



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

October 19, 2018

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

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

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Environmental Protection is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2019-20 Fiscal Year. This submission has been approved by Noah Valenstein, Secretary.

The Department is currently assisting communities and assessing costs related to Hurricane Michael. Once the Department has completed an assessment of need, an amended Legislative Budget Request may be submitted.

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	19,598.56
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,621,784.54
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	2,300.97
001801	REIMBURSEMENTS	900.00
	** GL 15101 TOTAL	3,200.97
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000500	INTEREST	8.41
001800	REFUNDS	3,242.00
	** GL 15102 TOTAL	3,250.41
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	2,584.69
16300	DUE FROM OTHER DEPARTMENTS	
001520	TRANSFERS - SUBJECT TO SERVICE CHARGE	1,291.65
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	27,996.14-
040000	EXPENSES	0.00
040000	CF EXPENSES	64,234.32-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	1,217.00-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	249,288.54-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	500.00-
105084	TENANT BROKER COMMISSIONS	0.00
105084	CF TENANT BROKER COMMISSIONS	85,529.15-
	** GL 31100 TOTAL	428,765.15-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	2,141.37-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	10,875.25-
	** GL 32100 TOTAL	13,016.62-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 10 2 021024 ADMINISTRATIVE TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
004001	TENANT BROKER COMMISSIONS	114,215.03-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	493.65-
040000	EXPENSES	119.76-
040000	CF EXPENSES	36,459.69-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	11.34-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	162.60-
	** GL 35300 TOTAL	37,247.04-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	18,464.00-
	** GL 35500 TOTAL	18,464.00-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	1,644.30-
35749	DUE TO UNIVERSITIES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	7,085.25-
	** GL 35749 TOTAL	7,085.25-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	38,196.40
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	100,000.00-
	** GL 38600 TOTAL	61,803.60-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	969,469.83-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	7,262.04
030000	CF OTHER PERSONAL SERVICES	4,801.80
040000	EXPENSES	32,894.95
060000	OPERATING CAPITAL OUTLAY	1,217.00
100777	CONTRACTED SERVICES	44,579.04
100777	CF CONTRACTED SERVICES	102,246.00
101198	CF OUTSOURCING	15,000.00
105084	TENANT BROKER COMMISSIONS	85,529.15
	** GL 94100 TOTAL	293,529.98

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
10 2 021024 ADMINISTRATIVE TRUST FUND
G-L G-L ACCOUNT NAME

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
030000	OTHER PERSONAL SERVICES	7,262.04-
030000 CF	OTHER PERSONAL SERVICES	4,801.80-
040000	EXPENSES	32,894.95-
060000	OPERATING CAPITAL OUTLAY	1,217.00-
100777	CONTRACTED SERVICES	44,579.04-
100777 CF	CONTRACTED SERVICES	102,246.00-
101198 CF	OUTSOURCING	15,000.00-
105084	TENANT BROKER COMMISSIONS	85,529.15-
	** GL 98100 TOTAL	293,529.98-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	895,707.71
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	12,042,271.61
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	19,900.00
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	20,829.93
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	11,295.61-
001202	PENALTIES	15.00-
	** GL 15900 TOTAL	11,310.61-
16300	DUE FROM OTHER DEPARTMENTS	
001620	DISTRIBUTIONS - SUBJECT TO SERVICE CHARGE	750,271.00
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	1,232,551.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	284,023.71-
040000	EXPENSES	0.00
040000	CF EXPENSES	26,219.16-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	75,347.80-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	1,660.85-
	** GL 31100 TOTAL	387,251.52-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,517.77-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	6,428.82-
	** GL 32100 TOTAL	7,946.59-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
180222	TRANSFER TO WORKING CAPITAL TF	27,812.71-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	31,147.82-
040000	EXPENSES	0.00
040000	CF EXPENSES	35.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,310.42-
	** GL 35300 TOTAL	32,493.24-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	361,289.92-
040000	EXPENSES	0.00
040000	CF EXPENSES	199.17-
100180	DIST CO-MTR V REG PROCEEDS	0.00
100180	CF DIST CO-MTR V REG PROCEEDS	537,482.00-
100195	ASBESTOS REMOVAL PROG FEE	0.00
100195	CF ASBESTOS REMOVAL PROG FEE	240.00-
	** GL 35500 TOTAL	899,211.09-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	13,723.44-
310322	SERVICE CHARGE TO GEN REV	344,526.36-
	** GL 35600 TOTAL	358,249.80-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	53,424.95-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	25,313.49-
	** GL 38600 TOTAL	78,738.44-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	7,991,076.86-
57201	FUND BALANCE RESTRICTED TITLE V	
000000	BALANCE BROUGHT FORWARD	5,167,751.00-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	206,962.24
040000	EXPENSES	16,875.36
060000	OPERATING CAPITAL OUTLAY	78,788.52
060000	CF OPERATING CAPITAL OUTLAY	28,780.00
100021	CF ACQUISITION/MOTOR VEHICLES	12,127.80

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

		BEGINNING BALANCE
CAT		
100777	CONTRACTED SERVICES	4,904.25
	** GL 94100 TOTAL	348,438.17
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	206,962.24-
040000	EXPENSES	16,875.36-
060000	OPERATING CAPITAL OUTLAY	78,788.52-
060000 CF	OPERATING CAPITAL OUTLAY	28,780.00-
100021 CF	ACQUISITION/MOTOR VEHICLES	12,127.80-
100777	CONTRACTED SERVICES	4,904.25-
	** GL 98100 TOTAL	348,438.17-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 044001 DRINKING WATER REVOLVING LOAN TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	98,955.44
12400	CASH IN STATE TREASURY UNVERIFIED	
002300	REPAYMENT OF LOANS	6,120.65
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	399,607,254.63
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	632,954.57
15400	LOANS AND NOTES RECEIVABLE	
002300	REPAYMENT OF LOANS	41,863,773.40
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	12,880,738.20
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300	REPAYMENT OF LOANS	343,289,798.87
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	39,819.64-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	798,339,776.12-
94100	ENCUMBRANCES	
140129	11 DRINK WATER FAC CONSTR-SRL	4,817,413.77
140129	12 DRINK WATER FAC CONSTR-SRL	17,251,043.23
140129	13 DRINK WATER FAC CONSTR-SRL	10,512,206.00
140129	14 DRINK WATER FAC CONSTR-SRL	29,518,729.35
140129	15 DRINK WATER FAC CONSTR-SRL	46,664,102.02
140129	16 DRINK WATER FAC CONSTR-SRL	77,506,727.63
140129	17 DRINK WATER FAC CONSTR-SRL	97,092,860.00
140129	18 DRINK WATER FAC CONSTR-SRL	250,000.00
	** GL 94100 TOTAL	283,613,082.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140129	11 DRINK WATER FAC CONSTR-SRL	4,817,413.77-
140129	12 DRINK WATER FAC CONSTR-SRL	17,251,043.23-
140129	13 DRINK WATER FAC CONSTR-SRL	10,512,206.00-

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

CAT					BEGINNING BALANCE
140129	14	DRINK WATER FAC CONSTR-SRL			29,518,729.35-
140129	15	DRINK WATER FAC CONSTR-SRL			46,664,102.02-
140129	16	DRINK WATER FAC CONSTR-SRL			77,506,727.63-
140129	17	DRINK WATER FAC CONSTR-SRL			97,092,860.00-
140129	18	DRINK WATER FAC CONSTR-SRL			250,000.00-
		** GL 98100 TOTAL			283,613,082.00-
		*** FUND TOTAL			0.00

BGTRBAL-10 AS OF 07/01/18

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2018

DATE RUN 08/08/18
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
20 2 050001 ENVIRONMENTAL LABORATORY 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 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	1,353,637.05
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,563,753.55
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000400	MISCELLANEOUS RECEIPTS	2,714.83
001801	REIMBURSEMENTS	3,855.20
	** GL 15102 TOTAL	6,570.03
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	2,924.12
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000400	MISCELLANEOUS RECEIPTS	2,714.83-
001202	PENALTIES	15.00-
001800	REFUNDS	40.00-
001801	REIMBURSEMENTS	3,855.20-
	** GL 15900 TOTAL	6,625.03-
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	801,392.54
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	3,462.00-
040000	EXPENSES	0.00
040000	CF EXPENSES	1,200.00-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	197,971.15-
102577	DRUM REMOVAL AND DISPOSAL	0.00
102577	CF DRUM REMOVAL AND DISPOSAL	27,567.19-
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	8,000.00-
	** GL 31100 TOTAL	238,200.34-

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	61.28-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	838.55-
102261	ON-CALL FEES	0.00
102261	CF ON-CALL FEES	10,092.34-
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	489.99-
	** GL 32100 TOTAL	11,482.16-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040	CF G/A-DEEPWATER/NRDA/SO	161.53-
180222	TRANSFER TO WORKING CAPITAL TF	15,808.32-
	** GL 35200 TOTAL	15,969.85-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	8.75-
102577	DRUM REMOVAL AND DISPOSAL	0.00
102577	CF DRUM REMOVAL AND DISPOSAL	8.75-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	183.95-
	** GL 35300 TOTAL	201.45-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	811.93-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	10,894.29-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
001111	DEEPWATER HORIZON	70,948.88-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,611,760.93-
57501	FUND BALANCE RESTRICTED-COURT ORDER-MO	
000000	BALANCE BROUGHT FORWARD	761,437.43-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	3,462.00
060000	OPERATING CAPITAL OUTLAY	1,200.00
080019	13 STORMWATER PROJECTS/DEEPWATER HORIZON OIL S	239,246.17
100014	CF ACQ & REPLACE PATROL VEH	5,854.80

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

CAT		BEGINNING BALANCE
101492	HAZARDOUS WASTE CLEANUP	52,629.96
101492	CF HAZARDOUS WASTE CLEANUP	55,912.13
102577	DRUM REMOVAL AND DISPOSAL	6,140.21
108040	G/A-DEEPWATER/NRDA/SO	6,793.63
108041	G/A DEEPWATER-PT-NRDA	65,758.65
	** GL 94100 TOTAL	436,997.55
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	3,462.00-
060000	OPERATING CAPITAL OUTLAY	1,200.00-
080019	13 STORMWATER PROJECTS/DEEPWATER HORIZON OIL S	239,246.17-
100014	CF ACQ & REPLACE PATROL VEH	5,854.80-
101492	HAZARDOUS WASTE CLEANUP	52,629.96-
101492	CF HAZARDOUS WASTE CLEANUP	55,912.13-
102577	DRUM REMOVAL AND DISPOSAL	6,140.21-
108040	G/A-DEEPWATER/NRDA/SO	6,793.63-
108041	G/A DEEPWATER-PT-NRDA	65,758.65-
	** GL 98100 TOTAL	436,997.55-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
G-L	G-L ACCOUNT NAME	
20 2 099005	COASTAL PROTECTION TF - NAT RES DMGE RESTORATION	
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	51,843,964.97
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	83,027.50
31100	ACCOUNTS PAYABLE	
083654 12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	452,048.35-
087127 17	NRDR/FINAL - DEEPWATER HOR	11,340.00-
	** GL 31100 TOTAL	463,388.35-
32100	ACCRUED SALARIES AND WAGES	
083654 12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	41,040.65-
087127 17	NRDR/FINAL - DEEPWATER HOR	8,023.59-
	** GL 32100 TOTAL	49,064.24-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
083654 12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	601.84-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	5,223.32-
35749	DUE TO UNIVERSITIES	
083654 12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	60,626.36-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57502	FUND BALANCE RESTRICTED-COURT ORDER-NR	
000000	BALANCE BROUGHT FORWARD	51,348,088.36-
94100	ENCUMBRANCES	
083654 12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	9,016,216.65
087127 17	NRDR/FINAL - DEEPWATER HOR	42,008.28
	** GL 94100 TOTAL	9,058,224.93
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
083654 12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	9,016,216.65-
087127 17	NRDR/FINAL - DEEPWATER HOR	42,008.28-
	** GL 98100 TOTAL	9,058,224.93-
	*** 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	125,633.09
31100	ACCOUNTS PAYABLE	
080039 15	STATE PARK FACILITY IMPROV	3,305.47-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	122,327.62-
94100	ENCUMBRANCES	
080039 15	STATE PARK FACILITY IMPROV	79,866.44
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080039 15	STATE PARK FACILITY IMPROV	79,866.44-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	10,374,096.95
16700		DUE FROM COMPONENT UNIT/PRIMARY	
000500		INTEREST	2,029.03
25500		ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
140047	07	G/A-WATER PROJECTS	676,295.02
140047	08	G/A-WATER PROJECTS	100,000.00
		** GL 25500 TOTAL	776,295.02
25800		ADVANCES TO COMPONENT UNITS	
140047	07	G/A-WATER PROJECTS	112,042.01
140047	08	G/A-WATER PROJECTS	348,331.86
140047	09	G/A-WATER PROJECTS	657.92
		** GL 25800 TOTAL	461,031.79
31100		ACCOUNTS PAYABLE	
084205	97	MITIGATION-POLK CO PKY	410,308.31-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
140126	08	BEACH PROJECTS - STW	13,825.69-
35600		DUE TO GENERAL REVENUE	
310322		SERVICE CHARGE TO GEN REV	489.21-
35700		DUE TO COMPONENT UNIT/PRIMARY	
087101	15	STALLION HMCK HAB RST PROJ	12,000.00-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	11,176,829.58-
55500		FB RESERVED FOR LONG-TERM RECEIVABLES	
088061		BEACH PROJ - STW	0.00
94100		ENCUMBRANCES	
084205	97	MITIGATION-POLK CO PKY	494,299.69
087101	15	STALLION HMCK HAB RST PROJ	2,265,174.00
140047	06	G/A-WATER PROJECTS	827,096.00
140047	08	G/A-WATER PROJECTS	429,962.00
140126	07	BEACH PROJECTS - STW	66,076.79
140126	08	BEACH PROJECTS - STW	15,779.97
140126	09	BEACH PROJECTS - STW	241,461.64
140126	10	BEACH PROJECTS - STW	93,086.00
140126	11	BEACH PROJECTS - STW	1,215,033.96

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

CAT			BEGINNING BALANCE
140126	12	BEACH PROJECTS - STW	290,000.00
140126	13	BEACH PROJECTS - STW	49,248.87
140126	14	BEACH PROJECTS - STW	922,587.20
140126	15	BEACH PROJECTS - STW	780,549.32
		** GL 94100 TOTAL	7,690,355.44
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
084205	97	MITIGATION-POLK CO PKY	494,299.69-
087101	15	STALLION HMCK HAB RST PROJ	2,265,174.00-
140047	06	G/A-WATER PROJECTS	827,096.00-
140047	08	G/A-WATER PROJECTS	429,962.00-
140126	07	BEACH PROJECTS - STW	66,076.79-
140126	08	BEACH PROJECTS - STW	15,779.97-
140126	09	BEACH PROJECTS - STW	241,461.64-
140126	10	BEACH PROJECTS - STW	93,086.00-
140126	11	BEACH PROJECTS - STW	1,215,033.96-
140126	12	BEACH PROJECTS - STW	290,000.00-
140126	13	BEACH PROJECTS - STW	49,248.87-
140126	14	BEACH PROJECTS - STW	922,587.20-
140126	15	BEACH PROJECTS - STW	780,549.32-
		** GL 98100 TOTAL	7,690,355.44-
		*** 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		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	28,777,396.79
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	6,246.00
000400	MISCELLANEOUS RECEIPTS	11.00
002900	SALE OF SURPLUS PROPERTY	2,900.00
	** GL 12400 TOTAL	9,157.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	138,105,937.41
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	213.44
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	539,727.10
001202	PENALTIES	25,742.52
001800	REFUNDS	620.54
001801	REIMBURSEMENTS	281,012.95
002900	SALE OF SURPLUS PROPERTY	25,526.00
	** GL 15102 TOTAL	872,629.11
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200	LICENSES	2,295.35
000400	MISCELLANEOUS RECEIPTS	20.25
001202	PENALTIES	778.75
	** GL 15103 TOTAL	3,094.35
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	248,324.16
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	125,005.06-
000400	MISCELLANEOUS RECEIPTS	20.25-
001202	PENALTIES	26,778.57-
001801	REIMBURSEMENTS	259,876.04-
	** GL 15900 TOTAL	411,679.92-
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	19,302,481.54

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200	LICENSES	745.10
001202	PENALTIES	260.00
	** GL 16500 TOTAL	1,005.10
16502	DUE FROM COUNTIES	
000200	LICENSES	125.00
001202	PENALTIES	79.80
	** GL 16502 TOTAL	204.80
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	5,056.98-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	37,168.39-
087888	14 PETRO TANKS/PREAPPROVALS	0.00
087889	16 PETROLEUM TANKS CLEANUP	3,362,985.23-
087889	17 PETROLEUM TANKS CLEANUP	5,599,388.94-
087889	18 PETROLEUM TANKS CLEANUP	4,240,136.77-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	258,688.27-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	50,053.51-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	1,045,122.97-
104138	LOC GVT CLEANUP CONTRACT	90,197.17
104138	CF LOC GVT CLEANUP CONTRACT	96,763.57-
	** GL 31100 TOTAL	14,605,167.46-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	559.83-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,264.47-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	4,565.72-
	** GL 32100 TOTAL	6,390.02-
33101	DEPOSITS PAYABLE ESCROW	
000000	BALANCE BROUGHT FORWARD	150,000.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000200	LICENSES	775.00-
180222	TRANSFER TO WORKING CAPITAL TF	169,748.77-
	** GL 35200 TOTAL	170,523.77-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	3,676.69-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	119,888.85-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	11,071.78-
104138	LOC GVT CLEANUP CONTRACT	0.00
104138	CF LOC GVT CLEANUP CONTRACT	387,220.14-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	15,622.26-
	** GL 35300 TOTAL	537,479.72-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	15,746.70-
087889	16 PETROLEUM TANKS CLEANUP	28,317.39-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	344,744.08-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	24,000.00-
104138	LOC GVT CLEANUP CONTRACT	85,182.35-
104138	CF LOC GVT CLEANUP CONTRACT	793,649.07-
	** GL 35500 TOTAL	1,291,639.59-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	144,401.78-
35749	DUE TO UNIVERSITIES	
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	8,000.00-
	** GL 35749 TOTAL	8,000.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	42,149.91-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	25,692.92-
	** GL 38600 TOTAL	67,842.83-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001801	REIMBURSEMENTS	16,359.30-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	164,910,959.31-

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
57402	FUND BALANCE RESTRICTED BROWNFIELD LN		
000000	BALANCE BROUGHT FORWARD		5,000,000.00-
94100	ENCUMBRANCES		
040000	EXPENSES		9,074.29
082474	17	CLEANUP OF STATE/LANDS	700,570.12
087889	16	PETROLEUM TANKS CLEANUP	25,106,255.36
087889	17	PETROLEUM TANKS CLEANUP	61,817,512.01
087889	18	PETROLEUM TANKS CLEANUP	73,101,171.29
088040	17	MAJOR DISASTERS EMERGENCY REPAIRS	412.50
100029		STG TK COMPL VERIFICATION	94,424.32
100777		CONTRACTED SERVICES	6,413.55
104132		UNDERGROUND TANK CLEANUP	555,408.19
104132	CF	UNDERGROUND TANK CLEANUP	8,400.00
104138		LOC GVT CLEANUP CONTRACT	543,179.81
		** GL 94100 TOTAL	161,942,821.44
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
040000	EXPENSES		9,074.29-
082474	17	CLEANUP OF STATE/LANDS	700,570.12-
087889	16	PETROLEUM TANKS CLEANUP	25,106,255.36-
087889	17	PETROLEUM TANKS CLEANUP	61,817,512.01-
087889	18	PETROLEUM TANKS CLEANUP	73,101,171.29-
088040	17	MAJOR DISASTERS EMERGENCY REPAIRS	412.50-
100029		STG TK COMPL VERIFICATION	94,424.32-
100777		CONTRACTED SERVICES	6,413.55-
104132		UNDERGROUND TANK CLEANUP	555,408.19-
104132	CF	UNDERGROUND TANK CLEANUP	8,400.00-
104138		LOC GVT CLEANUP CONTRACT	543,179.81-
		** GL 98100 TOTAL	161,942,821.44-
		*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/18

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2018

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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 07/01/18

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2018

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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	6,664,946.75
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	97,049,795.72
15301		DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		INTEREST	154,265.83
35300		DUE TO OTHER DEPARTMENTS	
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	9,704.97-
35700		DUE TO COMPONENT UNIT/PRIMARY	
141117	17	EVERGLADES RESTORATION	8,726,620.38-
141120	15	G/A-INDIAN RIVER LAGOON AND LAKE OKEECHOBEE	108,135.26-
		** GL 35700 TOTAL	8,834,755.64-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	95,024,547.69-
		*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/18

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2018

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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		BEGINNING BALANCE
20 2 221017 SOETF REST KEYS WASTEWATER BOND SERIES 2015A		
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	12,417,163.26
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	20,439.64
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,285.87-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57100	RESTRICTED BY CREDITORS	
000000	BALANCE BROUGHT FORWARD	12,436,317.03-
94100	ENCUMBRANCES	
141121	15 G/A-FLA KEYS WASTEWATER	11,681,913.26
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
141121	15 G/A-FLA KEYS WASTEWATER	11,681,913.26-
	*** 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	888,869.18
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	59,429,294.80
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	819.82
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	103,943.74
15400	LOANS AND NOTES RECEIVABLE	
000100	FEEs	7,419,528.08
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000100	FEEs	72,662.10
001800	REFUNDS	105.23
	** GL 16200 TOTAL	72,767.33
16300	DUE FROM OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	50,053.39
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	11,984,302.95
000702	US GRANTS-DEEPWATER HORIZON	4,481.73
	** GL 16400 TOTAL	11,988,784.68
16503	DUE FROM MUNICIPALITIES	
001970	SALES OF GOODS/SERVICES TO FEDERAL GOVERNME	3,149.70
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	110,829.62-
040000	EXPENSES	0.00
040000	CF EXPENSES	1,570.27-
087125	17 RESTORE/DEEPWATER HORIZON	99.00-
088137	16 GRANTS & DONAT SPDG AUTH	314,843.19-
088137	18 GRANTS & DONAT SPDG AUTH	365,914.32-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021	CF ACQUISITION/MOTOR VEHICLES	38,854.60-
100628	WATER QUALITY MGMT/PLAN	0.00
100628	CF WATER QUALITY MGMT/PLAN	94,103.82-
100750	FL GEOLOGICAL SURVEY GRNTS	0.00
100750	CF FL GEOLOGICAL SURVEY GRNTS	977.00-

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

CAT		BEGINNING BALANCE
101011	FED WASTE PLANNING GRANTS	0.00
101011	CF FED WASTE PLANNING GRANTS	28,505.72-
101196	AMERICORPS	0.00
101196	CF AMERICORPS	108.00-
101494	HAZARDOUS WASTE SITE REST	0.00
101494	CF HAZARDOUS WASTE SITE REST	39,765.88-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	303,303.81-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	67,674.60-
140061	17 FLORIDA CZM PROGRAM	85,620.00-
140076	17 G/A-NPS MGMT PLANNING	78,753.23-
140076	18 G/A-NPS MGMT PLANNING	153,804.94-
140122	17 CLEAN MARINA	102,208.37-
140122	18 CLEAN MARINA	84,309.78-
	** GL 31100 TOTAL	1,871,246.15-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,431.84-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	19,398.20-
087125	17 RESTORE/DEEPWATER HORIZON	2,908.20-
100628	WATER QUALITY MGMT/PLAN	0.00
100628	CF WATER QUALITY MGMT/PLAN	10,174.35-
100750	FL GEOLOGICAL SURVEY GRNTS	0.00
100750	CF FL GEOLOGICAL SURVEY GRNTS	8,898.38-
101196	AMERICORPS	0.00
101196	CF AMERICORPS	1,021.97-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	41,258.80-
140122	17 CLEAN MARINA	6,450.27-
	** GL 32100 TOTAL	91,542.01-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100	FEEES	323,931.76-
35300	DUE TO OTHER DEPARTMENTS	
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	35,000.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	6,539.17-
	** GL 35300 TOTAL	41,539.17-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35500	DUE TO OTHER GOVERNMENTAL UNITS	
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	364,183.54-
140185	15 NAT'L REC TRAIL GRANTS	7,500.00-
	** GL 35500 TOTAL	371,683.54-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	105,337.27-
310322	SERVICE CHARGE TO GEN REV	2,527.09-
	** GL 35600 TOTAL	107,864.36-
35700	DUE TO COMPONENT UNIT/PRIMARY	
140076	17 G/A-NPS MGMT PLANNING	19,421.58-
140076	18 G/A-NPS MGMT PLANNING	5,991.34-
	** GL 35700 TOTAL	25,412.92-
35749	DUE TO UNIVERSITIES	
101494	HAZARDOUS WASTE SITE REST	0.00
101494	CF HAZARDOUS WASTE SITE REST	19,000.00-
	** GL 35749 TOTAL	19,000.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	129,396.13-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	4,408.65-
	** GL 38600 TOTAL	133,804.78-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	13,740,339.57-
57202	FUND BALANCE RESTRICTED SRF GRANT ALLO	
000000	BALANCE BROUGHT FORWARD	37,044,352.34-
57203	FUND BALANCE RESTRICTED SRF SERVICE FE	
000000	BALANCE BROUGHT FORWARD	15,065,006.84-
57204	FUND BALANCE RESTRICTED DWSRF SERVICE	
000000	BALANCE BROUGHT FORWARD	11,121,487.28-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	150,462.73
087125	17 RESTORE/DEEPWATER HORIZON	6,183,012.38
088137	15 GRANTS & DONAT SPDG AUTH	6,665.96
088137	16 GRANTS & DONAT SPDG AUTH	372,543.73
088137	17 GRANTS & DONAT SPDG AUTH	348,851.62

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

CAT			BEGINNING BALANCE
088137	18	GRANTS & DONAT SPDG AUTH	1,081,504.53
100021		ACQUISITION/MOTOR VEHICLES	38,854.60
100021	CF	ACQUISITION/MOTOR VEHICLES	21,926.40
100628		WATER QUALITY MGMT/PLAN	47,830.35
100777		CONTRACTED SERVICES	420.00
101011		FED WASTE PLANNING GRANTS	120,989.95
101494		HAZARDOUS WASTE SITE REST	350,292.09
102080		MARINE RESEARCH GRANTS	381,497.05
104132		UNDERGROUND TANK CLEANUP	168,121.82
140001	15	FED LAND/WATER CONSV/GRNTS	795,563.00
140001	16	FED LAND/WATER CONSV/GRNTS	2,737,500.00
140001	17	FED LAND/WATER CONSV/GRNTS	2,900,000.00
140001	18	FED LAND/WATER CONSV/GRNTS	2,300,773.13
140061	16	FLORIDA CZM PROGRAM	77,332.82
140061	17	FLORIDA CZM PROGRAM	554,652.94
140061	18	FLORIDA CZM PROGRAM	12,746.00
140076	14	G/A-NPS MGMT PLANNING	242,647.29
140076	15	G/A-NPS MGMT PLANNING	3,247,352.34
140076	16	G/A-NPS MGMT PLANNING	5,940,953.57
140076	17	G/A-NPS MGMT PLANNING	2,894,735.54
140076	18	G/A-NPS MGMT PLANNING	1,054,550.56
140122	17	CLEAN MARINA	1,197,854.44
140122	18	CLEAN MARINA	79,512.83
140185	15	NAT'L REC TRAIL GRANTS	1,389,107.00
140185	16	NAT'L REC TRAIL GRANTS	2,128,181.00
140185	17	NAT'L REC TRAIL GRANTS	2,500,000.00
140185	18	NAT'L REC TRAIL GRANTS	1,875,155.82
143276	16	SMALL CO WASTEWTR TRMT GNT	881,299.00
143276	17	SMALL CO WASTEWTR TRMT GNT	5,211,638.00
		** GL 94100 TOTAL	47,294,528.49
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	150,462.73-
087125	17	RESTORE/DEEPWATER HORIZON	6,183,012.38-
088137	15	GRANTS & DONAT SPDG AUTH	6,665.96-
088137	16	GRANTS & DONAT SPDG AUTH	372,543.73-
088137	17	GRANTS & DONAT SPDG AUTH	348,851.62-
088137	18	GRANTS & DONAT SPDG AUTH	1,081,504.53-
100021		ACQUISITION/MOTOR VEHICLES	38,854.60-
100021	CF	ACQUISITION/MOTOR VEHICLES	21,926.40-
100628		WATER QUALITY MGMT/PLAN	47,830.35-
100777		CONTRACTED SERVICES	420.00-
101011		FED WASTE PLANNING GRANTS	120,989.95-
101494		HAZARDOUS WASTE SITE REST	350,292.09-
102080		MARINE RESEARCH GRANTS	381,497.05-
104132		UNDERGROUND TANK CLEANUP	168,121.82-

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

CAT			BEGINNING BALANCE
140001	15	FED LAND/WATER CONSV/GRNTS	795,563.00-
140001	16	FED LAND/WATER CONSV/GRNTS	2,737,500.00-
140001	17	FED LAND/WATER CONSV/GRNTS	2,900,000.00-
140001	18	FED LAND/WATER CONSV/GRNTS	2,300,773.13-
140061	16	FLORIDA CZM PROGRAM	77,332.82-
140061	17	FLORIDA CZM PROGRAM	554,652.94-
140061	18	FLORIDA CZM PROGRAM	12,746.00-
140076	14	G/A-NPS MGMT PLANNING	242,647.29-
140076	15	G/A-NPS MGMT PLANNING	3,247,352.34-
140076	16	G/A-NPS MGMT PLANNING	5,940,953.57-
140076	17	G/A-NPS MGMT PLANNING	2,894,735.54-
140076	18	G/A-NPS MGMT PLANNING	1,054,550.56-
140122	17	CLEAN MARINA	1,197,854.44-
140122	18	CLEAN MARINA	79,512.83-
140185	15	NAT'L REC TRAIL GRANTS	1,389,107.00-
140185	16	NAT'L REC TRAIL GRANTS	2,128,181.00-
140185	17	NAT'L REC TRAIL GRANTS	2,500,000.00-
140185	18	NAT'L REC TRAIL GRANTS	1,875,155.82-
143276	16	SMALL CO WASTEWTR TRMT GNT	881,299.00-
143276	17	SMALL CO WASTEWTR TRMT GNT	5,211,638.00-
		** GL 98100 TOTAL	47,294,528.49-
		*** 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		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	89,131.04
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	970,337.57
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	1,533.66
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
004001	TENANT BROKER COMMISSIONS	114,215.03
16503	DUE FROM MUNICIPALITIES	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	18,344.00
16504	DUE FROM OTH ST POLITICAL SUBDIVISIONS	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	110,090.91
16700	DUE FROM COMPONENT UNIT/PRIMARY	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	125,017.60
31100	ACCOUNTS PAYABLE	
087126	16 NFWF/DEEPWATER HORIZON	1,838.09-
088137	17 GRANTS & DONAT SPDG AUTH	56,997.72-
100039	WMD LAB SUPPORT	0.00
100039	CF WMD LAB SUPPORT	16,114.13-
	** GL 31100 TOTAL	74,949.94-
32100	ACCRUED SALARIES AND WAGES	
087126	16 NFWF/DEEPWATER HORIZON	21,316.64-
100592	DISBURSE DONATIONS	0.00
100592	CF DISBURSE DONATIONS	6,345.27-
100750	FL GEOLOGICAL SURVEY GRNTS	0.00
100750	CF FL GEOLOGICAL SURVEY GRNTS	6,133.70-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	7,965.58-
	** GL 32100 TOTAL	41,761.19-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
087126	16 NFWF/DEEPWATER HORIZON	196.55-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	96.48-

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
38900	REVENUES RECEIVED IN ADVANCE - CURRENT		
000800		CITY OR COUNTY GRANTS	458,069.44-
001100		OTHER GRANTS	84,081.03-
001500		TRANSFERS	180,425.41-
001903		SALES OF GOODS/SERVICES TO STATE AGENCIES	81,395.02-
001905		SALE OF SERVICES OUTSIDE STATE GOVERNMENT	145,432.55-
		** GL 38900 TOTAL	949,403.45-
54900	COMMITTED FUND BALANCE		
000000		BALANCE BROUGHT FORWARD	362,262.20-
55500	FB RESERVED FOR LONG-TERM RECEIVABLES		
001800		REFUNDS	0.00
55501	GENERAL LEDGER NAME NOT ON FILE		
000100		FEES	0.00
94100	ENCUMBRANCES		
087126	16	NFWF/DEEPWATER HORIZON	590,396.83
088137	16	GRANTS & DONAT SPDG AUTH	62,884.08
088137	17	GRANTS & DONAT SPDG AUTH	178,552.71
088137	18	GRANTS & DONAT SPDG AUTH	356,654.60
100039		WMD LAB SUPPORT	12,162.74
140122	17	CLEAN MARINA	28,507.58
140122	18	CLEAN MARINA	41,563.34
		** GL 94100 TOTAL	1,270,721.88
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
087126	16	NFWF/DEEPWATER HORIZON	590,396.83-
088137	16	GRANTS & DONAT SPDG AUTH	62,884.08-
088137	17	GRANTS & DONAT SPDG AUTH	178,552.71-
088137	18	GRANTS & DONAT SPDG AUTH	356,654.60-
100039		WMD LAB SUPPORT	12,162.74-
105501		G/A-COASTAL MGT REQRMENTS	0.00
140122	17	CLEAN MARINA	28,507.58-
140122	18	CLEAN MARINA	41,563.34-
		** GL 98100 TOTAL	1,270,721.88-
		*** 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
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 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		92,867,267.59
15301	DUE FROM INTEREST EARNINGS INVESTMENTS		
000500	INTEREST		150,536.64
31100	ACCOUNTS PAYABLE		
084108	15	LAND ACQ, ENVIR/UNIQ, STW	101,274.00-
084108	16	LAND ACQ, ENVIR/UNIQ, STW	46,824.75-
084112	11	LAND ACQUISITION-FCT	454,564.06-
		** GL 31100 TOTAL	602,662.81-
32100	ACCRUED SALARIES AND WAGES		
084108	16	LAND ACQ, ENVIR/UNIQ, STW	19,809.72-
35300	DUE TO OTHER DEPARTMENTS		
181057	TR/AGENCIES/FLA FOREVER		0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		9,470.37-
		** GL 35300 TOTAL	9,470.37-
35700	DUE TO COMPONENT UNIT/PRIMARY		
140124	11	AID/WMD-LAND ACQUISITION	3,400.00-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		92,533,461.33-
94100	ENCUMBRANCES		
083045	11	LAND ACQUISITION	22,163.75
084108	16	LAND ACQ, ENVIR/UNIQ, STW	68,422.50
084112	11	LAND ACQUISITION-FCT	2,656,405.82
084112	17	LAND ACQUISITION-FCT	6,452,027.52
140124	11	AID/WMD-LAND ACQUISITION	51,972.76
		** GL 94100 TOTAL	9,250,992.35
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
083045	11	LAND ACQUISITION	22,163.75-
084108	16	LAND ACQ, ENVIR/UNIQ, STW	68,422.50-
084112	11	LAND ACQUISITION-FCT	2,656,405.82-
084112	17	LAND ACQUISITION-FCT	6,452,027.52-

BGTRBAL-10 AS OF 07/01/18

370000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2018

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

CAT		BEGINNING BALANCE
140124	11 AID/WMD-LAND ACQUISITION	51,972.76-
	** GL 98100 TOTAL	9,250,992.35-
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/18

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2018

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

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

BGTRBAL-10 AS OF 07/01/18

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2018

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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

BGTRBAL-10 AS OF 07/01/18

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2018

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

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

BGTRBAL-10 AS OF 07/01/18

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2018

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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	
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 07/01/18

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2018

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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 348020	FL FOREVER SERIES 2009 ISSUE 3 - BUILD AMERICA	
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	33,000.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,853,773.80
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	6,818.81
31100	ACCOUNTS PAYABLE	
083045	09 LAND ACQUISITION	1,546.50-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	428.97-
35700	DUE TO COMPONENT UNIT/PRIMARY	
140124	09 AID/WMD-LAND ACQUISITION	14,503.98-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57100	RESTRICTED BY CREDITORS	
000000	BALANCE BROUGHT FORWARD	1,401,264.02-
084108	09 LAND ACQ, ENVIR/UNIQ, STW	1,475,849.14-
	** GL 57100 TOTAL	2,877,113.16-
94100	ENCUMBRANCES	
140124	09 AID/WMD-LAND ACQUISITION	372,483.87
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140124	09 AID/WMD-LAND ACQUISITION	372,483.87-
	*** 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		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	903,181.13
12400	CASH IN STATE TREASURY UNVERIFIED	
002100	LAND SALES OR LEASES	52,374.97
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	787.27
	** GL 12400 TOTAL	53,162.24
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	23,832,746.84
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	254.50
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100	FEEs	40,244.98
000500	INTEREST	733.98
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	3,000.00
002100	LAND SALES OR LEASES	1,898,127.14
	** GL 15102 TOTAL	1,942,106.10
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	36,315.59
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEs	14,638.00-
000500	INTEREST	644.30-
002100	LAND SALES OR LEASES	162,935.19-
	** GL 15900 TOTAL	178,217.49-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000100	FEEs	10,845.61
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000100	FEEs	10,750.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	6,605.49-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	34,850.00-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	68,195.01-
101496	STATE LANDS STEWARDSHIP	0.00
101496	CF STATE LANDS STEWARDSHIP	6,098.01-
	** GL 31100 TOTAL	115,748.51-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 20 2 408001 INTERNAL IMPROVEMENT 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		472.24-
030000	OTHER PERSONAL SERVICES		0.00
030000	CF OTHER PERSONAL SERVICES		15,120.09-
	** GL 32100 TOTAL		15,592.33-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT		
180222	TRANSFER TO WORKING CAPITAL TF		16,805.93-
35300	DUE TO OTHER DEPARTMENTS		
040000	EXPENSES		0.00
040000	CF EXPENSES		42.00-
101496	STATE LANDS STEWARDSHIP		0.00
101496	CF STATE LANDS STEWARDSHIP		2,218.91-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		2,284.64-
	** GL 35300 TOTAL		4,545.55-
35600	DUE TO GENERAL REVENUE		
310228	PAYMENT OF SALES TAX		62,368.45-
310322	SERVICE CHARGE TO GEN REV		1,065,569.43-
	** GL 35600 TOTAL		1,127,937.88-
38600	CURRENT COMPENSATED ABSENCES LIABILITY		
000000	BALANCE BROUGHT FORWARD		58,979.73
010000	SALARIES AND BENEFITS		0.00
010000	CF SALARIES AND BENEFITS		134,745.11-
	** GL 38600 TOTAL		75,765.38-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE		
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI		3,000.00-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		25,251,748.94-
94100	ENCUMBRANCES		
030000	OTHER PERSONAL SERVICES		10,154.25
040000	EXPENSES		1,260.11
060000	OPERATING CAPITAL OUTLAY		34,850.00
100777	CONTRACTED SERVICES		57,659.08
101496	STATE LANDS STEWARDSHIP		15.10
	** GL 94100 TOTAL		103,938.54

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

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100	OTHER PERSONAL SERVICES	10,154.25-
030000	EXPENSES	1,260.11-
040000	OPERATING CAPITAL OUTLAY	34,850.00-
060000	CONTRACTED SERVICES	57,659.08-
100777	STATE LANDS STEWARDSHIP	15.10-
101496	** GL 98100 TOTAL	103,938.54-
	*** 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		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	469,530,668.78
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	6,954.02
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800	REFUNDS	129.00
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	854.69
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	17,511,866.56
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,599.53-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	105,331.89-
040000	EXPENSES	0.00
040000	CF EXPENSES	106,269.53-
080039	16 STATE PARK FACILITY IMPROV	74,798.92-
080039	17 STATE PARK FACILITY IMPROV	72,010.46-
080167	16 LAKE AOPKA RESTORATION	157,426.11-
080811	17 LAND MANAGEMENT	59,657.95-
083643	18 MAIN/REP/CONST-STATEWIDE	2,721.64-
087870	16 SPRINGS RESTORATION	332,990.00-
087870	17 SPRINGS RESTORATION	33,779.60-
087870	18 SPRINGS RESTORATION	332,429.21-
088130	16 REMOVE ACCESS BARRIERS-STW	24,741.14-
088964	13 TOTAL MAX DAILY LOADS	0.00
088964	14 TOTAL MAX DAILY LOADS	47,958.04-
088964	15 TOTAL MAX DAILY LOADS	562,793.60-
088964	16 TOTAL MAX DAILY LOADS	352,623.15-

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

CAT		BEGINNING BALANCE
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	676,693.60-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	25,129.49-
101496	STATE LANDS STEWARDSHIP	0.00
101496	CF STATE LANDS STEWARDSHIP	82.50-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF CAMA/CARL MANAGEMENT FUNDS	68,855.97-
103886	GREENWAYS CARL MGMT FUND	0.00
103886	CF GREENWAYS CARL MGMT FUND	56,412.02-
105010	G/A-ORCA KILROY MONITORING	0.00
105010	CF G/A-ORCA KILROY MONITORING	52,718.91-
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	31,188.21-
	** GL 31100 TOTAL	3,528,211.47-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	23,423.31-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	70,830.10-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	99,943.28-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF CAMA/CARL MANAGEMENT FUNDS	15,989.74-
103886	GREENWAYS CARL MGMT FUND	0.00
103886	CF GREENWAYS CARL MGMT FUND	94,009.04-
108025	TOTAL MAXIMUM DAILY LOADS	0.00
108025	CF TOTAL MAXIMUM DAILY LOADS	56,013.64-
	** GL 32100 TOTAL	360,209.11-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	151.54-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	36.96-
040000	EXPENSES	0.00
040000	CF EXPENSES	923.09-
088964	13 TOTAL MAX DAILY LOADS	0.00
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	247.59-
108025	TOTAL MAXIMUM DAILY LOADS	0.00
108025	CF TOTAL MAXIMUM DAILY LOADS	6,024.48-
180072	TR DOC REV TO DACS/LATF	5,994,105.65-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
180074	TR DOCREV TO FWCC/LATF	3,442,143.23-
180076	TR DOC REV TO DOS/LATF	342,690.61-
	** GL 35300 TOTAL	9,786,323.15-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	2,296.11-
088964	15 TOTAL MAX DAILY LOADS	562,793.60-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	236.80-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF CAMA/CARL MANAGEMENT FUNDS	2,000.00-
103886	GREENWAYS CARL MGMT FUND	0.00
103886	CF GREENWAYS CARL MGMT FUND	1,516.62-
140126	16 BEACH PROJECTS - STW	214,944.17-
140126	17 BEACH PROJECTS - STW	104,317.08-
	** GL 35500 TOTAL	888,104.38-
35700	DUE TO COMPONENT UNIT/PRIMARY	
083045	16 LAND ACQUISITION	28,134.71-
083045	17 LAND ACQUISITION	166,191.00-
087870	16 SPRINGS RESTORATION	843,225.84-
087870	17 SPRINGS RESTORATION	963,004.44-
087870	18 SPRINGS RESTORATION	741,974.50-
088964	14 TOTAL MAX DAILY LOADS	204,132.41-
088964	16 TOTAL MAX DAILY LOADS	110,000.00-
141117	17 EVERGLADES RESTORATION	1,387,419.46-
141118	18 N EVERGLADES/ESTUARIES PRT	11,875,034.60-
	** GL 35700 TOTAL	16,319,116.96-
35749	DUE TO UNIVERSITIES	
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF CAMA/CARL MANAGEMENT FUNDS	20,029.00-
	** GL 35749 TOTAL	20,029.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	486,989.09-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	85,918.37-
	** GL 38600 TOTAL	572,907.46-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	441,586,482.96-

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

CAT	FUND BALANCE RESTRICTED DEBT SERVICE	BEGINNING BALANCE
57302	BALANCE BROUGHT FORWARD	13,989,088.56-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	23,875.68
030000 CF	OTHER PERSONAL SERVICES	43,095.00
040000	EXPENSES	75,770.80
040000 CF	EXPENSES	6,311.34
080005	ST ANDREWS STATE PARK	38,097.62
080039	STATE PARK FACILITY IMPROV	216,208.97
080039	STATE PARK FACILITY IMPROV	649,146.85
080167	LAKE APOPKA RESTORATION	1,129,234.48
080167	LAKE APOPKA RESTORATION	4,522,202.03
080185	SJR/KHLR PROJECTS	5,500,000.00
080811	LAND MANAGEMENT	13,851.59
080811	LAND MANAGEMENT	1,305,824.70
083643	MAIN/REP/CONST-STATEWIDE	24,666.88
083643	MAIN/REP/CONST-STATEWIDE	2,721.64
087870	SPRINGS RESTORATION	26,607,831.54
087870	SPRINGS RESTORATION	38,603,094.97
087870	SPRINGS RESTORATION	44,406,488.93
088130	REMOVE ACCESS BARRIERS-STW	181,147.53
088964	TOTAL MAX DAILY LOADS	2,864,175.47
088964	TOTAL MAX DAILY LOADS	1,796,242.10
088964	TOTAL MAX DAILY LOADS	6,284,681.64
088964	TOTAL MAX DAILY LOADS	5,287,290.27
100718	LAND MANAGEMENT	540,745.84
100718 CF	LAND MANAGEMENT	249,913.17
100777	CONTRACTED SERVICES	14,732.02
100777 CF	CONTRACTED SERVICES	1,572.50
101496	STATE LANDS STEWARDSHIP	2.01
103882	CAMA/CARL MANAGEMENT FUNDS	94,731.49
103882 CF	CAMA/CARL MANAGEMENT FUNDS	13,282.50
103886	GREENWAYS CARL MGMT FUND	132,492.70
108025	TOTAL MAXIMUM DAILY LOADS	55,423.64
108025 CF	TOTAL MAXIMUM DAILY LOADS	14,360.99
140002	FL RECR DEV ASST GRANTS	400,000.00
140076	G/A-NPS MGMT PLANNING	782,908.80
140126	BEACH PROJECTS - STW	5,358,929.79
140126	BEACH PROJECTS - STW	11,791,384.68
140126	BEACH PROJECTS - STW	13,968,267.32
145554	BREVARD CO MUCK DREDGING	425,538.00
	** GL 94100 TOTAL	173,426,245.48

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

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
030000	OTHER PERSONAL SERVICES	23,875.68-
030000 CF	OTHER PERSONAL SERVICES	43,095.00-
040000	EXPENSES	75,770.80-
040000 CF	EXPENSES	6,311.34-
080005 15	ST ANDREWS STATE PARK	38,097.62-
080039 16	STATE PARK FACILITY IMPROV	216,208.97-
080039 17	STATE PARK FACILITY IMPROV	649,146.85-
080167 16	LAKE APOPKA RESTORATION	1,129,234.48-
080167 17	LAKE APOPKA RESTORATION	4,522,202.03-
080185 18	SJR/KHLR PROJECTS	5,500,000.00-
080811 16	LAND MANAGEMENT	13,851.59-
080811 17	LAND MANAGEMENT	1,305,824.70-
083643 17	MAIN/REP/CONST-STATEWIDE	24,666.88-
083643 18	MAIN/REP/CONST-STATEWIDE	2,721.64-
087870 16	SPRINGS RESTORATION	26,607,831.54-
087870 17	SPRINGS RESTORATION	38,603,094.97-
087870 18	SPRINGS RESTORATION	44,406,488.93-
088130 16	REMOVE ACCESS BARRIERS-STW	181,147.53-
088964 13	TOTAL MAX DAILY LOADS	2,864,175.47-
088964 14	TOTAL MAX DAILY LOADS	1,796,242.10-
088964 15	TOTAL MAX DAILY LOADS	6,284,681.64-
088964 16	TOTAL MAX DAILY LOADS	5,287,290.27-
100718	LAND MANAGEMENT	540,745.84-
100718 CF	LAND MANAGEMENT	249,913.17-
100777	CONTRACTED SERVICES	14,732.02-
100777 CF	CONTRACTED SERVICES	1,572.50-
101496	STATE LANDS STEWARDSHIP	2.01-
103882	CAMA/CARL MANAGEMENT FUNDS	94,731.49-
103882 CF	CAMA/CARL MANAGEMENT FUNDS	13,282.50-
103886	GREENWAYS CARL MGMT FUND	132,492.70-
108025	TOTAL MAXIMUM DAILY LOADS	55,423.64-
108025 CF	TOTAL MAXIMUM DAILY LOADS	14,360.99-
140002 17	FL RECR DEV ASST GRANTS	400,000.00-
140076 16	G/A-NPS MGMT PLANNING	782,908.80-
140126 16	BEACH PROJECTS - STW	5,358,929.79-
140126 17	BEACH PROJECTS - STW	11,791,384.68-
140126 18	BEACH PROJECTS - STW	13,968,267.32-
145554 16	BREVARD CO MUCK DREDGING	425,538.00-
	** GL 98100 TOTAL	173,426,245.48-
	*** 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	48,935.63
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,213,379.67
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	3,586.63
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	72,334.49
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	2,258.59-
	** GL 32100 TOTAL	2,258.59-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
180222	TRANSFER TO WORKING CAPITAL TF	2,100.37-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	225.63-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	1,464.65-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	18,315.37-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,313,871.81-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 506002 NONMANDATORY LAND RECLAMATION TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	50,901.24
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	38,909,095.90
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	62,026.90
16300	DUE FROM OTHER DEPARTMENTS	
001520	TRANSFERS - SUBJECT TO SERVICE CHARGE	4,219.19
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	12,636.00-
040000	EXPENSES	275.00
040000	CF EXPENSES	7,316.09-
080889	06 NON-MANDATORY LAND RECLAIM	469,750.20-
080889	09 NON-MANDATORY LAND RECLAIM	1,088,090.58-
104070	HABITAT RESTORATION	0.00
104070	CF HABITAT RESTORATION	31,925.37-
	** GL 31100 TOTAL	1,609,443.24-
33101	DEPOSITS PAYABLE ESCROW	
000000	BALANCE BROUGHT FORWARD	8,525.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
180222	TRANSFER TO WORKING CAPITAL TF	2,175.79-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,170.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,902.15-
	** GL 35300 TOTAL	5,072.15-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	13,333.64-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	275.00-
040000	CF EXPENSES	275.00
	** GL 35700 TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 506002 NONMANDATORY LAND RECLAMATION TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	9,300.71-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	37,378,392.70-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	11,072.00
040000	EXPENSES	8,268.95
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	1,844,194.10
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	1,698,636.79
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	36,546.35
	** GL 94100 TOTAL	28,540,785.31
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	11,072.00-
040000	EXPENSES	8,268.95-
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	1,844,194.10-
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	1,698,636.79-
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	36,546.35-
	** GL 98100 TOTAL	28,540,785.31-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000200	LICENSES	12,200.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	547,044.52
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	10,955.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	13,014,657.62
15101	DUE FROM EMPLOYEES	
000200	LICENSES	200.00-
001202	PENALTIES	30.00-
	** GL 15101 TOTAL	230.00-
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	22,323.92
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	1,260.00
	** GL 15102 TOTAL	23,583.92
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEs	1,600.00
000200	LICENSES	10,865.00
000400	MISCELLANEOUS RECEIPTS	11.00
001202	PENALTIES	750.00
	** GL 15103 TOTAL	13,226.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	21,265.03
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000000	BALANCE BROUGHT FORWARD	100.00-
000100	FEEs	750.00-
000200	LICENSES	25,773.92-
000400	MISCELLANEOUS RECEIPTS	11.00-
001202	PENALTIES	272.50-
	** GL 15900 TOTAL	26,907.42-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	420.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000000	BALANCE BROUGHT FORWARD	100.00
000200	LICENSES	200.00
001202	PENALTIES	15.00
	** GL 16500 TOTAL	315.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	13,539.82-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774	CF NAT'L POLLUT/ELIMINATION	764.56-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	19.79-
	** GL 31100 TOTAL	14,324.17-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,645.97-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,607.20-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774	CF NAT'L POLLUT/ELIMINATION	2,388.47-
	** GL 32100 TOTAL	5,641.64-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000200	LICENSES	0.00
180222	TRANSFER TO WORKING CAPITAL TF	13,249.02-
	** GL 35200 TOTAL	13,249.02-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,337.79-
	** GL 35300 TOTAL	1,337.79-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	244,949.99-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	74,116.97-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000100	FEES	208,100.00-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	13,054,810.09-
94100	ENCUMBRANCES	
040000	EXPENSES	8,466.78
100777	CONTRACTED SERVICES	2,974.02
	** GL 94100 TOTAL	11,440.80
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	8,466.78-
100777	CONTRACTED SERVICES	2,974.02-
	** GL 98100 TOTAL	11,440.80-
	*** 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	32,351,351.33
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	43,185.01
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000500	INTEREST	177.26
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	2,716.80-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	8,683.78-
35700	DUE TO COMPONENT UNIT/PRIMARY	
140008 07	G/A-SUR WATER IMP PROJ	10,000.00-
149931 08	G/A WMD ALTERN WATER SUPP	530,022.20-
	** GL 35700 TOTAL	540,022.20-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	31,878,087.62-
94100	ENCUMBRANCES	
140008 07	G/A-SUR WATER IMP PROJ	143,663.21
149931 08	G/A WMD ALTERN WATER SUPP	1,452,376.73
	** GL 94100 TOTAL	1,596,039.94
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140008 07	G/A-SUR WATER IMP PROJ	143,663.21-
149931 08	G/A WMD ALTERN WATER SUPP	1,452,376.73-
	** GL 98100 TOTAL	1,596,039.94-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 644001 SOLID WASTE MANAGEMENT TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	47,543.84
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	135.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	13,362,011.26
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200	LICENSES	35.00
001202	PENALTIES	15.00
	** GL 15103 TOTAL	50.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	15,698.71
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	1,650,990.70
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	17,827.50-
040000	EXPENSES	0.00
040000	CF EXPENSES	5,754.90-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	12,001.28-
086000	17 WASTE TIRE ABATEMENT	3,111.58-
088661	08 REEF CLEANUP/OSBORNE REEF	1,032.17-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	26,528.51-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	36,171.79-
141131	18 G/A-OSBORNE REEF TIRE REM	135,150.00-
	** GL 31100 TOTAL	237,577.73-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
180222	TRANSFER TO WORKING CAPITAL TF	21,739.19-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	987.61-

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

CAT		BEGINNING BALANCE
35500	DUE TO OTHER GOVERNMENTAL UNITS	
086000	17 WASTE TIRE ABATEMENT	15,575.09-
086000	18 WASTE TIRE ABATEMENT	25,602.06-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	7,056.23-
140134	18 SOLID WASTE MANAGEMENT	163,991.13-
	** GL 35500 TOTAL	212,224.51-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	26,896.06-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	14,577,004.41-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	16,508.90
030000	CF OTHER PERSONAL SERVICES	31,220.00
040000	EXPENSES	4,125.88
050068	G/A-SWIX	18,132.04
086000	08 WASTE TIRE ABATEMENT	19,726.76
086000	17 WASTE TIRE ABATEMENT	95,329.79
086000	18 WASTE TIRE ABATEMENT	247,776.61
087777	16 LANDFILL CLOSURES	1,264,119.62
087777	17 LANDFILL CLOSURES	1,000,000.00
088661	08 REEF CLEANUP/OSBORNE REEF	1,110.41
100777	CONTRACTED SERVICES	2,441.46
101492	HAZARDOUS WASTE CLEANUP	20,295.49
140134	18 SOLID WASTE MANAGEMENT	1,453,456.23
141131	17 G/A-OSBORNE REEF TIRE REM	106,070.79
141131	18 G/A-OSBORNE REEF TIRE REM	637,327.50
	** GL 94100 TOTAL	4,917,641.48
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	16,508.90-
030000	CF OTHER PERSONAL SERVICES	31,220.00-
040000	EXPENSES	4,125.88-
050068	G/A-SWIX	18,132.04-
086000	08 WASTE TIRE ABATEMENT	19,726.76-
086000	17 WASTE TIRE ABATEMENT	95,329.79-
086000	18 WASTE TIRE ABATEMENT	247,776.61-
087777	16 LANDFILL CLOSURES	1,264,119.62-
087777	17 LANDFILL CLOSURES	1,000,000.00-
088661	08 REEF CLEANUP/OSBORNE REEF	1,110.41-
100777	CONTRACTED SERVICES	2,441.46-
101492	HAZARDOUS WASTE CLEANUP	20,295.49-

BGTRBAL-10 AS OF 07/01/18

37000000000
BEGINNING TRIAL BALANCE BY FUND
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
20 2 644001 SOLID WASTE MANAGEMENT TRUST FUND
G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
140134	18	SOLID WASTE MANAGEMENT	1,453,456.23-
141131	17	G/A-OSBORNE REEF TIRE REM	106,070.79-
141131	18	G/A-OSBORNE REEF TIRE REM	637,327.50-
		** GL 98100 TOTAL	4,917,641.48-
		*** 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	142,562.95
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	379,474,319.93
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	603,889.58
15400	LOANS AND NOTES RECEIVABLE	
002300	REPAYMENT OF LOANS	91,415,078.56
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
002300	REPAYMENT OF LOANS	323,931.76
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300	REPAYMENT OF LOANS	1,004,200,639.31
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
002300	REPAYMENT OF LOANS	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
002300	REPAYMENT OF LOANS	72,662.10-
35300	DUE TO OTHER DEPARTMENTS	
220030	REFUND NONSTATE REVENUES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	37,991.14-
	** GL 35300 TOTAL	37,991.14-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
140131 05	WASTEWATER TREAT FAC CONST	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	1,476,049,768.85-
94100	ENCUMBRANCES	
140131 11	WASTEWATER TREAT FAC CONST	496,050.00
140131 12	WASTEWATER TREAT FAC CONST	1,407,187.51
140131 13	WASTEWATER TREAT FAC CONST	11,303,562.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T

G-L	G-L ACCOUNT NAME				BEGINNING BALANCE
CAT					
140131	14	WASTEWATER TREAT FAC CONST			15,323,854.00
140131	15	WASTEWATER TREAT FAC CONST			53,119,379.00
140131	16	WASTEWATER TREAT FAC CONST			81,868,203.49
140131	17	WASTEWATER TREAT FAC CONST			102,825,472.06
140131	18	WASTEWATER TREAT FAC CONST			90,072,488.94
		** GL 94100 TOTAL			356,416,197.00
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE			
140131	11	WASTEWATER TREAT FAC CONST			496,050.00-
140131	12	WASTEWATER TREAT FAC CONST			1,407,187.51-
140131	13	WASTEWATER TREAT FAC CONST			11,303,562.00-
140131	14	WASTEWATER TREAT FAC CONST			15,323,854.00-
140131	15	WASTEWATER TREAT FAC CONST			53,119,379.00-
140131	16	WASTEWATER TREAT FAC CONST			81,868,203.49-
140131	17	WASTEWATER TREAT FAC CONST			102,825,472.06-
140131	18	WASTEWATER TREAT FAC CONST			90,072,488.94-
		** GL 98100 TOTAL			356,416,197.00-
		*** 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	FEEs	387,738.86
11150	CASH ON HAND - PARK CHANGE FUNDS STPKS	
000000	BALANCE BROUGHT FORWARD	50,645.00
11201	CASH PARK BANK ACCOUNTS	
000000	BALANCE BROUGHT FORWARD	800,871.20
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	124,355.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,609,029.93
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEs	86,258.37
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	36,227,505.85
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	7,866.98
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100	FEEs	291,827.31
000500	INTEREST	167.72
001204	RESTITUTION	262.85
	** GL 15102 TOTAL	292,257.88
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEs	17,163.63
001202	PENALTIES	2,182.27
	** GL 15103 TOTAL	19,345.90
15104	DUE FROM CONCESSION OPERATORS	
000118	TELEPHONE COMMISSIONS	500.00
001800	REFUNDS	25,200.00
001801	REIMBURSEMENTS	3,900.00
002102	CONCESSIONS	477,100.00
	** GL 15104 TOTAL	506,700.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	59,861.79
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEES	16,220.51-
001202	PENALTIES	2,059.45-
001204	RESTITUTION	262.85-
001800	REFUNDS	25,200.00-
	** GL 15900 TOTAL	43,742.81-
16300	DUE FROM OTHER DEPARTMENTS	
001520	TRANSFERS - SUBJECT TO SERVICE CHARGE	10,414.83
16900	DUE FROM CLEARING FUND	
000100	FEEES	0.00
17104	INVENTORIES GASOLINE	
000000	BALANCE BROUGHT FORWARD	7,208.33
040000	EXPENSES	14,531.17
	** GL 17104 TOTAL	21,739.50
17105	INVENTORIES MOTOR OILS	
000000	BALANCE BROUGHT FORWARD	2,492.93
040000	EXPENSES	14,474.09
	** GL 17105 TOTAL	16,967.02
17106	INVENTORIES MISC FUELS AND LUBE	
000000	BALANCE BROUGHT FORWARD	702.38
040000	EXPENSES	22,661.98
	** GL 17106 TOTAL	23,364.36
17108	INVENTORIES HERBICIDES	
000000	BALANCE BROUGHT FORWARD	114,957.46
040000	EXPENSES	444,447.74
	** GL 17108 TOTAL	559,405.20
17200	GOODS PURCHASED FOR RESALE	
000000	BALANCE BROUGHT FORWARD	1,100,711.26
040000	EXPENSES	953,375.23-
	** GL 17200 TOTAL	147,336.03
31100	ACCOUNTS PAYABLE	
000100	FEEES	155,254.14-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	116,451.28-

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

CAT		BEGINNING BALANCE
040000	EXPENSES	0.00
040000	CF EXPENSES	706,016.28-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	425,775.54-
080039	18 STATE PARK FACILITY IMPROV	241,741.61-
087155	17 BAHIA HONDA ST PARK	1,860.00-
100592	DISBURSE DONATIONS	0.00
100592	CF DISBURSE DONATIONS	12,701.00-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	133,695.91-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	153,066.96-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	581,588.27-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334	CF CONTRL OF INVASIVE EXOTICS	8,819.77-
105006	LAND USE PROCEEDS DISBURSE	0.00
105006	CF LAND USE PROCEEDS DISBURSE	140,000.36-
	** GL 31100 TOTAL	2,676,971.12-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	2,179.45-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	165,377.67-
080039	18 STATE PARK FACILITY IMPROV	12,253.60-
100592	DISBURSE DONATIONS	0.00
100592	CF DISBURSE DONATIONS	4,241.55-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	11,862.34-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	142,228.84-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334	CF CONTRL OF INVASIVE EXOTICS	11,218.71-
	** GL 32100 TOTAL	349,362.16-
33101	DEPOSITS PAYABLE ESCROW	
002700	SECURITY/ESCROW DEPOSITS	391,700.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100	FEEES	10,845.61-
180222	TRANSFER TO WORKING CAPITAL TF	85,524.50-
	** GL 35200 TOTAL	96,370.11-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35300	DUE TO OTHER DEPARTMENTS	
002102	CONCESSIONS	143,963.95-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	4,806.30-
040000	EXPENSES	0.00
040000	CF EXPENSES	2,630.25-
101198	OUTSOURCING	1,296.00-
101198	CF OUTSOURCING	734.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,765.95-
	** GL 35300 TOTAL	157,196.45-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	66,290.94-
100590	DISTRIB OF SURCHARGE FEES	0.00
100590	CF DISTRIB OF SURCHARGE FEES	108,271.38-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	16,806.27-
310228	PAYMENT OF SALES TAX	70,932.87-
	** GL 35500 TOTAL	262,301.46-
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	367,704.64-
310322	SERVICE CHARGE TO GEN REV	1,427,900.36-
	** GL 35600 TOTAL	1,795,605.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	164,456.90-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	237.22-
	** GL 38600 TOTAL	164,694.12-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000100	FEES	40,145.73-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001800	REFUNDS	6,270.42-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	34,198,492.21-
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
040000	EXPENSES	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
56100	NONSPENDABLE - INVENTORIES AND PREPAID	
000000	BALANCE BROUGHT FORWARD	289,154.71
040000	EXPENSES	1,057,966.82-
	** GL 56100 TOTAL	768,812.11-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	81,369.92
040000	EXPENSES	369,578.10
040000	CF EXPENSES	109,881.05
060000	OPERATING CAPITAL OUTLAY	514,955.89
060000	CF OPERATING CAPITAL OUTLAY	282,745.91
080039	18 STATE PARK FACILITY IMPROV	1,807,941.29
087150	17 LONG KEY ST PARK	83,694.00
087155	17 BAHIA HONDA ST PARK	989,109.44
087156	18 STW PARK RD MAINT REPAIRS	509,743.60
088130	18 REMOVE ACCESS BARRIERS-STW	154,218.67
100592	DISBURSE DONATIONS	13,611.20
100718	LAND MANAGEMENT	91,200.96
100718	CF LAND MANAGEMENT	128,849.00
100777	CONTRACTED SERVICES	55,725.44
101198	OUTSOURCING	314,738.53
101198	CF OUTSOURCING	39,400.00
102334	CONTRL OF INVASIVE EXOTICS	22,134.92
105006	LAND USE PROCEEDS DISBURSE	121,643.37
	** GL 94100 TOTAL	5,690,541.29
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	81,369.92-
040000	EXPENSES	369,578.10-
040000	CF EXPENSES	109,881.05-
060000	OPERATING CAPITAL OUTLAY	514,955.89-
060000	CF OPERATING CAPITAL OUTLAY	282,745.91-
080039	18 STATE PARK FACILITY IMPROV	1,807,941.29-
087150	17 LONG KEY ST PARK	83,694.00-
087155	17 BAHIA HONDA ST PARK	989,109.44-
087156	18 STW PARK RD MAINT REPAIRS	509,743.60-
088130	18 REMOVE ACCESS BARRIERS-STW	154,218.67-
100592	DISBURSE DONATIONS	13,611.20-
100718	LAND MANAGEMENT	91,200.96-
100718	CF LAND MANAGEMENT	128,849.00-
100777	CONTRACTED SERVICES	55,725.44-
101198	OUTSOURCING	314,738.53-
101198	CF OUTSOURCING	39,400.00-
102334	CONTRL OF INVASIVE EXOTICS	22,134.92-
105006	LAND USE PROCEEDS DISBURSE	121,643.37-
	** GL 98100 TOTAL	5,690,541.29-

BGTRBAL-10 AS OF 07/01/18

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2018

DATE RUN 08/08/18
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
20 2 675002 STATE PARK TRUST FUND

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

99100 BUDGETARY FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
	12100	UNRELEASED CASH IN STATE TREASURY	
	000000	BALANCE BROUGHT FORWARD	1,928,087.02
	16700	DUE FROM COMPONENT UNIT/PRIMARY	
	000500	INTEREST	400.02
	25800	ADVANCES TO COMPONENT UNITS	
	141116	01 STW RESTORATION PROJECTS	3,687.40
	35600	DUE TO GENERAL REVENUE	
	310322	SERVICE CHARGE TO GEN REV	2.03-
	54900	COMMITTED FUND BALANCE	
	000000	BALANCE BROUGHT FORWARD	1,932,172.41-
	94100	ENCUMBRANCES	
	140124	12 AID/WMD-LAND ACQUISITION	120,940.12
	140124	14 AID/WMD-LAND ACQUISITION	1,189,575.16
	141122	15 G/A-C-51 RESERVOIR IMPLMNT	500,000.00
		** GL 94100 TOTAL	1,810,515.28
	98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
	140124	12 AID/WMD-LAND ACQUISITION	120,940.12-
	140124	14 AID/WMD-LAND ACQUISITION	1,189,575.16-
	141122	15 G/A-C-51 RESERVOIR IMPLMNT	500,000.00-
		** GL 98100 TOTAL	1,810,515.28-
		*** 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		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	140,260.94
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEES	350.00
000200	LICENSES	125.00
	** GL 12400 TOTAL	475.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	36,231,705.99
15101	DUE FROM EMPLOYEES	
001801	REIMBURSEMENTS	7.32
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	54,484.75
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	2,694,036.75
001202	PENALTIES	35,498.17
001800	REFUNDS	946.61
001801	REIMBURSEMENTS	451,972.48
	** GL 15102 TOTAL	3,236,938.76
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEES	175.00
000200	LICENSES	125.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	8,565.00
001202	PENALTIES	454.50
001801	REIMBURSEMENTS	750.00
	** GL 15103 TOTAL	10,069.50
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	59,915.89
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEES	175.00-
000200	LICENSES	54,609.75-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	2,491,766.37-
001202	PENALTIES	35,802.67-
001801	REIMBURSEMENTS	56,738.75-
	** GL 15900 TOTAL	2,639,092.54-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	775.00

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

CAT		BEGINNING BALANCE
16300	DUE FROM OTHER DEPARTMENTS	
001520	TRANSFERS - SUBJECT TO SERVICE CHARGE	1,567.68
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	2,948,546.31
	** GL 16300 TOTAL	2,950,113.99
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	242,528.50-
040000	EXPENSES	0.00
040000	CF EXPENSES	15,882.52-
050840	G/A-LOCAL HAZ WASTE COL	0.00
050840	CF G/A-LOCAL HAZ WASTE COL	32,671.11-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	4,177.00-
080524	17 DRY CLEAN/SITE CLEANUP	172,396.27-
080524	18 DRY CLEAN/SITE CLEANUP	42,840.02-
088502	16 HAZARD WASTE/SITE CLEANUP	20,300.78-
088502	17 HAZARD WASTE/SITE CLEANUP	30,156.78-
088502	18 HAZARD WASTE/SITE CLEANUP	679.00-
088964	09 TOTAL MAX DAILY LOADS	4,886.83-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	5,958.07-
100050	EVERGLADES LAB SUPPORT	0.00
100050	CF EVERGLADES LAB SUPPORT	31,415.67-
100591	SUBMERGED RES DAMAGED REST	0.00
100591	CF SUBMERGED RES DAMAGED REST	23.81-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	191,972.97-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	299,778.19-
104081	USGS COOPERATIVE AGREEMENT	0.00
104081	CF USGS COOPERATIVE AGREEMENT	214,897.00-
104134	WATER WELL CLEANUP	0.00
104134	CF WATER WELL CLEANUP	26,639.12-
	** GL 31100 TOTAL	1,337,203.64-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	686.78-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	5,572.05-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	52,523.96-
100591	SUBMERGED RES DAMAGED REST	0.00
100591	CF SUBMERGED RES DAMAGED REST	2,528.95-

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

CAT		BEGINNING BALANCE
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	3,132.26-
	** GL 32100 TOTAL	64,444.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	420.00-
180222	TRANSFER TO WORKING CAPITAL TF	45,035.40-
	** GL 35200 TOTAL	45,455.40-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	5,990.22-
040000	EXPENSES	0.00
040000	CF EXPENSES	92.75-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	109,317.90-
104134	WATER WELL CLEANUP	0.00
104134	CF WATER WELL CLEANUP	38,470.21-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,769.35-
	** GL 35300 TOTAL	157,640.43-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	32,000.00-
050840	G/A-LOCAL HAZ WASTE COL	0.00
050840	CF G/A-LOCAL HAZ WASTE COL	191,416.46-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	5,394.90-
100591	SUBMERGED RES DAMAGED REST	0.00
100591	CF SUBMERGED RES DAMAGED REST	1,000.00-
104134	WATER WELL CLEANUP	0.00
104134	CF WATER WELL CLEANUP	2,478.00-
140076	16 G/A-NPS MGMT PLANNING	54,026.57-
	** GL 35500 TOTAL	286,315.93-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	52,453.14-
35700	DUE TO COMPONENT UNIT/PRIMARY	
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	75,200.41-
	** GL 35700 TOTAL	75,200.41-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35749	DUE TO UNIVERSITIES	
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	27,000.00-
	** GL 35749 TOTAL	27,000.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	97,205.04-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,168.11-
	** GL 38600 TOTAL	98,373.15-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	49,043.30-
001801	REIMBURSEMENTS	353,050.39-
	** GL 47300 TOTAL	402,093.69-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	32,307,764.89-
57301	FUND BALANCE RESTRICTED COURT ORDER RE	
000000	BALANCE BROUGHT FORWARD	393,709.18-
57401	FUND BALANCE RESTRICTED REEF GROUNDING	
000000	BALANCE BROUGHT FORWARD	929,187.19-
57404	FUND BALANCE RESTRICTED OPERATOR CERTI	
000000	BALANCE BROUGHT FORWARD	3,814,328.80-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	197,433.97
040000	EXPENSES	20,282.23
050840	G/A-LOCAL HAZ WASTE COL	46,014.92
060000	OPERATING CAPITAL OUTLAY	4,177.00
060000	CF OPERATING CAPITAL OUTLAY	36,532.00
080167	17 LAKE APOPKA RESTORATION	1,700,000.00
080524	17 DRY CLEAN/SITE CLEANUP	893,091.11
080524	18 DRY CLEAN/SITE CLEANUP	7,674,981.14
088502	16 HAZARD WASTE/SITE CLEANUP	34,093.17
088502	17 HAZARD WASTE/SITE CLEANUP	3,544,162.53
088502	18 HAZARD WASTE/SITE CLEANUP	8,124,155.72
088964	08 TOTAL MAX DAILY LOADS	402,624.84
100027	GROUND WTR/MONITOR NETWRK	25,875.40
100050	EVERGLADES LAB SUPPORT	12,076.66
100591	SUBMERGED RES DAMAGED REST	1,000.00
100777	CONTRACTED SERVICES	130,576.94

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

CAT			BEGINNING BALANCE
101492		HAZARDOUS WASTE CLEANUP	823,619.75
101492	CF	HAZARDOUS WASTE CLEANUP	70,400.00
104134		WATER WELL CLEANUP	4,929.65
140076	15	G/A-NPS MGMT PLANNING	2,147,442.44
140076	16	G/A-NPS MGMT PLANNING	1,408,543.15
		** GL 94100 TOTAL	27,302,012.62
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	197,433.97-
040000		EXPENSES	20,282.23-
050840		G/A-LOCAL HAZ WASTE COL	46,014.92-
060000		OPERATING CAPITAL OUTLAY	4,177.00-
060000	CF	OPERATING CAPITAL OUTLAY	36,532.00-
080167	17	LAKE APOPKA RESTORATION	1,700,000.00-
080524	17	DRY CLEAN/SITE CLEANUP	893,091.11-
080524	18	DRY CLEAN/SITE CLEANUP	7,674,981.14-
088502	16	HAZARD WASTE/SITE CLEANUP	34,093.17-
088502	17	HAZARD WASTE/SITE CLEANUP	3,544,162.53-
088502	18	HAZARD WASTE/SITE CLEANUP	8,124,155.72-
088964	08	TOTAL MAX DAILY LOADS	402,624.84-
100027		GROUND WTR/MONITOR NETWRK	25,875.40-
100050		EVERGLADES LAB SUPPORT	12,076.66-
100591		SUBMERGED RES DAMAGED REST	1,000.00-
100777		CONTRACTED SERVICES	130,576.94-
101492		HAZARDOUS WASTE CLEANUP	823,619.75-
101492	CF	HAZARDOUS WASTE CLEANUP	70,400.00-
104134		WATER WELL CLEANUP	4,929.65-
140076	15	G/A-NPS MGMT PLANNING	2,147,442.44-
140076	16	G/A-NPS MGMT PLANNING	1,408,543.15-
		** GL 98100 TOTAL	27,302,012.62-
		*** 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	52,464.36
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	606,061.99
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	1,041.52
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
004801	SALES OF DATA PROCESSING SVCS TO STATE AGEN	400,000.00
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
002900	SALE OF SURPLUS PROPERTY	190,596.58-
040000	EXPENSES	301,713.11
040000	CF EXPENSES	781.74-
060000	OPERATING CAPITAL OUTLAY	649,963.27
060000	CF OPERATING CAPITAL OUTLAY	198,871.24-
080945	PARK DEVELOPMENT	19,296.91-
088140	FACILITY REPAIR NEEDS-STW	445,280.60
088964	TOTAL MAX DAILY LOADS	917.00
100027	GROUND WTR/MONITOR NETWRK	53,754.00
100628	WATER QUALITY MGMT/PLAN	73,397.22
101011	FED WASTE PLANNING GRANTS	10,479.02
101492	HAZARDOUS WASTE CLEANUP	8,673.88

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
101494	HAZARDOUS WASTE SITE REST	9,000.00
102204	INTEGRATED DATABASE/REG AP	153,974.88
102590	POLLUTION REST CONTRACTS	1,267.38
103886	GREENWAYS CARL MGMT FUND	2,311.32
104132	UNDERGROUND TANK CLEANUP	80,117.56-
104163	PETROLEUM CLEANUP AUDITS	7,519.46
108025	TOTAL MAXIMUM DAILY LOADS	998.00
210014	OTHER DATA PROCESSING SVCS	749,470.71
210014	CF OTHER DATA PROCESSING SVCS	111,141.86-
	** GL 27600 TOTAL	2,371,001.31
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	14,825.00-
002900	SALE OF SURPLUS PROPERTY	190,596.58
040000	EXPENSES	189,063.48-
060000	OPERATING CAPITAL OUTLAY	447,542.06-
088140	FACILITY REPAIR NEEDS-STW	273,457.43-
088964	TOTAL MAX DAILY LOADS	917.00-
100027	GROUND WTR/MONITOR NETWRK	28,200.20-
100628	WATER QUALITY MGMT/PLAN	51,370.48-
101011	FED WASTE PLANNING GRANTS	10,479.02-
101492	HAZARDOUS WASTE CLEANUP	8,673.88-
101494	HAZARDOUS WASTE SITE REST	9,000.00-
102204	INTEGRATED DATABASE/REG AP	173,744.88-
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	25,587.58-
104163	PETROLEUM CLEANUP AUDITS	7,519.46-
108025	TOTAL MAXIMUM DAILY LOADS	133.04-
210014	OTHER DATA PROCESSING SVCS	698,553.23-
	** GL 27700 TOTAL	1,752,436.10-
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	165,835.00
100629	DRINK WATER IMPRV-FED STM	96,000.00
101496	STATE LANDS STEWARDSHIP	10,000.00
104146	WASTE TIRE ABATEMENT PROG	9,167.00
140076	G/A-NPS MGMT PLANNING	159,000.00
210014	OTHER DATA PROCESSING SVCS	59,998.00
	** GL 28800 TOTAL	500,000.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
28900	ACC DEPR - OTHER CAPITAL ASSETS	
040000	EXPENSES	165,835.00-
100629	DRINK WATER IMPRV-FED STM	96,000.00-
101496	STATE LANDS STEWARDSHIP	10,000.00-
104146	WASTE TIRE ABATEMENT PROG	9,167.00-
140076	G/A-NPS MGMT PLANNING	159,000.00-
210014	OTHER DATA PROCESSING SVCS	59,998.00-
	** GL 28900 TOTAL	500,000.00-
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	3,679.54-
040000	EXPENSES	0.00
040000	CF EXPENSES	307,977.50-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	493,851.46-
210014	OTHER DATA PROCESSING SVCS	0.00
	** GL 31100 TOTAL	805,508.50-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	57,414.01-
	** GL 32100 TOTAL	57,414.01-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
100777	CONTRACTED SERVICES	5,864.32-
100777	CF CONTRACTED SERVICES	139,135.68-
210014	OTHER DATA PROCESSING SVCS	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	65.52-
	** GL 35300 TOTAL	145,065.52-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	218.37-
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-

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

G-L		G-L ACCOUNT NAME	BEGINNING BALANCE
CAT			
088140		FACILITY REPAIR NEEDS-STW	400,789.67-
100014		ACQ & REPLACE PATROL VEH	30,533.89-
100021		ACQUISITION/MOTOR VEHICLES	772,184.15-
100027		GROUND WTR/MONITOR NETWRK	26,045.34-
100039		WMD LAB SUPPORT	109,375.46-
100050		EVERGLADES LAB SUPPORT	55,895.79-
100628		WATER QUALITY MGMT/PLAN	179,532.34-
101011		FED WASTE PLANNING GRANTS	14,876.22-
101492		HAZARDOUS WASTE CLEANUP	175,841.47-
101494		HAZARDOUS WASTE SITE REST	32,084.55-
102204		INTEGRATED DATABASE/REG AP	725,896.73-
102576		PMTS FOR RESTOR & DAMAGE	628.48-
104070		HABITAT RESTORATION	1,820.91-
104132		UNDERGROUND TANK CLEANUP	380,057.94-
104134		WATER WELL CLEANUP	3,333.91-
109831		GRANT & AID MAJOR DISASTER 04-05 HURR IVAN	4,722.00-
140126		BEACH PROJECTS - STW	2,335.57-
210014		OTHER DATA PROCESSING SVCS	744,393.29-
		** GL 51100 TOTAL	0.00
53600		INVESTED IN CAPITAL ASSETS NET OF RELA	
000000		BALANCE BROUGHT FORWARD	619,322.81-
53900		NET ASSETS UNRESTRICTED	
000000		BALANCE BROUGHT FORWARD	51,361.47-
94100		ENCUMBRANCES	
030000		OTHER PERSONAL SERVICES	23,010.15
040000		EXPENSES	111,225.75
100777		CONTRACTED SERVICES	249,244.94
100777	CF	CONTRACTED SERVICES	13,325.04
		** GL 94100 TOTAL	396,805.88
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	23,010.15-
040000		EXPENSES	111,225.75-
100777		CONTRACTED SERVICES	249,244.94-
100777	CF	CONTRACTED SERVICES	13,325.04-
		** GL 98100 TOTAL	396,805.88-
		*** 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) 245-2295
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:	A 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. There has been an Application Granting Partial Summary Judgment and subsequent orders included as 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:	The case is currently in appellate mediation. Only attorney fees have been assessed against the United States Environmental Protection Agency by the trial court. There are no current pending claims against the Department. If the Department's appeal is unsuccessful, there could be future claims directed at the Department.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Environmental Protection		
Contact Person:	Robert A. Williams	Phone Number:	(850) 245-2295
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Reynolds, et al. v. The State of Florida; Rick Scott; in his official capacity as Governor of the State of Florida; the Florida Department of Environmental Protection; by and through Noah Valenstein, in his capacity as Secretary of the Florida Department of Environmental Protection; the Florida Department of Agriculture and Consumer Services; by and through Adam Putnam, in his capacity as Commissioner of the Florida Department of Agriculture and Consumer Services; the Florida Board of Trustees of Internal Improvement Trust Fund; and the Public Service Commission		
Court with Jurisdiction:	Circuit Court of the Second Judicial Circuit for Leon County, Florida		
Case Number:	2018-CA-000819		
Summary of the Complaint:	Plaintiffs are eight young Floridians, aged 19 and younger are seeking declaratory relief and an injunction under the Florida Constitution and Florida common law compelling Defendants to develop & implement a comprehensive plan to stabilize the climate system and protect vital natural resources.		
Amount of the Claim:	N/A		
Specific Statutes or Laws (including GAA) Challenged:	<p><i>Florida Constitution</i> - Article I, Sections 1, 2 and 9; Article II, Sections 5, 7, and 8; Article IV, Section 1; Article X, Sections 11 and 16</p> <p><i>Florida Common Law</i> – The Public Trust Doctrine</p> <p><i>Florida Statutes</i> - § 20.255§ 186.006; § 253.001; § 253.03; § 253.04; § 259.032; § 366.05; § 366.81; § 366.82; § 366.92 § 377.601; § 377.603; § 377.703; § 403.501-518; § 403.52; § 403.5365; § 403.061; § 403.7047; § 582.02; § 589.04</p>		

Status of the Case:	On July 6, 2018, Florida Department of Environmental Protection, the Secretary, and Florida Board of Trustees of Internal Improvement Trust Fund filed a Motion to Dismiss Plaintiffs' complaint. The Motions have been set for hearing on October 4, 2018, before Judge John Cooper in Second Circuit for Lean County.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel
		Office of the Attorney General or Division of Risk Management
		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 – June 2018

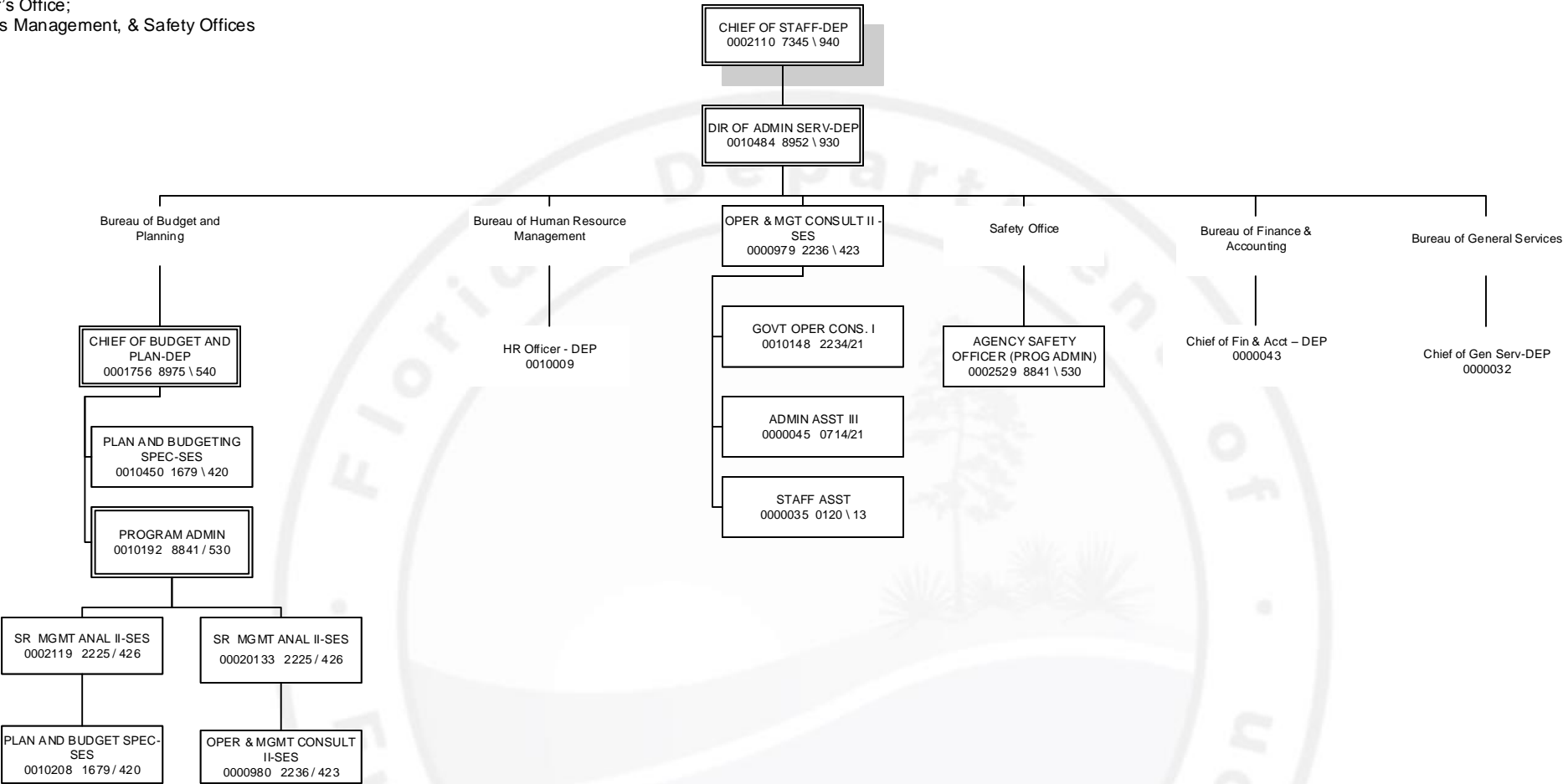
Schedule VII: Agency Litigation Inventory

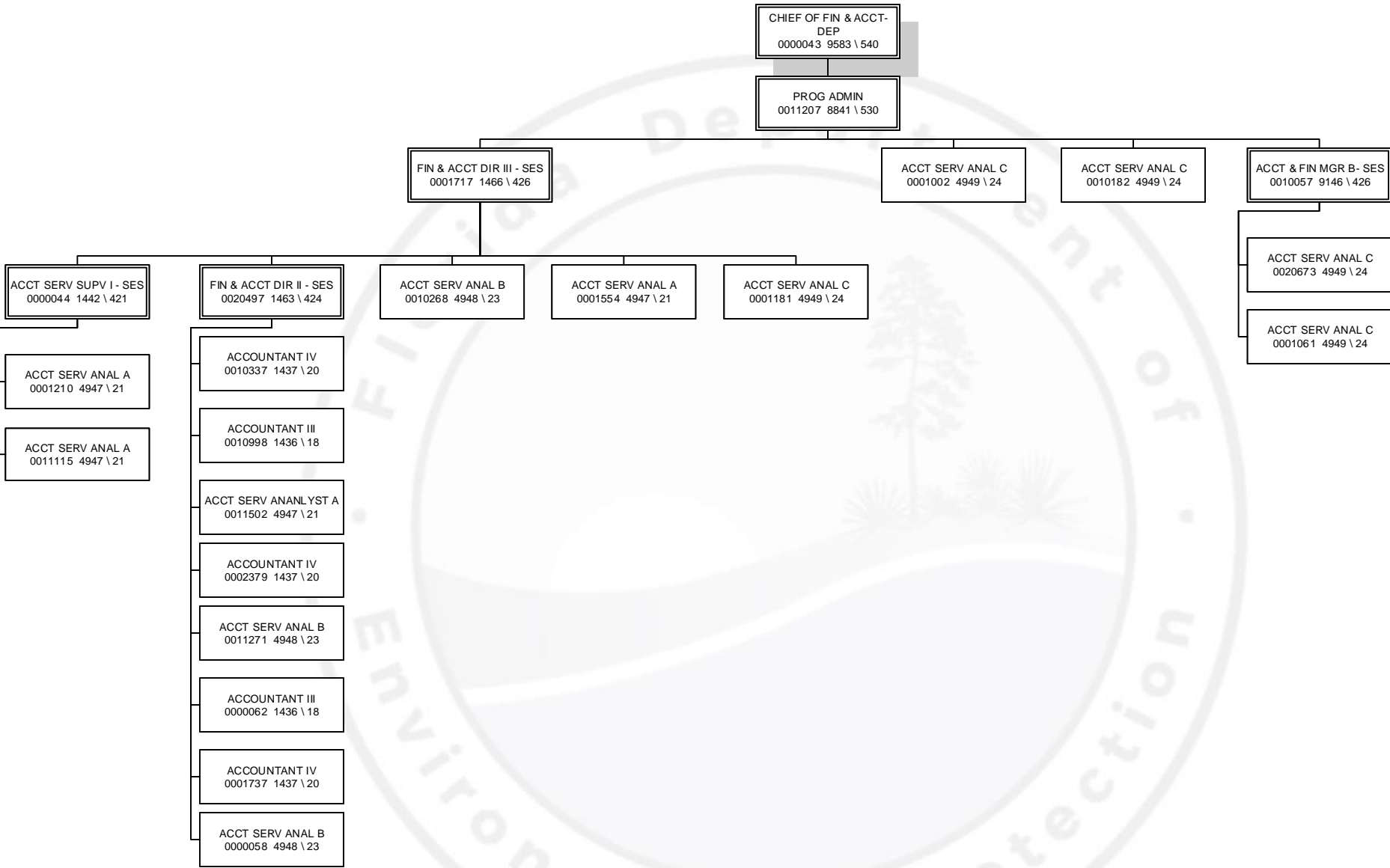
For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

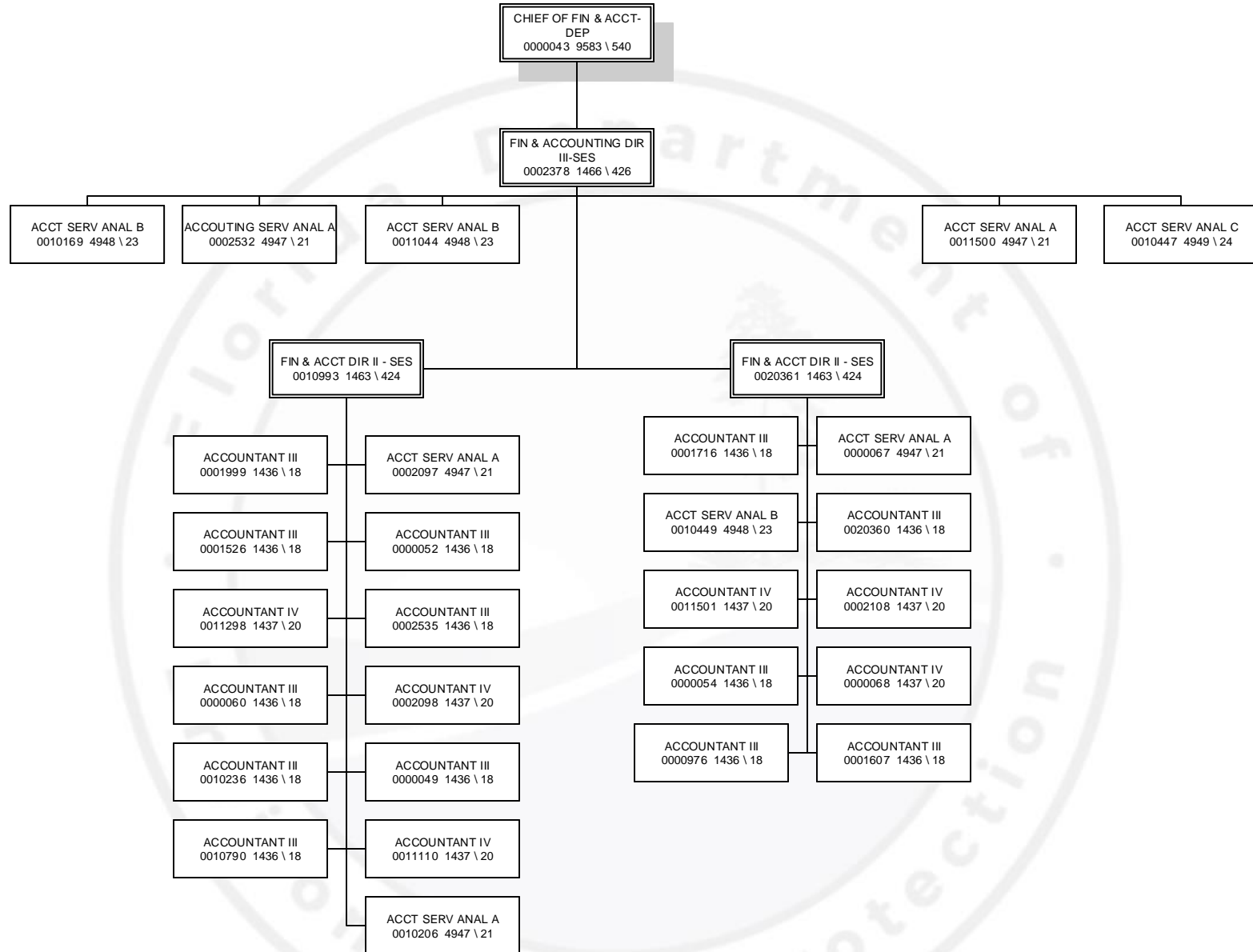
Agency:	Department of Environmental Protection		
Contact Person:	Robert A. Williams	Phone Number:	(850) 245-2295
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	State of Florida v. State of Georgia		
Court with Jurisdiction:	United States Supreme Court		
Case Number:	138 S.Ct. 2502		
Summary of the Complaint:	<p>Florida and Georgia are seeking an equitable allocation of waters from the Apalachicola-Chattahoochee-Flint River system for the past 30 years. Florida is also seeking injunctive relief against Georgia to sustain an adequate flow of freshwater into the Apalachicola River System and Bay.</p> <p>The Court assigned a Special Master, who issued a report in February 2017 rejecting Florida’s argument that Georgia’s water consumption should be capped. Furthermore, the Special Master found that because the Corps of Engineers, which operates of the dams and reservoirs in question, was not a party to the case, therefore Florida could not receive the relief requested. Florida filed exceptions to these findings, and it was argued before the U.S. Supreme Court.</p> <p>As a result of oral arguments, the Court held:</p> <ol style="list-style-type: none"> 1. Florida did not have the threshold burden to prove by clear and convincing evidence that its injury could be redressed by an order equitably apportioning the waters of the basin; 2. Florida made sufficient initial showing that an equity-based cap on Georgia's use of one river in the basin would lead to a significant increase in streamflow from that river into a river that flowed through Florida; but 3. The case is to be remanded to Special Master was required to determine how much extra water would flow into Florida because of a proposed cap on Georgia's water use, and whether the amount of extra water that reached the Florida river through a dam controlled by the Army Corps of Engineers would significantly redress the economic and ecological harm that Florida had suffered. 		

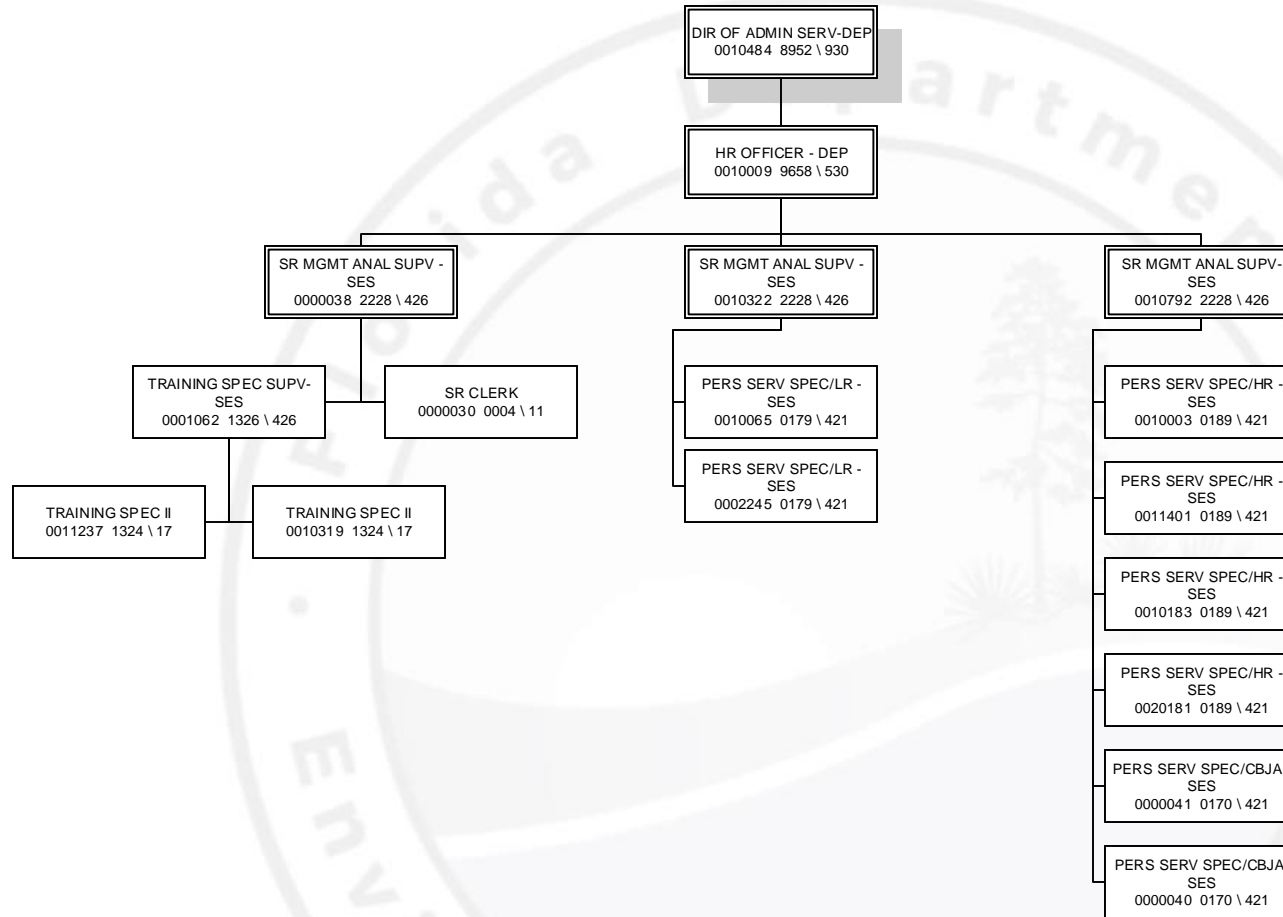
	Currently, the case is before a new special master for the above considerations.	
Specific Statutes or Laws (including GAA) Challenged:	N/A	
Status of the Case:	The Supreme Court has remanded the case back to the Special Master for consideration of several evidentiary issues. Furthermore, the Court has reserved judgment on the ultimate outcome of the case.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel
		Office of the Attorney General or Division of Risk Management
	X	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

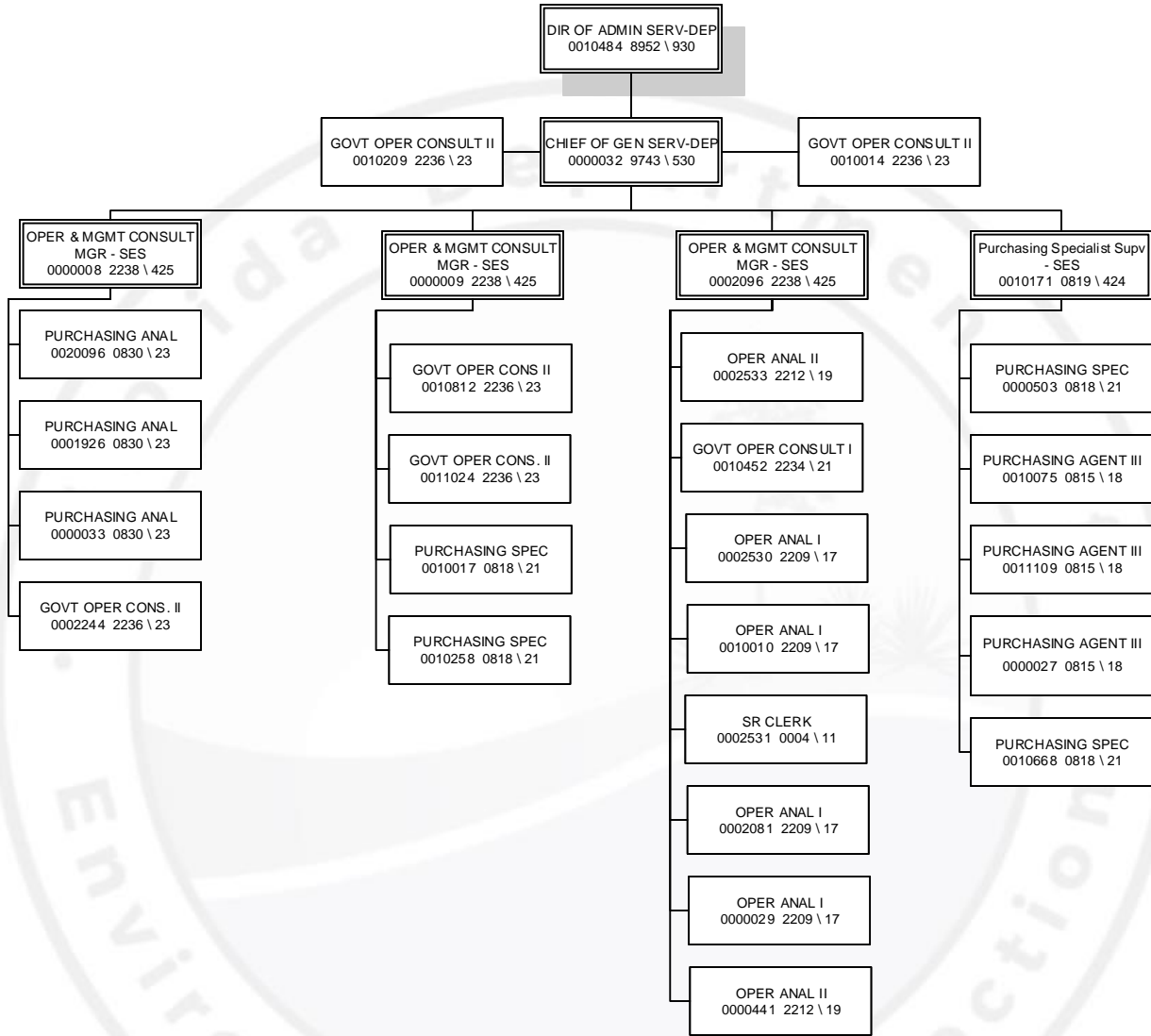
Office of Policy and Budget – June 2018

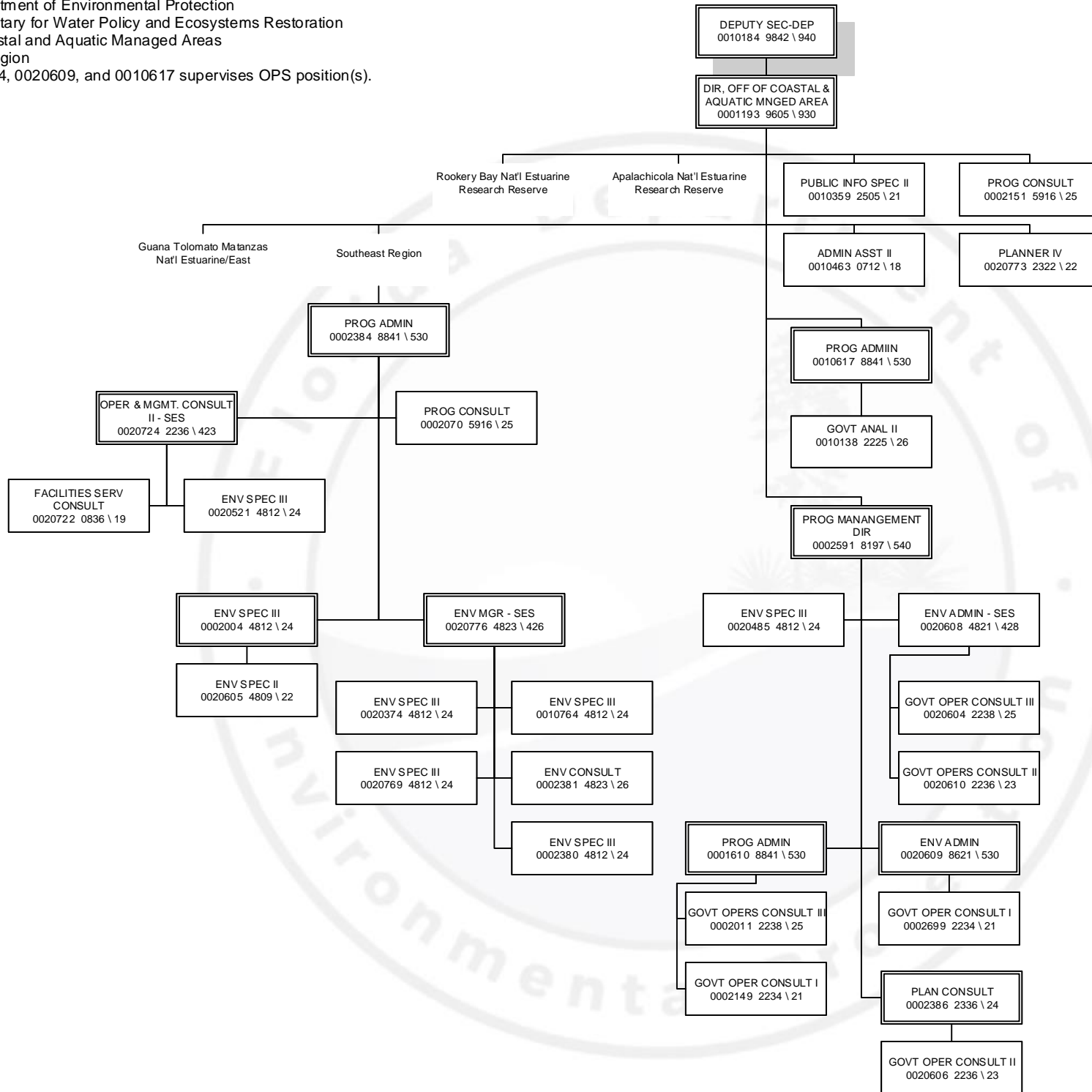




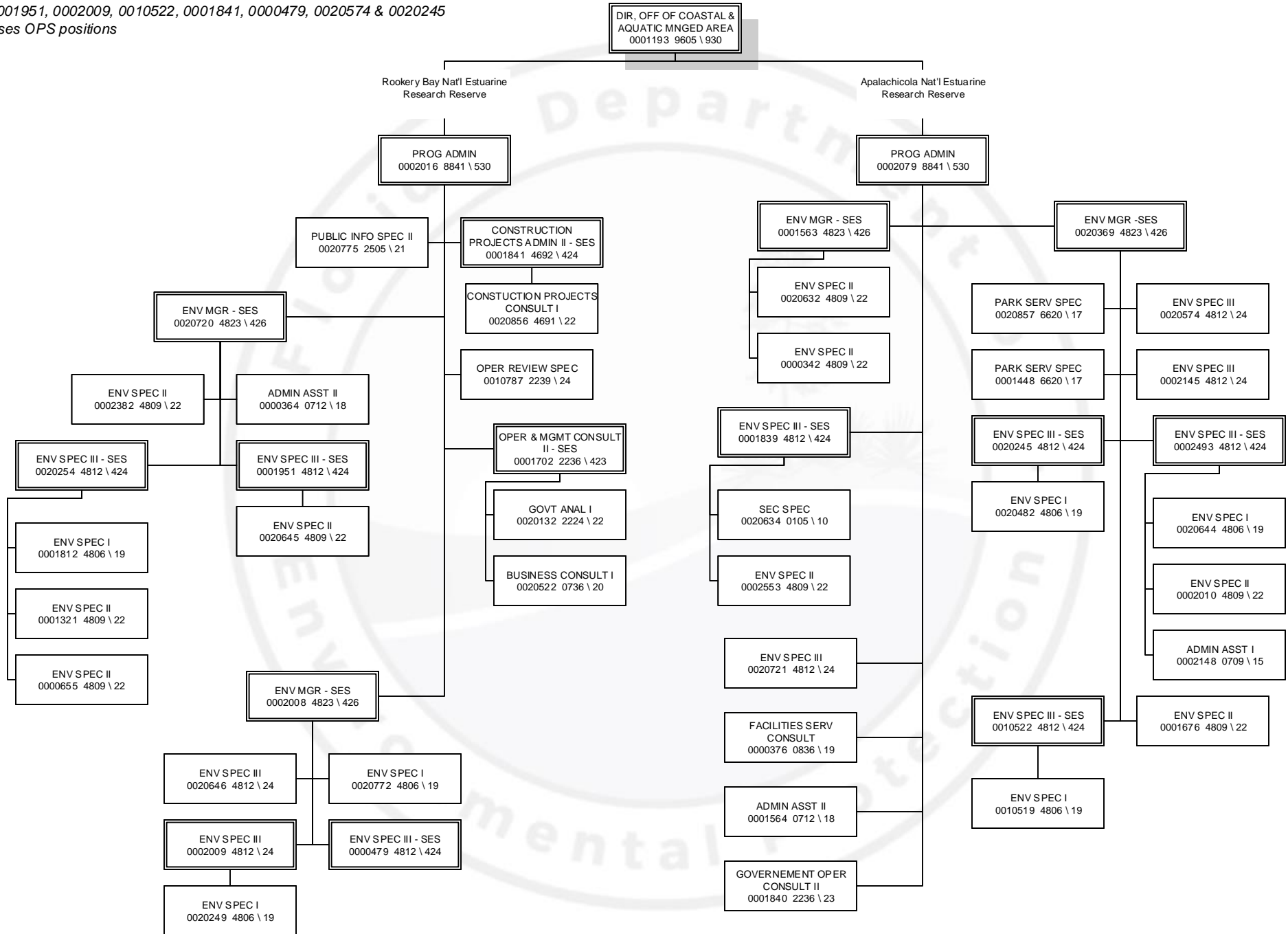


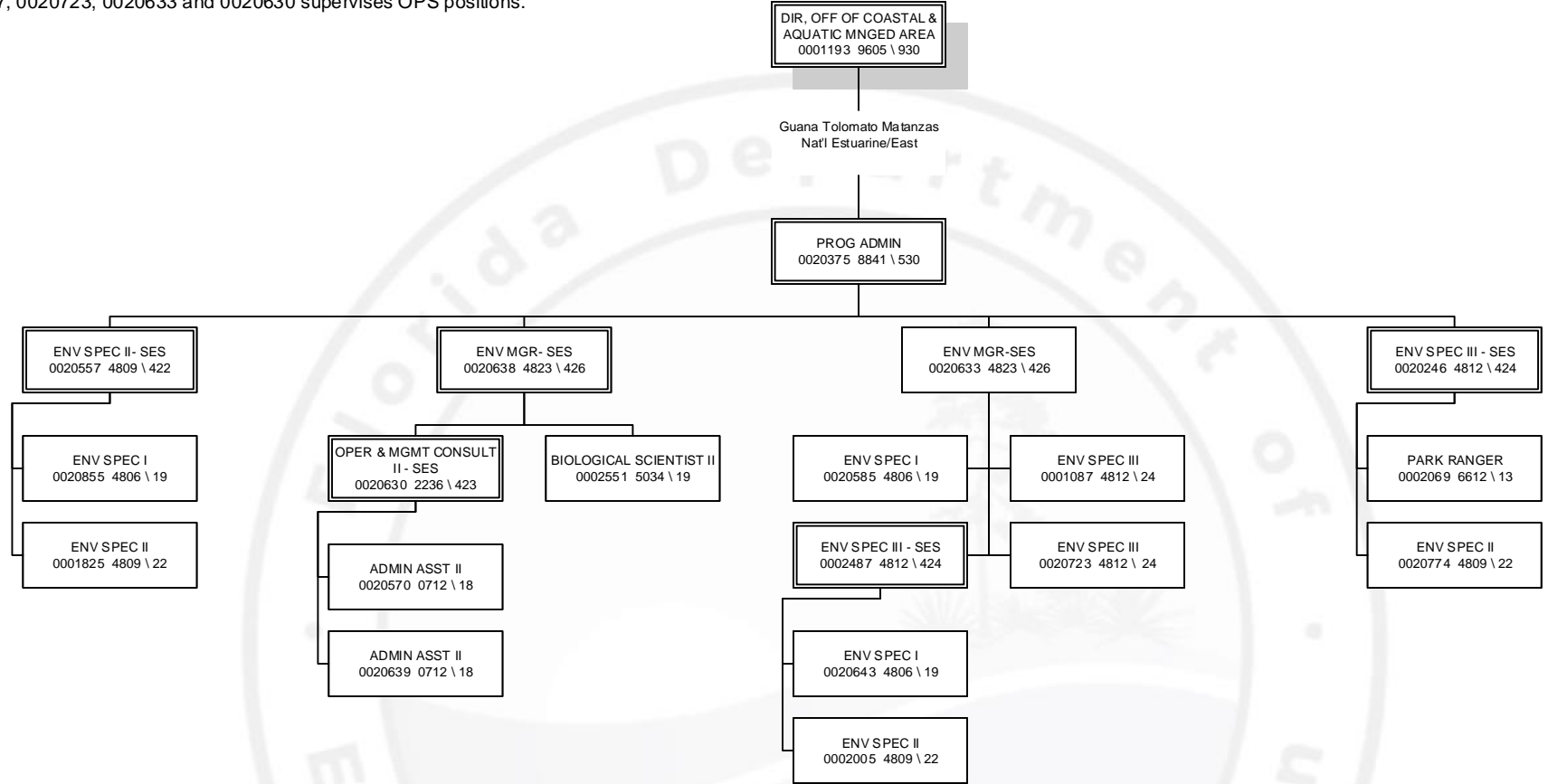


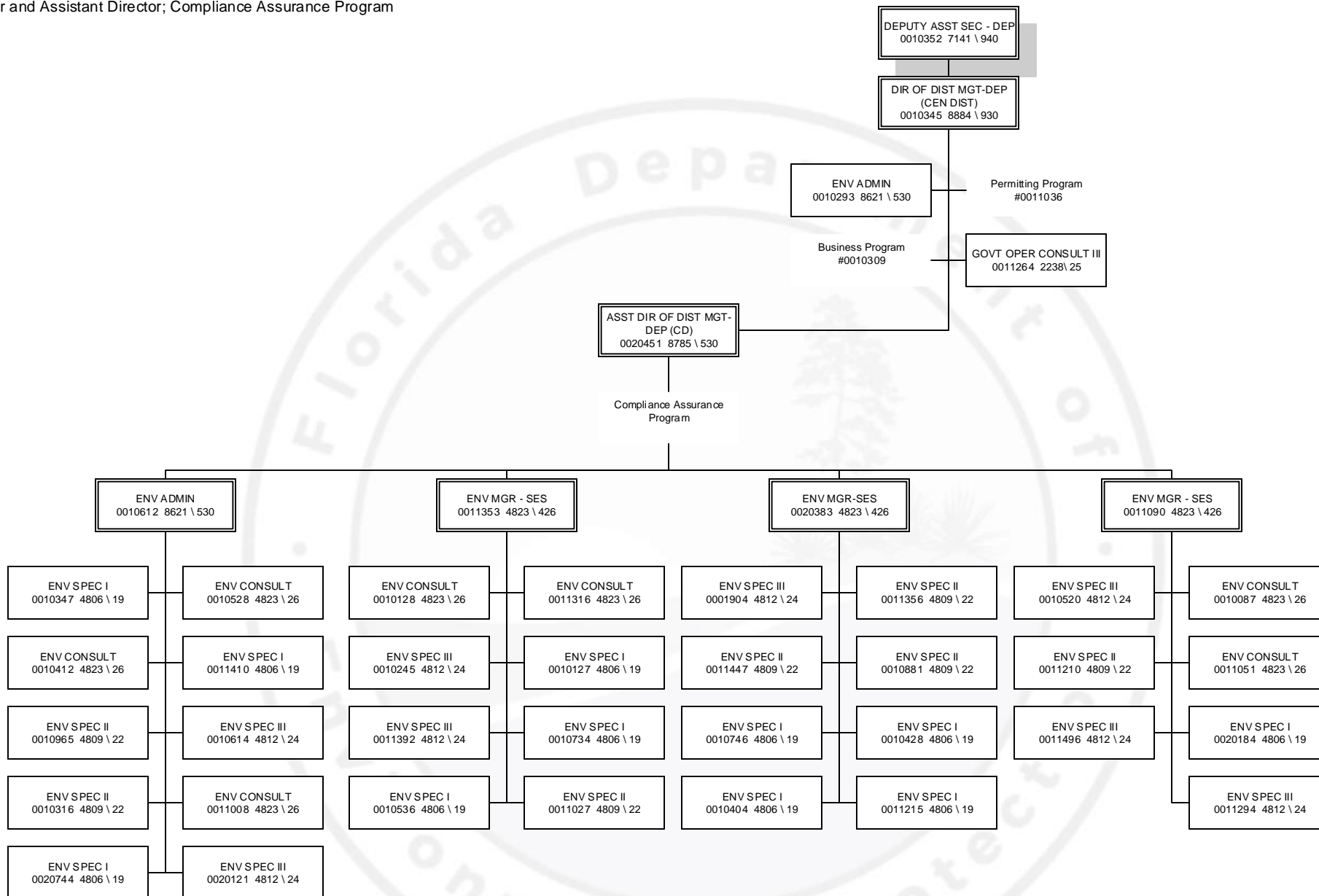


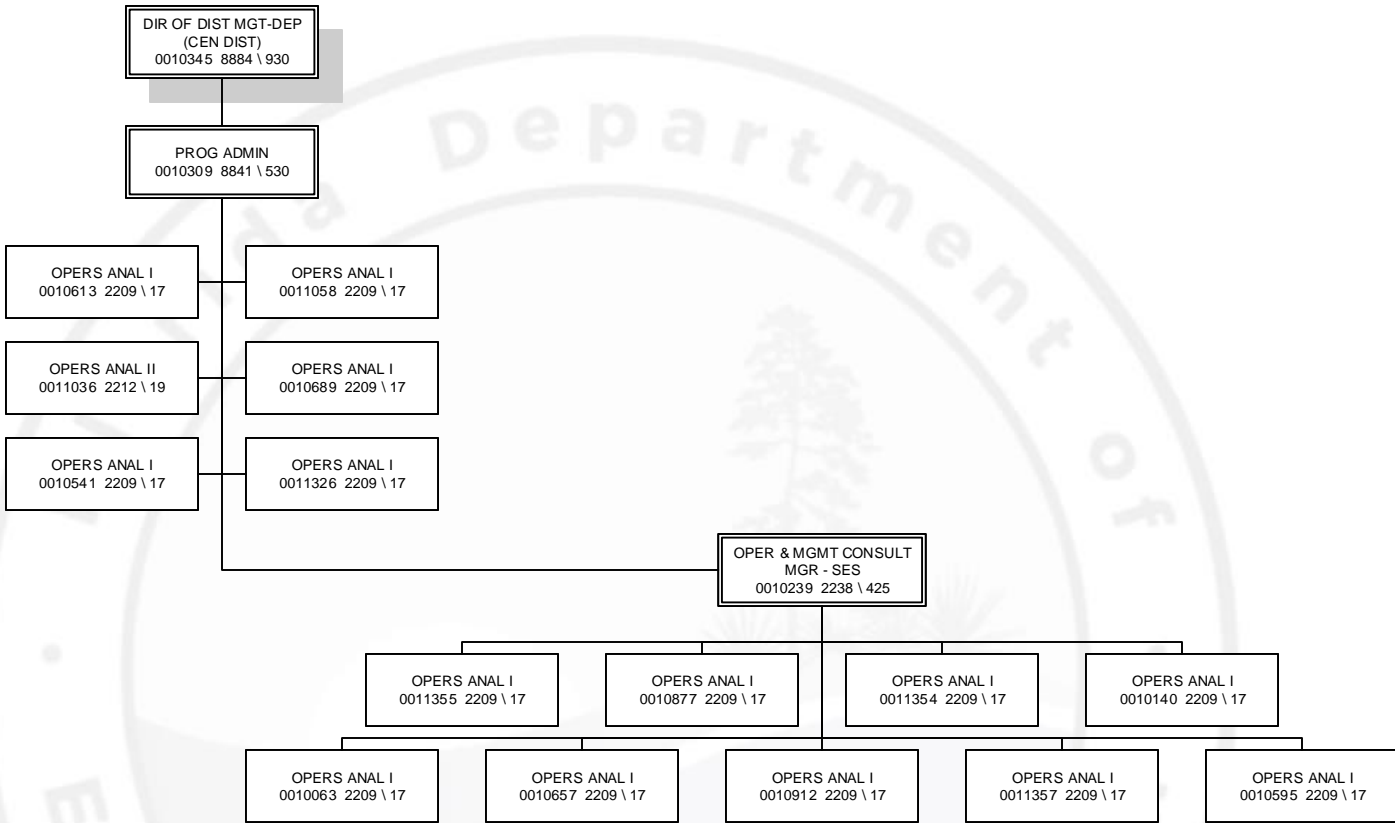


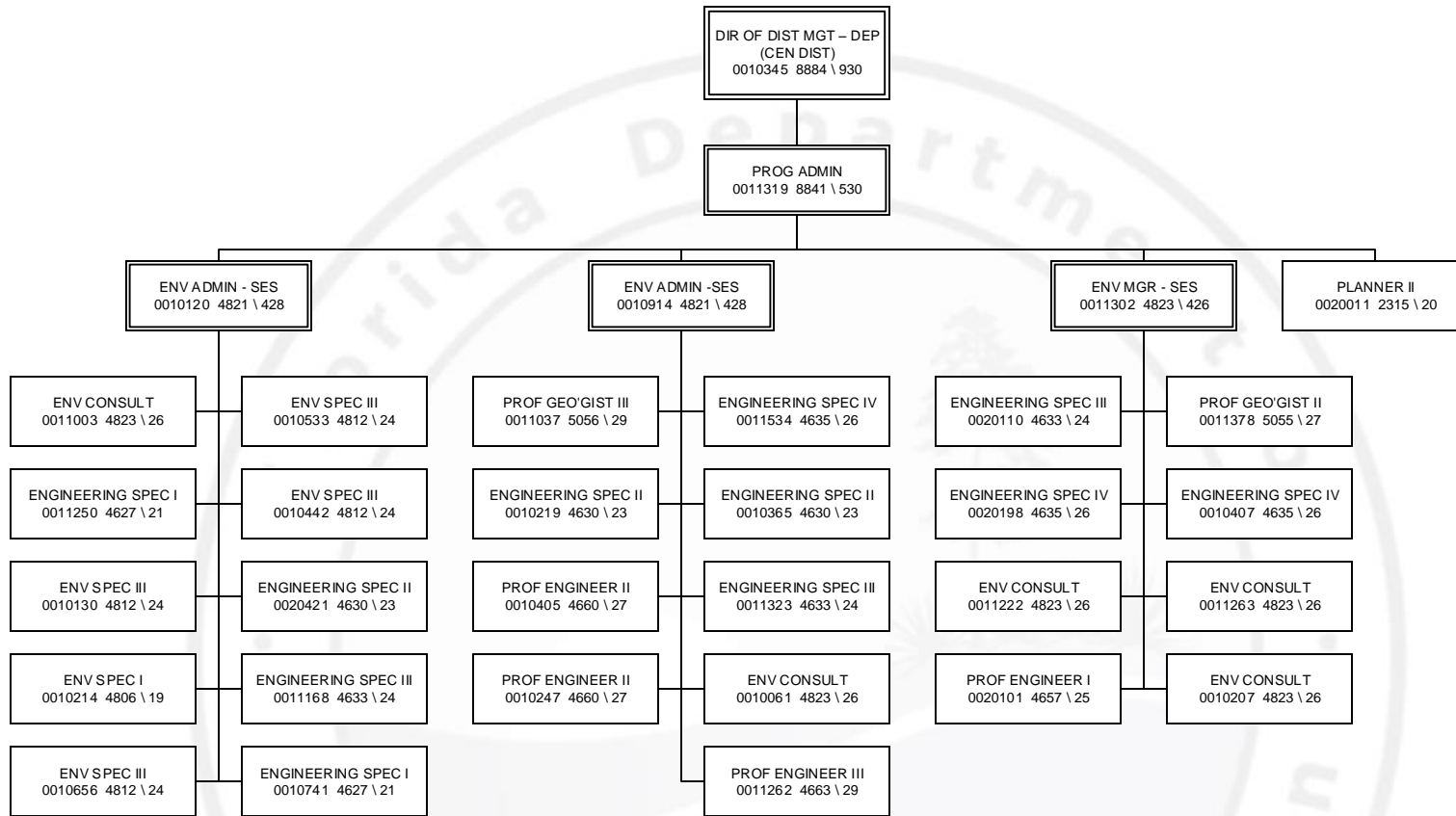
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 supervises OPS positions

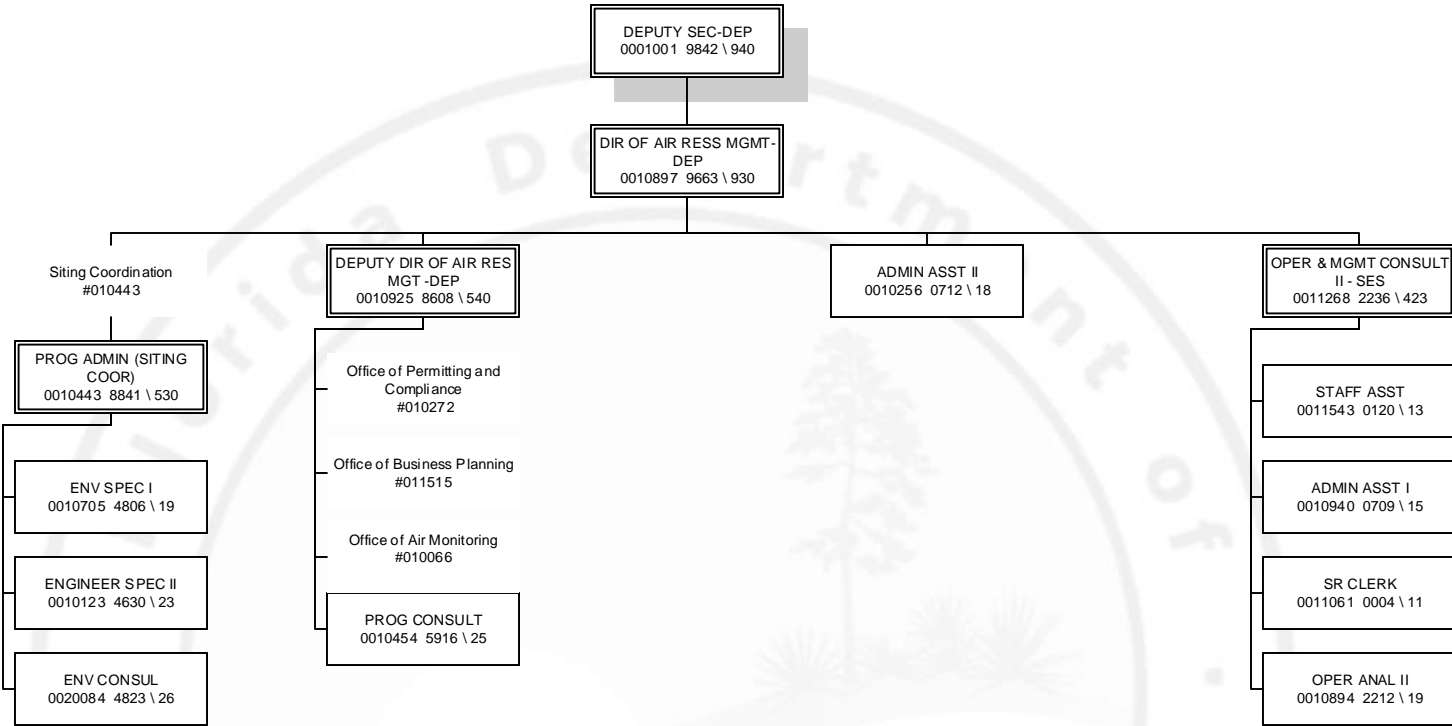


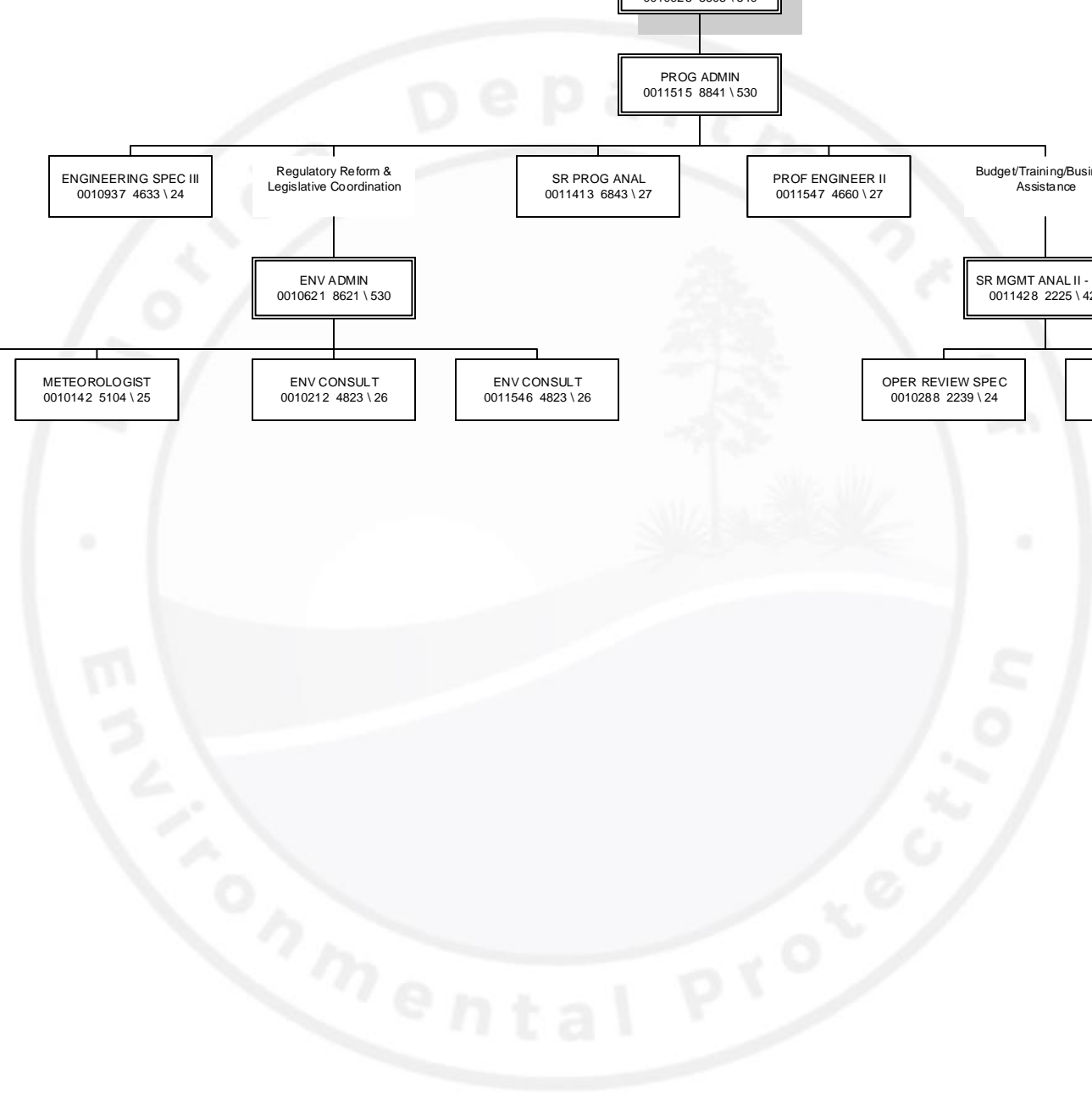
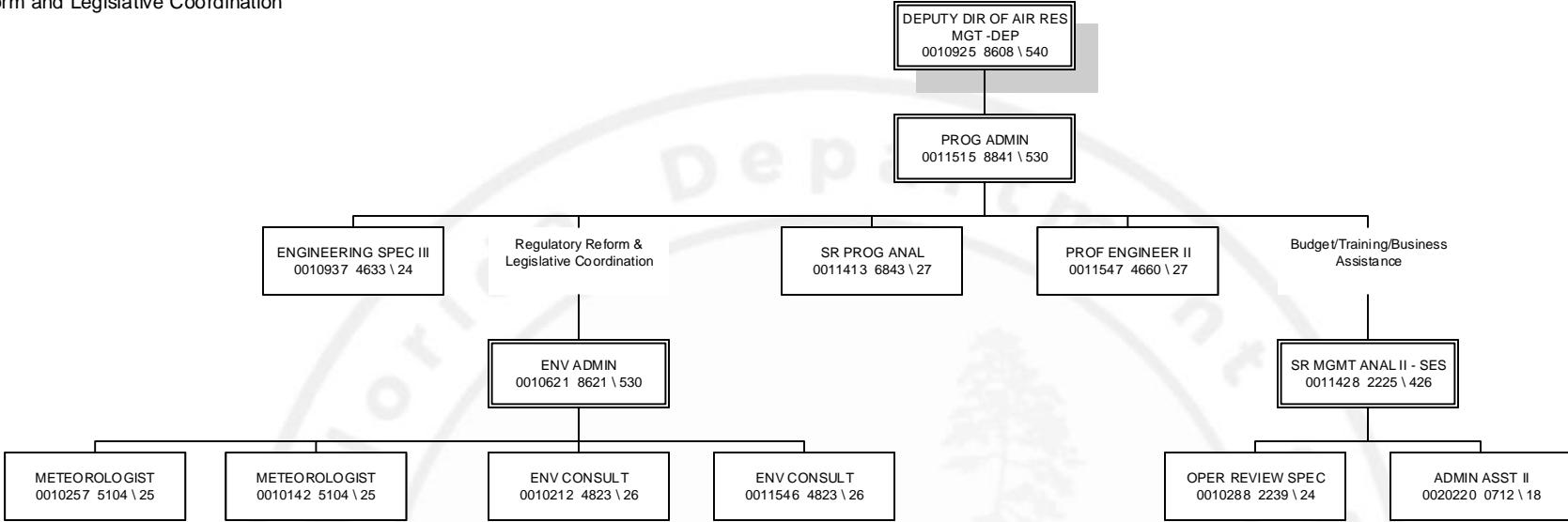


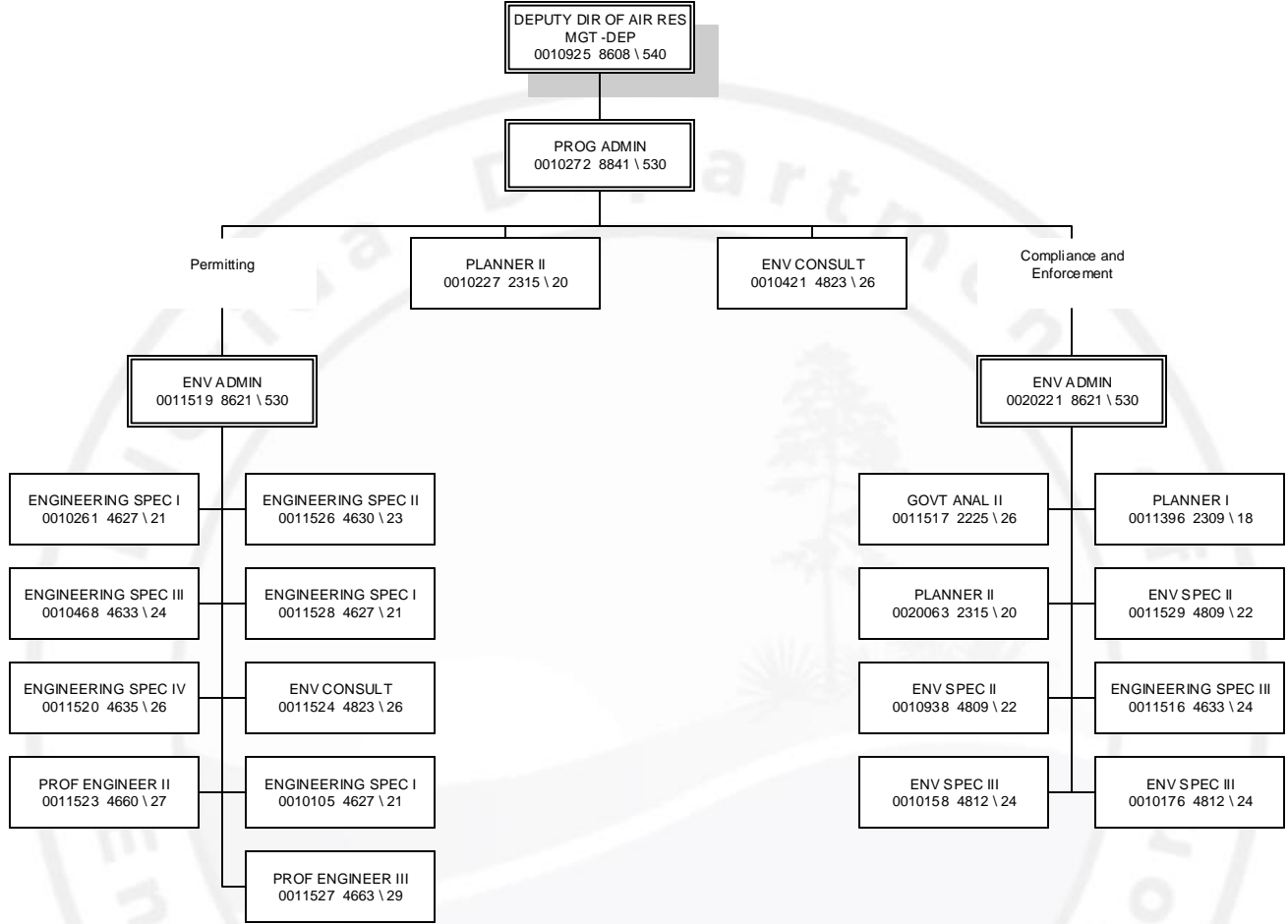


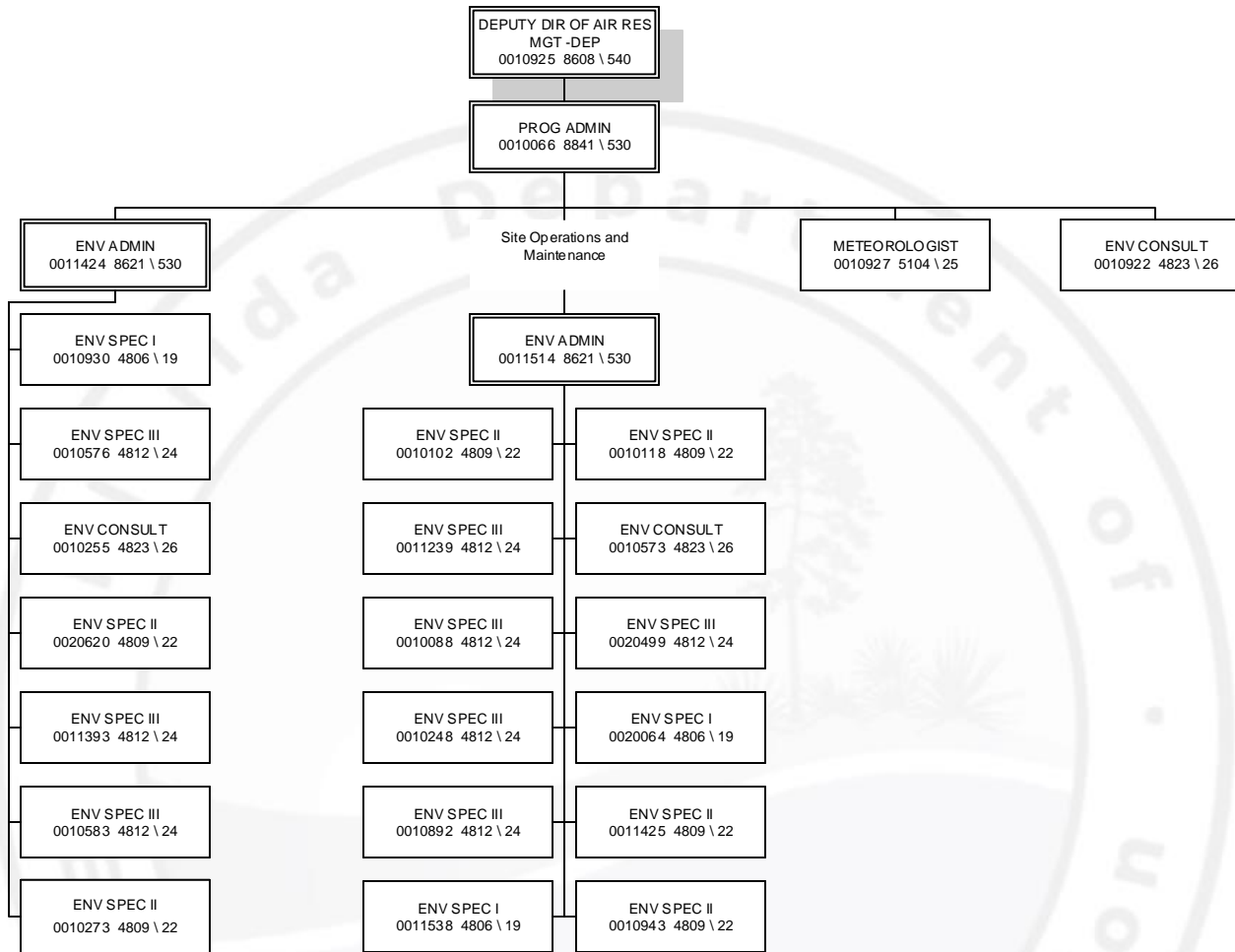


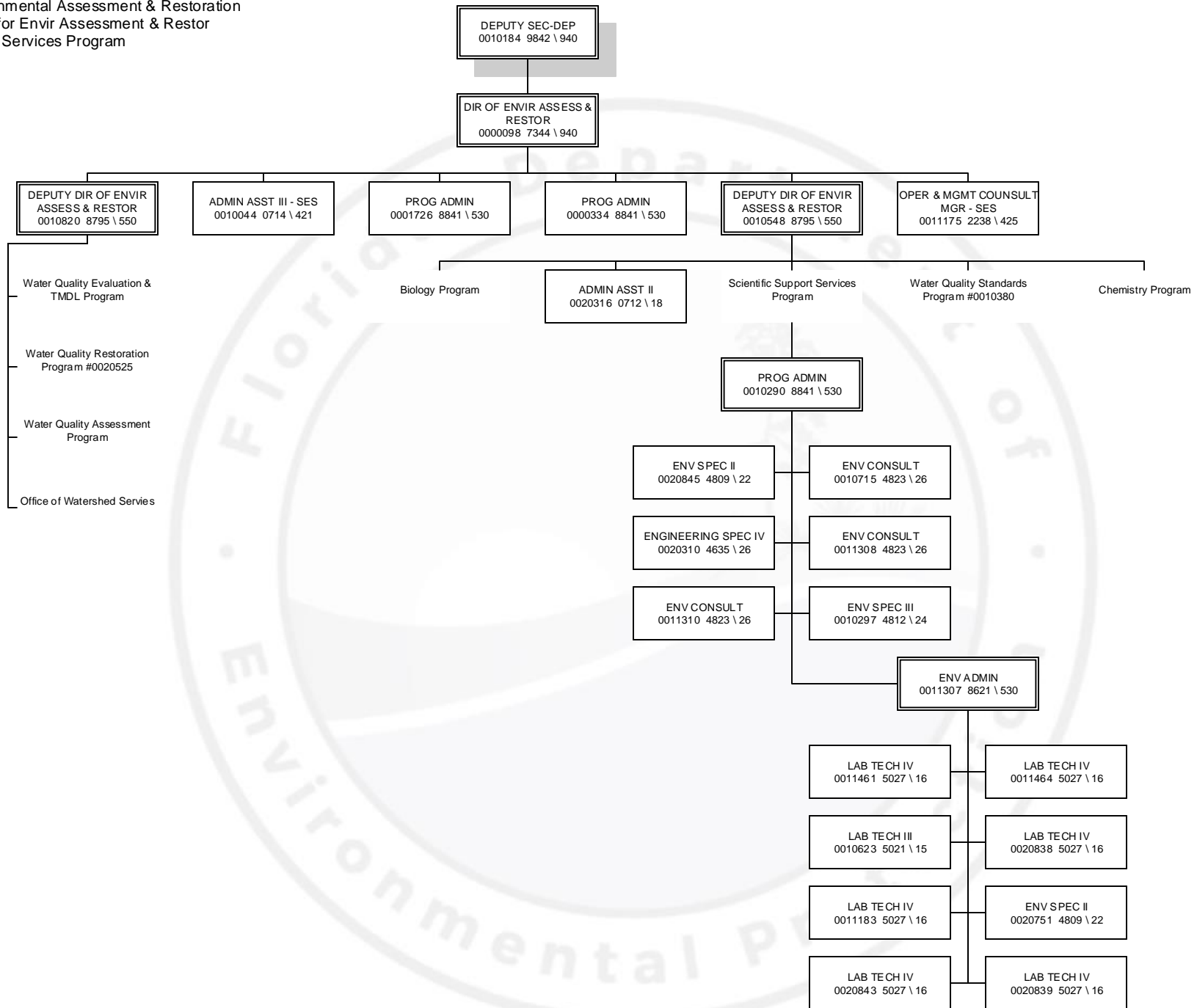




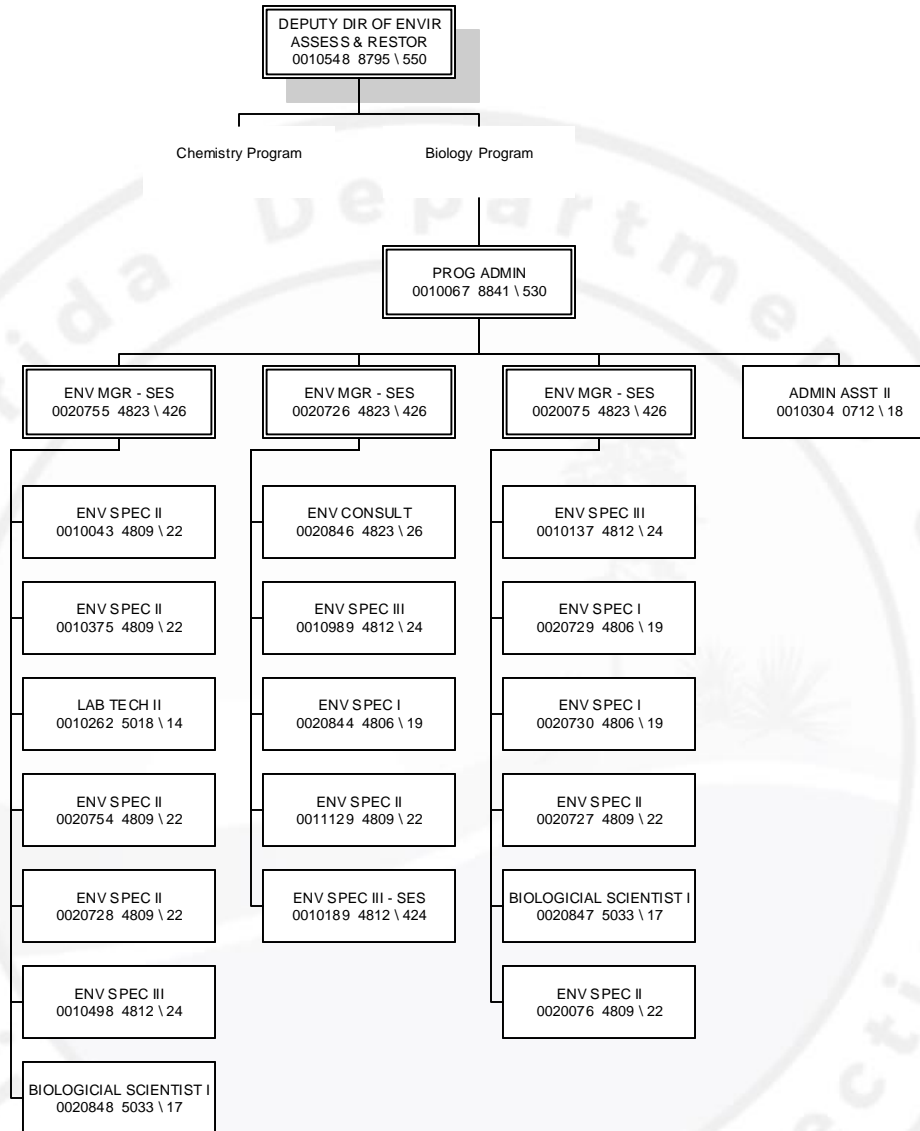








Positions #'s 0010189 supervise OPS positions



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 ASSESS & RESTOR
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Chemistry Program

PROG ADMIN
 0010162 8841 \ 530

ENV ADMIN
 0010070 8621 \ 530

ENV MGR - SES
 0020318 4823 \ 426

ADMIN ASST II
 0011130 0712 \ 18

ENV ADMIN - SES
 0010685 4821 \ 428

CHEMIST III
0010797 5045 \ 23

CHEMIST III
0020311 5045 \ 23

ENV SPEC I
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ENV SPEC I
0020087 4806 \ 19

ENV SPEC III
0020309 4812 \ 24

CHEMIST SPEC
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ENV SPEC I
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CHEMIST III
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CHEMIST III
0010841 5045 \ 23

LAB TECH IV
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CHEMIST I
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CHEMIST I
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CHEMIST III
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LAB TECH IV
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LAB TECH IV
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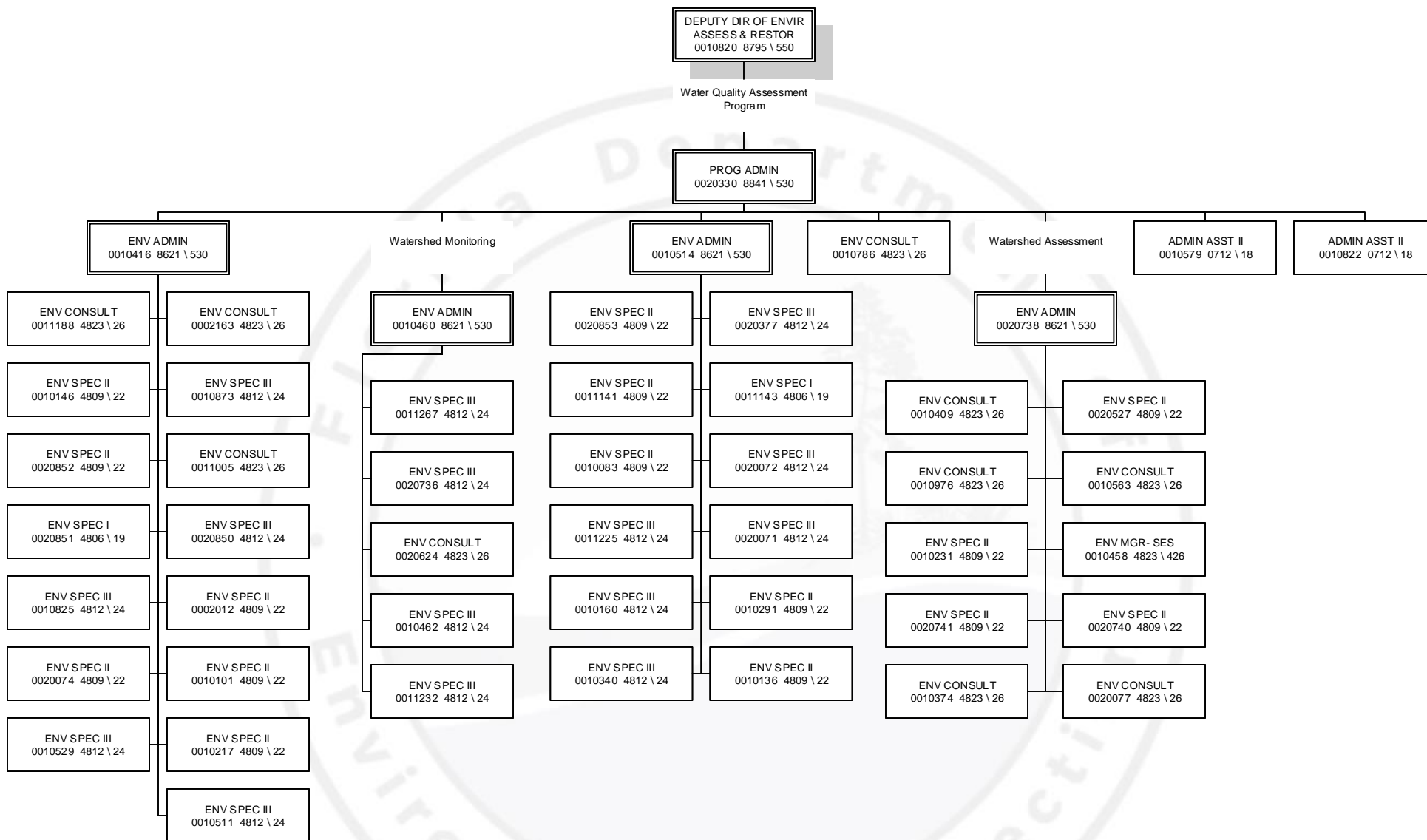
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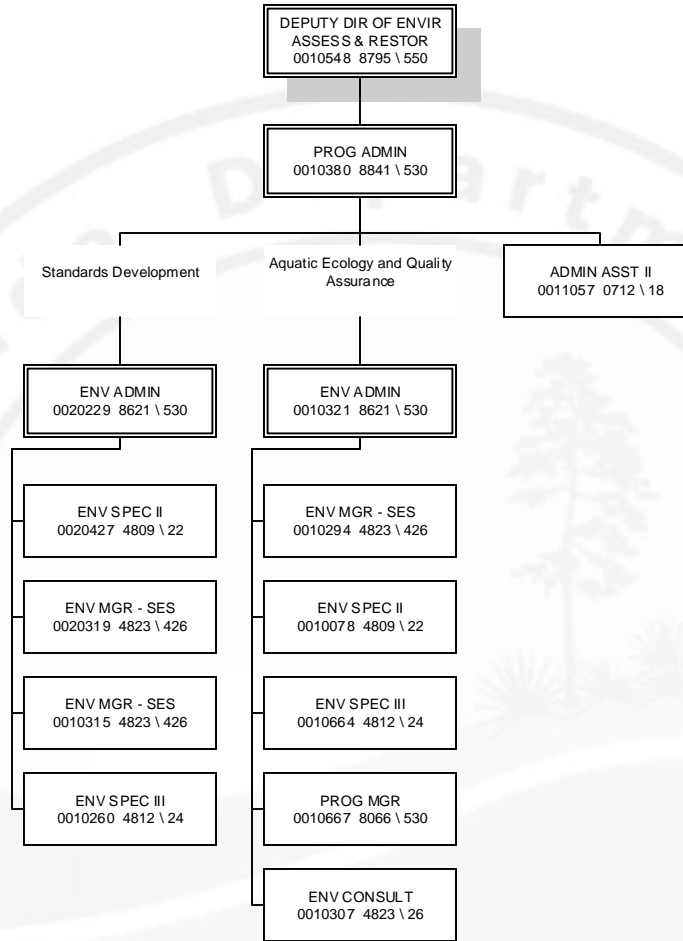
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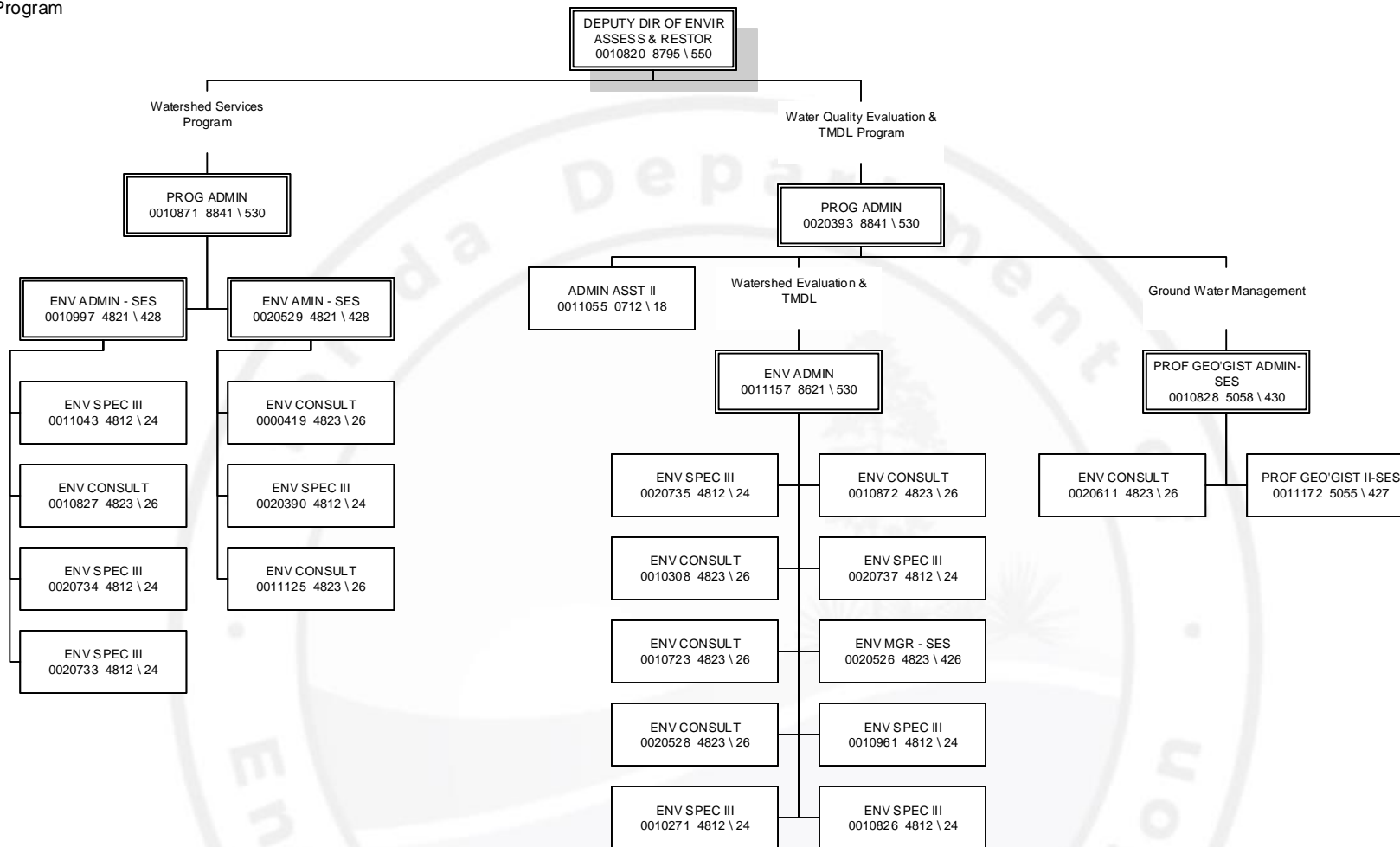
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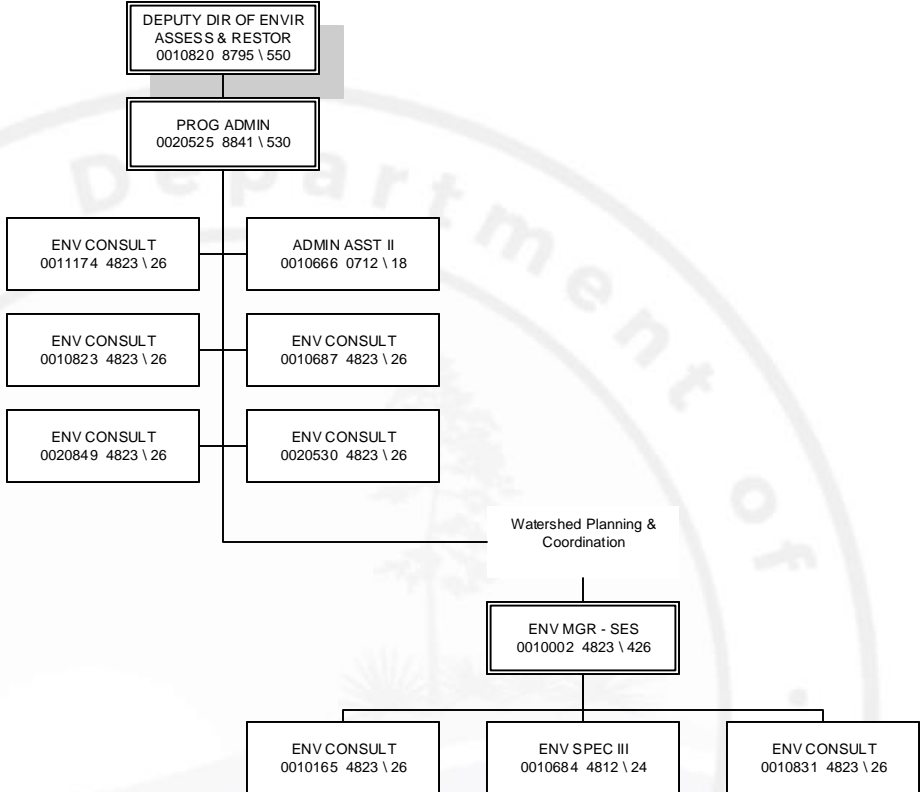
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ENV SPEC II
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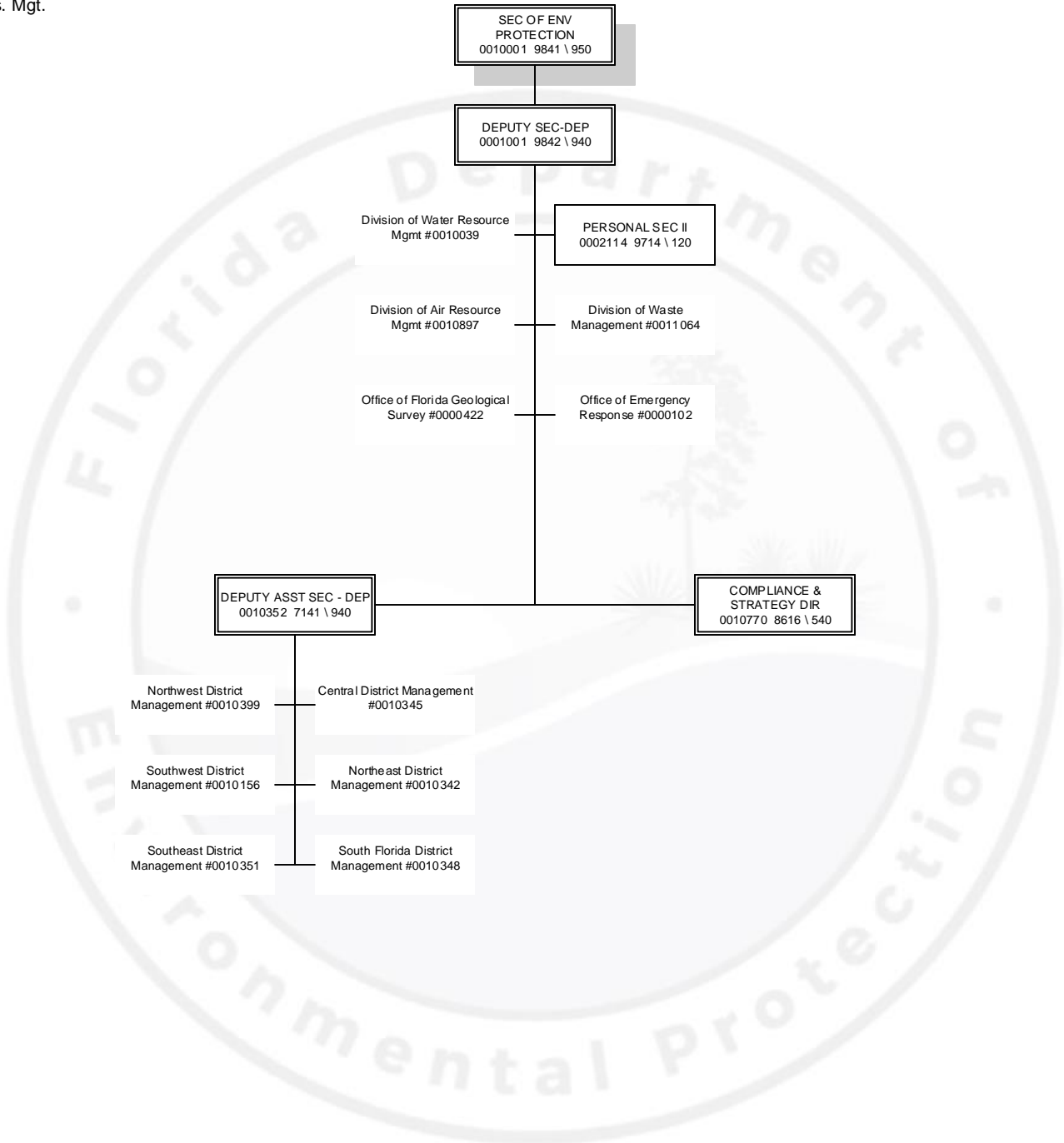


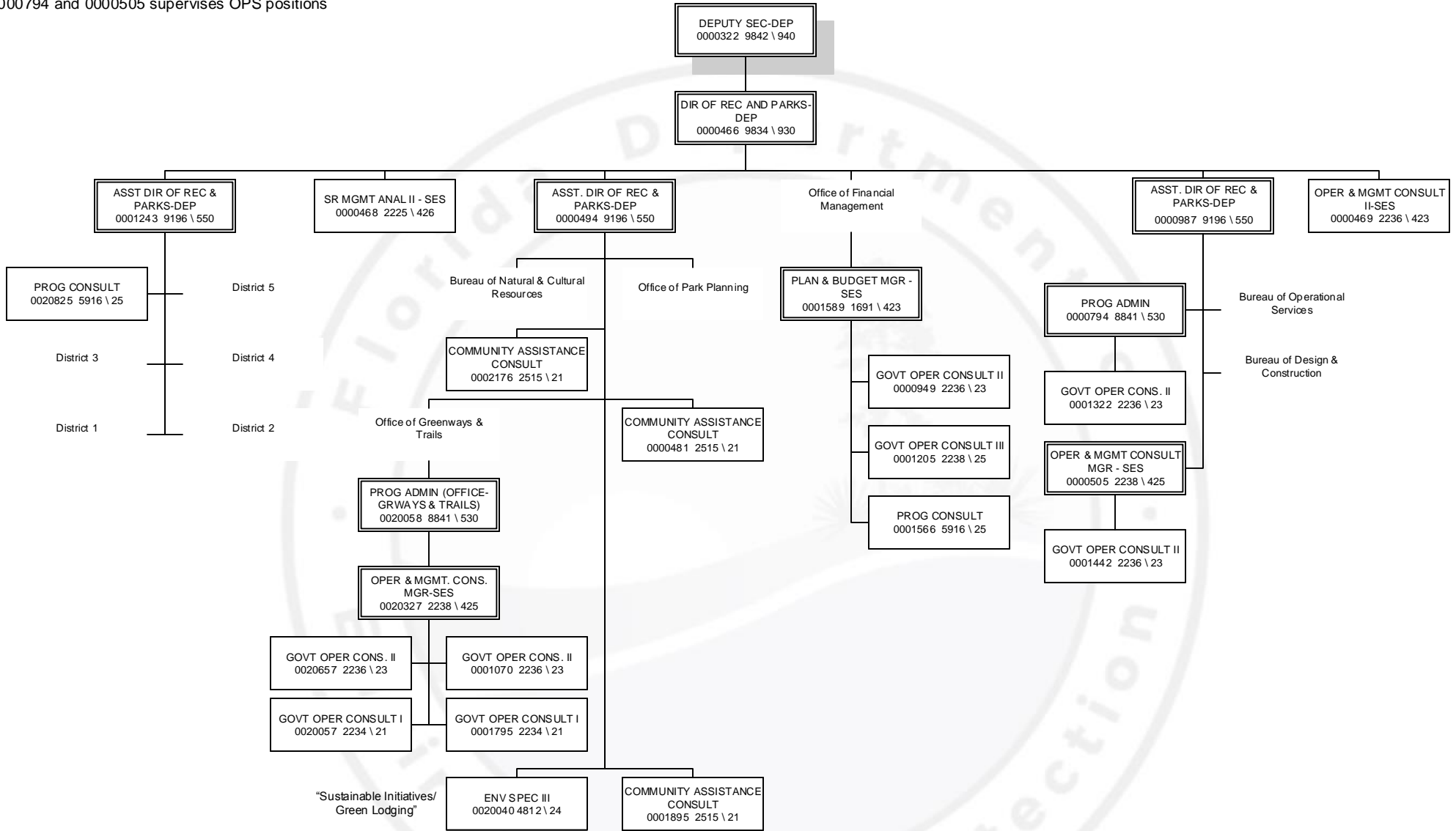




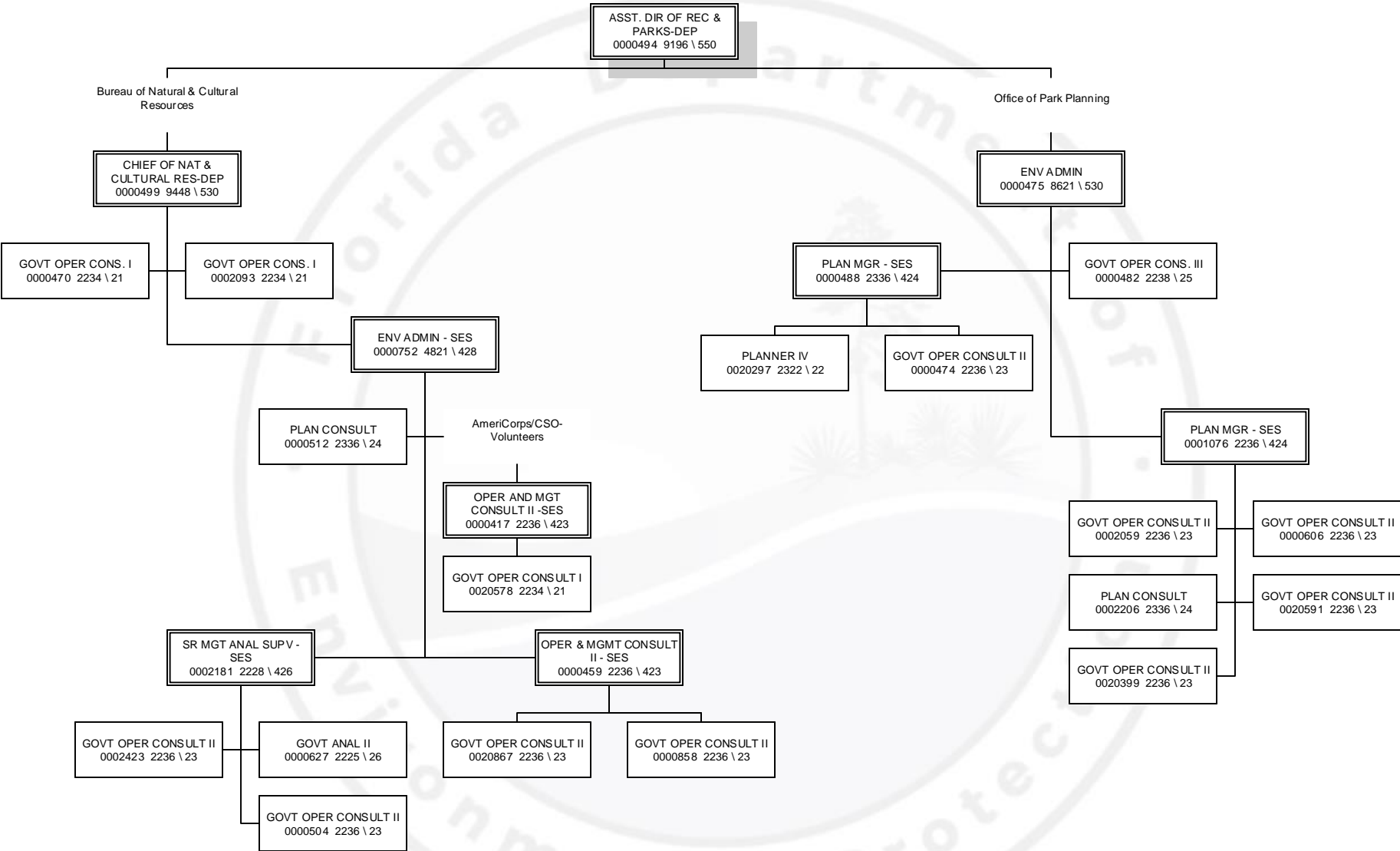


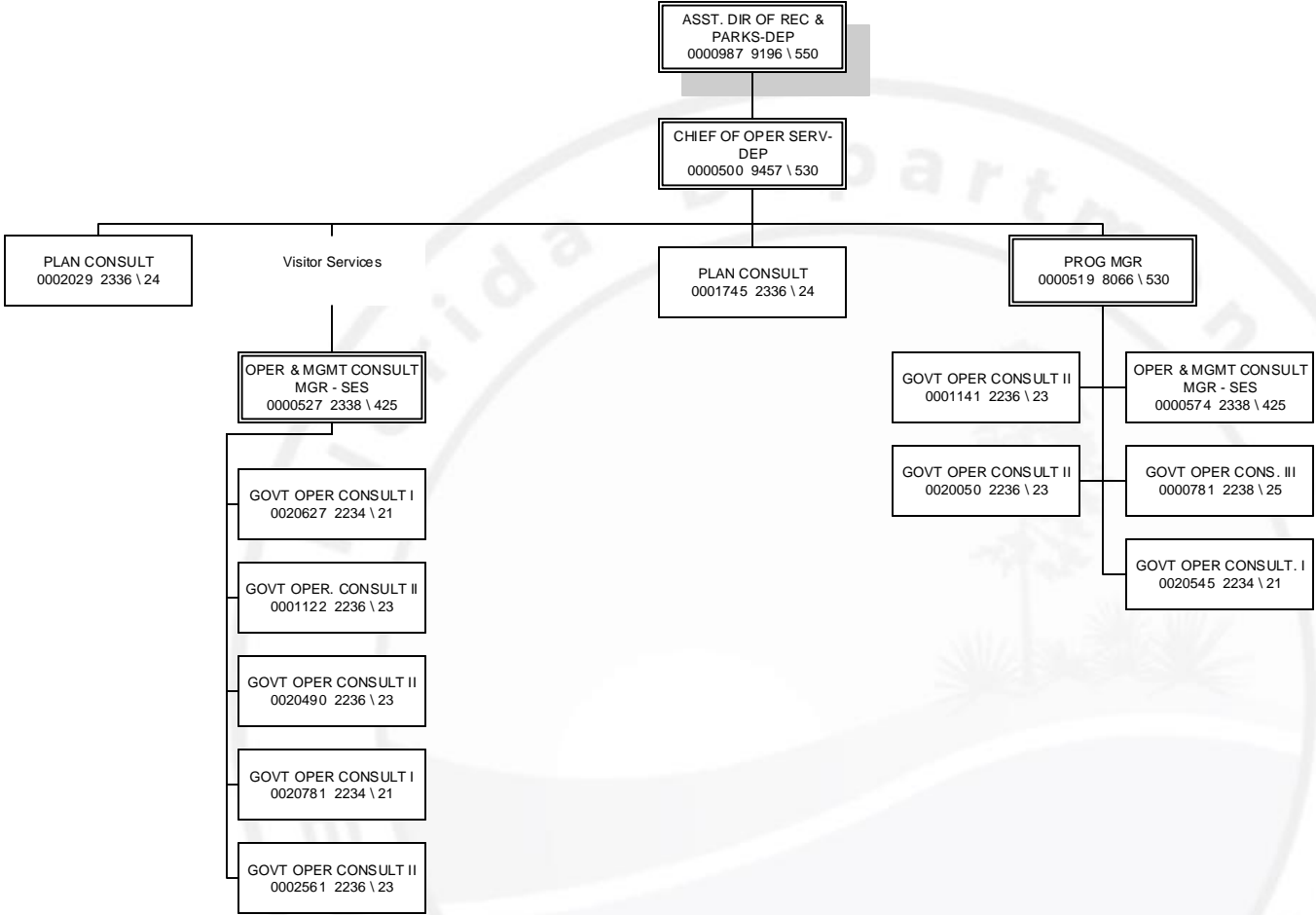
Position 0010770 is funded by Water Res. Mgt.

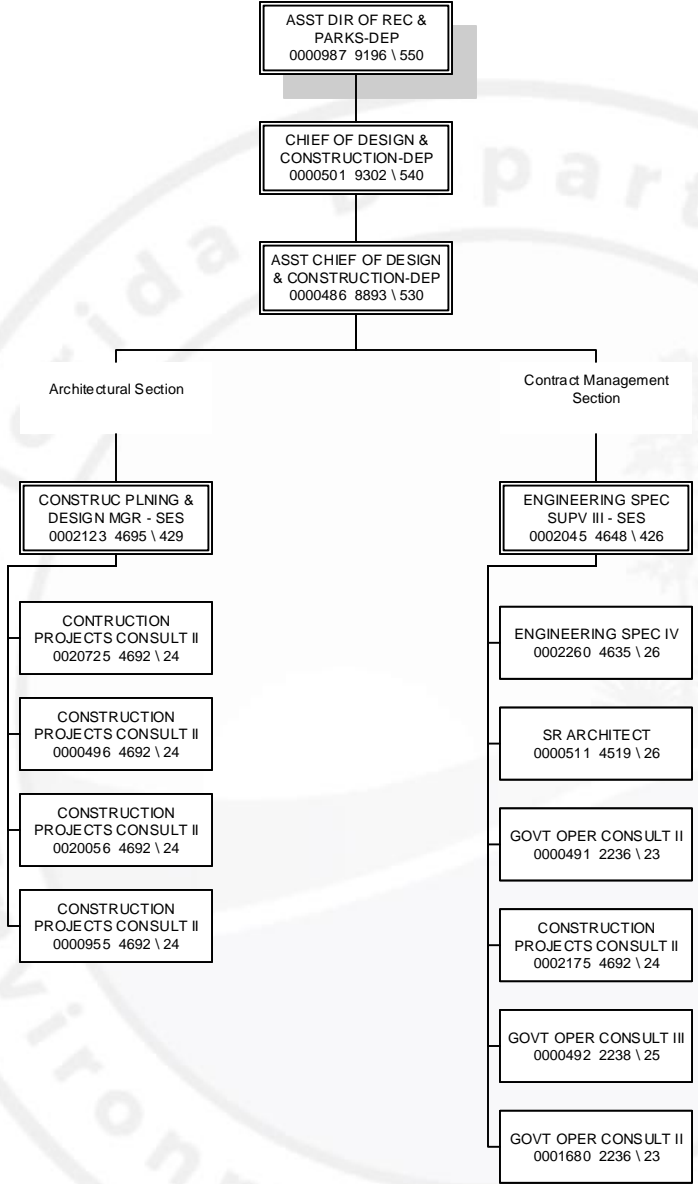


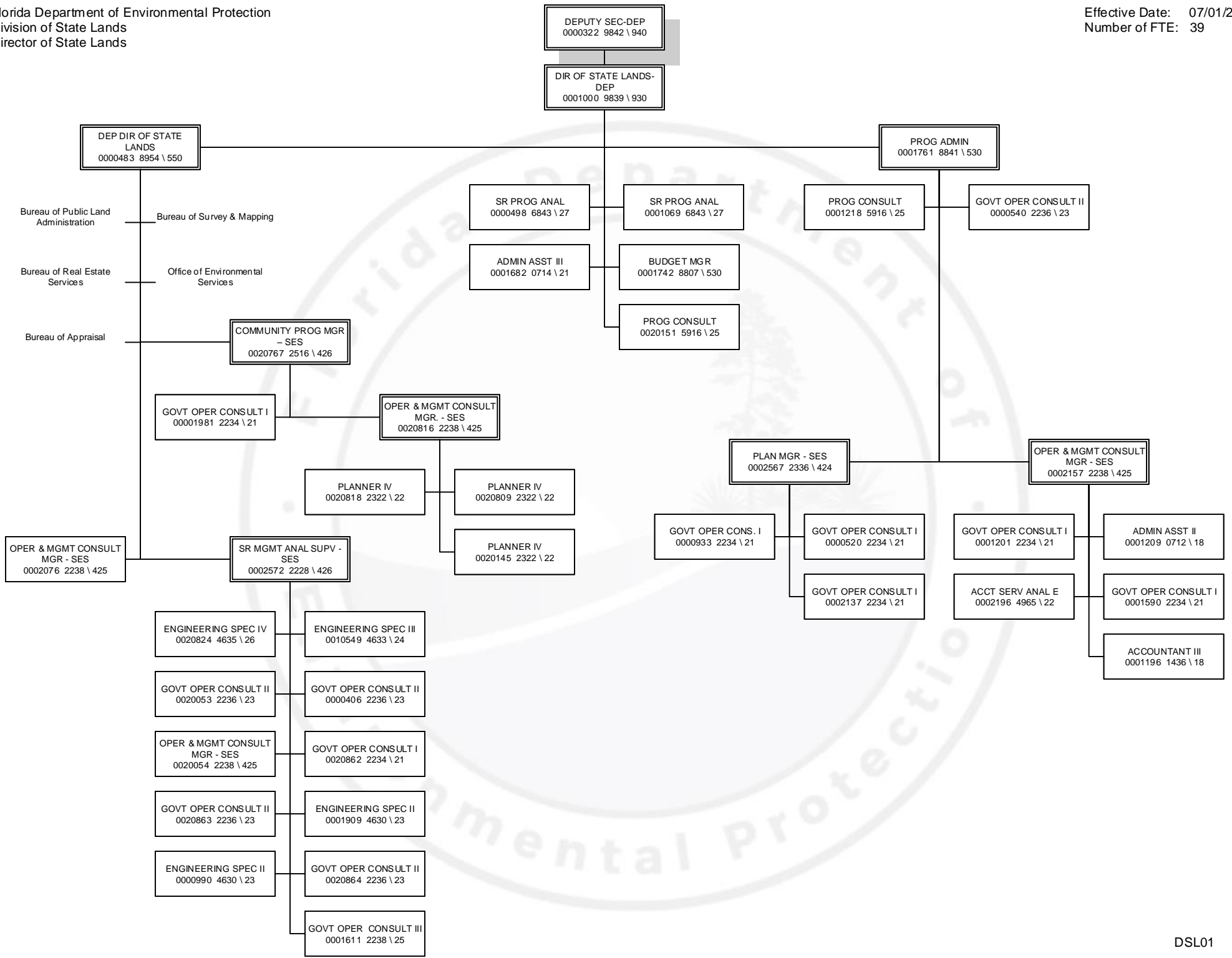


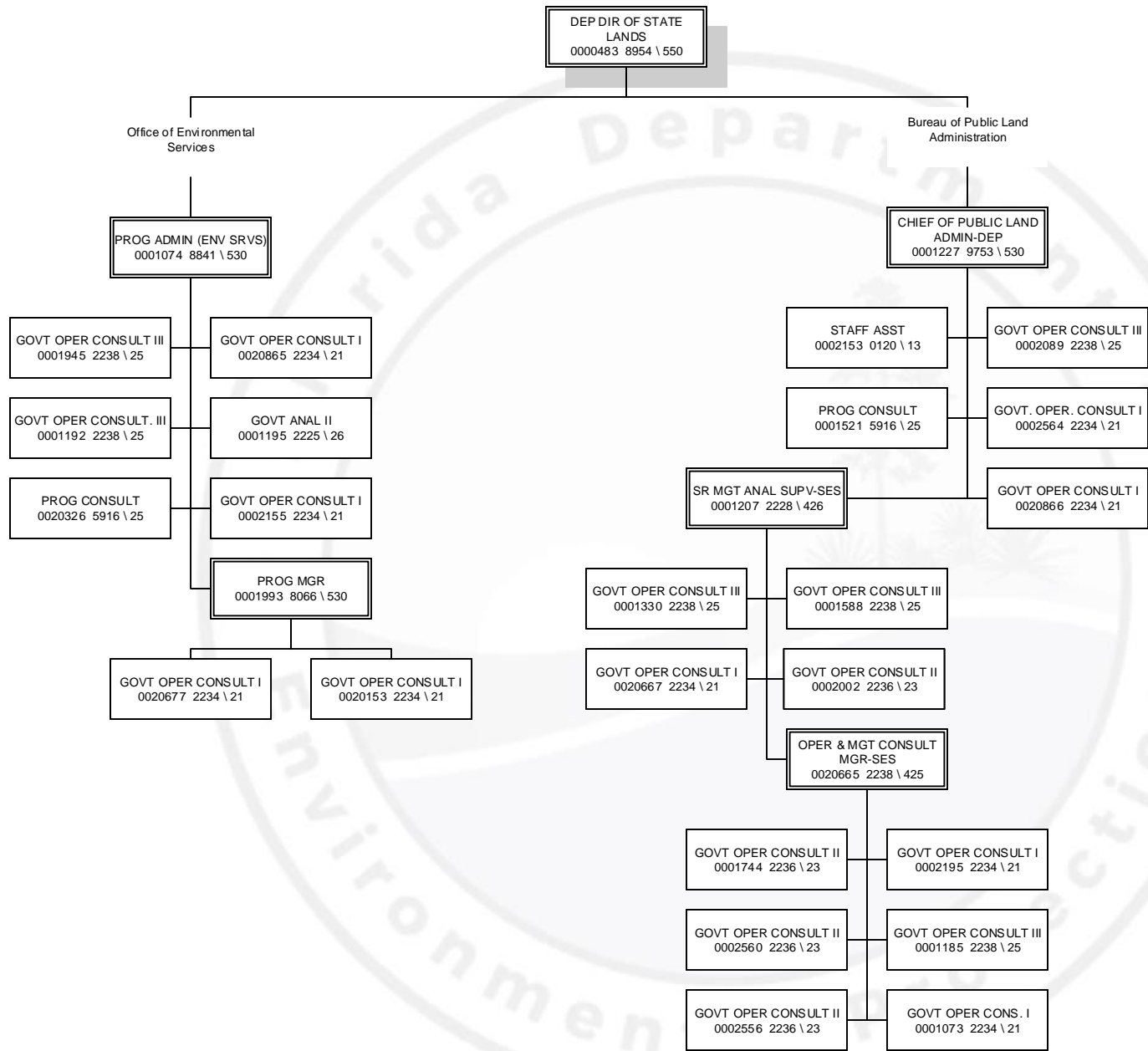
Position #'s 0000417 and 0000459 supervise OPS Position(s)

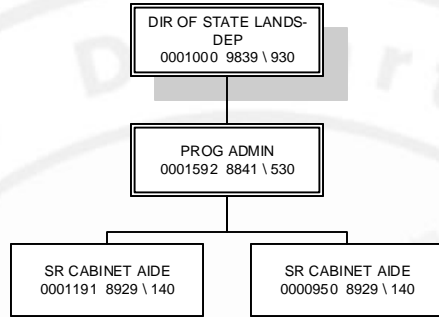
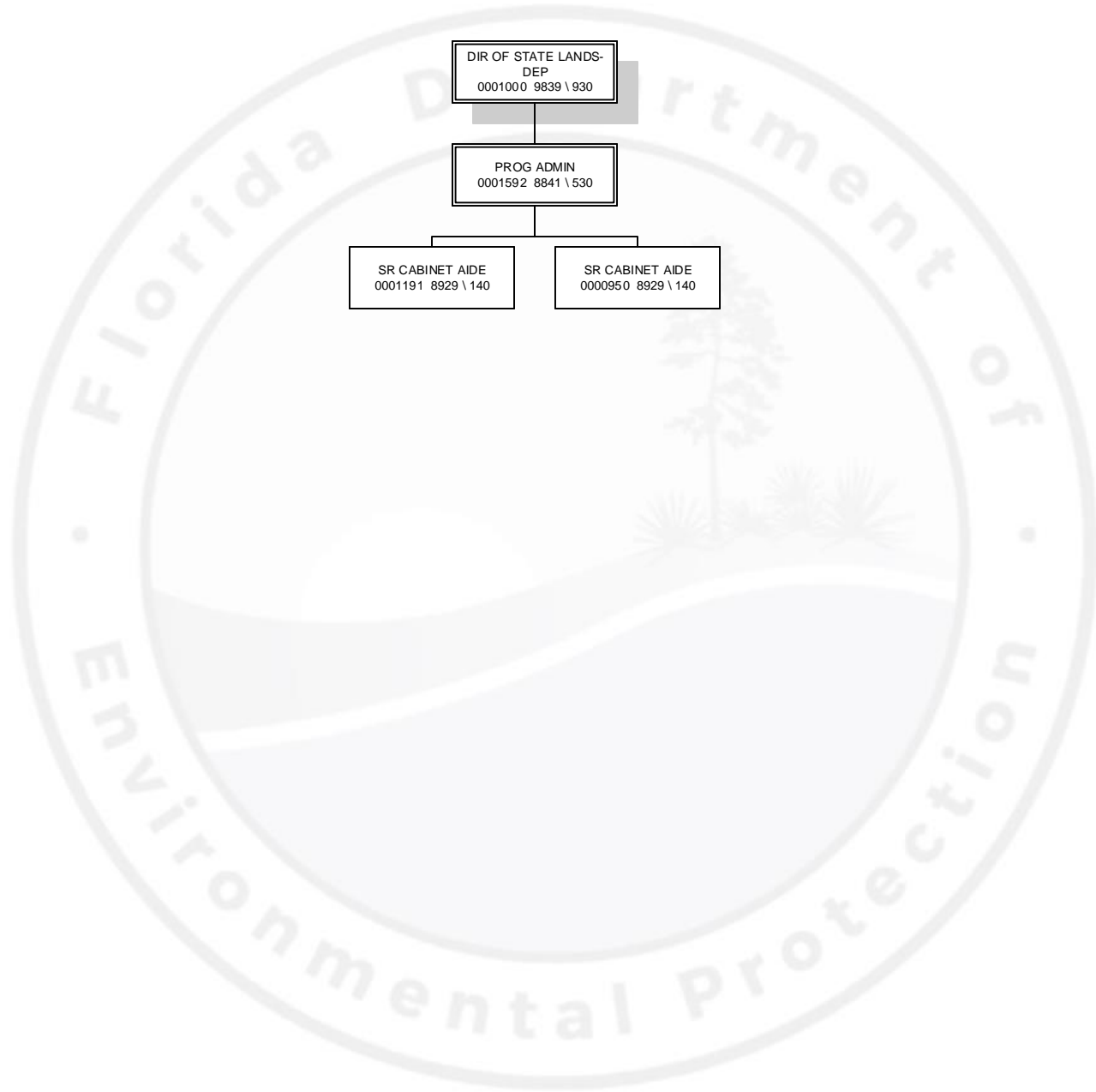


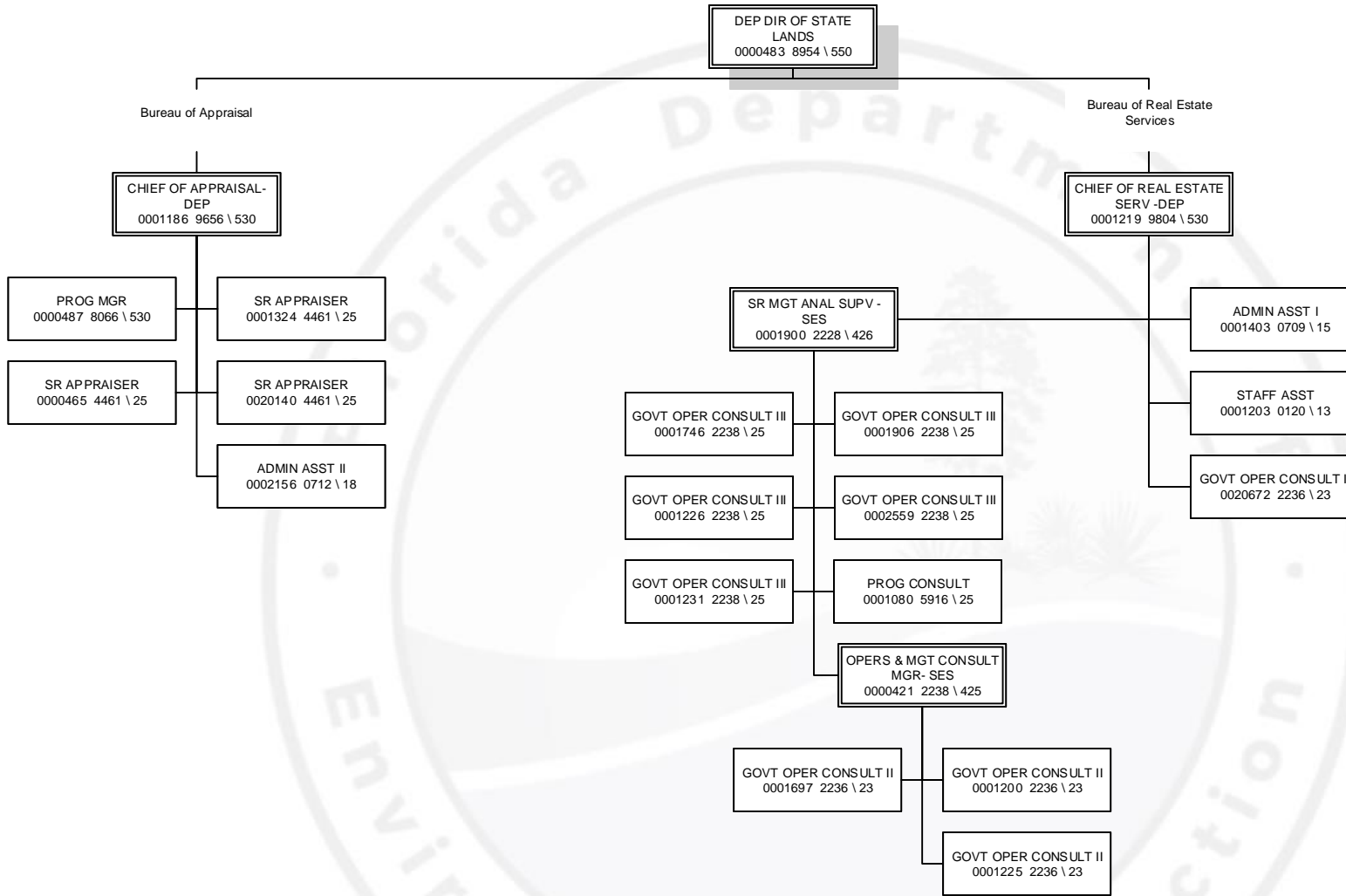


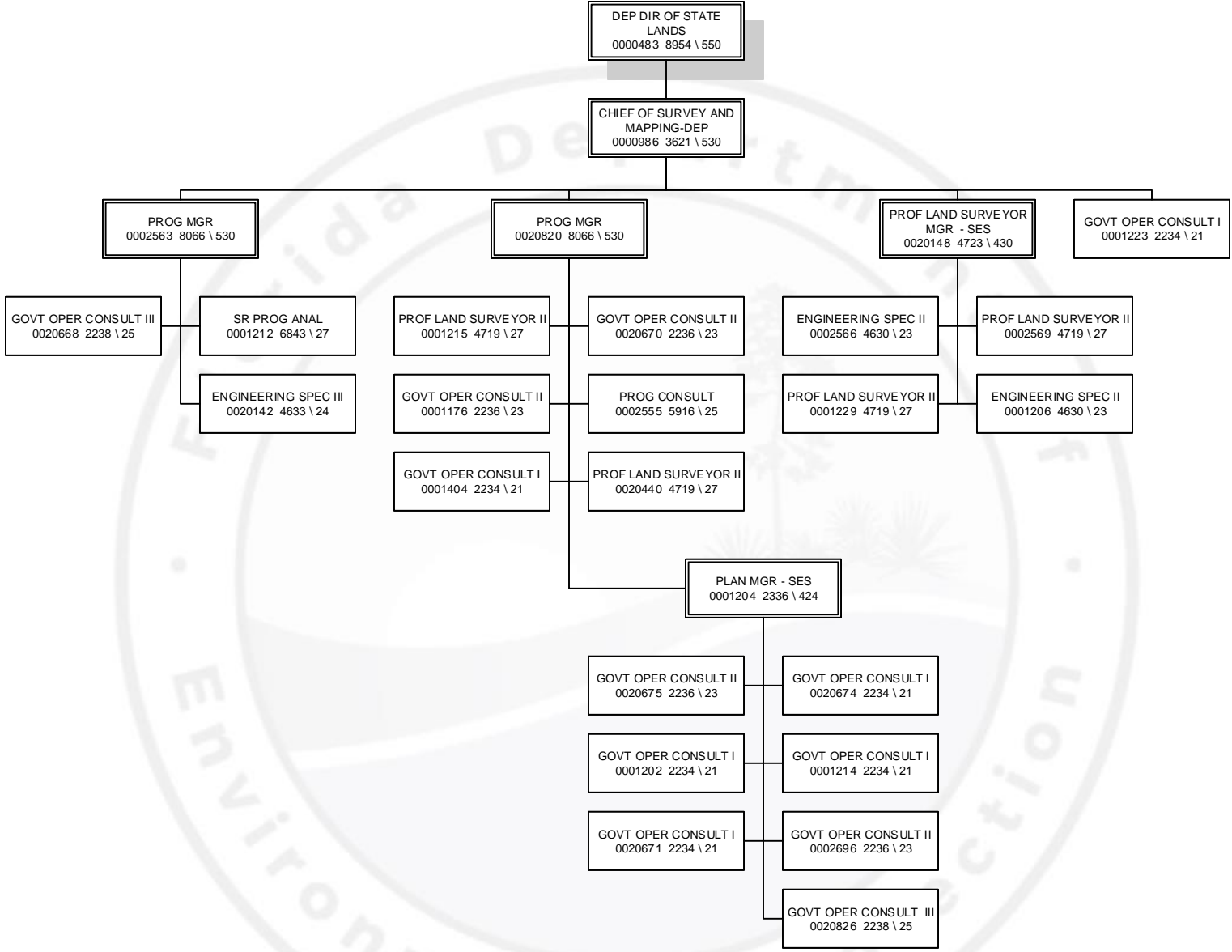


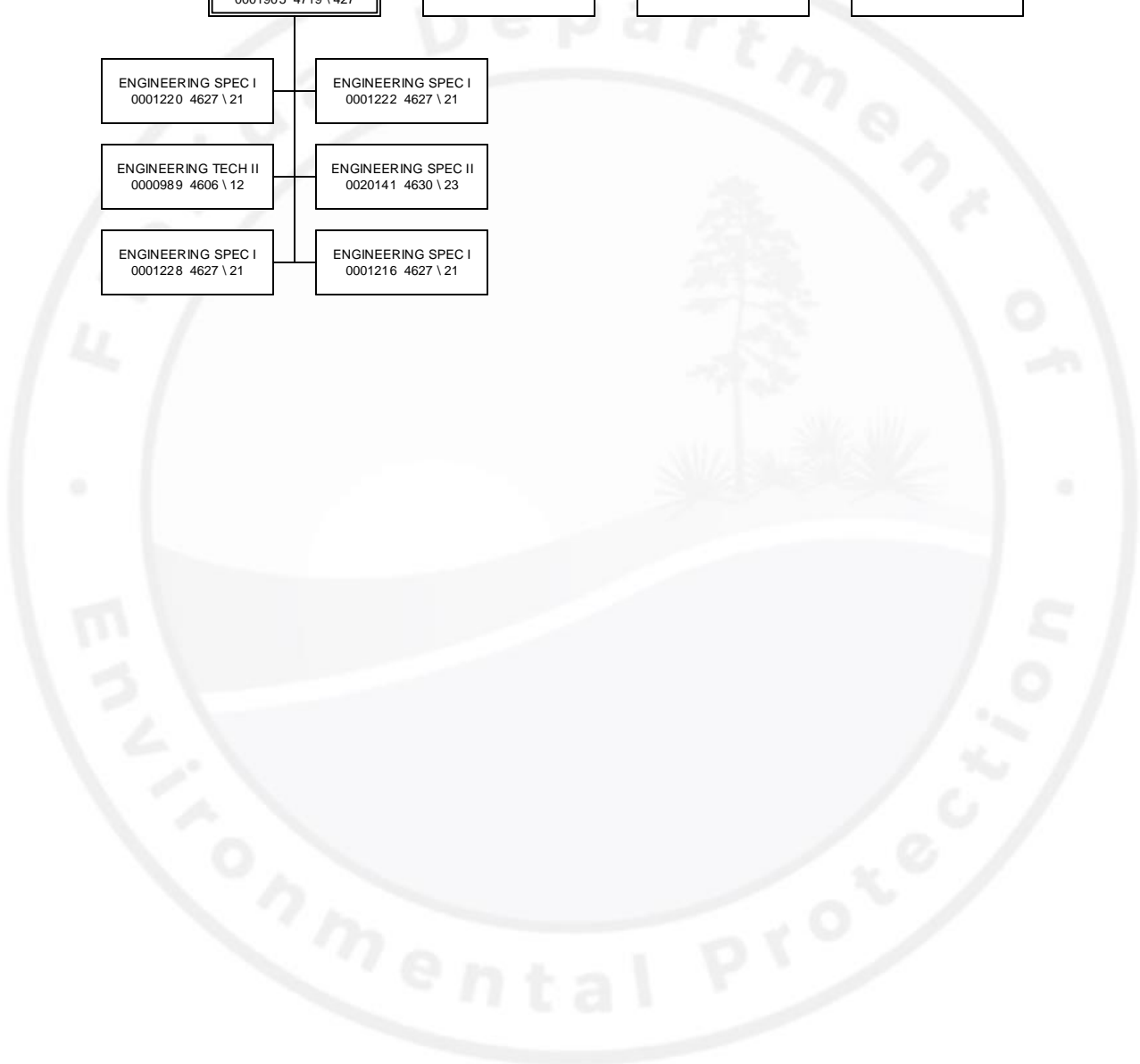
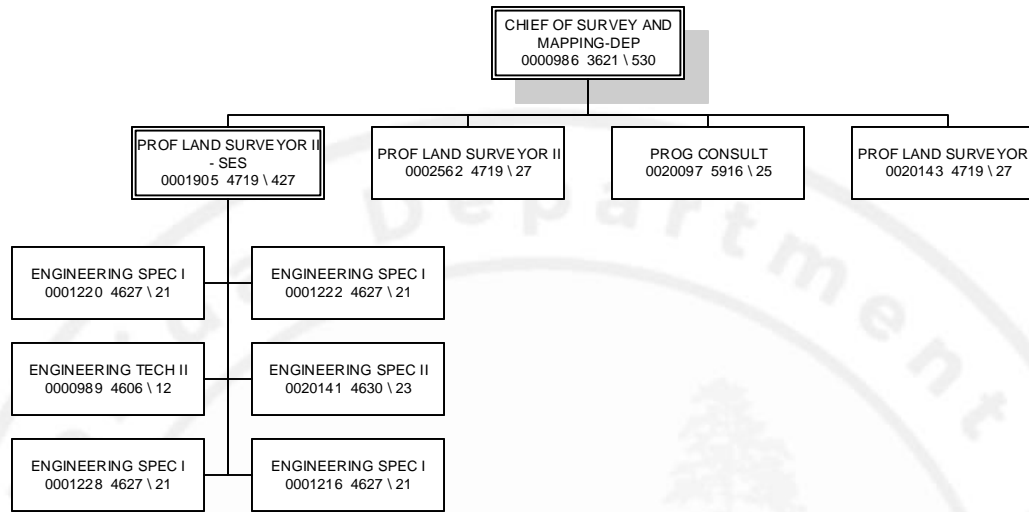


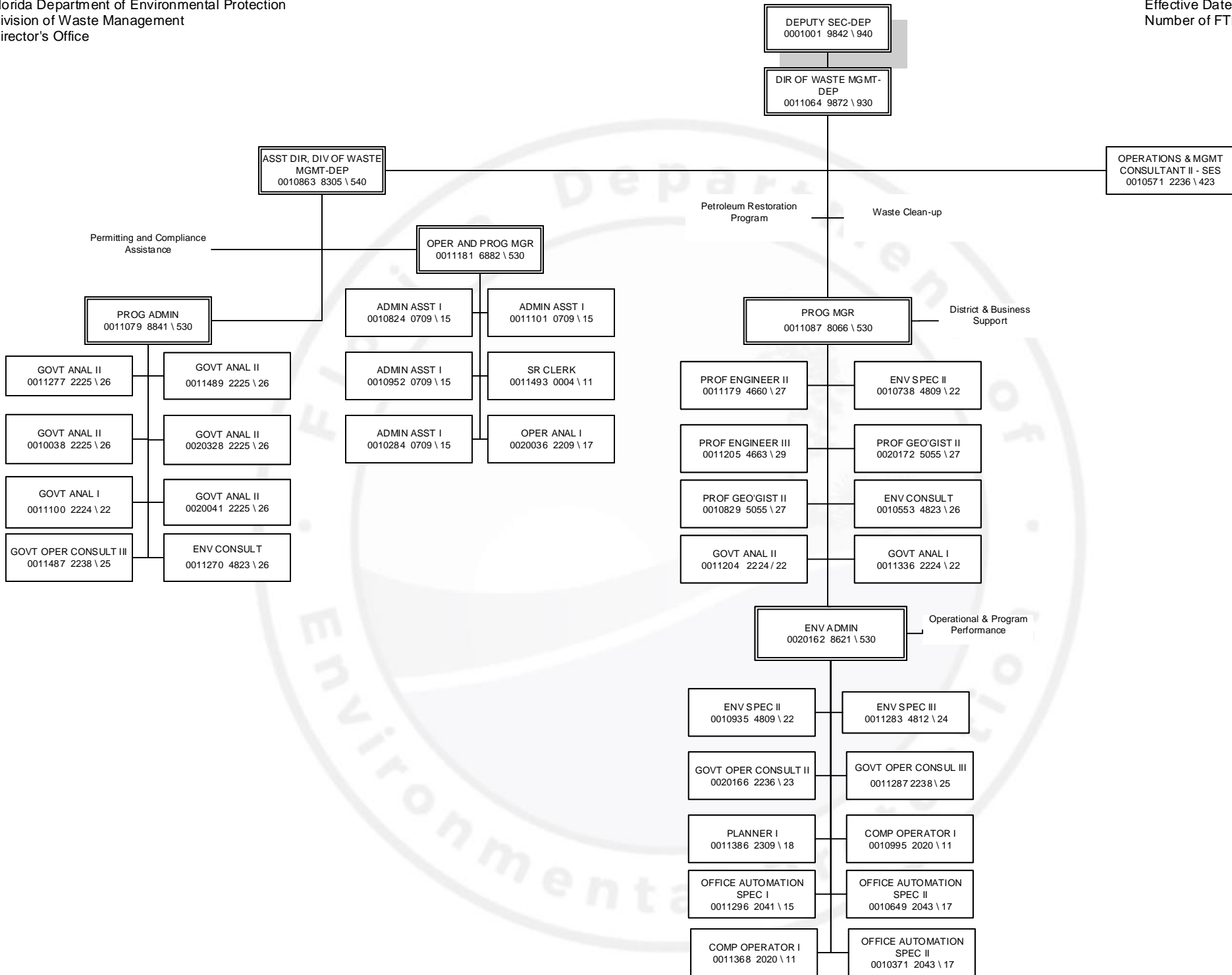


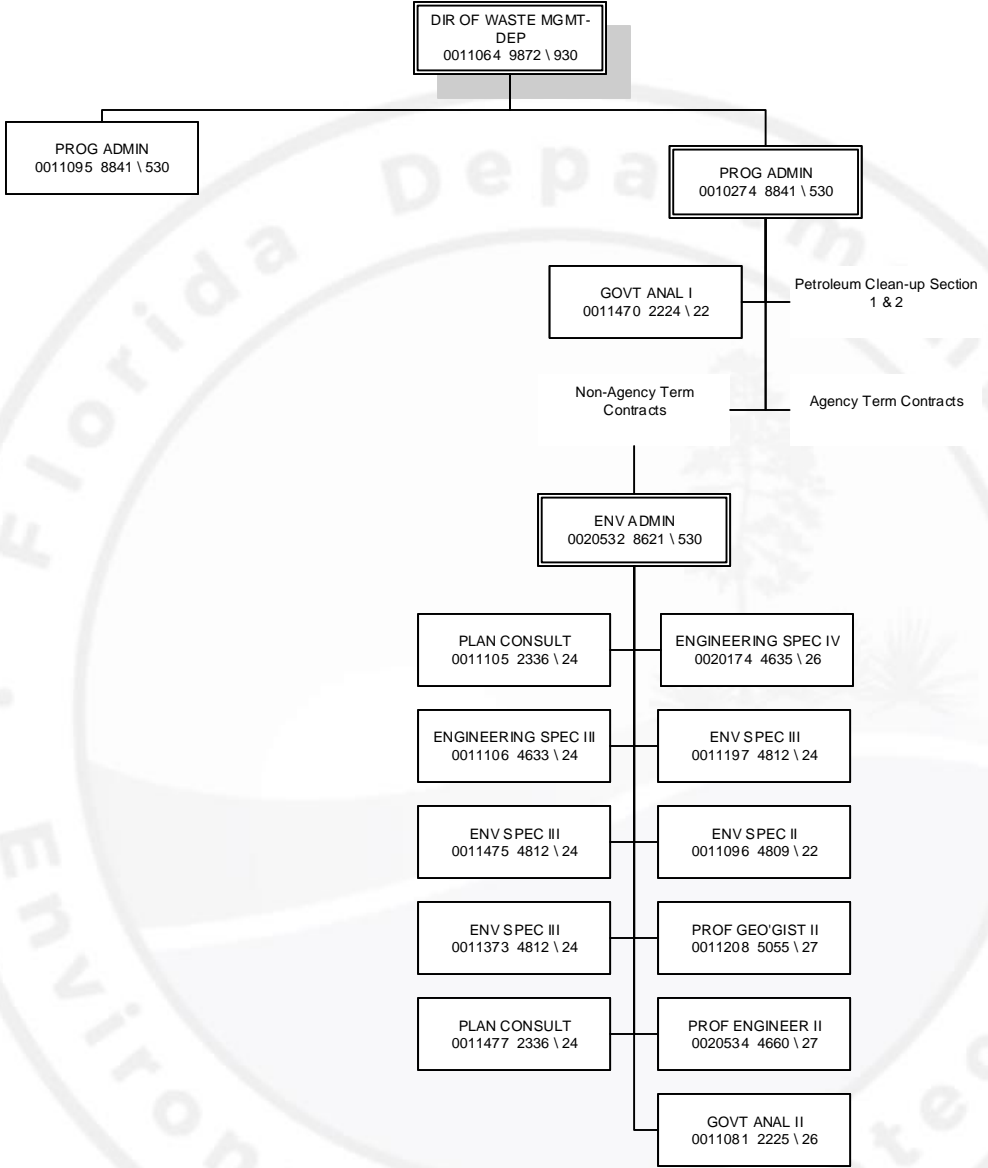


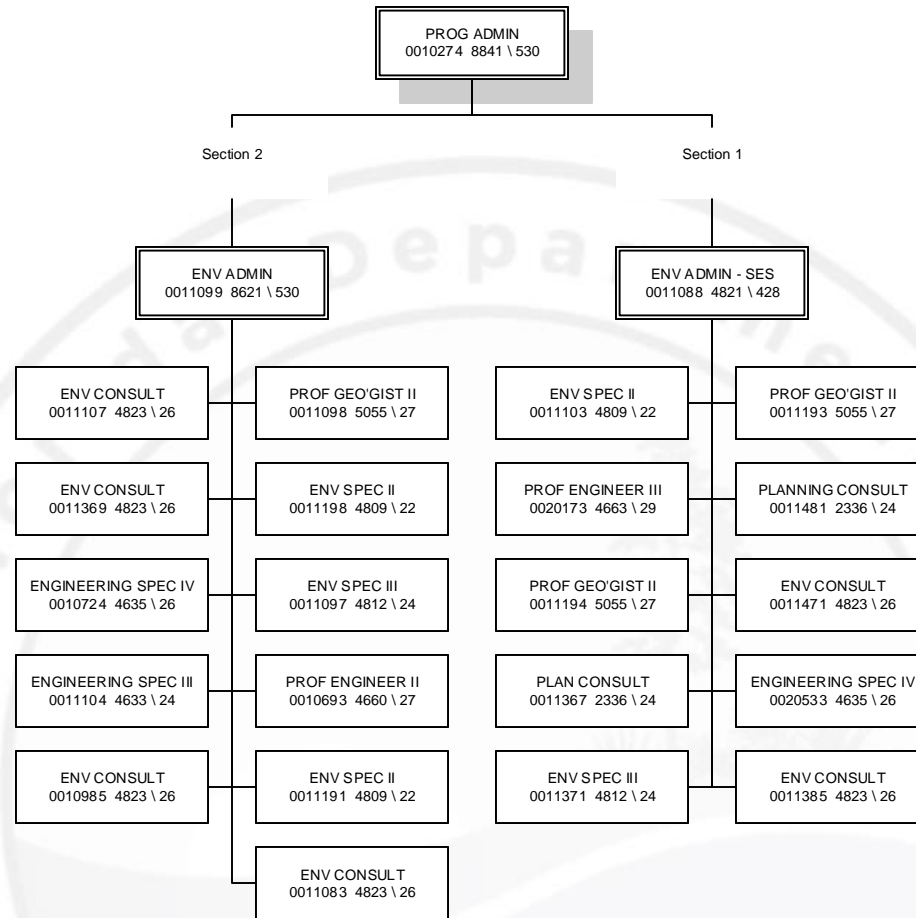


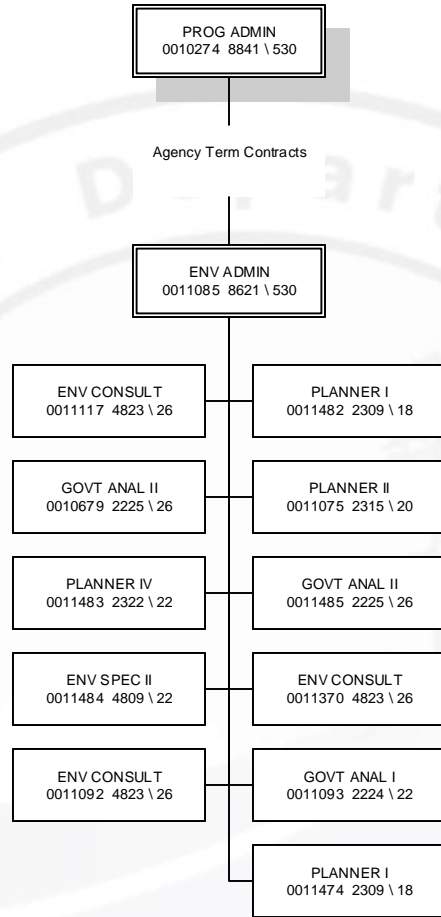


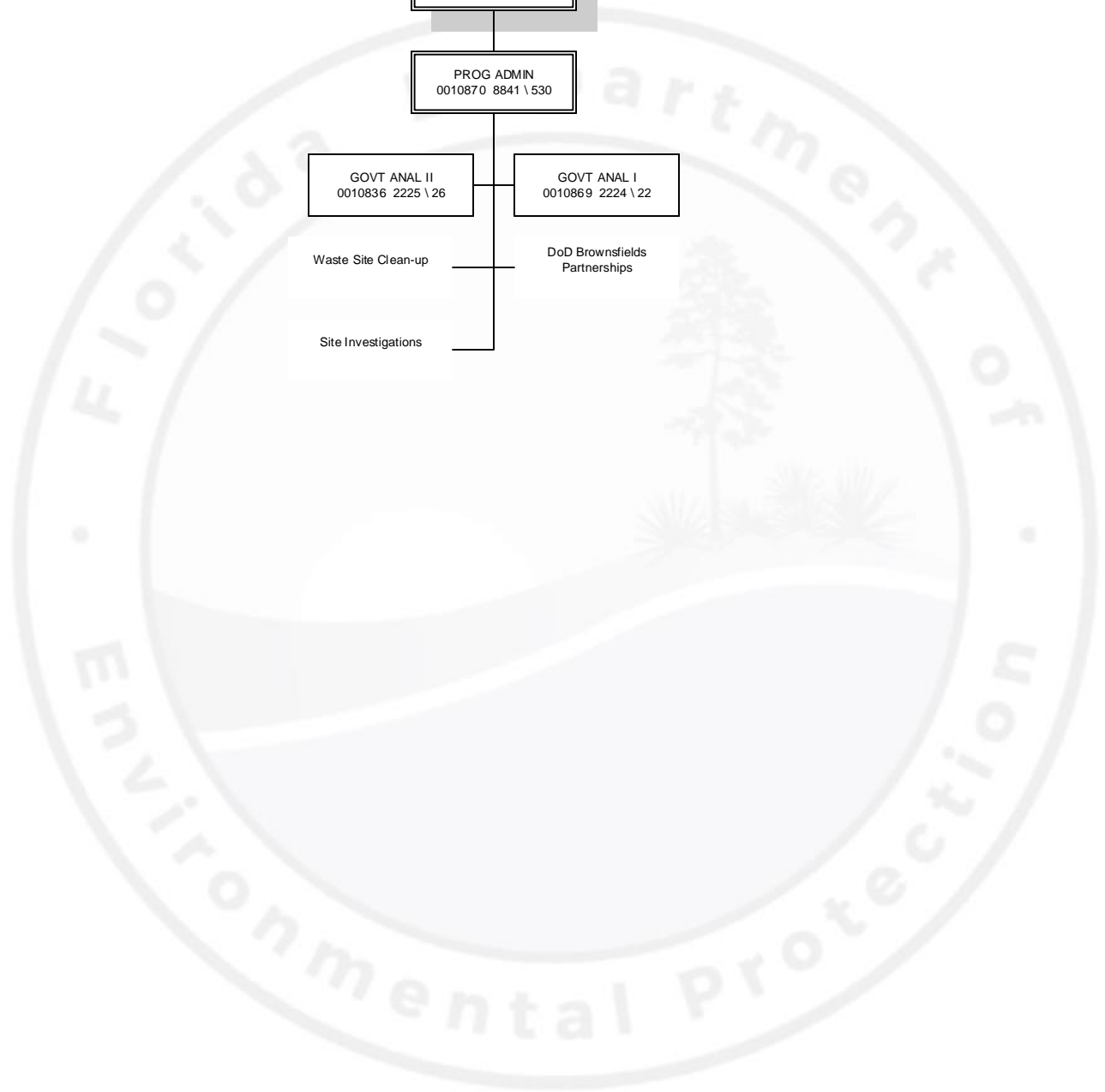
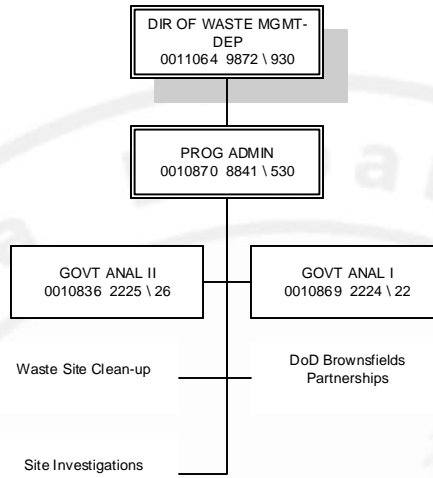


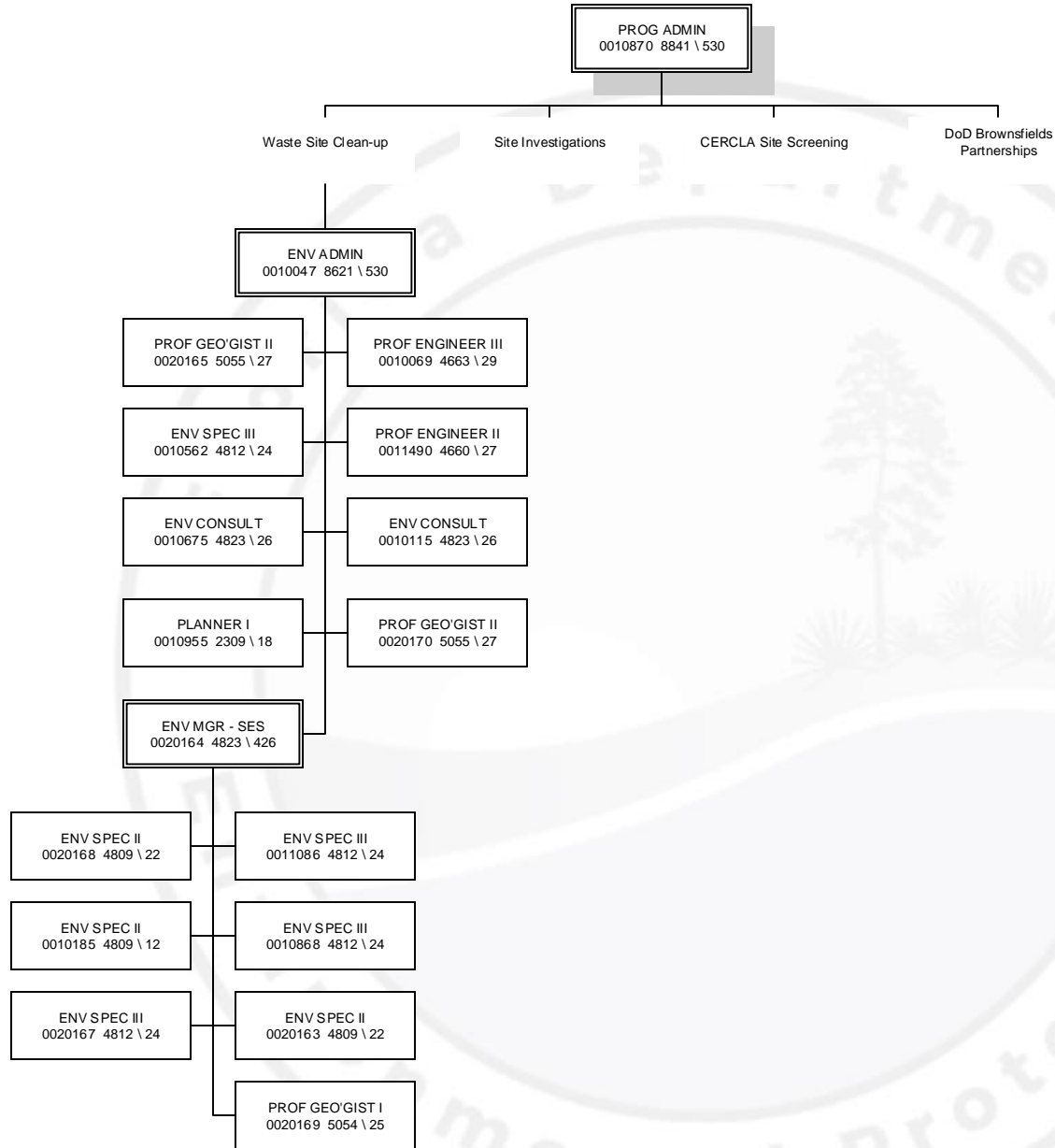


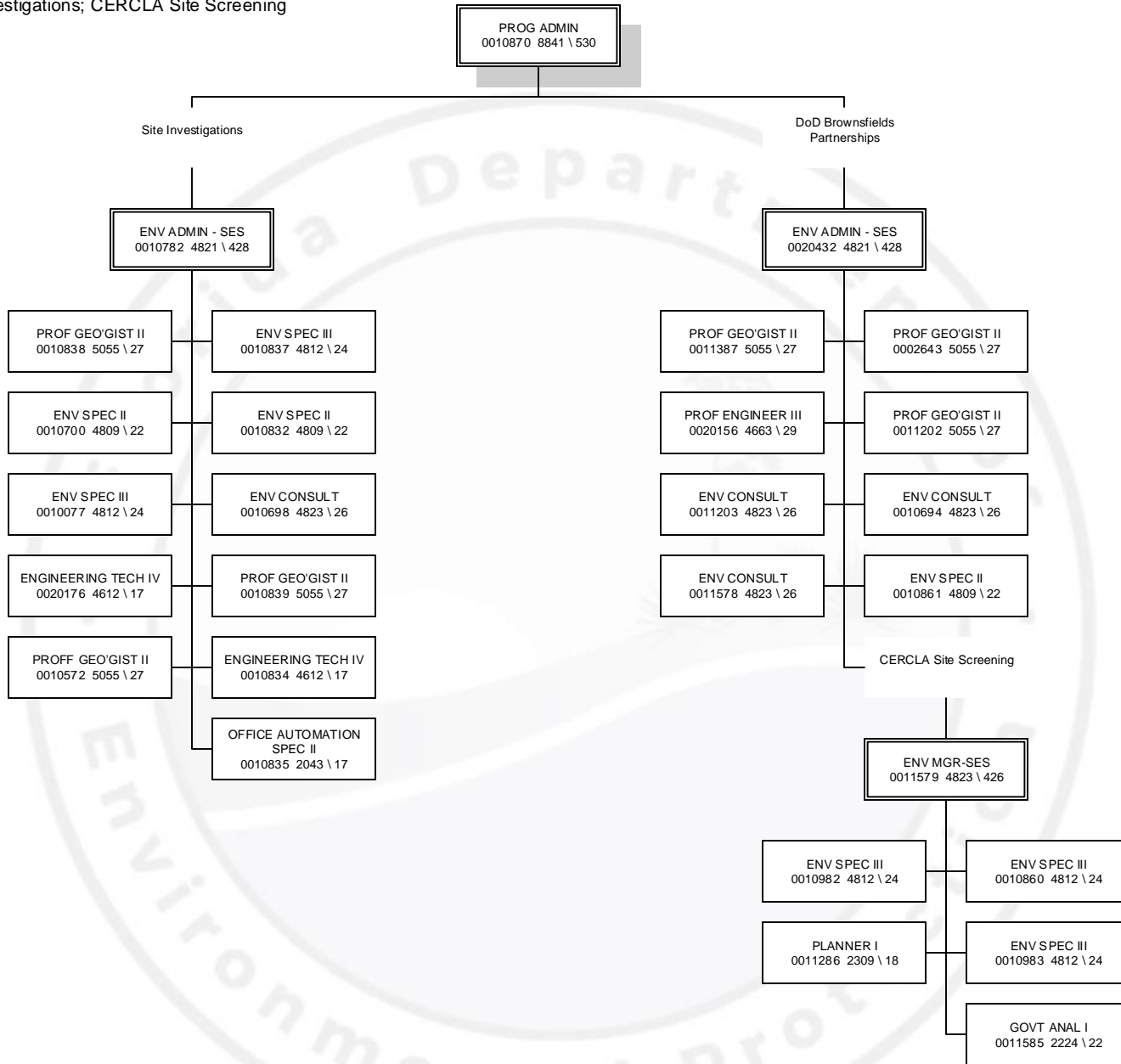


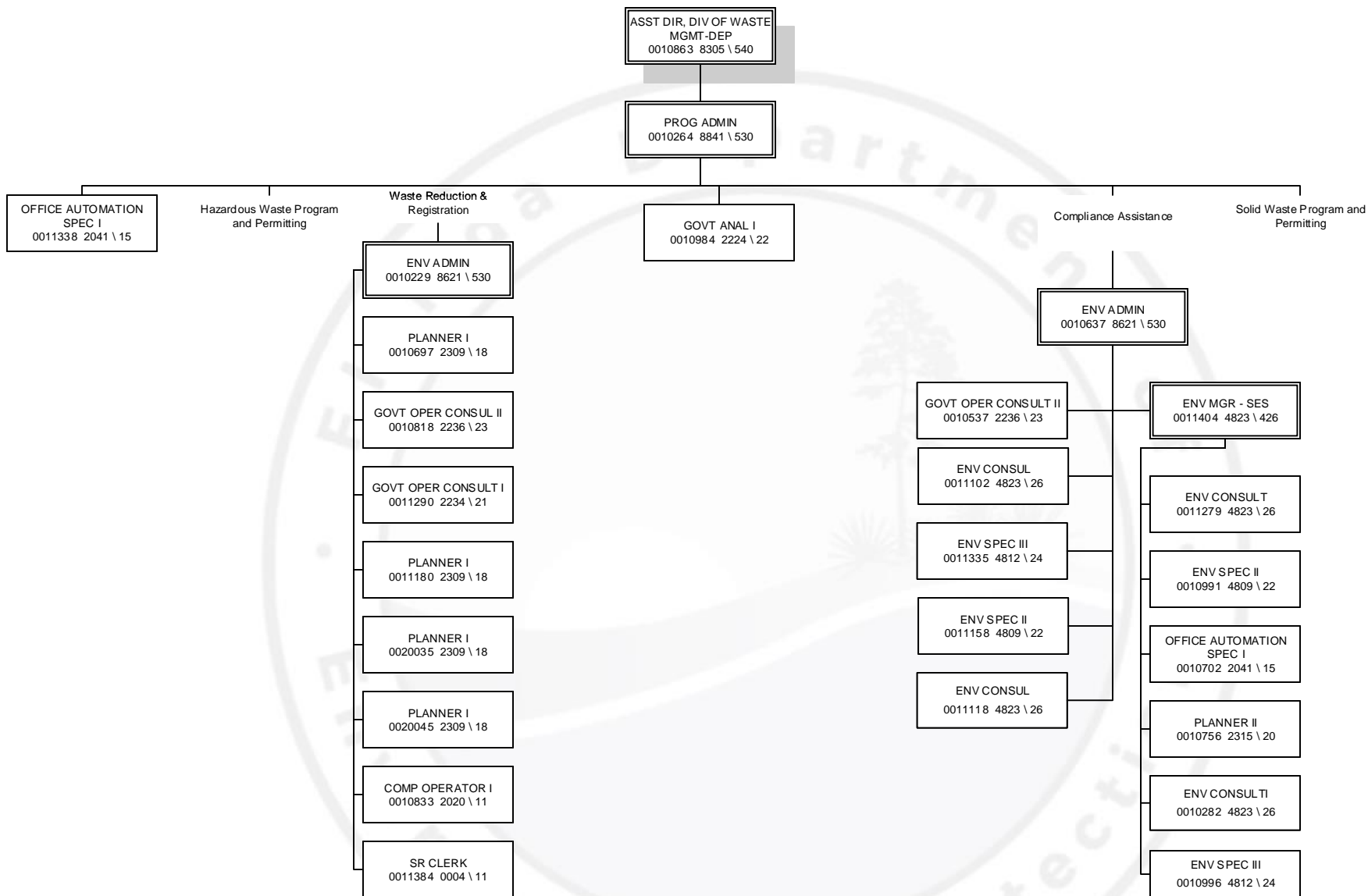


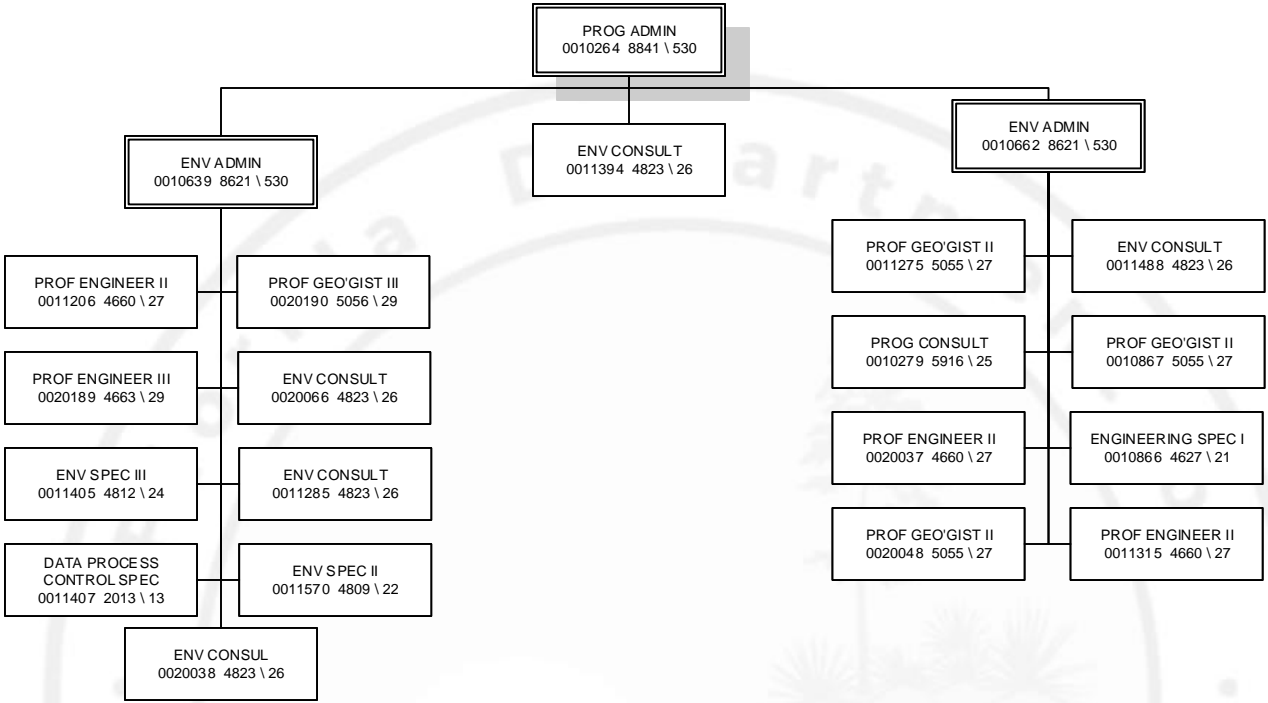


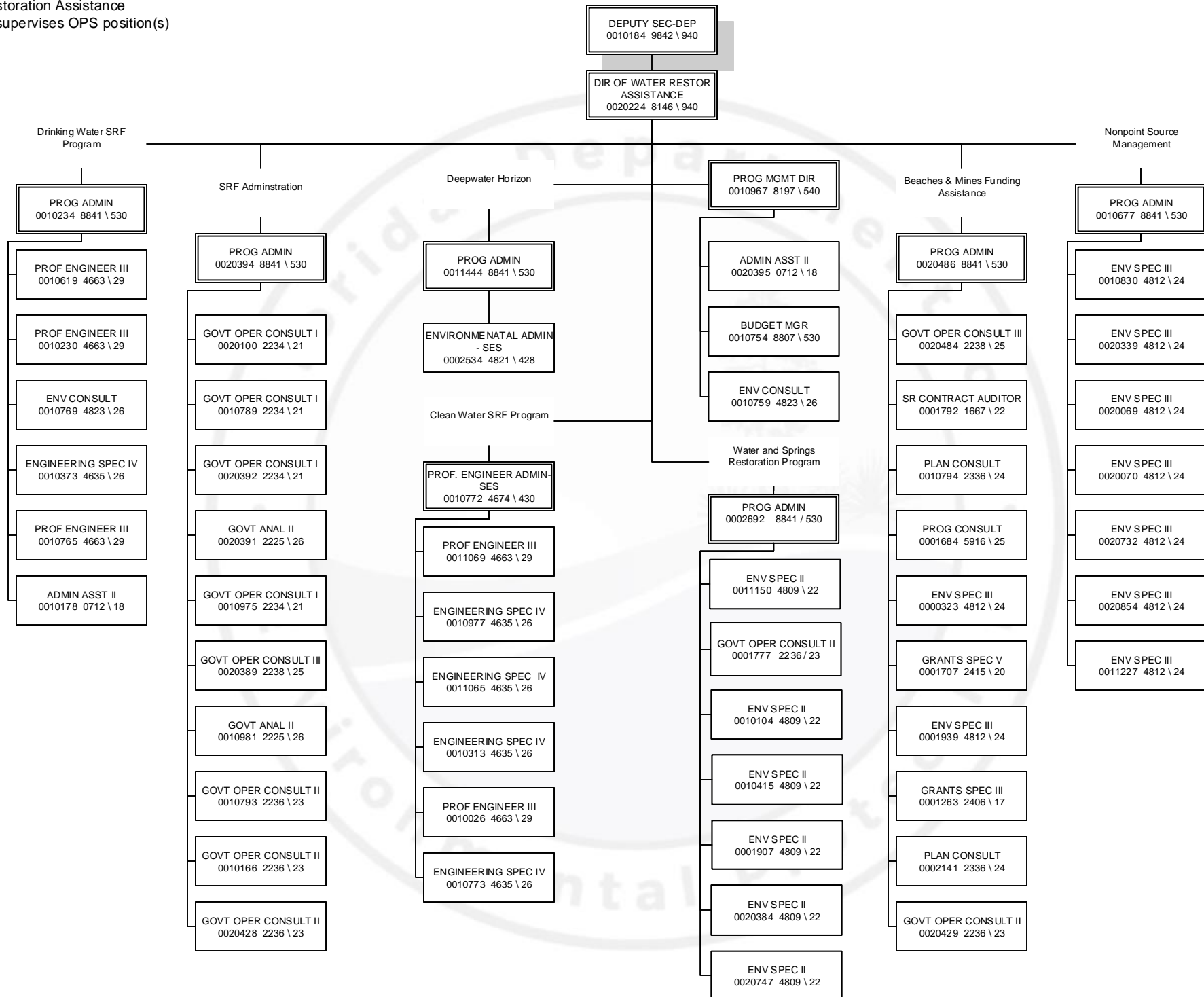


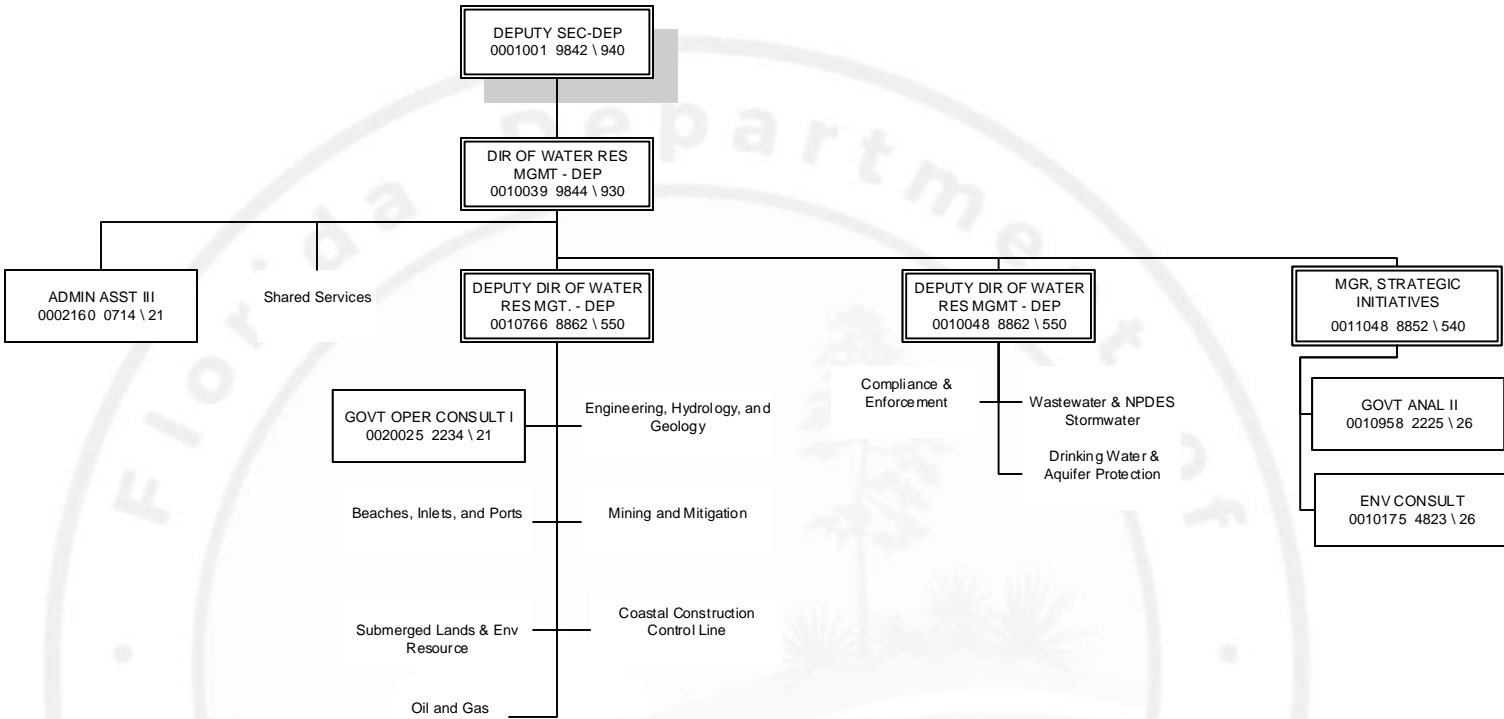


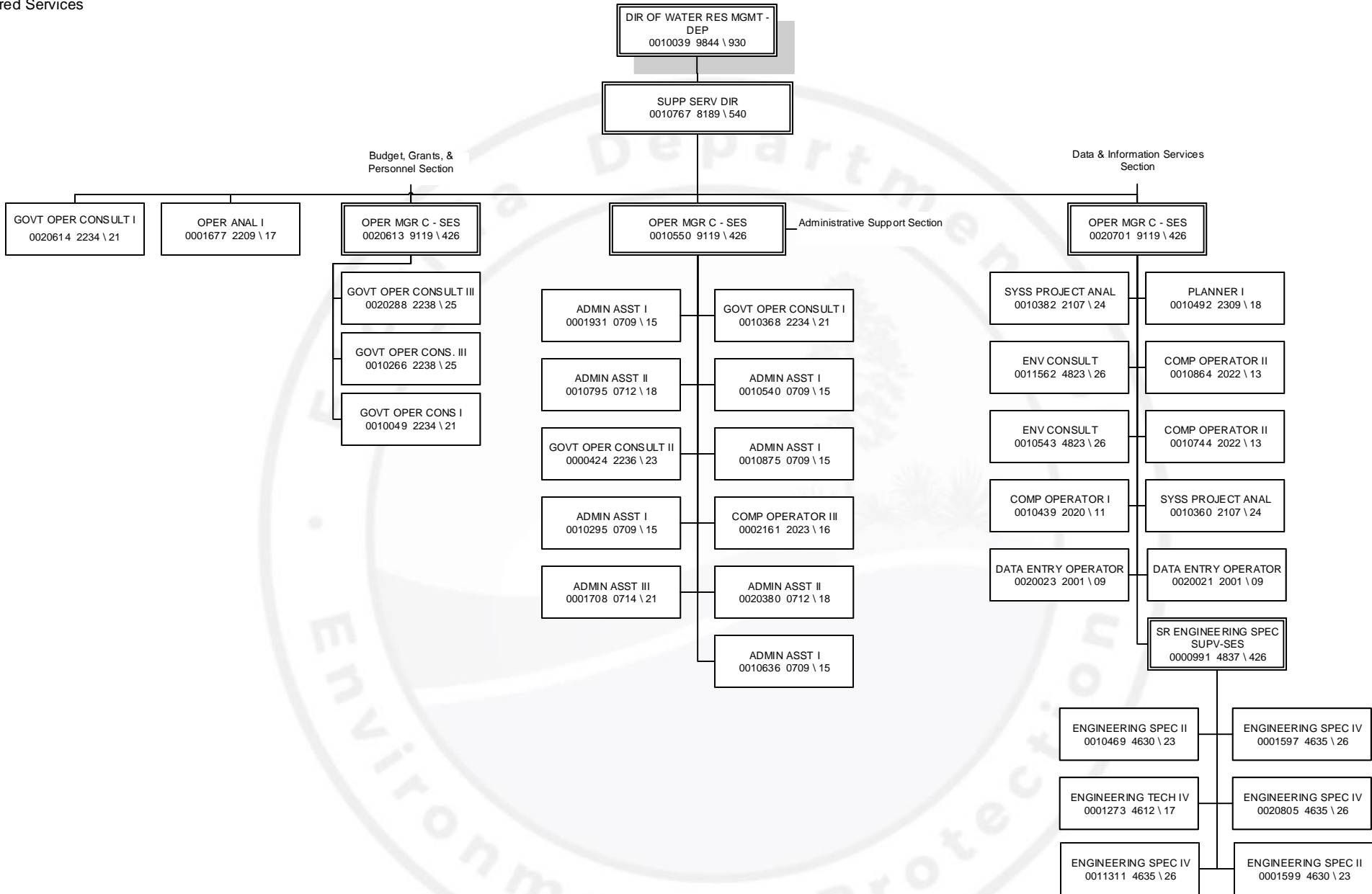


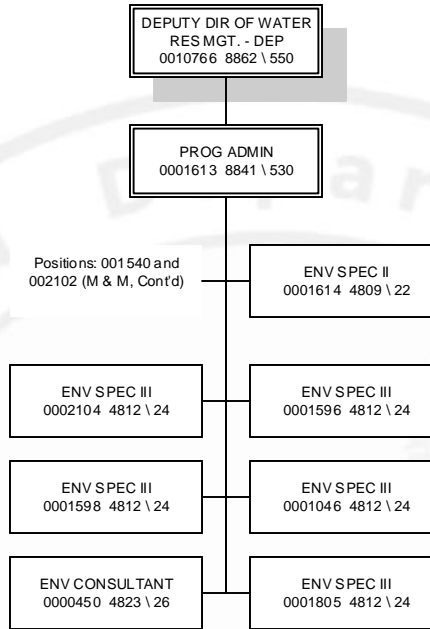


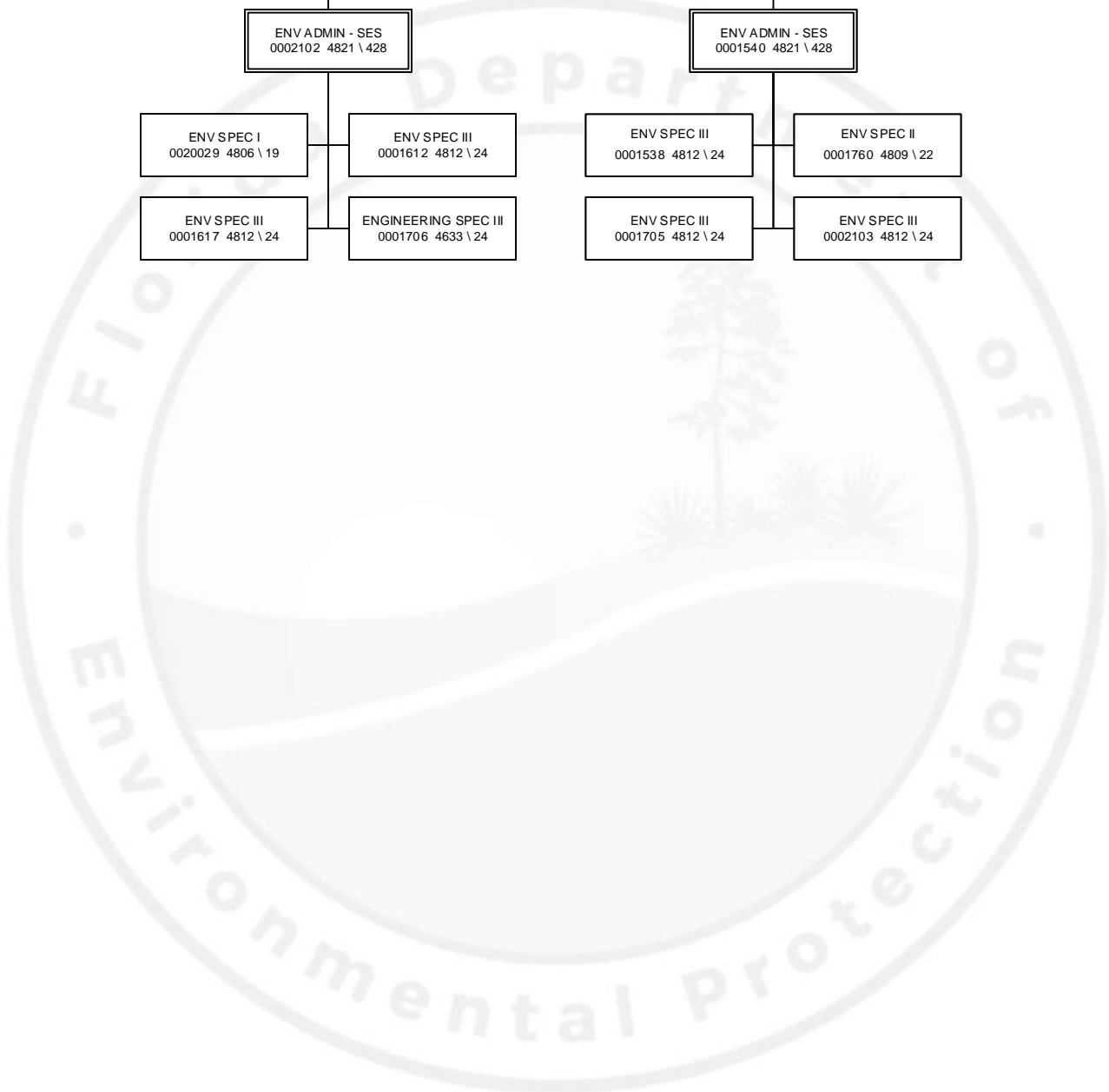
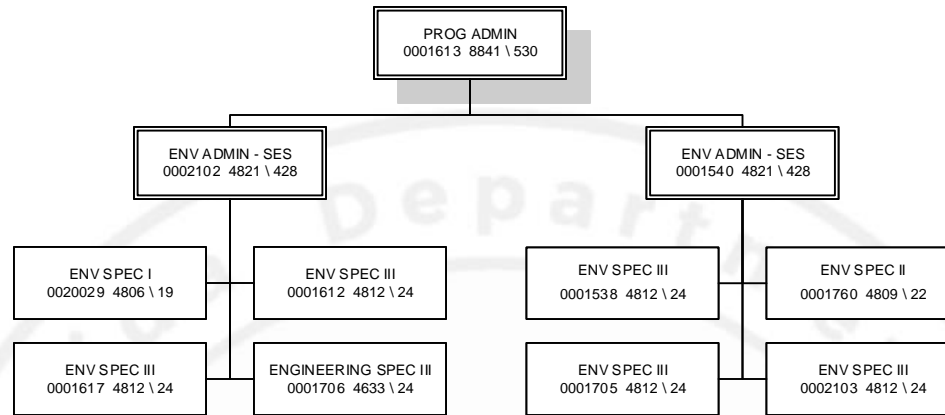


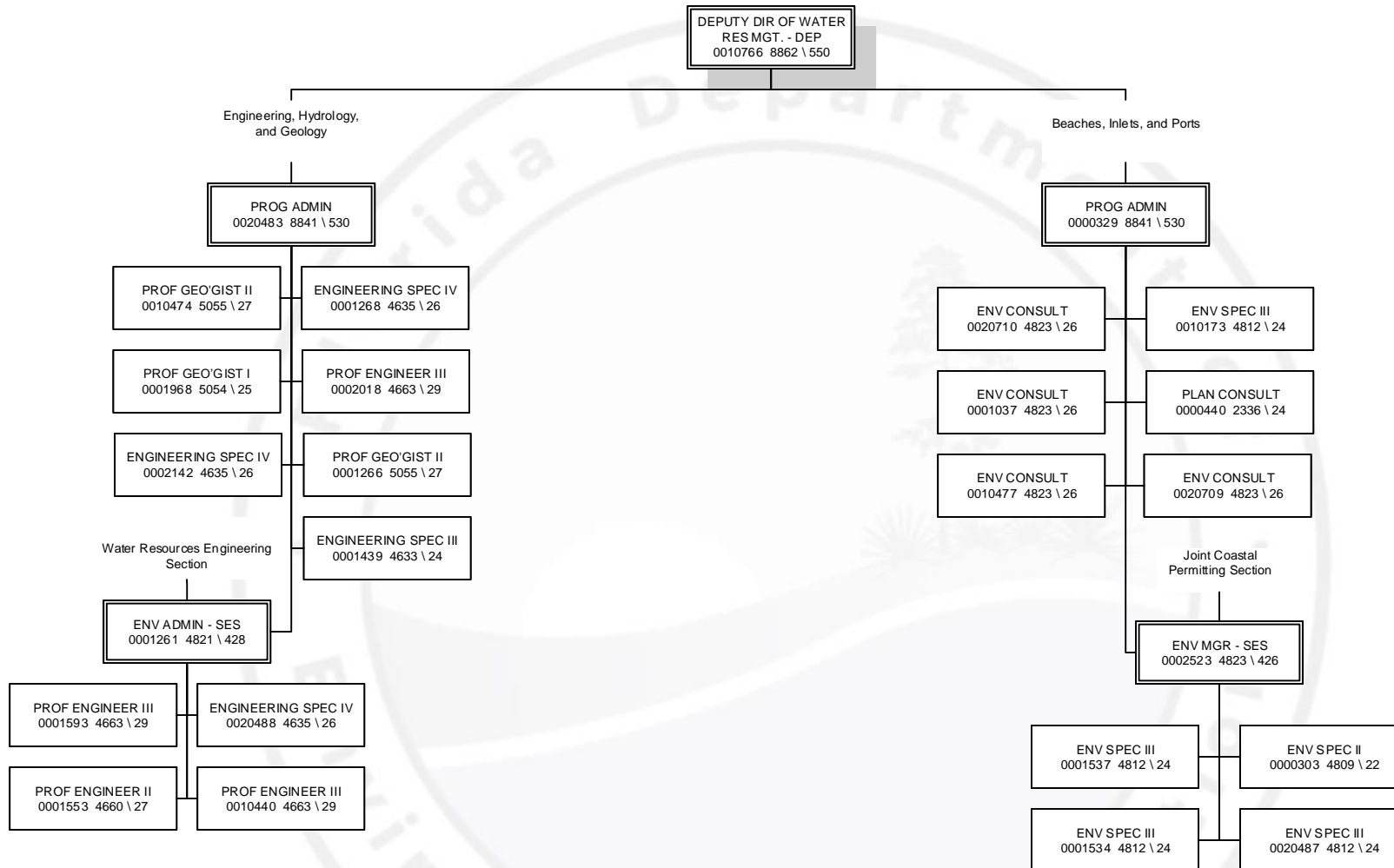


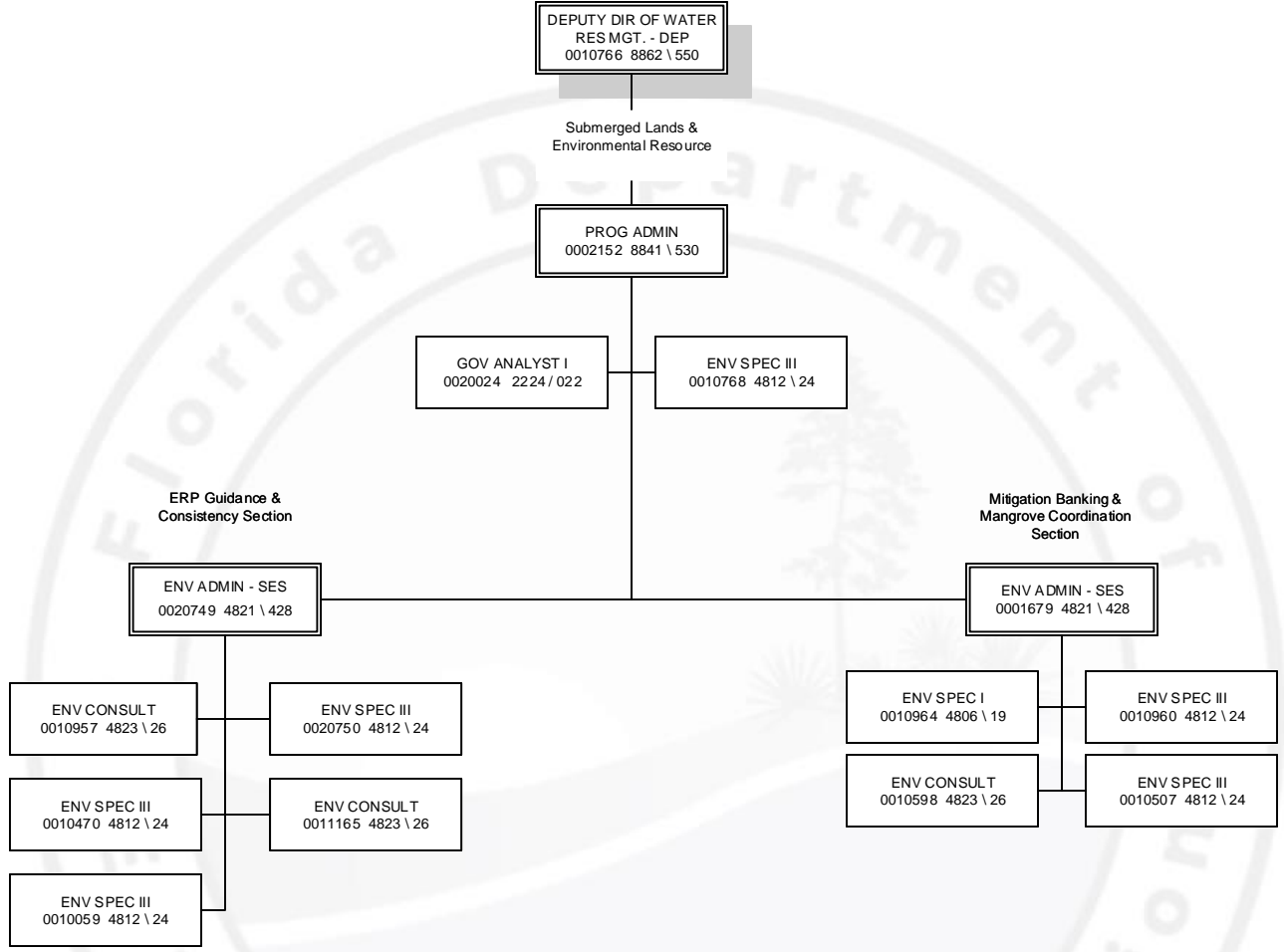


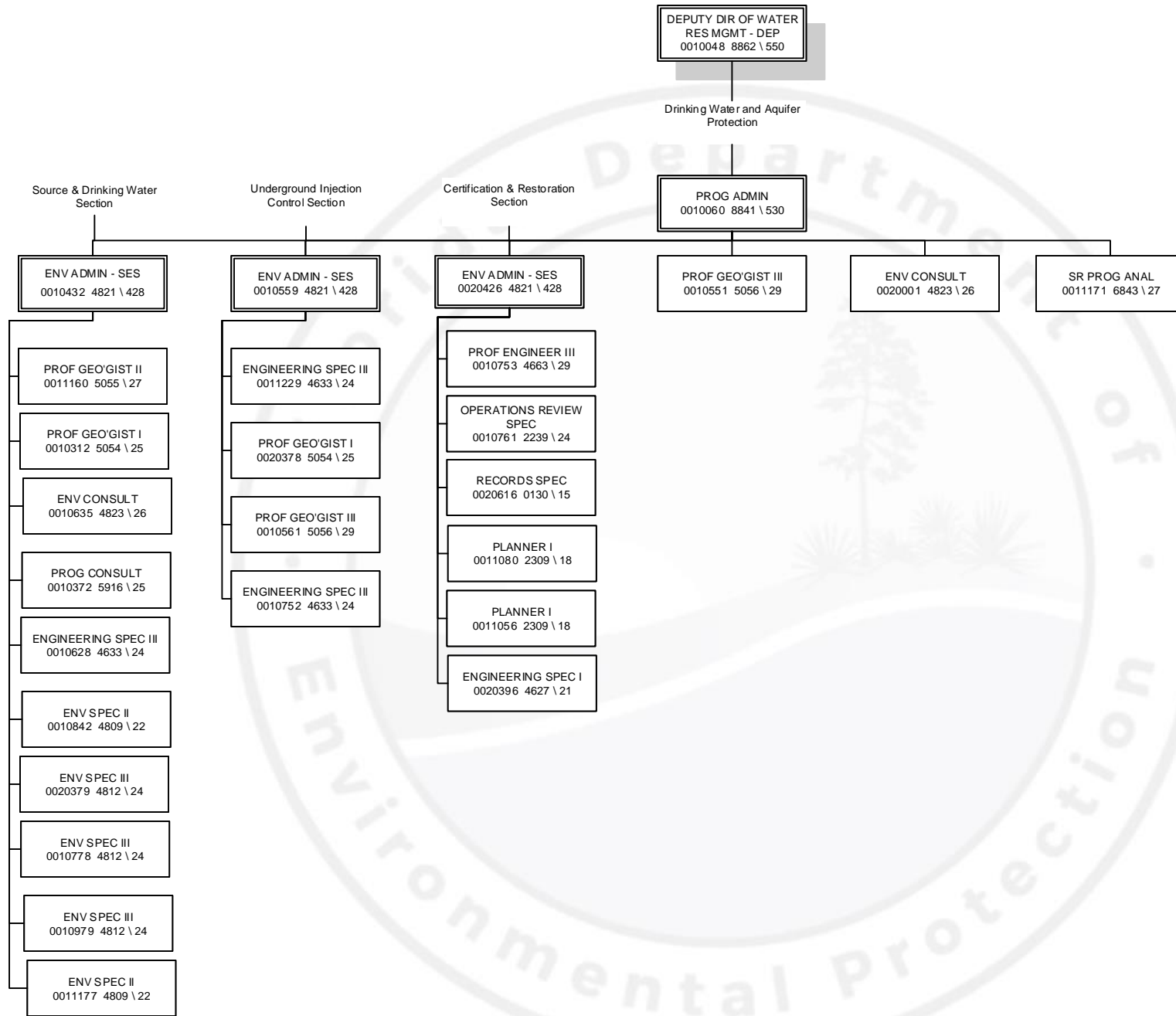


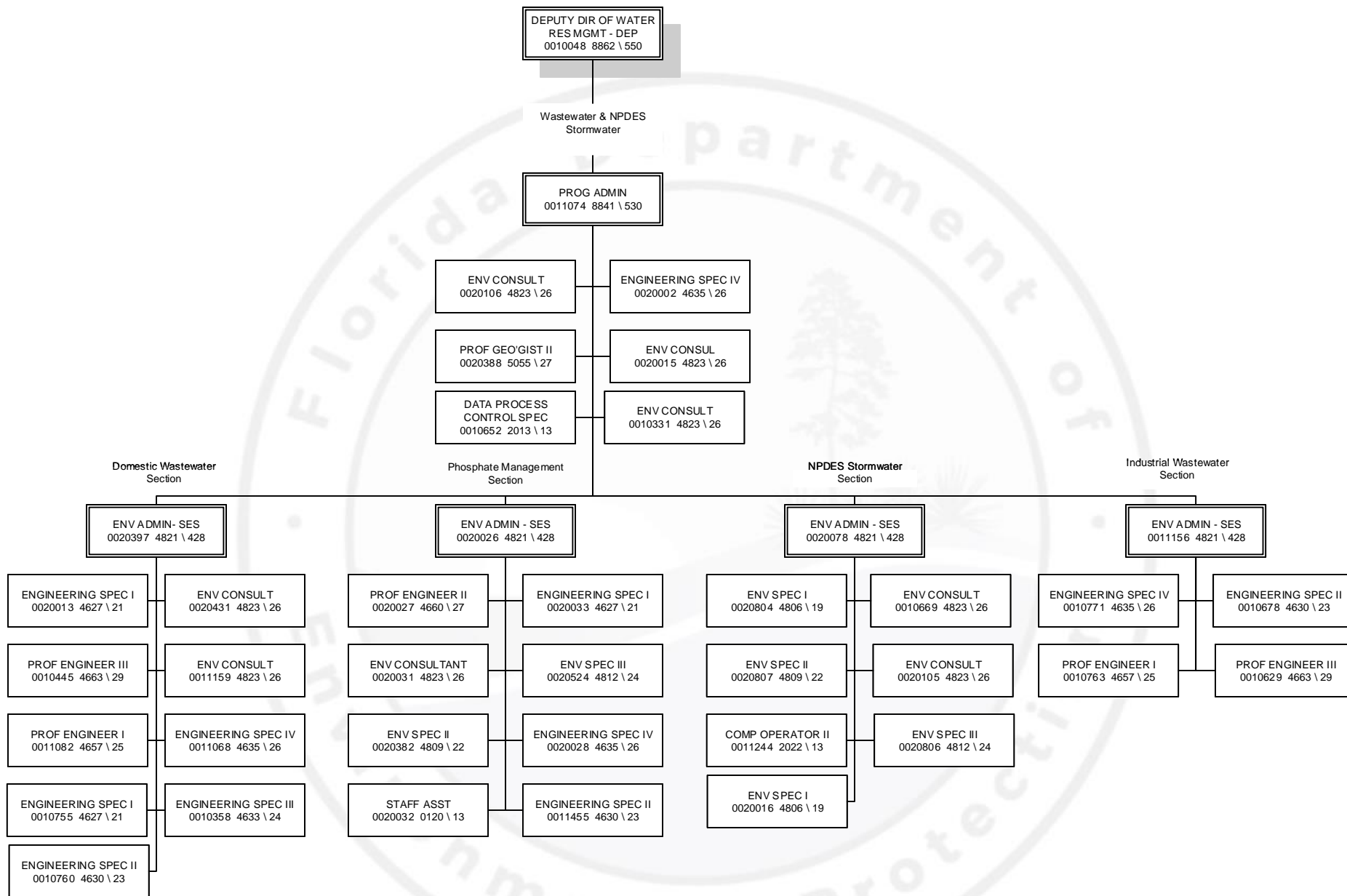


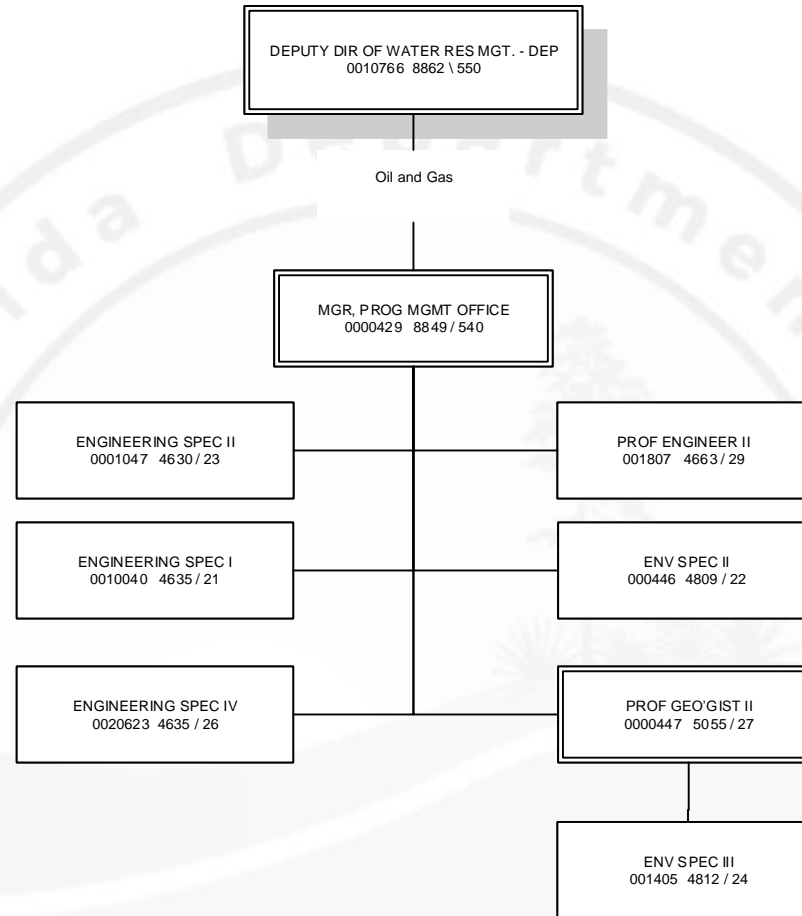


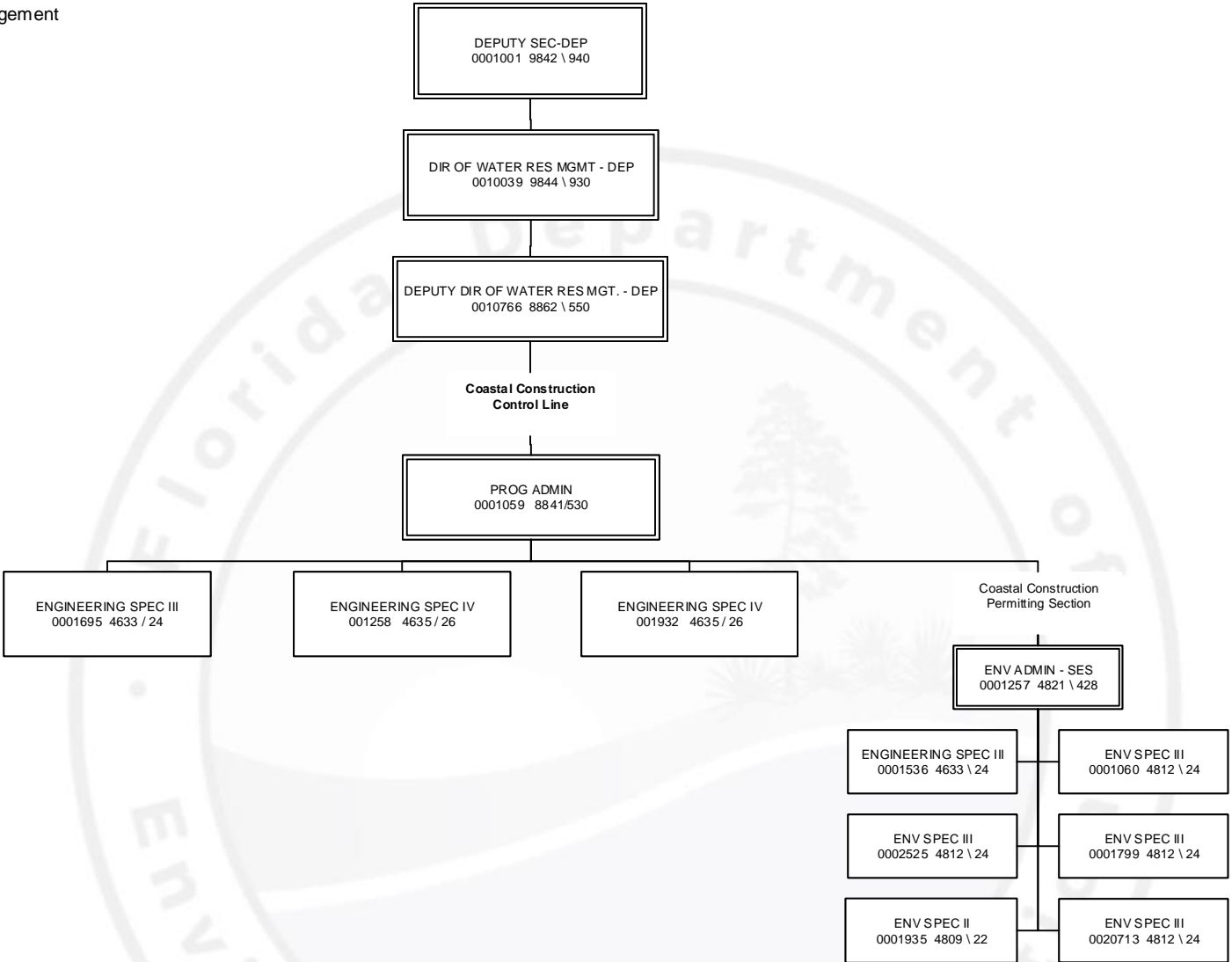


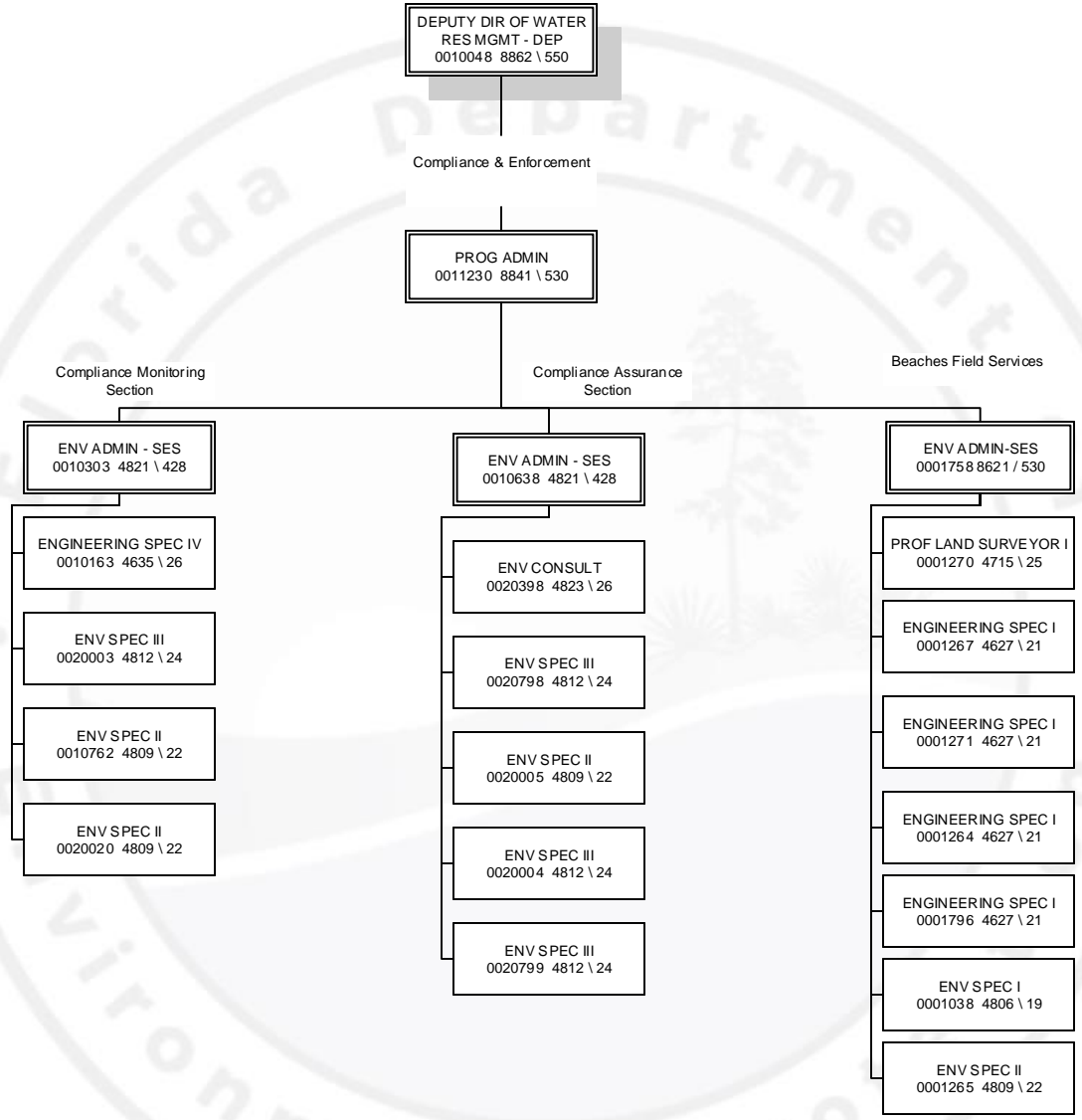


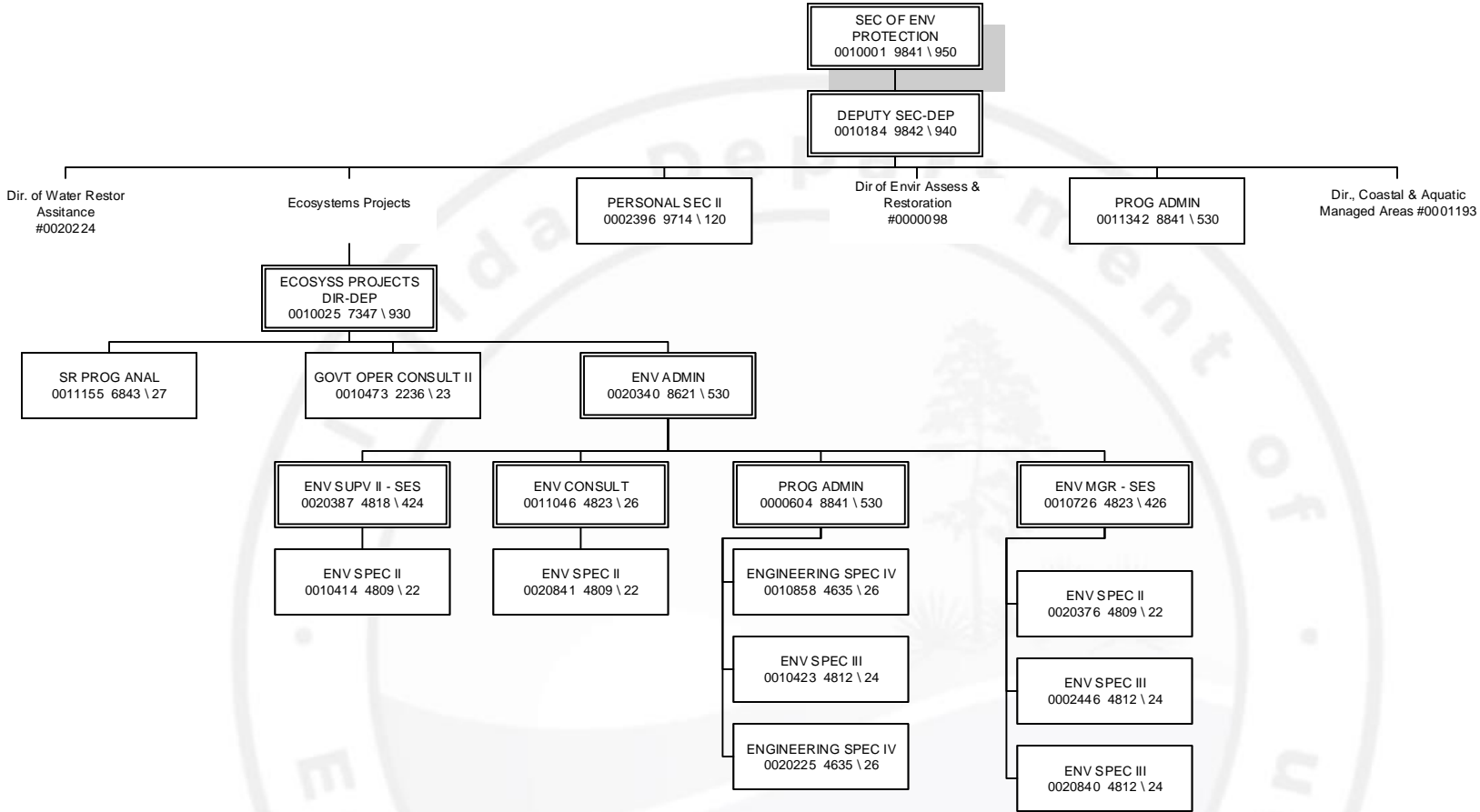


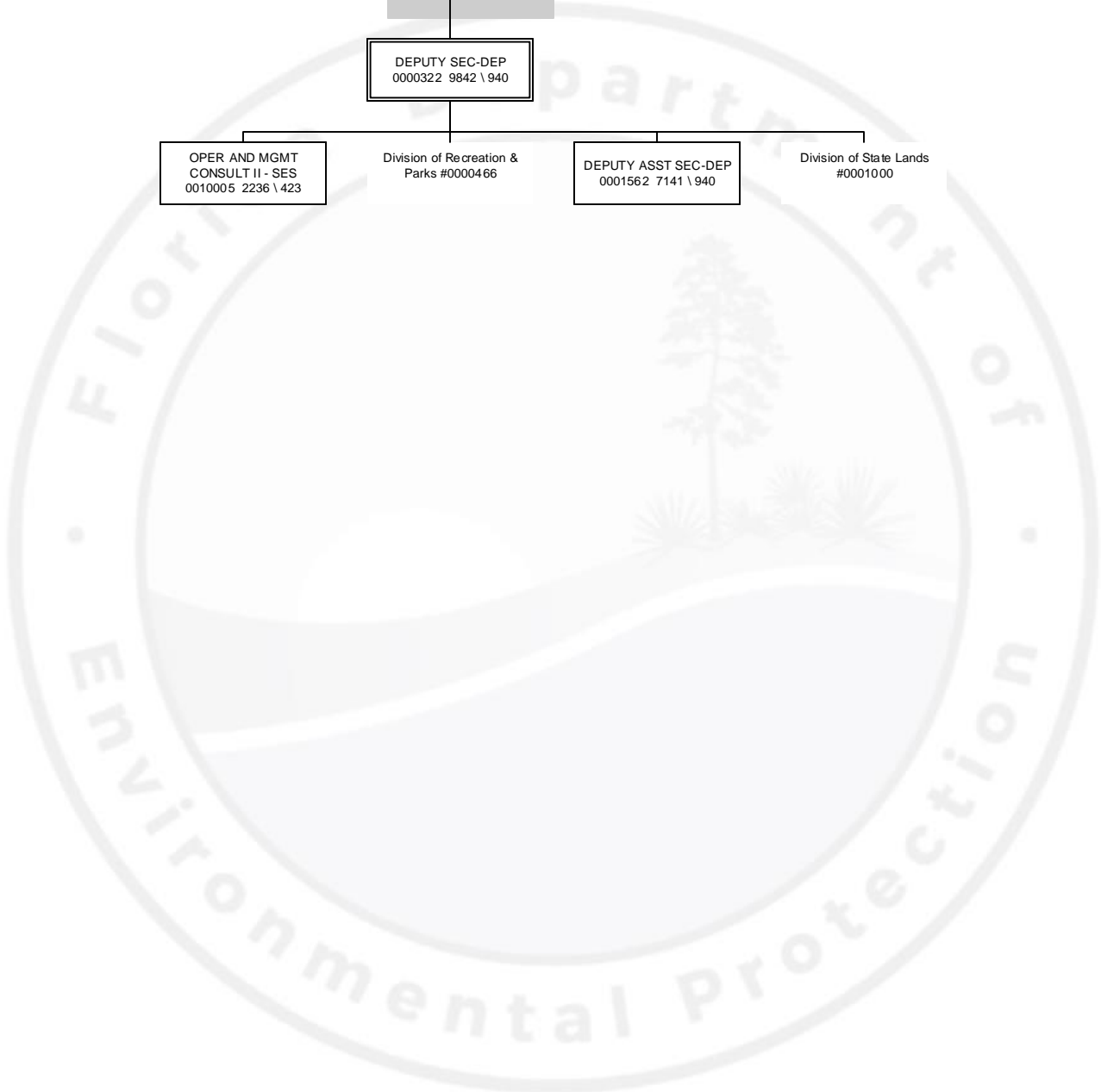
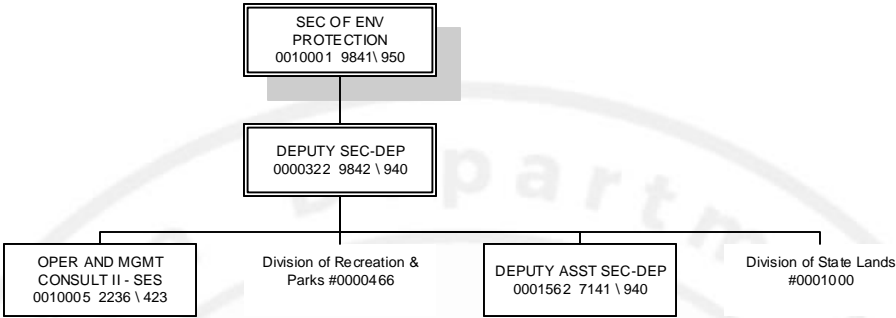


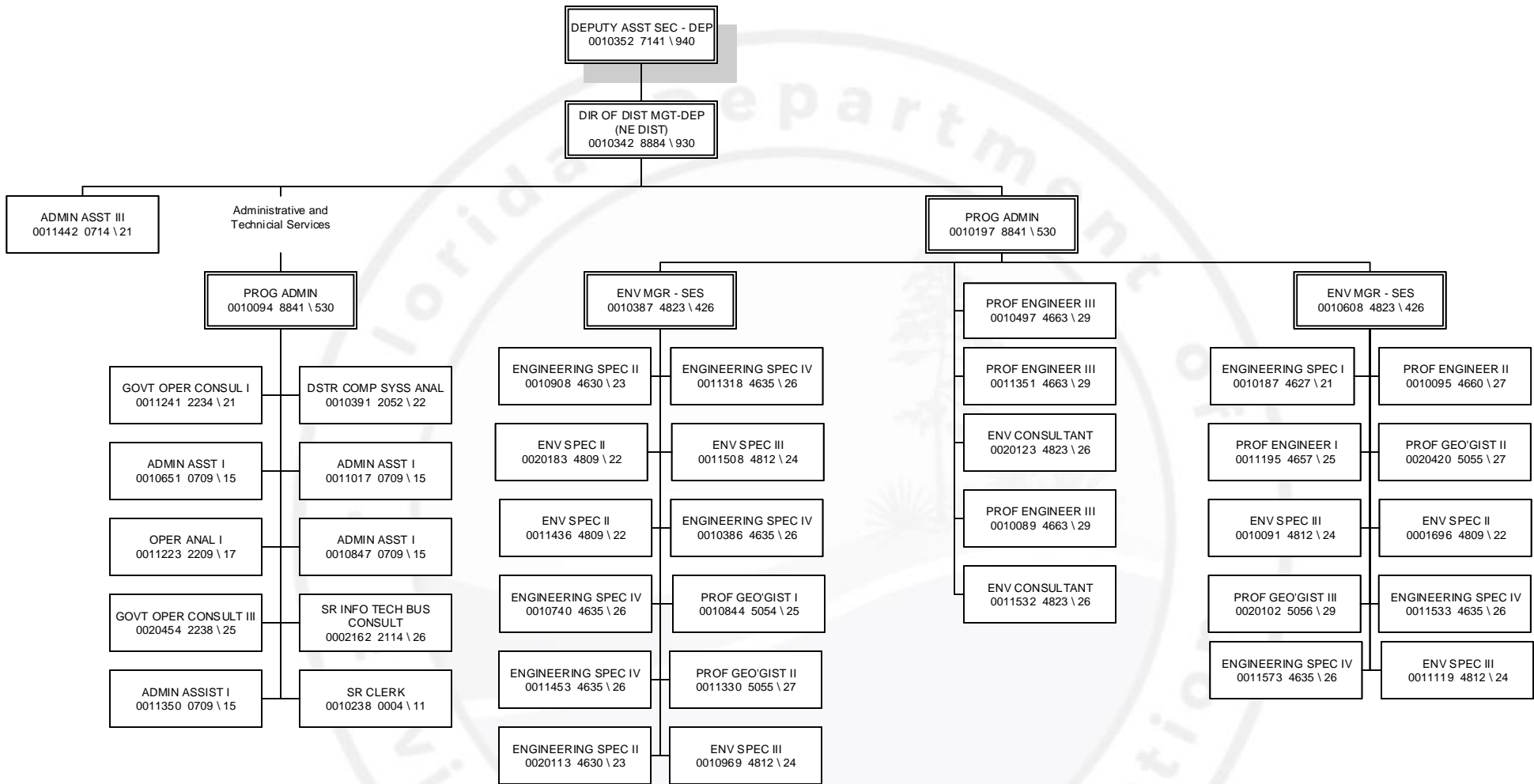


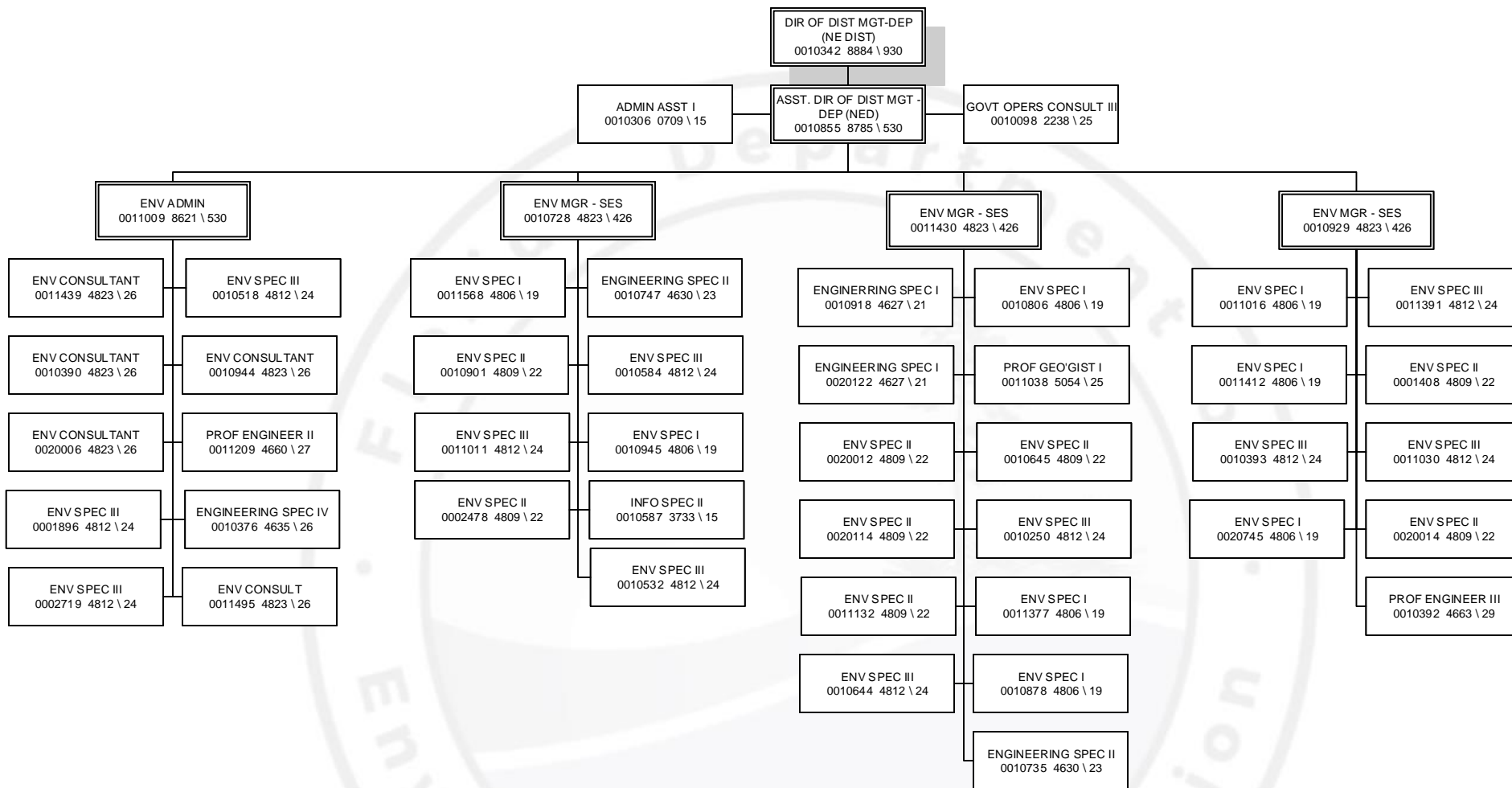


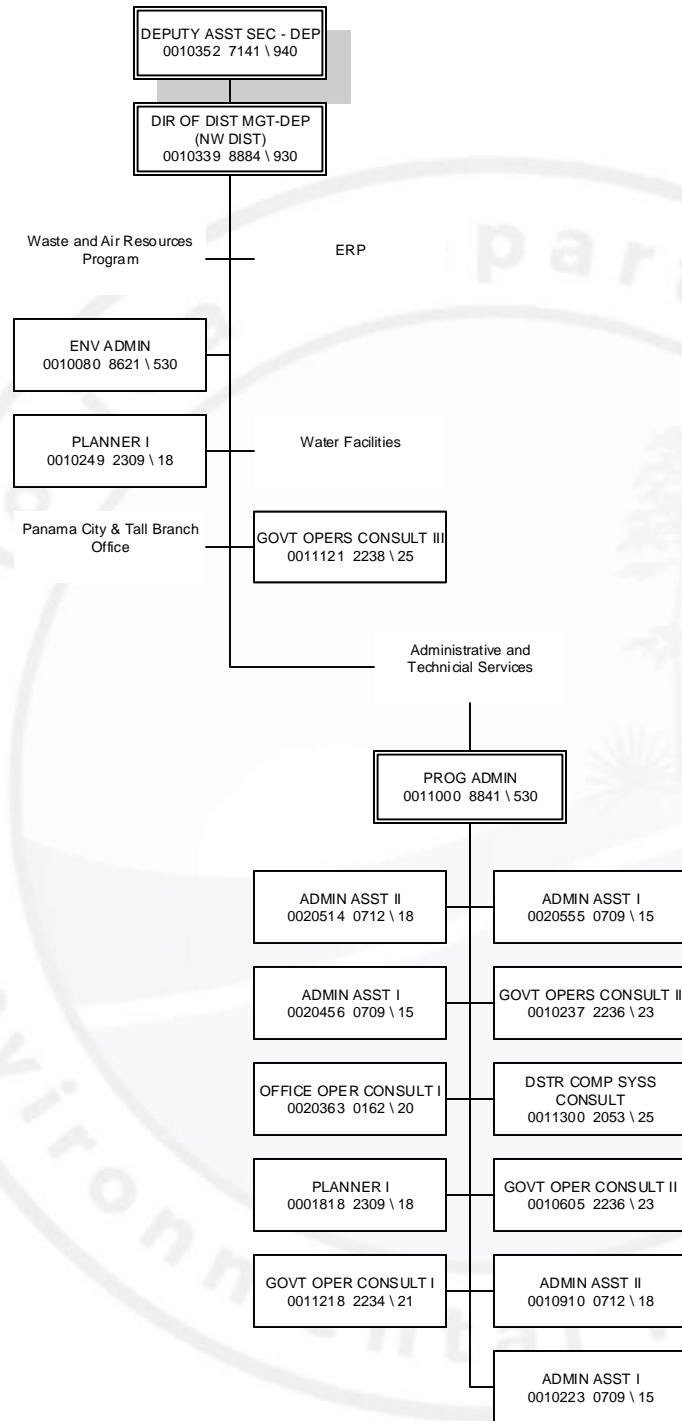


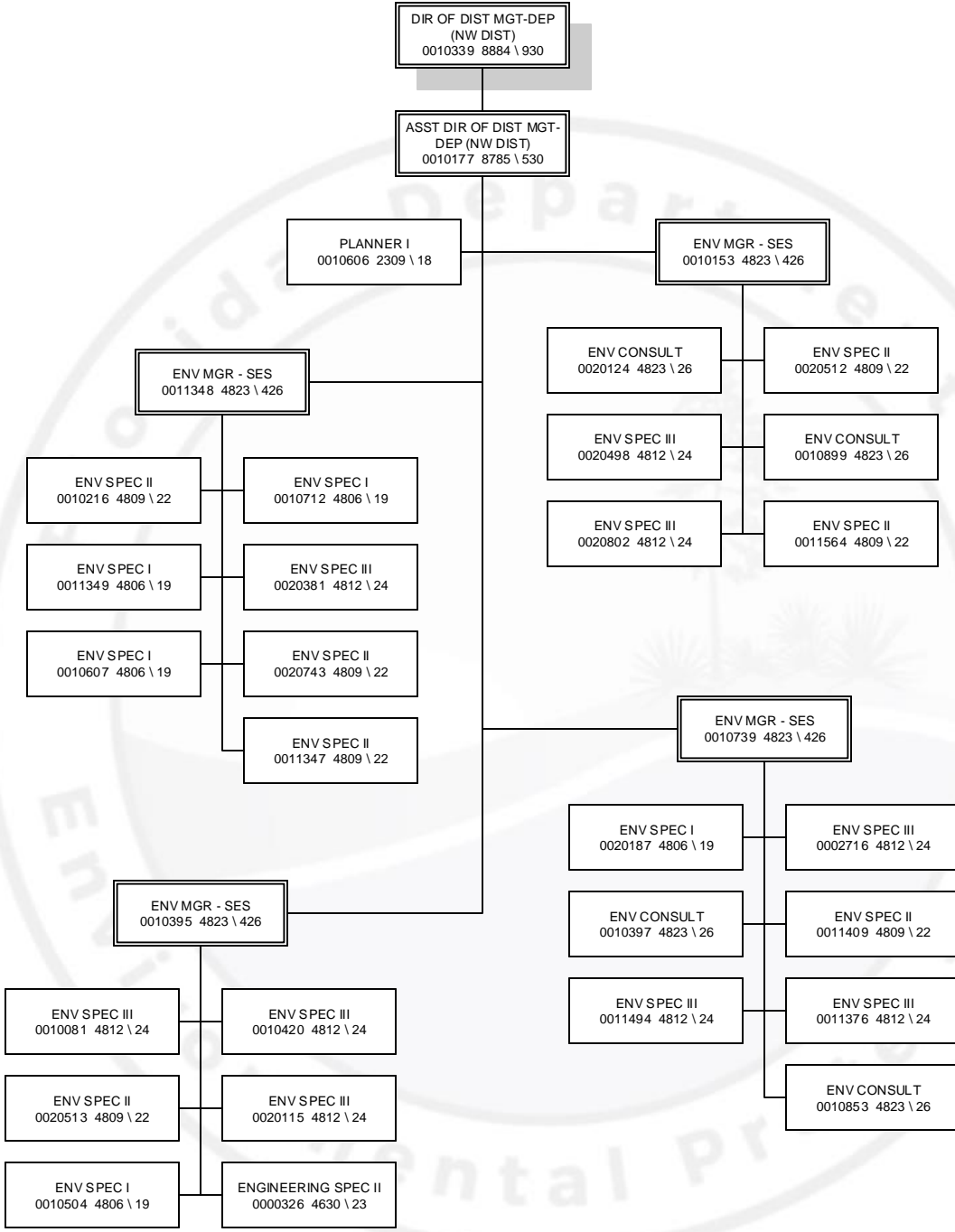


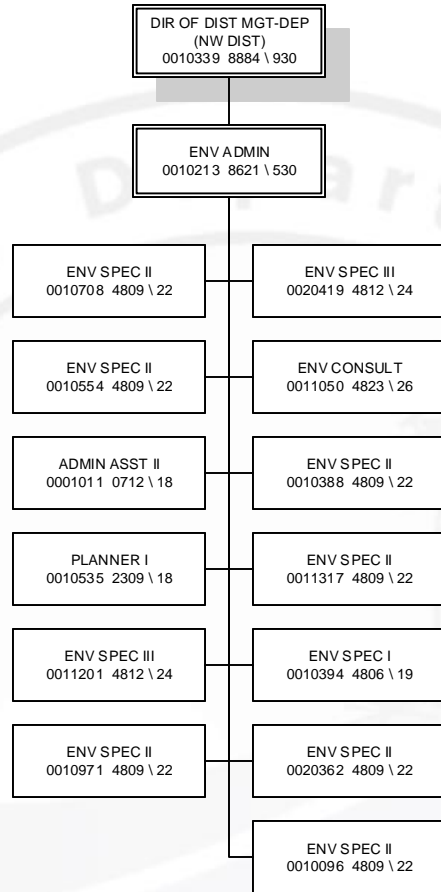


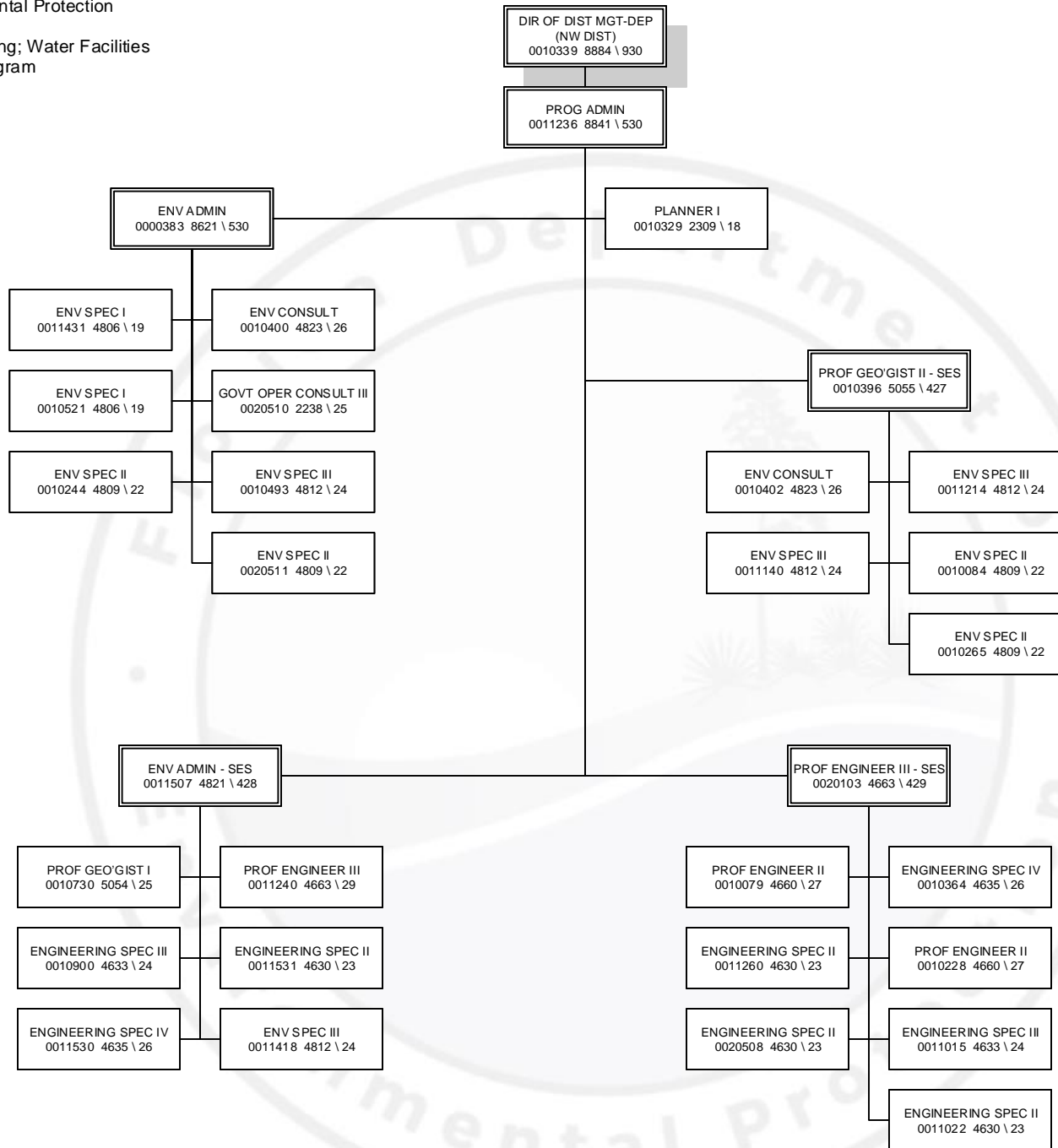


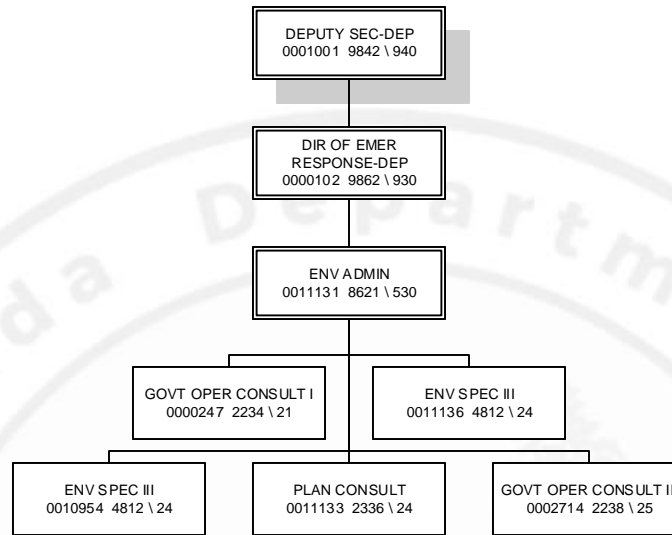


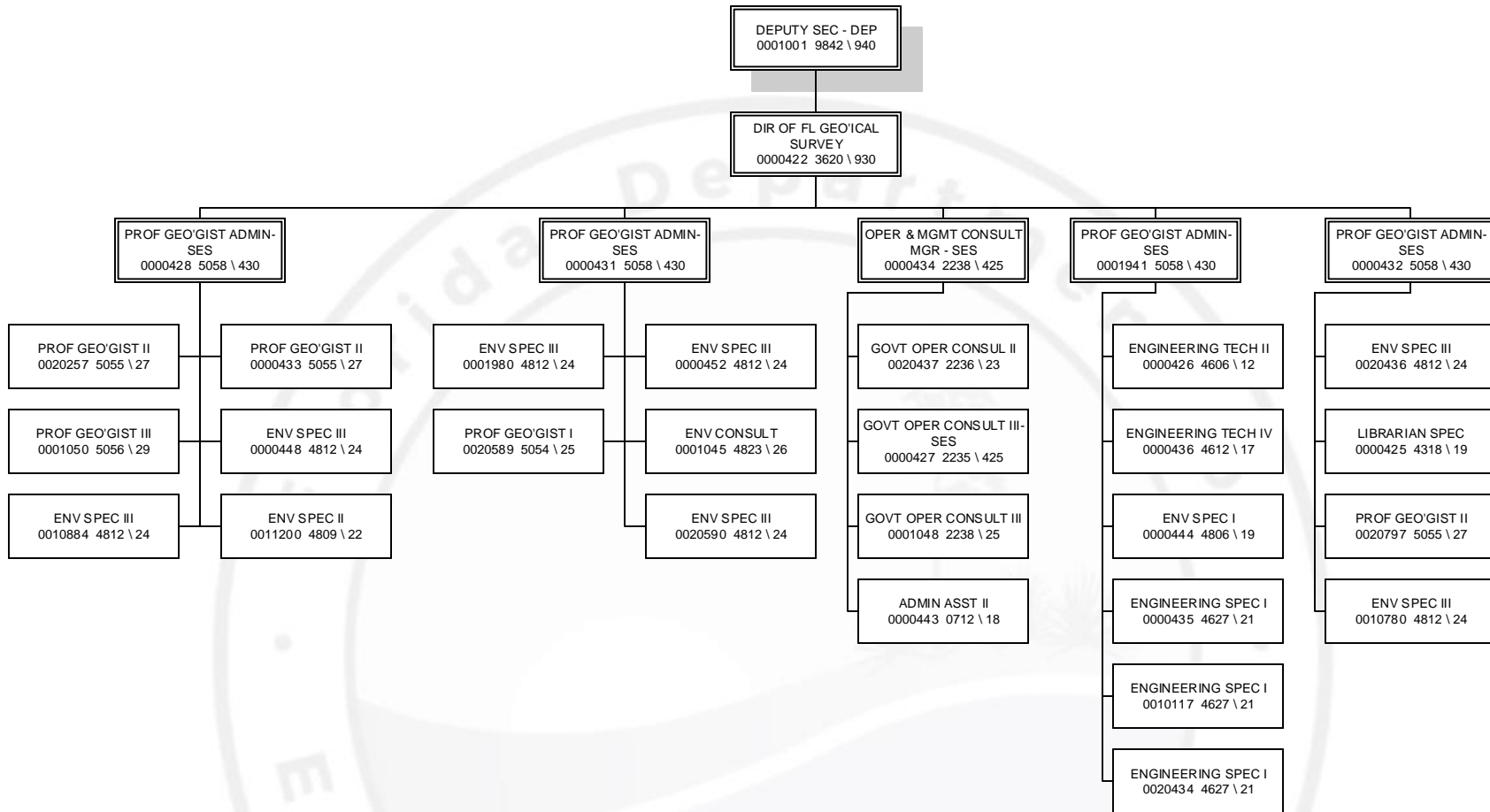


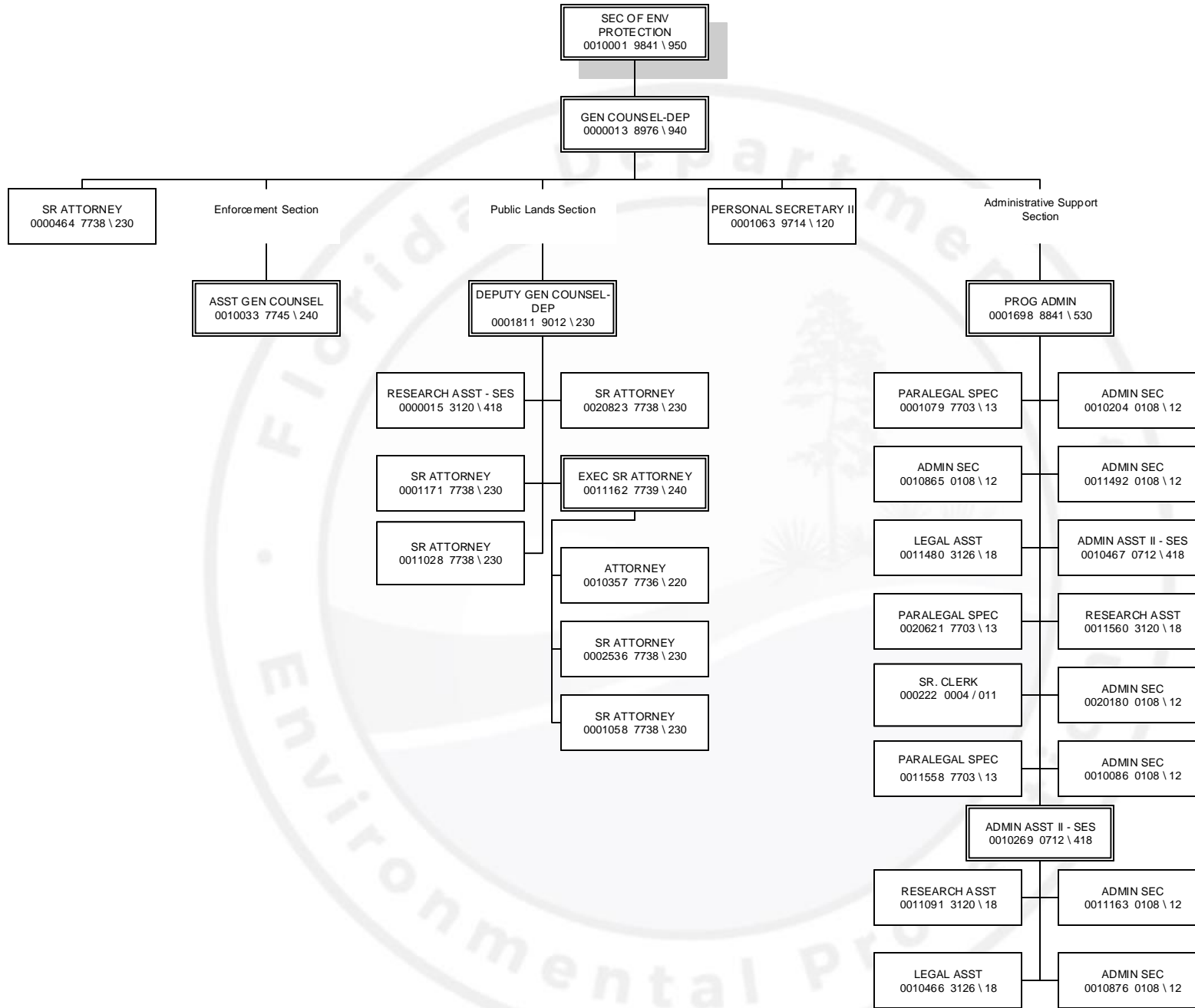


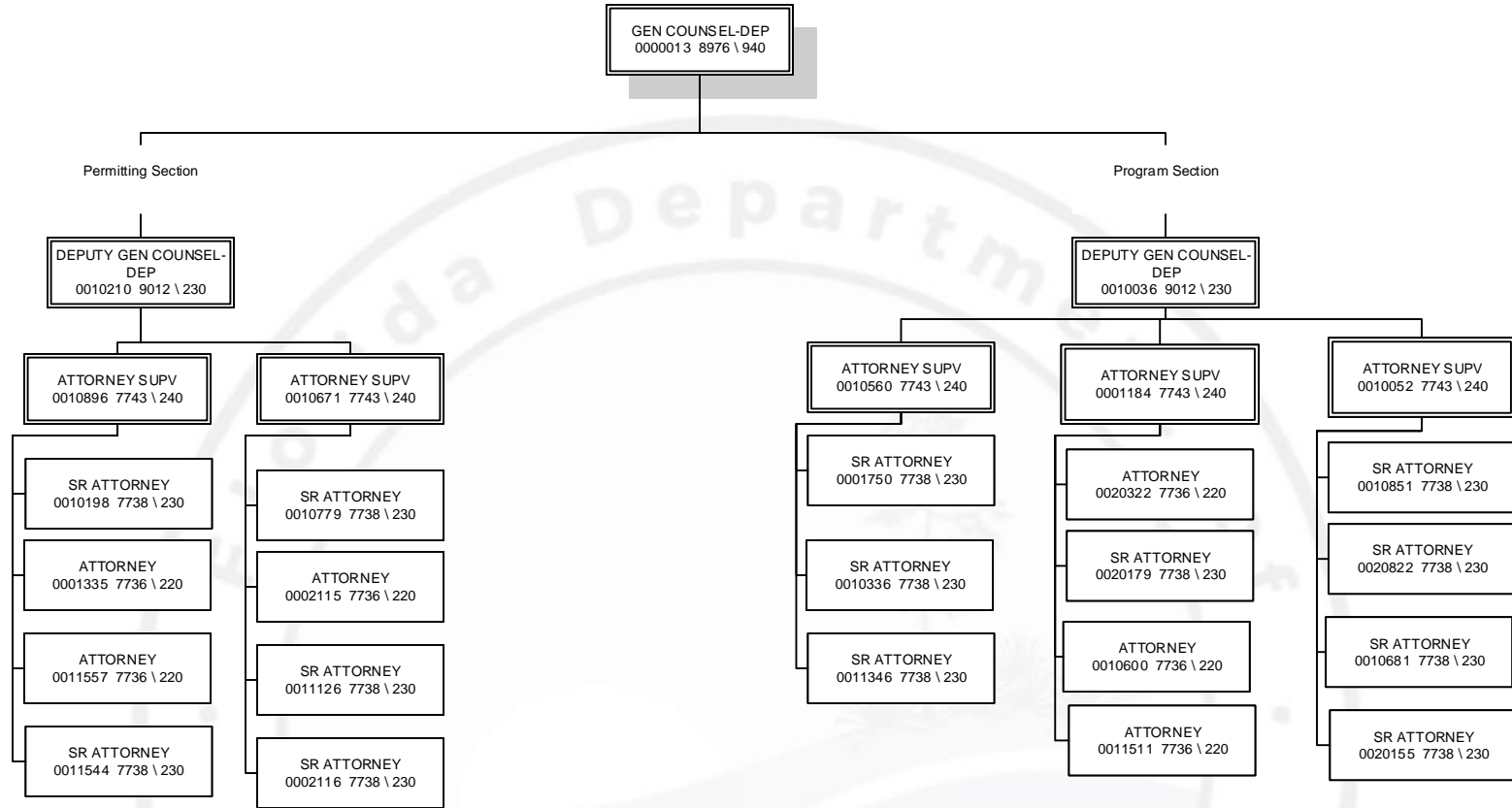


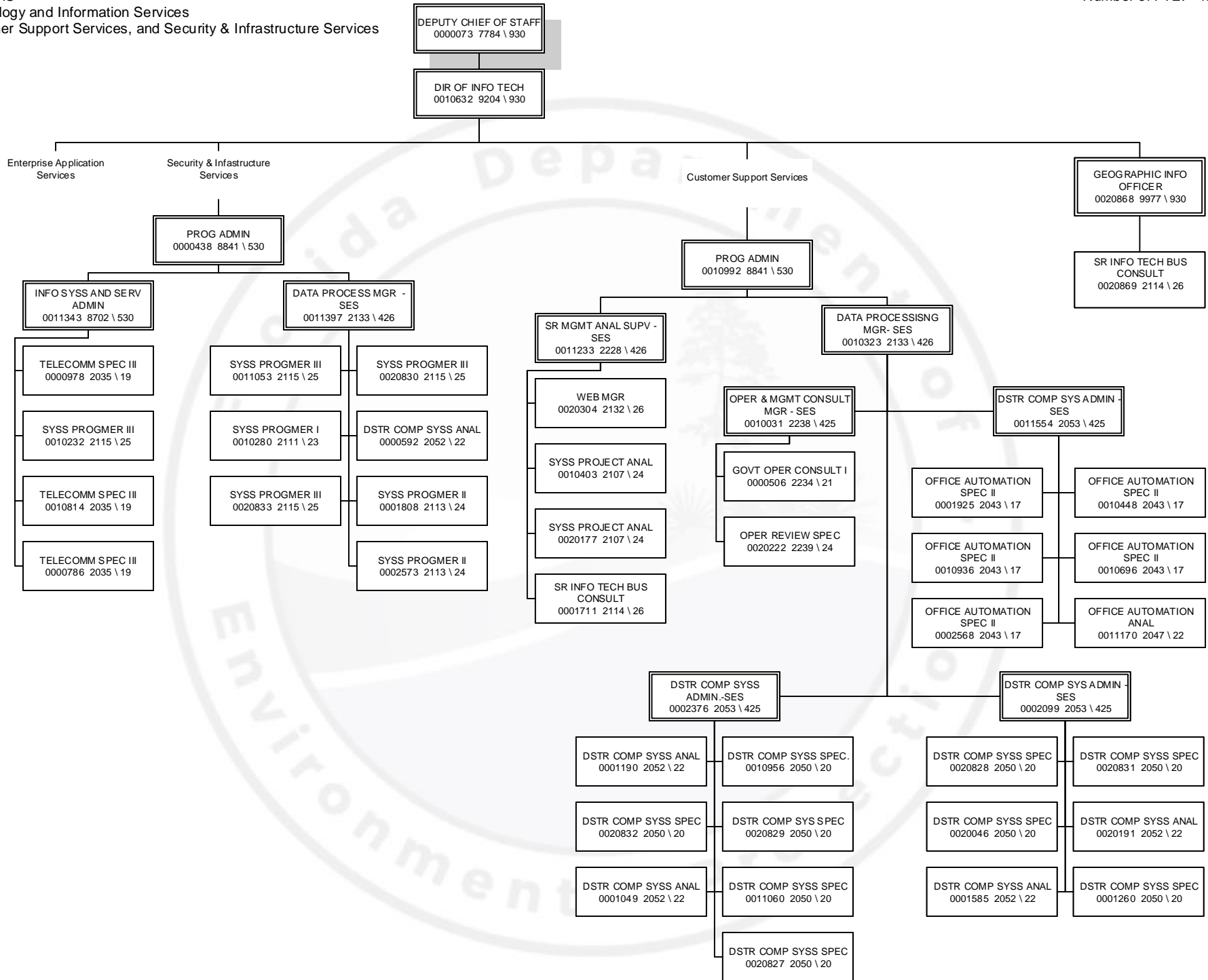


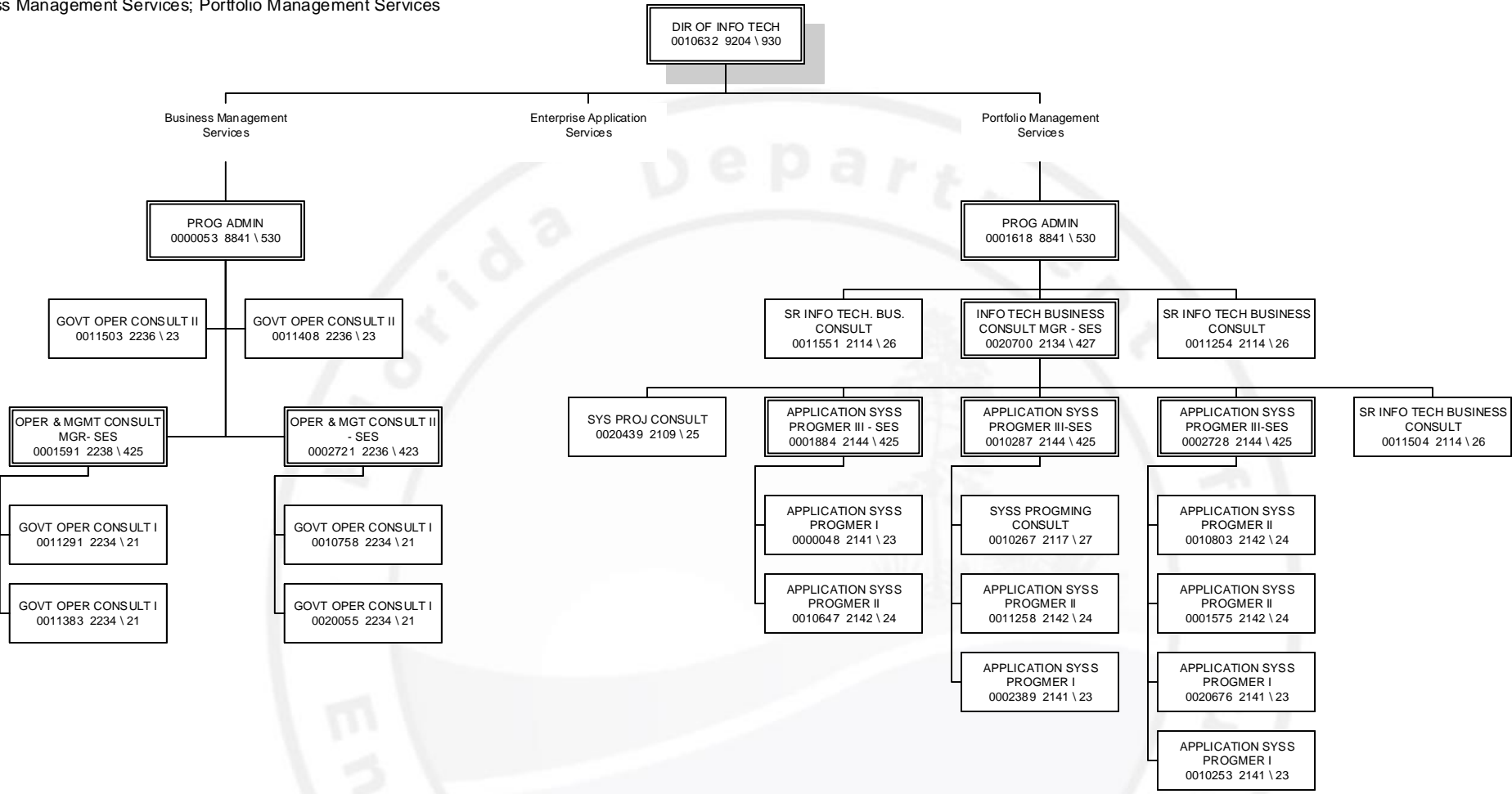


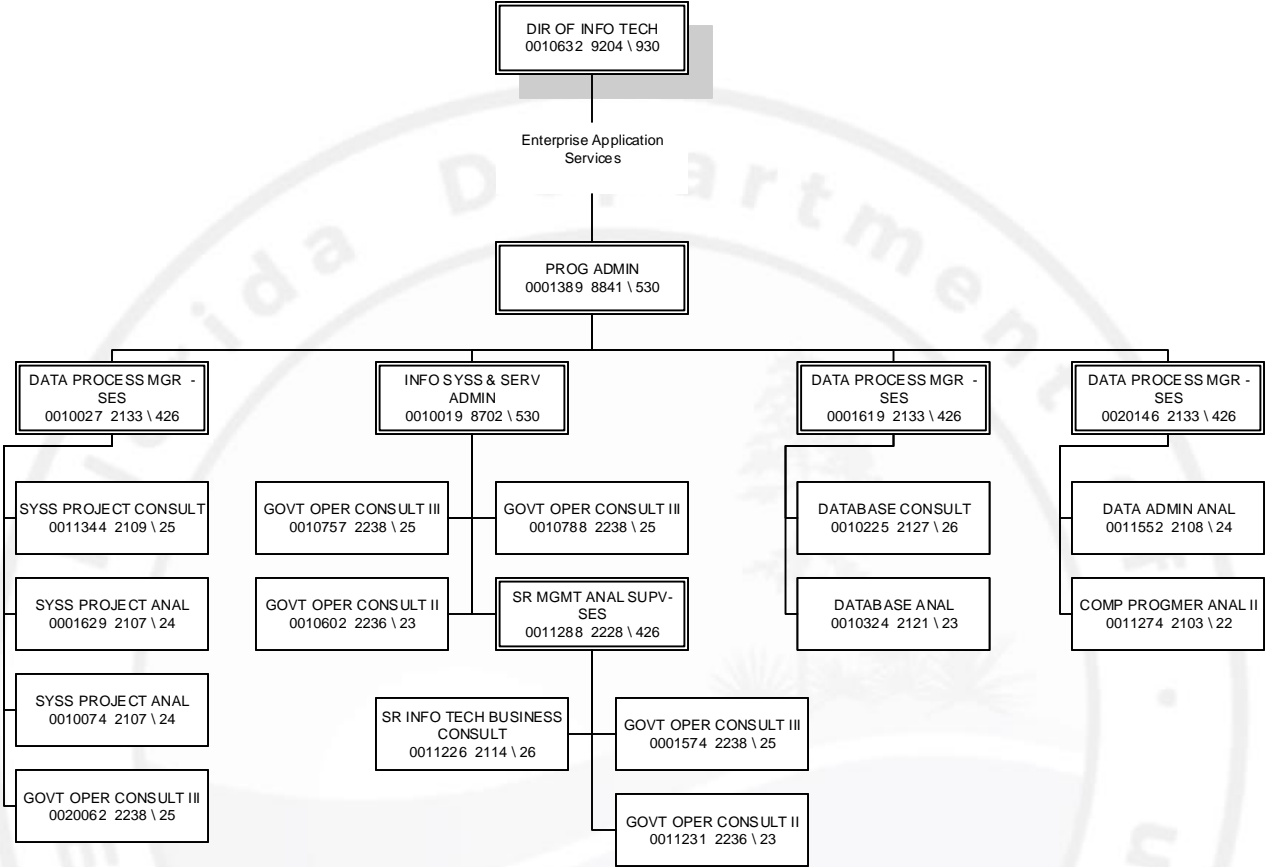


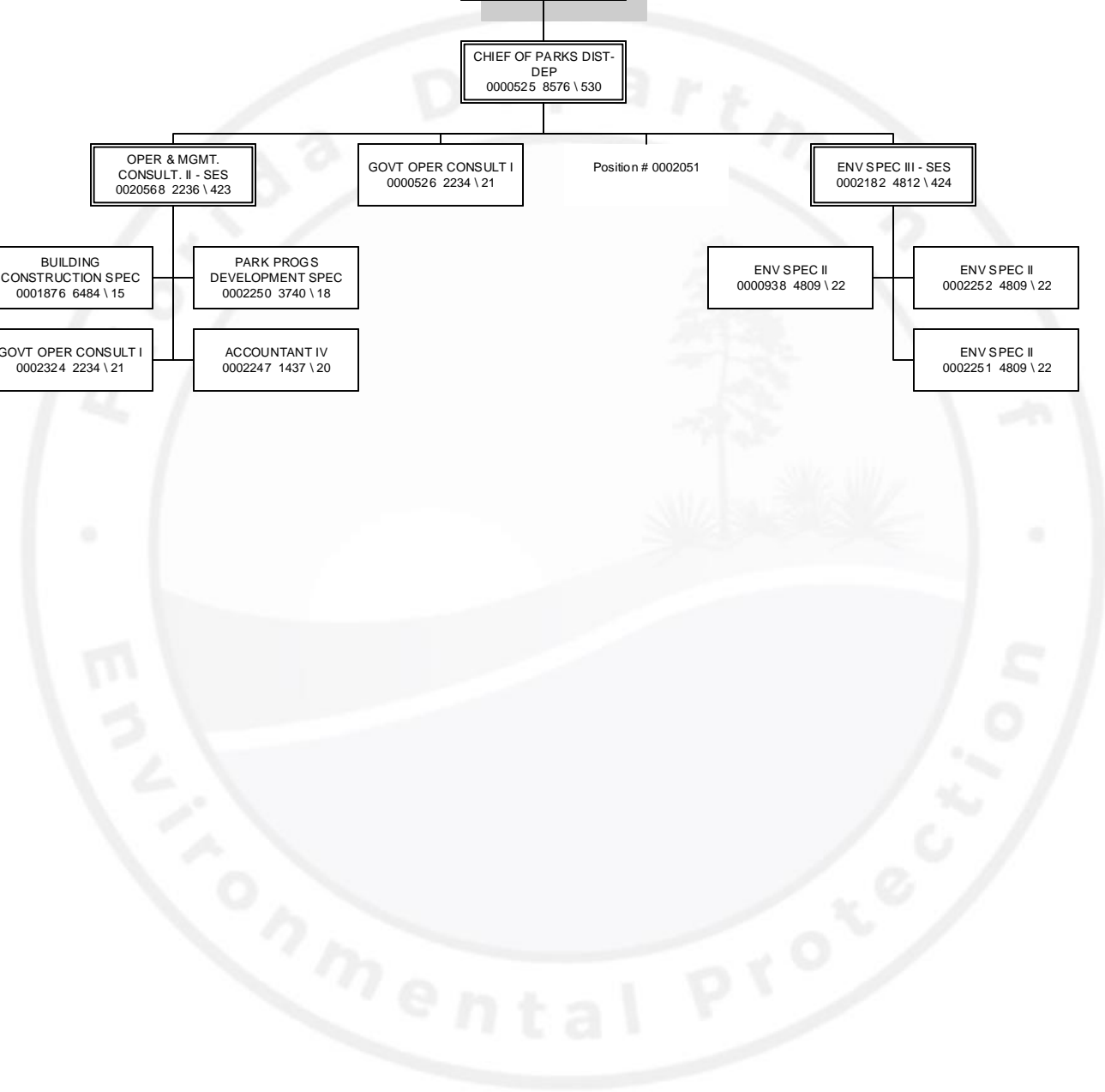
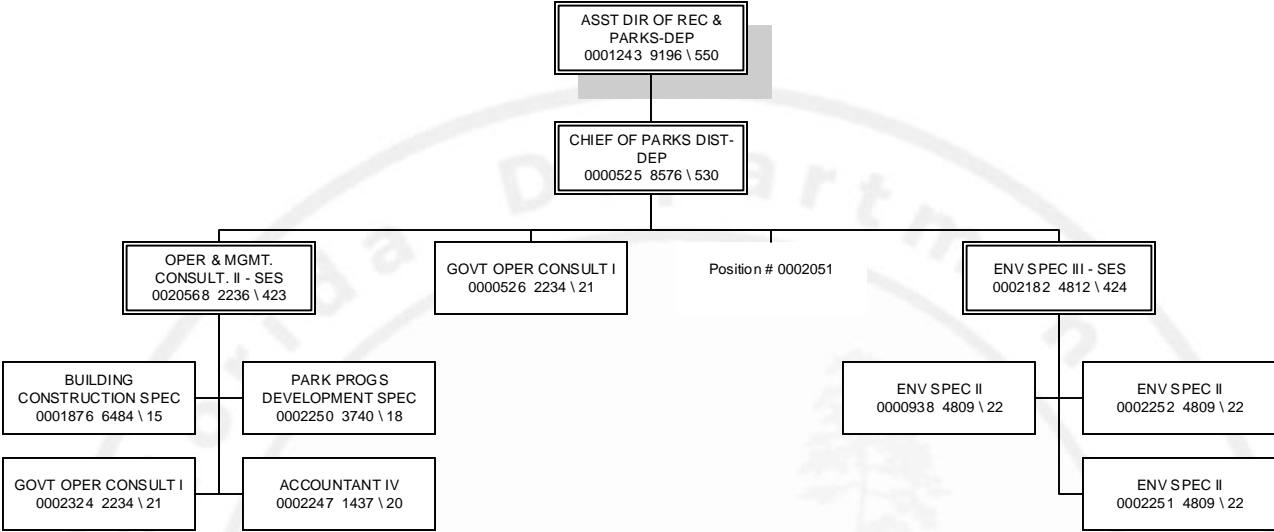


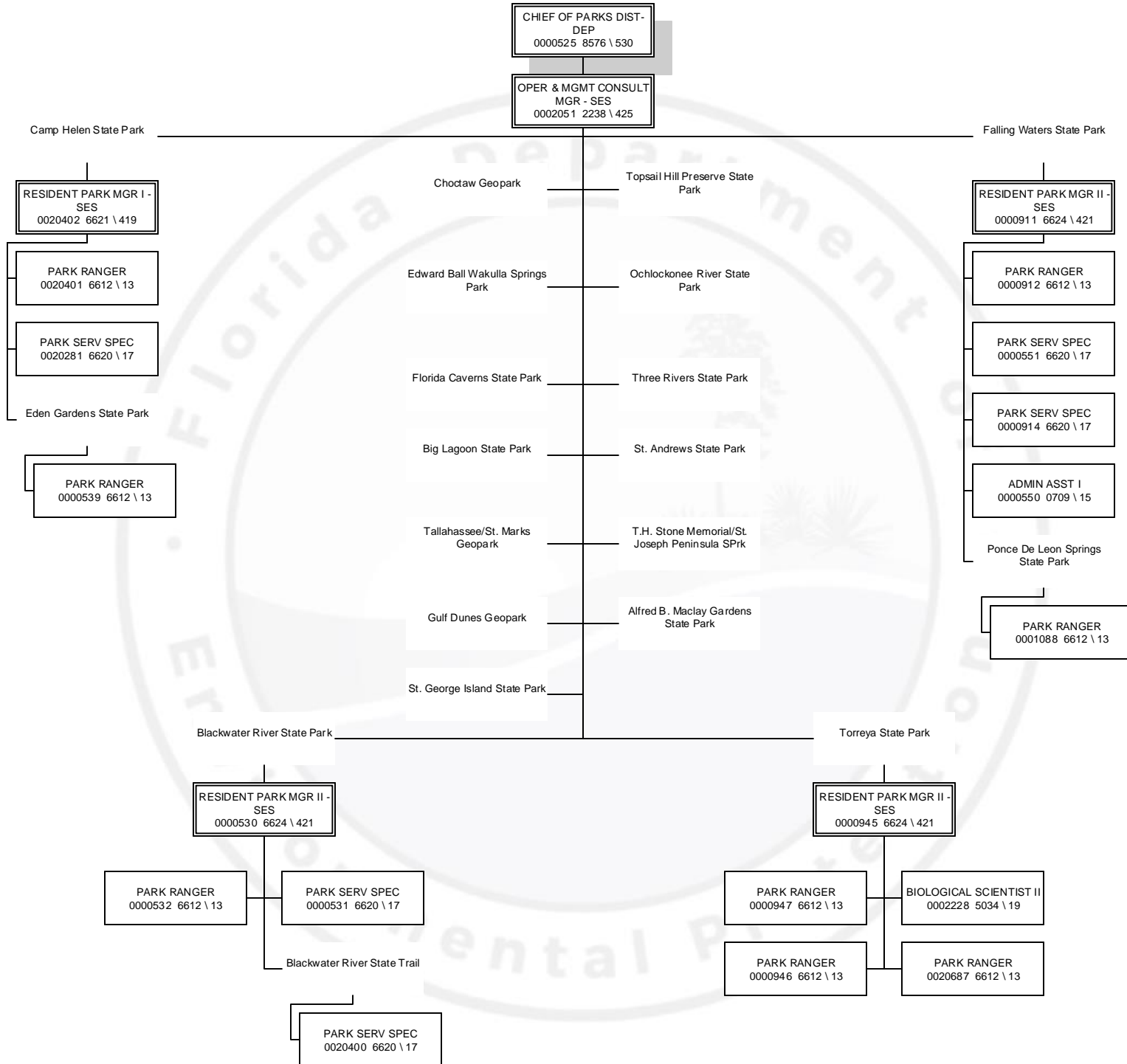


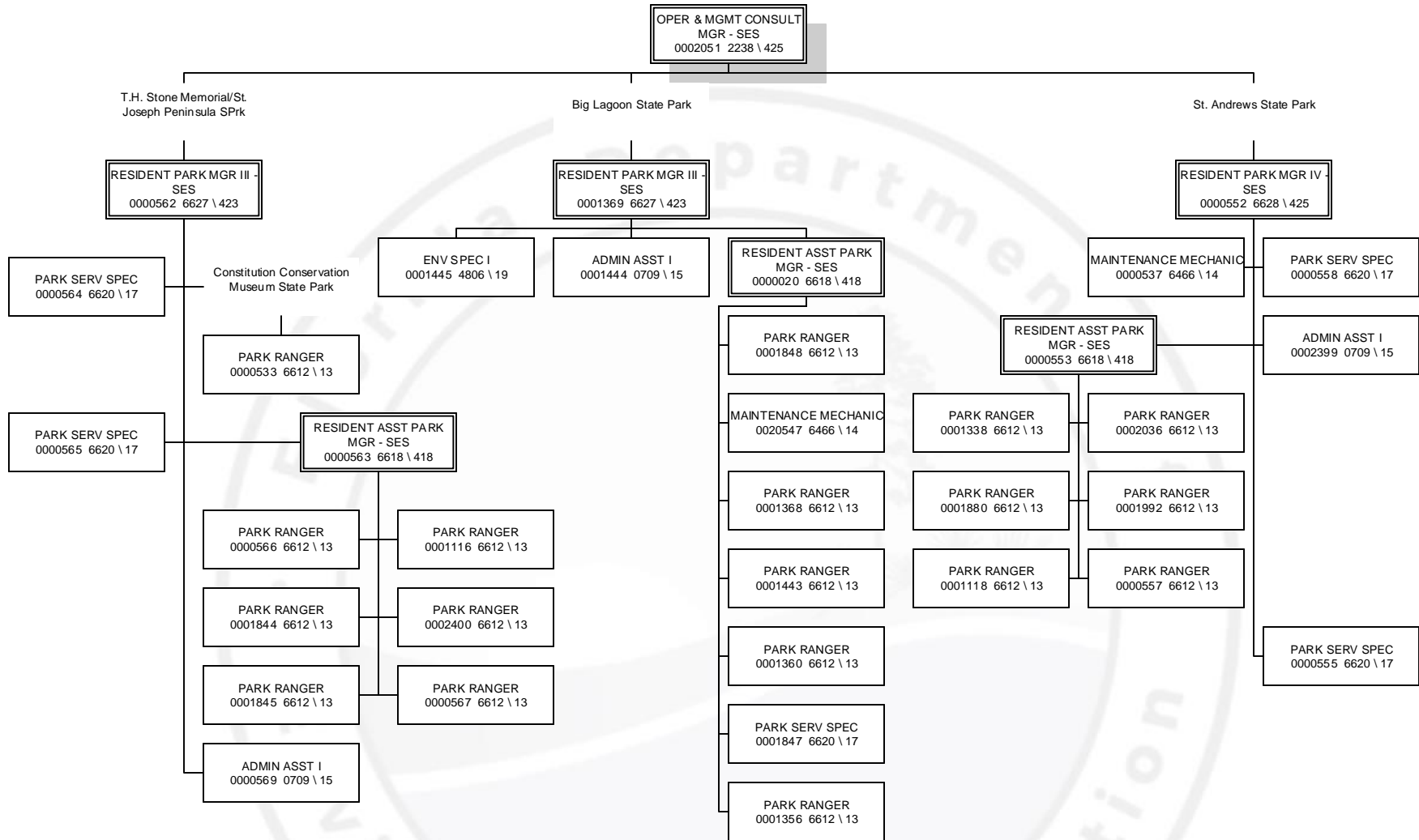




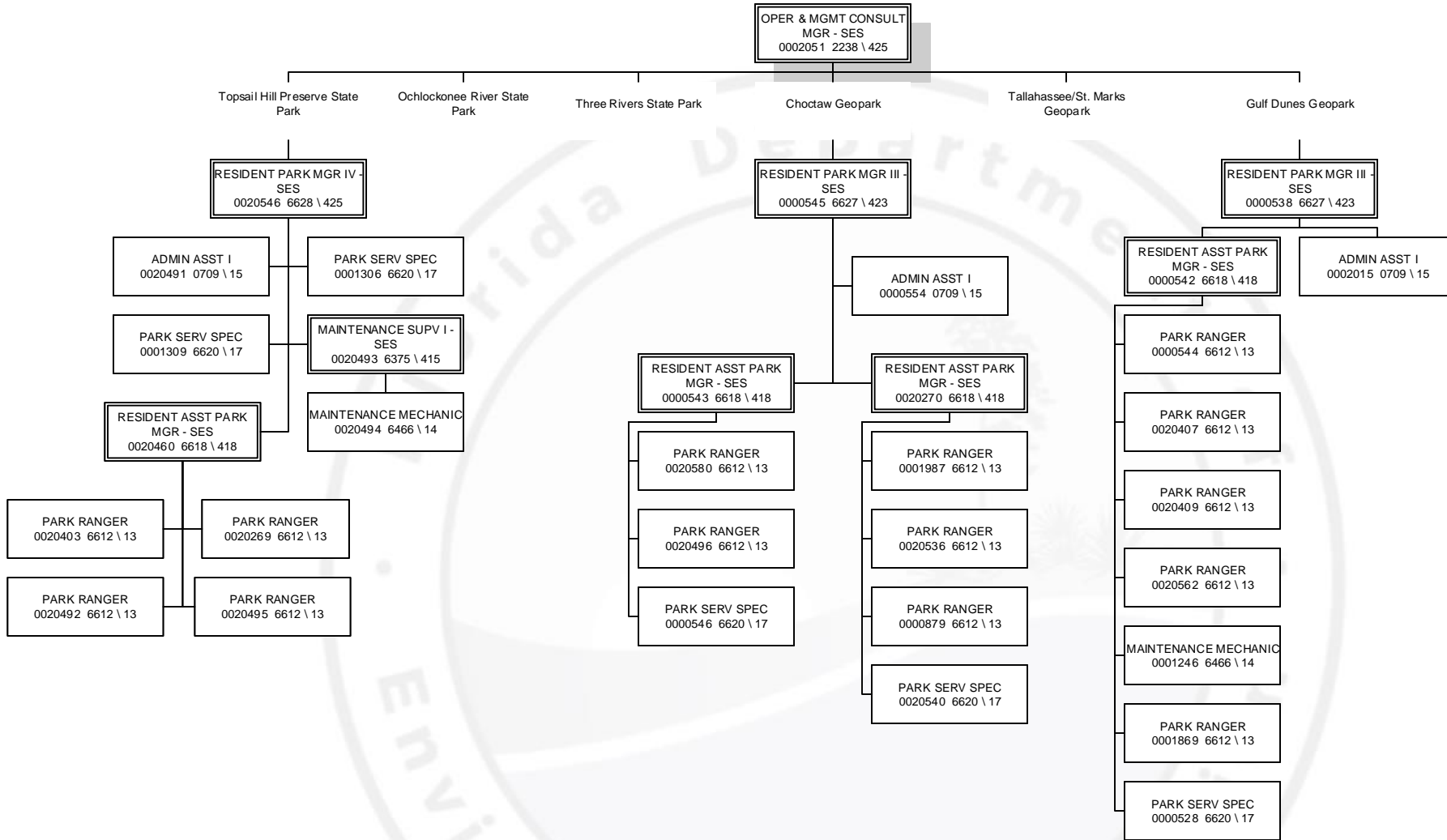


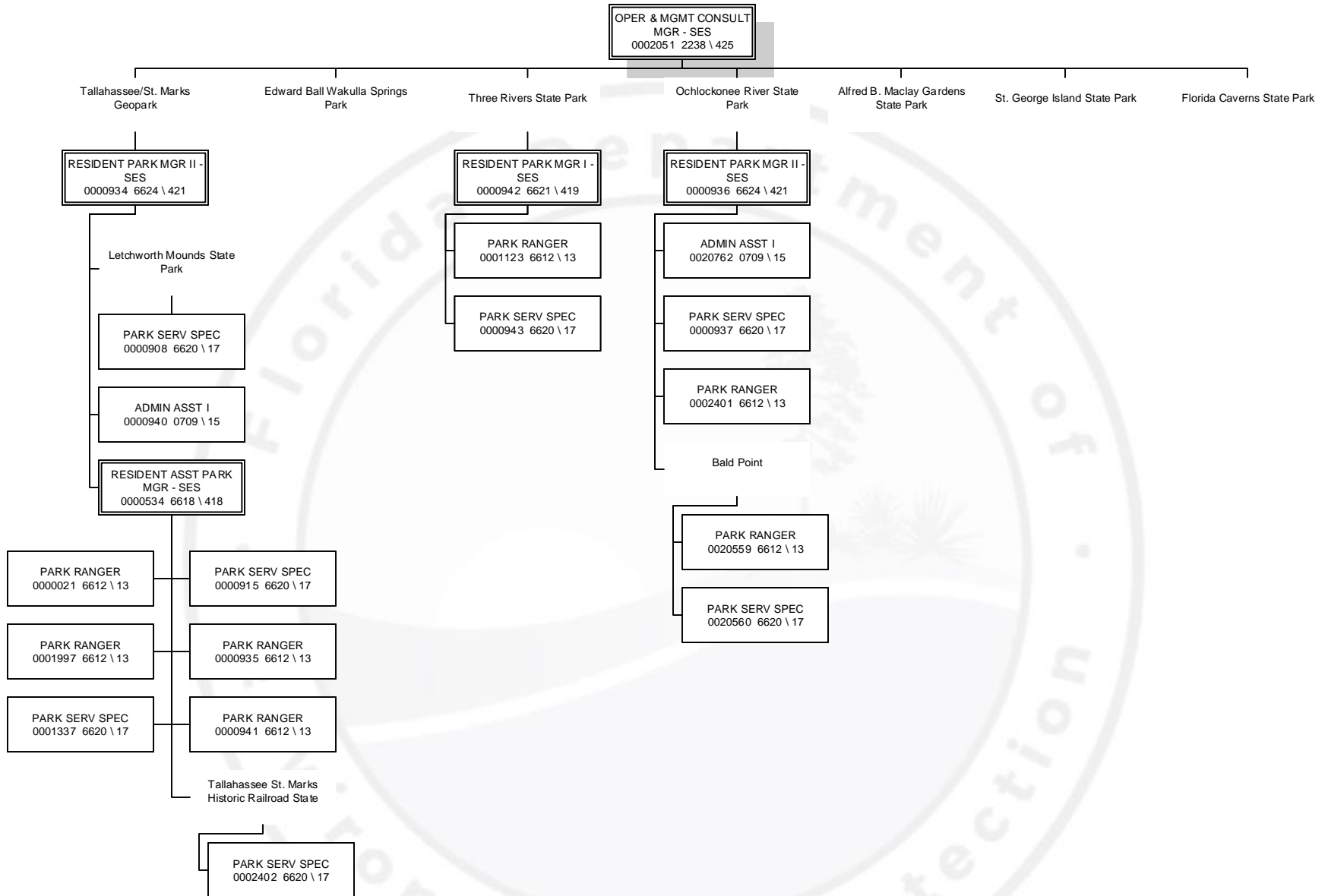


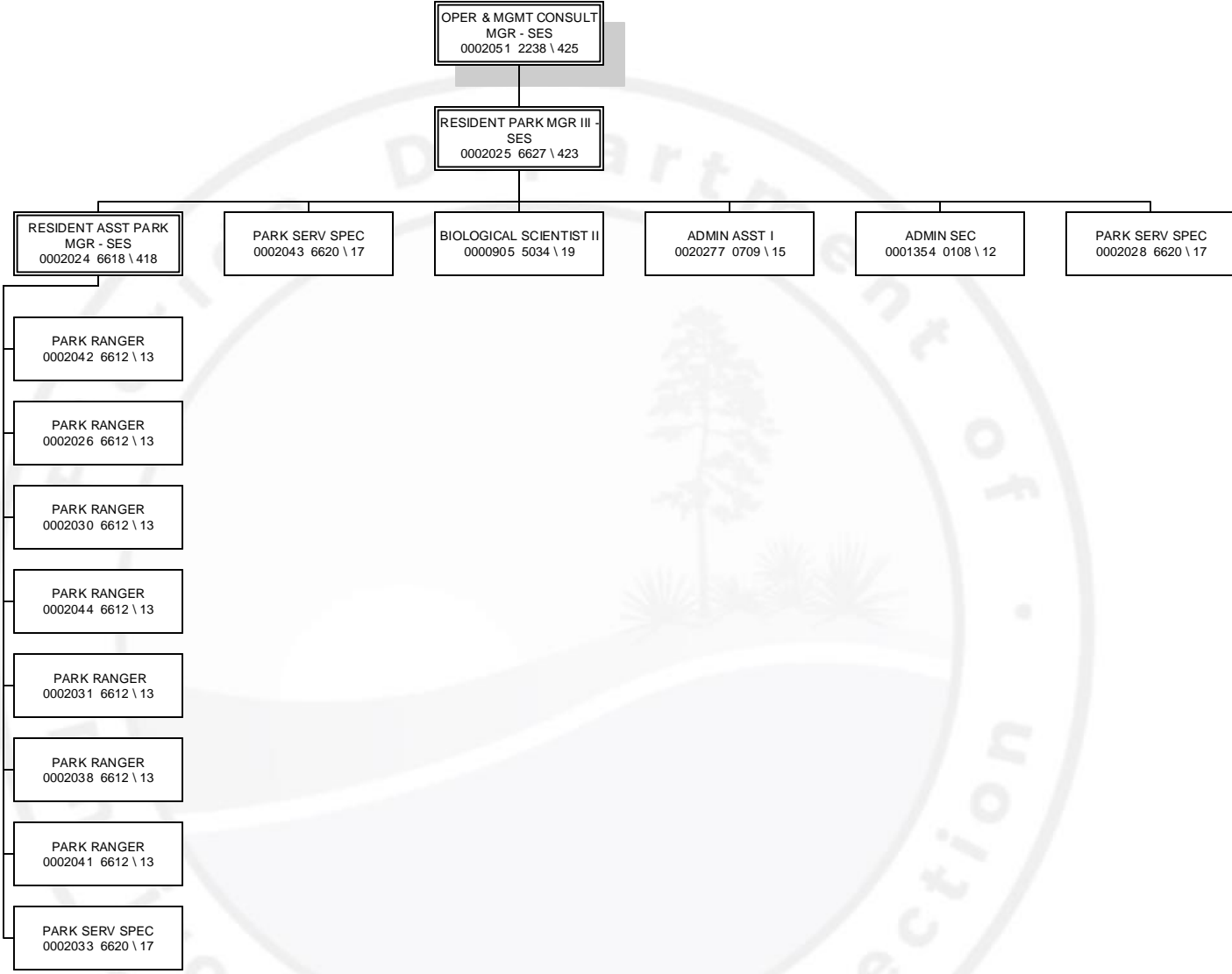


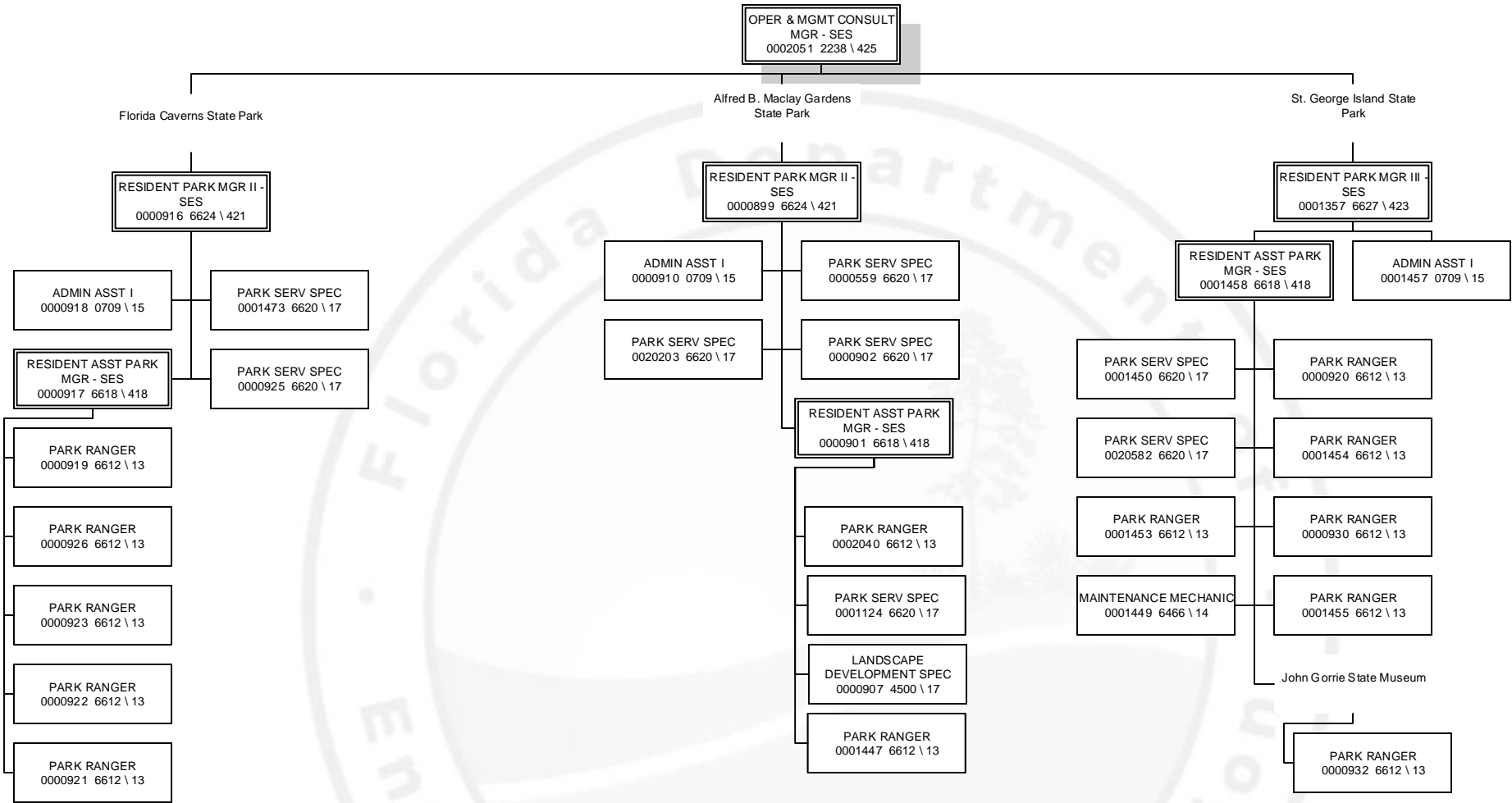


0020493 supervises OPS position(s)

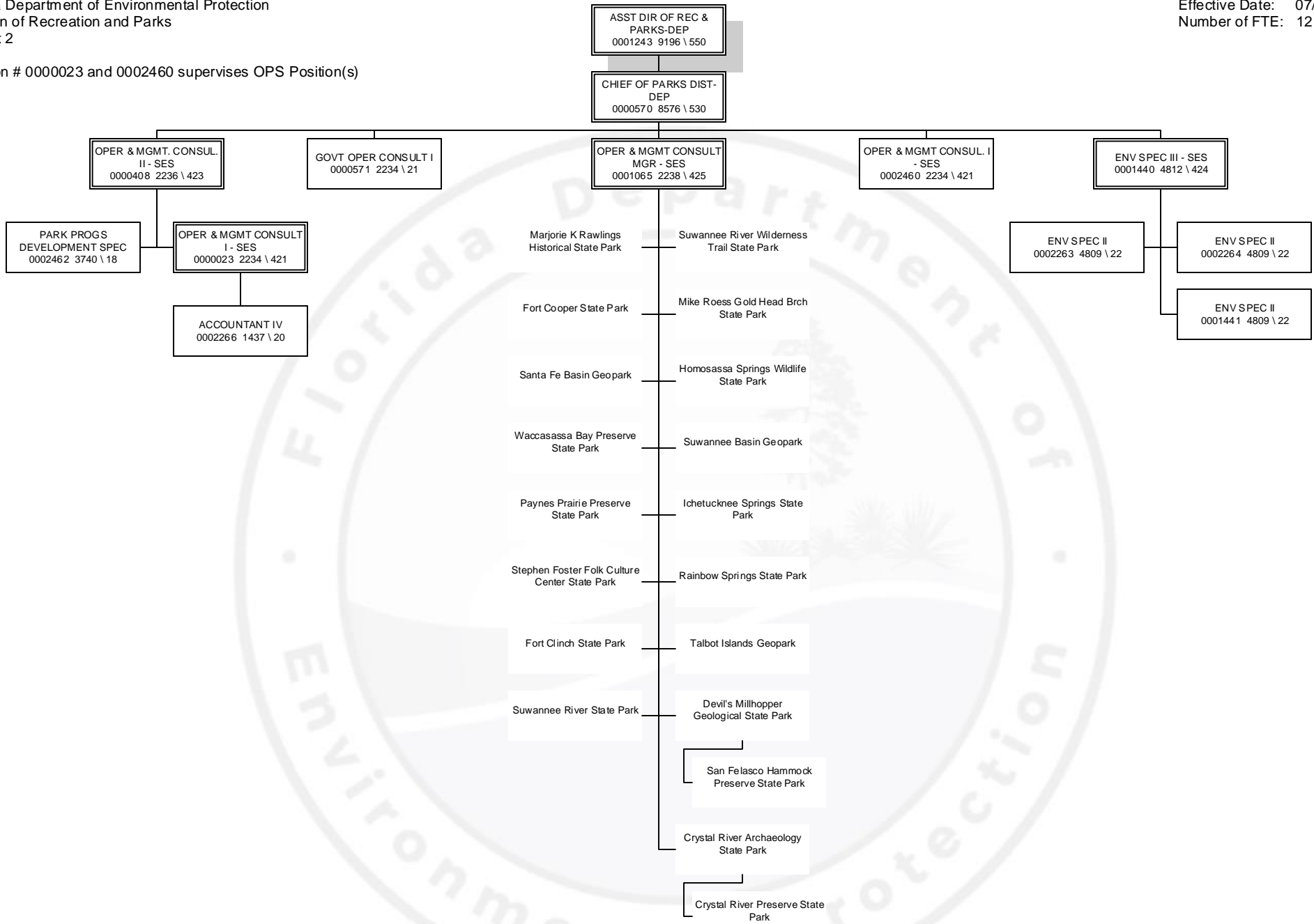




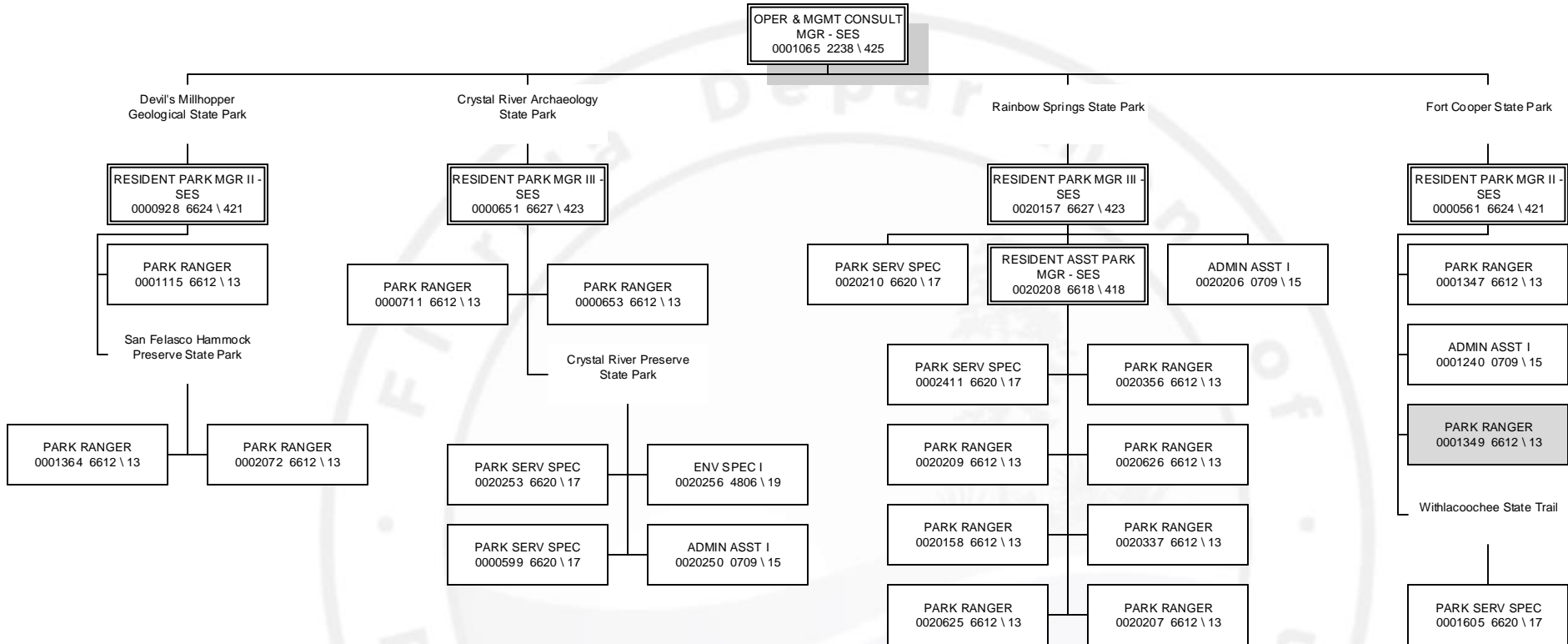


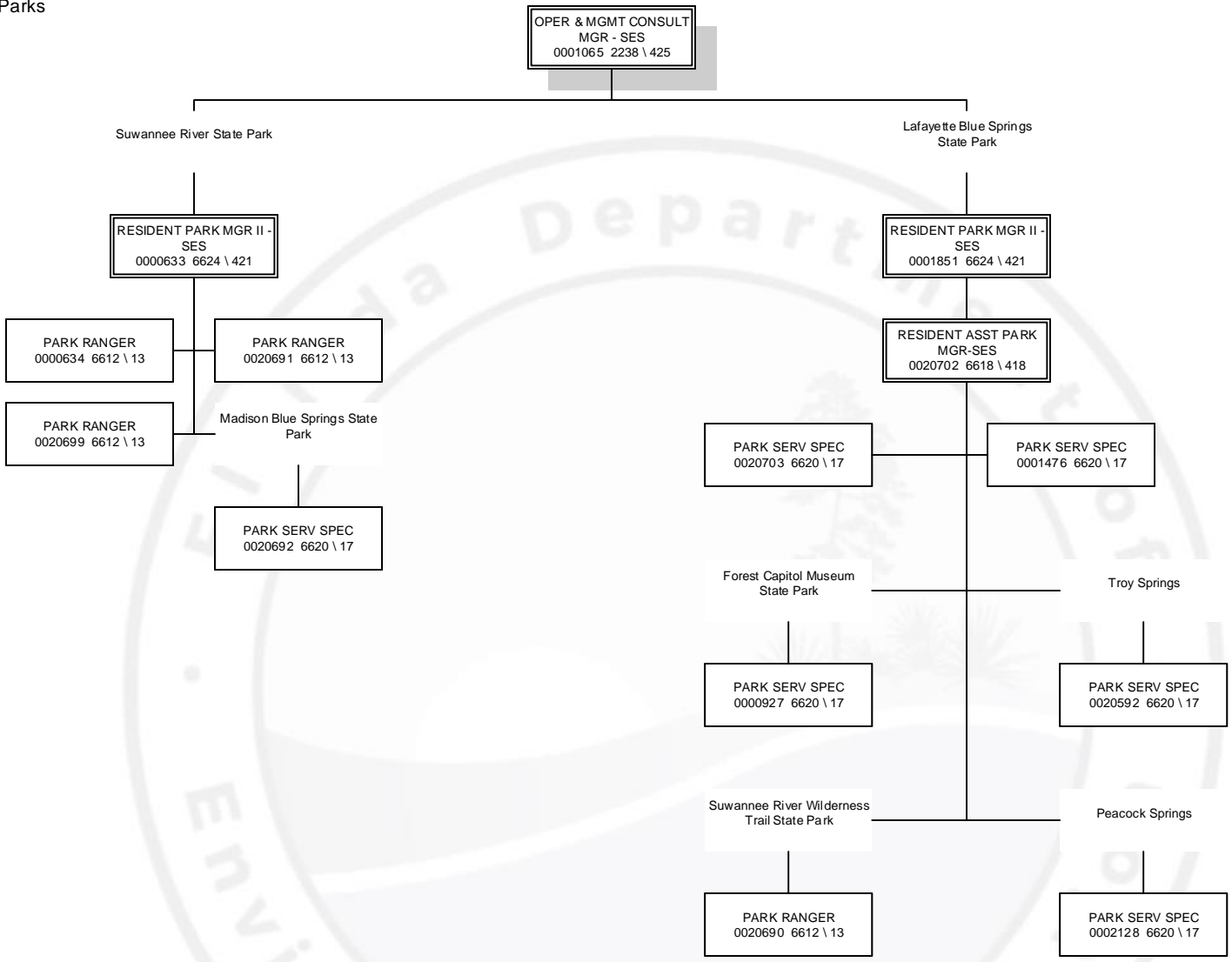


Position # 0000023 and 0002460 supervises OPS Position(s)

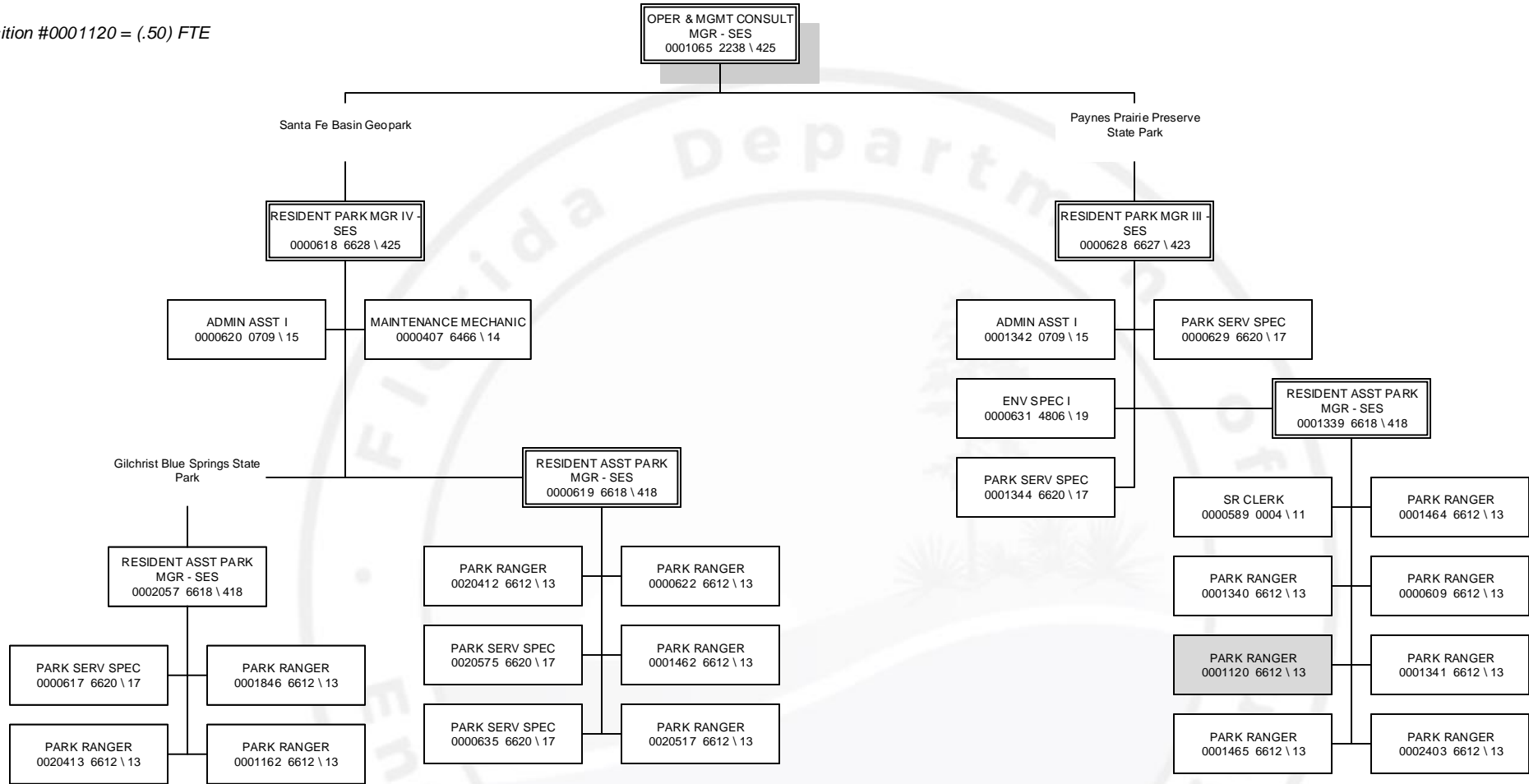


Position #0001349 = (.50) FTE

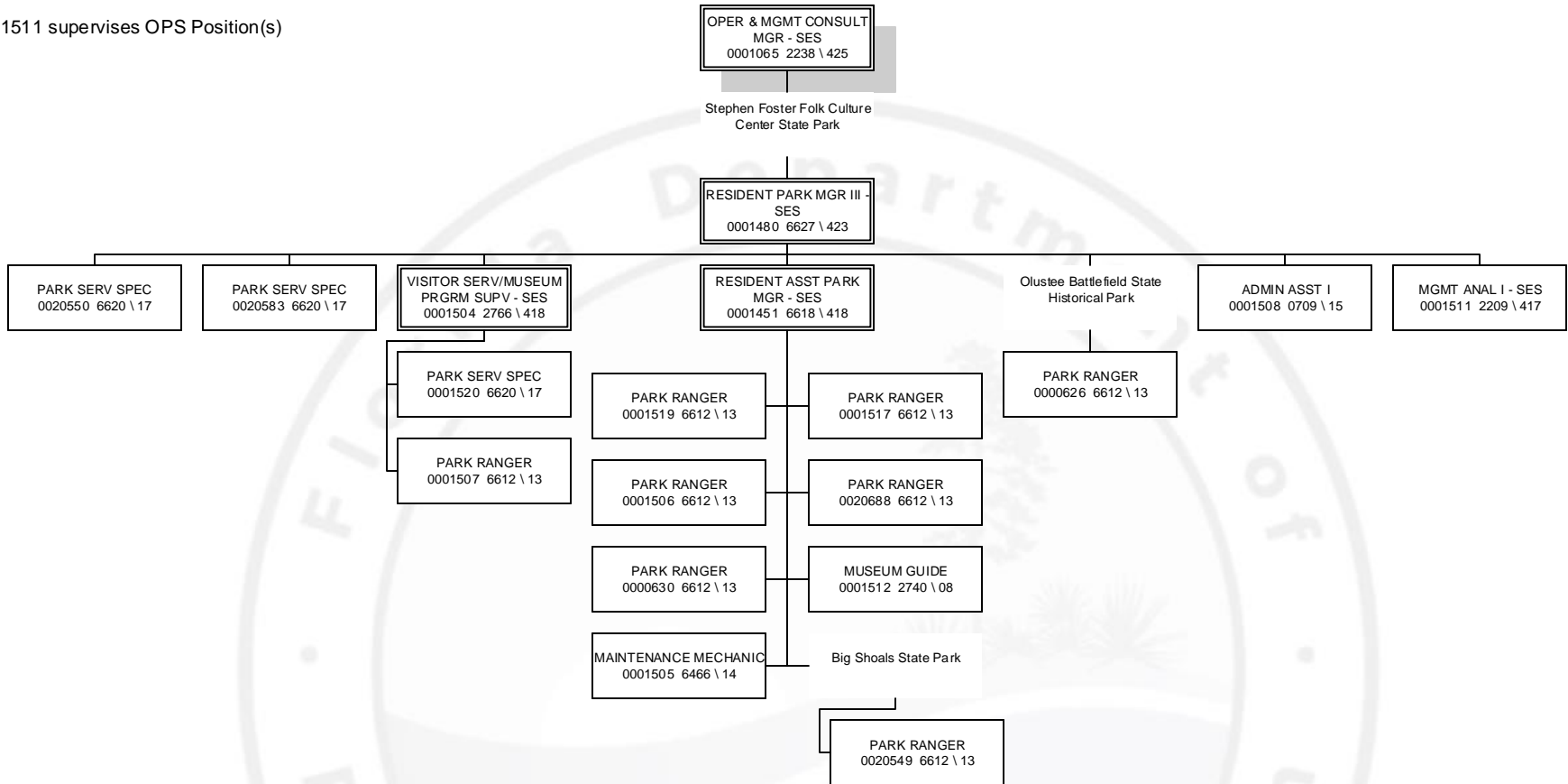




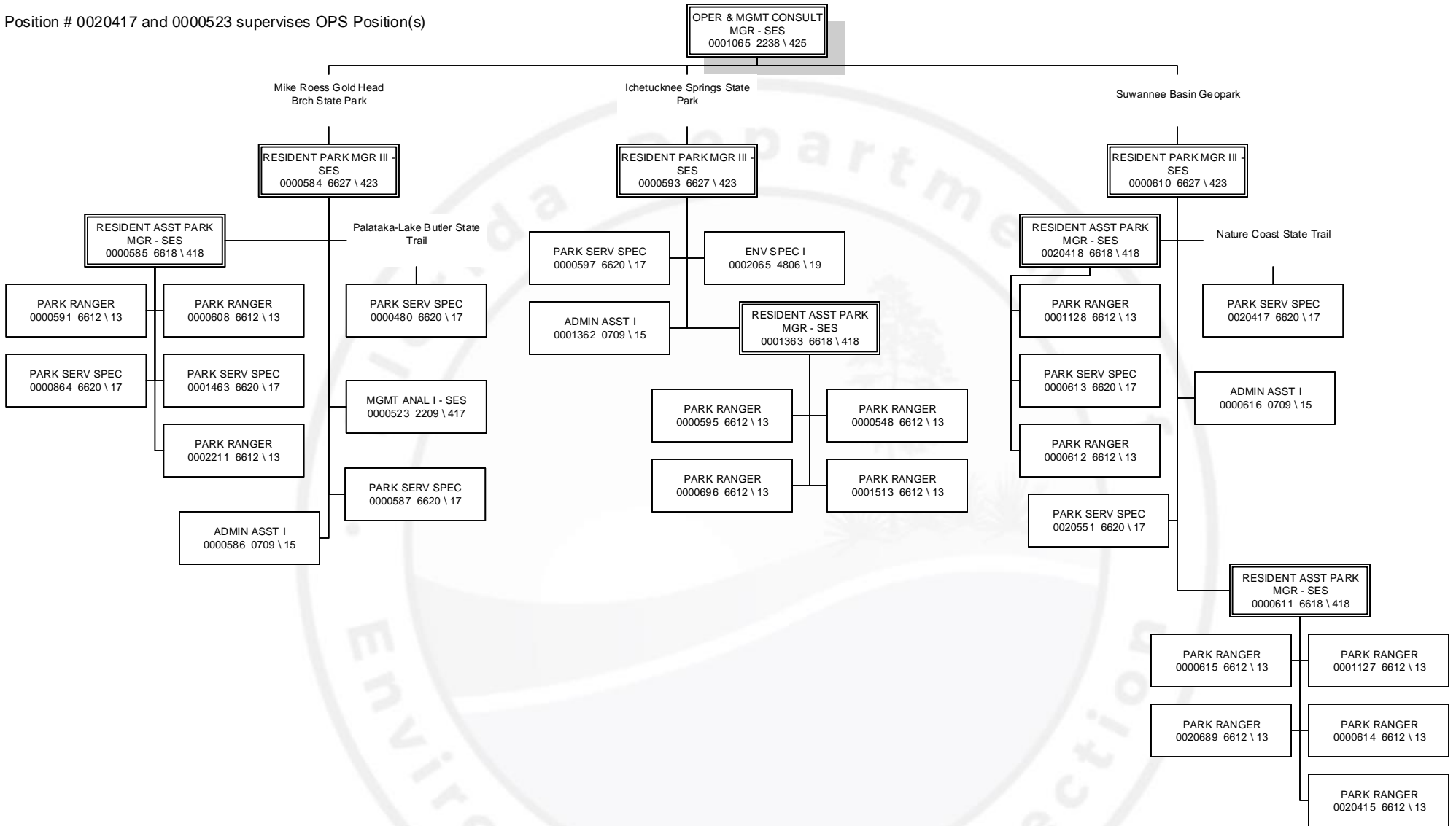
Position #0001120 = (.50) FTE



Position # 0001511 supervises OPS Position(s)



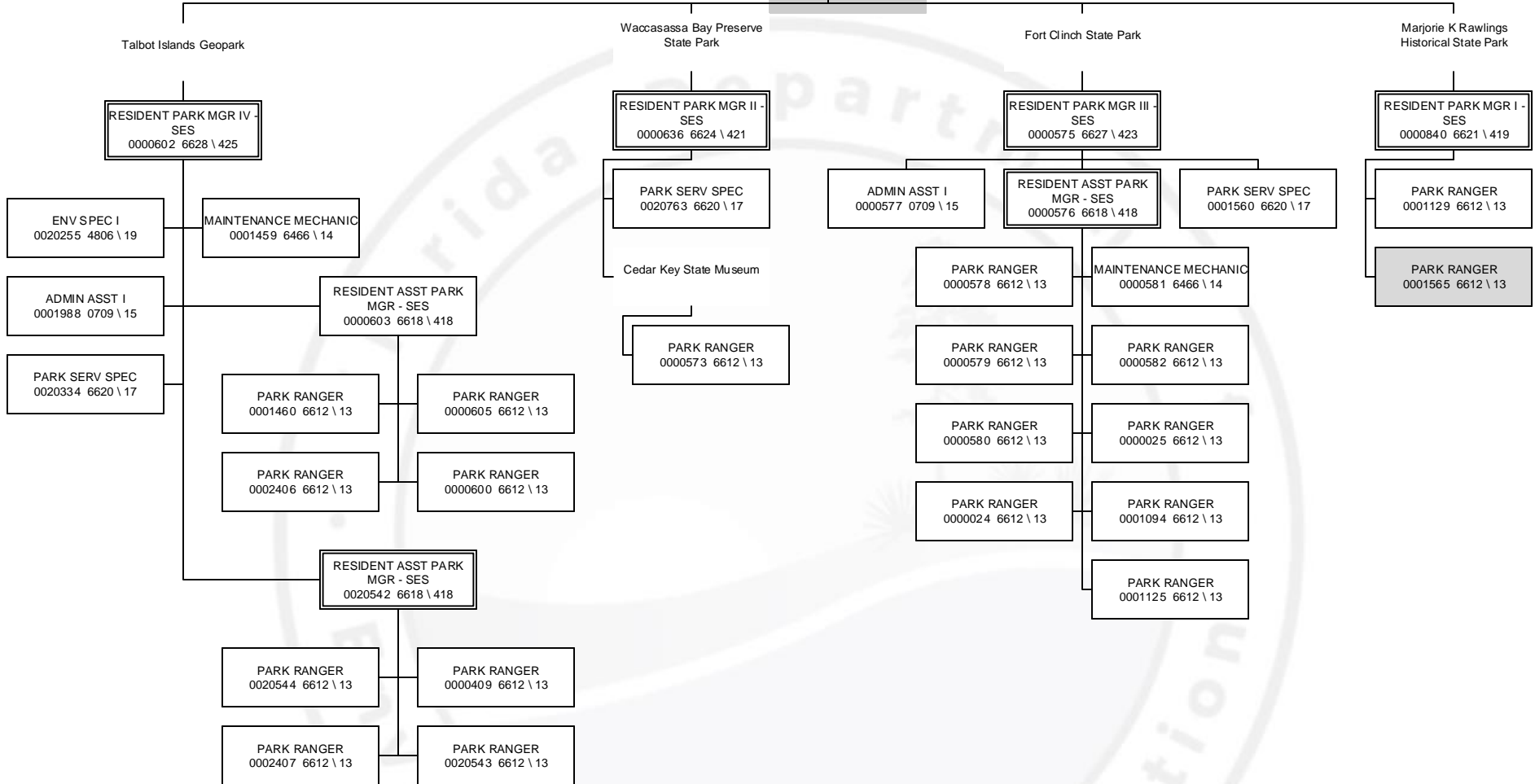
Position # 0020417 and 0000523 supervises OPS Position(s)

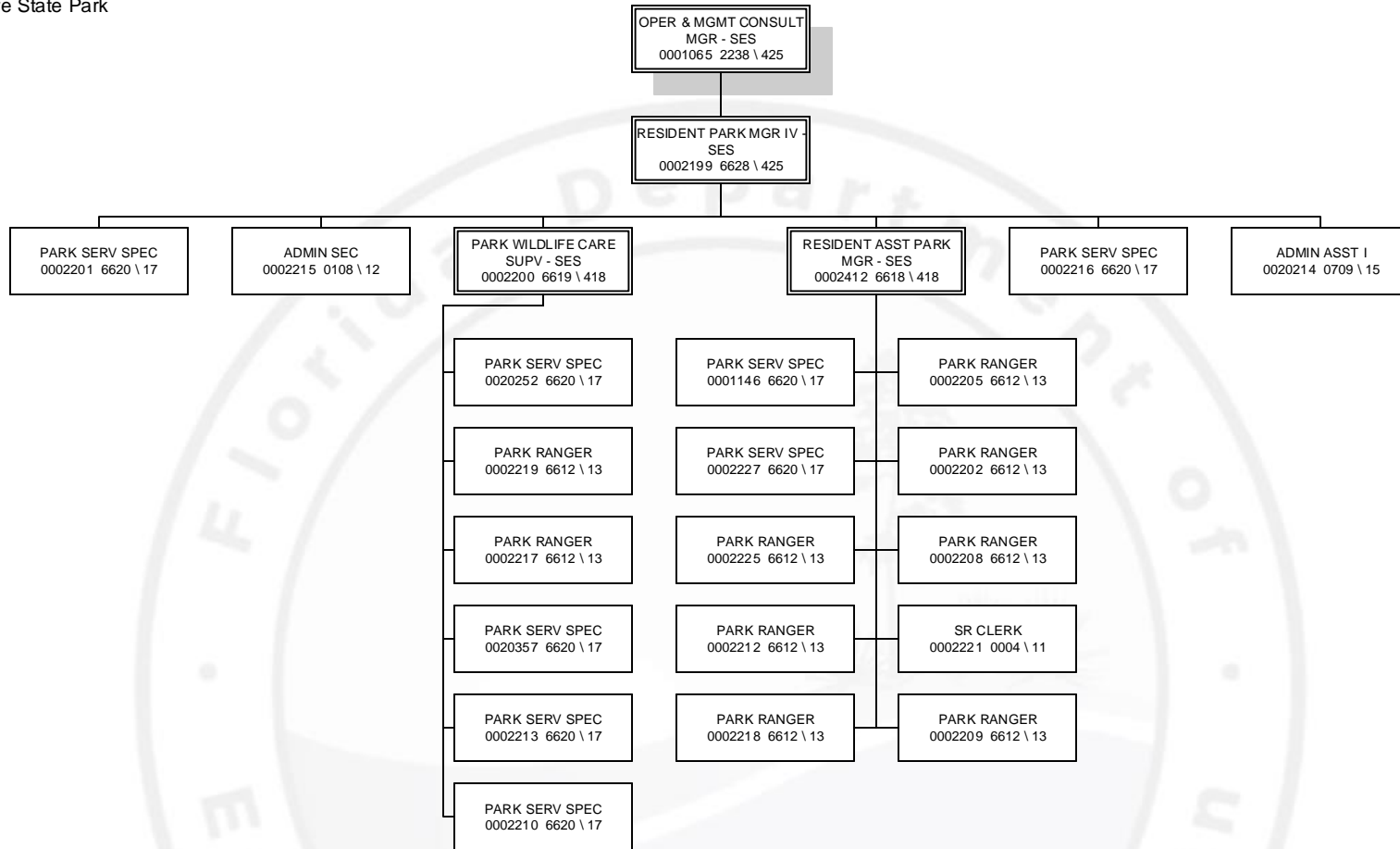


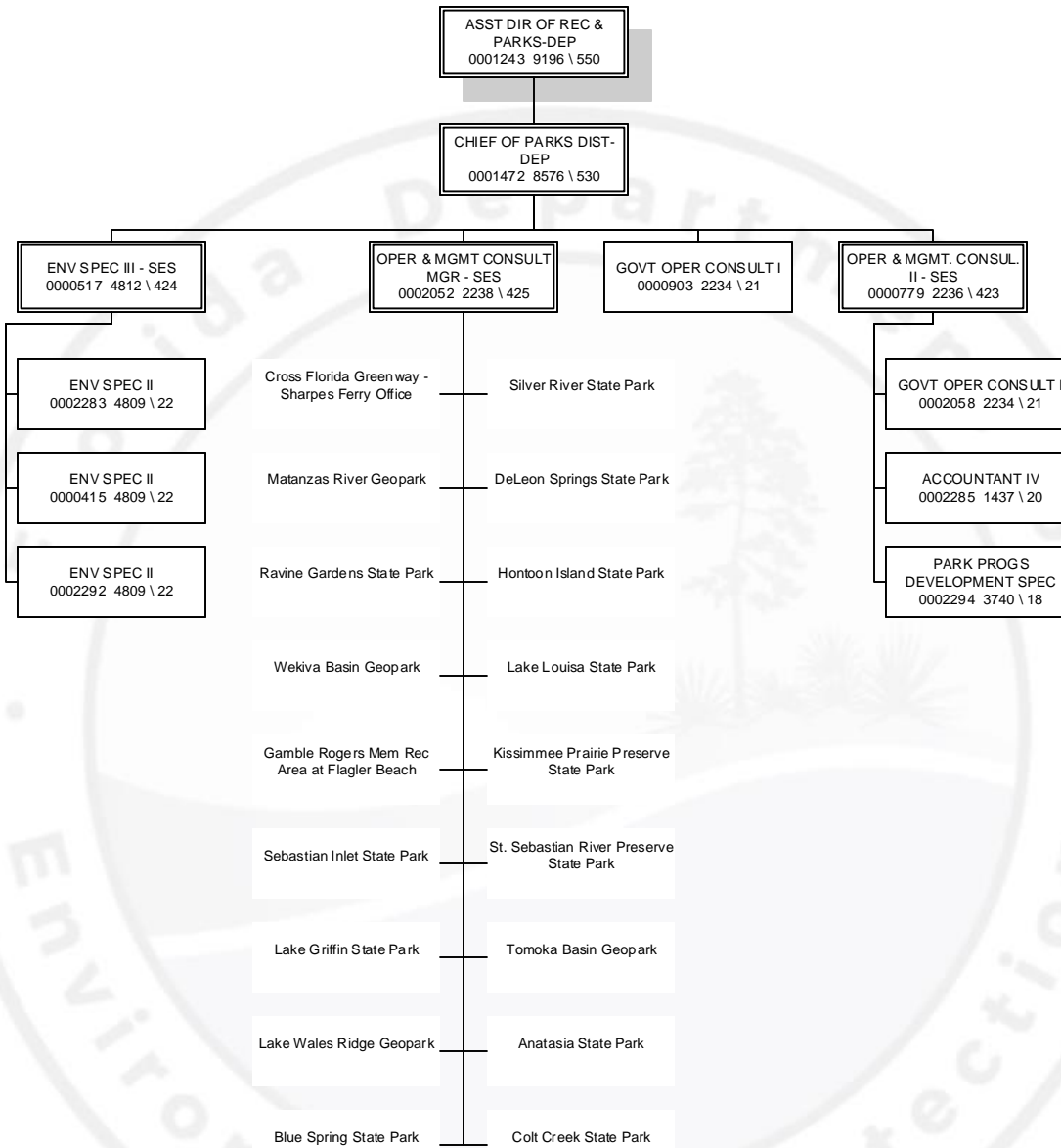
Position #'s 0020255 and 0000603 supervise OPS Position(s)

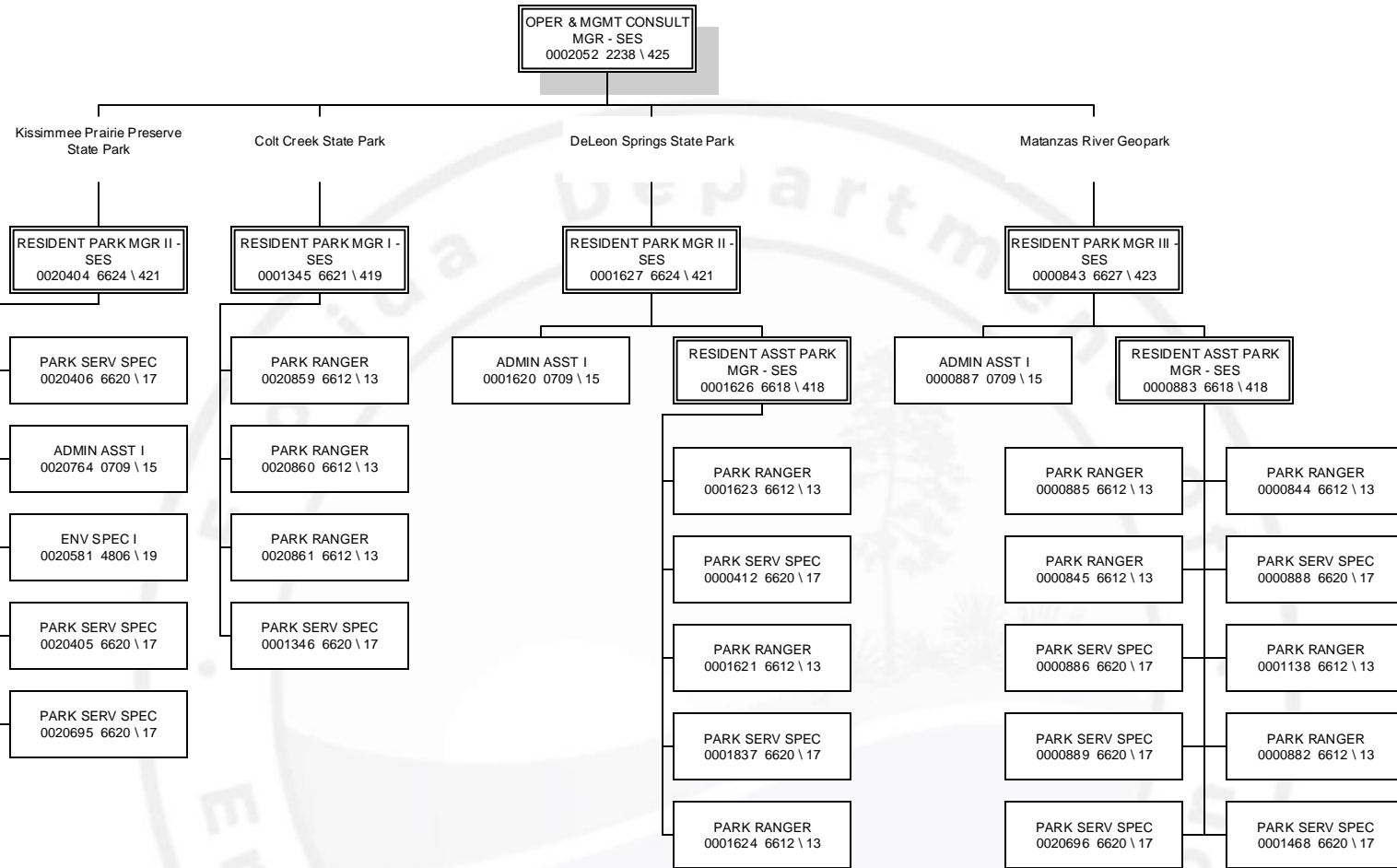
Position #0001565 = (.50) FTE

OPER & MGMT CONSULT
 MGR - SES
 0001065 2238 \ 425







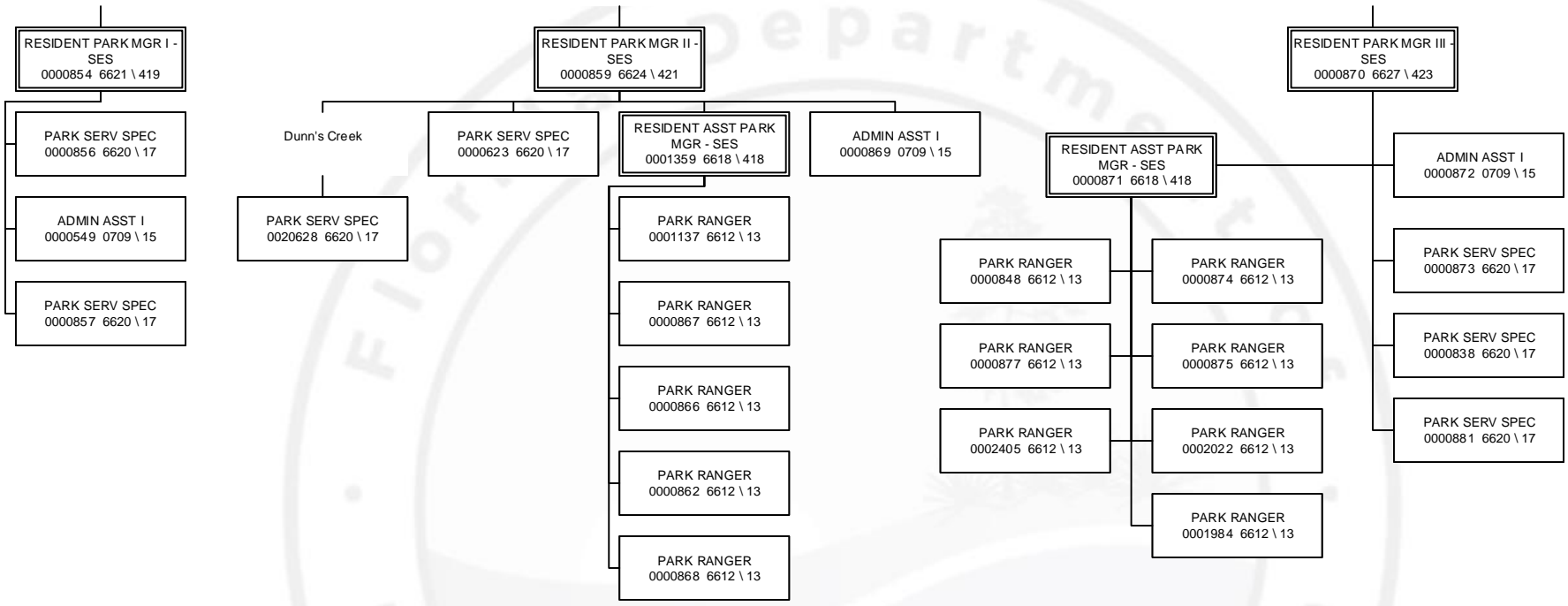


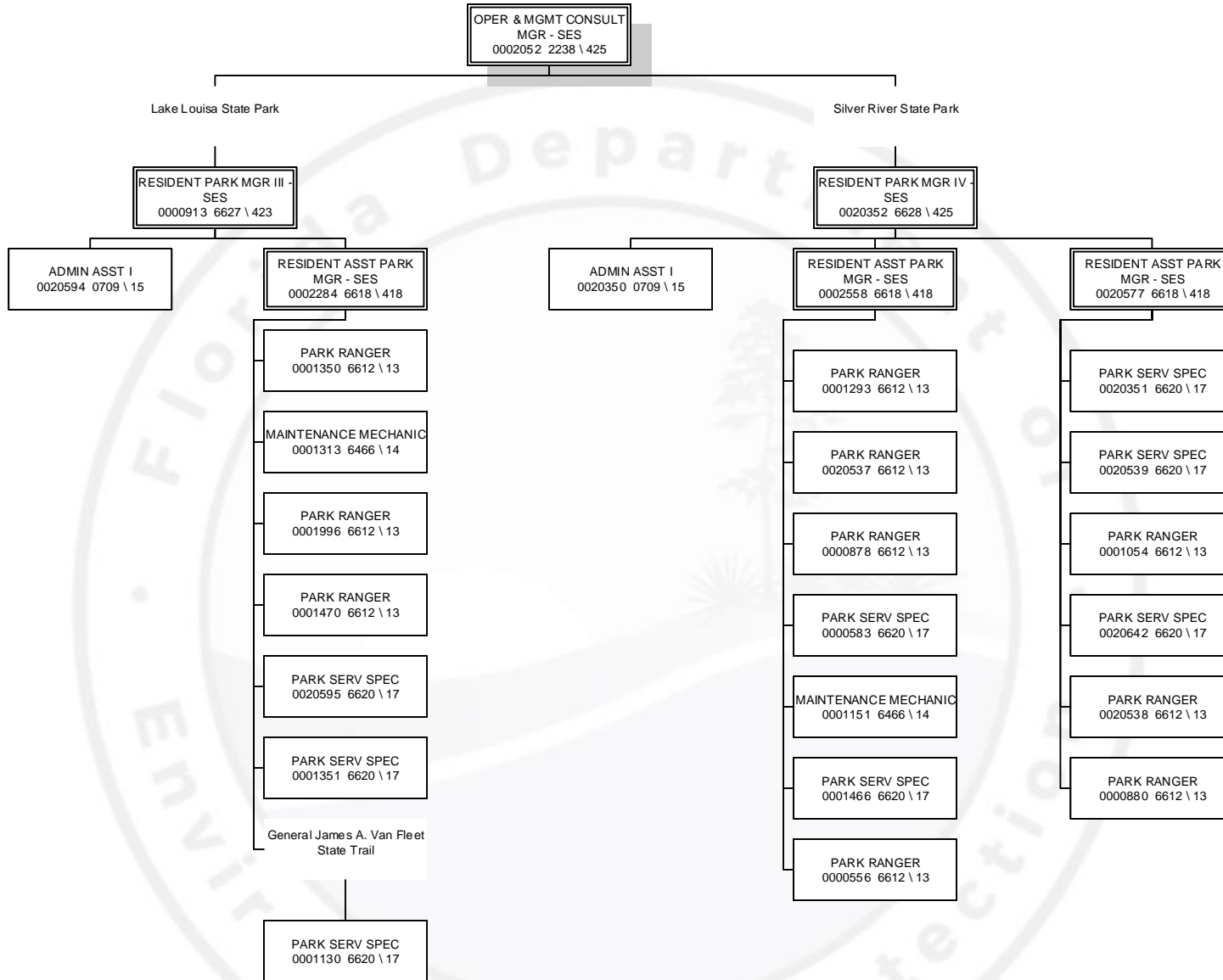
OPER & MGMT CONSULT
 MGR - SES
 0002052 2238 \ 425

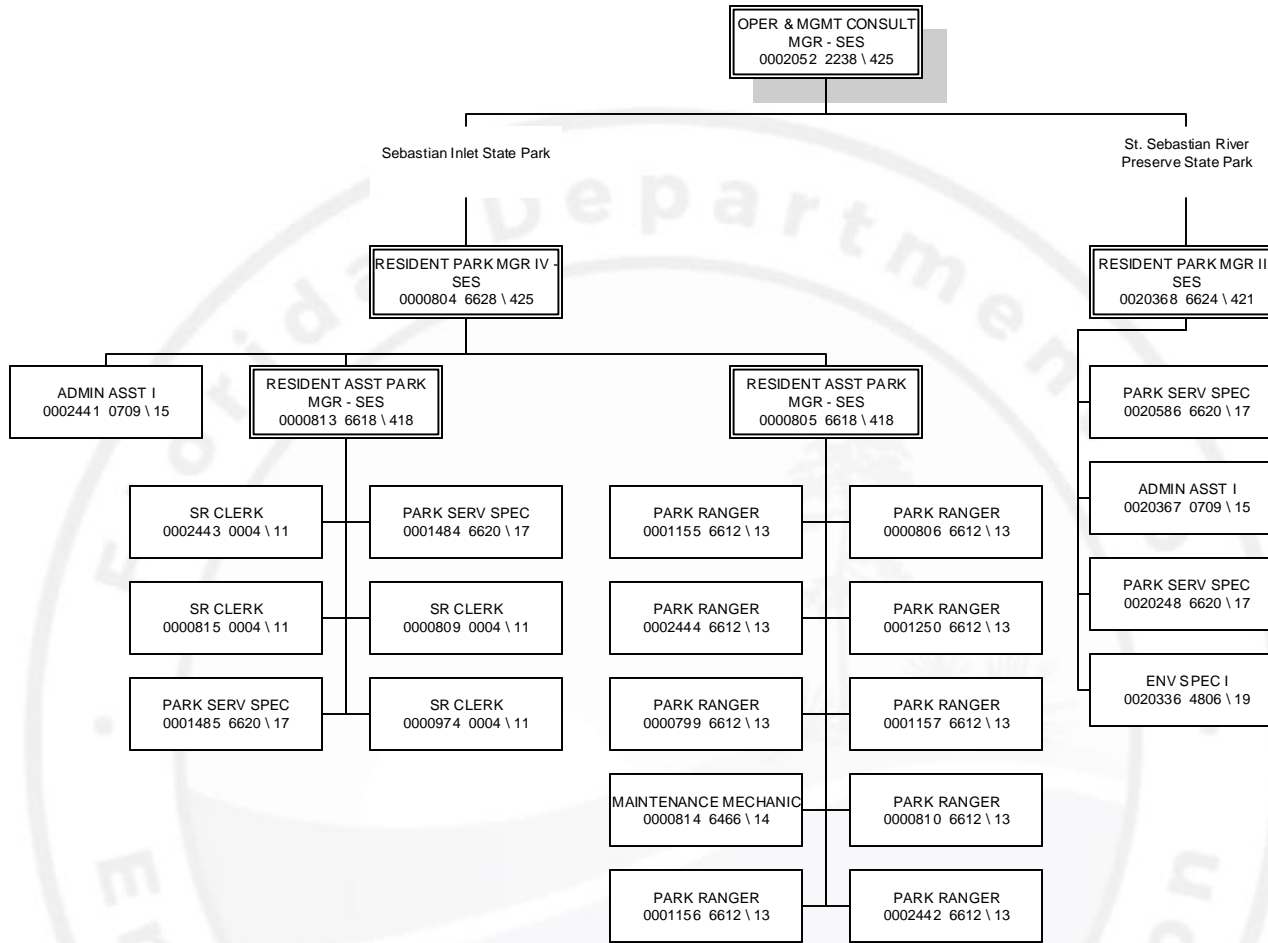
Lake Griffin State Park

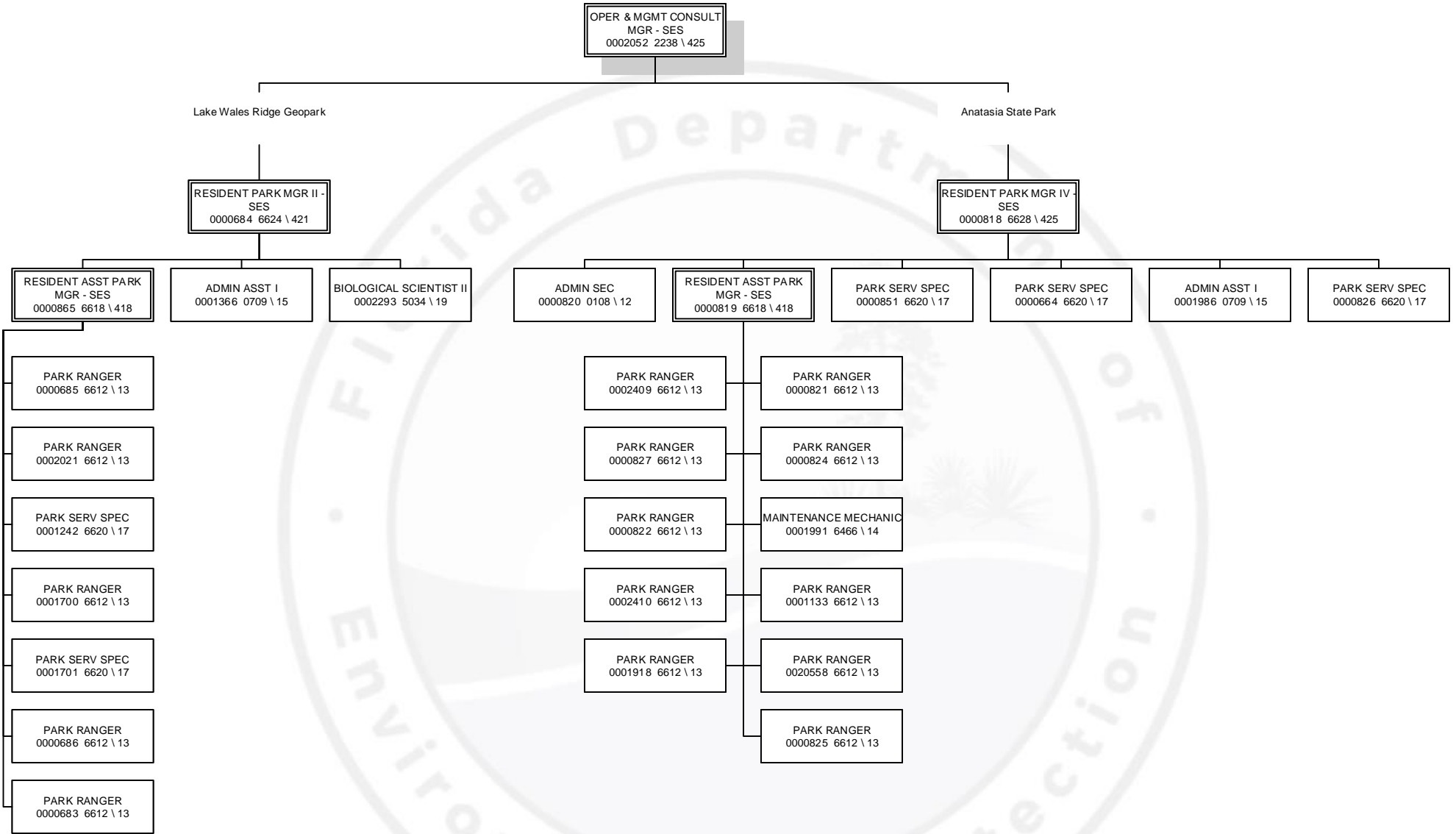
Ravine Gardens State Park

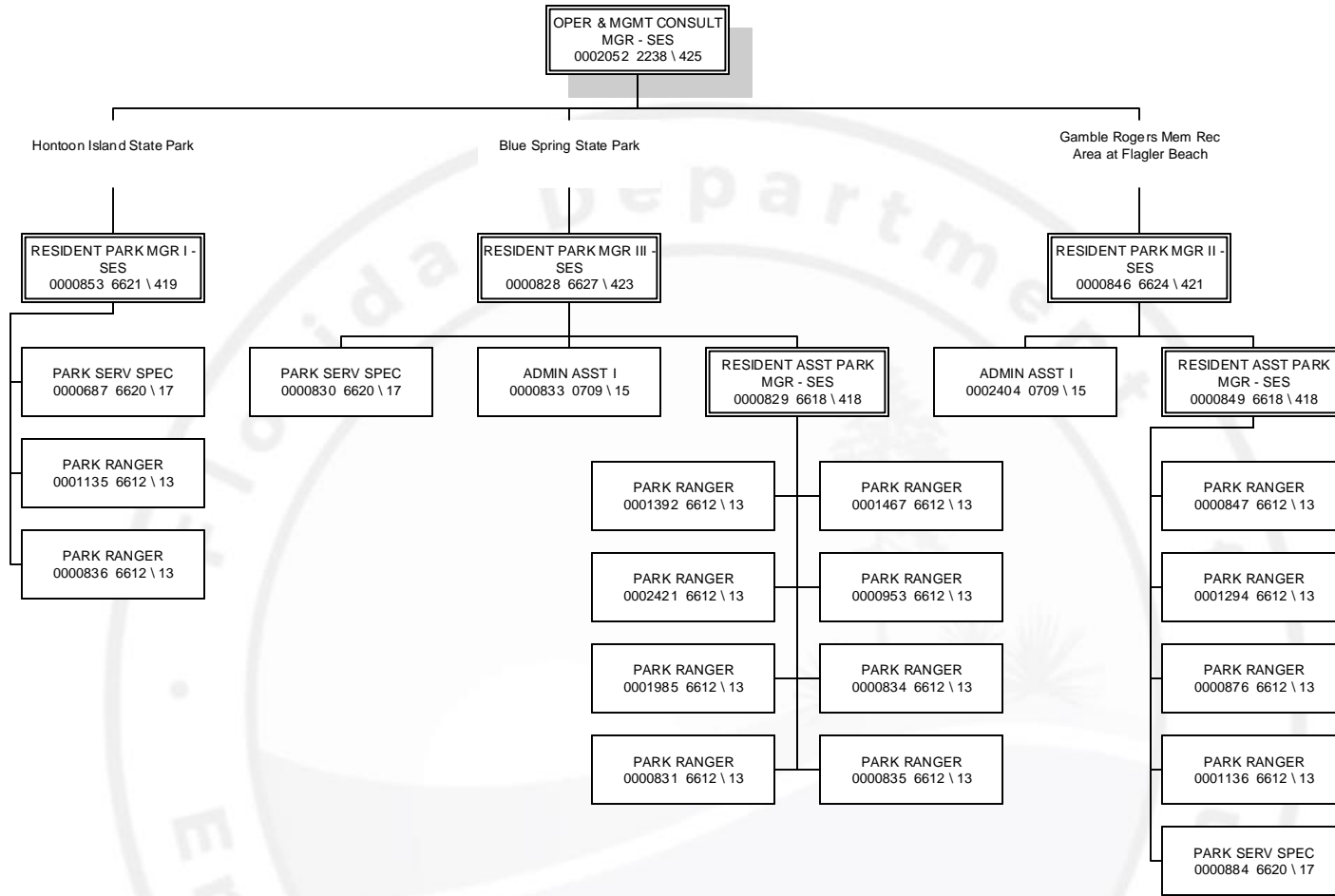
Tomoka Basin Geopark

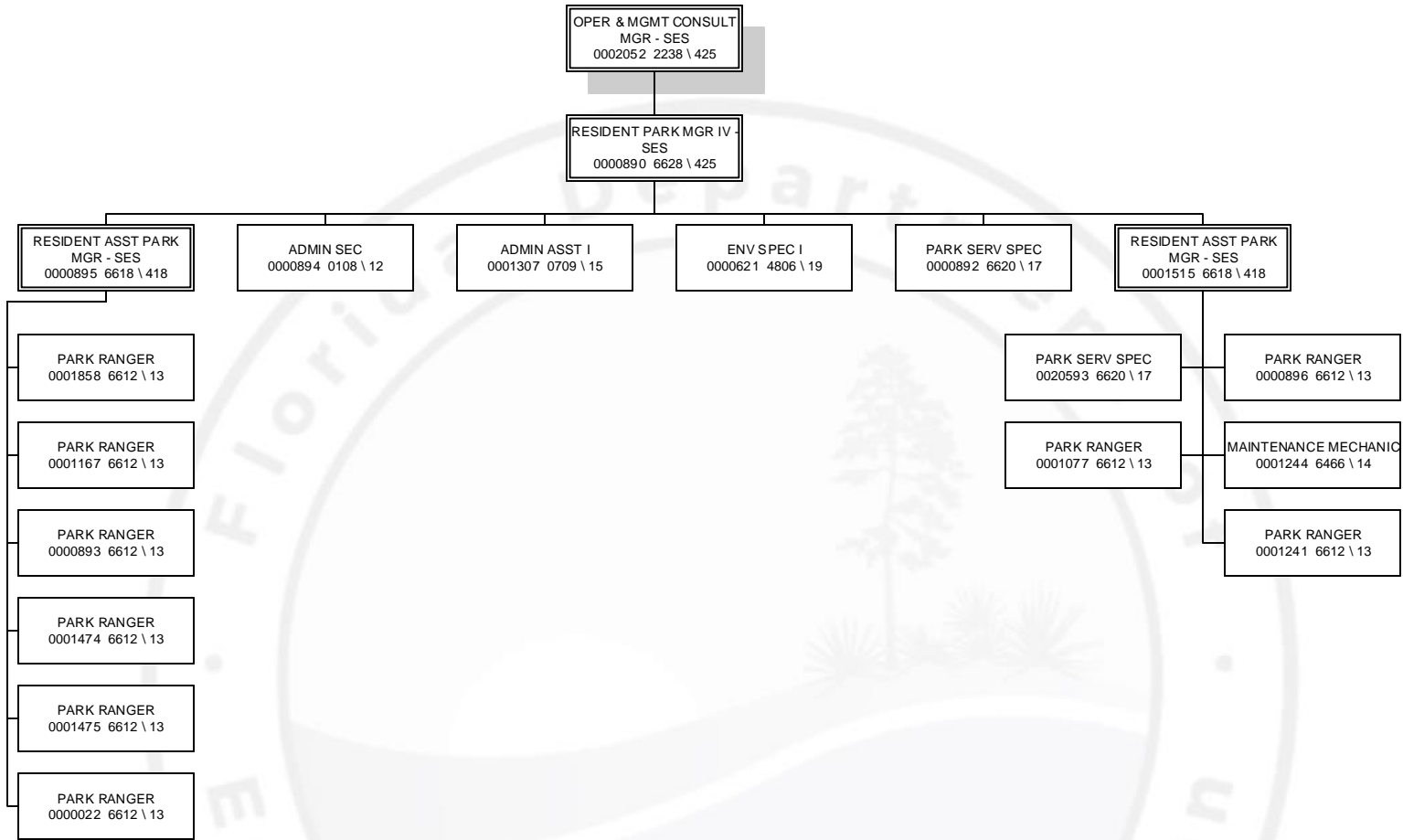


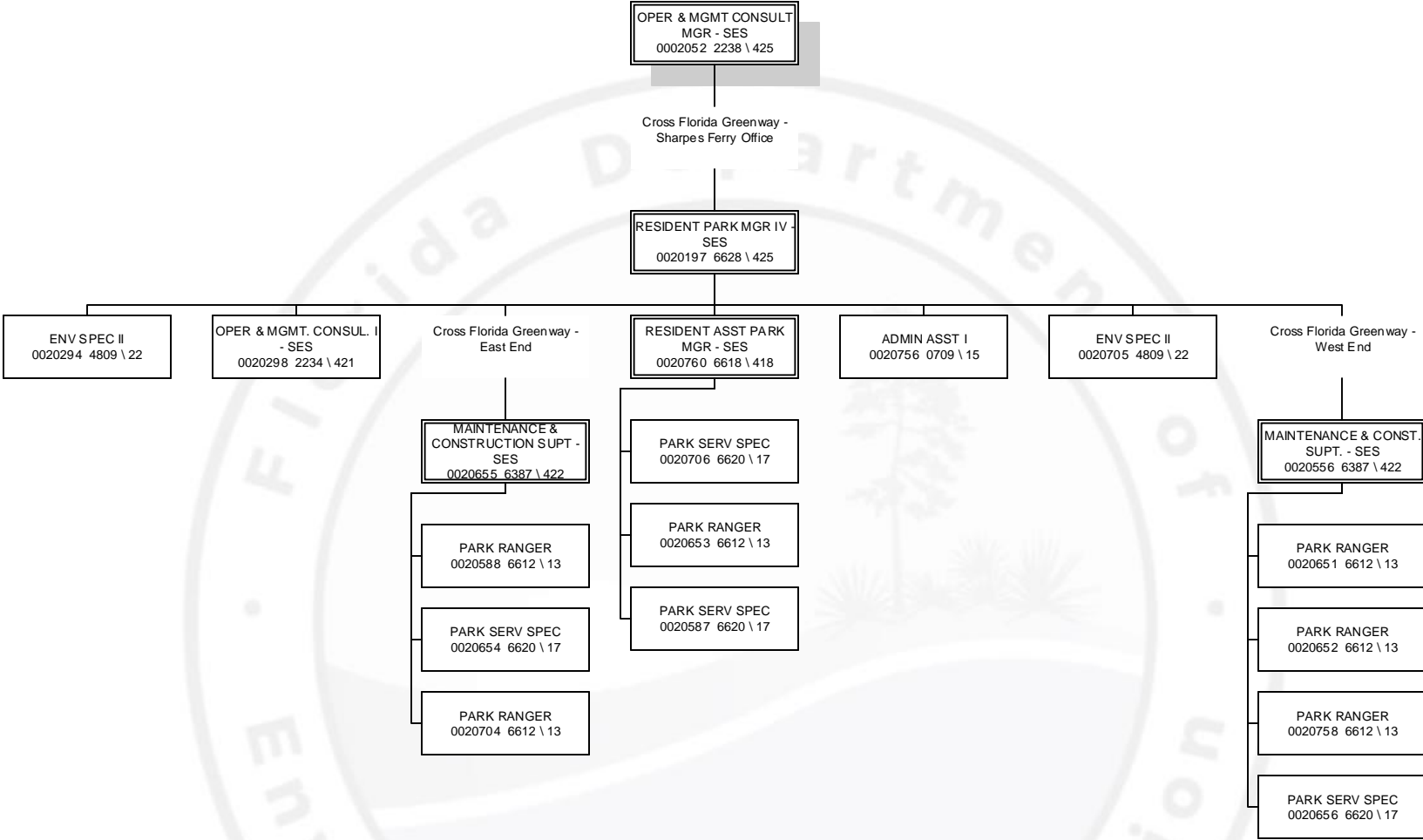


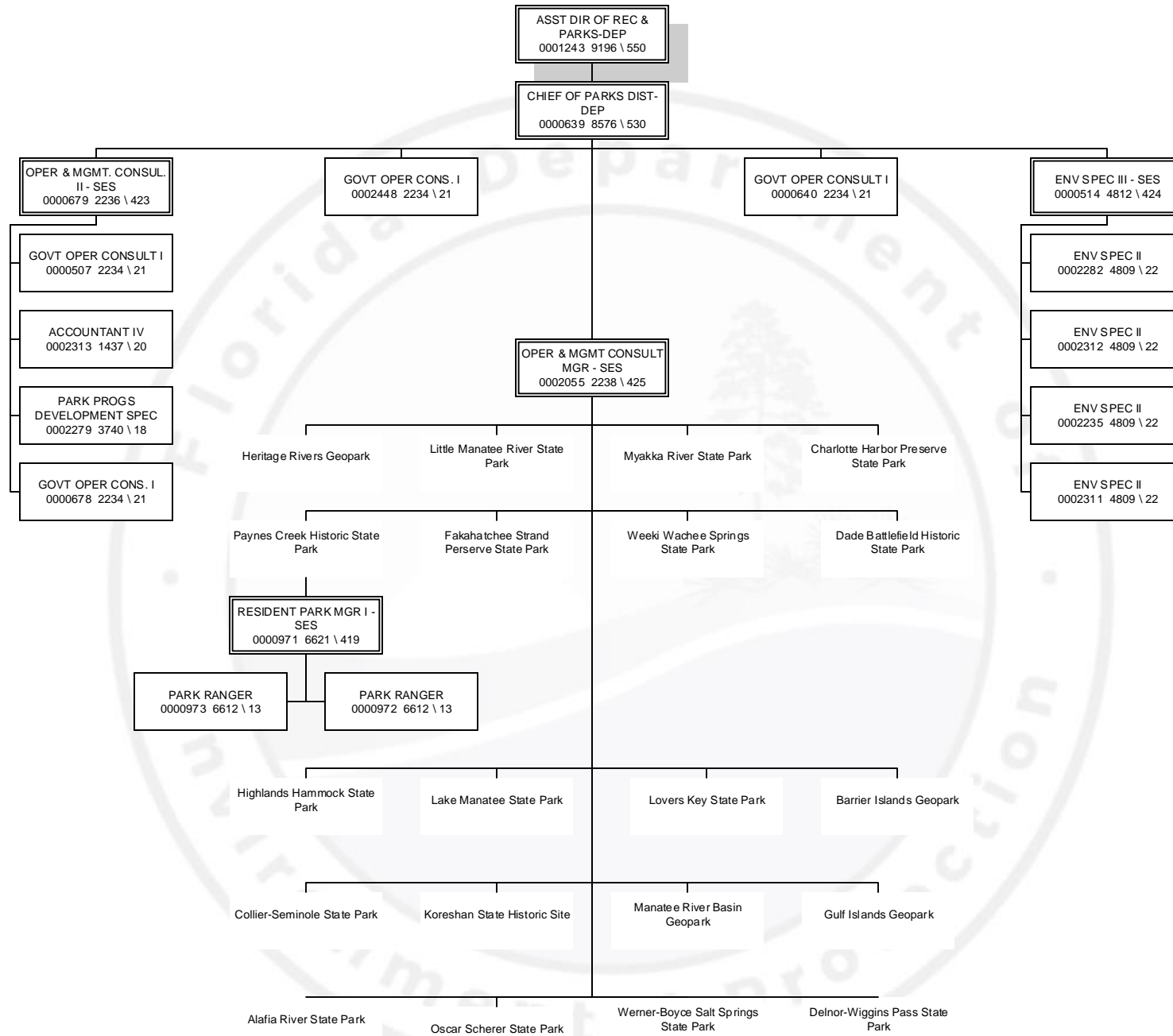




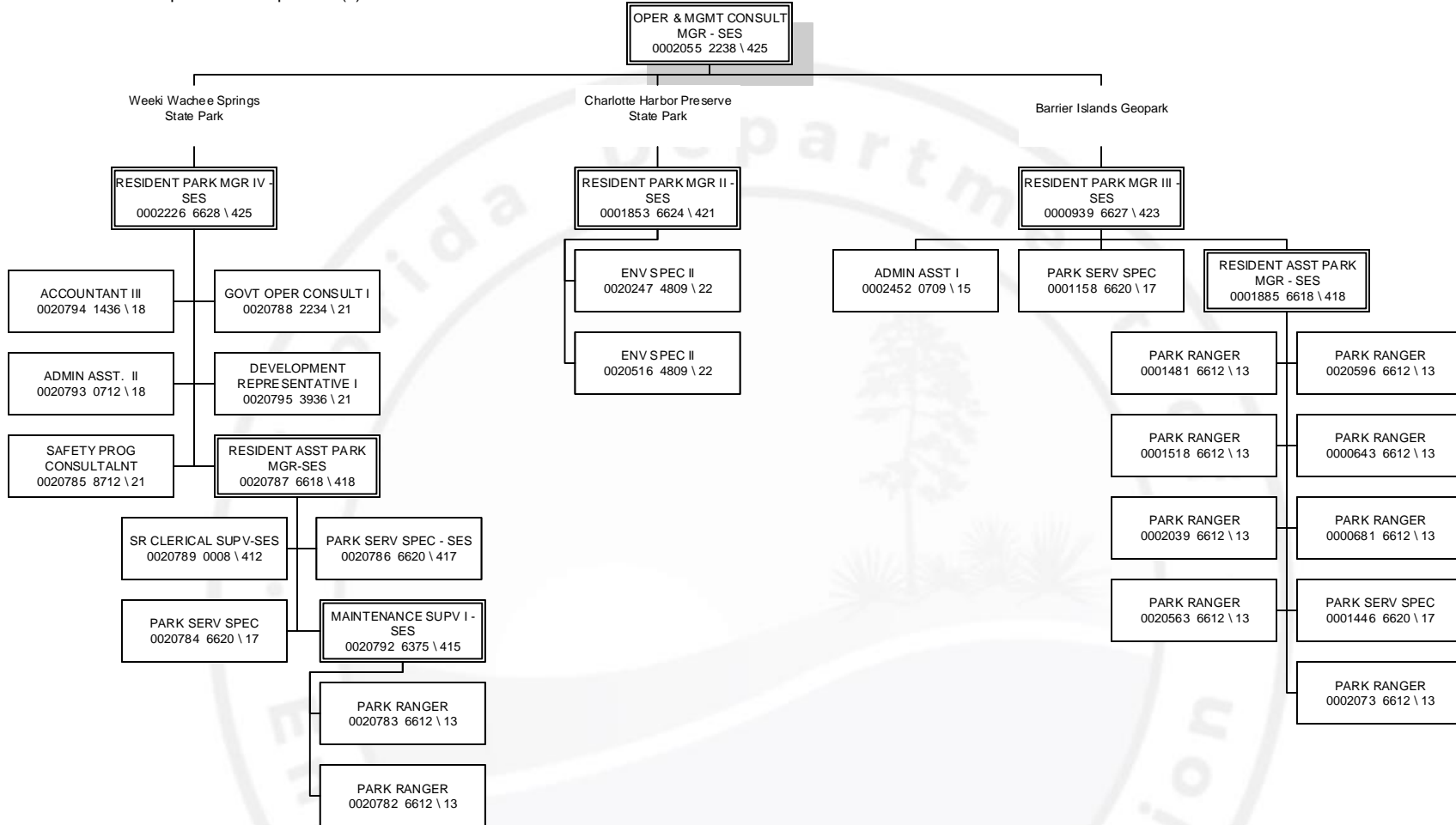


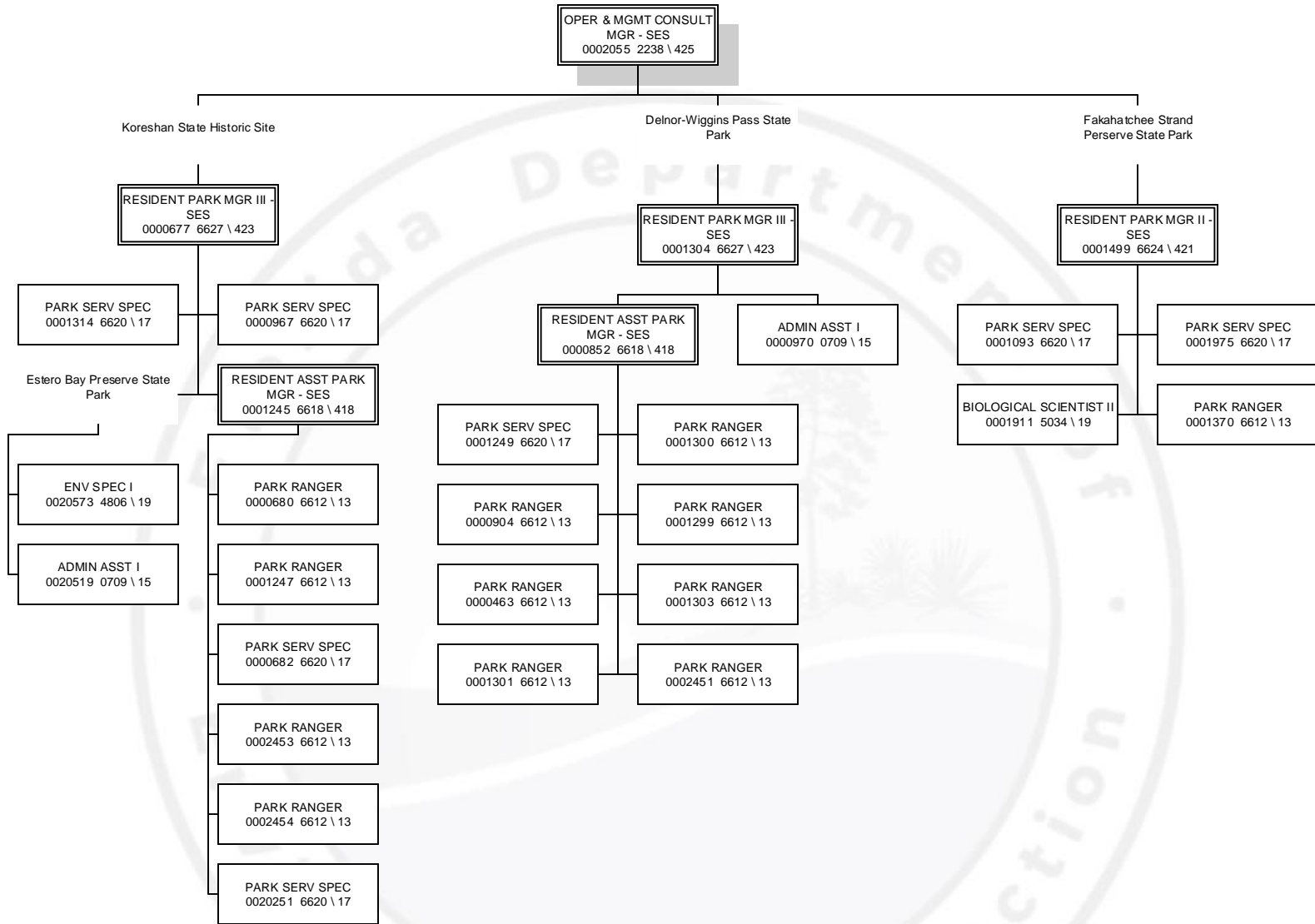


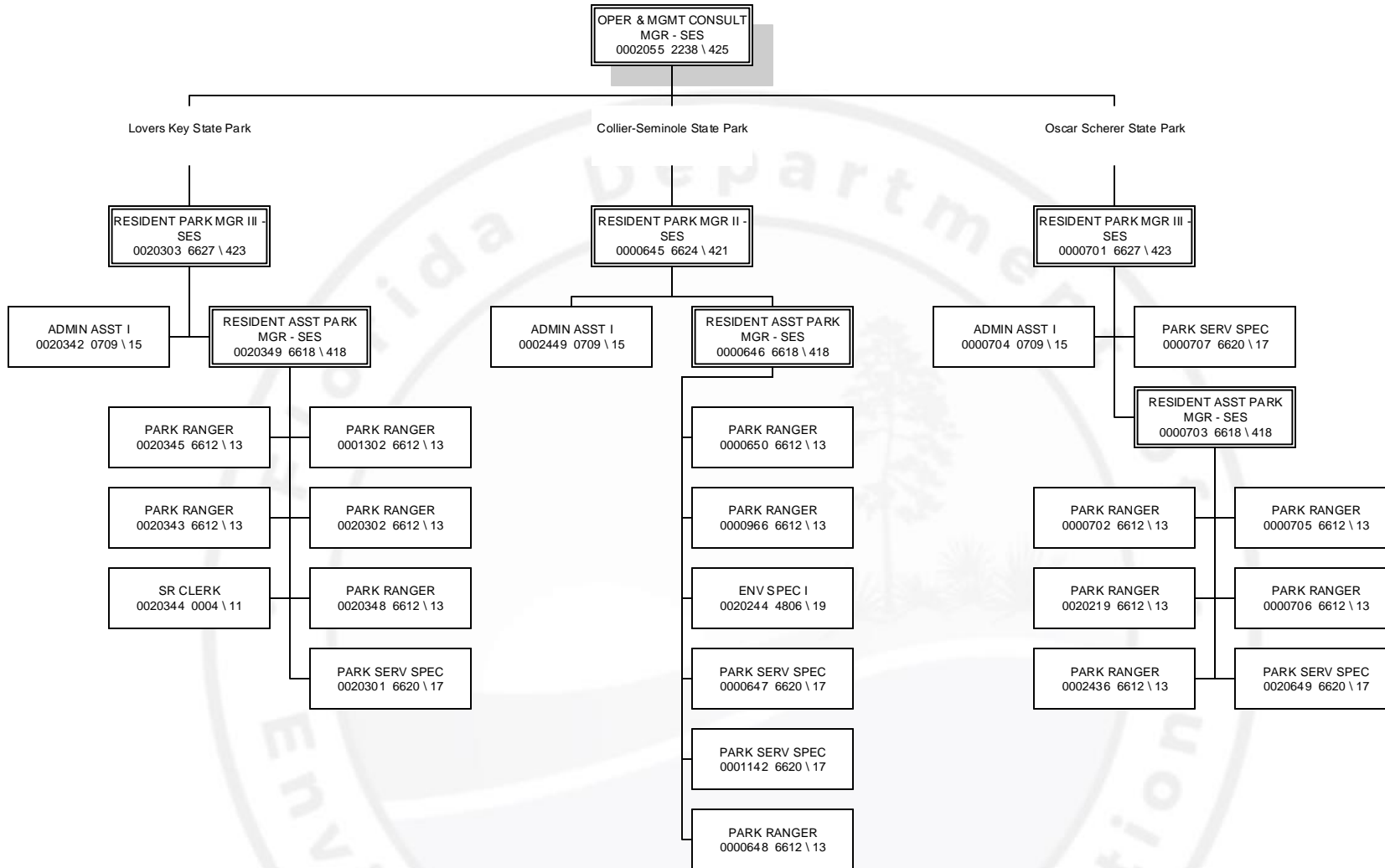


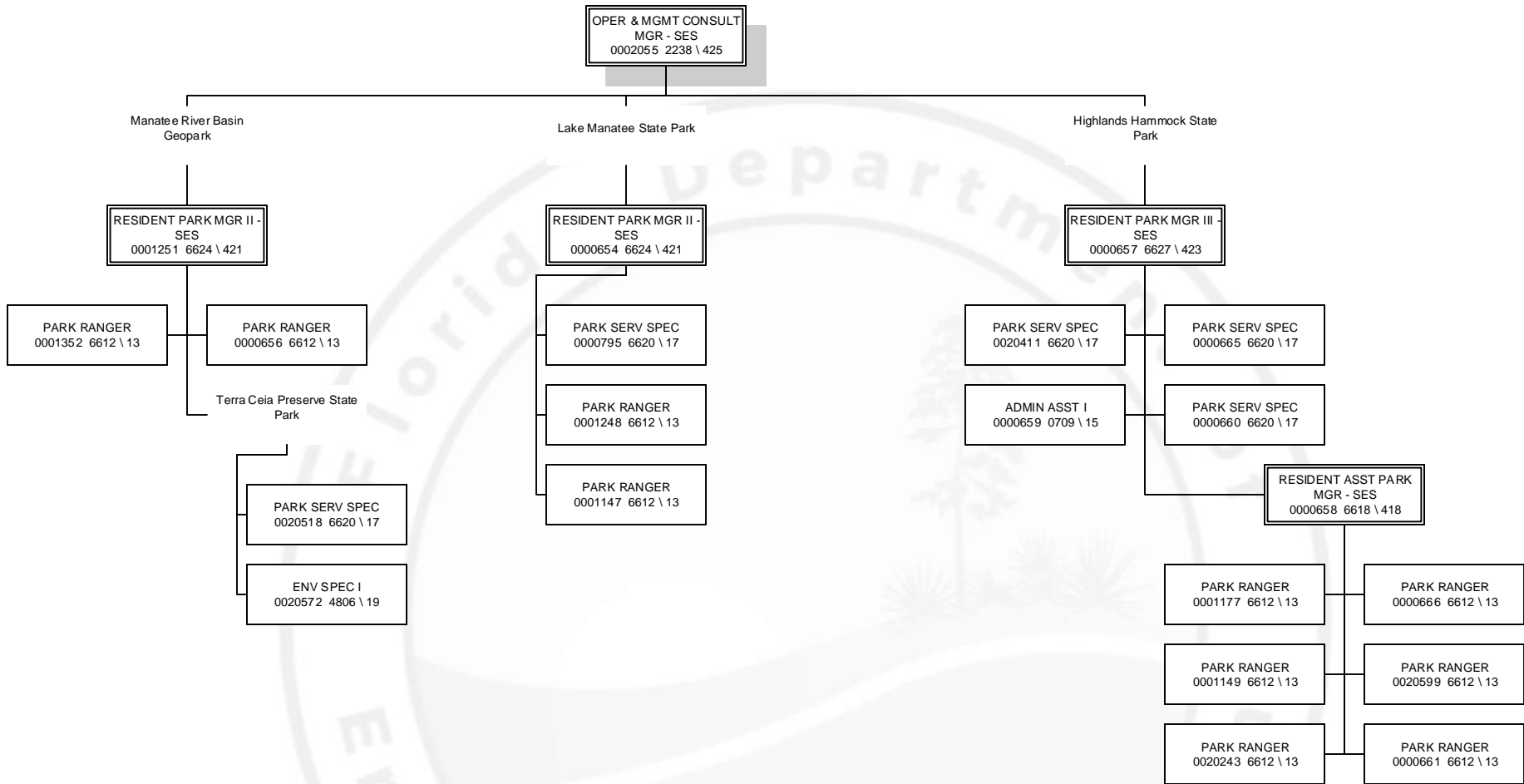


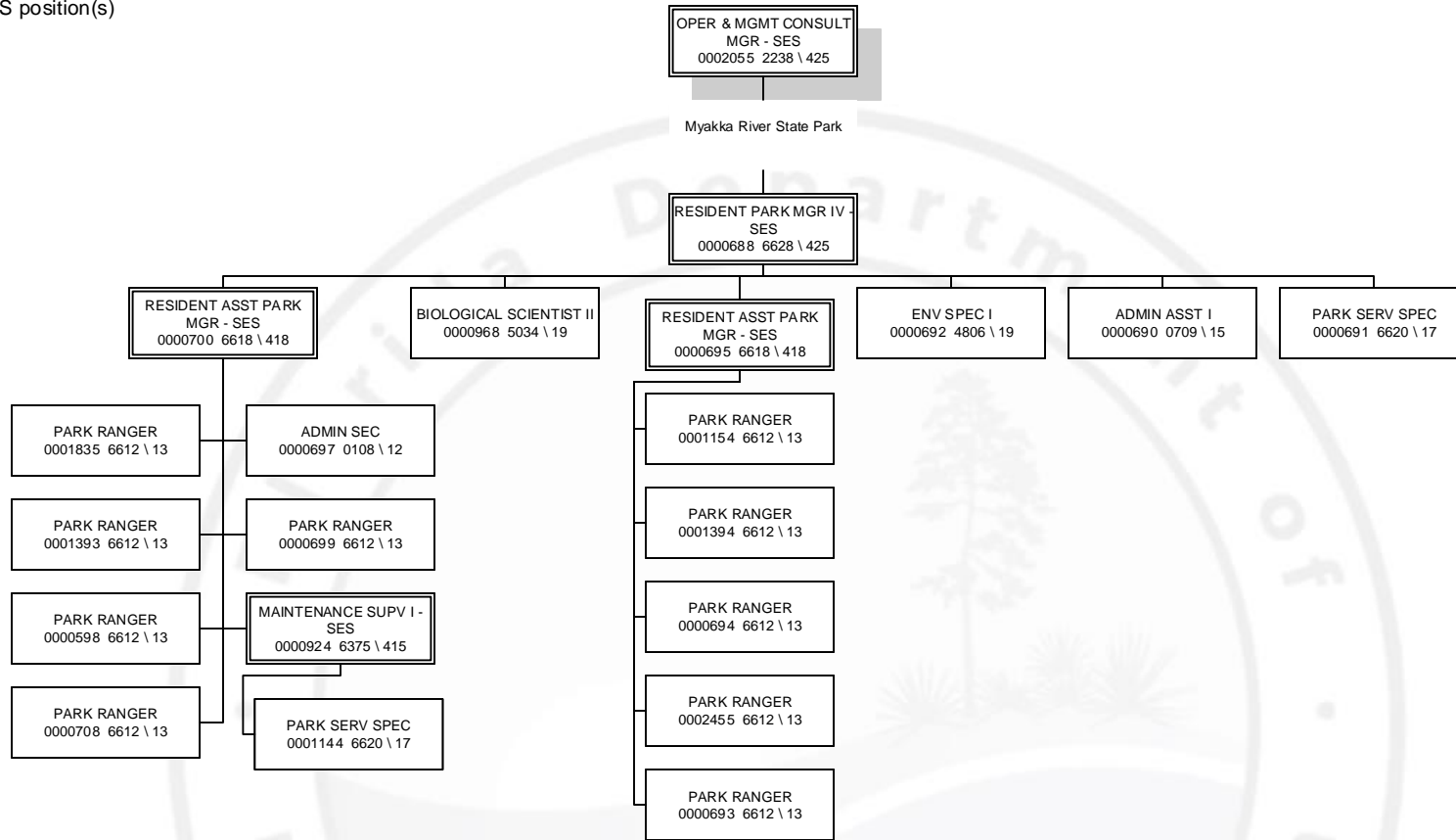
Position #'s 0020786 and 0020789 supervise OPS position(s)

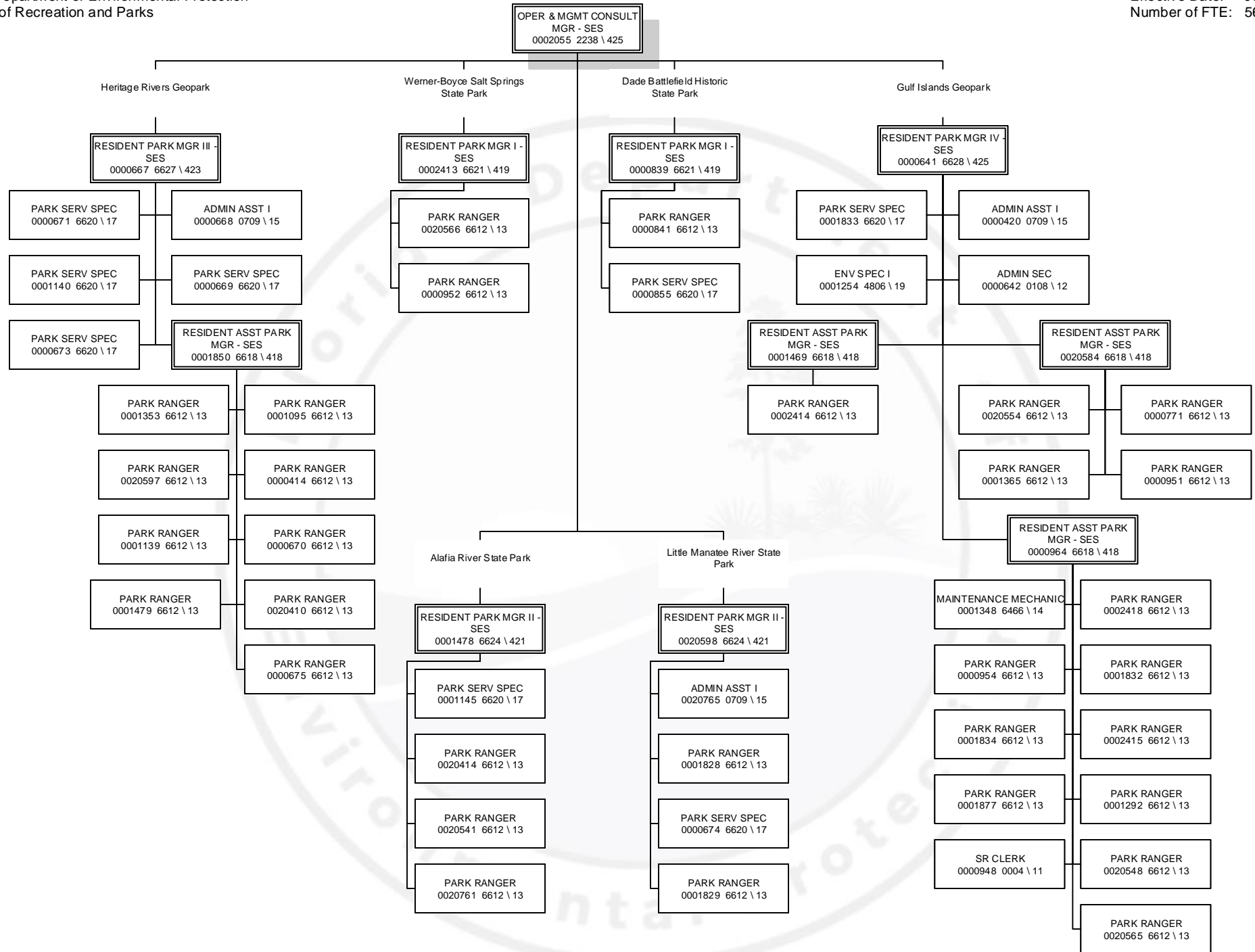




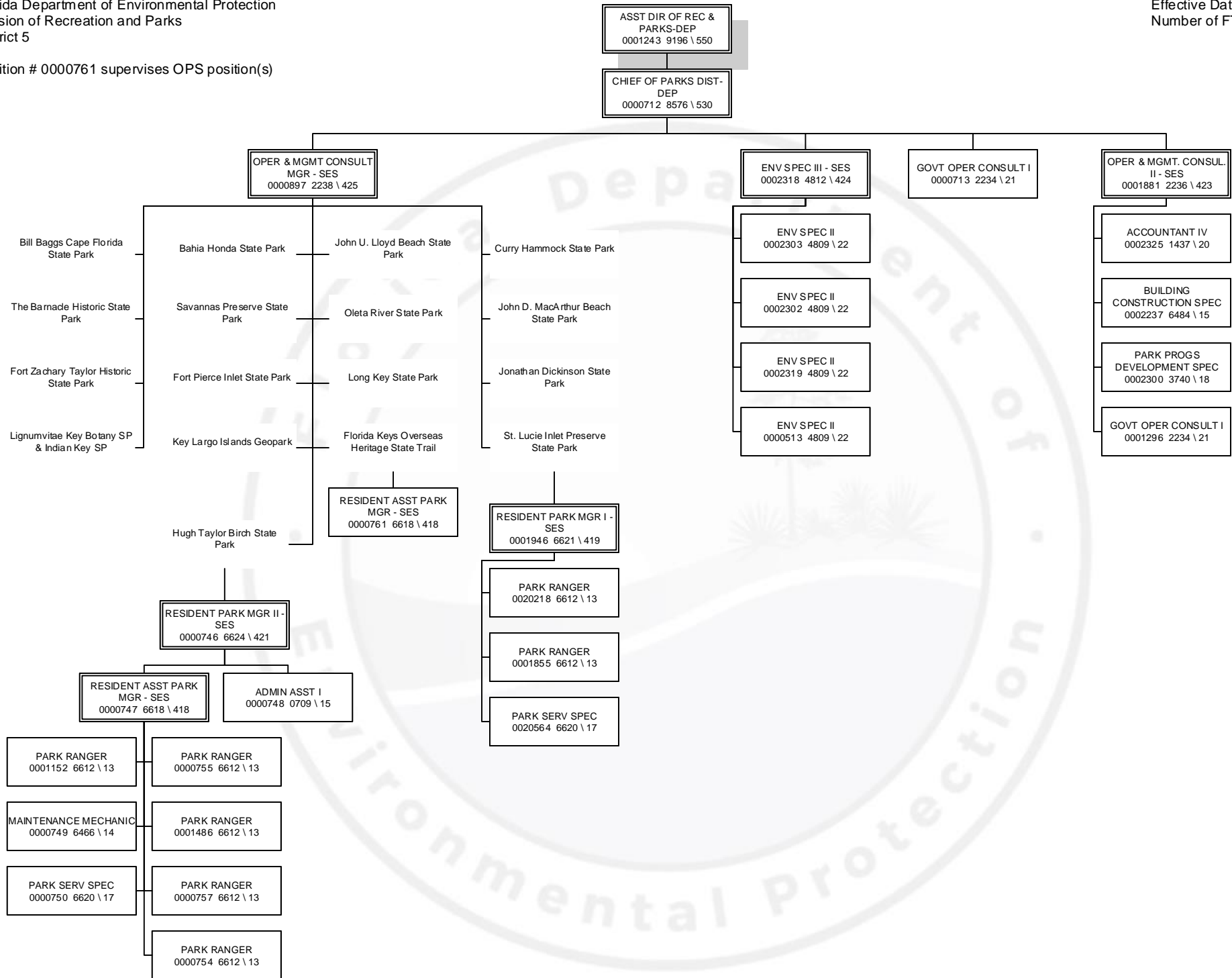


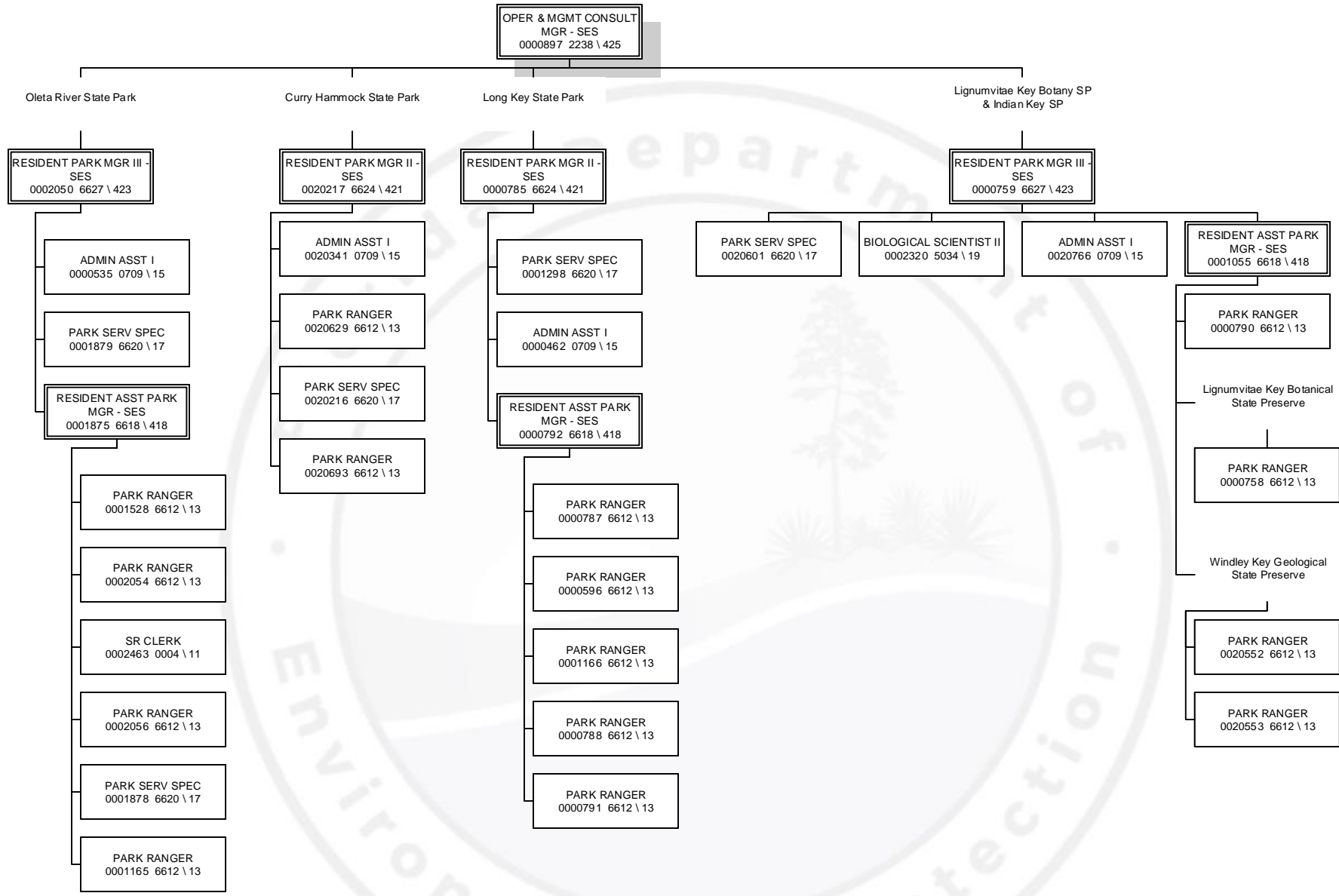


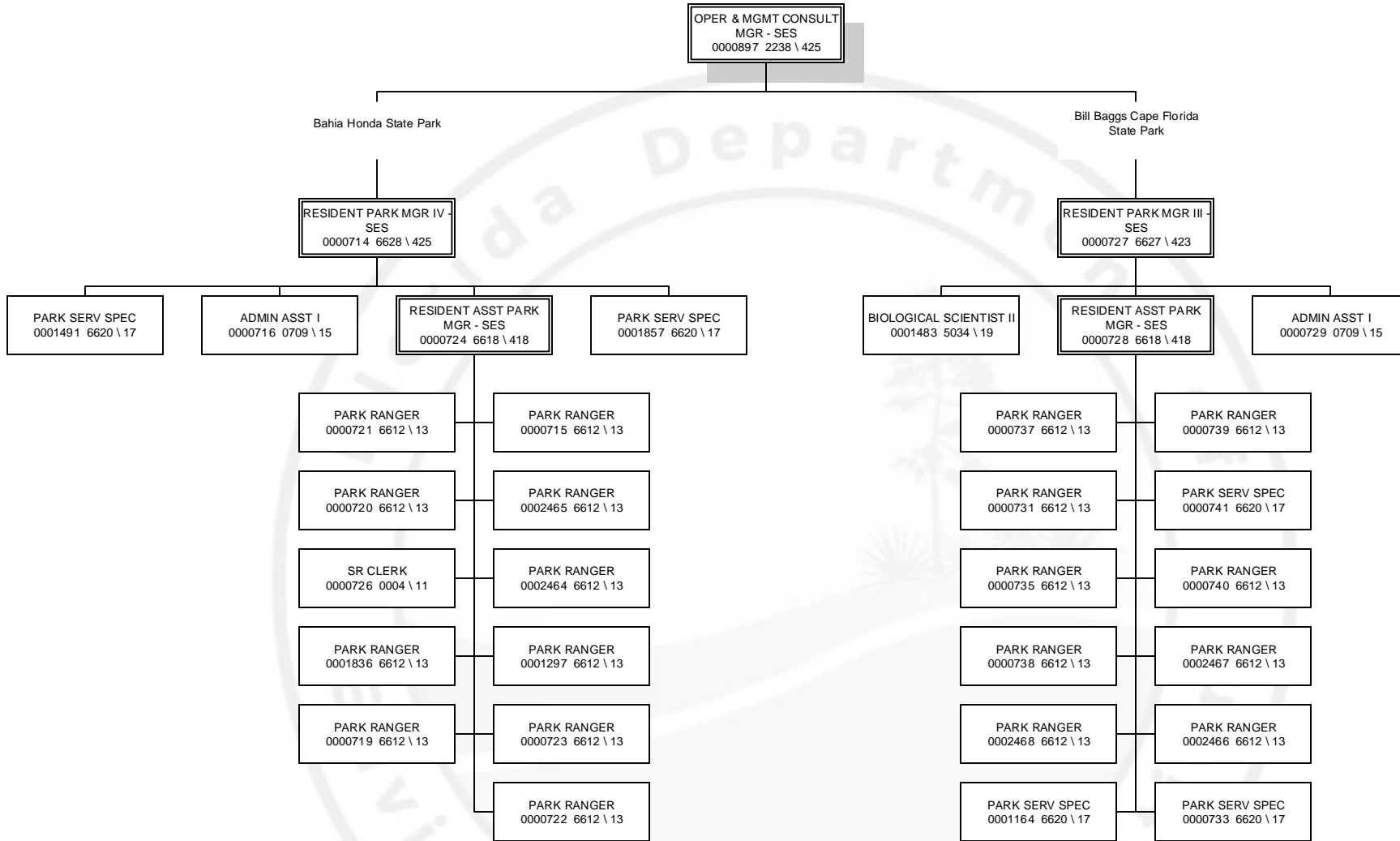


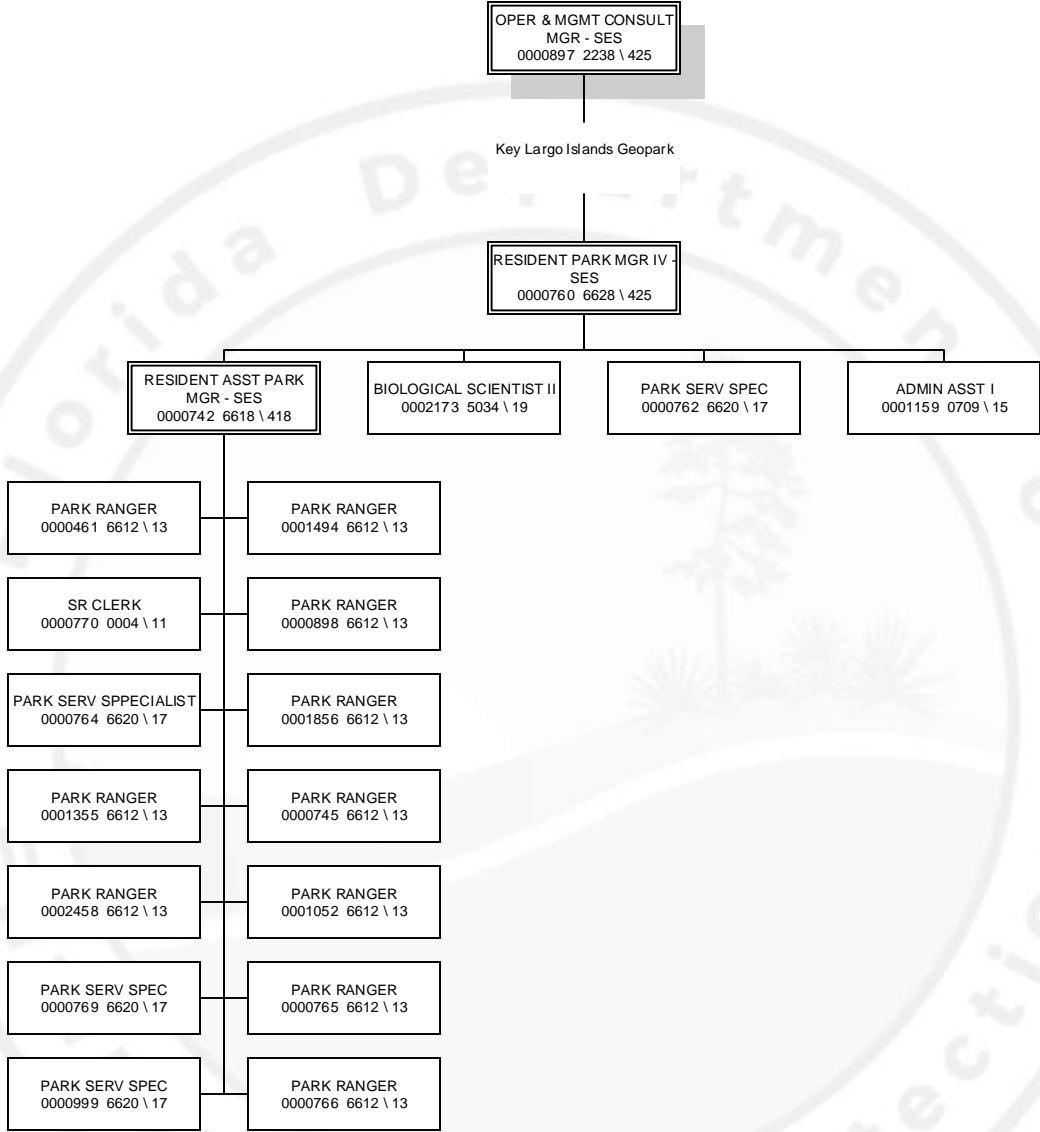


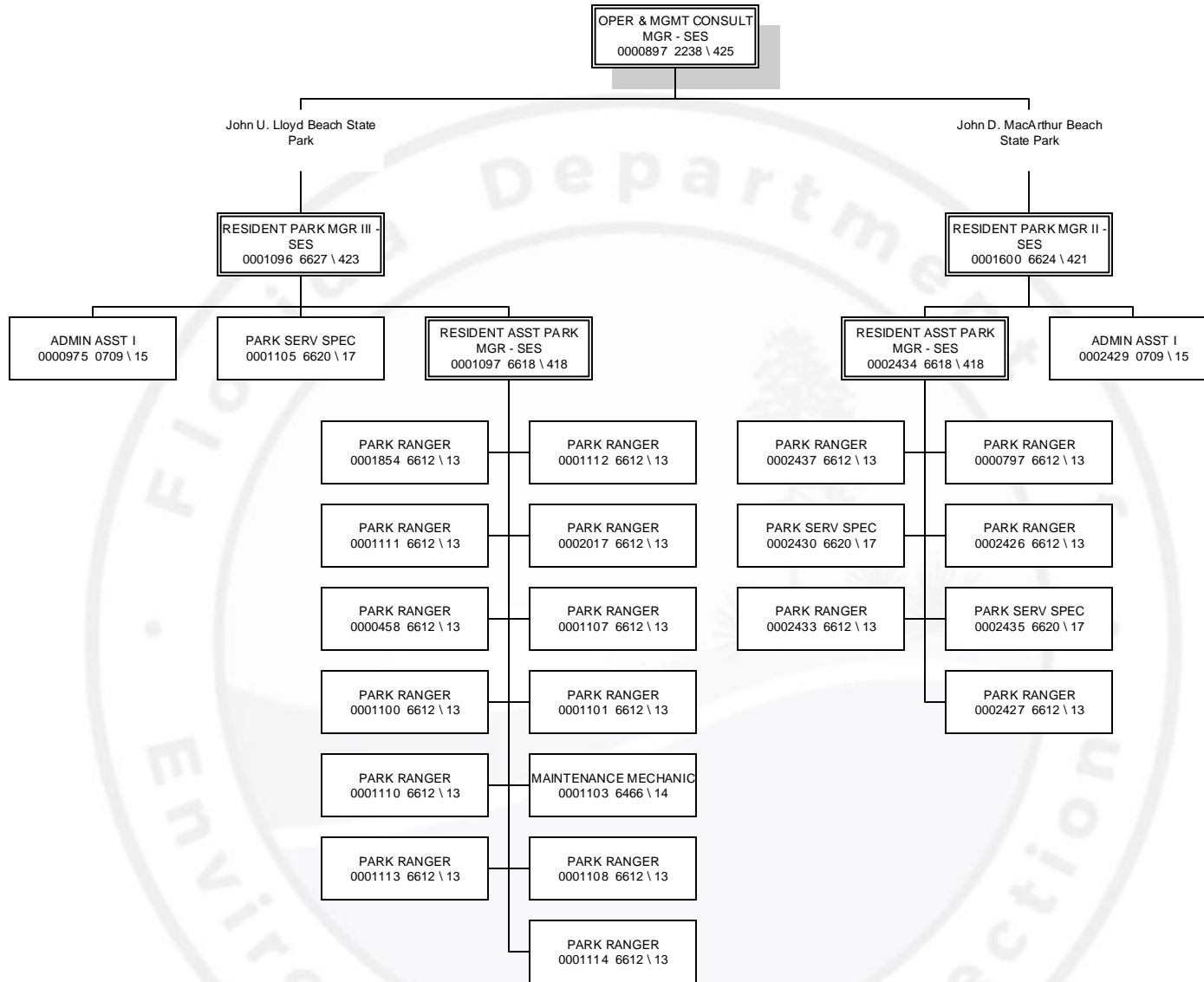
Position # 0000761 supervises OPS position(s)



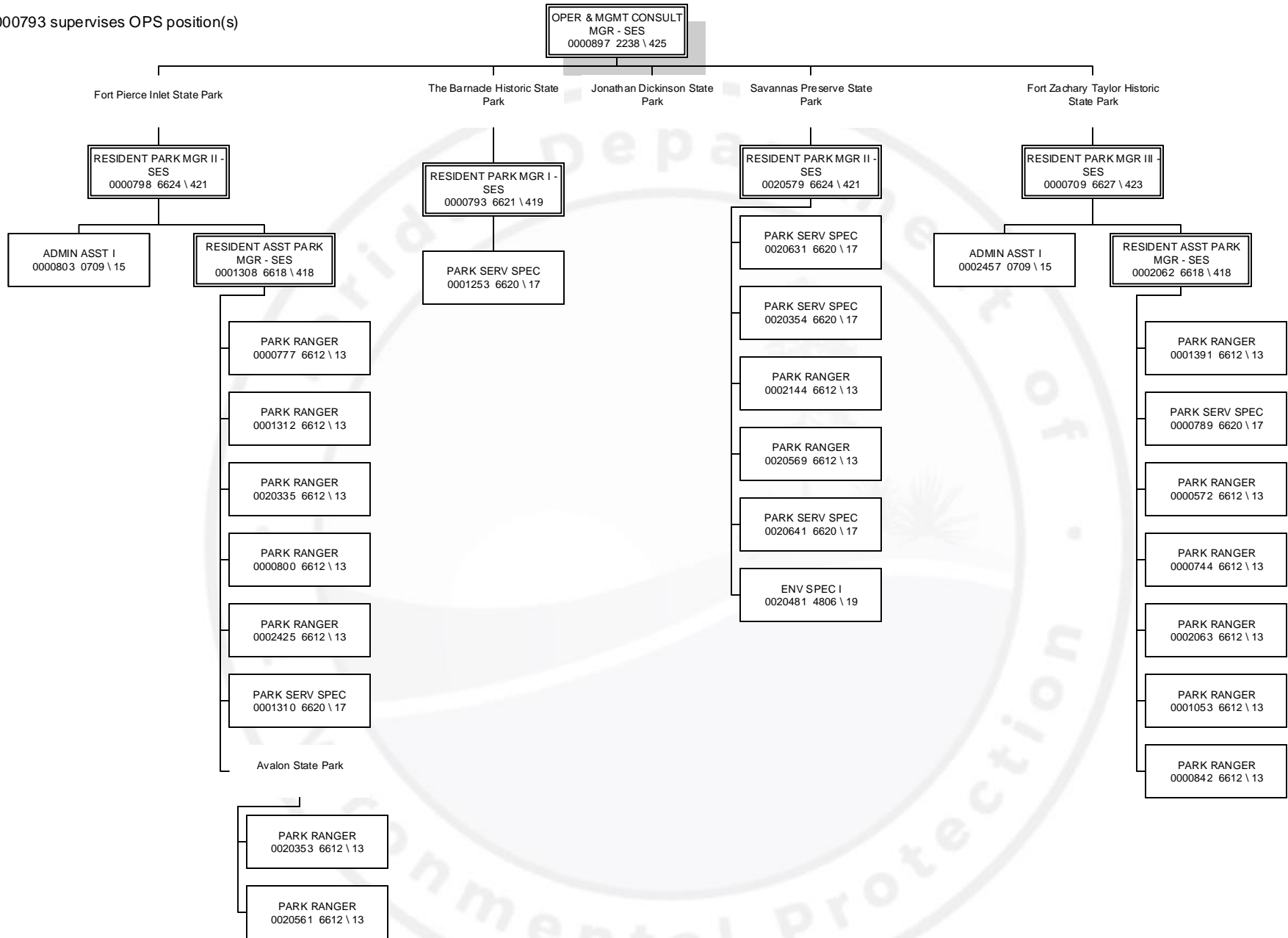


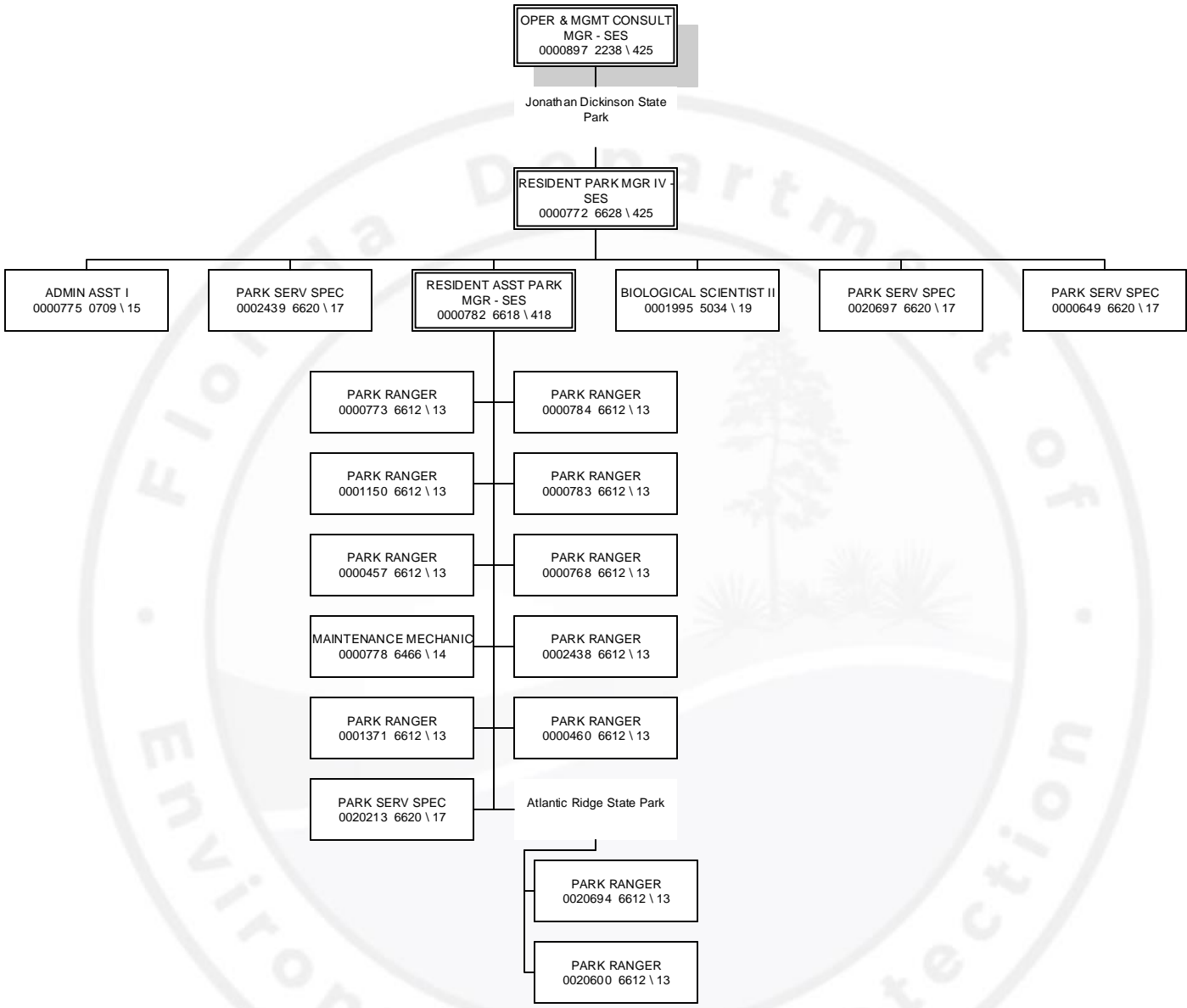


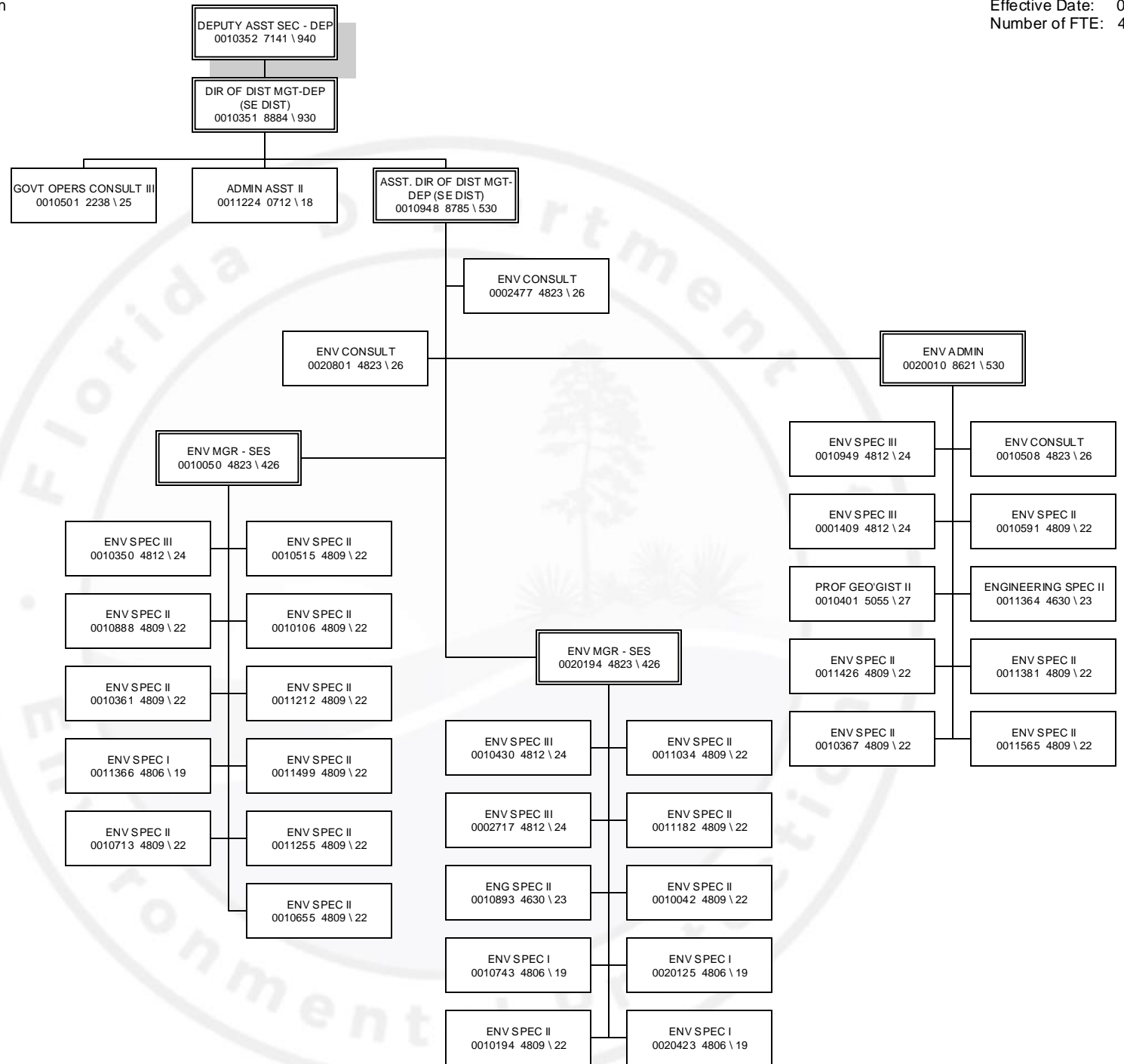


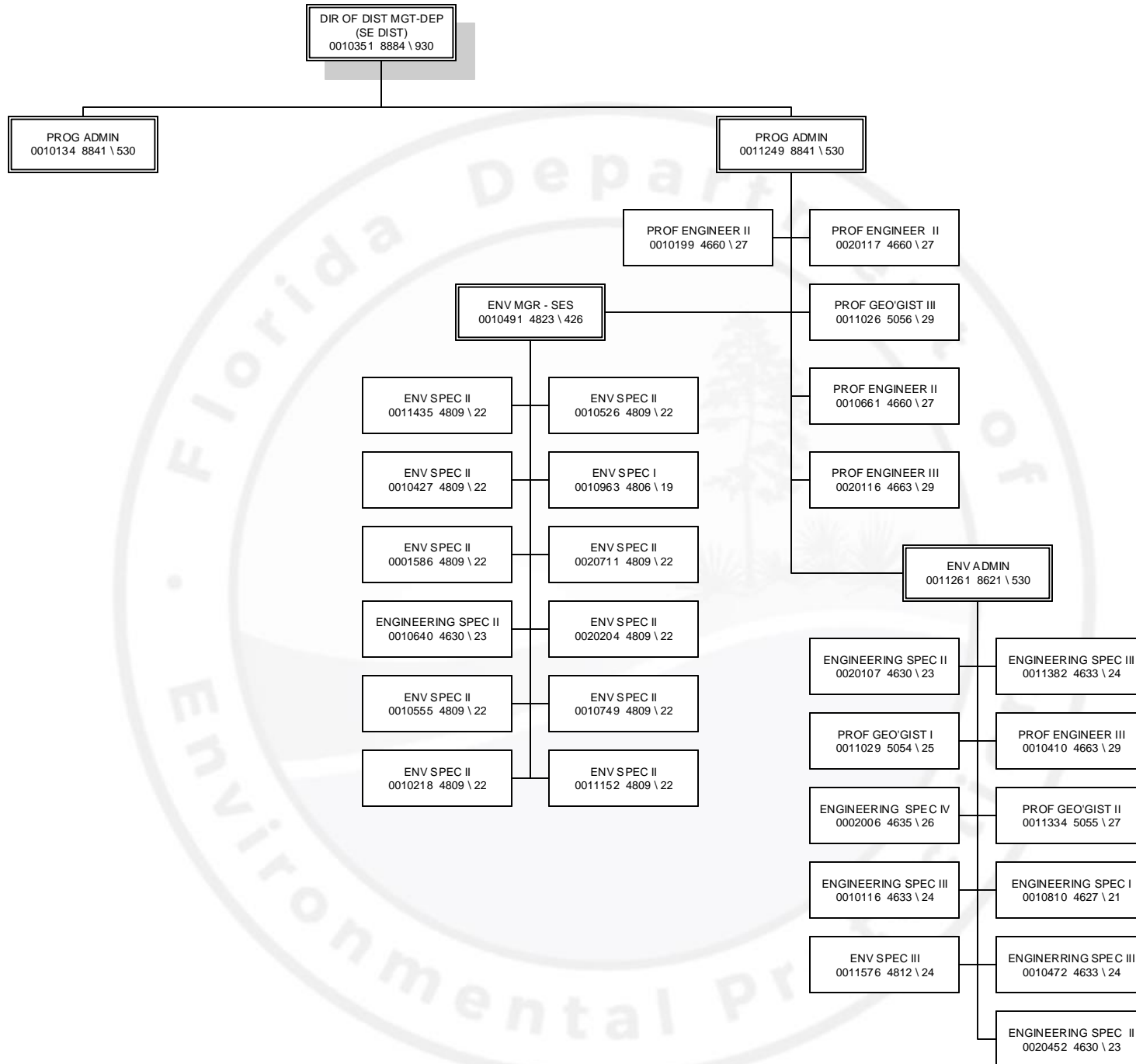


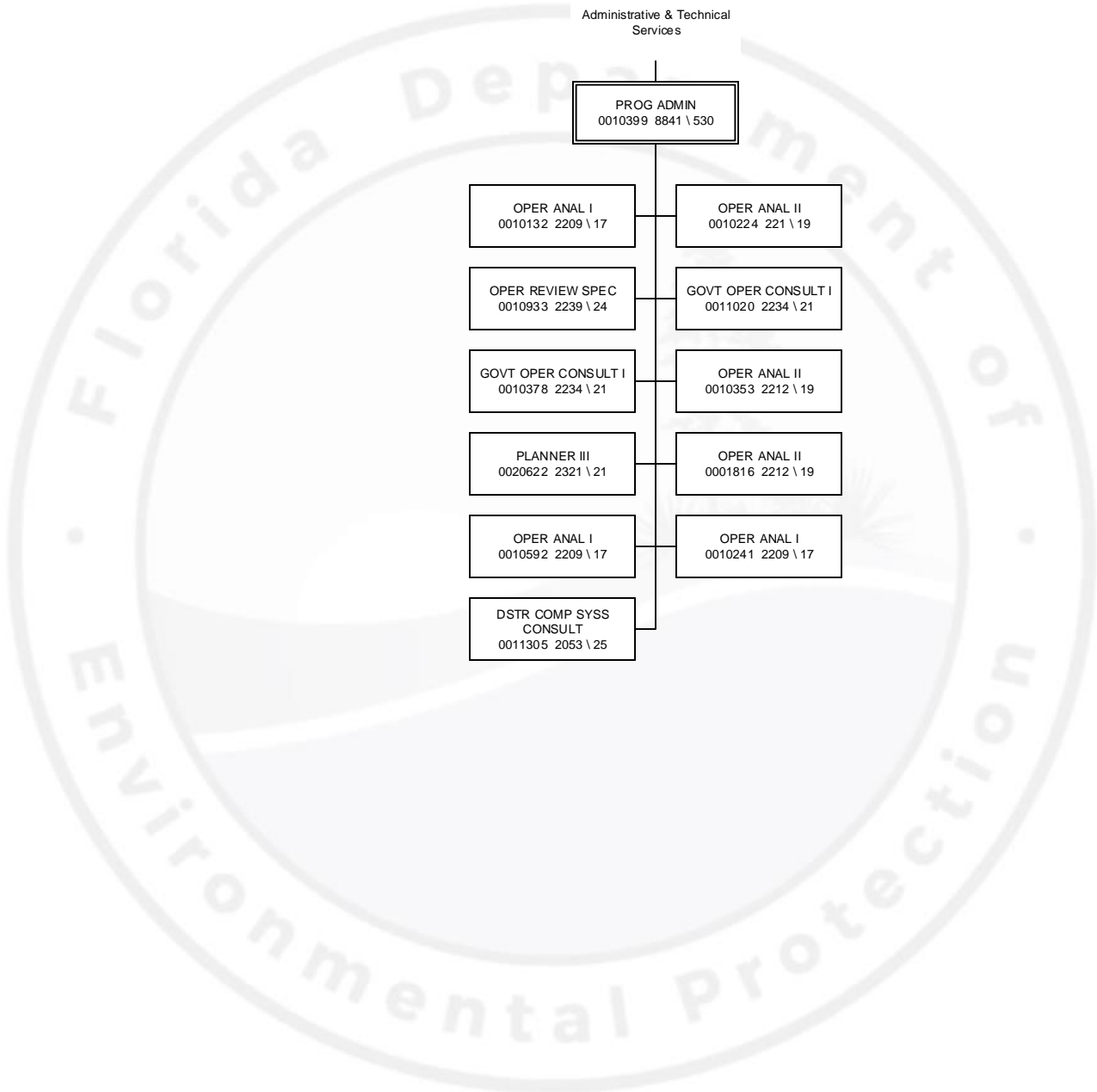
Position # 0000793 supervises OPS position(s)











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

Administrative & Technical Services

PROG ADMIN
0010399 8841 \ 530

OPER ANAL I
0010132 2209 \ 17

OPER ANAL II
0010224 221 \ 19

OPER REVIEW SPEC
0010933 2239 \ 24

GOVT OPER CONSULT I
0011020 2234 \ 21

GOVT OPER CONSULT I
0010378 2234 \ 21

OPER ANAL II
0010353 2212 \ 19

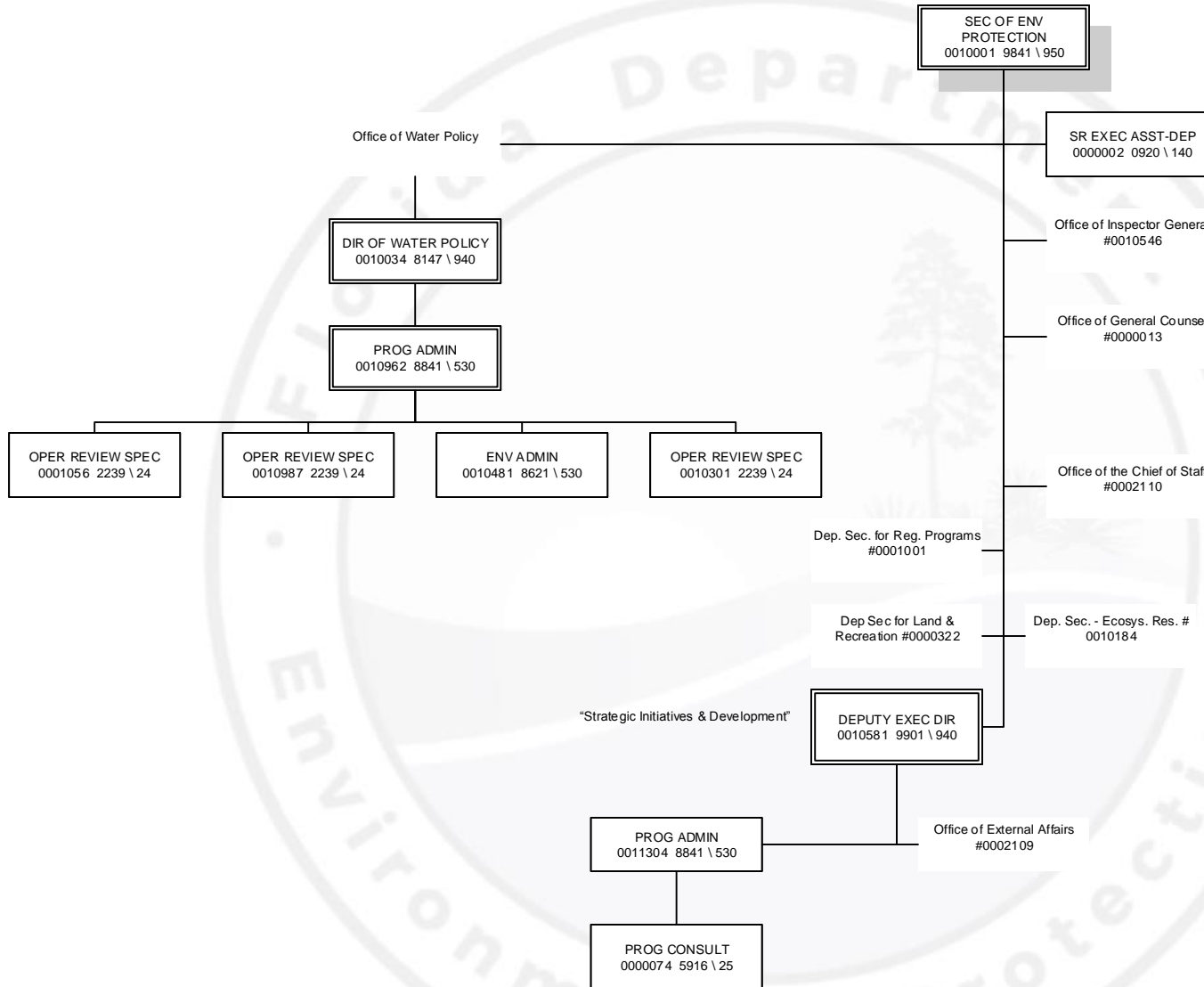
PLANNER III
0020622 2321 \ 21

OPER ANAL II
0001816 2212 \ 19

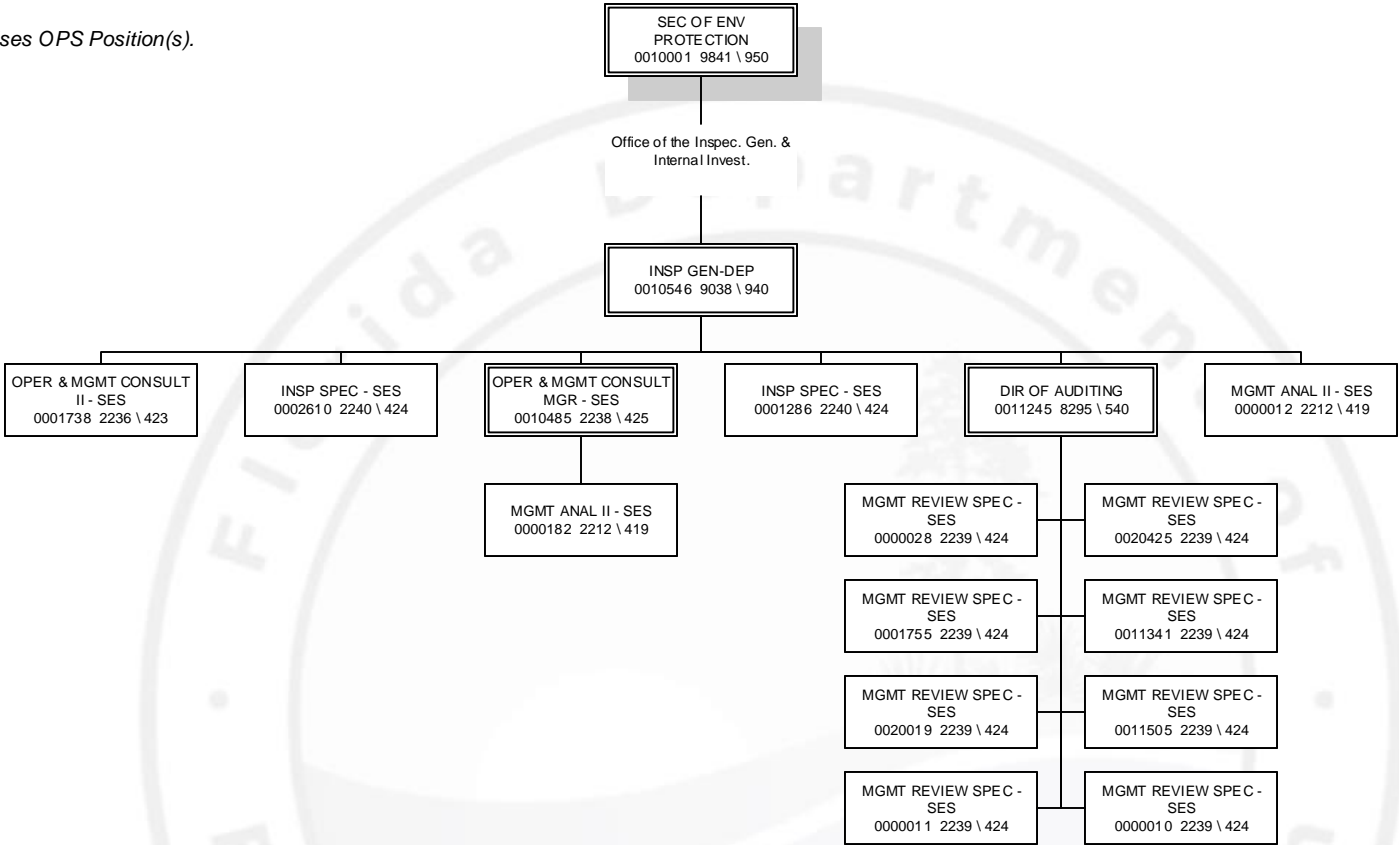
OPER ANAL I
0010592 2209 \ 17

OPER ANAL I
0010241 2209 \ 17

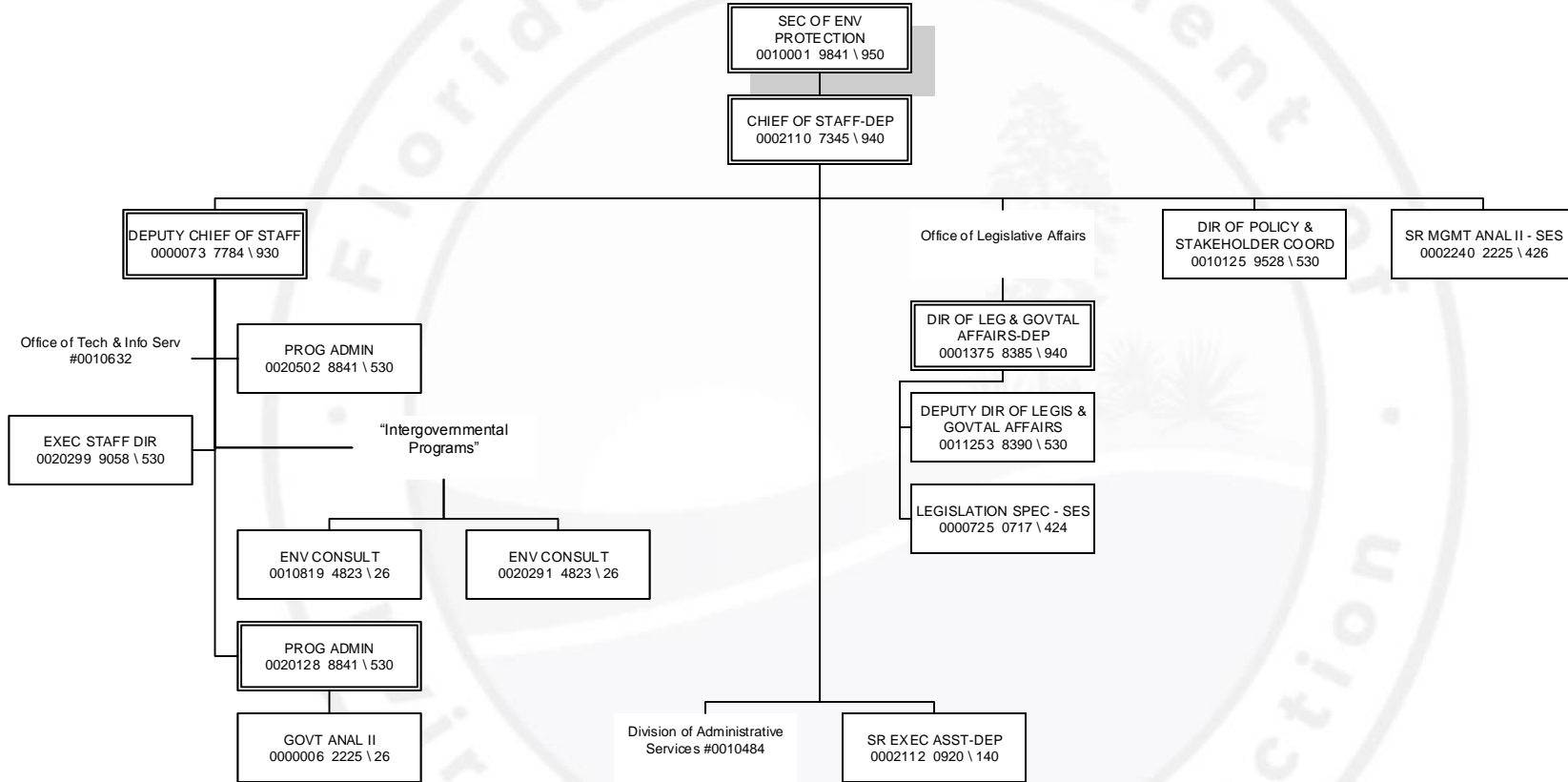
DSTR COMP SYSS CONSULT
0011305 2053 \ 25

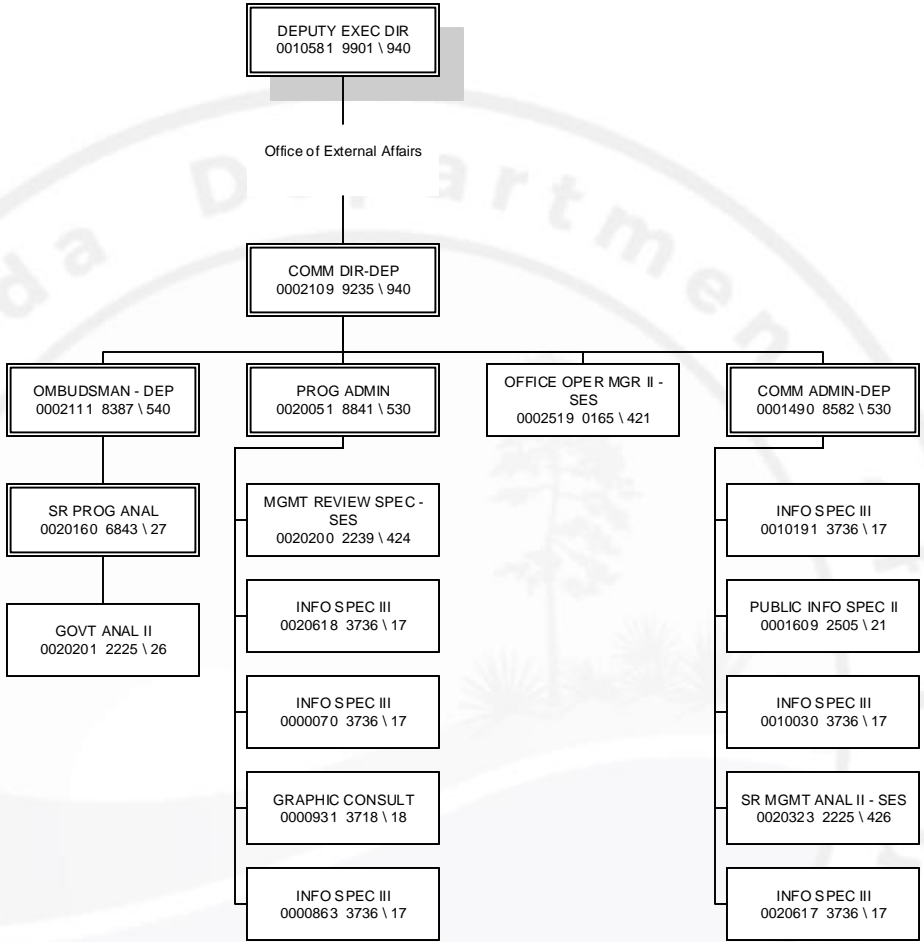


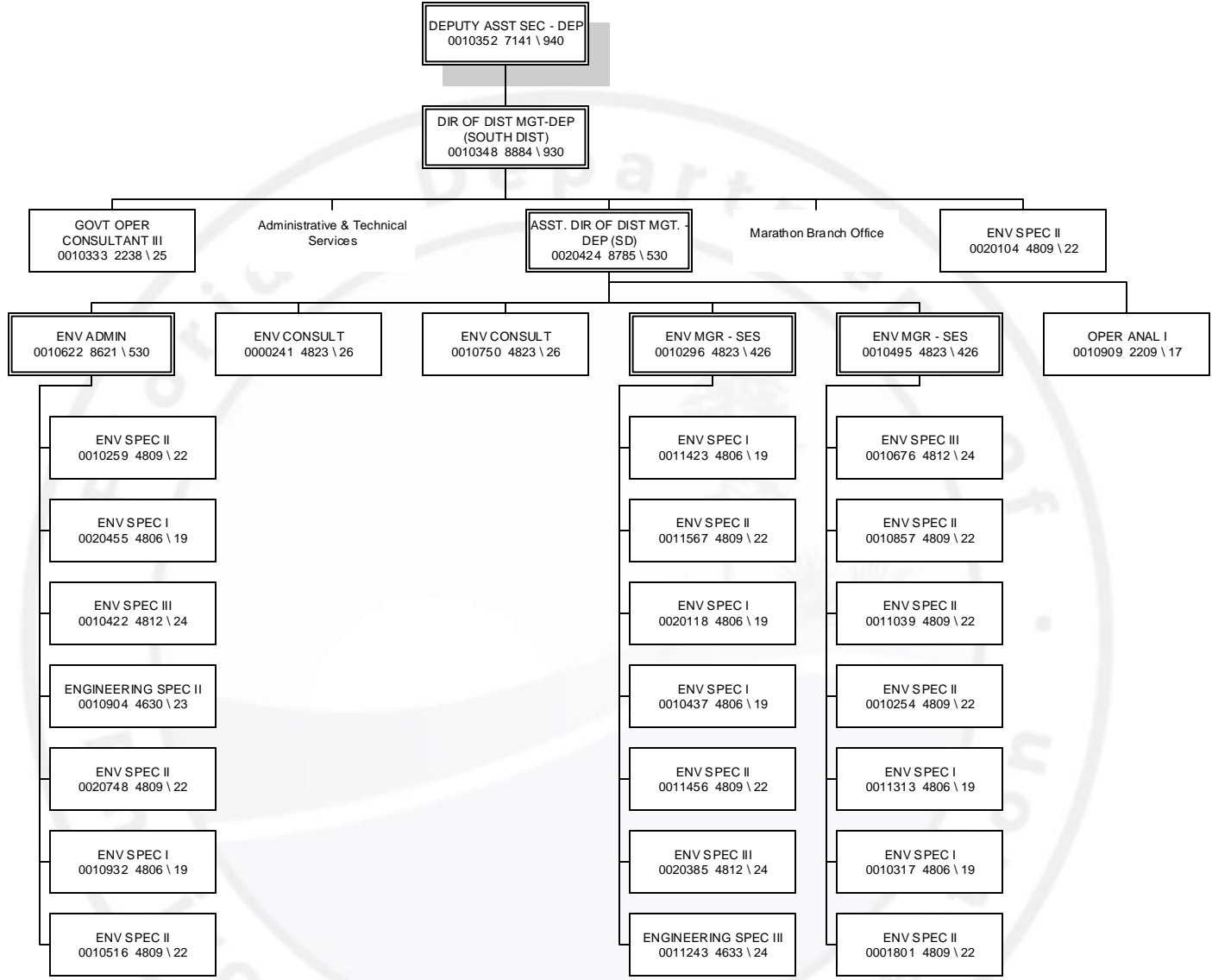
Position # 0010485 supervises OPS Position(s).

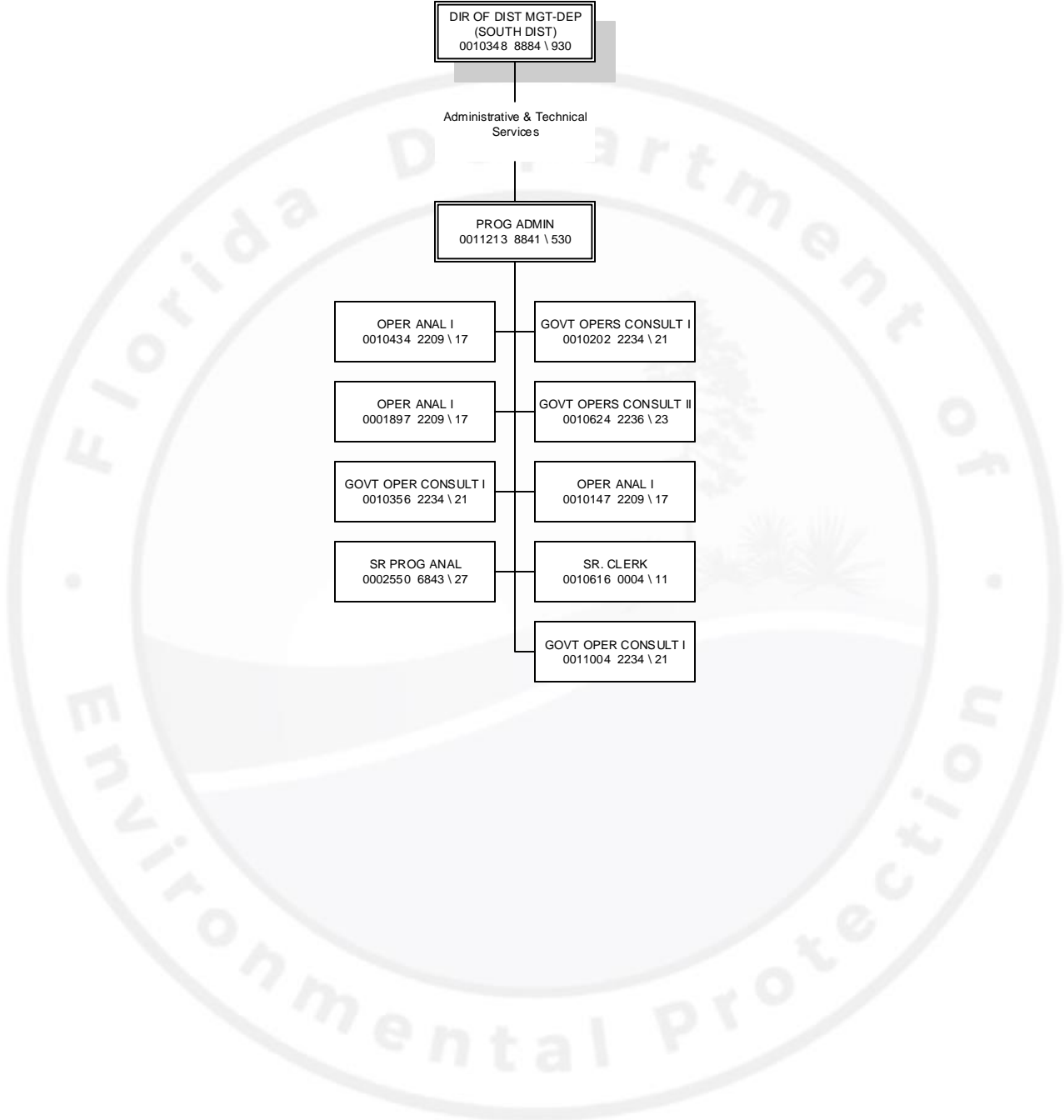


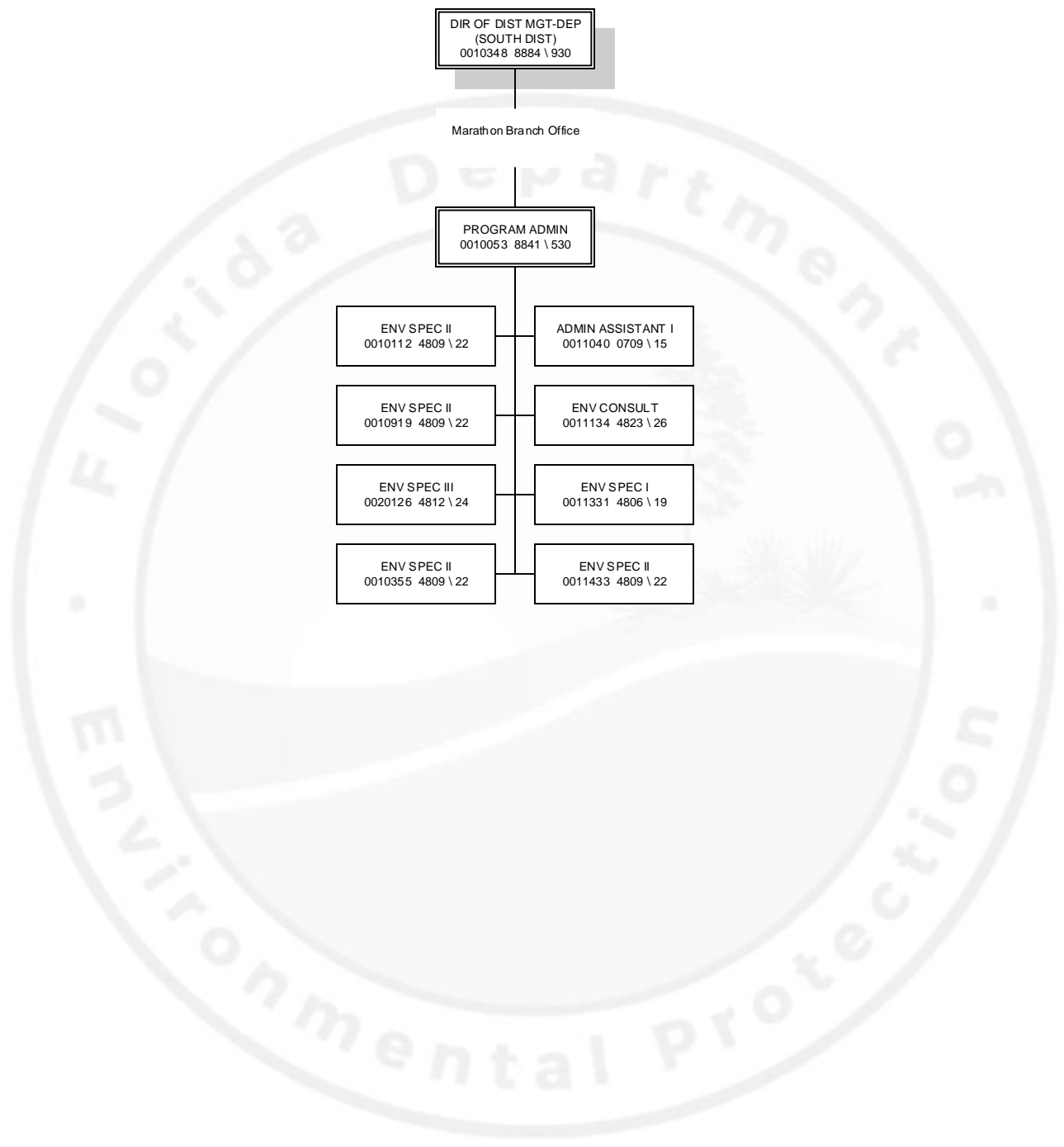
Policy Making Pos: 0000073
 0020502 is in Washington, DC
 0010125 is funded by Cen. Dist.

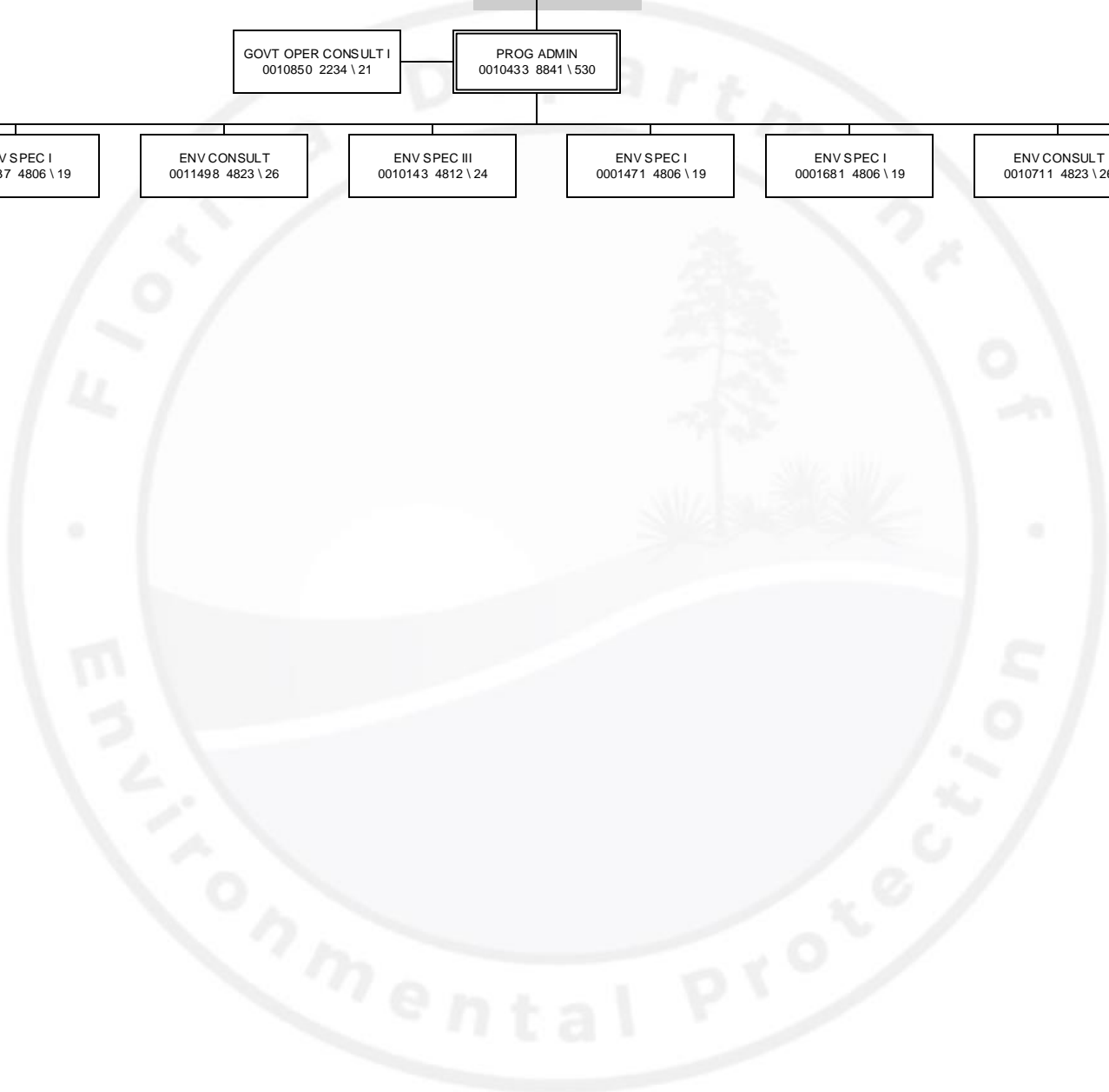
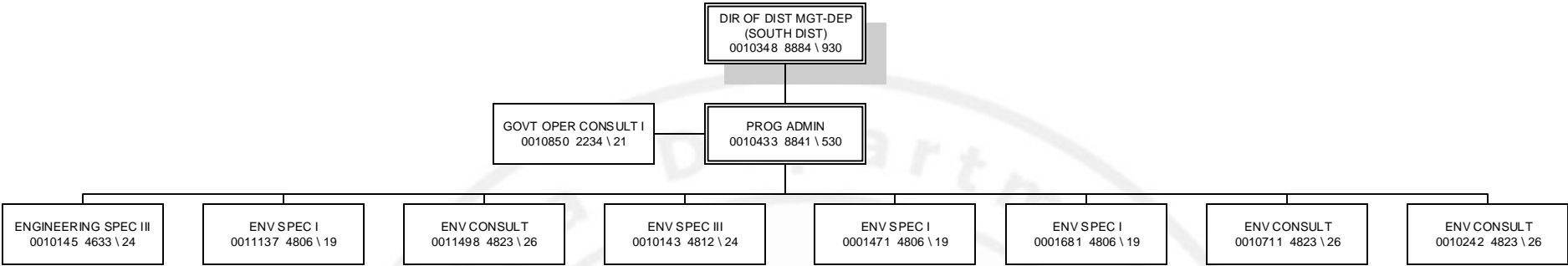


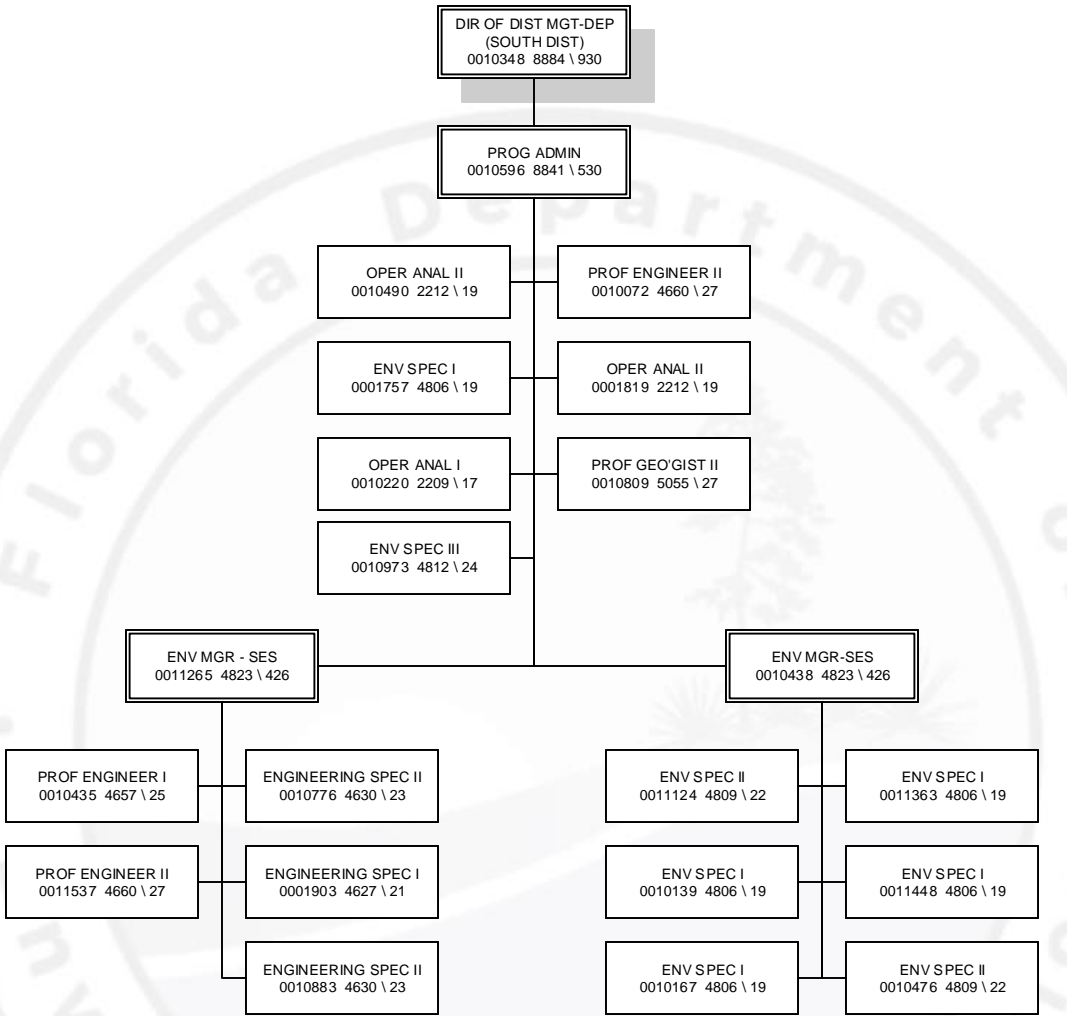


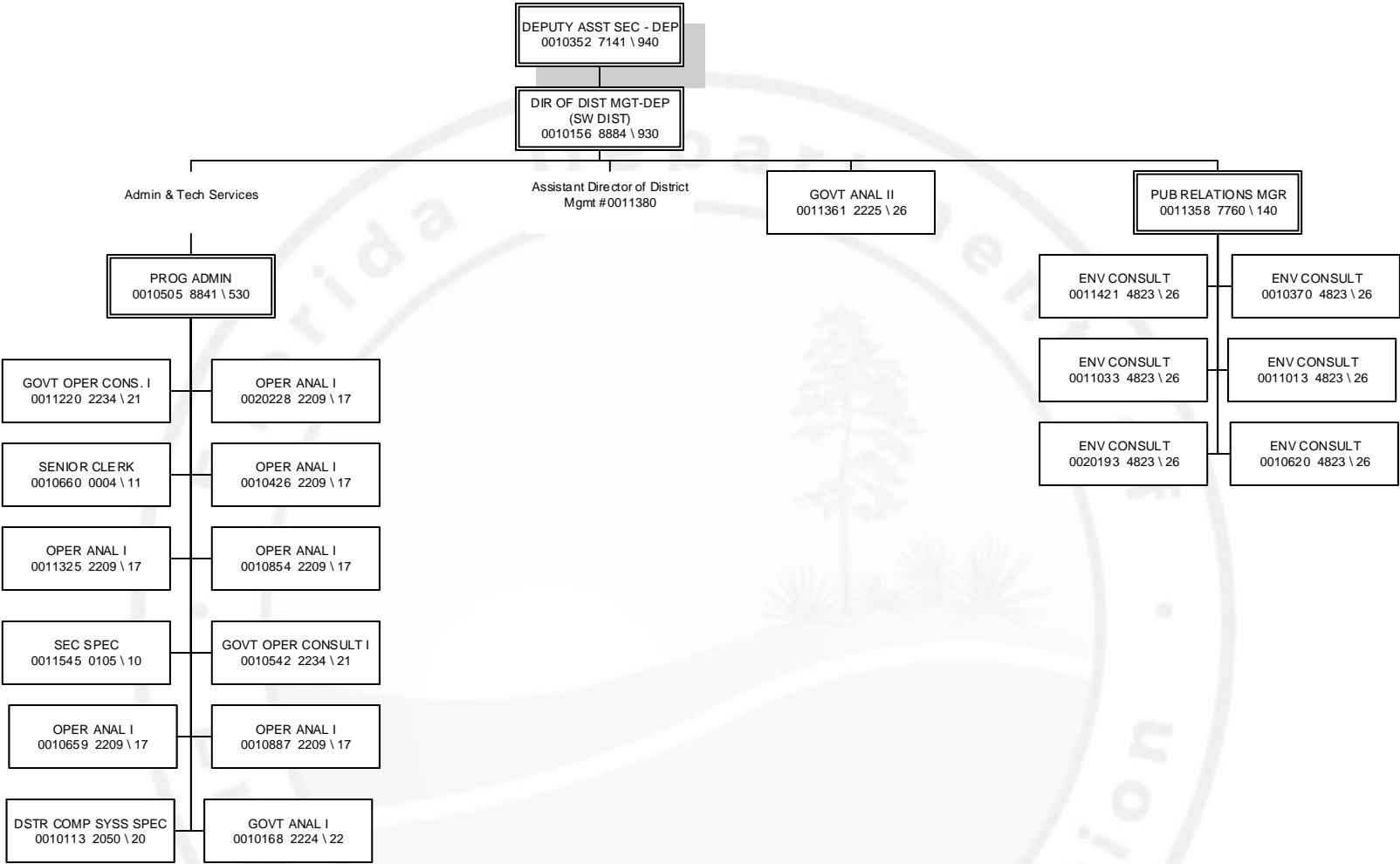


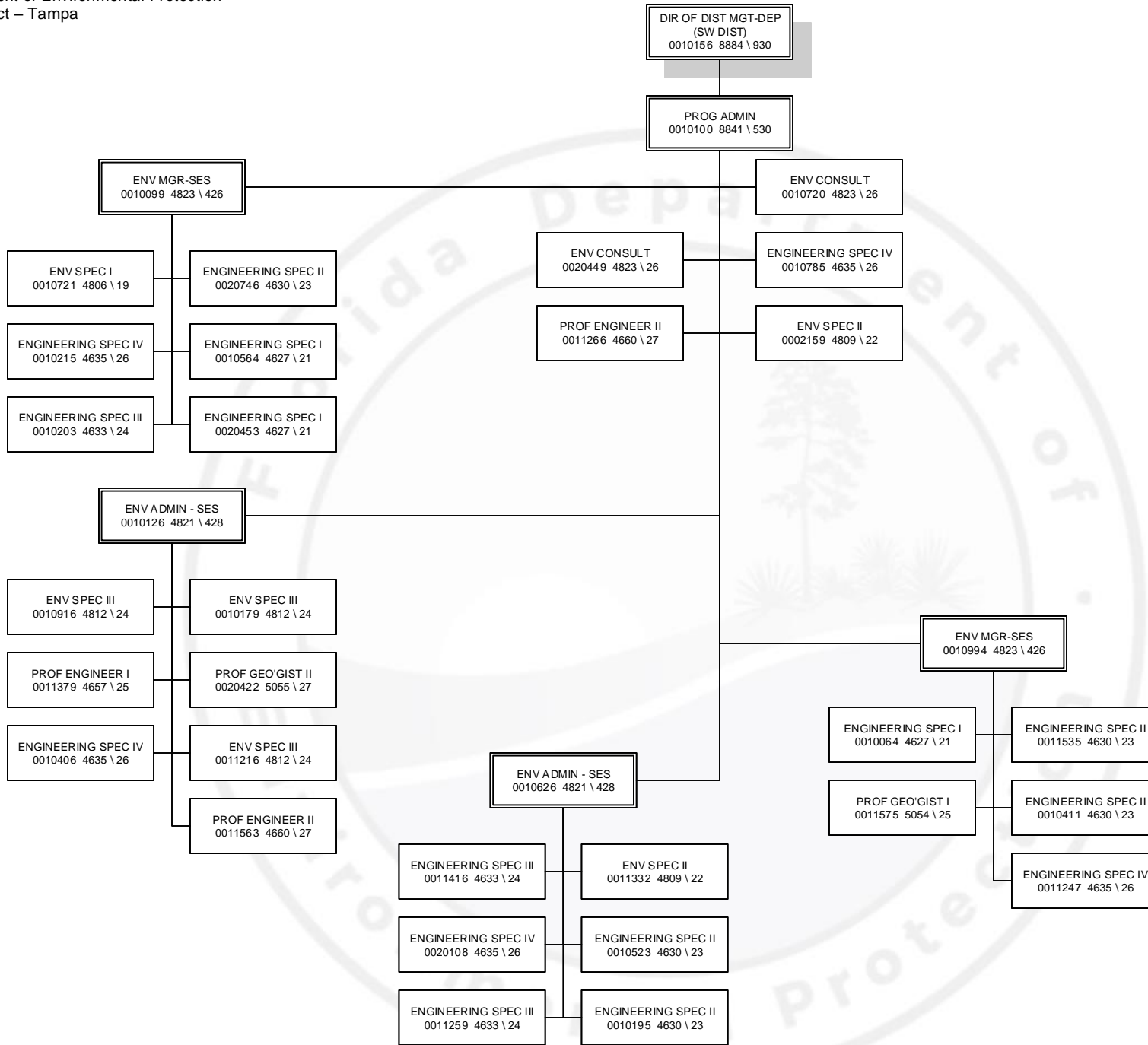


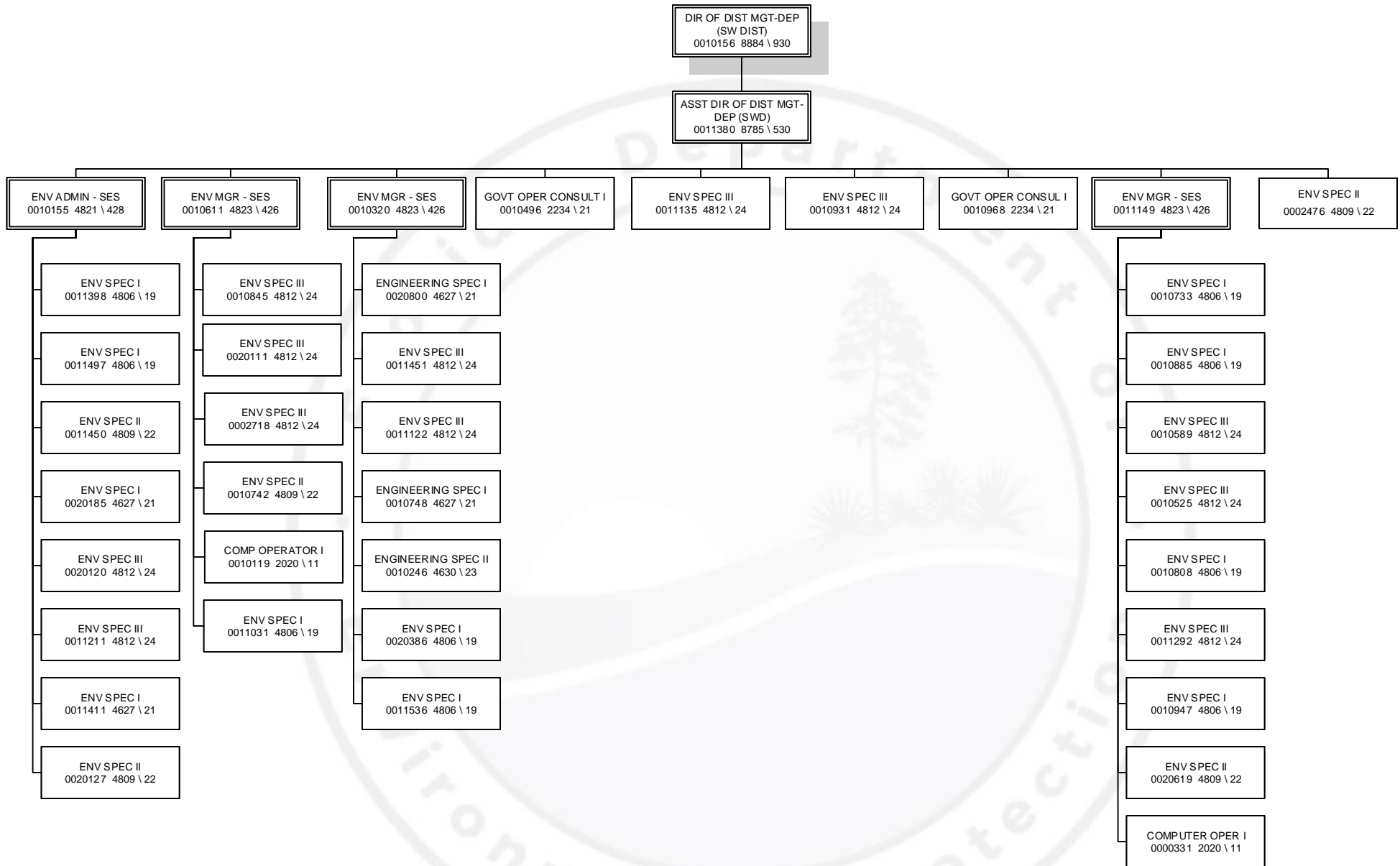












ENVIRONMENTAL PROTECTION, DEPARTMENT OF		FISCAL YEAR 2017-18			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		386,731,361		1,045,805,713	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		35,610,822		84,608,609	
FINAL BUDGET FOR AGENCY		422,342,183		1,130,414,322	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					3,300,000
Coordinate Outreach For Conservation Land Management Plans * Number of messages to managers regarding upcoming and past due Conservation Land Management Plans		28	84,797.50	2,374,330	85,397,439
Evaluate Conservation Land Management Plans For Statutory Compliance * Number of Conservation Land Management Plans approved for BOT by ARC or administrative process		38	62,482.37	2,374,330	20,189,133
Measure Percentage Of Land Use Plans In Compliance * Number of Land Use Plans received and approved		564	4,209.80	2,374,330	20,189,133
Measure Percentage Of Land Use Plans Not In Compliance With Statutory Requirements * Number of land use plans unapproved or not recieved per statutory requirements.		14	169,595.00	2,374,330	20,189,133
Coordinate And Conduct On-site Land Management Reviews On Sites Exceeding 1,000 Acres * Number of Conservation Land Management Reviews conducted		28	84,797.50	2,374,330	20,189,133
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	2,374,330.00	2,374,330	20,189,133
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.		30	78,365.57	2,350,967	20,189,133
Fund Priority Beach Projects * Miles of critically eroded beaches nourished/retored		229	25,135.19	5,755,959	439,692,904
Oversee Responsible Party Cleanups Through Enforcement *		894	4,487.98	4,012,252	
Process Water Resource Permits *		22,497	1,005.78	22,627,080	267,589,620
Assure Compliance With Statutory Requirements *		6,917	2,610.33	18,055,628	
Provide Technical Assistance, Public Education And Outreach *		54,970	32.02	1,760,334	
Fund Priority Public Health And Water Resource Protection And Restoration Projects * Number of projects funded		37	401,381.51	14,851,116	11,435,000
Establish Water Quality Criteria And Standards * Number of water quality standards established		12	401,070.00	4,812,840	
Monitor, Assess And Prioritize Impaired Surface And Ground Waters *		648	8,680.57	5,625,012	
Develop Total Maximum Daily Load Determinations For Impaired Waters * Number of total maximum daily loads adopted		12	339,437.50	4,073,250	
Fund Mine Reclamation Projects * Number of mine reclamation projects underway		12	147,307.33	1,767,688	
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		39	1,553,618.90	60,591,137	
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		261	2,102.87	548,850	
Manage Government-funded Cleanups Of Hazardous Waste Contaminated Sites * Number of known contaminated sites being cleaned up		508	5,462.06	2,774,729	8,500,000
Manage Government-funded Cleanups Of Drycleaning Contaminated Sites * Number of known contaminated sites being cleaned up		258	3,157.20	814,557	8,500,000
Manage Government-funded Cleanups Of Petroleum Contaminated Sites * Number of known contaminated sites being cleaned up		6,266	3,882.73	24,329,159	123,519,401
Process Solid And Hazardous Waste Permit Applications, Variances, Exemptions, Certifications And Registrations *		32,473	116.67	3,788,640	
Conduct Solid And Hazardous Waste Compliance Assurance *		1,320	8,918.11	11,771,903	
Conduct Petroleum Storage Systems Compliance Assurance *		9,324	1,162.78	10,841,771	
Reduce Waste * Number of local household hazardous waste collection center grants funded		5	399,937.40	1,999,687	
Conduct Site Investigations * Number of site investigations conducted annually		746	1,389.02	1,036,210	
Conduct Site Technical Reviews * Number of technical reviews conducted annually		1,159	1,939.34	2,247,697	
Fund Waste Management Projects * Number of projects funded		33	15,923.24	525,467	6,750,000
Monitor Ambient Air Quality *		1,216	6,432.71	7,822,173	
Analyze Air Quality And Emissions * Number of emission points reviewed and analyzed		6,586	137.32	904,419	
Implement The Federal Clean Air Act * Number of Clean Air Act plans produced		6	71,651.17	429,907	
Review And Approve Air Resource Permits *		1,660	4,453.84	7,393,367	
Air Compliance Assurance *		3,592	2,305.29	8,280,590	
Small Business Assistance * Number of Small Business Assistance Program contacts per year		14,679	4.78	70,135	500,000
Coordination Of Siting Acts, Other Certifications And Report Reviews * Number of certifications and follow-ups of specified facilities		83	4,255.98	353,246	
Conduct Geologic Research Projects * Number of projects completed		790	4,748.78	3,751,533	
Analyze Biological And Chemical Samples * Number of analyses completed		170,497	24.89	4,243,040	
Interpret Environmental Data * Number of man hours expended		24,874	16.89	420,102	
Resource Management * Number of acres treated with controlled burns and exotic species removal.		109,713	484.34	53,138,600	
Visitor Services/Recreation * Number of visitors		29,143,808	2.45	71,336,980	46,002,765
On-site Emergency Response, Off-site Coordination And Assistance And Cost Recovery * Number of incidents reported		2,674	554.53	1,482,825	
TOTAL				380,834,830	1,122,321,927
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				16,124,577	
REVERSIONS				25,382,879	8,092,394
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				422,342,286	1,130,414,321

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

Environmental Protection

Dawn Pigott

Agency: _____

Contact: _____

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 2018 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 2019-2020 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 2019-2020 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Water and Land Conservation		261.7	643.2
b	Other Agricultural and Environmental Programs		120.5	23.4
c	Debt Service		No New Series	**167.5
d				
e				
f				

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

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

* R/B = Revenue or Budget Driver

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2019 - 2020**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
Interest on Debt (A)	48,474,606	42,615,144	37,527,913
Principal (B)	97,745,000	100,580,000	105,410,000
Repayment of Loans (C)	0	0	0
Fiscal Agent or Other Fees (D)	91,765	81,004	70,946
Other Debt Service (E)	(5,512,296)	0	0
Total Debt Service (F)	140,799,075	143,276,148	143,008,859

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)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2019	June 30, 2020
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
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 2008B

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2019	June 30, 2020
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
Interest on Debt (G)		2,862,038	0	0
Principal (H)		7,465,000	0	0
Fiscal Agent or Other Fees (I)		9,177	0	0
Other (J)		(581,853)	0	0
Total Debt Service (K)		9,754,362	0	0

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2019 - 2020**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
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, 2019	June 30, 2020
2.00% -5.00%	July 1, 2025	87,365,000	10,000,000	10,000,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	
Interest on Debt (G)	425,000	425,000	425,000	
Principal (H)	0	0	0	
Fiscal Agent or Other Fees (I)	9,177	9,000	7,883	
Other (J)	(275,615)	0	0	
Total Debt Service (K)	158,562	434,000	432,883	

ISSUE: Florida Forever Revenue Bonds - Series 2010B

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2019	June 30, 2020
5.306% -7.045%	July 1, 2029	174,590,000	149,480,000	136,260,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	
Interest on Debt (G)	11,244,304	10,589,544	9,892,813	
Principal (H)	12,340,000	12,770,000	13,220,000	
Fiscal Agent or Other Fees (I)	9,177	9,000	7,883	
Other (J)	(581,853)	0	0	
Total Debt Service (K)	23,011,628	23,368,544	23,120,696	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2019 - 2020**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
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, 2019	June 30, 2020
3.00% -5.00%	July 1, 2021	127,920,000	19,425,000	9,960,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	
Interest on Debt (G)	1,851,250	1,422,000	971,250	
Principal (H)	8,585,000	9,015,000	9,465,000	
Fiscal Agent or Other Fees (I)	9,177	9,000	7,883	
Other (J)	(581,853)	0	0	
Total Debt Service (K)	9,863,574	10,446,000	10,444,133	

ISSUE: Florida Forever Revenue Bonds - Series 2011B

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2019	June 30, 2020
4.00% -5.00%	July 1, 2022	164,010,000	50,625,000	31,050,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	
Interest on Debt (G)	4,351,250	3,463,500	2,531,250	
Principal (H)	17,755,000	18,645,000	19,575,000	
Fiscal Agent or Other Fees (I)	9,177	9,000	7,883	
Other (J)	(581,853)	0	0	
Total Debt Service (K)	21,533,574	22,117,500	22,114,133	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2019 - 2020**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
Interest on Debt (A)	[]	[]	[]
Principal (B)	[]	[]	[]
Repayment of Loans (C)	[]	[]	[]
Fiscal Agent or Other Fees (D)	[]	[]	[]
Other Debt Service (E)	[]	[]	[]
Total Debt Service (F)	[]	[]	[]

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds - Series 2012A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2019	June 30, 2020
4.00%-5.00%	July 1, 2023	156,620,000	71,510,000	54,920,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	
Interest on Debt (G)	5,118,000	4,365,500	3,575,500	
Principal (H)	15,050,000	15,800,000	16,590,000	
Fiscal Agent or Other Fees (I)	9,176	9,000	7,883	
Other (J)	(581,853)	0	0	
Total Debt Service (K)	19,595,323	20,174,500	20,173,383	

ISSUE: Florida Forever Revenue Bonds - Series 2014A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2019	June 30, 2020
5.00%	July 1, 2026	215,515,000	144,990,000	125,110,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	
Interest on Debt (G)	9,098,250	8,196,500	7,249,500	
Principal (H)	18,035,000	18,940,000	19,880,000	
Fiscal Agent or Other Fees (I)	9,176	9,000	7,883	
Other (J)	(581,854)	0	0	
Total Debt Service (K)	26,560,572	27,145,500	27,137,383	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2019 - 2020**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
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, 2019	June 30, 2020
5.0%	July 1, 2026	78,725,000	58,990,000	51,745,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	
Interest on Debt (G)	3,623,250	3,294,500	2,949,500	
Principal (H)	6,575,000	6,900,000	7,245,000	
Fiscal Agent or Other Fees (I)	9,176	9,000	7,883	
Other (J)	(581,854)	0	0	
Total Debt Service (K)	9,625,572	10,203,500	10,202,383	

ISSUE: Florida Forever Revenue Bonds - Series 2016A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2019	June 30, 2020
2.000-5.000%	July 1, 2028	159,765,000	135,290,000	122,130,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	
Interest on Debt (G)	7,699,350	7,102,350	6,475,600	
Principal (H)	11,940,000	12,535,000	13,160,000	
Fiscal Agent or Other Fees (I)	9,176	9,000	7,883	
Other (J)	(581,854)	0	0	
Total Debt Service (K)	19,066,672	19,646,350	19,643,483	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2019 - 2020**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
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 2017A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2019	June 30, 2020
5.000%	July 1, 2028	75,125,000	69,150,000	62,875,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
Interest on Debt (G)		2,201,914	3,756,250	3,457,500
Principal (H)		0	5,975,000	6,275,000
Fiscal Agent or Other Fees (I)		9,176	9,000	7,883
Other (J)		(581,854)	0	0
Total Debt Service (K)		1,629,236	9,740,250	9,740,383

ISSUE: _____

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2019	June 30, 2020
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2019 - 2020**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
Interest on Debt (A)	7,978,890	8,190,559	7,886,128
Principal (B)	15,065,000	15,725,000	16,435,000
Repayment of Loans (C)	0	0	0
Fiscal Agent or Other Fees (D)	156,854	148,633	139,190
Other Debt Service (E)	(608,580)	0	0
Total Debt Service (F)	22,592,164	24,064,192	24,460,318

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, 2019	June 30, 2020
5.00% - 5.16%	July 1, 2027	50,000,000	25,135,000	22,440,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
Interest on Debt (G)		339,149	695,705	808,999
Principal (H)		2,490,000	2,585,000	2,695,000
Fiscal Agent or Other Fees (I)		26,143	24,772	23,198
Other (J)		(101,430)	0	0
Total Debt Service (K)		2,753,862	3,305,477	3,527,197

ISSUE: Save Our Everglades Restoration Bonds 2007B

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2019	June 30, 2020
5.16%	July 1, 2027	50,000,000	25,135,000	22,440,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
Interest on Debt (G)		336,341	695,704	808,999
Principal (H)		2,490,000	2,585,000	2,695,000
Fiscal Agent or Other Fees (I)		26,143	24,773	23,198
Other (J)		(101,430)	0	0
Total Debt Service (K)		2,751,054	3,721,277	3,527,197

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2019 - 2020**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
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, 2019	June 30, 2020
5.00%-6.45%	July 1, 2029	30,885,000	26,595,000	24,345,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
Interest on Debt (G)		1,782,587	1,677,088	1,564,818
Principal (H)		2,110,000	2,180,000	2,250,000
Fiscal Agent or Other Fees (I)		26,142	24,772	23,199
Other (J)		(101,430)	0	0
Total Debt Service (K)		3,817,299	3,881,860	3,838,017

ISSUE: Save Our Everglades Restoration Bonds 2013A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2019	June 30, 2020
3.00%-5.00%	July 1, 2027	46,445,000	35,550,000	33,450,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
Interest on Debt (G)		1,592,000	1,496,750	1,396,750
Principal (H)		1,905,000	2,000,000	2,100,000
Fiscal Agent or Other Fees (I)		26,142	24,772	23,199
Other (J)		(101,430)	0	0
Total Debt Service (K)		3,421,712	3,521,522	3,519,949

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2019 - 2020**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
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 2015A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2019	June 30, 2020
3.00%-5.00%	July 1, 2035	46,740,000	40,795,000	39,005,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
Interest on Debt (G)		1,805,563	1,724,313	1,639,063
Principal (H)		1,625,000	1,705,000	1,790,000
Fiscal Agent or Other Fees (I)		26,142	24,772	23,198
Other (J)		(101,430)		
Total Debt Service (K)		3,456,705	3,454,085	3,452,261

ISSUE: Save Our Everglades Restoration Bonds 2017A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2019	June 30, 2020
5.00%	July 1, 2025	42,465,000	33,350,000	28,445,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
Interest on Debt (G)		2,123,250	1,901,000	1,667,500
Principal (H)		4,445,000	4,670,000	4,905,000
Fiscal Agent or Other Fees (I)		26,142	24,772	23,198
Other (J)		(101,430)		
Total Debt Service (K)		6,492,962	6,595,772	6,595,698

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2019 - 2020**
Budget Entity: Waste Management - 37450300

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
Interest on Debt (A)	2,676,683	2,361,683	2,023,048
Principal (B)	7,000,000	7,205,000	7,425,000
Repayment of Loans (C)	0	0	0
Fiscal Agent or Other Fees (D)	5,381	4,681	3,960
Other Debt Service (E)	(1,162,662)	0	0
Total Debt Service (F)	8,519,401	9,571,363	9,452,008

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, 2019	June 30, 2020
4.260% - 5.400%	July 1, 2024	60,615,000	39,600,000	32,175,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
Interest on Debt (G)		2,676,683	2,361,683	2,023,048
Principal (H)		7,000,000	7,205,000	7,425,000
Fiscal Agent or Other Fees (I)		5,381	4,681	3,960
Other (J)		(1,162,662)	0	0
Total Debt Service (K)		8,519,401	9,571,363	9,452,008

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2018	June 30, 2019
		ACTUAL	ESTIMATED	REQUEST
		FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020
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: 2019 - 2020

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-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 worked with the Concessionaire to ensure they came into compliance with debris removal and facilities and ground maintenance, as required in the Agreement's Minimum Operational Requirements and Procedures.	
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 Park Management has worked with the Concessionaire to ensure signage is posted requesting customers to ask for a receipt and periodic checks have indicated that customers continue receiving or have declined receipts. The Concessionaire installed a new point of sale system for the 2017 season that meets the minimum electronic register and other methods for documentation of sales providing the customer a copy of a sales receipt for all transactions. The Concessionaire was directed in writing to make intact deposits daily when concession receipts exceed \$2,000, as noted in the 2017 evaluation.	
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. According to the Division, the Concessionaire complied with the requirements according to the 2nd Quarterly Evaluation.	

(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-1516DEP-034	1/12/2017	Division of Recreation and Parks	<p>FINDING #5 The rental equipment use 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-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 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 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.	
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 Consumers 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 requires 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 hours of 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.	

(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-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. Employment verification records were checked as part of the Concessionaire's Quarterly Review.	
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 Wekiva Springs State Park (Park). The Park had provided the Concessionaire with the incorrect forms 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 worked with the Concessionaire to ensure the proper PCI documentation was completed as required.	
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 worked with the Concessionaire to ensure their procedures and documentation in regards to deposits are in compliance with the Minimum Accounting Requirements.	
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 Compliance Assistance Program has addressed the finding concerning the tracking and documentation of activities in FIRST. The District has conducted monthly reviews of County performance. The monthly reviews are shared with the County and open violations are highlighted and discussed. Any resolution decisions are documented in FIRST by the inspector.	
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, Florida Administrative Code (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 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.	

(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-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 has drafted a Short-Term Specialty Event Agreement for the CSO. This Agreement includes provisions for required approvals, terms, responsibilities, and reporting for agreed upon fees and revenue associated with the Festival. The Agreement is in the draft process and will be further reviewed by Division management and if approved, intended implementation to be prior to the 2019 Festival.	
A-1617DEP-013 A-1617DEP-022	8/4/2017	Division of Recreation and Parks	<p>FINDING #1 Section 1.6(c)(2)(c) of the Division's Operations Manual requires <i>a night deposit of park receipts when they exceed \$2,000, when security and employee safety can be assured</i>. For the sampled months, seven deposits over \$2,000 were not deposited by the next available day as required. Also, the Florida State Parks and Coastal Aquatic Managed Areas Revenue Collection Procedures Manual requires <i>the person preparing the deposit slip and a second person verifying the deposit slip before going to the bank initial the slip</i>. Twenty-five of the 106 deposit slips sampled for Henderson Beach State Park and Fred Gannon Rocky Bayou State Park (Parks) did not have the required staff member's initials. Section 1.6(h) of the Division's Operations Manual requires <i>a staff member other than the employee responsible for collections perform the comparison of shift checkout sheets and cash register reports, with validated deposit slips and posting of revenue amounts to the Daily Deposit Worksheet</i>. According to the Daily Checkout Sheets reviewed, 10 Daily Checkout Sheets were missing the required signatures.</p> <p>RECOMMENDATION We recommended the Division work with Park management to ensure Daily Checkout Sheets and deposit slips are accurately documented and deposits are made in a timely manner, as required in the Division's Operations Manual.</p>	(1) The Division agreed with the recommendation. Park management retrained staff to ensure all Daily Checkout Sheets and deposit slips are accurately documented. The Daily Checkout Sheet has been modified to ensure the user and verifier are properly signed by reducing the form from multiple users on one sheet to each individual user having their own daily sheet. All deposit slips are now verified to have two signatures prior to being deposited. All deposits are being made in a timely manner, as required in the Division's Operations Manual.	
A-1617DEP-013 A-1617DEP-022	8/4/2017	Division of Recreation and Parks	<p>FINDING #2 According to Section 1 of the Department's Purchasing Card Guidelines, <i>the Cardholder is responsible for signing and dating original itemized receipts</i>. Of the 173 Purchasing Card purchases sampled, 86 were missing the Cardholder's signature or date. Also, The Department's Procurement Guide requires <i>purchases of commodities or contractual services that cost at least \$2,500, but not more than \$35,000 have at least two quotes utilizing MyFloridaMarketPlace E-quote</i>. A purchase for \$2,500 was made by the Park Manager without obtaining the required quotes. The payment was questioned by the Division of Administrative Services, Bureau of Finance and Accounting staff. However, due to the minimal amount excess over the limit, the Park Manager was not directed to take corrective steps.</p> <p>RECOMMENDATION We recommended the Division direct the Parks to ensure all Purchasing Card purchases are made and documented in accordance with Purchasing Card and Procurement guidelines.</p>	(2) The Division agreed with the recommendation and Park management reminded all staff members issued a Purchasing Card that all purchases are to be made and documented in accordance with Purchasing Card and Procurement guidelines, including signing and dating the receipt by the employee. The employee that made the \$2,500 purchase without other quotes is no longer an employee of the State of Florida and all other employees have been reminded of this procurement guideline.	
A-1617DEP-013 A-1617DEP-022	8/4/2017	Division of Recreation and Parks	<p>FINDING #3 Section 1.5(f)(17) of the Division's Operations Manual requires that <i>VSys Live be used to maintain all Volunteer Time Records</i>. VSys Live is the Department's volunteer management system. During the sampled months, Park resident volunteer hours were not accurately maintained in the VSys Live System at both Parks. Also, Section 1.4(g)(1)(c)(1) of the Division's Operations Manual requires <i>CSO Board Members and its volunteers submit their Volunteer Time Record Sheets monthly to their Park's Volunteer Coordinator</i>. During the sample months, Volunteer Time Records were submitted for one of the 11 CSO Board Members. Section 1.5(f)(4) of the Division's Operations Manual requires <i>the Volunteer Agreement be completed annually by all individuals serving as a regular service volunteer, including CSO Officers and Board Members. The form should be completed through VSys</i>. Volunteer Agreements were not documented in the VSys Live System. Section 1.5(b)(5) of the Division's Operations Manual requires <i>a sexual predator and offender's registration search be conducted prior to appointing or employing a person, whether for compensation or as a volunteer. The results of sexual predator and offender's registration search must be conducted and maintained in the VSys Live System</i>. Of the 24 resident volunteers located at the Parks during the sampled months, sexual predator and offender searches were maintained for 13.</p> <p>RECOMMENDATION We recommended the Division work with Park management to ensure all required Volunteer Time Records and Agreement documents are recorded and maintained. This includes consistent documentation in the VSys Live System. Park management should ensure all volunteer sexual predator and offender registration searches are conducted prior to volunteer assignment.</p>	(3) The Division agreed with the recommendation and Park management verified all Volunteer Time Records and Agreement documents are properly recorded and maintained in the VSys Live System. All resident volunteers use an updated written timesheet as a secondary source documentation. Park management verified that all volunteer sexual predator and offender registration searches have been conducted on all current volunteers and will be conducted on all future volunteers prior to their volunteer assignment.	

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A-1617DEP-020	9/1/2017	Division of Recreation and Parks	<p>FINDING #1 Reported Hontoon Island State Park (Park) attendance for the sampled months was not supported by attendance documentation. These errors were primarily a result of double counting overnight visitors and not including departing campers in reported attendance. Boat campers also did not appear in Reserve America reservation records.</p> <p>RECOMMENDATION We recommended the Division work with Park staff to ensure that reported attendance is supported accurately by Park records of original entry.</p>	(1) The Division agreed with the recommendation and Park management indicated that Park attendance is collected at the boat counter and is reconciled at the end of day by subtracting the campers checking into the campground for attendance accuracy.	
A-1617DEP-020	9/1/2017	Division of Recreation and Parks	<p>FINDING #2 Section 5.3(b)(2)(d) of the Division's Operations Manual requires <i>Florida sales tax exempt organizations 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 sampled months, seven tax exempt reservations were recorded; however, the Park did not maintain copies of the visitor's Consumers Certificates of Exemption on file.</p> <p>RECOMMENDATION We recommended the Division work with the Park to ensure all Consumers Certificates of Exemption are verified and maintained on file for tax exempt transactions.</p>	(2) The Division agreed with the recommendation and all staff were reminded that, as per Park procedures, visitors claiming Tax Exemption need to have their form on hand at the time of arrival and payment needs to match the name on their form, this includes the Reserve America transaction. Park management will ensure all Consumers Certificates of Exemption are verified and maintained on file for tax exempt transactions.	
A1617DEP-021	9/1/2017	Division of Recreation and Parks	<p>FINDING Section 2.12 of the CSO Handbook requires <i>all disbursements for goods and services be paid for by credit card or check and receipts and invoices be retained</i>. During our audit of Hontoon Island Foundation CSO Inc., at Hontoon Island State Park, we were provided support for 22 of the 38 checks requested. Article IX of the CSO Bylaws states, <i>the President may spend up to \$500 and the Board may spend up to \$1,000 on such special projects</i>. Expenditures, including checks written by the CSO Store Manager, were not supported by documented approval by the Board, as required in the CSO Bylaws. Section 2.12 of the CSO Handbook requires <i>that minimal reimbursements be made to staff and volunteers for only documented expenditures</i>. During the audit period, the CSO made three payments to Park and CSO employees. For two of these payments, the Park did not provide invoices to support the expenditures. Section 5.9 of the CSO Handbook requires <i>the CSO provide its general ledger upon request</i>. According to CSO staff, the general ledger was not available during our audit.</p> <p>RECOMMENDATION We recommended the Division direct the CSO to develop financial procedures and amend the CSO Bylaws in regards to financial policies and record keeping in order to comply with the accounting requirements of the CSO Handbook.</p>	The Division agreed with the recommendation and the CSO began recording financial records in Quicken and including the invoice for any purchases for compliance. They also submitted financial records to show they now keep a general ledger and their updated Bylaws to show they have updated their financial procedures.	
A-1617DEP-025	8/31/2017	Division of Waste Management	<p>FINDING #1 Guidance Document F of the Contract 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 300 Non-Compliance letters issued by Orange County (County), 35 were issued over 10 working days after discovery. Guidance Document F of the Contract also states, <i>the owner/operator is given 90 days to resolve the violation at the local program level. If after 90 days the violation remains unresolved, the local program shall refer the violation to the DEP District Office</i>. Of the seven Significant Non-Compliance B violations identified without documented resolution or follow-up as of June 30, 2016, five remained without documented follow-up activity in FIRST as of March 14, 2017. Guidance Document F also states, <i>if after 180 days a minor violation remains unresolved, the local program shall contact the District Task Manager to discuss. Once the local program and District decide on the appropriate course of action needed, the local program will have met the level of effort requirement</i>. Of the 20 minor violations identified without documented follow-up as of June 30, 2016, seven remained without documented follow-up activity in FIRST as of March 14, 2017. Contract financial consequences do not address these required activities, but are based on submission of unsatisfactory deliverables. Deliverables specified in the contract include the accurate and timely submission of inspections listed in the monthly Payment Calculation Sheet.</p> <p>RECOMMENDATION We recommended the Division work with the County to ensure follow-up activities required are conducted, documented, and sufficiently tracked. As provided under the Contract, Performance Reviews should be used as a mechanism to address deficiencies and follow-up on corrective action to resolution.</p>	(1) The Division agreed with the recommendation and worked with the District Task Managers to ensure the program reviews were completed and uploaded to the OCLUS database.	

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A-1617DEP-025	8/31/2017	Division of Waste Management	<p>FINDING #2 Annual Task Assignments include an Exhibit of the facilities to be inspected during the task. Inspections are invoiced in the month the inspections are closed. Paragraph 43 of the Contract states, <i>in accordance with Section 287.058(2), Florida Statutes (F.S.), the Contractor shall not be eligible for reimbursement for services rendered prior to the execution date of the Contract and the execution of a task assignment.</i> The July invoice included five facility inspections where the on-site inspection activities and upload of related facility pictures occurred in June 2015, prior to execution of Task Assignment 10.</p> <p>RECOMMENDATION We recommended the Division ensure that all approved reimbursements are made for work commenced as of the task execution date. This should be clarified with the Contractor to avoid misinterpretations in the submission of reimbursement requests.</p>	(2) The Division agreed with the recommendation and this was clarified with the County and emphasized in the October 2017 tele-conference with both the Districts and Counties that perform compliance inspections in Florida.	
A-1617DEP-025	8/31/2017	Division of Waste Management	<p>FINDING #3 The Contract compensates the County on a fee schedule for specific inspections completed and included on invoices monthly. The County supports the invoice with a FIRST listing of inspections closed during the month. The County invoiced and paid for inspections at two facilities twice. The County inspectors requested the closed inspections be re-opened to correct inspection information. After the inspections were re-closed, the County Contract Manager mistakenly invoiced for the inspections the second time.</p> <p>RECOMMENDATION We recommended the Division increase efforts to sufficiently track re-opened inspections throughout the task period to avoid duplicate payments. In addition, the Division should request reimbursement from the County of \$760.45 for the inspections billed and paid twice.</p>	(3) The Division agreed with the recommendation and directed FIRST support to notice the Program Contract Manager, District Task Managers, and County Contract Managers when an inspection is re-opened. The Division's Contract Manager will review future contract invoices and compare to the tasking list to ensure double payment does not reoccur. Orange County reimbursed the Department for the \$760.45 over payment.	
A-1617DEP-027	6/28/2017	Division of Air Resource Management	<p>FINDING According to Section 320.03, Florida Statutes (F.S.), <i>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.</i> 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 has been working with the Department's Office of General Counsel and Miami-Dade County to develop and implement a solution for the trust fund issues identified.	
A-1617DEP-028	12/14/2017	Division of Recreation and Parks	<p>FINDING #1 Section 1.5(b)(5)(a) of the Division's Operations Manual states, <i>All new employees (including OPS), all new regular service volunteers, court assigned community service workers, as well as all new Florida Conservation Corps members, must have checks conducted through both the U.S. Department of Justice National Sexual Offender Public Website and Florida Sexual Offenders and Predators.</i> Based on our review of John D. MacArthur Beach State Park (Park) records, four of the seven resident volunteers did not have both of the required background searches on file that were executed prior to the volunteer's first month of service at the Park. The Park Manager cited high turnover in the Volunteer Coordinator position as the cause of this oversight.</p> <p>RECOMMENDATION We recommended the Division ensure the Park conducts both sexual predator/offender searches for volunteers, prior to the volunteer's service at the Park.</p>	(1) The Division agreed with the recommendation and all District management have been directed to ensure sexual predator/offender searches are completed prior to the beginning of a volunteer's service. Results of these searches are recorded in the volunteers VSys Live profile, as per the Operations Manual. Park management at John D. MacArthur Beach State Park has stated that the Parks volunteer program is now in compliance with the Operations Manual Section 1.5(b)(5)a,c.	
A-1617DEP-028	12/14/2017	Division of Recreation and Parks	<p>FINDING #2 Chapter 287, F.S., establishes statutory procurement requirements. For purchases of \$2,500 or more, Chapter 60A-1.002, F.A.C. and the Department's Procurement Guide outline specific requirements for a minimum of two written quotes and actions necessary in the event of an exception. Based on our review of four sampled purchases, two were for \$2,500 or more. For one of the purchases, the Park solicited quotes from three vendors, and received a quote from one. The purchase order was awarded to the vendor from which the quote was received. However, the Park did not include a statement as required, detailing the reason additional quotes were not received. For the other purchase order, the purchase order was awarded to the vendor based on direction from the District. The Department form for single source purchases was included with the purchase order, but justification for the single source was not documented. The purchase was approved by the District and subsequently through the Procurement Section in the Bureau of General Services. The Department is not meeting the statutory objective for fair and open competition when purchases do not adhere to procurement requirements and do not sufficiently document justification for the actions taken.</p> <p>RECOMMENDATION We recommended the Division ensure that District and Park procurement practices comply with Section 287, F.S., Chapter 60A-1.002, F.A.C., and the Department's Procurement Guide. For purchases of \$2,500 or more, a minimum of two quotes should be obtained. If the minimum quotes cannot be obtained and due diligence procurement efforts have been demonstrated, the circumstances for the single source purchase should be documented as required.</p>	(2) The Division agreed with the recommendation and Park management will ensure compliance with agency purchasing guidelines. Specific to wildlife removal services, District staff will work to establish a continuing services contract with an appropriate vendor to provide district-wide services. Park management, in addition to all other District management, have been reminded of the requirement to obtain at least two written quotes for purchases of \$2,500 or more. Required appropriate use of the Emergency/Single Source/Contract Exception Procurement form, 55-201 was also included.	

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A-1617DEP-030	12/6/2017	Division of Waste Management	<p>FINDING</p> <p>In order to encourage more efficient site cleanup, the Petroleum Restoration Program (PRP) restructured the local program contracts and task assignments to provide compensation through a combination fixed price and performance based fee structure. During our audit of Pinellas County Cleanup Contract GC897 (Contract), we noted areas of control weakness that diminishes the purpose and effective management of the Contract. County costs submitted for task assignment development were not verified. The calculated funding for Task Assignments 1 and 2 were based on the number of sites in categories that differed from the County's site listings. Since Task Assignment 2 contains no provisions for continuing Low Scored Assessment (LSA) sites, the number of non-LSA sites was significantly overstated. Initial site listings used to develop both Task Assignments 1 and 2 contained sites that had been closed in prior years. During Task Assignment 1, County invoices containing amounts requested for LSA purchase orders were not consistently supported by invoice detail specifying the purchase orders issued. Since the funding for LSA sites is limited to a one-time payment when the purchase order is issued, PRP lacks information necessary to determine which sites have received compensation going forward. During Task Assignment 1, County invoices containing amounts requested for performance incentive activities were not consistent with invoice detail reports. Per quarterly reports submitted by the County, 344 site visits were made during FY 2016-2017. However, from the initial listing of 307 sites, we could not verify site visits for seven. We also noted four sites where there was no noted activity, with the exception of a site visit report uploaded to OCULUS with minimal site information.</p> <p>RECOMMENDATION</p> <p>We recommended the Division consider whether a simplified compensation model could provide a more manageable Contract, yet still encourage and incentivize efficient site cleanup. Such a compensation model could incorporate added review and verification of costs, sites, and activities at the beginning and end of the task assignment, in order to promote uniform monthly invoice payment. If the Division decided to continue the current Contract and task assignment structure, we recommended verification and tracking processes to ensure County compliance.</p>	<p>The Division agreed with the recommendation, and PRP developed a County invoice review procedures document to clarify the steps required to review monthly invoices. They have also developed guidance for County site visits that details the minimum documentation that is acceptable. The FY 18/19 task assignment will include a list of facility identification numbers detailing which sites must be inspected to receive retainage. To ensure incentive payments are tracked, Counties will be required to provide on monthly invoice Attachment L, the facility identification number and incentive type for any site where the County is requesting an incentive payment. The Division will request local programs provide Year End Financial Statements each fiscal year going forward. The Year End Financial Statements will be considered when preparing future task assignments and analysis of the Year End Financial Statements will be included in the task development summary document.</p>	
A-1617DEP-033	1/18/2018	Division of Recreation and Parks	<p>FINDING #1</p> <p>Sections 45 and 46 of Agreement MY-0912 (Agreement) requires the Concessionaire to conduct Department of Homeland Security E-Verify Employment Eligibility Verification and Florida Department of Law Enforcement sexual predator and offender searches for all employees and subcontractors and keep a copy of the records in the personnel file. The Andersons Outdoor Adventures Concession, LLC (Concessionaire) at Manatee Springs State Park (Park) provided E-Verify Employment Eligibility Verification searches for seven employees, of which six were completed several months after the employees' hire dates and one was dated two weeks after the employee was hired. The Concessionaire provided the sexual predator and offender searches for seven employees during the audit period; however, the dates of completion could not be verified due to the documentation not including the search dates. Additionally, 16 individuals were hired as temporary staff during the peak season. The E-Verify Employment Eligibility Verification and the sexual predator and offender searches were not conducted for these temporary staff.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the Concessionaire to ensure that E-Verify Employment Eligibility Verification and Florida Department of Law Enforcement sexual predator and offender searches are conducted for all employees at the time of hire and with dated documentation maintained in the Concessionaire's personnel files. This information should be verified and documented by the Park Manager during the Concessionaire's Quarterly Evaluations.</p>	<p>(1) The Division agreed with the recommendation and the Park will work with the Concessionaire to ensure compliance. The E-Verify and sexual predator searches must be completed and sent in an email to the Park, with the documents attached, prior to hiring. This email will give the documents a date stamp of when the search was completed. The Park Manager will ensure compliance in the Concessionaire's Quarterly Evaluations.</p>	
A-1617DEP-033	1/18/2018	Division of Recreation and Parks	<p>FINDING #2</p> <p>Per Section 26(g) of Agreement MY-0912, the Concessionaire is required to submit a PCI DSS Self-Assessment Questionnaire to the Park Manager within 60 days after the execution of the Agreement or prior to the commencement of operations and on the anniversary of the execution date for the term of the Agreement. The Concessionaire provided a current PCI DSS Questionnaire and Attestation document during the audit period; however, they had not submitted the initial or annually required Self-Assessment Questionnaire to the Park Manager as required.</p> <p>RECOMMENDATION</p> <p>We recommended the Division ensure the required PCI compliance documentation, which includes the PCI DSS Self-Assessment Questionnaire is completed annually by the Concessionaire and provided to the Park. Verification of the completed document should be accurately reflected in the Concessionaire's Quarterly Evaluations.</p>	<p>(2) The Division agreed with the recommendation and the Park worked with the Concessionaire to ensure compliance. The Concessionaire provided current PCI documents, which were verified by the Park Manager at the Concessionaire's Quarterly Evaluation. The Park Manager will continue to ensure the Concessionaire remains in compliance with this requirement.</p>	

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A-1617DEP-033	1/18/2018	Division of Recreation and Parks	<p>FINDING #3 Sections A and B of the Minimum Accounting Requirements require that refunds be supported by customer signed documents indicating receipt of the refund, the reason for the refund, the identity of the cashier making the refund, and the date and time of the refund. All refund transactions maintained electronically should be included in the ledger using separate entries. Voided transactions should include management approval, employee identification, and the reason for the void. All copies of refunds and voids should be retained by the Concessionaire. Concessionaire refunds are maintained electronically through the point of sale system; however, customer signed receipt documentation was not retained by the Concessionaire as required. Electronic records indicated the time and date for each refund, but did not include the reason for all refunds and did not always identify the cashier making the refunds. Additionally, customer refunds were not recorded in the ledger using separate entries. Finally, documentation of voided receipts were not provided for the audit period.</p> <p>RECOMMENDATION We recommended the Division ensure the Concessionaire supports all refund transactions with customer signed sales slips indicating the receipt and reason for the refund and identify the cashier making the refund. All refunds should be recorded in the ledger using separate entries, as required in the Agreement. Voided transactions should indicate the reason for the transaction and identify the cashier making the transaction. Copies of all refunds and voided receipts should be retained by the Concessionaire. This circumstance should be accurately reflected in the Concessionaire's Quarterly Evaluation and addressed with the Concessionaire.</p>	(3) The Division agreed with the recommendation and the Park is working with the Concessionaire to ensure compliance. A rubber stamp is being used to stamp refund/void receipts. The information provided includes the signature of the customer to signify receipt of the refund, the cashier ID who performed the refund/void, and date and time of refund/void. These transactions will be a separate line in the ledger.	
A-1617DEP-033	1/18/2018	Division of Recreation and Parks	<p>FINDING #4 Sections A.7 and B.1 of the Minimum Accounting Requirements state, <i>daily cash register totals should be verified, at the end of the day, by a person not having access to cash. The Concessionaire shall clear or close all cash registers at the end of the day and retain all tapes.</i> For the two months sampled during the audit period, the Concessionaire's cash Drawer Reports were not always completed daily and were not initialed by a separate staff, as required. For the two month period, the documented expected collections exceeded the documented actual collections for an overall shortage of \$1,047.06. Of the 93 Drawer Reports reviewed, 78 contained overage and shortage discrepancies which were not documented.</p> <p>RECOMMENDATION We recommended the Division work with the Concessionaire to ensure compliance with the Minimum Accounting Requirements. Cash registers should be closed at the end of the day, supported by register tapes and initialed by a separate staff. Discrepancies between expected and actual collections should be documented and initialed by Concessionaire staff and management.</p>	(4) The Division agreed with the recommendation and the Park is working with the Concessionaire to ensure compliance.	
A-1617DEP-033	1/18/2018	Division of Recreation and Parks	<p>FINDING #5 Section 26(d) of Agreement MY-0912 requires the Monthly Report of Gross Sales and annual Profit and Loss Statement be based on source documents and books of original entry. According to Section A.6 of the Minimum Accounting Requirements, 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. Entries shall equal amounts deposited. Source documents shall be retained to support all gross sales and sales tax collections. There were several discrepancies between source documents accounting for the Concessionaire's gross sales. Total gross sales reported on the Monthly Report of Concessionaire's Gross Sales for 2016 exceeded amounts recorded in the ledger by \$22,169.79. Gross sales recorded in the Concessionaire's 2016 annual Profit and Loss Statement exceeded sales reported in the Monthly Report of Concessionaire's Gross Sales by \$22,611.29. For the sampled months, gross sales reflected in the Point of Sales Report exceeded sales of product income recorded in the ledger. All sales transactions in the Point of Sales Reports were not supported using separate entries made to the ledger during the sampled months. Section A.1 of the Minimum Accounting Requirements states, <i>the Concessionaire shall establish and maintain bank accounts that are used solely for concession agreement operations and are separate from any non-concession agreement operations.</i> According to bank statements for 2016, deposits exceeded reported gross sales by \$31,566.57. Bank statements included 19 electronic funds transfers totaling \$12,593. According to the ledger, nine were transfers from the Concessionaire's additional concession operations. In addition, for the two months sampled, all cash sales documented in the Drawer Reports and Point of Sale Reports were not deposited in the Concessionaire's bank account. Amounts reported in the Department of Revenue Monthly Sales Tax reports exceeded gross sales reported to the Department by \$88,676.37. Out of 12 months, gross sales were reported consistently to the Department and the Department of Revenue for five months in 2016. According to the Concessionaire, this was due to the Concessionaire including additional concession operations revenue in the Park's reports to the Department of Revenue.</p> <p>RECOMMENDATION We recommended the Division work with the Concessionaire to ensure gross sales reported in the Monthly Report of Concessionaire's Gross Sales are consistently supported by books of original entry and source documents as required in the Agreement. These reports should agree with amounts reflected in annual Profit and Loss Statements, as well as the Department of Revenue Monthly Sales Tax reports. All daily sales transactions reported in the Monthly Report of Concessionaire's Gross Sales should be recorded in the ledger. Revenue reported should be equal to amounts deposited in the bank by period. The Division should also work with the Concessionaire to ensure bank accounts are used solely for the Concessionaire's operations under the Agreement as required.</p>	(5) The Division agreed with the recommendation and the Park is working with the Concessionaire to ensure compliance.	

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A-1617DEP-034	12/6/2017	Division of Waste Management	<p>FINDING</p> <p>In order to encourage more efficient site cleanup, the PRP restructured the local program contracts and task assignments to provide compensation through a combination fixed price and performance based fee structure. During our audit of Brevard County (County) Cleanup Contract GC889 (Contract), we noted areas of control weakness that diminishes the purpose and effective management of the Contract. Cost analysis used for task assignment development reflected salary amounts and partially funding position allocations greater than those in cost estimates submitted by the County. The calculated funding for Task Assignments 1 and 2 were based on the number of sites in categories that differed from the County's site listings. Since Task Assignment 2 contains no provisions for continuing LSA sites, the number of non-LSA sites was significantly overstated. As a result, more funding was provided for management of less sites in Task Assignment 2 than in Task Assignment 1. During Task Assignment 1, County invoices containing amounts requested for LSA purchase orders were not consistently supported by invoice detail specifying the purchase orders issued. Since the funding for LSA sites is limited to a one-time payment when the purchase order is issued, PRP lacks information necessary to determine which sites have received compensation going forward. During Task Assignment 1, County invoices containing amounts requested for performance incentive activities were not consistent with invoice detail reports. Per quarterly reports submitted by the County, 268 site visits were made during FY 2016-2017. However, from the initial listing of 276 sites, we could not verify site visits for nine. Of these, one had a Site Rehabilitation Order issued in the prior task year, and two had no site activity since 2015.</p> <p>RECOMMENDATION</p> <p>We recommended the Division consider whether a simplified compensation model could provide a more manageable contract, yet still encourage and incentivize efficient site cleanup. Such a compensation model could incorporate added review and verification of costs, sites, and activities at the beginning and end of the task assignment, in order to promote uniform monthly invoice payment. If the Division decided to continue the current Contract and task assignment structure, we recommended verification and tracking processes to ensure County compliance.</p>	<p>The Division agreed with the recommendation and the PRP developed a County invoice review procedures document to clarify the steps required to review monthly invoices. They have also developed guidance for County site visits that details the minimum documentation that is acceptable. The FY 18/19 task assignment will include a list of facility identification numbers detailing which sites must be inspected to receive retainage. To ensure incentive payments are tracked, Counties will be required to provide on monthly invoice Attachment L, the facility identification number and incentive type for any site where the County is requesting an incentive payment. The Division will request local programs provide Year End Financial Statements each fiscal year going forward. The Year End Financial Statements will be considered when preparing future task assignments and analysis of the Year End Financial Statements will be included in the task development summary document.</p>	
A-1617DEP-036	5/22/2018	Division of Recreation and Parks	<p>FINDING</p> <p>Chapter 287, F.S., establishes statutory procurement requirements. For purchases of \$2,500 or more, Chapter 60A-1.002, F.A.C., and the Department's Procurement Guide outline specific requirements for a minimum of two written quotes and actions necessary in the event of an exception. Based on our audit of Paynes Prairie Preserve State Park (Park), the Park documented compliance with procurement requirements, with the exception of one purchase over \$2,500. The Park solicited quotes to multiple vendors and received a quote from one. The purchase was awarded to the vendor for which the quote was received. The documentation indicated that time was of the essence on the purchase. However, the Park did not include a statement detailing the reason the additional quote was not received and documented as required.</p> <p>RECOMMENDATION</p> <p>We recommended the Division ensure that Park procurement practices comply with Section 287, F.S., Chapter 60A-1.002 F.A.C., and the Department's Procurement Guide. For purchases of \$2,500 or more, a minimum of two quotes should be obtained. If the minimum quotes cannot be obtained, the circumstances for the single source purchase should be documented as required.</p>	<p>The Division agreed with the recommendation and will ensure the Park follows purchasing policies regarding minimum number of quotes and utilizing the single source form.</p>	
A-1617DEP-038	12/6/2017	Division of Waste Management	<p>FINDING</p> <p>In order to encourage more efficient site cleanup, the PRP restructured the local program contracts and task assignments to provide compensation through a combination fixed price and performance based fee structure. During our audit of Polk County (County) Cleanup Contract GC898 (Contract), we noted areas of control weakness that diminishes the purpose and effective management of the Contract. County costs submitted for task assignment development were not verified, and included an over estimate of vehicle expense of \$3,600. During Task Assignment 1, County invoices containing amounts requested for LSA purchase orders were not consistently supported by invoice detail reports specifying the purchase orders issued. Also, County invoices containing amounts requested for performance incentive activities were not consistent with invoice detail reports during Task Assignment 1. Of the 249 sites reported active, site visits were reported for 112. Of these, we could not verify either a valid site or activity for 11.</p> <p>RECOMMENDATION</p> <p>We recommended the Division consider whether a simplified compensation model could provide a more manageable Contract, yet still encourage and incentivize efficient site cleanup. Such a compensation model could incorporate added review and verification of costs, sites, and activities at the beginning and end of the task assignment, in order to promote uniform monthly invoice payment. If the Division decided to continue the current Contract and task assignment structure, we recommended verification and tracking processes to ensure County compliance.</p>	<p>The Division agreed with the recommendation and the PRP developed a County invoice review procedures document to clarify the steps required to review monthly invoices. They have also developed guidance for County site visits that details the minimum documentation that is acceptable. The FY 18/19 task assignment will include a list of facility identification numbers detailing which sites must be inspected to receive retainage. To ensure incentive payments are tracked, Counties will be required to provide on monthly invoice Attachment L, the facility identification number and incentive type for any site where the County is requesting an incentive payment. The Division will request local programs provide Year End Financial Statements each fiscal year going forward. The Year End Financial Statements will be considered when preparing future task assignments and analysis of the Year End Financial Statements will be included in the task development summary document.</p>	

(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-1718DEP-019	3/12/2018	Division of State Lands	<p>FINDING</p> <p>Based on our audit of the Lease Agreement with Miami Dade County (County) and Florida International University Board of Trustees for the Coconut Grove Playhouse Property, the County failed to adhere to the timetable for the Capital Plan, as set forth in the Business Plan and required under Paragraph 40.A, <i>Special Conditions</i> of the Lease. The Project has been subject to numerous delays which are reflected in the County's ongoing updates and adjustments to the duration and completion of phases under the Project Development Schedule. The County's request in October 2016 for revision in timing for completion of phases within the Project was not approved. This request included projected completion dates for phases the County has since been unable to meet. With the master plan concept being overturned by the City Commission, the County may be required to either redevelop the plan or appeal the decision. Regardless of direction, the Project will be subject to further delay. While the County maintains its commitment to completion of the Project by October 2022, the continued delays and ongoing updates diminish the reliability of this commitment.</p> <p>RECOMMENDATION</p> <p>We recommended the Department take necessary steps to enforce the terms of the Lease with respect to the County's failure to adhere to the timetable set forth in the Business Plan under Paragraph 40.A, <i>Special Conditions</i> of the Lease, in order to ensure the Property is managed consistent with the original management concept included in the approved Business Plan.</p>	The Division agreed with the recommendation and will work diligently with the County and Office of General Counsel to pursue a remedy.	
AG 2017-001	7/1/2016	Operational Audit - Water Resource Permitting Processes	<p>FINDING #1</p> <p>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</p> <p>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 CCCL Procedures Manual for Permit Managers was updated to reflect the current organizational structure and electronic permitting process. This update was completed in July 2018.	
AG 2017-001	7/1/2016	Operational Audit - Water Resource Permitting Processes	<p>FINDING #2</p> <p>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</p> <p>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.	
AG 2018-122	3/1/2018	Operational Audit - State Land Acquisitions and Dispositions	<p>FINDING #1</p> <p>Department records did not always evidence that subsurface rights were considered in the valuation of State Land dispositions.</p> <p>RECOMMENDATION</p> <p>The Auditor General recommended Department management take steps to ensure that appraisers document their consideration of subsurface rights when making land valuations, consistent with the Supplemental Standards and the property rights being conveyed.</p>	(1) The Department agreed with the recommendation and will remind all appraisers by written notice in the "Scope of Work", consistent with the Supplemental Standards of Appraisal, they will consider the impact on value due to the presence of, or lack of, subsurface rights, and ensure this consideration is documented in their reports when making land valuations.	
AG 2018-122	3/1/2018	Operational Audit - State Land Acquisitions and Dispositions	<p>FINDING #2</p> <p>For one land acquisition totaling \$3.15 million, the Department did not ensure that the third party responsible for performing due diligence services, including appraisal services, complied with all terms and conditions of the memorandum of agreement related to the services</p> <p>RECOMMENDATION</p> <p>The Auditor General recommended Department management establish procedures to ensure that all required documents and actions associated with land acquisitions transacted by a third party are obtained or made in accordance with applicable Division and Board rules and requirements.</p>	(2) The Department agreed with the recommendation and will follow all applicable Division and Board rules and requirements and develop a checklist protocol for ensuring third parties adhere to their memorandum of agreement.	

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AG 2018-122	3/1/2018	Operational Audit - State Land Acquisitions and Dispositions	<p>FINDING #3 As similarly noted in our report No. 2012-010, some appraisal reports received by the Department included errors and omissions that, while not necessarily material to the value considerations, demonstrated a lack of attention to detail in the reports and subsequent reviews by review appraisers.</p> <p>RECOMMENDATION The Auditor General recommended the Department exercise greater oversight of appraisers and review appraisers to ensure that adjustments and conclusions are appropriately supported and appraisal reports are complete, accurate, and in compliance with applicable standards.</p>	(3) The Department agreed with the recommendation and will meet with current Staff Appraisers to review the oversights made in the appraisals and appraisal reviews to provide in-house training and how to avoid similar errors and omissions in the future.	
AG 2018-122	3/1/2018	Operational Audit - State Land Acquisitions and Dispositions	<p>FINDING #4 Department records did not always include certain land acquisition documentation required by State law.</p> <p>RECOMMENDATION The Auditor General recommended Department management establish procedures to ensure that, prior to contracting with the Department, appraisers complete affidavits substantiating that they have no vested fiduciary interest in the parcels being appraised. The Auditor General also recommended Department management establish procedures for verifying the receipt of beneficial interest disclosures made in accordance with State law.</p>	(4) The Department agreed with the recommendation and Staff Appraisers request the signed affidavit from the appraisers when final selections are made, during the contracting process. To ensure greater compliance with the affidavit requirement, "Request for Proposal" (RFP) packages sent out for bids will include language that makes a definitive statement that no contract will be valid, and that no "Notice to Proceed" will be issued, until the Department receives the signed affidavit. For those assignments that the Department does not manage, the appraisal contracts and/or task assignments, we will work with those appraiser service users to ensure the Department receives signed affidavits. The Bureau of Real Estate Services (BRES) staff has procedures in place for verifying receipt of beneficial interest disclosures. In the recent past, outside vendors were used for small holding acquisitions which included Option Agreement preparation; currently, all acquisitions are being handled internally. Part of BRES' standard procedures include the review of all documents by the Department's Office of the General Counsel.	
AG 2018-122	3/1/2018	Operational Audit - State Land Acquisitions and Dispositions	<p>FINDING #5 As similarly noted in our report No. 2012-010, the Department did not always solicit bids from multiple appraisers for required appraisal services.</p> <p>RECOMMENDATION The Auditor General recommended Department management establish policies and procedures to ensure compliance with applicable laws and rules pertaining to the acquisition of appraisal services. Such policies and procedures should include the establishment of a minimum number of appraisers that should be solicited for bids to ensure compliance with Board rules.</p>	(5) The Department agreed with the recommendation and has an established policy of securing professional appraisal services that are the "best bid" on behalf of the Board of Trustees. Such bids are typically the result of sending out RFPs to several (3 or more) qualified appraisers and/or review appraisers. The "best bid" is defined as a bid that demonstrates the appraiser has a solid understanding of the assignment based on their statement of the "Scope of Work", their ability to provide the appraisal product in the most advantageous time frame and at a competitive fee. There are times, although rare, when the Department determines, that the "best bid" will come from bidding to a single appraiser, or perhaps only two appraisers. In such cases, where the appraiser has unique experience and/or knowledge of the project area, the real estate market, neighborhood trends, and has sale data already collected on previous appraisals for the Department, those same appraisers typically should have a shorter proposed completion time and competitive, reasonable fee. The current practice is to get several bids for all assignments, with few exceptions.	

Fiscal Year 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Executive Direction and Support Services
 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.

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)? (CSDC or Web LBR Column Security)	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? (CSDC)	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 ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y	Y	Y	
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. 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 to the portal.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

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

Action		Program or Service (Budget Entity Codes)				
		31010100	37010200	37010300	37010400	
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (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	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					

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

TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2017-18 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. Note that there is a \$5,000 allowance at the department level.					

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	N/A	Y	N/A	
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	Y	N/A	
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 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	
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 #19-002?	N/A	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Codes)				
		31010100	37010200	37010300	37010400	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS 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?	Y	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 (36XXXXC) 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	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	N/A	Y	N/A	
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	N/A	
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	N/A	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	Y	N/A	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

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

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 2018-19 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?	N/A	N/A	Y	N/A
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	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?	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)				
	31010100	37010200	37010300	37010400	
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?	N/A	N/A	Y	N/A	
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	Y	N/A	
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y	N/A	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	Y	Y	
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	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?	Y	Y	Y	Y	
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	
8.27 Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	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	

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

8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
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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	
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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	
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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	
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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	
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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	
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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	N/A	N/A	
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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	
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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	N/A	N/A	
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11. SCHEDULE IV (EADR, SC4)

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

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

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	N/A	Y	N/A	
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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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TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.

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	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?	Y	N/A	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)	Y		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)

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 match?	Y	Y	Y	Y	

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2017-18 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	
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Action	Program or Service (Budget Entity Codes)				
	31010100	37010200	37010300	37010400	
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: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	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 of detail?	Y	Y	Y	Y	
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 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	N/A	N/A	
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	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	Y	N/A	
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	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	

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

Fiscal Year 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Land Administration and 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	37100400				

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)? (CSDC or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDC)	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 ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. 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 to the portal.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

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

		Program or Service (Budget Entity Codes)				
Action		37100400				
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				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					

		Program or Service (Budget Entity Codes)				
Action		37100400				
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 2017-18 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. Note that there is a \$5,000 allowance at the department level.					
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?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #19-002?	N/A				

		Program or Service (Budget Entity Codes)				
Action		37100400				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS 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				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		Program or Service (Budget Entity Codes)			
Action		37100400			
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 2018-19 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?	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y			
8.10	Are the statutory authority references correct?	Y			

		Program or Service (Budget Entity Codes)				
Action		37100400				
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)?	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				
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				

	Program or Service (Budget Entity Codes)			
Action	37100400			

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.)	N/A				
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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.	N/A				

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)

		Program or Service (Budget Entity Codes)				
Action		37100400				
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 VIII B-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIII B-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				
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.						
15. SCHEDULE VIII C (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?	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)	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.)	Y				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2017-18 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				

		Program or Service (Budget Entity Codes)			
Action		37100400			
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: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	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 of detail?	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.				
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			
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			

	Program or Service (Budget Entity Codes)			
Action	37100400			

<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>	
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19. FLORIDA FISCAL PORTAL				
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y		

Fiscal Year 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Regulatory 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)? (CSDC or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDC)	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 ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. 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 to the portal.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y				
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	Program or Service (Budget Entity Codes)				
Action	37150700				

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				
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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				
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				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

	Program or Service (Budget Entity Codes)				
Action	37150700				

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 2017-18 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. Note that there is a \$5,000 allowance at the department level.				

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		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 #19-002?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS 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?	Y				
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	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 2018-19 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		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?	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	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			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
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			
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		37150700				
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 match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2017-18 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: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	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 of detail?	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.					

	Program or Service (Budget Entity Codes)				
Action	37150700				

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				
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				
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Fiscal Year 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Policy & Ecosystem Restoration
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	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)? (CSDC or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDC)	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 ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. 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 to the portal.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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	Program or Service (Budget Entity Codes)				
Action	37200100				

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				
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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				
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.)	N/A				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

	Program or Service (Budget Entity Codes)				
Action	37200100				

TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2017-18 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. Note that there is a \$5,000 allowance at the department level.				

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 #19-002?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS 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 2018-19 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		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?	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?	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				

Action	Program or Service (Budget Entity Codes)				
	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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10. SCHEDULE III (PSCR, SC3)

		Program or Service (Budget Entity Codes)				
Action		37200100				
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.	N/A				
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					
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				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
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)					
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 match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2017-18 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: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	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 of detail?	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) ?					
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 2019-20 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)? (CSDC or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDC)	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 ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. 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 to the portal.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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	Program or Service (Budget Entity Codes)				
Action	37220100				

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				
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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				
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				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

	Program or Service (Budget Entity Codes)				
Action	37220100				

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 2017-18 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. Note that there is a \$5,000 allowance at the department level.				

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 #19-002?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS 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?	Y				
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.				
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 2018-19 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		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/J				
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?	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	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		37220100				
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				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
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				
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	37220100				

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 match?	Y				

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2017-18 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: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	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 of detail?	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.					
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	Program or Service (Budget Entity Codes)				
Action	37220100				

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 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Environmental Assessment and Restoration
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	87300100				

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)? (CSDC or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDC)	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 ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. 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 to the portal.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y				
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	Program or Service (Budget Entity Codes)				
Action	37300100				

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				
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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				
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				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

	Program or Service (Budget Entity Codes)				
Action	37500100				

TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2017-18 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. Note that there is a \$5,000 allowance at the department level.				

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		37300100				
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 #19-002?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS 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 2018-19 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		37300100				
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				

Action	Program or Service (Budget Entity Codes)				
	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?	Y				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for 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		00100100				
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.	N/A				
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					
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				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
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				
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 match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2017-18 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: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	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 of detail?	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	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?	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 2019-20 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)? (CSDC or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDC)	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 ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. 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 to the portal.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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	Program or Service (Budget Entity Codes)				
Action	87350400				

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				
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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				
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				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

	Program or Service (Budget Entity Codes)				
Action	37350400				

TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2017-18 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. Note that there is a \$5,000 allowance at the department level.				

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 #19-002?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS 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?	Y				
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	87350400				

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 2018-19 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		87350400				
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?	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	87350400				

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	37350400				

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				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					

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	37350400				

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 match?	Y				

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2017-18 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: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	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 of detail?	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.					
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	Program or Service (Budget Entity Codes)				
Action	37350400				

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 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Waste 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	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)? (CSDC or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDC)	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 ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. 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 to the portal.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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	Program or Service (Budget Entity Codes)				
Action	37450300				

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				
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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				
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				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

	Program or Service (Budget Entity Codes)				
Action	37450300				

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 2017-18 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. Note that there is a \$5,000 allowance at the department level.				

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 #19-002?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y				
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	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 2018-19 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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10. SCHEDULE III (PSCR, SC3)

		Program or Service (Budget Entity Codes)				
Action		37450300				
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				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
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				
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)				
	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 match?	Y				

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2017-18 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: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	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 of detail?	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.					
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	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 2019-20 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/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	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)? (CSDC or Web LBR Column Security)	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDC)	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 ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. 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 to the portal.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A			
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	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

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		
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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		
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		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				

	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

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 2017-18 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. Note that there is a \$5,000 allowance at the department level.				

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?	Y	Y			

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 #19-002?	N/A	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS 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			

	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run 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 2018-19 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	N/A			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y			

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?	Y	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y			
8.10	Are the statutory authority references correct?	Y	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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	N/A			
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	N/A			
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10. SCHEDULE III (PSCR, SC3)

Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
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?	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			
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			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
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?	Y	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)						

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 match?	Y	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2017-18 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: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	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 of detail?	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	Y			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y			
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 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 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Utilities Siting and Coordination/ Air Resources 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	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)? (CSDC or Web LBR Column Security)	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDC)	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 ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. 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 to the portal.					

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A			
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	Program or Service (Budget Entity Codes)				
Action	37550300	37550500			

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?	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			
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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")	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			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

	Program or Service (Budget Entity Codes)				
Action	37550300	37550500			

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 2017-18 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. Note that there is a \$5,000 allowance at the department level.				

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.)	Y	N/A		
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 #19-002?	N/A	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS 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.	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 2018-19 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?	Y	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		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?	Y	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y			
8.10	Are the statutory authority references correct?	Y	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to 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	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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?	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	Y			

Action	Program or Service (Budget Entity Codes)				
	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?	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.)	Y	N/A			
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	Program or Service (Budget Entity Codes)				
Action	37550300	37550500			

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	Y	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	N/A			

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			
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A			
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14. SCHEDULE VIIIB-2 (EADR, S8B2) (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			
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.						

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)	Y	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)				
		37550300	37550500			
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 match?	Y	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2017-18 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")	N/A	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	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 of detail?	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) ?	N/A	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	37550300	37550500			

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	Y			
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)?	N/A	Y			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	Y			
18.5	Are the appropriate counties identified in the narrative?	N/A	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?	Y	Y			
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