should provide accurate performance reporting to stakeholders
- System should allow legislative changes to be quickly implemented
- System should not require additional work-around for functionality and stability
- System should have advanced business process configuration functionality and not require core programming
- System should provide ability to store and retrieve historical transaction detail for all SUPRS key elements, e.g., invoices, payments, revenue reports, etc.
- System should be able to calculate all relevant fees
- System should protect data and information to DEP standards
- System should have built-in audit ability

The following high-level functions are required of the proposed system:

- Invoicing for instruments for submerged lands, uplands, and miscellaneous other land-related transactions (e.g., commercial leases, oil and mining leases, copies, etc.)
- Processing of payments for instruments for submerged lands, uplands, and miscellaneous other land-related

transactions

- Collections for payments for instruments for submerged lands, uplands, and miscellaneous other land-related transactions
- Tracking of revenue reporting for submerged land leases
- Ability to change appropriate address and contact information without logging into a separate system
- Reconciling of invoices to payments, utilizing DEP Cash Receiving Application (CRA) data
- Ability to review and approve all critical instrument data entered by DSL BPLA
- Ability to manage SUPRS code administration (to include insertion, editing, and retiring of new code values) used by the DSL revenue staff
- Monitoring staff performance statistics
- System should provide accurate performance reporting to stakeholders
- Removal or modification of fee rates and indexes based on future legislative mandate(s) or changes where feasible to improve invoice processing efficiency
- Automation of manual and paper processes
- Full integration with existing document management system electronic content direct upload features
- User directed data administration tools and reporting to maintain data consistency and synchronization with other related DSL data sources
- Automated support to quickly and efficiently notify external payees of fee or invoicing changes in response to declared emergency situations

2. Business Solution Alternatives

Two alternatives seemed suitable for consideration.

A. Continue with existing system

The existing Oracle Forms solution is not expected to meet the Agency's long-term needs. Due to lack of support in the IT industry, continuing with the existing system is NOT considered a viable option. In addition to issues with the Oracle Forms user interface, the Oracle database, which does not meet agency standards of architecture, is creating problems and issues. The legacy system must be unseated or the Agency must plan to face the potential of system failure and other risks associated with unsupported operating systems and poorly designed databases.

B. Commercial Off-The-Shelf-Software (COTS)

Because of the unique Department business financial processes, as well as integration with key DEP systems (i.e., CRA, FL-SOLARIS, ILMS, and LMS), a COTS system is not available. The proposed solution will have to be a custom solution designed specifically around the current business process needs of the Division of State Lands and the Department.

3. Rationale for Selection

Due to the unique nature of the Submerged and Uplands Public Revenue System (SUPRS), a custom developed solution is the best suited approach. Additionally, SUPRS has many existing and potential integration points with other critical State Lands applications, such as FL-SOLARIS, the Board of Trustees Land Document System (BTLDS), the Integrated Land Management System (ILMS), and the Land Management System (LMS). All of these applications use the DEP's Enterprise Java/Oracle platform. The proposed technology upgrade for SUPRS would use this platform and existing infrastructure as well.

4. Recommended Business Solution

DEP subject matter experts will furnish the necessary information and data to outsourced contract technology professionals to design and develop a custom solution. The ultimate (SUPRS) Transformation solution will build upon completed and ongoing work efforts to revitalize ILMS-LMS which is tightly intertwined with the SUPRS invoicing functions and revenue processes discussed above.

Continuous Project Management Reporting and Documentation Activities will be used to enhance the probability of success of this project.

Close oversight and monitoring of the following phased project activities will also be key to this project's outcomes:

- I. Needs Evaluation Phase: The customer requirements, functions and business rules are determined and documented during this phase. Impacts of the proposed system to the current agency infrastructure are also discovered and documented.
- II. Systems Design Phase: This phase encompasses the system design activities, including developing the data model and the Technical Design Package. Impacts of the proposed system to the current agency infrastructure are also discovered and documented in the impact assessment summary.
- III. Alpha Development Phase: This phase of the development lifecycle addresses the prototyping and coding of the system. It also includes data migration planning, if data will be moved from an existing system to new system, as well as the creation of the master test plan and user acceptance testing package.
- IV. User Acceptance Testing Phase: This phase encompasses the user acceptance testing processes, according to the approved Master Test Plan and User Acceptance Test Package.
- V. Implementation & Transition to Maintenance: This phase encompasses the migration of the system from the beta environment to the production environment, the verification of a successful production deployment, and activities required to successfully transition the system from implementation phase to maintenance phase.

D. Functional and Technical Requirements

DEP’s Office of Technology and Information Services technical standards may be found at: <https://softlive.dep.state.fl.us/otis/portfolio-management-services/content/it-standards>

More specific user-defined functional requirement to be gathered and analyzed as project gets underway. However, many of the base user functions will be determined by the underlying ILMS-LMS.

3. Success Criteria

SUCCESS CRITERIA TABLE				
#	Description of Criteria	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)
1	The solution will provide an improved customer experience.	<ul style="list-style-type: none"> • Customer satisfaction • Time to invoice 	<ul style="list-style-type: none"> • FDEP • State of Florida • FDEP customers 	Upon implementation
2	The solution will enhance the interactions between Divisions and Offices.	<ul style="list-style-type: none"> • Customer satisfaction • Employee satisfaction • Time to process invoices • Time to process payments • Time to generate reports 	<ul style="list-style-type: none"> • FDEP • State of Florida 	Upon implementation
3	The solution will improve functionality and ease of use.	<ul style="list-style-type: none"> • Time to process revenue reports • Time to process invoices • Time to process payments • Employee satisfaction 	<ul style="list-style-type: none"> • FDEP • State of Florida 	Upon implementation
4	The solution will increase security, stability, and recoverability, with implementation of latest technology, meeting agency standards.	<ul style="list-style-type: none"> • Department technology standards compliance • ADA compliance 	<ul style="list-style-type: none"> • FDEP • State of Florida 	Upon implementation

4. Schedule IV-B Benefits Realization and Cost Benefit Analysis

A. Benefits Realization Table

BENEFITS REALIZATION TABLE					
#	Description of Benefit	Who receives the benefit?	How is benefit realized?	How is the realization of the benefit measured?	Realization Date (MM/YY)
1	Increased Customer self-service and automation	<ul style="list-style-type: none"> DEP Staff DEP customers 	<ul style="list-style-type: none"> Reduced calls and emails related to invoices and annual revenue reporting Reduced calls for information captured in the self-service system Increased online documentation uploads that reduce scanning, indexing, and searching of reported revenue documentation 	<ul style="list-style-type: none"> Count of payments made through the DEP Enterprise Self Service Authorizations (ESSA) Count of revenue reports uploaded through the Annual Revenue Reporting (ARR) tool 	<ul style="list-style-type: none"> Partial Benefits realization starting 07/18 Full benefits realization 07/20
2	Reduced cost associated with processing of invoices and revenue reports	<ul style="list-style-type: none"> DEP staff DEP customers Florida taxpayers 	<ul style="list-style-type: none"> Reduced workload by increased automation of the invoicing process Reduced postage/mail processing costs as majority of invoices will be emailed and revenue reports will be uploaded 	<ul style="list-style-type: none"> Total costs of postage for DSL Revenue Reporting section Total costs of scanning for DSL Revenue Reporting section 	Benefits realization starting 07/20
3	Increased revenue	<ul style="list-style-type: none"> Florida taxpayers 	<ul style="list-style-type: none"> Reduction in manual processes will allow staff to spend more time reviewing accounts and educating the public on reporting requirements 	<ul style="list-style-type: none"> Total Revenue from Submerged Lands supplemental payments will increase 	Benefits realization starting 07/21
4	Improved technology architecture, including a database compliant with agency standards	<ul style="list-style-type: none"> DEP staff DEP customers 	<ul style="list-style-type: none"> Reduction to data correction scripts and application maintenance costs associated with fixing the data Reduction in time to create reports and extract data 	<ul style="list-style-type: none"> Number of JIRA issues for SUPRS data correction Reduction in time for creation of new reports 	Benefits realization starting 07/20
5	Reduced Legacy System programming maintenance	<ul style="list-style-type: none"> DEP staff Florida taxpayers 	<ul style="list-style-type: none"> Reduction in number of corrective maintenance tickets Reduction of time/costs of implementing changes in a legacy environment 	Number of SUPRS corrective JIRA issues to application maintenance	Benefits realization starting 07/20

BENEFITS REALIZATION TABLE					
#	Description of Benefit	Who receives the benefit?	How is benefit realized?	How is the realization of the benefit measured?	Realization Date (MM/YY)
6	Adaptable Architecture for Future Innovation, Policy Changes, and Increased Workload	<ul style="list-style-type: none"> DEP staff DEP customers 	<ul style="list-style-type: none"> Implementation of new technology modernizes SUPRS architecture making system changes less complex and costly Refreshed technology allows the department increased adaptability to meet changing business requirements 	Average systems change request implementation time	Benefits realization starting 07/20
7	Simplified Sign-on Process Through Single Sign On	<ul style="list-style-type: none"> DEP Staff DEP customers 	<ul style="list-style-type: none"> Implementation of single sign-on functionality for three systems allowing role-based access throughout Reduction of worker time spent logging in to multiple systems multiple times per day Consolidation of entry processing to one system 	<ul style="list-style-type: none"> Number of DEP Land Management Systems with unique username & passwords Daily time spent logging in to DEP Land Management Systems 	<ul style="list-style-type: none"> Partial Benefits realization starting 07/19 Full benefits realization 07/20

B. Cost Benefit Analysis (CBA) -

CBAForm 1 – Net Tangible Benefits

This project will not result in any changes in the current vs proposed cost of operations. The intent of this project is to prevent loss and reduce risk of operational interruption. The agency and taxpayer benefits resulting from this project are intangible in nature: continued and more convenient invoicing and revenue collections.

CBAForm 2 – Project Cost Analysis

The project funding sources (CBAForm 2B) is “Trust Fund” in the amounts of FY 2018-19 = \$750,000 and FY 2019-20 = \$750,000.

CBAForm 3 – Project Investment Summary

One-time project costs for the CBA Appendix A based on the following assumptions about this project deliverables:

1. The deliverables will include:

Project Management Deliverables

- Deliverable PM-1: Project Management Plan
- Deliverable PM-2: Continuing Tasks (which occur throughout the duration of the project)
- Deliverable PM-3: Project Closing Report and Project Electronic Archive

Phase One (1) – Needs Evaluation Phase

The customer requirements, functions and business rules are determined and documented during this phase. Impacts of the proposed system to the current agency infrastructure are also discovered and documented. Requirements are solution oriented yet still not technical enough for a developer to use in building the new system. The following are the Deliverables, activities / work products to be produced during this phase of this project:

- Deliverable 1.1: Joint Requirements Planning (JRP) Sessions
- Deliverable 1.2: Analysis Documentation

Phase Two (2) – Systems Design Phase

This phase encompasses the system design activities, including developing the physical data model and the Technical Design Package. Impacts of the proposed system to the current agency infrastructure are also discovered and documented in the impact assessment summary.

- Deliverable 2.1: Technical Design Package
- Deliverable 2.2: Impact Assessment Summary
- Deliverable 2.3: Logical Data Model and Data Dictionary

Phase Three (3) – Alpha Development Phase

This phase of the development lifecycle addresses the prototyping and coding of the system. It also includes data migration planning, if data will be moved from an existing system to new system, as well as the creation of the master test plan and user acceptance testing package.

- Deliverable 3.1: Functional Prototype and Initial Code Review
- Deliverable 3.2: Physical Data Model & Associated Data Definition Language (DDL) Scripts
- Deliverable 3.3: Data Population Plan
- Deliverable 3.4: Master Test Plan
- Deliverable 3.5: User Acceptance Test Package
- Deliverable 3.6: Application Development and Final Code Review
- Deliverable 3.7: Initial User Guide
- Deliverable 3.8: Alpha (Development) Testing Documentation & Results
- Deliverable 3.9: Beta Migration Package

Phase Four (4) – User Acceptance Testing Phase

This phase encompasses the user acceptance testing processes, according to the approved Master Test Plan and User Acceptance Test Package.

- Deliverable 4.1: User Acceptance Testing (UAT) Support & Documentation
- Deliverable 4.2: Final User Guide

Phase Five (5) – Implementation & Transition to Maintenance

This phase encompasses the migration of the system from the beta environment to the production environment, the verification of a successful production deployment, and activities required to successfully transition the system from implementation phase to maintenance phase.

- Deliverable 5.1: Production Packages and Migration
- Deliverable 5.2: Transition to Operations Documentation

2. Costs for each FY are projected to be as follows:

COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	TOTAL FOR ALL YEARS
Project Cost	\$921,042	\$921,042	\$0	\$0	\$0	\$1,842,084
Net Tangible Benefits	\$0	\$0	\$0	\$0	(\$150,000)	(\$150,000)
Return on Investment	(\$921,042)	(\$921,042)	\$0	\$0	(\$150,000)	(\$1,992,084)
Year to Year Change in Program Staffing	0	0	0	0	0	

RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B		
Payback Period (years)	NO PAYBACK	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	NO PAYBACK	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	(\$1,905,949)	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	NO IRR	IRR is the project's rate of return.

Investment Interest Earning Yield -- CBAForm 3C					
Fiscal Year	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Cost of Capital	1.94%	2.07%	3.18%	4.32%	4.85%

3. Schedule IV-B Major Project Risk Assessment

Purpose: To provide an initial high-level assessment of overall risk incurred by the project to enable appropriate risk mitigation and oversight and to improve the likelihood of project success. The risk assessment summary identifies the overall level of risk associated with the project and provides an assessment of the project's alignment with business objectives.

NOTE: All multi-year projects must update the Risk Assessment Component of the Schedule IV-B along with any other components that have been changed from the original Feasibility Study.

The Risk Assessment Tool and Risk Assessment Summary are included in Appendix B on the Florida Fiscal Portal and must be completed and submitted with the agency's Schedule IV-B. After answering the questions on the Risk Assessment Tool, the Risk Assessment Summary is automatically populated.

These are the major project risk assessment areas:

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

The overall Project Risk, based on answering the questions on the Risk Assessment Tool, is MEDIUM.

Project	SUPRS Transformation (SUPRST) Project	
Agency	Florida Department of Environmental Protection	
FY 2018-19 LBR Issue Code:	FY 2018-19 LBR Issue Title:	
Issue Code	Issue Title	
Risk Assessment Contact Info (Name, Phone #, and E-mail Address):		
Charlotte Shea ----- 850-245-2580 ----- charlotte.shea@dep.state.fl.us		
Executive Sponsor	David Clark, DSL Division Director	
Project Manager	Byron Ward, Project Sponsor / C. Shea, Project Lead	
Prepared By	Charlotte Shea	8/25/2017

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

Project Risk Area Breakdown	
Risk Assessment Areas	Risk Exposure
Strategic Assessment	MEDIUM
Technology Exposure Assessment	MEDIUM
Organizational Change Management Assessment	MEDIUM
Communication Assessment	MEDIUM
Fiscal Assessment	MEDIUM
Project Organization Assessment	MEDIUM
Project Management Assessment	MEDIUM
Project Complexity Assessment	MEDIUM
Overall Project Risk	MEDIUM

Agency: Florida Department of Environmental Protection Project: SUPRS Transformation (SUPRST) Project

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

Agency: Florida Department of Environmental Protection Project: SUPRS Transformation (SUPRST) Project

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

Agency: Florida Department of Environmental Protection Project: SUPRS Transformation (SUPRST) Project

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

Agency: Florida Department of Environmental Protection Project: SUPRS Transformation (SUPRST) Project

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

Agency: Florida Department of Environmental Protection Project: SUPRS Transformation (SUPRST) Project

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

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

Agency: Florida Department of Environmental Protection Project: SUPRS Transformation (SUPRST) Project

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

Agency: Florida Department of Environmental Protection Project: SUPRS Transformation (SUPRST) Project

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

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

Agency: Florida Department of Environmental Protection Project: SUPRS Transformation (SUPRST) Project

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

4. Schedule IV-B Technology Planning

A. Current Information Technology Environment

1. Current System

The SUPRS application was developed in 2004 and is used by the Division of State Lands (DSL) for creating and tracking over \$22M per year in revenue deposited into the Internal Improvement Trust Fund. This represents just under 4,300 Upland leases, Submerged Land leases and easement fees due to the Board of Trustees. The system tracks all revenues as required by Chapter 17.20 F.S.; 253:01 F.S.; 253.45 F.S., and granted discounts as required by Section 253.0347 F.S. and Section 18-21.011 F.A.C.

a. Description of Current System

The current SUPRS has 251 distinct users, and the following user roles:

Role Name	Description	Number of Users
SUPRS_ADMIN	Ability to manage all types of data except for records entered in the Instrument Log, which can be managed only by the author of the comment.	10
SUPRS_INSTRUMENT	Ability to manage only Instrument related information such as lessee addressees and instrument condition information.	6
SUPRS_INVOICE	Ability to manage only Invoice, Payment, and Credit related information including the creation of invoices and the posting of payments and the application of credits to invoices.	4
SUPRS_PAYMENT_CREDIT	Ability to manage only Payment and Credit related information such as the posting of payments and the application of credits to invoices.	1
SUPRS_QUERY	Ability to view all types of information available in the system.	250
SUPRS_REV_REP_EVALUATOR	Ability to evaluate Annual Wetslip Revenue Report for all the instrument	3
SUPRS_REV_REP_INPUT	Ability to input Annual Wetslip Revenue Report for all the instrument.	3

There are no direct public users of SUPRS. The Lessee (public) can submit lease payments through the DEP's Enterprise Self-Service Authorizations (ESSA) system, which feeds data to SUPRS and subsequently to the DEP's Cash Receiving Application (CRA). In 2016, SUPRS processed 61,500 financial transactions.

SUPRS is an Oracle Forms 12c and ASP 3.0 (Classic ASP) application, with an Oracle 12c database back-end. SUPRS consists of the following objects:

- Oracle Forms – 40
- Classic ASP Pages - 45
- Database Objects (Tables & Views) – 204
- 'Other' Database Objects (Functions, Procedures, Triggers, Packages) – 142

SUPRS interfaces, either directly or indirectly, with the following internal DEP systems:

- FL-SOLARIS (State-Owned Lands and Records Information System)
- ILMS (Integrated Land Management System)
- CRA (Cash Receiving Application)
- ESSA (Enterprise Self-Service Authorizations)

SUPRS is hosted at the Agency for State Technology's Southwood Shared Resource Center (SSRC), using the following system resources:

Oracle Database Servers

- Availability – 24/7 production environment, except for scheduled maintenance activities.
- Storage Capacity – 2.2 Terabytes, 330 gigs free space.
- Server CPU/Processor - Database servers are configured with 8 CPU cores & 64 gigs of ram, running on Redhat Enterprise Linux v6.8 64bit
- Redundancy Capabilities - Hardware redundancy is achieved via Server Virtualization at the Agency for State Technology
- Recovery of the Application - Application Data is backed up daily by the Agency for State Technology and has a 90-day SLA for disaster recovery
- Network/Bandwidth - Application/Systems have a 1 GB bandwidth between servers and across the network. DEP LAN and WAN speeds take advantage of the MyFlorida Network for bandwidth to satisfy modern application needs

Application Server Hardware Platform

Java/Oracle Forms Application Server:

- Availability – 24/7 production environment, except for scheduled maintenance activities.
- Storage Capacity - 300gigs of which 200gigs are free
- Server CPU/Processor Capabilities – 4 cores & 64gigs of ram, running RedHat Enterprise Linux v6.8 64 bit
- Redundancy Capabilities – Hardware redundancy is achieved via Server Virtualization
- Recovery of the Application - Application Data is backed up by the Agency for State Technology and has a 90-day SLA for recovery
- Network / Bandwidth - Application/Systems have a 1 GB bandwidth between servers and across the network. DEP LAN and WAN speeds take advantage of the MyFlorida Network for bandwidth to satisfy modern application needs.

b. Current System Resource Requirements

As noted in Section 1a, SUPRS is hosted at the SSRC. The application is supported by DEP's Office of Technology and Information Services using staff augmentation development consultant services. Additionally, OTIS provides maintenance management oversight using state FTE staff, as part of its OTIS Application Maintenance Services team. In FY16/17, SUPRS required approximately \$19,500 in both FTE and consulting services support. Maintenance support has been limited in 16/17 to basic support (break/fix,

user support), in anticipation of the system refresh and the desire to limit continued investment in outdated technologies.

c. Current System Performance

While SUPRS complies with current DEP standards for legacy Oracle Forms applications, both Oracle Forms and ASP 3.0 are effectively reaching end-of-life as viable technologies. With the most recent Oracle Forms upgrade from version 11g to 12c, SUPRS began to experience response time degradation and performance issues.

Additionally, there are ASP 3.0 components that force the use of Microsoft Internet Explorer 11, which Microsoft has recently sunset in favor of its Edge browser. SUPRS also has a customized printing function that is impacted whenever Microsoft updates are made that require a manual reset by the end-user.

It will become increasingly difficult to add new features to the system as business requirements and processes change, or to make any improvements to the existing functionality. Integration points with newer DEP systems will become increasingly problematic unless the technology is updated. Supporting this legacy platform requires manual intervention and work-arounds from developers and users.

The DEP's Office of Technology and Information Services (OTIS) is aggressively pursuing a multi-year technology strategy that focuses on the planned upgrade/refresh of its legacy Oracle Forms and classic ASP 3.0 applications to more current DEP technology standards (Java, Java Server Pages). The SUPRS-Refresh project aligns fully with this longer-term strategy.

2. Information Technology Standards

The project will comply with the DEP's IT and Project Management (PM) standards, published in the agency's IT Standards Library: <https://softlive.dep.state.fl.us/otis/portfolio-management-services/content/it-standards>. DEP's PM standard, in turn, incorporates by reference all requirements of the Agency for State Technology (AST) Project Management and Oversight Rule ([Chapter 74-1](#), Florida Administrative Code). Additionally, the project will rely on the current service levels provided to the existing legacy SUPRS application. DEP does not anticipate the need for additional capacity of technology resources to maintain expected performance.

B. Current Hardware and/or Software Inventory

NOTE: Current customers of the state data center would obtain this information from the data center.

No hardware will be replaced as part of this project. Only the existing application software will be replaced/updated with the newer DEP standard technologies currently in use in agency systems (Java, JSP).

C. Proposed Technical Solution

1. Technical Solution Alternatives

Due to the unique nature of the SUPRS application and the existing integration points with other internal custom-built DEP applications, the most suitable approach is to refresh/upgrade the existing SUPRS system using DEP's Enterprise Java/Oracle Platform. The proposed technology upgrade for SUPRS would use this platform and existing infrastructure as well, and will continued to be hosted at the SSRC, taking advantage of DEP's existing software, hardware, information technology standards, and software architecture.

2. Rationale for Selection

See #C.1, Technical Solution Alternatives.

3. Recommended Technical Solution

See #C.1, Technical Solution Alternatives.

D. Proposed Solution Description

1. Summary Description of Proposed System

SUPRS-Refresh will focus primarily on a re-write of the existing web application from Oracle Forms and ASP 3.0 to newer DEP standard technologies (Java, JSP). Aside from the change in the application technologies, there will be no other required changes in system type, connectivity requirements, or security/privacy/access requirements from the current system. SUPRS-Refresh will interface with the existing DEP systems that legacy SUPRS interfaces with.

DEP will advertise and based on responses, select a vendor from the U.S. General Services Administration (GSA) IT Schedule 70 contract. The Schedule 70 has been approved by the Florida Department of Management Services as an alternate contract source for commercial IT consulting services. A deliverables-based contract will be used to establish a framework to promote accountability, ensure quality products, and to quantify project progress. The project will be managed according to DEP's Project Management Standard for Vendor-Managed Information Technology (IT) Projects.

2. Resource and Summary Level Funding Requirements for Proposed Solution (if known)

SUPRS-Refresh will be built using DEP's existing Java/Oracle platform and existing hardware currently housed at the state data center. DEP/OTIS will continue to provide ongoing operational and maintenance support to SUPRS-Refresh, as it does for SUPRS legacy. DEP expects ongoing operations and maintenance costs at 10% of the final cost to develop the system, currently estimated at \$150,000 annually. This would represent approximately 0.9 staff augmentation consultant resources that would be used to supplement the DEP/OTIS application maintenance services team.

E. Capacity Planning

(historical and current trends versus projected requirements)

For purposes of the SUPRS Transformation project, the following transaction volumes will be used to extrapolate the necessary infrastructure to effectively support SUPRS and its needs.

The new SUPRS system will have the same capacity requirements as the current legacy SUPRS system, which will be retired once the SUPRS project completes. The number of invoices processed by the legacy SUPRS application has remained stable over the past ten years. DEP does not expect a need to increase capacity with the new SUPRS system.

SUPRS Invoices by Fiscal Year:

ALL DEP DSL Leases		
FY	All Invoices Processed*	All Invoiced Amounts
07/08	4,478	\$20,707,033.98
08/09	4,480	\$17,773,144.68
09/10	4,918	\$19,947,884.92
10/11	5,106	\$19,403,736.33
11/12	4,395	\$19,154,557.09
12/13	4,408	\$23,440,733.74
13/14	4,748	\$21,818,194.25
14/15	5,094	\$22,828,479.22
15/16	4,815	\$22,586,762.18
16/17	4,809	\$30,571,462.88
TOTAL	47,251	\$218,231,989.27

**Note: Processed for this purpose means created and NOT voided.*

5. Schedule IV-B Project Management Planning

A. Project Charter

Project Name and Purpose

This project is referred to as the SUPRS Transformation Project. The purpose of the project primarily is to upgrade the technology for the Submerged and Uplands Public Revenue System (SUPRS) and to automate the invoicing and payment processing. The 'transformed' Submerged and Uplands Public Revenue System shall be a modern, web-enabled system that uses DEP approved technology and conforms to DEP standards.

Project Objectives

This project will meet the following objectives:

- Create a modern, integrated, rules-based business system
- Facilitate improved communication regarding invoices and payments with DSL customers and within the Department
- Through automation, provide Department staff with increased time to assist customers and to find revenue
- Provide better access to data through searching and reporting capability
- Complete the project within agreed budget and timeframes

Project Phases

The SUPRS Transformation project will consist of multiple SDLC phases, PM phases, and a warranty period. The figure below presents the preliminary project high-level representation of the overall timeline for the SUPRS Transformation Project. The development of the final resource loaded project schedule will be the responsibility of the SUPRS Transformation Vendor Project Manager and selected implementation vendor.

	FY18-19												FY19-20											
SDLC Phases	Q1			Q2			Q3			Q4			Q1			Q2			Q3			Q4		
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Needs Evaluation	█																							
System Design				█																				
Alpha Development							█																	
User Acceptance Testing																█								
Implmentation & Transition to Maintenance																			█					
PM Phase & Warranty	Q1			Q2			Q3			Q4			Q1			Q2			Q3			Q4		
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
PM Activities	█																							
90-day Warranty																						█		

Figure 7: Preliminary Project Timeline

The project phases are provided below:

- I. Needs Evaluation Phase: The customer requirements, functions and business rules are determined and documented during this phase. Impacts of the proposed system to the current agency infrastructure are also discovered and documented.
- II. Systems Design Phase: This phase encompasses the system design activities, including developing the physical data model and the Technical Design Package. Impacts of the proposed system to the current agency infrastructure are also discovered and documented in the impact assessment summary.
- III. Alpha Development Phase: This phase of the development lifecycle addresses the prototyping and coding of the system. It also includes data migration planning, if data will be moved from an existing system to new system, as well as the creation of the master test plan and user acceptance testing package.
- IV. User Acceptance Testing Phase: This phase encompasses the user acceptance testing processes, according to the approved Master Test Plan and User Acceptance Test Package.
- V. Implementation & Transition to Maintenance: This phase encompasses the migration of the system from the beta environment to the production environment, the verification of a successful production deployment, and activities required to successfully transition the system from implementation phase to maintenance phase.

Project Standards

The project will comply with the DEP's IT and Project Management (PM) standards, published in the agency's IT Standards Library: <https://softlive.dep.state.fl.us/otis/portfolio-management-services/content/it-standards> . DEP's PM standard, in turn, incorporates by reference all requirements of the Agency for State Technology (AST) Project Management and Oversight Rule (Chapter 74-1, Florida Administrative Code). Additionally, the project will rely on the current service levels provided to the existing legacy SUPRS application. DEP does not anticipate the need for additional capacity of technology resources to maintain expected performance.

B. Work Breakdown Structure

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

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

A preliminary Work Breakdown Structure for the SUPRS Transformation project is shown below. Note that Design, Development, and Implementation phases may change to align with the chosen solution. The WBS will be finalized by the Project Sponsor, working closely with the selected vendor Project Manager. Any changes will be required to conform to PMO standards.

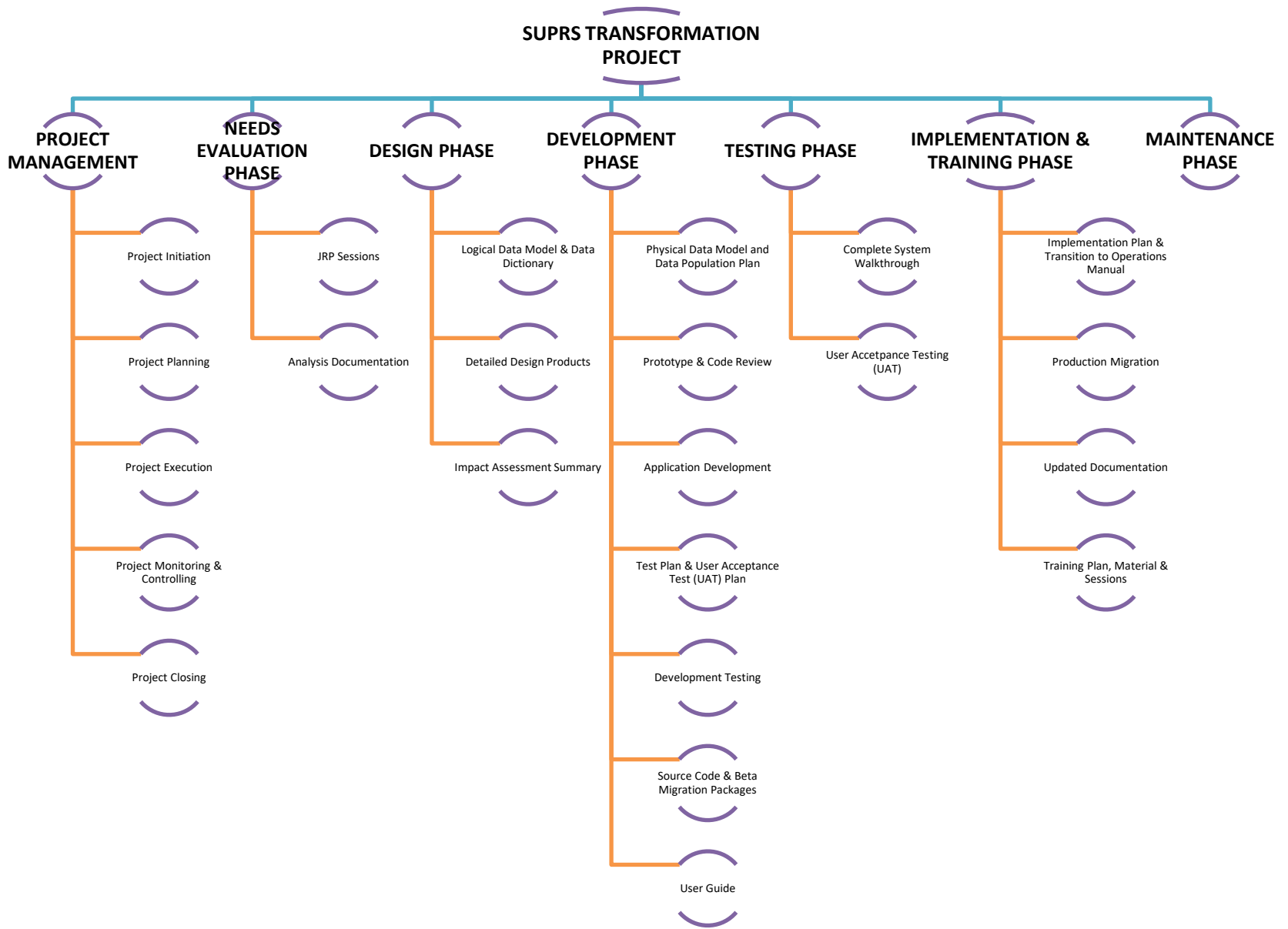


Figure 8: SUPRS Transformation Project WBS

C. Project Budget

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

D. Project Organization

The proposed project organizational chart is provided below, followed by roles and skill assignments.

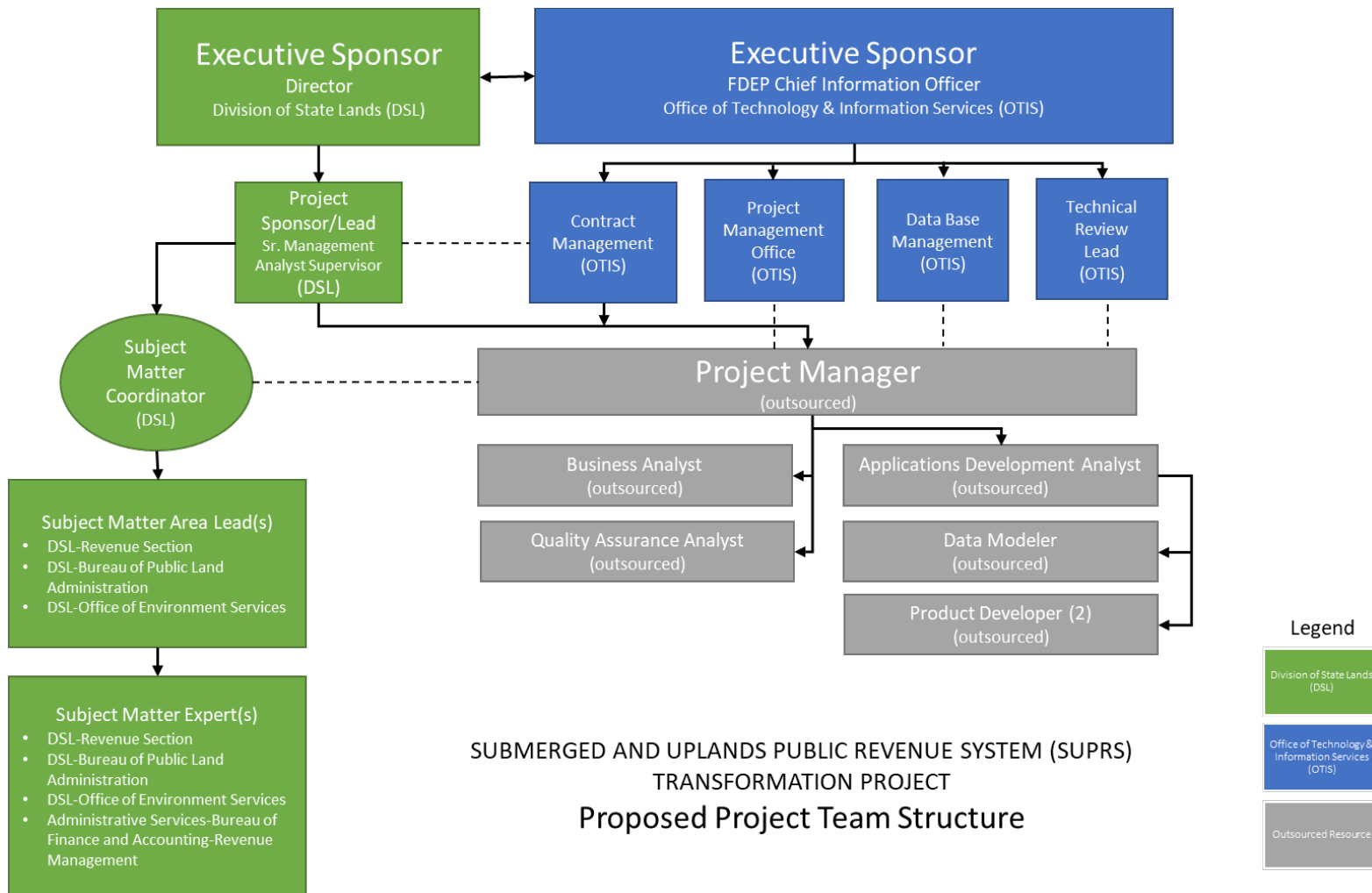


Figure 9: SUPRS Transformation Project Organization Chart

Project Role	Resources	Responsibilities & Assignments
Executive Sponsor	FDEP Chief Information Officer Office of Technology & Information Services (OTIS)	Approves the project charter and provides resources. Approves the project charter and funding.
Executive Sponsor	Director Division of State Lands (DSL)	Approves the project charter and provides resources. Approves the project charter and funding.
Project Sponsor / Lead	Sr. Management Analyst Supervisor (DSL)	<ul style="list-style-type: none"> • Primary, coordinating project leadership point of contact and direct line of communication for all matters concerning internal DEP stakeholders and outsourced technical development team via the project manager • Assist contract manager by facilitating the development of any required internal change orders resulting in budgetary changes or scheduling issues • Acts final day-to-day decision maker for resolution of issues, concerns, conflicts and risks as they develop that may prove to be obstacles to project's successful completion as identified by the project manager • Coordinates funding and budgetary issues with appropriate DEP budget, financial, and contract management staff on behalf of the executive sponsors as requested by the executive sponsors • Assigns and/or delegates specific tasks and work effort to subject matter coordinator and project manager • Reviews and provides guidance on overall project progress including but not limited to project plan, budget expenditure, and project risk as provided as developed, maintained and provided by the project manager • Reviews and approves project deliverables and contract related documents as required • Ultimately responsible to assure the project remains in scope, on schedule, within budget and in agreement with the overall stated business plan implementing DSL strategic technology goals
Contract Manager	Contract Manager (OTIS)	Performs all aspects of contract management related to the following: procurement, scope, time, cost, and deliverable sign-off.

Project Role	Resources	Responsibilities & Assignments
Project Manager	Project Manager (outsourced)	<p>Performs all aspects of management related to the following: project initiation, project integration, scope, time, cost, quality, communication, risk, human resources, and deliverable sign-off. The project manager's role is the overall responsibility for the successful planning, execution, monitoring, control and closure of a project.</p> <p>Specific responsibilities include, but are not limited to:</p> <ul style="list-style-type: none"> • Maintains orderly day-to-day operations of the project • Coordinates any personnel changes under his/her direct supervision with appropriate parties including, but not limited to, contract manager and project manager • Oversees the technical development and analyst team • Liaisons with involved DEP technical staff and subject matter coordinator to keep them apprised of the status of the project including, but not limited to, scheduling, developing risks and status • Provides all project deliverables and documentation for final action and submission to contract manager
Steering Committee	DEP Executive Sponsors DSL Project Sponsor OTIS Contract Manager OTIS Project Management Office Representative	Approves changes to scope, resolves escalated issues related to scope, budget, and resources. Approves final project acceptance and closure.

Project Role	Resources	Responsibilities & Assignments
DEP Subject Matter Expert (SME) Team	Subject Matter Coordinator (DSL) Subject Matter Area Lead(s) (DSL) Subject Matter Expert(s) as required (DEP)	<p>Provides subject matter expertise related to individual areas of responsibility.</p> <p><u>Subject Matter Coordinator:</u></p> <ul style="list-style-type: none"> • Serves as the primary DSL staffing contact • Coordinates business unit stakeholders to provide information as requested by the project manager to the business analyst and/or the quality assurance analyst • Coordinates internal on-boarding of vendors for physical facility, hardware and software needs for outsource personnel • Serves as primary scribe for all meetings between DSL and outsourced technical staff and participating DEP subject matter team members • Assist project sponsor by alerting project sponsor and project manager to any developing risks or unforeseen dependencies identified from internal DEP subject matter team members that may affect or delay the project budget, project schedule and/or successful completion of the overall project • Assist business users in understanding complexed technical concepts that directly affect their business processes for desired product functionality • Coordinates and assures the delivery of any requested or needed clerical and administrative tasks as requested by project participants including, but not limited to, subject matter team members, technical team members, project manager, and/or project sponsor • Reviews project documentation and deliverables as requested • Contributes, as requested by project sponsor, to any discussions that results in overall project ongoing and continuous process improvement • In coordination with the project manager, assures be operational and functional set up of all needed components for successful user acceptance testing prior to the onset of user acceptance testing • Provides primary review of a proposed test scripts, training materials and user guide prior to the onset of user acceptance testing to verify appropriateness of use by assigned user acceptance testers and DSL end-users • Coordinates and assist DSL data owners with any needed historic and active data cleansing or audits for related data that are targeted for migration into the resulting product <p><u>Subject Matter Area Lead(s):</u> Primary contact coordinating various SMEs representing each major functional work area which is directly affected by the project related deliverables and documentation</p> <p><u>Subject Matter Expert (SME):</u> An internal DEP staff member with in-depth knowledge and hands on experience of underlying business processes, legislative and regulatory implementing rules and statutes. Clearly communicates and articulates the business requires upon which product be developed. May be called upon to assist in the design of the “look and feel” of the resulting product. May be asked to contribute desired functionalities detail for further development by vendor</p>

Project Role	Resources	Responsibilities & Assignments
DEP Technical Team	<ul style="list-style-type: none"> ▪ Technical Review Lead (OTIS) ▪ Data Base Management Representative (OTIS) 	Responsible for coordination of allocated DEP technical and systems resources including performing quality control reviews against DEP standards and reviewing contract deliverables. Works with the project manager and applications development analyst to execute the project plan.
Outsourced Analysis and Development Team Analyst	<ul style="list-style-type: none"> ▪ May include the following roles: ▪ Business Analyst ▪ Quality Assurance Analyst ▪ Applications Development Analyst ▪ Data Modeler ▪ ▪ Project Manager 	This team operates under the supervision of the Project Manager. This team is responsible for executing tasks and deliverables according to the terms of the DEP contract

E. Project Quality Control

Quality Management

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

Quality Assurance

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

Item	Description
1. Test Plans	1.1 Verify the appropriate Alpha and Beta test plans exist and include adequate detail. 1.2 Review random Alpha and Beta Test results for completeness.
2. Risk Management Plan	2.1 Review the Risk Management Plan. 2.2 Verify that preemptive and contingency plans exist when appropriate and are included in the Microsoft Project Schedule.
3. Issue Management Plan and Log	3.1 Review the Issue Management Plan. 3.2 Verify that an Issue log is up to date, and that issues are resolved in a timely manner.
4. Communication Management Plan	4.1 Review the Communication Plan. 4.2 Verify that meetings have an agenda, are held as scheduled and minutes are promptly distributed. 4.3 Verify that status reports are accurately completed on time.
5. Change Management	5.1 Review the Change Management Plan. 5.2 Verify that a Change Request log is up to date, and that change requests are tracked and managed appropriately.
6. Acceptance Management	6.1 Review the Acceptance Log and Acceptance forms for timely actions.
7. Project Schedule Management	7.1 Review the project schedule.

Item	Description
	7.2 Verify that the status of tasks and deliverables in the project schedule is tracked accurately.

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

Quality Control

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

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

F. External Project Oversight

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

G. Risk Management

- Step 1: Identify major risks to project success
- Step 2: Assess the potential impact of each risk and its probability of occurrence
- Step 3: Determine appropriate contingency plans
- Step 4: Determine the acceptable level of tolerance for each risk
- Step 5: Specify mitigation strategies to be implemented for each risk
- Step 6: Periodically review the effectiveness of mitigation strategies and identifying any new risks.

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

The following table includes the risk management processes.

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

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

H. Organization Change Management

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

I. Project Communication Communications Management

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

The following table summarizes the Project Status Reporting processes:

Communication	Description	Plan
Project Kickoff Meeting	Introduce the approved Project Charter	Frequency: once Initiator: project manager Audience: all
Project Status Meeting	Share overall project status, celebrate accomplishments, discuss issues and concerns, and review goals and assignments	Frequency: weekly Initiator: project manager Audience: customer(s), team members
Steering Committee Status Meeting	Review overall project status, including: <ul style="list-style-type: none"> • Project Risks • Escalated Issues • Change Log • Acceptance Log 	Frequency: monthly or as needed Initiator: project manager Audience: sponsor(s), customer(s)
Project Status Report (PSR)	Summarize overall project status, accomplishments, issues and schedule	Frequency: weekly Initiator: project manager Audience: all stakeholders
Project SharePoint Site	Maintain the project document repository for reference in an SharePoint Site	Frequency: as needed Initiator: project manager Audience: all

Issues Management

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

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

Action	Description
	<p>significant documentation.</p> <p>4.2 The Project Manager records resolution progress in the project Issues Log and alters the priority, resolution owner, etc. as needed to get resolution in a timely manner.</p> <p>4.3 The Project Manager saves significant issue documents in the Project Notebook.</p>
5. Escalate an issue	<p>5.1 The Project Manager escalates an issue to the Customer(s) and/or Sponsor(s) if the project team seems unlikely to attain resolution in a timely manner.</p> <p>5.2 The Customer(s) will promptly (a) provide resources to achieve issue resolution, or (b) Approve a Change Request that eliminates the issue</p>
6. Cancel an issue	6.1 The Project Manager will close an issue as “CANCELLED” if requested by the issue initiator.
7. Resolve an issue	<p>7.1 The issue owner informs the issue initiator and the Project Manager of an answer or solution that resolves the issue.</p> <p>7.2 The issue initiator informs the issue owner and Project Manager that the resolution is satisfactory, or the specific reason(s) that the resolution is unsatisfactory.</p> <p>7.3 When the resolution is satisfactory, the Project Manager will close an issue as “RESOLVED.”</p>

Change Management

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

Action	Description	Plan
Identify a Change	Communicate the need for a change to the Project Manager: (a) Compliance change: something already approved should be changed, often due to a risk event occurrence or an issue. (b) Non-Compliance change: something did not happen as planned and approved. (c) Informational change: Reset expectations, even though budget, schedule and resources are unaffected.	<p>Frequency: as needed</p> <p>Producer: project manager, customer(s), project team</p> <p>Receiver: project manager</p>
Initiate a Change Request	Log the Change Request, complete a Change Request form, and submit it for review, discussion and disposition. The Project Manager may either (1) estimate the impact of the Change Request on the project, or (2) use the Change Request to request significant resources to estimate the impact of the proposed change on the project.	<p>Frequency: within 1 day</p> <p>Producer: project manager</p> <p>Receiver: customer(s)</p>
Dispose the Change Request	Approve or reject each Change Request in writing (paper or email). If the Change Request is approved, make funds, staff and/or other resources available as needed to implement the change in a timely manner.	<p>Frequency: within 3 days</p> <p>Producer: customer(s)</p> <p>Receiver: project manager</p>
Open an Issue	If a Change Request is not approved or rejected promptly, open an Issue to track the problem and prepare to alter the Change Request as needed because of the delay. The Issue must be assigned to a management level above the tardy customer(s).	<p>Frequency: after 3 days if needed</p> <p>Producer: project manager</p> <p>Receiver: customer(s)</p>

Action	Description	Plan
Log the Change Request disposition	Update the Change Request Log with the approval or rejection, and file the Change Request in the Project Notebook.	Frequency: within 1 day Producer: project manager
Incorporate an Approved Change Request	If a Change Request is approved, take appropriate action to incorporate it in a timely manner.	Frequency: within 1 day if needed Producer: project manager
Apply Change to Schedule	If the change request is approved the project manager must then make the appropriate changes to the project schedule. This may include adding new tasks, increasing hours on existing tasks or removing tasks from the schedule.	Frequency: as needed Producer: project manager
Re-Baseline the Schedule	In most cases, if a change request results in an increase in scope requiring additional work effort and tasks, the project manager should re- baseline the project schedule. This is necessary to redefine the standards to which the project success will be measured.	Frequency: as needed Producer: project manager

Acceptance Management

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

1. The Project Manager provides the deliverable to the appropriate and authorized approver for review, accompanied by an Acceptance Form. The Acceptance Form includes a description of the deliverable and the pre-approved acceptance criteria defined in the Project Charter for that deliverable.
2. Acceptance must be in writing (no verbal approvals). E-mail approvals are acceptable if they are explicit (that is, clear which deliverable is approved). A walkthrough of the deliverable with the approver is the preferred means of securing approval.
3. Acceptance must occur on a timely basis to avoid delays to the project. The Acceptance Form lists the specific due date to eliminate any confusion about when approval is needed to stay on schedule. If approval is not received on a timely basis, its lateness is treated as an issue. Default acceptance or rejection is never assumed. Rejections must specify what is unacceptable.

The following table summarizes the Acceptance Management processes:

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

Action	Description	Plan
in writing (paper or email)	accept, sign and date the Acceptance Form.	Producer: approver(s) Receiver: project manager
Log the deliverable acceptance	When the deliverable is accepted, log the acceptance and proceed with other project activities.	Frequency: within 1 day Producer: project manager

Final Acceptance

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

6. Appendices

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



20170907_cba.xlsx

Appendix A – Cost Benefit Analysis

Net Tangible Benefits – CBA Form 1

CBAForm 1 - Net Tangible Benefits

Agency DEP Project SUPRS Transformation Proj

Net Tangible Benefits - Operational Cost Changes (Costs of Current Operations versus Proposed Operations as a Result of the Project) and Additional Tangible Benefits -- CBAForm 1A															
Agency <i>(Recurring Costs Only -- No Project Costs)</i>	FY 2018-19			FY 2019-20			FY 2020-21			FY 2021-22			FY 2022-23		
	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a)+(b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Cost Change Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project
A. Personnel Costs -- Agency-Managed Staff	\$371,847	\$0	\$371,847	\$371,847	\$0	\$371,847	\$506,847	\$0	\$506,847	\$506,847	\$0	\$506,847	\$356,847	\$150,000	\$506,847
A.b Total Staff	0.21	0.00	0.21	0.21	0.00	0.21	1.01	0.00	1.01	1.01	0.00	1.01	1.01	0.00	1.01
A-1.a. State FTEs (Salaries & Benefits)	\$356,847	\$0	\$356,847	\$356,847	\$0	\$356,847	\$356,847	\$0	\$356,847	\$356,847	\$0	\$356,847	\$356,847	\$0	\$356,847
A-1.b. State FTEs (#)	0.11	0.00	0.11	0.11	0.00	0.11	0.11	0.00	0.11	0.11	0.00	0.11	0.11	0.00	0.11
A-2.a. OPS Staff (Salaries)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-2.b. OPS (#)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-3.a. Staff Augmentation (Contract Cost)	\$15,000	\$0	\$15,000	\$15,000	\$0	\$15,000	\$150,000	\$0	\$150,000	\$150,000	\$0	\$150,000	\$0	\$150,000	\$150,000
A-3.b. Staff Augmentation (# of Contractors)	0.10	0.00	0.10	0.10	0.00	0.10	0.90	0.00	0.90	0.90	0.00	0.90	0.90	0.00	0.90
B. Application Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-2. Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-3. Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-4. Other <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Data Center Provider Costs	\$371,421	\$0	\$371,421	\$371,421	\$0	\$371,421	\$371,421	\$0	\$371,421	\$371,421	\$0	\$371,421	\$371,421	\$0	\$371,421
C-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-2. Infrastructure	\$68,460	\$0	\$68,460	\$68,460	\$0	\$68,460	\$68,460	\$0	\$68,460	\$68,460	\$0	\$68,460	\$68,460	\$0	\$68,460
C-3. Network / Hosting Services	\$24,669	\$0	\$24,669	\$24,669	\$0	\$24,669	\$24,669	\$0	\$24,669	\$24,669	\$0	\$24,669	\$24,669	\$0	\$24,669
C-4. Disaster Recovery	\$21,395	\$0	\$21,395	\$21,395	\$0	\$21,395	\$21,395	\$0	\$21,395	\$21,395	\$0	\$21,395	\$21,395	\$0	\$21,395
C-5. Other <i>Oracle Licensing (for ALL DEP Oracle)</i>	\$256,897	\$0	\$256,897	\$256,897	\$0	\$256,897	\$256,897	\$0	\$256,897	\$256,897	\$0	\$256,897	\$256,897	\$0	\$256,897
D. Plant & Facility Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E. Other Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-1. Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-2. Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-3. Other <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total of Recurring Operational Costs	\$743,268	\$0	\$743,268	\$743,268	\$0	\$743,268	\$878,268	\$0	\$878,268	\$878,268	\$0	\$878,268	\$728,268	\$150,000	\$878,268
F. Additional Tangible Benefits:		\$0			\$0			\$0			\$0			\$0	
F-1. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
F-2. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
F-3. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
Total Net Tangible Benefits:		\$0			\$0			\$0			\$0			(\$150,000)	

CHARACTERIZATION OF PROJECT BENEFIT ESTIMATE -- CBAForm 1B		
Choose Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous <input type="checkbox"/>	Confidence Level	
Order of Magnitude <input checked="" type="checkbox"/>	Confidence Level	25%
Placeholder <input type="checkbox"/>	Confidence Level	

Baseline Project Budget – CBA Form 2A

DEP		SUPRS Transformation Project			CBA Form 2A Baseline Project Budget															
Costs entered into each row are mutually exclusive. Insert rows for detail and modify appropriation categories as necessary, but do not remove any of the provided project cost elements. Reference vendor quotes in the Item Description where applicable. Include only one-time project costs in this table. Include any recurring costs in CBA					FY2018-19			FY2019-20			FY2020-21			FY2021-22			FY2022-23			TOTAL
Item Description <i>(remove guidelines and annotate entries here)</i>	Project Cost Element	Appropriation Category	Previous Years	FY2018-19			FY2019-20			FY2020-21			FY2021-22			FY2022-23			TOTAL	
			Project-Related Cost	YR 1 #	YR 1 LBR	YR 1 Base Budget	YR 2 #	YR 2 LBR	YR 2 Base Budget	YR 3 #	YR 3 LBR	YR 3 Base Budget	YR 4 #	YR 4 LBR	YR 4 Base Budget	YR 5 #	YR 5 LBR	YR 5 Base Budget	TOTAL	
Costs for all state employees working on the project.	FTE	S&B	\$ -	0.00		\$ 171,042	0.00		\$ 171,042	0.00		\$ -		\$ -	0.00		\$ -		\$ -	\$ 342,084
Costs for all OPS employees working on the project.	OPS	OPS	\$ -	0.00		\$ -	0.00		\$ -	0.00		\$ -		\$ -	0.00		\$ -		\$ -	\$ -
Staffing costs for personnel using Time & Expense.	Staff Augmentation	Contracted Services	\$ -	0.00		\$ -	0.00		\$ -	0.00		\$ -		\$ -	0.00		\$ -		\$ -	\$ -
Project management personnel and related deliverables.	Project Management	Contracted Services	\$ -	0.00		\$ -	0.00		\$ -	0.00		\$ -		\$ -	0.00		\$ -		\$ -	\$ -
Project oversight to include Independent Verification & Validation (IV&V) personnel and related deliverables.	Project Oversight	Contracted Services	\$ -	0.00		\$ -	0.00		\$ -	0.00		\$ -		\$ -	0.00		\$ -		\$ -	\$ -
Staffing costs for all professional services not included in other categories.	Consultants/Contractors	Contracted Services	\$ -	0.00		\$ -	0.00		\$ -	0.00		\$ -		\$ -	0.00		\$ -		\$ -	\$ -
Separate requirements analysis and feasibility study procurements.	Project Planning/Analysis	Contracted Services	\$ -			\$ -			\$ -			\$ -		\$ -			\$ -		\$ -	\$ -
Hardware purchases not included in data center services.	Hardware	OCO	\$ -			\$ -			\$ -			\$ -		\$ -			\$ -		\$ -	\$ -
Commercial software purchases and licensing costs.	Commercial Software	Contracted Services	\$ -			\$ -			\$ -			\$ -		\$ -			\$ -		\$ -	\$ -
Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ -			\$ 750,000			\$ 750,000			\$ -		\$ -			\$ -		\$ -	\$ 1,500,000
All first-time training costs associated with the project.	Training	Contracted Services	\$ -			\$ -			\$ -			\$ -		\$ -			\$ -		\$ -	\$ -
Include the quote received from the data center provider for project equipment and services. Only include one-time project costs in this row. Recurring, project-related data center costs are included in CBA Form 1A.	Data Center Services - One Time Costs	Data Center Category	\$ -			\$ -			\$ -			\$ -		\$ -			\$ -		\$ -	\$ -
Other contracted services not included in other categories.	Other Services	Contracted Services	\$ -			\$ -			\$ -			\$ -		\$ -			\$ -		\$ -	\$ -
Include costs for non-state data center equipment required by the project and the proposed solution (insert additional rows as needed for detail).	Equipment	Expense	\$ -			\$ -			\$ -			\$ -		\$ -			\$ -		\$ -	\$ -
Include costs associated with leasing space for project personnel.	Leased Space	Expense	\$ -			\$ -			\$ -			\$ -		\$ -			\$ -		\$ -	\$ -
Other project expenses not included in other categories.	Other Expenses	Expense	\$ -			\$ -			\$ -			\$ -		\$ -			\$ -		\$ -	\$ -
Total			\$ -	0.00	\$ 750,000	\$ 171,042	0.00	\$ 750,000	\$ 171,042	0.00	\$ -	\$ -	0.00	\$ -	0.00	\$ -	0.00	\$ -	\$ -	\$ 1,842,084

Agency DEP Project SUPRS Transformation Project

CBAForm 2 - Project Cost Analysis

PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	
TOTAL PROJECT COSTS (*)	\$921,042	\$921,042	\$0	\$0	\$0	\$1,842,084
CUMULATIVE PROJECT COSTS <i>(includes Current & Previous Years' Project-Related Costs)</i>	\$921,042	\$1,842,084	\$1,842,084	\$1,842,084	\$1,842,084	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	
General Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0
Federal Match <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Grants <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Other <input type="checkbox"/> Specify	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INVESTMENT	\$0	\$0	\$0	\$0	\$0	\$0
CUMULATIVE INVESTMENT	\$0	\$0	\$0	\$0	\$0	\$0

Characterization of Project Cost Estimate – CBA Form 2C

<i>Characterization of Project Cost Estimate - CBA Form 2C</i>			
Choose Type		Estimate Confidence	Enter % (+/-)
Detailed/Rigorous		Confidence Level	
Order of Magnitude	x	Confidence Level	25%
Placeholder		Confidence Level	

CBAForm 3 - Project Investment Summary Agency DEP Project PRS Transformation Proj

COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	TOTAL FOR ALL YEARS
Project Cost	\$921,042	\$921,042	\$0	\$0	\$0	\$1,842,084
Net Tangible Benefits	\$0	\$0	\$0	\$0	(\$150,000)	(\$150,000)
Return on Investment	(\$921,042)	(\$921,042)	\$0	\$0	(\$150,000)	(\$1,992,084)
Year to Year Change in Program Staffing	0	0	0	0	0	

RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B		
Payback Period (years)	NO PAYBACK	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	NO PAYBACK	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	(\$1,905,949)	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	NO IRR	IRR is the project's rate of return.

Investment Interest Earning Yield -- CBAForm 3C					
Fiscal Year	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Cost of Capital	1.94%	2.07%	3.18%	4.32%	4.85%

Appendix B – Major Project Risk Assessment

Project	<i>SUPRS Transformation (SUPRST) Project</i>	
Agency	<i>Florida Department of Environmental Protection</i>	
FY 2018-19 LBR Issue Code:	FY 2018-19 LBR Issue Title:	
<i>Issue Code</i>	<i>Issue Title</i>	
Risk Assessment Contact Info (Name, Phone #, and E-mail Address):		
<i>Charlotte Shea ----- 850-245-2580 ----- charlotte.shea@dep.state.fl.us</i>		
Executive Sponsor	<i>David Clark, DSL Division Director</i>	
Project Manager	<i>Byron Ward, Project Sponsor / C. Shea, Project Lead</i>	
Prepared By	<i>Charlotte Shea</i>	<i>8/25/2017</i>
Risk Assessment Summary		
Business Strategy	Most Aligned	
	Least Aligned	
Level of Project Risk		
Least Risk		Most Risk
Project Risk Area Breakdown		
Risk Assessment Areas		<i>Risk Exposure</i>
Strategic Assessment		MEDIUM
Technology Exposure Assessment		MEDIUM
Organizational Change Management Assessment		MEDIUM
Communication Assessment		MEDIUM
Fiscal Assessment		MEDIUM
Project Organization Assessment		MEDIUM
Project Management Assessment		MEDIUM
Project Complexity Assessment		MEDIUM
<i>Overall Project Risk</i>		MEDIUM

Agency: Florida Department of Environmental Protection Project: SUPRS Transformation (SUPRST) Project

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

Agency: Florida Department of Environmental Protection Project: SUPRS Transformation (SUPRST) Project

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

Agency: Florida Department of Environmental Protection Project: SUPRS Transformation (SUPRST) Project

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

Agency: Florida Department of Environmental Protection Project: SUPRS Transformation (SUPRST) Project

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

Agency: Florida Department of Environmental Protection Project: SUPRS Transformation (SUPRST) Project

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

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

Agency: Florida Department of Environmental Protection Project: SUPRS Transformation (SUPRST) Project

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

Agency: Florida Department of Environmental Protection Project: SUPRS Transformation (SUPRST) Project

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

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

Agency: Florida Department of Environmental Protection Project: SUPRS Transformation (SUPRST) Project

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2018 - 2019**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019
Interest on Debt	55,954,285	48,742,817	43,799,144
Principal	95,160,000	97,745,000	102,460,000
Repayment of Loans	0	0	0
Fiscal Agent or Other Fees	103,293	93,147	83,372
Other Debt Service	(6,239,062)	0	0
Total Debt Service	144,978,516	146,580,964	146,342,516

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:

(1)	(2)	(3)	June 30, 2018	June 30, 2019
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT		
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019
Interest on Debt	(G)	0	0	0
Principal	(H)	0	0	0
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
Total Debt Service	(K)	0	0	0

ISSUE: Florida Forever Revenue Bonds - Series 2007B

(1)	(2)	(3)	June 30, 2018	June 30, 2019
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT		
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019
Interest on Debt	(G)	2,554,500	0	0
Principal	(H)	6,720,000	0	0
Fiscal Agent or Other Fees	(I)	9,390	0	0
Other	(J)	(567,187)	0	0
Total Debt Service	(K)	8,716,703	0	0

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2018 - 2019**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019
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: 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 2008A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
4.125% - 5.000%	July 1, 2028	144,525,000	0	0
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	
Interest on Debt (G)	2,660,946	0	0	
Principal (H)	6,520,000	0	0	
Fiscal Agent or Other Fees (I)	9,390	0	0	
Other (J)	(567,187)	0	0	
Total Debt Service (K)	8,623,149	0	0	

ISSUE: Florida Forever Revenue Bonds - Series 2008B

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
3.50% -5.25%	July 1, 2028	157,950,000	98,805,000	90,950,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	
Interest on Debt (G)	5,704,388	5,332,163	4,940,250	
Principal (H)	7,090,000	7,465,000	7,855,000	
Fiscal Agent or Other Fees (I)	9,390	10,350	9,881	
Other (J)	(567,187)	0	0	
Total Debt Service (K)	12,236,590	12,807,512	12,805,131	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2018 - 2019**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019
Interest on Debt (A)			
Principal (B)			
Repayment of Loans (C)			
Fiscal Agent or Other Fees (D)			
Other Debt Service (E)			
Total Debt Service (F)			

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds - Series 2010A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
2.00% -5.00%	July 1, 2025	87,365,000	10,000,000	10,000,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	
Interest on Debt (G)	925,488	425,000	425,000	
Principal (H)	11,835,000	0	0	
Fiscal Agent or Other Fees (I)	9,390	10,350	1,000	
Other (J)	(567,187)	0	0	
Total Debt Service (K)	12,202,690	435,350	426,000	

ISSUE: Florida Forever Revenue Bonds - Series 2010B

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
5.306% -7.045%	July 1, 2029	174,590,000	162,250,000	149,480,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	
Interest on Debt (G)	11,244,304	11,244,304	10,589,544	
Principal (H)	0	12,340,000	12,770,000	
Fiscal Agent or Other Fees (I)	9,390	10,350	16,225	
Other (J)	(567,187)	0	0	
Total Debt Service (K)	10,686,507	23,594,654	23,375,769	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2018 - 2019**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds - Series 2011A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
3.00% -5.00%	July 1, 2021	127,920,000	28,440,000	19,425,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	
Interest on Debt (G)	2,260,000	1,851,250	1,422,000	
Principal (H)	8,175,000	8,585,000	9,015,000	
Fiscal Agent or Other Fees (I)	9,390	10,350	2,844	
Other (J)	(567,187)	0	0	
Total Debt Service (K)	9,877,203	10,446,600	10,439,844	

ISSUE: Florida Forever Revenue Bonds - Series 2011B

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
4.00% -5.00%	July 1, 2022	164,010,000	69,270,000	50,625,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	
Interest on Debt (G)	5,196,500	4,351,250	3,463,500	
Principal (H)	16,905,000	17,755,000	18,645,000	
Fiscal Agent or Other Fees (I)	9,390	10,350	6,927	
Other (J)	(567,187)	0	0	
Total Debt Service (K)	21,543,703	22,116,600	22,115,427	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2018 - 2019**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds - Series 2012A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
4.00%-5.00%	July 1, 2023	156,620,000	87,310,000	71,510,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019
Interest on Debt (G)		5,696,800	5,118,000	4,365,500
Principal (H)		14,470,000	15,050,000	15,800,000
Fiscal Agent or Other Fees (I)		9,390	10,350	8,731
Other (J)		(567,187)	0	0
Total Debt Service (K)		19,609,003	20,178,350	20,174,231

ISSUE: Florida Forever Revenue Bonds - Series 2014A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
5.00%	July 1, 2026	215,515,000	163,930,000	144,990,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019
Interest on Debt (G)		9,957,500	9,098,250	8,196,500
Principal (H)		17,185,000	18,035,000	18,940,000
Fiscal Agent or Other Fees (I)		9,390	10,350	16,393
Other (J)		(567,187)	0	0
Total Debt Service (K)		26,584,703	27,143,600	27,152,893

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2018 - 2019**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>SECTION I</u>	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019
Interest on Debt (A)			
Principal (B)			
Repayment of Loans (C)			
Fiscal Agent or Other Fees (D)			
Other Debt Service (E)			
Total Debt Service (F)			

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds - Series 2015A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
5.0%	July 1, 2026	78,725,000	65,890,000	58,990,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	
Interest on Debt (G)	3,936,250	3,623,250	3,294,500	
Principal (H)	6,260,000	6,575,000	6,900,000	
Fiscal Agent or Other Fees (I)	9,390	10,350	6,589	
Other (J)	(567,187)	0	0	
Total Debt Service (K)	9,638,453	10,208,600	10,201,089	

ISSUE: Florida Forever Revenue Bonds - Series 2016A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
2.000-5.000%	July 1, 2028	159,765,000	147,825,000	147,230,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	
Interest on Debt (G)	5,817,610	7,699,350	7,102,350	
Principal (H)	0	11,940,000	12,535,000	
Fiscal Agent or Other Fees (I)	9,390	10,350	14,783	
Other (J)	(567,187)			
Total Debt Service (K)	5,259,812	19,649,700	19,652,133	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2018- 2019**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2016 - 2017	ESTIMATED FY 2017 - 2018	REQUEST FY 2018 - 2019
Interest on Debt (A)	8,090,010	8,515,311	8,190,559
Principal (B)	15,795,000	15,065,000	15,725,000
Repayment of Loans (C)	0	0	0
Fiscal Agent or Other Fees (D)	266,591	159,698	148,633
Other Debt Service (E)			
Total Debt Service (F)	24,151,601	23,740,009	24,064,192

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, 2018	June 30, 2019
5.00% - 5.16%	July 1, 2027	50,000,000	27,720,000	25,135,000
(6)		(7)	(8)	(9)
		ACTUAL FY 2016 - 2017	ESTIMATED FY 2017 - 2018	REQUEST FY 2018 - 2019
Interest on Debt (G)		223,068	605,955	695,705
Principal (H)		2,395,000	2,490,000	2,585,000
Fiscal Agent or Other Fees (I)		33,323	26,617	24,773
Other (J)		0	0	0
Total Debt Service (K)		2,651,391	3,122,572	3,305,478

ISSUE: Save Our Everglades Restoration Bonds 2007B

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
5.16%	July 1, 2027	50,000,000	27,720,000	25,135,000
		ACTUAL FY 2016 - 2017	ESTIMATED FY 2017 - 2018	REQUEST FY 2018 - 2019
Interest on Debt (G)		216,269	605,955	695,704
Principal (H)		2,395,000	2,490,000	2,585,000
Fiscal Agent or Other Fees (I)		33,324	26,617	24,772
Other (J)		0	0	0
Total Debt Service (K)		2,644,593	3,122,572	3,305,476

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
<u>SECTION I</u>	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: _____

SECTION II

Save Our Everglades Restoration Bonds 2008A - Paid and Retired (Refunded-
 See Bonds 2017A)

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
3.00% - 5.00%	July 1, 2025	98,490,000	0	0
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	
Interest on Debt (G)	1,660,475	0	0	
Principal (H)	5,590,000	0	0	
Fiscal Agent or Other Fees (I)	33,324	0	0	
Other (J)	0	0	0	
Total Debt Service (K)	7,283,799	0	0	

ISSUE: Save Our Everglades Restoration Bonds 2010A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
2.00% - 4.00%	July 1, 2017	12,730,000	0	0
	ACTUAL	ESTIMATED	REQUEST	
	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	
Interest on Debt (G)	81,200	0	0	
Principal (H)	2,030,000	0	0	
Fiscal Agent or Other Fees (I)	33,324	0	0	
Other (J)	0	0	0	
Total Debt Service (K)	2,144,524	0	0	

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
SECTION I	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:

SECTION II
ISSUE: Save Our Everglades Restoration Bonds 2010B

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
5.00%-6.45%	July 1, 2029	30,885,000	30,885,000	28,705,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	
Interest on Debt	(G)	1,782,587	1,782,588	1,677,088
Principal	(H)	0	2,110,000	2,180,000
Fiscal Agent or Other Fees	(I)	33,324	26,616	24,772
Other	(J)	0	0	0
Total Debt Service	(K)	1,815,911	3,919,204	3,881,860

ISSUE: Save Our Everglades Restoration Bonds 2013A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
3.00%-5.00%	July 1, 2027	46,445,000	41,220,000	39,220,000
	ACTUAL	ESTIMATED	REQUEST	
	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	
Interest on Debt	(G)	1,665,400	1,592,000	1,496,750
Principal	(H)	1,835,000	1,905,000	2,000,000
Fiscal Agent or Other Fees	(I)	33,324	26,616	24,772
Other	(J)	0	0	0
Total Debt Service	(K)	3,533,724	3,523,616	3,521,522

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

Explanation: _____

SECTION II

ISSUE: Save Our Everglades Restoration Bonds 2015A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
3.00%-5.00%	July 1, 2035	46,740,000	45,675,000	43,970,000
(6)	(7)	(8)	(9)	
	ACTUAL FY 2016 - 2017	ESTIMATED FY 2017 - 2018	REQUEST FY 2018 - 2019	
Interest on Debt	(G) <input type="text" value="1,883,062"/>	<input type="text" value="1,805,563"/>	<input type="text" value="1,724,313"/>	
Principal	(H) <input type="text" value="1,550,000"/>	<input type="text" value="1,625,000"/>	<input type="text" value="1,705,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="33,324"/>	<input type="text" value="26,616"/>	<input type="text" value="24,772"/>	
Other	(J) <input type="text"/>	<input type="text"/>	<input type="text"/>	
Total Debt Service	(K) <input type="text" value="3,466,386"/>	<input type="text" value="3,457,179"/>	<input type="text" value="3,454,085"/>	

ISSUE: Save Our Everglades Restoration Bonds 2017A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
3.5% - 5.0%	July 1, 2025	42,465,000	42,465,000	37,795,000
	ACTUAL FY 2016 - 2017	ESTIMATED FY 2017 - 2018	REQUEST FY 2018 - 2019	
Interest on Debt	(G) <input type="text" value="577,949"/>	<input type="text" value="2,123,250"/>	<input type="text" value="1,901,000"/>	
Principal	(H) <input type="text" value="0"/>	<input type="text" value="4,445,000"/>	<input type="text" value="4,670,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="33,324"/>	<input type="text" value="26,616"/>	<input type="text" value="24,772"/>	
Other	(J) <input type="text"/>	<input type="text"/>	<input type="text"/>	
Total Debt Service	(K) <input type="text" value="611,273"/>	<input type="text" value="6,594,866"/>	<input type="text" value="6,595,772"/>	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection
Budget Entity: Waste Management - 37450300

Budget Period 2018 - 2019

(1)	(2)	(3)	(4)
	ACTUAL FY 2016 - 2017	ESTIMATED FY 2017 - 2018	REQUEST FY 2018 - 2019
SECTION I			
Interest on Debt	(A) 2,966,789	2,676,683	2,361,683
Principal	(B) 6,810,000	7,000,000	7,205,000
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 6,062	5,381	4,681
Other Debt Service	(E) (1,018,970)	0	0
Total Debt Service	(F) 8,763,880	9,682,063	9,571,363

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 2010B

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
4.260% - 5.400%	July 1, 2024	60,615,000	46,805,000	39,600,000
(6)	(7)	(8)	(9)	
	ACTUAL FY 2016 - 2017	ESTIMATED FY 2017 - 2018	REQUEST FY 2018 - 2019	
Interest on Debt	(G) 2,966,789	2,676,683	2,361,683	
Principal	(H) 6,810,000	7,000,000	7,205,000	
Fiscal Agent or Other Fees	(I) 6,062	5,381	4,681	
Other	(J) (1,018,970)	0	0	
Total Debt Service	(K) 8,763,880	9,682,063	9,571,363	

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
	ACTUAL FY 2016 - 2017	ESTIMATED FY 2017 - 2018	REQUEST FY 2018 - 2019	
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K)			

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 2019

Department: Environmental Protection

Chief Internal Auditor: Valerie J. Peacock

Budget Entity: 37010104001

Phone Number: 850 245-3151

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
A-1415DEP-033	8/13/2015	Division of Waste Management	<p>FINDING Based on our review of Storage Tank Contamination Monitoring (STCM) documentation, Volusia County (County) achieved compliance rates below Contract S0490 (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>RECOMMENDATION 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 recommended the Division take steps to ensure compliance, including remedies provided in the Contract.</p>	The Division agreed with the recommendation. The Contract expired June 30, 2016.	
A-1415DEP-034	7/21/2015	Division of Waste Management	<p>FINDING According to Contract S0484 (Contract), charges reported on the expenditure listing under the Contract must benefit the Petroleum Restoration Program. Orange County's (County) expenditure listing included an employee's cell phone bill from a different department. According to the County's Contract Manager, the error was an accounting code oversight.</p> <p>RECOMMENDATION 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 agreed with the recommendation and directed the County to sufficiently review and include expenditures only related to contract activities supported in the Year End Financial Statements.	
A-1415DEP-037	8/26/2015	Division of Recreation and Parks	<p>FINDING #1 During our site visit, Collier-Seminole State Park (Park) staff provided documentation of sexual predator/offender searches 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.</p> <p>RECOMMENDATION 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 with the recommendation 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 Division's Operations Manual, prior to the volunteer beginning work.	
A-1415DEP-037	8/26/2015	Division of Recreation and Parks	<p>FINDING #2 Of the eight tax-exempt camping reservations made during the audit period, tax-exempt documentation was maintained by the Park for six. The Park collected a total of \$770 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.</p> <p>RECOMMENDATION We recommended the Department remit payment of \$77 of uncollected sales tax to the Department of Revenue. Going forward, we also recommended 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>	(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.	
A-1415DEP-038	8/27/2015	Division of Recreation and Parks	<p>FINDING During our site visit, Delnor-Wiggins Pass State Park (Park) staff 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 when the volunteer service began. Searches of the national database had not been conducted.</p> <p>RECOMMENDATION 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>	The Division agreed with the recommendation. 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 Division Operations Manual, prior to the volunteer beginning work.	

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
A-1415DEP-041	2/12/2016	Division of Recreation and Parks	<p>FINDING #1 The Friends of Blue Springs State Park, Inc. Citizen Support Organization (CSO) Bylaws states, <i>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 following meeting of the members, provided; however, at no time shall the Corporation have less than 5 Directors</i>. 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>RECOMMENDATION 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>	(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.	
A-1415DEP-041	2/12/2016	Division of Recreation and Parks	<p>FINDING #2 According to the Division's CSO Handbook, Section 5.3, <i>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.</i> The CSO President is also the concession owner in Blue Springs State Park (Park). The Concessionaire's Administrative Assistant handles CSO revenue and financial documentation. CSO Board meeting minutes did not reflect that the President refrained from voting on CSO matters involving paying the Concession employee. 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's decision, the arrangement has the appearance of a conflict of interest.</p> <p>RECOMMENDATION We recommended the Division instruct 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 meeting 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 Concession owner stepped down as President at the January 11, 2016, Board Meeting, but continues to serve as a member of the Board.	
A-1415DEP-041	2/12/2016	Division of Recreation and Parks	<p>FINDING #3 Based on the audit, the CSO's general ledger contained accounting errors and inconsistencies. In addition, proper documentation was not retained in the following: (1) a payment of \$300 to the Jr. Rangers Program was entered incorrectly; (2) a 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; and (3) revenue from firewood sales was inconsistently documented and retained.</p> <p>RECOMMENDATION 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's 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, have bills authorized by the Board, receive and file vouchers for such payment, and give receipts for their payments.	
A-1415DEP-041	2/12/2016	Division of Recreation and Parks	<p>FINDING #4 In accordance with CSO Bylaws, all disbursement checks shall require the signatures of two of the following: Treasurer, President and Secretary. Based on our audit, in the sample month of February 2014, all three checks issued had only one signature.</p> <p>RECOMMENDATION We recommended the Division direct the CSO to comply with the Bylaws by requiring signatures from two of the specified Board members 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.	
A-1415DEP-041	2/12/2016	Division of Recreation and Parks	<p>FINDING #5 The CSO operated a penny press machine, from which 50% of the income during December 2014 and 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>RECOMMENDATION 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 approve them. Any agreement related revenues or payments will be documented.	

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A-1415DEP-042	10/27/2015	Division of Recreation and Parks	<p>FINDING Based on review of the Friends of Washington Oaks Gardens State Park, Inc. Citizen Support Organization (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>RECOMMENDATION 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 and Procedures to make them consistent with the Bylaws, 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 and above. All checks written for \$249.99 and below will have one signature. Both the Financial Policies and Procedures and Bylaws were amended to reflect this change.	
A-1415DEP-043	11/19/2015	Division of Recreation and Parks	<p>FINDING #1 During our visit, Wekiwa Springs State Park (Park) staff provided refund documentation, which indicated that 30 out of 35 refunds in the sample months did not meet the requirements outlined in the Division's Operations Manual. Of the total refunds, 30 had multiple discrepancies that included refunds with no original receipts, lack of required documentation and employee signature and not included on the ledger. The total value of incomplete refund transactions for the sample months was \$560.64.</p> <p>RECOMMENDATION We recommended Park staff complete all refund procedures as required in the Division's 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 agreed 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 Division's Operations Manual. Park management addressed this matter with staff during personnel meetings and via e-mail.	
A-1415DEP-043	11/19/2015	Division of Recreation and Parks	<p>FINDING #2 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>RECOMMENDATION We recommended the Department remit payment for \$18 of uncollected sales tax to the Department of Revenue.</p>	(2) The Division agreed with the recommendation and provided proof-of-payment documentation verifying the additional taxes were paid.	
A-1415DEP-044	2/24/2016	Division of Recreation and Parks	<p>FINDING The Wekiwa Wilderness Trust, Inc. Citizen Support Organization (CSO) Board Financial Policies state, <i>the CSO treasurer shall approve any non-budgeted expenditures up to \$500.00</i>. The CSO Bylaws require approval on any non-budgeted items for expenditures of \$300 or less. The above CSO organizational documents were not consistent.</p> <p>RECOMMENDATION 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.</p>	The Division agreed with the recommendation and the CSO approved proposed changes to the Bylaws to correct this discrepancy.	
A-1415DEP-045	9/28/2015	Division of Waste Management	<p>FINDING Contract GC690 (Contract), Attachment A states, <i>a compliance inspection where a discharge is initially noted will only be counted as a compliance inspection and a Discharge Report Form inspection would not be required</i>. Two facilities had annual inspections that lead to discharge inspections. The Permitting and Compliance Assurance Program (Program) was unaware the discharges were identified during the annual compliance inspections and paid for both inspections. According to Program management, if a discharge was discovered during the routine inspection, only a routine inspection should have been invoiced.</p> <p>RECOMMENDATION We recommended the Program either recover the cost of the two discharge inspections or work with the District and Collier County personnel to revise contract guidance documents to reflect the current program inspection practices.</p>	The Division agreed with the recommendation. The Division acknowledged that current guidance was interpreted by the County to allow charging for a discharge inspection concurrently with routine inspection. The Division revised the contract guidance and the instructions to clarify this issue to prevent future occurrences.	

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A-1415DEP-055	3/14/2016	Division of Recreation and Parks	<p>FINDING #1 Amounts reported in the Monthly Report of Gross Sales did not reflect 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 Lighthouse Cafe, Inc. (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>RECOMMENDATION 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 recommended the Division request payment of \$386.92 from the Concessionaire for commission due for 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.	

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A-1415DEP-055	3/14/2016	Division of Recreation and Parks	<p>FINDING #2 During our site visit, we identified two of the Concessionaire's credit Transaction Security devices that were not included as approved devices on the Payment Card Industry (PCI) Security Standards Council website. By not using approved devices, transaction credit card data could be compromised.</p> <p>RECOMMENDATION We recommended the Division work with the Concessionaire to ensure compliance with the PCI Data Security Standards by ensuring credit transaction 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-1415DEP-055	3/14/2016	Division of Recreation and Parks	<p>FINDING #3 During our site visit, we were unable to verify that all E-Verify Employment Eligibility Verification and sexual predator/offender searches had been conducted at the time of employment, as required by the Concession Agreement.</p> <p>RECOMMENDATION We recommended the Division require the Concessionaire to ensure E-Verify Employment Eligibility Verification 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 Employment Eligibility Verification and sexual predator/offender searches are conducted for all Concessionaire and subcontractor employees prior to employment. Park management will monitor compliance during the quarterly Concession evaluation.	
A-1415DEP-056	5/31/2016	Division of Recreation and Parks	<p>FINDING #1 Based on review of bank statements during the audit period, daily deposits were not always made as specified in the Minimum Accounting Requirements of the Agreement with Coral Reef Company, Inc. (Concessionaire) at John Pennekamp State Park (Park).</p> <p>RECOMMENDATION 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.</p>	(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-1415DEP-056	5/31/2016	Division of Recreation and Parks	<p>FINDING #2 Based on documentation submitted, we were unable to verify that E-Verify Employment Eligibility Verification and sexual predator/offender searches were conducted, as required in the Concessionaire Agreement.</p> <p>RECOMMENDATION We recommended the Division require the Concessionaire to ensure E-Verify Employment Eligibility Verification 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>	(2) The Division agreed with the recommendation and directed the Concessionaire to ensure E-Verify Employment Eligibility Verification 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-1415DEP-056	5/31/2016	Division of Recreation and Parks	<p>FINDING #3 Based on the sample months tested, refunds and voids were not approved by a Manager and customer signatures were not always obtained on refunds.</p> <p>RECOMMENDATION 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.</p>	(3) The Division agreed with the recommendation. Park management worked with the Concessionaire to ensure customer refunds and voids are approved by management and signed as required in the Minimum Accounting Requirements. In the absence of the manager, a separate administrative staff who does not handle cash was designated to approve refunds.	
A-1415DEP-058	3/15/2016	Division of Recreation and Parks	<p>FINDING #1 Silver Springs Management, LLC. (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 events and concert sales in both months. The Concessionaire was unable to provide documentation supporting any refunds made during the audit sample months.</p> <p>RECOMMENDATION We recommended the Division ensure the Concessionaire's reported gross sales and refunds are sufficiently supported by source documents, as required in the Concessionaire's Agreement of Minimum Accounting Requirements.</p>	(1) The Division agreed with the recommendation. Silver Springs State Park (Park) management established a quarterly review of source documents that support reported gross sales and refunds to ensure source documents have been retained.	

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A-1415DEP-058	3/15/2016	Division of Recreation and Parks	<p>FINDING #2 Based on an event contract provided by the Concessionaire, contracts provided to special event customers were not pre-numbered, as required by Minimum Accounting Requirements. In addition, the Concessionaire did not provide the Park Manager with copies of event contracts each month.</p> <p>RECOMMENDATION We recommended the Division work with the Concessionaire to develop and issue special event contracts that are pre-numbered, in accordance with Minimum Accounting Requirements. All special event contracts should be submitted to the Park Manager each month, in accordance with Minimum Accounting Requirements.</p>	(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 Office of Operations, will review the Minimum Accounting Requirements to ensure requirements are relevant to current financial retail operation technology.	
A-1415DEP-058	3/15/2016	Division of Recreation and Parks	<p>FINDING #3 We reviewed the Concessionaire's deposits made for tour boat operations during the two 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>RECOMMENDATION 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-1415DEP-058	3/15/2016	Division of Recreation and Parks	<p>FINDING #4 Based on our review of Concession employee documentation during the audit period, due to submission of undated information, we were unable to confirm E-Verify Employment Eligibility Verification and sexual predator/offender searches were conducted at the time of employment.</p> <p>RECOMMENDATION We recommended the Division ensure the Concessionaire conducts E-Verify Employment Eligibility Verification and sexual predator/offender searches for all employees and retains original dated search documents.</p>	(4) The Division agreed with the recommendation. The Concessionaire has implemented processes to routinely conduct E-Verify Employment Eligibility Verification and sexual predator/offender searches of all employees prior to hire and provide a copy to the Park Manager.	
A-1415DEP-059	3/7/2016	Division of Recreation and Parks	<p>FINDING #1 Agreement MY-0812 with J&S Investment Properties, LLC (Concessionaire) specified the facilities for use and facility maintenance responsibilities of the Concessionaire. This did not include the newly constructed concession building used by the Concessionaire to operate the full-service restaurant. Agreement Section 5 also referred to an <i>Exhibit J</i> for a detailed diagram of the Park's marina area, which was not included in the Agreement. Agreement Section 29 addressed the Concessionaire's equipment and referred to a listing of equipment contained in Exhibit I. The referenced listing of equipment was also not included in the Agreement.</p> <p>RECOMMENDATION We recommended the Division amend the Agreement to include all referenced exhibit documents and the current Park facilities and equipment intended for use by the Concessionaire.</p>	(1) The Division agreed with the recommendation and worked with the Office of Operations to identify and update necessary facilities and equipment. As of June 2016, the Agreement expired.	
A-1415DEP-059	3/7/2016	Division of Recreation and Parks	<p>FINDING #2 The ledger used by the Concessionaire contained expenditures, but no detail of sales or sales tax collections, as required by the Agreement's Minimum Accounting Requirements. In addition, gross sales source documents provided by the Concessionaire for March and April 2014 did not support reported gross sales because not all source documents were retained by the Concessionaire.</p> <p>RECOMMENDATION We recommended the Division ensure the Concessionaire maintains a ledger or journal capturing daily sales, sales tax collections, and any adjustments to sales or sales tax collections. We also recommended the Concessionaire retain original source documents to support reported gross sales.</p>	(2) The Division agreed with the recommendations and directed the Concessionaire to maintain a ledger capturing daily sales, sales tax collections, and any adjustments to sales or sales tax collections. The Division also directed the Concessionaire to ensure that original source documents are retained to support reported gross sales. As noted under Finding 1, the Agreement expired in June 2016.	
A-1415DEP-059	3/7/2016	Division of Recreation and Parks	<p>FINDING #3 Based on our review of Concession employee documentation during the audit period, we were unable to confirm E-Verify Employment Eligibility Verification and sexual predator/offender searches were conducted at the time of employment.</p> <p>RECOMMENDATION We recommended the Division ensure the Concessionaire retains original documentation of E-Verify Employment Eligibility Verification and sexual predator/offender searches for all employees.</p>	(3) The Division agreed with the recommendation and directed the Concessionaire to conduct and retain documentation of E-Verify Employment Eligibility Verification and sexual predator/offender searches of all Concessionaire employees. As noted under Finding 1, the Agreement expired in June 2016.	

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A-1415DEP-059	3/7/2016	Division of Recreation and Parks	<p>FINDING #4 Based on our review of the Concessionaire's bank statements, five of the Concessionaire's 89 deposits were made in a period exceeding five working days. According to Concessionaire management, cash receipts are stored in a locked safe until they are collected and taken to be deposited at a later date.</p> <p>RECOMMENDATION We recommended the Concessionaire ensure that all cash receipts are deposited within a five-day working period, in compliance with the Minimum Accounting Requirements.</p>	(4) The Division agreed with the recommendation and directed the Concessionaire to ensure that all cash receipts are deposited within a five-day working period, in compliance with the Minimum Accounting Requirements. As noted under Finding 1, the Agreement expired in June 2016.	
A-1516DEP-002	2/16/2016	Division of Waste Management	<p>FINDING #1 Based on our audit, Madison County (County) had not met interim performance percentage milestones, as required under Contract GC704 (Contract) Task Assignments. 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>RECOMMENDATION We recommended the Division work closely with the County to ensure inspections assigned under Task Assignments are completed as required. If the County cannot meet EPA and Department inspection requirements despite the Corrective Action Plan, we recommended the Division exercise remedies necessary, as provided in the Contract.</p>	(1) The Division agreed with the recommendations. 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-1516DEP-002	2/16/2016	Division of Waste Management	<p>FINDING #2 Variable inspections listed in the Florida Inspection Reporting for Storage Tanks (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>RECOMMENDATION 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 Division agreed with the recommendation. 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.	
A-1516DEP-005	6/30/2016	Division of Recreation and Parks	<p>FINDING Based on a review of checks sampled during the audit period, two out of four exceeding \$1,000 did not include the required signatures of two officers as required in the Bylaws for the Friends of San Felasco Hammock Preserve State Park, Inc. Citizen Support Organization (CSO).</p> <p>RECOMMENDATION We recommended the Division direct the CSO to ensure officers adhere to the stated Bylaws regarding financial policies. Checks exceeding \$1,000 must be signed by two officers, as required.</p>	The Division agreed with the recommendation. The Division indicated the CSO had been more diligent in following their Bylaws and check signing policies. The Division has also increased the number of officers that are able to sign checks from 2 to 3 officers to allow for more availability if one of the authorized signers is unavailable.	
A-1516DEP-010	6/16/2016	Division of Recreation and Parks	<p>FINDING #1 Agreement CA-0714 (Agreement) with Pier Associates, Inc. (Concessionaire) 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.</p> <p>RECOMMENDATION We recommended the Division take steps to ensure the Concessionaire meets all required capital improvements obligations specified in the Agreement's 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.</p>	(1) The Division agreed with the recommendation and worked with the Concessionaire to ensure capital improvements were approved by the Park Manager and completed in accordance with the Agreement.	
A-1516DEP-010	6/16/2016	Division of Recreation and Parks	<p>FINDING #2 During our site visit, we were unable to verify that all E-Verify Employment Eligibility Verification and sexual predator/offender searches had been conducted at the time of employment, as required by the Concession Agreement.</p> <p>RECOMMENDATION We recommended the Division require the Concessionaire to ensure E-Verify Employment Eligibility Verification and sexual predator/offender searches are conducted for all Concessionaire employees. Documentation of these searches should be retained in employee personnel records.</p>	(2) The Division agreed with the recommendation and directed the Concessionaire to conduct and retain E-Verify Employment Eligibility Verification and sexual predator/offender searches on all employees.	

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A-1516DEP-011	4/11/2016	Division of Recreation and Parks	<p>FINDING #1 During our audit, the Paragon of Florida, Inc. (Concessionaire) was unable to provide copies of the Environmental Protection and Safety Plans, as required under Agreement MY-0910 (Agreement).</p> <p>RECOMMENDATION We recommended the Division direct the Concessionaire to implement and document an Environmental Protection and Safety Plans as required in the Agreement. These plans should be obtained by the St. Andrews State Park (Park) Manager.</p>	The Division agreed with the recommendation. The Park Manager provided guidance and worked with the Concessionaire to establish the required Environmental Protection and Safety Plans.	
A-1516DEP-011	4/11/2016	Division of Recreation and Parks	<p>FINDING #2 We reviewed bank records for a sample of two months during the audit period. Of 62 cash deposits made by the Concessionaire during these months, 30 exceeded \$2,000 per day, but were deposited between two to three working days later (excluding weekends). We verified undeposited cash receipts were stored in a secured location at all points of sale, with one location exception. This exception was addressed during our audit and the Concessionaire indicated that corrective steps were being made to ensure all cash receipts are secured prior to deposit.</p> <p>RECOMMENDATION We recommended the Division direct the Concessionaire to deposit cash receipts that exceed \$2,000 daily, in accordance with the Agreement's Minimum Accounting Requirements. We also recommended the Division verify corrective steps are completed by the Concessionaire.</p>	(2) The Division agreed with the recommendations. The Concessionaire purchased a safe for the needed location. The Concessionaire was directed to ensure daily deposits are made, as required in the Agreement's Minimum Accounting Requirements.	
A-1516DEP-011	4/11/2016	Division of Recreation and Parks	<p>FINDING #3 During our review, revenue-supporting documentation was not provided for the Pontoon Shack's 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>RECOMMENDATION 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-1516DEP-011	4/11/2016	Division of Recreation and Parks	<p>FINDING #4 During our site visit, we were unable to verify that all E-Verify Employment Eligibility Verification and sexual predator/offender searches had been conducted at the time of employment, as required by the Concession Agreement.</p> <p>RECOMMENDATION We recommended the Division require the Concessionaire to ensure E-Verify Employment Eligibility Verification and sexual predator/offender searches are conducted for all Concessionaire employees. Documentation of these searches should be retained in employee personnel records.</p>	(4) The Division agreed with the recommendation. The Division directed the Concessionaire to ensure E-Verify Employment Eligibility Verification and sexual predator/offender searches are conducted for all Concessionaire employees prior to employment. Park management will verify required documentation during quarterly concession evaluations.	
A-1516DEP-011	4/11/2016	Division of Recreation and Parks	<p>FINDING #5 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's 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>RECOMMENDATION We recommended the Division direct the Concessionaire to establish a formal subcontractor agreement with the individual currently operating the Concession boat. We also recommended 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. The Concessionaire discontinued the use of the subcontractor.	

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A-1516DEP-011	4/11/2016	Division of Recreation and Parks	<p>FINDING #6 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>RECOMMENDATION 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 collect 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. All sales for goods and services defined by the Agreement are now being reported and applicable commissions are paid to the Department. The Department obtained commission payment of \$793.36 for vending machine and shuttle boat rental commissions from the Concessionaire.	
A-1516DEP-012	6/8/2016	Division of Waste Management	<p>FINDING We reviewed documentation of facilities assigned to Citrus County (County) under Contract GC712 (Contract). 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 Florida Inspection Reporting for Storage Tanks 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>RECOMMENDATION We recommended the Division take steps to ensure the County documents and takes appropriate courses of action regarding the issuance of Non-Compliance Letters and follow-up on violations, as required under the Contract.</p>	The division agreed with the recommendation. The requirement was addressed during the District and County Teleconferences. The Division developed a query of the database to provide a report to better monitor the County's performance.	
A-1516DEP-013	5/20/2016	Division of Water Restoration Assistance	<p>FINDING Due to calculation errors in the State Revolving Fund database regarding atypical amortization schedules, current loans receivable of the Clean Water State Revolving Fund were overstated in the Department's financial statements. During the audit, the Division provided financial statements that reflect a correction of the misstated amounts.</p> <p>RECOMMENDATION We recommended the Department's 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>	The Office of Technology and Information Services and the State Revolving Fund Program agreed with the recommendation. They implemented procedures to ensure reviews of amendments to manually processed amortization schedules.	
A-1516DEP-014	3/28/2016	Office of Operations	<p>FINDING The Florida Recreation Development Assistance Program (FRDAP) Grant Agreement A15227 (Agreement) with the Port St. Joe Redevelopment Agency (Agency) included; the installation of restroom facilities with secured entry doors; purchase of four picnic tables for use at the Washington Sports Complex; renovation of baseball field with leveling and improvement of infield; and replacement of boards in the dugout. During our site visit, we noted that locking mechanisms were not installed on the restroom doors, two of the four picnic tables purchased were missing, and both the infield and the board on the dugout bench appeared to be in the same condition as pictures submitted in the project application.</p> <p>RECOMMENDATION We recommended the Office of Operations work with the Agency to ensure all elements were addressed, as required under the Agreement.</p>	The Office of Operations agreed with the recommendation and followed up with the Agency to ensure the elements were corrected and verified.	
A-1516DEP-015	3/28/2016	Office of Operations	<p>FINDING #1 For purchases under Florida Recreation Development Assistance Program Grant Agreement A15163 (Agreement), the City of Port St. Joe (City) did not obtain written quotations from two or more vendors for five of the six purchases over \$2,500, as required by the City's Procurement Procedures.</p> <p>RECOMMENDATION 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>	(1) The Office of Operations agreed with the recommendation. The City updated its Procurement Procedures and provided a copy to the Office. The Office has since implemented a budget cost analysis form with grant work plans for project applicants to provide copies of bid awards prior to commencement approval.	

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A-1516DEP-015	3/28/2016	Office of Operations	<p>FINDING #2 According to the Agreement, work was to be completed in accordance with Rule 62D-5.059(2), F.A.C, which requires project sites be open to the public at reasonable times. Only one of the four renovated restrooms was accessible at the time of our site visit.</p> <p>RECOMMENDATION 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>	(2) The Office of Operations agreed with the recommendation and worked with the City to ensure developed facilities are open for public use as required.	
A-1516DEP-029	6/28/2016	Division of Recreation and Parks	<p>FINDING #1 According to the Volunteer Manpower Augmentation Report, volunteer hours reported by the Friends of Birch State Park, Inc. Citizen Support Organization (CSO) were 2,605; however, CSO volunteer hours records supported 2,563.</p> <p>RECOMMENDATION We recommended the Division direct the CSO to ensure all CSO member hours are accurately reported and submitted monthly to the Hugh Taylor Birch State Park volunteer coordinator as required.</p>	The Division agreed with the recommendation. The Park has worked with the CSO to be more diligent in following the guidelines for reporting hours as required.	
A-1516DEP-029	6/28/2016	Division of Recreation and Parks	<p>FINDING #2 We reviewed sexual predator/offender 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>RECOMMENDATION We recommended the Division direct the CSO to conduct sexual predator/offender searches for new CSO members, as required in the CSO Handbook.</p>	(2) The Division agreed with the recommendation. The CSO implemented processes to conduct the necessary searches for all new volunteers. Documentation of these searches is maintained in the CSO member file.	
A-1516DEP-034	1/12/2017	Division of Recreation and Parks	<p>FINDING #1 Based on the information provided, we were unable to verify whether E-Verify Employment Eligibility Verification and sexual predator/offender searches were conducted and retained, as required in the Agreement MY-0211 (Agreement) with Nature Quest Inc. (Concessionaire) and whether they were conducted at the time of Concessionaire staff employment.</p> <p>RECOMMENDATION We recommended the Division work with the Concessionaire to ensure E-Verify Employment Eligibility Verification and sexual predator/offender searches are conducted at the time of employment and maintained in personnel files, as specified in the Agreement.</p>	(1) The Division agreed with the recommendation. Rainbow Springs State Park (Park) management worked with the Concessionaire to ensure E-Verify Employment Eligibility Verification and sexual predator/offender searches are conducted as required. These were verified and are included in the Park Manager's quarterly evaluation.	
A-1516DEP-034	1/12/2017	Division of Recreation and Parks	<p>FINDING #2 The Agreement requires facility maintenance and cleaning, as well as ground maintenance be performed to standards and on a schedule, acceptable to the Park Manager. Further, all roofs are to be kept free of pine needles and leaf litter. During the site visit, we noted debris was not cleared and weeds were growing on the roof of a concession building. In three of the four Quarterly Evaluations completed during FY 2014-2015, the Park Manager indicated that building and ground maintenance was not in compliance with terms of the Agreement. Specifically, non-compliance was cited due to roadside erosion caused by the Concessionaire's tram vehicles, Tube Area damage from mowing, and improper Concession trash disposal.</p> <p>RECOMMENDATION We recommended the Division direct the Concessionaire to remove debris, and ensure facilities and ground maintenance is conducted, as required in the Agreement's Minimum Operational Requirements and Procedures.</p>	(2) The Division agreed with the recommendation. The Park Manager directed the Concessionaire to make the necessary facility maintenance improvements. This remains a concern and is being addressed by the Division.	
A-1516DEP-034	1/12/2017	Division of Recreation and Parks	<p>FINDING #3 The Agreement requires that receipts be offered to customers for all transactions regardless of the amount. Based on interviews with the Concessionaire and employees, as well as review of financial records, receipts are typically not provided for cash transactions. The Agreement also requires a daily deposit if receipts exceed \$2,000; otherwise, receipts must be deposited intact periodically, which shall be no more than a five-day working period. Based on review of bank deposits during the sample months, deposits exceeded these requirements for nine days in April 2015 and 27 days in July 2015.</p> <p>RECOMMENDATION We recommended the Division ensure the Concessionaire uses an electronic register or other method for documentation of sales that produces a customer copy of a sales receipt for all transactions and deposits receipts within the time frames in the Agreement.</p>	(3) The Division agreed with the recommendation and directed the Concessionaire to provide receipts for all transactions and to make bank deposits, as required under the Agreement. This is currently being addressed by the Division.	(3)

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A-1516DEP-034	1/12/2017	Division of Recreation and Parks	<p>FINDING #4 The Agreement requires reported sales be based on source documents and books of original entry and daily entries to account for gross sales and sales tax by point of sale and collection station shall be made to a ledger, journal, or automated entry. Portions of reported gross sales and monthly commission were based on daily handwritten totals on Concessionaire Monthly Income Sheets. The monthly totals from these sheets agreed with amounts reported on the Monthly Report of Gross Sales for the sample months of April and July 2015; however, we could not consistently reconcile source documents to daily totals. While the Monthly Income Sheets agreed with the Monthly Report of Gross Sales, we were unable to verify whether monthly gross sale amounts reported were accurately documented due to the use of handwritten totals.</p> <p>RECOMMENDATION We recommended the Division ensure the Concessionaire incorporates an acceptable method for accurately documenting all daily sales transactions to support amounts reported in the Monthly Report of Gross Sales.</p>	(4) The Division agreed with the recommendation. Park management worked with the Concessionaire in obtaining a new point of sale cash register that will capture all daily sales transactions to document gross sales.	
A-1516DEP-034	1/12/2017	Division of Recreation and Parks	<p>FINDING #5 The Waivers reviewed for the sampled months of April and July 2015 represented multiple individuals per rental transaction, which typically did not contain signatures for each customer, as required by the Department's Concessionaire Safety Plan Guide to Park Managers and Concessionaires. According to the Park Manager, prior approval of the Waiver, as required by the Agreement, was not obtained.</p> <p>RECOMMENDATION We recommended the Division direct the Concessionaire make the necessary changes to the Waiver to include signatures of all participants or applicable legal guardians and have Waiver agreements reviewed by an attorney and/or insurance company and be approved by the Department.</p>	(5) The Division agreed with the recommendation. The Concessionaire revised Waivers to include the signatures of all participants or applicable legal guardians and Park management will ensure review of the Waiver by the Office of Operations for contract compliance and best management practices.	
A-1516DEP-035	6/30/2016	Division of Waste Management	<p>FINDING #1 Under Contract GC680 (Contract) with Palm Beach County (County), Task Assignment planning for routine inspections did not include sufficient review to ensure the Task Assignment Exhibit included an appropriate listing of necessary facility inspections. Additionally, communications between the Permitting and Compliance Assurance Program (Program), District, and County lacked consistency. Task related documents had not been uploaded to OCULUS. Due to changes in District Staff and difficulties in identifying correspondence and task related documents, revisions in the list of assigned facility inspections resulted in more inspections assigned than required in the Task Assignment.</p> <p>RECOMMENDATION 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 OCULUS database.</p>	(1) The Division agreed with recommendation. For subsequent Task Assignments, procedures were put in place to send facility inspection lists to Counties for verification prior to the beginning of the task period in order to minimize revisions. The Program will also ensure Contract documents including Task Assignments, invoices, Performance Reviews, and associated correspondence are included in OCULUS going forward.	
A-1516DEP-035	6/30/2016	Division of Waste Management	<p>FINDING #2 Contract Guidance Document F, Level of Effort, states, <i>the local program shall issue a Non-Compliance Letter within ten working days to the facility owner/operator upon discovery of a non-compliance violation.</i> Of the 540 facilities with violations, 190 (35%) did not have a Non-Compliance Letter issued within ten days as required.</p> <p>RECOMMENDATION We recommended the Division ensure the County documents and issues Non-Compliance Letters within ten working days as required.</p>	(2) The Division agreed with the recommendation. The requirement was addressed during the District and County Teleconferences. The Division developed a query of the database to provide a report to better monitor the County's performance.	
A-1516DEP-041	10/17/2016	Division of Waste Management	<p>FINDING #1 Contract GC686 (Contract) requires that Brevard County (County) issue a Non-Compliance Letter within ten working days to a facility owner/operator upon discovery of a non-compliance violation. Of the 80 facilities with violations, 11 (14%) were not issued a Non-Compliance Letter within ten working days as required. The Contract requires violations that remain unresolved for more than 90 days be referred by the County to the Department's District. Seven of 14 facilities with violations had been open over 90 days with no documented follow-up activity indicating the County's monitoring the resolution process or referring the violation to the Department for enforcement. The Contract states, <i>if after 180 days a minor violation remains unresolved, the local program shall contact the District Task Manager to discuss.</i> Out of 30 facilities with minor violations, 16 facilities with 34 violations had been open over 180 days with no documentation of follow-up activity.</p> <p>RECOMMENDATION We recommended the Division direct the County to ensure review of required activities are conducted and are sufficiently tracked and documented. We also recommended the Division work with Districts to refine the Program Review process so that sufficient follow up is conducted regarding areas of concern.</p>	(1) The Division agreed with the recommendation. The Division provided direction on tracking and documentation and is developing a new compliance and enforcement flow chart that will assist both the Counties and the Districts in implementation of the Program Review process.	

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A-1516DEP-041	10/17/2016	Division of Waste Management	<p>FINDING #2 Invoice 2 of Task Assignment 12 included a component inspection that was not performed. The Department's review of the invoice did not identify the mistake and the County was paid \$192.96 in error.</p> <p>RECOMMENDATION We recommended the Division direct the County to reimburse the Department \$192.96 for the inspection paid in error.</p>	(2) The Division agreed with the recommendation and obtained reimbursement for the billing error from the County.	
A-1516DEP-042	11/21/2016	Division of Recreation and Parks	<p>FINDING #1 The Division's Operations Manual Chapter 5.3(b)(2)d states, <i>Florida sales tax exempt organizations must have a copy of their current Florida Consumer's Certificate of Exemption on file at the park at the time a deposit for a reservation or a sale is made.</i> During the sample months of July and August 2015, two tax-exempt reservations occurred. For these transactions, Little Talbot Island State Park (Park) did not maintain copies of the customer's Consumer's Certificates of Exemption as required.</p> <p>RECOMMENDATION We recommended Park management ensure that copies of Consumer's Certificates of Exemption are obtained prior to or at the time of check-in, and maintained on file to document all tax-exempt transactions.</p>	(1) The Division agreed with the recommendation. The Park has implemented a process to maintain tax-exempt certificates and maintain a log of transactions.	
A-1516DEP-042	11/21/2016	Division of Recreation and Parks	<p>FINDING #2 The Division's Operations Manual require sexual predator/offender searches be conducted for volunteers prior to commencing work. A record of the search, whether positive or negative, must be maintained in the volunteer's personnel file. According to volunteer records, Park staff did not conduct the required searches for three volunteers prior to beginning work at the Park.</p> <p>RECOMMENDATION We recommended Park management ensure State and National sexual predator/offender searches be conducted for all volunteers prior to beginning work at the Park and maintain documentation of searches in volunteer files.</p>	(2) The Division agreed with the recommendation. The Park has established procedures to conduct and document sexual predator/offender searches for all volunteers prior to work assignment.	
A-1516DEP-042	11/21/2016	Division of Recreation and Parks	<p>FINDING #3 Records of the three resident volunteers' hours documented that two resident volunteers worked less than the required 20 hours per week for a total of three weeks during our review period.</p> <p>RECOMMENDATION We recommended Park management ensure sufficient controls and levels of review are in place so that each resident volunteer meets and documents the minimum 20 hour volunteer service per week.</p>	(3) The Division agreed with the recommendation. Park management began auditing timesheets and provided documentation showing Park volunteers worked the 20 hours required.	
A-1516DEP-048	2/23/2017	Division of Recreation and Parks	<p>FINDING #1 Florida State Park Concessions, Inc. (Concessionaire) provided E-Verify Employment Eligibility Verification searches dated August 31, 2016, for 11 current employees. Upon request, the Concessionaire conducted the sexual predator/offender searches and provided a copy of all 17 employees during our review. The Division provided a copy of three of four Concessionaire officer's sexual predator/offender searches prior to executing the Agreement. The remaining search was conducted and provided upon request.</p> <p>RECOMMENDATION We recommended the Division work with the Concessionaire to ensure all employee E-Verify Employment Eligibility Verification and sexual predator/offender searches are conducted through the required agencies at the time of employment and these records are maintained in the personnel files, as required in Agreement MY-112 (Agreement).</p>	(1) The Division agreed with the recommendation. The Park Manager worked with the Concessionaire to ensure their procedures were in compliance with the requirement.	
A-1516DEP-048	2/23/2017	Division of Recreation and Parks	<p>FINDING #2 At the time of the audit, the Concessionaire had not completed the Payment Card Industry (PCI) Data Security Standards (DSS) Self-Assessment Questionnaire, as required under the Agreement. The Concessionaire had completed incorrect PCI compliance forms used by Wekiwa Springs State Park (Park). The Park had provided the Concessionaire with the incorrect form in error.</p> <p>RECOMMENDATION We recommended the Division work with the Park to clarify that the PCI DSS Self-Assessment Questionnaire is required and ensure completion by the Concessionaire.</p>	(2) The Division agreed with the recommendation. The Park Manager will ensure the Concessionaire completes the correct PCI DSS Self-Assessment Questionnaire as required.	

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A-1516DEP-048	2/23/2017	Division of Recreation and Parks	<p>FINDING #3 The Agreement requires the Concessionaire to make daily deposits if receipts exceed \$2,000. Otherwise receipts must be deposited intact periodically, which shall be no more than a five-day working period. Based on the review of 65 bank deposits during the sample months, deposits exceeded these requirements for three days in July 2015 and one day in August 2015.</p> <p>RECOMMENDATION We recommended the Division work with the Concessionaire to ensure bank deposits are made, as required in the Minimum Accounting Requirements.</p>	(3) The Division agreed with the recommendation. The Park Manager directed the Concessionaire to review their procedures and documentation in regards to deposits, with attention to documentation of deposits made after banking hours which may appear to be late depending on when processed by the bank.	
A-1617DEP-010	2/3/2017	Division of Waste Management	<p>FINDING According to Sarasota County Compliance Contract GC693 (Contract), if a Significant Non-Compliance B (SNC-B) violation remains unresolved for more than 90 days, the local program shall refer the violation to the District office. At the time of our review, three out of 17 facilities had SNC-B violations open over 90 days without a documented agreed upon process for resolution or referral to the District. The Contract also requires that if a minor violation remains unresolved for more than 180 days, the local program shall notify the District Task Manager. At the time of our review, 12 out of 17 facilities with open violations had 27 minor violations open over 180 days without a documented agreed upon process for resolution or referral to the District. In addition, during Task Assignment 10, several inspection activities were not documented in the Florida Inspection Reporting for Storage Tanks (FIRST) in accordance with the Contract.</p> <p>RECOMMENDATION We recommended the Division direct Sarasota County (County) to ensure review of required activities are conducted and are sufficiently tracked and documented in FIRST. Further, we recommended the District monitor unresolved violations and work with the County to determine a process for resolution of the violation within Level of Effort timeframes.</p>	The Division agreed with the recommendation. The District has conducted monthly reviews of County performance.	
A-1617DEP-012	6/9/2017	Division of Recreation and Parks	<p>FINDING #1 According to the Division's Volunteer Agreement (Form DRP-059), volunteers must refrain from using their position to secure special privileges, benefits, personal business, or exemptions. In addition, Chapter 62D-2, F.A.C., prohibits the sale or display of any item for sale in state parks without the Division's approval. According to Stephen Foster Folk Culture Center State Park (Park) management, volunteers who provide craft-making demonstrations in the Park's Craft Square regularly sell craft items directly to Park visitors while earning volunteer service hours. This includes resident volunteers.</p> <p>RECOMMENDATION We recommended the Division ensure that volunteers comply with the established Volunteer Agreement and that all merchandise sales authorized in the Park are in compliance with Chapter 62D-2, F.A.C.</p>	(1) The Division agreed with the recommendation. Volunteers no longer sell crafts in the Park's Craft Square, which is now strictly used for volunteer demonstrations of crafts. Hours used for demonstrations are counted as volunteer hours. A crafter may choose to sign a concession agreement with the CSO run gift shop to have their wares sold at the gift shop.	
A-1617DEP-012	6/9/2017	Division of Recreation and Parks	<p>FINDING #2 Based on discussions with Park management, the apportionment of Florida Folk Festival (Festival) revenue and reimbursement of expenses are based on verbal agreements between the Department and the Stephen Foster Citizen Support Organization (CSO). According to Park and Division management, there are no written agreements between the Park and CSO governing these arrangements. As a result, the Park has limited financial accountability from the CSO, and the understood terms regarding Festival performers, fees, revenues, and expenditures have not been formally approved by the Division.</p> <p>RECOMMENDATION We recommended the Division establish a formal agreement with the CSO for the Festival specifying required approvals, terms, responsibilities, and reporting for agreed upon fees and revenue distribution.</p>	(2) The Division agreed with the recommendation and directed the Park to work with the CSO to develop a written agreement for documentation purposes on agreed upon terms and conditions to avoid any future conflicts.	
A-1617DEP-027	6/28/2017	Division of Air Resource Management	<p>FINDING According to Section 320.03, Florida Statutes (F.S.), tag fees returned to counties must be deposited into a Local Air Pollution Control Program Trust Fund, which must be established by the county and used only for air pollution control programs relating to the control of emissions from mobile sources and toxic and odor emissions, air quality monitoring, and facility inspections. Based on our review of the Miami-Dade County's (County) support documentation and interviews with County staff, tag fees returned to the County were deposited into a shared trust fund and attributed each tag fee transaction with an index code designated for tag fees.</p> <p>RECOMMENDATION We recommended the Division direct the County to establish a Local Air Pollution Control Program Trust Fund segregating tag fees from other funds, as required by Section 320.03, F.S.</p>	The Division agreed with the recommendation and will work with the County to establish a separate Local Air Pollution Control Program Trust Fund, as well as other local programs to ensure they have separate Local Air Pollution Control Program Trust Funds as well.	

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AG 2016-166	3/1/2016	Operational Audit - Information Technology	<p>FINDING #1 Documentation of surplus computer hard drive sanitization and disposition needs improvement to better demonstrate that appropriate actions were taken to prevent inappropriate or unauthorized access to confidential or exempt information.</p> <p>RECOMMENDATION The Auditor General recommended Department management improve documentation of surplus computer hard drive sanitization and disposition to better demonstrate that appropriate actions were taken to prevent inappropriate or unauthorized access to confidential or exempt information.</p>	(1) The Department agreed with the recommendation and developed a policy in effect February 1, 2017, that requires sanitized or destroyed hard drives be maintained with associated computers/laptops for surplus. The policy includes the requirement of documentation that appropriate actions were taken to prevent inappropriate or unauthorized access to confidential or exempt information.	
AG 2016-166	3/1/2016	Operational Audit - Information Technology	<p>FINDING #2 Certain security controls related to surplus computer hard drive disposal processes need improvement to better ensure the continued protection of confidential and exempt information.</p> <p>RECOMMENDATION The Auditor General recommended Department management improve security controls related to surplus computer hard drive disposal processes to better ensure the continued protection of confidential and exempt information.</p>	(2) The Department agreed with the recommendation and developed a policy in effect February 1, 2017, that requires surplus computer hard drives pending sanitization to be protected from inappropriate or unauthorized access.	
AG 2017-001	7/1/2016	Operational Audit - Water Resource Permitting Processes	<p>FINDING #1 Department records did not always evidence that Coastal Construction Control Line (CCCL) permitting requirements had been met prior to issuing permits or that permit processing activities had been subject to appropriate supervisory review and approval.</p> <p>RECOMMENDATION The Auditor General recommended Department management ensure that, prior to issuing permits, Department records evidence that all CCCL permitting requirements are satisfied and the permit applications were subject to appropriate supervisory review and approval.</p>	(1) The Department agreed with the recommendation and has revised the CCCL Permit Application Routing Form to include a section for staff to document any permitting requirements (i.e. application information specified by rule) that are waived and an explanation as to the reason for waiving the requirement. The Department is updating the CCCL Procedures Manual for Permit Managers to reflect the current organizational structure and electronic permitting process. Final updates to the manual were expected to be complete by the end of FY 2016-2017. However, this was delayed due to staffing changes and overlapping priorities. Completion is expected by the second quarter of FY 2017-2018.	
AG 2017-001	7/1/2016	Operational Audit - Water Resource Permitting Processes	<p>FINDING #2 Certain security controls related to user authentication for the Beaches and Coastal Management System (BCMS) and the Permitting Application (PA) system need improvement to better protect the confidentiality, integrity, and availability of Department data and Information Technology (IT) resources.</p> <p>RECOMMENDATION The Auditor General recommended Department management strengthen certain security controls related to BCMS and PA system user authentication to ensure the continued confidentiality, integrity, and availability of Department data and related IT resources.</p>	(2) The Department agreed with the recommendation and has taken steps to strengthen its user authentication security controls related to the BCMS and PA system.	

Fiscal Year 2018-19 LBR Technical Review Checklist

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

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

Action	Program or Service (Budget Entity Codes)				
	31010100	37010200	37010300	37010400	

1. GENERAL

1.1 Are Columns A01, 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)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? 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)? (CSDI)	Y	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	
1.4 Has Column A12 security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y	

TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above after all audits have been corrected, reports are complete, and data verified for final submission; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. **A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.**

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	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)

Action		Program or Service (Budget Entity Codes)				
		31010100	37010200	37010300	37010400	
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	
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 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.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)				
	31010100	37010200	37010300	37010400	

TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

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

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)

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	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?	N/A	N/A	Y	N/A	
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 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. (See pages 95 and 96 of the LBR Instructions.)	N/A	Y	N/A	N/A	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	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	

Action	Program or Service (Budget Entity Codes)				
	31010100	37010200	37010300	37010400	
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 #18-005?	N/A	N/A	N/A	Y	
7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A	N/A	
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	
7.14 Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	
7.16 Do the 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	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	Y	
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A	Y	
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	N/A	
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	Y	N/A	N/A	
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	N/A	N/A	N/A	

Action	Program or Service (Budget Entity Codes)				
	31010100	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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2017-18 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

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?	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	Y	Y	Y	
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Codes)				
		31010100	37010200	37010300	37010400	
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	N/A	Y	N/A	
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?	Y	N/A	N/A	N/A	
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	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?	N/A	Y	Y	N/A	
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y	Y	
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	N/A	N/A	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, Section III?	Y	Y	Y	Y	
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)				
	31010100	37010200	37010300	37010400	

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	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	Y	Y	Y	
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	
8.33	Has a Schedule IB been provided for 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 of the Schedule 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 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

9. SCHEDULE II (PSCR, SC2)

AUDIT:

9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	Y	Y	Y	Y	
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Action	Program or Service (Budget Entity Codes)				
	31010100	37010200	37010300	37010400	

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 93 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 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	N/A	

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A	Y	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.					

12. SCHEDULE VIIIA (EADR, SC8A)

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A	Y	Y	Y	
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A	N/A	
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14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1	Do the reductions comply with the instructions provided on pages 102 through 104 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? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y	
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15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)

15.1	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	N/A	Y	
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A	Y	N/A	N/A	
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A	N/A	

AUDIT:

15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	Y	N/A	Y	
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16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

Action	Program or Service (Budget Entity Codes)				
	31010100	37010200	37010300	37010400	
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to 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	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2016-17 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	N/A	Y	N/A	
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)					
17.1 Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 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	Y	Y	Y	Y	
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US	Y	Y	Y	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	Y	N/A	
AUDITS - GENERAL INFORMATION					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) for a list of audits and their descriptions.					

	Program or Service (Budget Entity Codes)				
Action	31010100	37010200	37010300	37010400	

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) (Required to be posted to the Florida Fiscal Portal)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	N/A	Y	N/A	
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	Y	N/A	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	N/A	Y	N/A	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	N/A	Y	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	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	Y	Y	
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Fiscal Year 2018-19 LBR Technical Review Checklist

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

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

	Program or Service (Budget Entity Codes)				
Action	37100400	37100500			

1. GENERAL

1.1 Are Columns A01, 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)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? 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)? (CSDI)	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has Column A12 security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y			

TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above after all audits have been corrected, reports are complete, and data verified for final submission; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. **A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.**

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	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)

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

Action		Program or Service (Budget Entity Codes)				
		37100400	37100500			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y			
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)						
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. (See pages 95 and 96 of the LBR Instructions.)	N/A	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		37100400	37100500			
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 #18-005?	N/A	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y			
7.16	Do the 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)?	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			
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	N/A			

Action	Program or Service (Budget Entity Codes)				
	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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2017-18 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	N/A			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	N/A			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	N/A			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	N/A			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	N/A			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		37100400	37100500			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to 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, Section III?	Y	N/A			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	N/A			

Action		Program or Service (Budget Entity Codes)				
		37100400	37100500			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	N/A			
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	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			
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	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. (SC1R, DEPT)	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 of the Schedule 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 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	N/A	N/A			
10. SCHEDULE III (PSCR, SC3)						

Action		Program or Service (Budget Entity Codes)				
		37100400	37100500			
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	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.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 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? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y			
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	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			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A	N/A			
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A			
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A			
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					

Action		Program or Service (Budget Entity Codes)				
		37100400	37100500			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	Y	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2016-17 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	N/A			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	N/A			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 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	Y	Y			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	N/A			
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) 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) (Required to be posted to the Florida Fiscal Portal)						
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 Instructions)?	Y	N/A			

Action		Program or Service (Budget Entity Codes)				
		37100400	37100500			
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			

Fiscal Year 2018-19 LBR Technical Review Checklist

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

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	37150700				

1. GENERAL

1.1 Are Columns A01, 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)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? 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)? (CSDI)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has Column A12 security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y				

TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above after all audits have been corrected, reports are complete, and data verified for final submission; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. **A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.**

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		37150700				
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				
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 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.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				

	Program or Service (Budget Entity Codes)			
Action	37150700			

TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.	
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.	
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.	
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.	

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

6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)

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?	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			
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. (See pages 95 and 96 of the LBR Instructions.)	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			

		Program or Service (Budget Entity Codes)				
Action		37150700				
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 #18-005?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the 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)?	Y				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				

	Program or Service (Budget Entity Codes)				
Action	37150700				

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2017-18 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				

		Program or Service (Budget Entity Codes)				
Action		37150700				
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?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				

	Program or Service (Budget Entity Codes)				
Action	37150700				

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

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for 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 of the Schedule 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 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

9. SCHEDULE II (PSCR, SC2)

AUDIT:

9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	Y				
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10. SCHEDULE III (PSCR, SC3)

		Program or Service (Budget Entity Codes)				
Action		37150700				
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A				
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 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? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	Y				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y				
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				

		Program or Service (Budget Entity Codes)				
Action		37150700				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2016-17 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 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	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) 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) (Required to be posted to the Florida Fiscal Portal)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				

		Program or Service (Budget Entity Codes)			
Action		37150700			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
18.5	Are the appropriate counties identified in the narrative?	N/A			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			

Fiscal Year 2018-19 LBR Technical Review Checklist

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

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, 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)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? 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)? (CSDI)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has Column A12 security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y				

TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above after all audits have been corrected, reports are complete, and data verified for final submission; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. **A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.**

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

	Program or Service (Budget Entity Codes)				
Action	37200100				

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

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
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3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
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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.

4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
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4.2	Is the program component code and title used correct?	Y				
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TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
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5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
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5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	N/A				
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	Program or Service (Budget Entity Codes)				
Action	37200100				

TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

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

6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)

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. (See pages 95 and 96 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Program or Service (Budget Entity Codes)				
Action		37200100				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #18-005?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the 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				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				

Action	Program or Service (Budget Entity Codes)			
	37200100			

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.	
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.	
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).	
TIP	If an appropriation made in the FY 2017-18 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				

		Program or Service (Budget Entity Codes)				
Action		37200100				
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, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				

	Program or Service (Budget Entity Codes)				
Action	37200100				

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

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for 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 of the Schedule 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 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

9. SCHEDULE II (PSCR, SC2)

AUDIT:

9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	Y				
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	Program or Service (Budget Entity Codes)				
Action	37200100				

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A				
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1	NOT REQUIRED FOR THIS YEAR	N/A				
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14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1	Do the reductions comply with the instructions provided on pages 102 through 104 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? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
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15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)

15.1	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				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				

AUDIT:

15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
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16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

		Program or Service (Budget Entity Codes)				
Action		37200100				
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to 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	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2016-17 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 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	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) for a list of audits and their descriptions.						

	Program or Service (Budget Entity Codes)				
Action	37200100				

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) (Required to be posted to the Florida Fiscal Portal)

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

TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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Fiscal Year 2018-19 LBR Technical Review Checklist

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

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, 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)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? 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)? (CSDI)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has Column A12 security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y				

TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above after all audits have been corrected, reports are complete, and data verified for final submission; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. **A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.**

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		3720100				
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				
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 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.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				

	Program or Service (Budget Entity Codes)				
Action	37220100				

TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

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

6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)

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. (See pages 95 and 96 of the LBR Instructions.)	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			

		Program or Service (Budget Entity Codes)				
Action		37220100				
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 #18-005?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the 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				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				

	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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
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TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2017-18 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.				

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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?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				

		Program or Service (Budget Entity Codes)				
Action		37220100				
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? The agency can provide a list of individual	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				

	Program or Service (Budget Entity Codes)				
Action	37220100				

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

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for 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 of the Schedule 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 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

9. SCHEDULE II (PSCR, SC2)

AUDIT:

9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	Y				
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10. SCHEDULE III (PSCR, SC3)

		Program or Service (Budget Entity Codes)				
Action		3720100				
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A				
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 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? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	Y				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y				
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				

		Program or Service (Budget Entity Codes)				
Action		37220100				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2016-17 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 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	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) 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) (Required to be posted to the Florida Fiscal Portal)						
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 Instructions)?	Y				

	Program or Service (Budget Entity Codes)				
Action	37220100				

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			

Fiscal Year 2018-19 LBR Technical Review Checklist

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

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

	Program or Service (Budget Entity Codes)				
Action	37300100				

1. GENERAL

1.1 Are Columns A01, 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)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? 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)? (CSDI)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has Column A12 security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above after all audits have been corrected, reports are complete, and data verified for final submission; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

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

	Program or Service (Budget Entity Codes)				
Action	37300100				

TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

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

6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)

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. (See pages 95 and 96 of the LBR Instructions.)	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			

		Program or Service (Budget Entity Codes)				
Action		37500100				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #18-005?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the 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				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				

	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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2017-18 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				

		Program or Service (Budget Entity Codes)				
Action		37500100				
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?	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, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				

	Program or Service (Budget Entity Codes)				
Action	37300100				

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

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for 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 of the Schedule 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 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

9. SCHEDULE II (PSCR, SC2)

AUDIT:

9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	Y				
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	Program or Service (Budget Entity Codes)				
Action	37500100				

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A				
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1	NOT REQUIRED FOR THIS YEAR	N/A				
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14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1	Do the reductions comply with the instructions provided on pages 102 through 104 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? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
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15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)

15.1	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				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				

AUDIT:

15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
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16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

		Program or Service (Budget Entity Codes)				
Action		37300100				
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to 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	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2016-17 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 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	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) for a list of audits and their descriptions.						

	Program or Service (Budget Entity Codes)				
Action	37300100				

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) (Required to be posted to the Florida Fiscal Portal)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	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				

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 2018-19 LBR Technical Review Checklist

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

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	37350400				

1. GENERAL

1.1 Are Columns A01, 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)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? 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)? (CSDI)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has Column A12 security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above after all audits have been corrected, reports are complete, and data verified for final submission; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

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

	Program or Service (Budget Entity Codes)				
Action	37350400				

TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

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

6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)

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. (See pages 95 and 96 of the LBR Instructions.)	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			

		Program or Service (Budget Entity Codes)				
Action		37350400				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #18-005?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the 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				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				

	Program or Service (Budget Entity Codes)				
Action	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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.	
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.	
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).	
TIP	If an appropriation made in the FY 2017-18 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			

		Program or Service (Budget Entity Codes)				
Action		37350400				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to 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?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				

	Program or Service (Budget Entity Codes)				
Action	37350400				

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

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for 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 of the Schedule 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 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

9. SCHEDULE II (PSCR, SC2)

AUDIT:

9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	Y				
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10. SCHEDULE III (PSCR, SC3)

		Program or Service (Budget Entity Codes)				
Action		37350400				
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A				
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 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? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	Y				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y				
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				

	Program or Service (Budget Entity Codes)				
Action	37350400				

16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	Y				
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AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2016-17 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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)? (Audit #1 should print "No Activities Found")	Y				
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16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
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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: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y				
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16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")					
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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 (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 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	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 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	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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AUDITS - GENERAL INFORMATION

TIP Review *Section 6: Audits* of the LBR Instructions (pages 157-159) 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) (Required to be posted to the Florida Fiscal Portal)

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
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18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
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18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
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		Program or Service (Budget Entity Codes)				
Action		87350400				
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				

Fiscal Year 2018-19 LBR Technical Review Checklist

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

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

	Program or Service (Budget Entity Codes)				
Action	37450300				

1. GENERAL

1.1 Are Columns A01, 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)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? 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)? (CSDI)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has Column A12 security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above after all audits have been corrected, reports are complete, and data verified for final submission; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

	Program or Service (Budget Entity Codes)				
Action	37450300				

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

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
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3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
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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.

4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
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4.2	Is the program component code and title used correct?	Y				
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TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
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5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
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5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				
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	Program or Service (Budget Entity Codes)				
Action	37450300				

TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

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

6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)

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. (See pages 95 and 96 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Program or Service (Budget Entity Codes)				
Action		37450300				
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 #18-005?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the 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				
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				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				

Action	Program or Service (Budget Entity Codes)			
	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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.	
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.	
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).	
TIP	If an appropriation made in the FY 2017-18 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y				

		Program or Service (Budget Entity Codes)				
Action		37450300				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to 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, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				

	Program or Service (Budget Entity Codes)				
Action	37450300				

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

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for 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 of the Schedule 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 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

9. SCHEDULE II (PSCR, SC2)

AUDIT:

9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	Y				
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	Program or Service (Budget Entity Codes)				
Action	37450300				

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1	NOT REQUIRED FOR THIS YEAR	N/A				
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14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1	Do the reductions comply with the instructions provided on pages 102 through 104 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? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
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15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)

15.1	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				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				

AUDIT:

15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
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16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

		Program or Service (Budget Entity Codes)				
Action		37450300				
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to 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	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2016-17 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 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	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) for a list of audits and their descriptions.						

	Program or Service (Budget Entity Codes)				
Action	37450300				

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) (Required to be posted to the Florida Fiscal Portal)

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

TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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Fiscal Year 2018-19 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/

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, 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)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? 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)? (CSDI)	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has Column A12 security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y			

TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above after all audits have been corrected, reports are complete, and data verified for final submission; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. **A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.**

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	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)

Action	Program or Service (Budget Entity Codes)				
	37500300	37500400			

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:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y			
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3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y			
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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.

4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y			
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4.2	Is the program component code and title used correct?	Y	Y			
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TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
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AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
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5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y			
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5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y			
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	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

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

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y		
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)

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.)	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. (See pages 95 and 96 of the LBR Instructions.)	N/A	N/A		
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?	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
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 #18-005?	N/A	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y			
7.16	Do the 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			
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y			

Action	Program or Service (Budget Entity Codes)				
	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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.	
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.	
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).	
TIP	If an appropriation made in the FY 2017-18 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

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	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
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	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y			
8.20	Are appropriate 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, Section III?	Y	Y			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	N			

Action	Program or Service (Budget Entity Codes)				
	37500300	37500400			

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?	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	Y			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y			

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y			
8.33	Has a Schedule IB been provided for 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 of the Schedule 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 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

9. SCHEDULE II (PSCR, SC2)

AUDIT:

9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	N/A	Y			
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	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y			

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y			
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1	NOT REQUIRED FOR THIS YEAR					
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14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1	Do the reductions comply with the instructions provided on pages 102 through 104 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? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y			
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15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)

15.1	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			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A	N/A			
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A			

AUDIT:

15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A			
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16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

Action	Program or Service (Budget Entity Codes)				
	37500300	37500400			
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to 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	Y	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2016-17 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y			
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y			
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y			
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y			
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)					
17.1 Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 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	Y	Y			
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A	N/A			
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y			
AUDITS - GENERAL INFORMATION					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) for a list of audits and their descriptions.					

	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

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) (Required to be posted to the Florida Fiscal Portal)

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

TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.

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 2018-19 LBR Technical Review Checklist

Department/Budget Entity (Service): Utilities Siting and Coordination/ Air Resources Management

Agency Budget Officer/OPB Analyst Name:

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

	Program or Service (Budget Entity Codes)				
Action	37550300	37550500			

1. GENERAL

1.1 Are Columns A01, 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)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? 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)? (CSDI)	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? (CSDI)	N/A	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	N/A	Y			
1.4 Has Column A12 security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	N/A	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above after all audits have been corrected, reports are complete, and data verified for final submission; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	N/A	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)

		Program or Service (Budget Entity Codes)				
Action		37550300	37550500			
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			
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	N/A	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	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.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 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.					
5. EXHIBIT D-1 (ED1R, EXD1)						
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? (ED1R, XD1A - Report should print "No Differences Found For This Report")	N/A	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	N/A	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	N/A	Y			

	Program or Service (Budget Entity Codes)				
Action	37550300	37550500			

TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				

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

6.1	Are issues appropriately aligned with appropriation categories?	N/A	Y		
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)

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. (See pages 95 and 96 of the LBR Instructions.)	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	N/A		

Action		Program or Service (Budget Entity Codes)				
		37550300	37550500			
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 #18-005?	N/A	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	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			
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	Y			

	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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.	
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.	
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).	
TIP	If an appropriation made in the FY 2017-18 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

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			
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			

Action		Program or Service (Budget Entity Codes)				
		37550300	37550500			
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	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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, Section III?	N/A	Y			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A	Y			

	Program or Service (Budget Entity Codes)				
Action	37550300	37550500			

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

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	Y		
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	N/A	Y		
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	N/A	Y		
8.33	Has a Schedule IB been provided for 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 of the Schedule 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 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				

9. SCHEDULE II (PSCR, SC2)

AUDIT:

9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	N/A	Y		
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10. SCHEDULE III (PSCR, SC3)

		Program or Service (Budget Entity Codes)				
Action		37550300	37550500			
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	Y			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A			
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 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? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A	Y			
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	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			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A	Y			
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A			
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A			
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to 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			

	Program or Service (Budget Entity Codes)				
Action	37550300	37550500			

16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	N/A	Y		
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AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2016-17 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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)? (Audit #1 should print "No Activities Found")	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? (Audit #2 should print "No Operating Categories Found")	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: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A	Y		
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16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N/A	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.				
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17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 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	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 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A	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) ?	N/A	Y		
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AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) for a list of audits and their descriptions.				
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TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
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18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	Y		
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18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A		
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18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	Y		
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		Program or Service (Budget Entity Codes)				
Action		37550300	37550500			
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	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			
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			